

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



Fall 2018- Rerouting River Road

**For the Year Ending December 31, 2018**

Town of Lyme  
1 High Street  
PO Box 126

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www.lymenh.gov

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**EMERGENCY SERVICES**

<b><u>FAST Squad:</u></b>	Lisa Rayes	<b>Emergency.....911</b> All other calls.....795-4639
<b><u>Fire Chief:</u></b>	Michael Mundy	<b>Emergency.....911</b> All other calls.....795-4639
<b><u>Police Chief:</u></b>	Shaun J. O’Keefe	<b>Emergency.....911</b> All other calls.....795-2047
<b><u>Road Agent:</u></b>	Steven Williams	<b>Emergency.....643-2222</b> All other calls.....795-4042

**NON-EMERGENCY SERVICES**

<b><u>Librarian:</u></b>	Judy Russell	795-4622
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<b><u>Library Hours:</u></b>	<b>Monday.....1:00 pm - 5:00 pm</b>	<b>Thursday.....10:00 am - 5:00 pm</b>
	<b>Tuesday.....10:00 am - 5:00 pm</b>	<b>Friday.....10:00 am - 3:00 pm</b>
	<b>Wednesday...10:00 am - 8:00 pm</b>	<b>Saturday.....9:00 am - 12:00 noon</b>

**Select Board:** Susan MacKenzie, Chair  
Bradford Keith  
Kevin Sahr

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

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

<b><u>Administrative Assistant:</u></b>	Dina Cutting.....795-4639 (Fax) 795-4637
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<b><u>Assessing Agent:</u></b>	Todd Haywood.....795-4639
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<b><u>Office Clerk:</u></b>	Patricia Cashman.....795-4639
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<b><u>Planning &amp; Zoning:</u></b>	David Robbins.....795-2661
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**Office Hours:**

**Monday, Tuesday, Wednesday, Friday 8:00am to 4:00pm & Thursday 1:00pm to 6:30 pm**

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

<b><u>Town Clerk:</u></b>	Patricia G. Jenks .....795-2535
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<b><u>Deputy Town Clerk:</u></b>	Sharon Greatorex.....795-2535
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**Town Office Hours:** Monday, Wednesday, & Friday 8:00am to 2:00pm (Fax) 795-2117

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

**Transfer Station Hours:** Wednesday 4:00pm to 6:00pm & Sunday 8:30am to 11:00am

**In Memoriam**

*Recognizing and honoring the following people who died in 2018.  
Each served the Town of Lyme in different capacities and with true commitment.*

**~Hellen Darion~**

Hellen was the holder of the Boston Post Cane for 8 years, dying on her 103<sup>rd</sup> birthday.

**~Beverly Strout~**

Bev served as a Ballot Clerk for several years.

**~Charles Muntz~**

Charlie served on the Eurasian Milfoil Study Committee.

**~Steve Maddock~**

Steve served as a Ballot Clerk and as an Interim Zoning Administrator, was a member of the Conservation Commission, the Home Health Agency, the Select Board and the Transfer Station Study Committee.

**~David Washburn~**

Dave served as a Library Trustee, a Supervisor of the Checklist, as School District Moderator and as Town Moderator.

**~Arthur Laro~**

Art served on the Board of Appeals, as a Fire Ward and was a Captain on the Lyme Volunteer Fire Department.

**~Frederick Phillips~**

Fred served as a Trustee of the Trust Funds, was a member of the Transfer Station Study Committee, was a coordinator for the local Boy Scout troop and was a holder of the Boston Post Cane until his death at 103 years of age.

**~Lynn Smith~**

Lynn served the Lyme community as a Parish Nurse.

**~Stephan Rich~**

Steve served as a part-time Lyme Police Officer, was a member of the Lyme Volunteer Fire Department and served on the Lyme Heritage Commission.

**~Colin Robinson~**

Colin spent many hours helping to organize and provide upkeep to the skating rink on the common. He also served as President of the Lyme Water Association.

*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.



Eleanor Mudge recipient of the Boston Post Cane 2018

*In 2018, Eleanor Mudge 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](mailto: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 Michael J. Cryans, Democrat  
PO Box 999  
Hanover, NH 03755  
State Office: 271-3632  
[Michael.Cryans@nh.gov](mailto:Michael.Cryans@nh.gov)

### **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](mailto: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](mailto: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](mailto: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](mailto:sharon.nordgren@leg.state.nh.us)

Representative Garrett Muscatel, (D)  
12 Mass Row  
Hanover, N.H. 03755  
805-750-9973  
[garrett.muscatel@leg.state.nh.us](mailto:garrett.muscatel@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 2019 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
B. Scott May	Term expires 2020
Judith Lee Shelnuttt Brotman	Term expires 2020
Jennifer Boylston	Term expires 2020
Richard Jones	Term expires 2021
Chris Ramsden	Term expires 2021
Wilkes McClave III	Term expires 2021
Elizabeth Glenshaw	School Board Representative
Kevin Sahr	Select Board Representative
Bradford Keith	Alternate Select Board Representative

**Cemetery Commission**

(Elected for a 3-year term)

Laurie Wadsworth	Term expires 2019
Jay Cary	Term expires 2020
Michael Hinsley	Term expires 2021

**Common Planning Committee**

(Appointed by the Select Board until completion of the study)

Laurie Wadsworth	Completion of Study
Earl Strout	Completion of Study
Tony Pippin, Jr.	Completion of Study
Barbara Balch	Completion of Study
Lisa F. Hayes	Completion of Study
Michelle Whitcomb	Completion of Study
Katie Rusch	Completion of Study
Bradford Keith	Select Board Representative

**Community Development Committee**

Morton Copeland	Term expires 2020
Nils Johnson	Term expires 2020
Christopher Ramsden	Term expires 2020
David Shafer	Term expires 2020
Mike Smith, Chair	Term expires 2020
Earl Strout	Term expires 2020
Joanathan Voegele	Term expires 2020
Susan MacKenzie	Select Board Representative

### **Class V Roads Study Committee**

(Appointed by the Select Board until completion of the study)

Bret Ryan	Completion of Study
Ernst Kling	Completion of Study
Frank Bowles	Completion of Study
Stuart 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)

Thomas Colgan	Term expires 2019
Lee Larson (alternate)	Term expires 2019
Blake Allison, Chair/Secretary <i>pro-tem</i>	Term expires 2020
Matthew Stevens	Term expires 2020
Margaret Sheehan	Term expires 2021
James Munroe (alternate)	Term expires 2021
Russell Hirschler	Term expires 2021
Ian Smith (alternate)	Term expires 2021
Susan MacKenzie	Select Board Representative

### **Energy Committee**

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

Dan O'Hara	Term expires 2019
James Nourse	Term expires 2020
Mike Novello	Term expires 2020
Matt Brown	Term expires 2020
Mark Bolinger, Chair	Term expires 2021
Scott Nichols	Term expires 2021
Kevin Sahr	Select Board Representative

### **Fast Squad**

(Volunteers)

Lisa Rayes, President & Captain

**Federal Emergency Management Agency Plan**  
(Appointed by the Select Board for a 3-year term)

Margaret Caudill-Slosberg, Emergency Management Director	Term expires 2020
Kevin Sahr, Deputy Emergency Management Director	Term expires 2021
Michael Hinsley, Deputy Emergency Management Director	Term expires 2021

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

Michael Mundy, Chief	Term expires 2021
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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 2019
Charles Ragan *	Deputy Warden	Term expires 2019
Michael Mundy	Fire Chief	Term expires 2019
A. Wayne Pike	Deputy Warden	Term expires 2019
Richard Pippin, Jr.	Deputy Warden	Term expires 2019
Scott Thompson	Deputy Warden	Term expires 2019
Ernst Kling	Deputy Warden	Term expires 2019
Henry Stokes	Deputy Warden	Term expires 2019
Douglas Vogt	Deputy Warden	Term expires 2019
Kevin Lahaye	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	Term expires 2019
Adair Mulligan, Vice Chair	Term expires 2020
John Mudge, Chair	Term expires 2021
Laurie Wadsworth	Term expires 2021
Timothy Cook	Term expires 2021
Bradford Keith	Select Board Liaison

**Highway Safety Committee**  
(Appointed by the Select Board)

Chief Shaun O'Keefe	Police Department
Dina Cutting	Town Office
Kevin Sahr	Select Board Liaison

### **Independence Day Committee**

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

Matthew Brown	Term expires 2021
James Graham	Term expires 2021
Sarah Crockett	Term expires 2021
Patricia Jenks	Community Care Rep
Laurie Wadsworth	Historians Rep

### **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
Roger Berger	Term expires 8/2019
Audrey Brown	Term expires 8/2019
Emily Cooke	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
Kathleen McGowen	Term expires 8/2019
Rebecca Lovejoy	Term expires 8/2019
Margot 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
Christine Taylor	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 2020
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### **Library Trustees**

(Elected for a 3-year term)

Patty Hudson (resigned)	Term expires 2019
Pete Swart (replaced P. Hudson)	Term expires 2019
Marybeth Durkin	Term expires 2019
Daniel O'Hara	Term expires 2019
Audrey Brown	Term expires 2020
Nancy Elizabeth Grandine	Term expires 2020
Georgina Voegelé	Term expires 2020
Cindy Valence	Term expires 2021
Deborah Robinson	Term expires 2021
Beth Taylor, Chair	Term expires 2021
Judith Russell	Library Director

**Overseer of Public Welfare**

(Elected for a 1-year term)

Nancy Elizabeth Grandine

Term expires 2019

**Planning Board**

(Elected for a 3-year term)

Vicki Smith

Term expires 2019

Amber Boland, Alternate

Term expires 2019

Eric Furstenberg

Term expires 2019

Tim Cook, Vice Chair

Term expires 2020

David Roby, Jr. Alternate

Term expires 2020

John Stadler, Chair

Term expires 2021

Kevin Sahr, Alternate

Select Board Representative

Bradford Keith

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 2021

Kevin Sahr

Select Board Representative

Stephen Small

Recreation Director

**Road Agent**

(Appointed for a 1-year term)

Steven Williams

Term expires 2019

**Select Board**

(Elected for a 3-year term)

Susan MacKenzie, Chair

Term expires 2019

Bradford Keith

Term expires 2020

Kevin Sahr

Term expires 2021

**Supervisors of the Checklist**

(Elected for a 6-year term)

Alan Grestorex, Chair

Term expires 2020

Karen Borgstrom

Term expires 2022

John Mudge

Term expires 2024

**Town Buildings Maintenance Committee**  
(Appointed by the Select Board for a 3-year term)

Michael Woodard, Chair	Term expires 2021
Stephen Campbell	Term expires 2020
Daniel O'Hara	Term expires 2020
Tom Toner	Term expires 2020
Dina Cutting	Administrative Assistant
Bradford Keith	Select Board Liaison

**Town Clerk**  
(Elected for a 3-year term)

Patricia Jenks	Term expires 2021
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**Town Treasurer**  
(Elected for 3-year term)

Peter Swart	Term expires 2019
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**Tax Collector**  
(Elected for a 2-year term)

Barbara Woodard	Term expires 2019
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**Trustees of the Trust Funds**  
(Elected for a 3-year term)

Simon Carr, Chair	Term expires 2019
Margaret Bowles	Term expires 2020
Michelle Whitcomb	Term expires 2021

**Upper Valley Lake Sunapee Regional Planning Commission**  
(Appointed by the Select Board for a 4-year term)

Daniel Brand	Term expires 2018
William Malcolm	Term expires 2021

**Zoning Board of Adjustment**  
(Appointed by the Select Board and Planning Board for a 3-year term)

William Malcolm	Term expires 2021
Francis Bowles, Chair	Term expires 2020
Alan Greateorex	Term expires 2020
Lynne Parshall, Alternate	Term expires 2020
Michael Woodard, Vice Chair	Term expires 2019
Sue Ryan	Term expires 2019

**WARRANT FOR THE ANNUAL TOWN MEETING  
STATE OF NEW HAMPSHIRE**

**GRAFTON, SS**

**TOWN OF LYME**

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

You are hereby notified that the annual Town Meeting of the Town of Lyme, New Hampshire, will be held at the Lyme Community Gymnasium in the Lyme School on Tuesday, March 12<sup>th</sup>, 2019, at 7:00 AM, to act upon the following subjects:

Polls will open for voting by ballot on Articles 1 and 2 on Tuesday, March 12<sup>th</sup>, 2019, 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.

Articles 2, 3, 4, and 5 Polls shall remain open and ballots shall be accepted by the moderator on each such article, for a period of not less than one hour following the completion of discussion on each respective article. A separate ballot box shall be provided for each purchase article to be voted upon pursuant to this section.

**ELECTION OF OFFICERS**

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

- 1 Selectman for 3 years
- 1 Selectman for 1 year
- 1 Overseer of Public Welfare for 1 year
- 3 Budget Committee members for 3 years
- 1 Cemetery Trustee for 3 years
- 3 Library Trustees for 3 years
- 2 Planning Board members for 3 years
- 1 Tax Collector for 3 years
- 1 Town Treasurer for 3 years
- 1 Trustee of the Trust Funds for 3 years

**AMENDMENT TO ZONING ORDINANCES**

**ARTICLE 2.** Are you in favor of the adoption of Amendment #1 as proposed by the Lyme Planning Board for amending the Lot Size Averaging section 5.11 D 3 to allow the Planning Board to set lot sizes, frontage, and setbacks, lot width, building footprint, lot coverage and gross floor area, up to the stated maximums for lot size averaging subdivisions and to remove the special exception for maximum building footprint in section 5.14 D and maximum lot coverage in section 5.15 E for lot size averaging subdivision.

**Changes are in bold**

~~Deletions are struck through~~

5.11.D Lot Size Averaging

3. Lot sizes, frontage, ~~and setbacks~~, **lot width, building footprint, lot coverage and gross floor area** shall be determined by the Planning Board based on the character of the land and neighborhood; the adequacy of the soils to support on-site wastewater disposal and wells; safety of access and traffic circulation; and other issues relating to the future use and enjoyment of the property. The setbacks from abutting properties, not part of the application, shall not be reduced. **Using the same criteria, the Planning Board may allow the following in the Rural, East Lyme and Mountain and Forest Districts:**

**Maximum building footprint of up to 2,500 s.f.**

**Maximum lot coverage of up to 4,500 s.f.**

**Maximum gross floor area of up to 3,000 s.f.**

Road setbacks may be reduced only when on an internal subdivision road approved by the Planning Board as part of the subdivision application. When frontage requirements are reduced, the Planning Board may require shared driveways.

**5.14 Building Footprint.** The maximum building footprint shall be a percentage of lot size as provided in Table 5.1, or as follows, whichever is smaller:

- A. shall not exceed 4,500 square feet in Lyme Center and Lyme Common, except for the Lyme Public school;
- B. shall not exceed 7,000 square feet in the other districts, other than buildings in the Commercial District and those used in conjunction with Skiing Facilities in the Skiway District;
- C. agricultural structures in the Rural, East Lyme and Mountain & Forest Districts shall not exceed 10,000 square feet except as otherwise permitted as a special exception (section 10.40) and in connection with Section 4.64 B; and
- D. except as otherwise permitted by special exception in connection ~~with lot size averaging subdivisions (Section 5.11)~~; planned development (Section 4.49); and expansion of any lawful non-conforming structure in existence when this ordinance was passed (section 8.25).

**5.15 Maximum Lot Coverage.** The maximum lot coverage shall be a percentage of lot size as provided in Table 5.1, or as follows, whichever is smaller:

- A. shall not exceed 6,000 square feet in Lyme Center and Lyme Common, except for the Lyme Public School;
  - B. shall not exceed 26,000 square feet per lot size averaged lot in the Commercial District;
  - C. shall not exceed 26,000 square feet in the other districts. Driveways do not apply in calculating lot coverage in the Rural, East Lyme and Mountain & Forest Districts;
  - D. lot coverage limitations shall not apply to Skiing Facilities Use in the Skiway District;
  - E. except as otherwise permitted by special exception for ~~lot size averaging subdivisions (section 5.11 D)~~; planned developments (section 4.49); and expansion of any lawful non-conforming structure in existence when this ordinance was passed (section 8.25); and
  - F. except as otherwise permitted by waiver under NH RSA 674:32 a-c for agricultural structures.
- (Recommended by the Planning Board by a vote of 4-1) (Recommended by the Select Board by a vote of 2-1)

### ***TO PURCHASE AN EXCAVATOR***

**ARTICLE 3.** To see if the town will vote to authorize the selectmen to enter into a long-term purchasing agreement in the amount of one hundred seventy nine thousand dollars (**\$179,000**), payable over a term of 7 years for the purchase of an excavator, and to raise and appropriate \$28,731



for the first year's payment for that purpose, and to authorize the withdrawal of \$28,731 from the Heavy Equipment Capital Reserve Fund. This purchase agreement does not contain an escape clause.

(2/3 ballot vote required). (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 7-1 )

(These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.) (No amount to be raised by taxation.)

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

#### **TO PURCHASE A TON TRUCK**

**ARTICLE 4.** To see if the town will vote to authorize the selectmen to enter into a long-term purchasing agreement in the amount of one hundred thirty thousand dollars (**\$130,000**), payable over a term of 7 years for the purchase of an F550 1 ton with plow and wing, and to raise and appropriate \$20,866 for the first year's payment for that purpose, and to authorize the withdrawal of \$20,866 from the Vehicle Capital Reserve Fund. This purchase agreement does not contain an escape clause.

(2/3 ballot vote required). (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0)

(These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.) (No amount to be raised by taxation.)

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

#### **TO PURCHASE A FIRE TRUCK**

**ARTICLE 5.** To see if the town will vote to authorize the selectmen to enter into a long-term purchasing agreement in the amount of five hundred eighteen thousand dollars (**\$518,000**), payable over a term of 7 years for the purchase of a EONE Pumper/Typhoon Fire truck, and to raise and appropriate \$83,143 for the first year's payment for that purpose, and to authorize the withdrawal of \$83,143 from the Vehicle Capital Reserve Fund. This purchase agreement does not contain an escape clause.

(2/3 ballot vote required). (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0)

(These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.) (No amount to be raised by taxation.)

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

#### **TO PURCHASE A POLICE VEHICLE**

**ARTICLE 6.** To see if the town will vote to authorize the selectmen to enter into a long-term purchasing agreement in the amount of sixty five thousand dollars (**\$65,000**), payable over a term of 5 years for the purchase of an Ford 150 special police vehicle, and to raise and appropriate \$14,193 for the first year's payment for that purpose, and to authorize the withdrawal of \$14,193 from the Vehicle Capital Reserve Fund. This purchase agreement does not contain an escape clause.

(2/3 ballot vote required). (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0)

(These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.) (No amount to be raised by taxation.)

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

**WITHDRAWAL FROM CAPITAL RESERVE FUNDS**  
***(If articles 3, 4 and 6 pass; this article will be passed over)***

**ARTICLE 7.** To see if the Town will vote to raise and appropriate the sum of three hundred seventy four thousand dollars (**\$374,000**) 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: excavator:	\$179,000
Vehicle Capital Reserve Fund: F550 1 ton with plow and wing:	\$130,000
Vehicle Capital Reserve Fund: Ford 150 special police vehicle:	\$ 65,000

**Withdrawals from Capital Reserve Funds Total:                   \$374,000**

(These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 7-1) (No amount to be raised by taxation.)

**TOWN OPERATING BUDGET**

**ARTICLE 8.** To see if the Town will vote to raise and appropriate the sum of two million three hundred forty eight thousand five hundred fifty eight dollars (**\$2,348,558.00**) 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 recommends an operating budget of \$2,348,558 by a vote of 3-0)

(The Budget Committee recommends an operating budget of \$2,348,558 by a vote of 8-0)

**STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION**

**ARTICLE 9.** To see if the Town will vote to raise and appropriate the sum of ninety eight thousand dollars (**\$98,000**) for the purpose of maintenance, construction and reconstruction of class IV & V highways with \$98,000 anticipated to come from the State of New Hampshire Block Grant. 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 8-0) (No amount to be raised by taxation.)

**TO CAPITAL RESERVE FUNDS AND TRUST FUNDS**

**ARTICLE 10.** To see if the Town will vote to raise and appropriate four hundred fifty-nine thousand five hundred dollars (**\$459,500**) 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>
<b>Capital Reserve Funds Subtotal:</b>	<b>\$459,500</b>

**Capital Reserve Funds and Expendable Trust Funds      Total:      \$459,500**

(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 8-0)

***WITHDRAWAL FROM CAPITAL RESERVE***

**ARTICLE 11.** To see if the Town will vote to raise and appropriate the sum of seven thousand five hundred dollars (**\$7,500**) 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:

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

**Withdrawals from Capital Reserve Funds Total:      \$7,500**

(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 8-0) (No amount to be raised by taxation.)

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

**ARTICLE 12.** To see if the Town will vote to raise and appropriate the sum of seventy thousand dollars (**\$70,000**) for the purpose of repairing and stabilizing the portion of Baker Hill Road damaged by the July 1<sup>st</sup>, 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, 2024, whichever is sooner.

(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0)

***APPROPRIATE FUNDS FOR ROAD REPAIR AT  
DORCHESTER ROAD LOCATION***

**ARTICLE 13.** To see if the Town will vote to raise and appropriate the sum of six hundred eighteen thousand five hundred dollars (**\$618,500.00**) to repair and replace culverts on various sections of the Dorchester Road with four hundred sixty three thousand eight hundred seventy five dollars (\$463,875.00) to be funded through a grant from the Hazard Mitigation Grant Program from the Federal Emergency Management Agency and one hundred and fifty four thousand six hundred twenty five dollars (\$154,625) to be raised by taxation. This will be a non-lapsing appropriation per RSA 32:7, and will not lapse until the road repair is complete or December 31, 2024, whichever is sooner.

(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0)

***APPROPRIATE FUNDS TO COMPLETE REPAIRS  
ON GOOSE POND ROAD***

**ARTICLE 14.** To see if the Town will vote to raise and appropriate the sum of one hundred sixty thousand dollars (**\$160,000**) for the purpose of construction repairs to the Goose Pond Road. The funds will be used for all expenses necessary to repair and stabilize the culverts, inlet and out let, 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 project is complete or December 31, 2024, whichever is sooner.

(This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0)

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

**ARTICLE 15.** To see if the Town will vote to raise and appropriate the sum of six thousand nine hundred eighty-three dollars (**\$6,983.00**) to sponsor an Independence Day celebration, including but not limited to a parade, picnic, music and family fun and to fund this appropriation by authorizing withdrawal of that sum from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 Town Meeting.

(This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 8-0 ) (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 eight thousand one hundred fifty-seven dollars (**\$28,157.00**) for milfoil treatment of Post Pond, with seven thousand thirty-nine dollars (\$7,039.00) to be funded through a grant from the New Hampshire Department of Environmental Services; a withdrawal of six thousand eight hundred ninety-eight dollars (\$6,898.00) from the unassigned fund balance and fourteen thousand two hundred twenty dollars (\$14,220.00) 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.) ( Recommended by the Budget Committee by vote of 8-0.) (No amount to be raised by taxation)

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

**ARTICLE 17.** To see if the Town will vote to raise and appropriate the sum of thirteen thousand six hundred two dollars (**\$13,602**) to be used towards funding maintenance of the Town Cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).

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

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

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

**ARTICLE 18.** Resolved, that the Town of Lyme NH again, 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 Great River Hydro 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 Great River Hydro or subsequent owners modify current dam operations and create a mitigation fund to reimburse towns and landowners for any and all damages. (Recommended by the Select board by a vote of 3-0.)

**ARTICLE 19.** To see if the Town will vote to relinquish any real property rights it has in conservation easements held by the Connecticut River Conservancy, provided that such relinquishment may only occur in the event that the affected conservation easement is assigned to a qualifying easement holder and such assignment is approved by the NH Attorney General's office, Charitable Trust Unit and such affected easement is reviewed and signed off on by the Select board. This action is recommended by the Select Board and Conservation Commission to reduce the Town's risk associated with enforcement of said easements.

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

**ARTICLE 20.** To hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto.

(Majority vote required.)

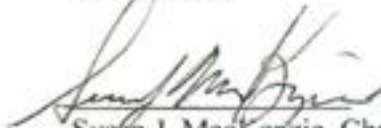
#### ***OTHER BUSINESS***

**ARTICLE 21.** 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 7<sup>th</sup> day of February, 2019.

Town of Lyme

Select Board

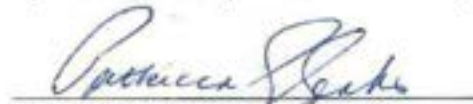
  
Susan J. MacKenzie, Chair

  
Bradford E. Keith

  
Kevin S. Sahr

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 8<sup>th</sup> day of February 2019.

  
Patricia G. Jenks, Town Clerk

	D	E	F	G	H	I	J
	Description	2017 Actual expenditures 2017	2018 Voted at Town Meeting 2018	2018 Spent as of 12-31-2018 not final	2019 Departments request	2019 Select Board proposed	2019 Budget Committee
1							
2							
3							
5	<b>4130-4139 Executive:</b>						
6	Select board Salary	3,000.00	3,000.00	2,250.00	3,000.00	3,000.00	3,000.00
7	Town Web Page	3,000.00	3,200.00	1,679.16	3,200.00	3,200.00	3,200.00
8	Telephone	3,015.68	4,000.00	3,077.31	3,000.00	3,000.00	3,000.00
9	Internet	1,401.76	1,700.00	1,922.41	1,700.00	1,700.00	1,700.00
10	Employee Physicals	0.00	200.00	0.00	200.00	200.00	200.00
11	Meetings, Seminars & Education	268.13	1,500.00	917.46	1,500.00	1,500.00	1,500.00
12	Service Contract on Copier & Printers	780.00	800.00	98.00	800.00	800.00	800.00
13	Select board Supplies	7,452.28	5,000.00	32,500.47	5,000.00	5,000.00	5,000.00
14	Postage	2,891.05	2,700.00	3,240.19	2,700.00	2,700.00	2,700.00
15	Contingency	1,183.00	2,250.00	3,149.39	2,250.00	2,250.00	2,250.00
16	Administrative Assistant Wages	54,924.76	55,703.00	58,302.54	55,703.00	57,210.00	57,210.00
17	Administrative Assistant Benefits	30,005.04	28,232.00	28,718.22	28,232.00	30,610.00	30,610.00
18	Clerk Wages	18,678.15	27,846.00	27,846.00	34,500.00	34,317.00	34,317.00
19	Clerk Benefits				10,000.00	14,779.00	14,779.00
20	Energy Committee	50.00	355.00	0.00	355.00	355.00	355.00
21	<b>4130-4139 Executive:</b>	<b>126,649.85</b>	<b>136,486.00</b>	<b>163,701.15</b>	<b>152,140.00</b>	<b>160,621.00</b>	<b>160,621.00</b>
22							
23	<b>4140-4149 Elections, Registration and Vital Statistics:</b>						
24	Town Clerk Salary	34,434.84	34,582.00	37,738.41	34,582.00	35,515.00	35,515.00
25	Town Clerk Benefits	27,140.61	25,692.00	25,757.00	25,692.00	28,006.00	28,006.00
26	Town Clerk Telephone	892.90	900.00	914.32	900.00	900.00	900.00
27	Town Clerk Meetings, Seminars, Education and Dues	379.00	500.00	339.00	500.00	500.00	500.00
28	Town Clerk Supplies	620.93	800.00	264.45	1,000.00	1,000.00	1,000.00
29	Town Clerk Postage	1,402.50	1,200.00	1,397.06	1,200.00	1,200.00	1,200.00
30	Computer Software	8,164.00	6,500.00	6,421.00	6,500.00	6,500.00	6,500.00
31	Computer Hardware	0.00	700.00	857.00	0.00	-	-
32	Deputy Town-Tax Collector Clerk Wages	16,513.82	24,035.00	16,631.47	25,500.00	30,000.00	30,000.00
33	Election & Registration Payroll	559.65	900.00	1,551.04	500.00	500.00	500.00
34	Election & Registration	2,384.96	2,500.00	1,965.09	1,200.00	1,200.00	1,200.00
35	Lyme Phone Book	1,611.00	0.00	0.00	1,500.00	1,500.00	1,500.00
36	Copier Service Contract	325.00	325.00	325.00	325.00	325.00	325.00
37	Supervisor of the Checklist-Election & Registration	0.00	400.00	0.00	200.00	200.00	200.00
38	Supervisor of the Checklist-Payroll	0.00	1,392.00	373.39	700.00	700.00	700.00
39	Vital Records	255.21	0.00	0.00			
40	<b>4140-4149 Elections, Registration and Vital Statistics:</b>	<b>94,684.42</b>	<b>100,426.00</b>	<b>94,534.23</b>	<b>100,299.00</b>	<b>108,046.00</b>	<b>108,046.00</b>
41							

	D	E	F	G	H	I	J
	Description	2017 Actual expenditures 2017	2018 Voted at Town Meeting 2018	2018 Spent as of 12-31-2018 not final	2019 Departments request	2019 Select Board proposed	2019 Budget Committee
1							
2							
3							
42	<b>4150-4151 Financial Administration:</b>						
43	Refunds & Miscellaneous	302.27	500.00	864.96	500.00	500.00	500.00
44	Audit	13,500.00	14,500.00	11,845.00	14,500.00	14,500.00	14,500.00
45	Tax Collector Salary	10,531.25	10,272.00	10,272.00	10,272.00	10,548.00	10,548.00
46	Recording Fees Grafton County Register of Deeds	173.13	400.00	235.19	400.00	400.00	400.00
47	Tax Collector Telephone	899.05	910.00	565.39	600.00	600.00	600.00
48	Tax Collector/Treasurer Meetings, Seminars, Education and Dues	608.72	250.00	247.44	750.00	750.00	750.00
49	Tax Collector Supplies	101.92	500.00	148.45	575.00	575.00	575.00
50	Tax Collector Postage	1,039.57	925.00	1,467.85	925.00	925.00	925.00
51	Deputy Tax Collector Wages	800.00	800.00	800.00	1,500.00	1,500.00	1,500.00
52	Timber Tax Consultant	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
53	Treasurer Salary	3,999.96	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
54	Computer Consultant	1,036.85	2,500.00	1,452.57	2,500.00	2,500.00	2,500.00
55	Town Report	2,071.62	2,900.00	1,598.34	1,800.00	1,800.00	1,800.00
56	Computer Software	5,205.05	5,500.00	5,308.60	5,500.00	5,500.00	5,500.00
57	Budget Committee Expenses	255.49	150.00	0.00	150.00	150.00	150.00
58	<b>4150-4151 Financial Administration:</b>	<b>40,524.88</b>	<b>45,107.00</b>	<b>38,805.79</b>	<b>44,972.00</b>	<b>45,248.00</b>	<b>45,248.00</b>
59							
60	<b>4152 Revaluation of Property:</b>						
61	Assessor	11,504.13	18,800.00	10,909.98	18,800.00	18,800.00	18,800.00
62	Utility Appraiser	7,016.00	5,300.00	5,000.00	5,000.00	5,000.00	5,000.00
63	Tax Maps	2,700.00	2,800.00	2,100.00	2,800.00	2,800.00	2,800.00
64	Assessing Software	5,260.00	5,260.00	5,370.00	5,649.00	5,649.00	5,649.00
65	Meetings, Dues & Education	0.00	300.00	0.00	300.00	300.00	300.00
66	<b>4152 Revaluation of Property:</b>	<b>26,480.13</b>	<b>32,460.00</b>	<b>23,379.98</b>	<b>32,549.00</b>	<b>32,549.00</b>	<b>32,549.00</b>
67							
68	<b>4153 Legal Expense:</b>	<b>50,880.18</b>	<b>55,000.00</b>	<b>66,448.84</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>
69							
70	<b>4155-4159 Personnel Administration:</b>						
71	Town Portion OASDI (6.2% of total payroll)	30,492.01	35,438.00	35,810.28	38,695.00	38,695.00	38,695.00
72	Medicare, Town Portion (1.45% of total payroll)	8,310.24	10,139.00	10,134.75	10,965.00	10,965.00	10,965.00
73	Payroll Contract	2,633.62	2,800.00	3,196.45	2,800.00	2,800.00	2,800.00
74	<b>4155-4159 Personnel Administration:</b>	<b>41,435.87</b>	<b>48,377.00</b>	<b>49,141.48</b>	<b>52,460.00</b>	<b>52,460.00</b>	<b>52,460.00</b>
75							
76	<b>4191-4193 Planning and Zoning:</b>						
77	UVLS Regional Planning Commission Dues	2,308.02	2,308.00	2,332.04	2,356.07	2,356.00	2,356.00
78	Training	0.00	250.00	0.00	250.00	250.00	250.00



	D	E	F	G	H	I	J
1	Description	2017	2018	2018	2019	2019	2019
2		Actual expenditures 2017	Voted at Town Meeting 2018	Spent as of 12-31-2018 not final	Departments request	Select Board proposed	Budget Committee
3							
79	Supplies	67.44	500.00	65.99	500.00	500.00	500.00
80	GIS software	1,275.00	0.00	0.00	0.00	-	-
81	Administrator's Wages	52,571.20	53,622.00	54,597.00	55,212.00	54,433.60	54,433.60
82	Administrator's Benefits	32,402.89	31,065.00	31,076.25	32,413.00	33,687.78	33,687.78
83	ZBA Recorder	725.00	1,200.00	600.00	1,500.00	1,500.00	1,500.00
84	Mileage	0.00	400.00	14.17	400.00	400.00	400.00
85	Advertising	434.04	750.00	550.41	750.00	750.00	750.00
86	Postage	443.02	750.00	344.04	750.00	750.00	750.00
87	Publications and Maps	1,012.00	1,000.00	1,036.00	1,000.00	1,000.00	1,000.00
88	Miscellaneous	0.00	100.00	1,410.00	100.00	100.00	100.00
89	Planning & Land Use Books	0.00	200.00	0.00	200.00	200.00	200.00
90	Plotter-HP Design Jet T830				7,000.00	-	-
91	Planning Board projects				1,500.00	1,500.00	1,500.00
92	4191-4193 Planning and Zoning:	91,238.61	92,145.00	92,025.90	103,931.07	97,427.38	97,427.38
93							
94	4194 General Government Buildings:						
95	General Government Buildings payroll	5,103.84	19,448.00	19,673.25	19,448.00	19,973.00	19,973.00
96	General Government Building & Transfer Station-Employee Benefits	0.00	15,779.00	13,468.89	15,779.00	15,028.00	15,028.00
97	Utilities - Academy Building	1,998.52	1,850.00	1,738.36	1,950.00	1,950.00	1,950.00
98	Heat - Academy Building	2,347.21	3,000.00	3,568.40	2,500.00	2,500.00	2,500.00
99	Operation of Academy Building	2,190.37	2,500.00	980.41	2,150.00	2,150.00	2,150.00
100	Operation of Town Offices	5,549.57	5,000.00	3,753.35	2,390.00	2,390.00	2,390.00
101	Maintenance Town Buildings - Other	2,700.55	2,500.00	5,513.86	3,350.00	3,350.00	3,350.00
102	Pike House Safety & Maintenance	1,134.58	2,500.00	1,551.84	2,500.00	2,500.00	2,500.00
103	Utilities - Town Offices	2,046.79	4,000.00	1,395.60	1,200.00	1,200.00	1,200.00
104	Heat - Town Offices	1,578.61	2,200.00	1,371.96	2,200.00	2,200.00	2,200.00
105	4194 General Government Buildings:	24,650.04	58,777.00	53,015.92	53,467.00	53,241.00	53,241.00
106							
107	4195 Cemeteries:						
108	Electric	66.80	200.00	0.00	200.00	200.00	200.00
109	Mowing contract	7,038.00	7,038.00	7,038.00	8,920.00	8,920.00	8,920.00
110	Equipment Rental fees (burial charge)	0.00	400.00	0.00	400.00	400.00	400.00
111	Materials	19.28	300.00	0.00	300.00	300.00	300.00
112	Equipment Maintenance & Repair	7.99	1,500.00	0.00	500.00	500.00	500.00
113	Road Repair	0.00	750.00	0.00	750.00	750.00	750.00
114	Propane Heat	0.00	110.00	15.77	110.00	110.00	110.00
115	Other Expenses	0.00	1,200.00	1,223.28	1,200.00	1,200.00	1,200.00

	D	E	F	G	H	I	J
	Description	2017	2018	2018	2019	2019	2019
1		Actual expenditures 2017	Voted at Town Meeting 2018	Spent as of 12-31-2018 not final	Departments request	Select Board proposed	Budget Committee
2							
3							
116	Perpetual Care Expenses	19,000.00	19,000.00	19,000.00	20,000.00	20,000.00	20,000.00
117	Sexton Stipend	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
118	4195 Cemeteries:	28,632.07	32,998.00	29,777.05	34,880.00	34,880.00	34,880.00
119							
120	4196 Insurance:						
121	Property Liability Insurance	24,110.00	27,660.00	24,774.00	22,681.00	22,681.00	22,681.00
122	Unemployment Compensation Insurance	500.00	2,200.00	500.00	2,200.00	2,200.00	2,200.00
123	Workers Compensation Insurance	14,423.00	18,000.00	16,698.00	19,503.00	19,503.00	19,503.00
124	Insurance Deductible	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
125	4196 Insurance:	39,033.00	48,860.00	42,972.00	45,384.00	45,384.00	45,384.00
126							
127	4197 Advertising and Regional Association:						
128	Advertising	1,229.90	1,500.00	293.02	750.00	1,500.00	1,500.00
129	Dues	2,151.08	2,300.00	2,228.12	2,300.00	2,300.00	2,300.00
130	4197 Advertising and Regional Association:	3,380.98	3,800.00	2,521.14	3,050.00	3,800.00	3,800.00
131							
132	4199 Other General Government:	0.00	1,500.00	0.00	100.00	100.00	100.00
133	SUBTOTAL for GENERAL GOVERNMENT:	567,590.03	655,936.00	656,323.48	678,232.07	688,756.38	688,756.38
134							
135	4210-4214 Police:						
136	Wages and Salaries	111,018.02	118,685.00	120,323.27	123,635.00	\$121,889.00	\$121,889.00
137	Overtime & P/T Officer	2,322.95	2,520.00	1,453.18	3,900.00	\$2,588.00	\$2,588.00
138	Benefits	62,174.94	65,462.00	62,182.27	65,462.00	\$79,681.00	\$79,681.00
139	Telephone & Communications	2,320.07	2,900.00	2,339.78	2,900.00	2,900.00	2,900.00
140	Uniforms & Equipment	6,630.86	1,200.00	1,446.36	1,800.00	1,800.00	1,800.00
141	Gasoline	4,201.00	6,200.00	7,911.37	6,800.00	6,800.00	6,800.00
142	Vehicle Repair & Maintenance	1,460.80	1,100.00	4,965.35	2,000.00	2,000.00	2,000.00
143	Miscellaneous	3,166.51	650.00	350.45	650.00	650.00	650.00
144	Major Equipment	3,258.20	300.00	-	1,000.00	1,000.00	1,000.00
145	Computer Hardware and Software	4,340.00	4,800.00	4,414.95	5,000.00	5,000.00	5,000.00
146	Training & Education	379.75	300.00	197.46	300.00	300.00	300.00
147	Professional Associations	260.00	300.00	150.00	300.00	300.00	300.00
148	Animal Control (Cat & Dog)	-	250.00	76.30	250.00	250.00	250.00
149	4210-4214 Police:	201,533.10	204,667.00	205,810.74	213,997.00	\$225,158.00	\$225,158.00
150							
151	4215-4219 Ambulance:	67,079.67	61,000.00	69,045.43	63,000.00	63,000.00	63,000.00
152							

	D	E	F	G	H	I	J
1	Description	2017	2018	2018	2019	2019	2019
2		Actual expenditures 2017	Voted at Town Meeting 2018	Spent as of 12-31-2018 not final	Departments request	Select Board proposed	Budget Committee
3							
153							
153	4220-4229 Fire:						
154	Administration	0.00	250.00	0.00	250.00	250.00	250.00
155	Fire Reporting Software	3,072.00	1,900.00	1,831.60	1,900.00	1,900.00	1,900.00
156	Training	3,360.94	1,200.00	147.69	1,200.00	1,200.00	1,200.00
157	Dues	2,414.00	2,875.00	614.00	2,875.00	2,875.00	2,875.00
158	Miscellaneous	1,579.41	300.00	2,141.12	300.00	300.00	300.00
159	Telephone	897.89	930.00	914.32	930.00	930.00	930.00
160	Chief Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
161	Insurance	6,749.00	7,154.00	6,749.00	7,154.00	7,154.00	7,154.00
162	Fire Trucks Parts and Supplies	1,430.92	4,800.00	4,740.22	4,800.00	4,800.00	4,800.00
163	Motor Fuel	808.21	1,500.00	611.80	1,500.00	1,500.00	1,500.00
164	Fire Trucks Major Equipment	50.00	1,750.00	4,336.97	1,750.00	1,750.00	1,750.00
165	Hazmat Equipment	0.00	450.00	0.00	450.00	450.00	450.00
166	Radio Repairs	1,203.98	1,000.00	1,400.22	1,000.00	1,000.00	1,000.00
167	Electric	2,251.72	1,600.00	2,419.45	1,600.00	1,600.00	1,600.00
168	Heat	2,628.48	5,000.00	5,589.02	5,000.00	5,000.00	5,000.00
169	Station Maintenance and Repair	4,239.88	2,600.00	5,712.50	2,600.00	2,600.00	2,600.00
170	Fire Trucks Maintenance and Repair	5,086.12	3,500.00	5,374.89	3,500.00	3,500.00	3,500.00
171	Breathing Apparatus Maintenance and Repair	0.00	1,350.00	725.15	1,350.00	1,350.00	1,350.00
172	Equipment Maintenance and Repair	10,073.25	4,000.00	4,297.52	4,000.00	4,000.00	4,000.00
173	FAST Squad Equipment and Supplies	1,255.40	4,500.00	2,285.65	4,500.00	4,500.00	4,500.00
174	4220-4229 Fire:	48,101.20	47,659.00	50,891.12	47,659.00	47,659.00	47,659.00
175							
176	4290-4298 Emergency Management:						
177	Forest Fire Equipment	0.00	600.00	0.00	600.00	600.00	600.00
178	Emergency Management	2,841.48	2,773.00	3,674.37	3,005.00	3,005.00	3,005.00
179	4290-4298 Emergency Management:	2,841.48	3,373.00	3,674.37	3,605.00	3,605.00	3,605.00
180							
181	4299 Other Public Safety (including communications):	28,037.90	28,119.00	29,284.85	29,500.00	29,500.00	29,500.00
182							
183	SUBTOTAL for PUBLIC SAFETY:	347,593.35	344,818.00	358,706.51	357,761.00	368,922.00	368,922.00
184							
185	4312 Highways and Streets:						
186	REGULAR:						
187	Highway Agent Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
188	Telephone	1,751.48	1,500.00	914.32	1,500.00	1,500.00	1,500.00
189	Alcohol and Drug Testing	687.00	300.00	281.00	300.00	300.00	300.00

		D	E	F	G	H	I	J
1		Description	2017	2018	2018	2019	2019	2019
2			Actual expenditures 2017	Voted at Town Meeting 2018	Spent as of 12-31-2018 not final	Departments request	Select Board proposed	Budget Committee
3								
190		Building Maintenance & Repair	4,635.76	6,000.00	5,615.85	6,000.00	6,000.00	6,000.00
191		Materials and Maintenance (Gravel and Dirt Roads)	40,165.12	60,000.00	56,036.29	60,000.00	60,000.00	60,000.00
192		Mud Season Roads	48,838.56	57,825.00	40,125.20	57,825.00	57,825.00	57,825.00
193		Asphalt, Cold Patch and Shimming	1,331.04	3,000.00	2,019.83	3,000.00	3,000.00	3,000.00
194		Culverts	14,496.38	15,000.00	8,579.50	15,000.00	15,000.00	15,000.00
195		Payroll	79,237.37	108,480.00	106,945.30	120,012.00	114,245.00	114,245.00
196		Overtime	5,573.71	2,944.00	8,682.25	3,600.00	3,118.00	3,118.00
197		Contracted Services (carryover \$15,400 from 2017 to 2018 budget)	29,807.50	8,000.00	13,620.00	23,000.00	8,000.00	8,000.00
198		Benefits	50,816.47	60,817.00	53,286.82	68,971.00	62,778.00	62,778.00
199		Electric	5,075.14	5,000.00	4,415.75	5,000.00	5,000.00	5,000.00
200		Heat	8,217.60	5,000.00	9,625.08	5,000.00	5,000.00	5,000.00
201		Propane	207.89	2,000.00	96.45	2,000.00	2,000.00	2,000.00
202		Equipment Rental	2,914.99	32,000.00	26,430.77	32,000.00	20,000.00	20,000.00
203		Supplies	2,433.45	3,000.00	1,116.99	3,000.00	3,000.00	3,000.00
204		Motor Fuel	12,895.71	15,000.00	10,842.15	15,000.00	15,000.00	15,000.00
205		Vehicle Maintenance & Repair	42,266.59	25,000.00	38,761.95	25,000.00	25,000.00	25,000.00
206		Parts, Equipment	7,236.39	10,500.00	39,269.02	10,500.00	10,500.00	10,500.00
207		Miscellaneous	474.99	100.00	150.00	100.00	100.00	100.00
208		Spare Tires	8,197.18	10,000.00	4,124.73	10,000.00	10,000.00	10,000.00
209		Roadside Maintenance	23,300.71	25,000.00	10,721.67	25,000.00	20,000.00	20,000.00
210		Calcium Chloride (20,000 gal)(pre paid \$9,800.00 from 2017 to 2018 budget)	0.00	12,000.00	262.20	20,000.00	20,000.00	20,000.00
211		Safety Clothing	2,944.15	2,100.00	4,832.42	2,100.00	2,100.00	2,100.00
212		Training & Education	0.00	1,000.00	850.00	1,000.00	1,000.00	1,000.00
213		REGULAR:	394,505.18	472,566.00	448,605.54	515,908.00	\$471,466.00	\$471,466.00
214								
215		WINTER:						
216		Payroll - Winter	57,658.76	68,164.00	69,989.58	75,371.00	66,528.00	66,528.00
217		Overtime - Winter	12,656.06	14,720.00	20,629.60	25,953.00	15,590.00	15,590.00
218		Contracted Services	18,247.00	27,000.00	23,135.00	27,000.00	20,000.00	20,000.00
219		Benefits - Winter	48,567.66	43,440.00	29,351.66	49,265.00	44,841.00	44,841.00
220		Motor Fuel - Winter	18,180.96	20,000.00	25,840.19	20,000.00	20,000.00	20,000.00
221		Vehicle Maintenance & Repair - Winter	30,320.37	30,000.00	38,401.18	30,000.00	30,000.00	30,000.00
222		Materials - Winter	94,777.18	85,500.00	76,226.72	85,500.00	85,500.00	85,500.00
223		Contracted (Pit Rent)	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
224		WINTER:	283,907.99	292,324.00	287,073.93	316,589.00	285,959.00	285,959.00
225								
226		4312 Highways and Streets:	678,413.17	764,890.00	735,679.47	832,497.00	757,425.00	757,425.00

	D	E	F	G	H	I	J
	Description	2017 Actual expenditures 2017	2018 Voted at Town Meeting 2018	2018 Spent as of 12-31-2018 not final	2019 Departments request	2019 Select Board proposed	2019 Budget Committee
1							
2							
3							
227							
228	<b>4316 Street Lighting:</b>	<b>3,568.70</b>	<b>3,550.00</b>	<b>2,932.39</b>	<b>3,550.00</b>	<b>3,550.00</b>	<b>3,550.00</b>
229							
230	SUBTOTAL for HIGHWAYS and STREETS:	<b>681,981.87</b>	<b>768,440.00</b>	<b>738,611.86</b>	<b>836,047.00</b>	<b>\$760,975.00</b>	<b>\$760,975.00</b>
231							
232	<b>4323 Solid Waste Collection:</b>						
233	Payroll - Station Operators	20,289.50	25,400.00	21,755.02	26,583.00	26,593.00	26,593.00
234	Solid waste compactor & Labor				45,600.00	45,600.00	45,600.00
235	Bin and Dumpster Rent	1,650.00	2,400.00	1,050.00	0.00	-	-
236	Pay-Per-Throw Trash Bags	132.00	0.00	440.99	1,500.00	1,500.00	1,500.00
237	Miscellaneous	594.03	1,000.00	527.82	1,000.00	1,000.00	1,000.00
238	Equipment & Signs	3,910.10	5,000.00	4,073.85	2,000.00	2,000.00	2,000.00
239	Hazardous Waste Pick-Up Day	4,651.03	4,000.00	5,147.03	4,000.00	4,000.00	4,000.00
240	Recycling (zero sort)	12,804.26	13,000.00	12,953.37	24,000.00	24,000.00	24,000.00
241	<b>4323 Solid Waste Collection:</b>	<b>44,030.92</b>	<b>50,800.00</b>	<b>45,948.08</b>	<b>104,683.00</b>	<b>104,693.00</b>	<b>104,693.00</b>
242							
243	<b>4324 Solid Waste Disposal:</b>						
244	Haul Charges	16,175.00	20,000.00	15,350.00	9,900.00	9,900.00	9,900.00
245	Trash and C & D Disposal	19,808.86	25,000.00	42,431.11	17,800.00	17,800.00	17,800.00
246	Co-mingled Disposal	2,630.19	5,000.00	1,639.58	0.00		
247	Freon Collection & mercury Disposal	612.00	500.00	261.00	1,500.00	1,500.00	1,500.00
248	<b>4324 Solid Waste Disposal:</b>	<b>39,226.05</b>	<b>50,500.00</b>	<b>59,681.69</b>	<b>29,200.00</b>	<b>29,200.00</b>	<b>29,200.00</b>
249							
250	SUBTOTAL for SANITATION:	83,256.97	101,300.00	105,629.77	133,883.00	133,893.00	133,893.00
251							
252	<b>4415-4419 Health Agencies and Hospitals and Other:</b>						
253							
254	HEALTH AGENCIES:						
255	Visiting Nurse Alliance & Hospice	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00
256	Headrest	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
257	West Central Behavioral Health	2,000.00	2,000.00	2,000.00	2,300.00	2,300.00	2,300.00
258	Wise	600.00	600.00	600.00	600.00	600.00	600.00
259	CASA for Children "Court Appointed Special Advocates "	500.00	500.00	500.00	500.00	500.00	500.00
260	Tri-Country CAP, Inc.	304.00	304.00	304.00	304.00	304.00	304.00
261	Mascoma Valley Health Initiative (Public Health Council of the UV)	600.00	600.00	600.00	1,283.00	600.00	600.00
262	Lyme Parish nurse	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00
263	HEALTH AGENCIES:	22,054.00	22,054.00	22,054.00	23,037.00	22,354.00	22,354.00

	D	E	F	G	H	I	J
	Description	2017	2018	2018	2019	2019	2019
1		Actual expenditures 2017	Voted at Town Meeting 2018	Spent as of 12-31-2018 not final	Departments request	Select Board proposed	Budget Committee
2							
3							
264							
265	HEALTH OFFICER:						
266	Salary, Health Officer	500.00	500.00	500.00	500.00	500.00	500.00
267	Health Officer Expenses	0.00	100.00	0.00	100.00	100.00	100.00
268			600.00	500.00	600.00	600.00	600.00
269	4415-4419 Health Agencies and Hospitals and Other:	22,554.00	22,654.00	22,554.00	23,637.00	22,954.00	22,954.00
270							
271	4441-4442 Administration and Direct Assistance:						
272	Overseer of Public Welfare Salary	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
273	Community Action Outreach (LISTEN)	0.00	0.00	0.00	0.00	-	-
274	Grafton Senior Citizens Council	1,100.00	1,100.00	1,100.00	1,500.00	1,500.00	1,500.00
275	4441-4442 Administration and Direct Assistance:	8,600.00	8,600.00	8,600.00	9,000.00	9,000.00	9,000.00
276							
277	SUBTOTAL for HEALTH and WELFARE:	31,154.00	31,254.00	31,154.00	32,637.00	31,954.00	31,954.00
278							
279	4520-4529 Parks and Recreation:						
280							
281	PARKS:						
282	Trees & Misc. Issues	0.00	3,500.00	4,480.00	3,500.00	3,500.00	3,500.00
283	Mowing Contract	34,362.00	32,962.00	32,962.03	35,680.00	35,680.00	35,680.00
284	PARKS:	34,362.00	36,462.00	37,442.03	39,180.00	39,180.00	39,180.00
285							
286	RECREATION:						
287	Beach Pumping & Porta Potty	550.00	400.00	220.00	350.00	350.00	350.00
288	Beach Pond Program Coordinator Salary	0.00	3,500.00	3,000.00	3,500.00	3,500.00	3,500.00
289	Beach Telephone	420.00	420.00	385.00	420.00	420.00	420.00
290	Beach Electricity	686.89	550.00	642.83	550.00	550.00	550.00
291	Beach Equipment and Pond Program Supplies	2,137.66	3,500.00	2,189.13	3,000.00	3,000.00	3,000.00
292	Beach Pond Program (Camp) Staff	0.00	1,500.00	375.00	750.00	750.00	750.00
293	Beach Lifeguards Wages	6,453.39	8,820.00	8,246.95	8,820.00	8,820.00	8,820.00
294	Beach Activities Supervisor	3,000.00	3,150.00	3,150.00	3,235.00	3,235.00	3,235.00
295	Recreation Director Wages	10,085.14	10,600.00	10,396.35	10,886.20	10,886.00	10,886.00
296	Recreation Miscellaneous	609.00	200.00	180.00	200.00	200.00	200.00
297	RECREATION:	23,942.08	32,640.00	28,785.26	31,711.20	31,711.00	31,711.00
298							
299	4520-4529 Parks and Recreation:	58,304.08	69,102.00	66,227.29	70,891.20	70,891.00	70,891.00
300							

	D	E	F	G	H	I	J
	Description	2017	2018	2018	2019	2019	2019
1		Actual expenditures 2017	Voted at Town Meeting 2018	Spent as of 12-31-2018 not final	Departments request	Select Board proposed	Budget Committee
2							
3							
301	<b>4550-4559 Library:</b>						
302	Salaries and Wages	46,962.88	49,356.00	49,355.80	51,825.00	51,825.00	51,825.00
303	Librarian Benefits	31,761.57	30,197.00	29,934.61	33,265.00	33,265.00	33,265.00
304	Librarian's Dues/Seminars	483.08	1,100.00	1,093.00	1,100.00	1,100.00	1,100.00
305	Library Assistants Wages	26,250.51	28,204.00	26,355.04	29,051.00	28,967.00	28,967.00
306	Library Clerk		0.00	0.00	13,000.00	13,000.00	13,000.00
307	Custodial Wages	6,613.62	7,837.00	6,821.94	8,075.00	8,050.00	8,050.00
308	Library Trustees Dues/Seminars	270.00	270.00	270.00	270.00	270.00	270.00
309	Telecommunications	2,702.05	2,800.00	2,685.26	2,800.00	2,800.00	2,800.00
310	Electricity	4,913.92	4,000.00	4,043.07	4,000.00	4,000.00	4,000.00
311	Heat	3,048.94	5,000.00	3,512.49	5,000.00	5,000.00	5,000.00
312	Water	607.30	700.00	599.23	600.00	600.00	600.00
313	Fire Inspection - Extinguishers	812.00	1,100.00	773.00	1,100.00	1,100.00	1,100.00
314	Building Repairs & Maintenance	3,903.20	3,500.00	3,165.25	3,500.00	3,500.00	3,500.00
315	Snow/Window/Rug Cleaning	1,333.40	2,000.00	1,552.20	2,000.00	2,000.00	2,000.00
316	Office Supplies & Postage	1,830.85	1,250.00	607.88	1,000.00	1,000.00	1,000.00
317	Janitorial Supplies	557.40	400.00	481.44	450.00	450.00	450.00
318	Books	11,559.06	10,000.00	11,058.67	10,000.00	10,000.00	10,000.00
319	Magazines	1,398.42	1,425.00	1,410.40	1,450.00	1,450.00	1,450.00
320	Audio Tapes	1,690.24	2,500.00	1,497.11	2,500.00	2,500.00	2,500.00
321	Videos	2,801.44	2,250.00	1,570.45	2,250.00	2,250.00	2,250.00
322	Catalog/Processing	4,033.94	4,300.00	4,480.00	4,300.00	4,300.00	4,300.00
323	Programs/Publicity	964.50	800.00	560.48	800.00	800.00	800.00
324	Other Expenses	0.00	100.00	0.00	100.00	100.00	100.00
325	Computer Maintenance & Supplies	1,620.23	1,740.00	1,560.81	1,750.00	1,750.00	1,750.00
326	<b>4550-4559 Library:</b>	<b>156,118.55</b>	<b>160,829.00</b>	<b>153,388.13</b>	<b>180,186.00</b>	<b>180,077.00</b>	<b>180,077.00</b>
327							
328	<b>4583 Patriotic Purposes:</b>						
329	Memorial Day and Flags	206.58	950.00	611.98	950.00	700.00	700.00
330	<b>4583 Patriotic Purposes:</b>	<b>206.58</b>	<b>950.00</b>	<b>611.98</b>	<b>950.00</b>	<b>700.00</b>	<b>700.00</b>
331							
332	SUBTOTAL for CULTURE and RECREATION:	214,629.21	230,881.00	220,227.40	252,027.20	251,668.00	251,668.00
333							
334	<b>4611-4612 Administration and Purchase of Natural Resources:</b>						
335	Conservation Commission Dues	266.00	342.00	366.00	342.00	342.00	342.00
336	Postage and Supplies	31.45	75.00	42.39	75.00	75.00	75.00
337	Education	200.00	200.00	83.00	200.00	200.00	200.00

	D	E	F	G	H	I	J
	Description	2017	2018	2018	2019	2019	2019
1		Actual expenditures 2017	Voted at Town Meeting 2018	Spent as of 12-31-2018 not final	Departments request	Select Board proposed	Budget Committee
2							
3							
338	Monitoring Fund	320.00	200.00	0.00	200.00	200.00	200.00
339	Environmental Monitoring	130.00	250.00	0.00	250.00	250.00	250.00
340	Maintenance and Management Conservation Areas	1,010.00	1,033.00	1,033.00	1,033.00	1,033.00	1,033.00
341	<b>4611-4612 Administration and Purchase of Natural Resources:</b>	<b>1,957.45</b>	<b>2,100.00</b>	<b>1,524.39</b>	<b>2,100.00</b>	<b>2,100.00</b>	<b>2,100.00</b>
342							
343	SUBTOTAL for CONSERVATION:	1,957.45	2,100.00	1,524.39	2,100.00	2,100.00	2,100.00
344							
345	<b>4711 Principal:</b>						
346	Principal-Long Term Highway Garage Bond	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
347	Principal-Long Term Town Offices Bond	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
348	Solar-CDFA Loan		2,683.00	2,683.00	2,737.90	2,727.90	2,727.90
349	<b>4711 Principal:</b>	<b>70,000.00</b>	<b>72,683.00</b>	<b>72,683.00</b>	<b>72,737.90</b>	<b>72,727.90</b>	<b>72,727.90</b>
350	<b>4721 Interest:</b>						
351	Interest-Long Term Highway Garage Bond	9,263.00	8,013.00	8,013.00	7,375.00	7,375.00	7,375.00
352	Interest-Long Term Town Offices Bond	23,597.50	22,050.00	20,421.00	19,688.00	19,688.00	19,688.00
353	Interest-Long Term Solar-CDFA loan		552.00	552.00	498.74	498.74	498.74
354	<b>4721 Interest:</b>	<b>32,860.50</b>	<b>30,615.00</b>	<b>28,986.00</b>	<b>27,561.74</b>	<b>27,561.74</b>	<b>27,561.74</b>
355							
356	<b>4723 Interest on Tax Anticipation Notes:</b>	<b>15,921.03</b>	<b>10,000.00</b>	<b>10,491.75</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
357							
358							
359	SUBTOTAL for DEBT SERVICE:	118,781.53	113,298.00	112,160.75	110,299.64	110,289.64	110,289.64
360							
361	<b>TOTAL OPERATING EXPENSES:</b>	<b>2,046,944.41</b>	<b>2,248,027.00</b>	<b>2,224,338.16</b>	<b>2,402,986.91</b>	<b>2,348,558.02</b>	<b>2,348,558.02</b>



REVENUES

	2017	2018	2018	2019
Description	Actual	Estimated	Actual	Estimated
<b>3110 Current Year Property Tax</b>				
<b>3185 Timber/Yield Taxes</b>	<b>\$3,376.51</b>	<b>\$4,000.00</b>	<b>\$22,118.00</b>	<b>\$5,000.00</b>
<b>3186 Payment in Lieu of Taxes:</b>				
Other	\$0.00	\$4,500.00	\$0.00	\$4,800.00
<b>3186 Payment in Lieu of Taxes:</b>	<b>\$0.00</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$4,800.00</b>
<b>3190 Interest &amp; Penalties on Delinquent Taxes:</b>				
Interest on Delinquent Taxes	\$54,512.96	\$25,000.00	\$37,437.84	\$25,000.00
<b>3190 Interest &amp; Penalties on Delinquent Taxes:</b>	<b>\$54,512.96</b>	<b>\$25,000.00</b>	<b>\$37,437.84</b>	<b>\$25,000.00</b>
SUBTOTAL for TAXES (not including current year property taxes):	\$57,889.47	\$33,500.00	\$59,555.84	\$34,800.00
<b>3220 Motor Vehicle Permit Fees</b>	<b>\$399,507.75</b>	<b>\$380,000.00</b>	<b>\$400,080.00</b>	<b>\$400,000.00</b>
Boat Permit fees	\$965.99	\$1,000.00	\$1,401.00	\$1,300.00
<b>3230 Building Permits</b>	<b>\$8,352.35</b>	<b>\$6,000.00</b>	<b>\$8,329.00</b>	<b>\$6,000.00</b>
<b>3290 Other Licenses, Permits &amp; Fees:</b>				
Dog Licenses & Penalties	\$1,404.00	\$1,600.00	\$1,494.00	\$1,600.00
Town Clerk Miscellaneous	\$3,869.00	\$2,500.00	\$4,022.50	\$3,200.00
Town Clerk Fees	\$12,192.00	\$12,500.00	\$13,319.00	\$12,500.00
Marriage Fees	\$35.00	\$50.00	\$42.00	\$50.00
Dog Fees	\$467.00	\$500.00	\$464.00	\$500.00
Certified Copies	\$636.00	\$300.00	\$457.00	\$300.00
<b>3290 Other Licenses, Permits &amp; Fees:</b>	<b>\$18,603.00</b>	<b>\$17,450.00</b>	<b>\$19,798.50</b>	<b>\$18,150.00</b>
SUBTOTAL for LICENSES, PERMITS and FEES:	\$427,429.09	\$404,450.00	\$429,608.50	\$425,450.00

REVENUES

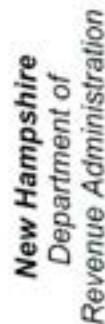
3351 NH Shared Revenue Block Grant	\$0.00	\$0.00	\$0.00	\$0.00
3352 Meals & Rooms Tax Distribution	\$88,145.86	\$88,300.00	\$87,979.00	\$88,000.00
3353 Highway Block Grant	\$0.00	\$0.00	\$0.00	\$0.00
3356 State & Federal Forest Land Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
3359 Other (Including Railroad 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:	\$88,145.86	\$88,300.00	\$87,979.00	\$88,000.00
3401-3406 Income from Departments:				
Subdivision Fees	\$606.00	\$300.00	\$198.00	\$300.00
ZBA Hearing Fees	\$1,201.00	\$1,000.00	\$2,292.00	\$1,000.00
Planning/Zoning document fees			\$37.65	
Police	\$884.96	\$0.00	\$435.00	\$0.00
Solid Waste (fibers)	\$50.64	\$0.00	\$0.00	\$0.00
Solid Waste - Sale of Trash Bags & Cards	\$60,153.75	\$50,000.00	\$56,711.25	\$50,000.00
Solid Waste - Recycling (scrap metal)	\$1,891.45	\$550.00	\$1,224.77	\$550.00
Copier	\$424.50	\$0.00	\$379.52	\$100.00
LCAB Usage Fees	\$7,600.00	\$5,000.00	\$7,500.00	\$5,000.00
Fire Department	\$0.00	\$0.00	\$0.00	\$0.00
Highway	\$50.00	\$0.00	\$2,282.66	\$0.00
Rec. Funds for field	\$1,654.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$150.00	\$0.00	\$120.00	\$100.00
Pond Program	\$0.00	\$2,500.00	\$1,680.00	\$1,800.00
Town Clerk (Lyme Phone Book)	\$1,571.00	\$300.00	\$300.00	\$300.00
Electric REC sales	\$216.99	\$300.00	\$533.97	\$300.00
3401-3406 Income from Departments:	\$76,454.29	\$59,950.00	\$73,694.82	\$59,450.00

REVENUES

SUBTOTAL from CHARGES for SERVICES:	\$76,454.29	\$59,950.00	\$73,694.82	\$59,450.00
<b>3501 Sale of Town Property</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>3502 Interest on Investments</b>	<b>\$1,914.10</b>	<b>\$1,200.00</b>	<b>\$5,413.59</b>	<b>\$4,000.00</b>
<b>3503-3509 Other:</b>				
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	\$748.72	\$0.00	\$2,859.76	\$0.00
Legal Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance Reimbursement	\$219.14	\$0.00	\$3,109.30	\$1,000.00
Rental-High Street	\$15,600.00	\$15,900.00	\$15,900.00	\$15,900.00
Refunds	\$0.00	\$0.00	\$0.00	\$0.00
<b>3503-3509 Other:</b>	<b>\$16,567.86</b>	<b>\$15,900.00</b>	<b>\$21,869.06</b>	<b>\$16,900.00</b>
SUBTOTAL from MISCELLANEOUS REVENUES:	\$18,481.96	\$17,100.00	\$27,282.65	\$20,900.00
<b>3915 From Capital Reserve Funds:</b>				
Bridge Capital Reserve Fund	\$5,293.79	\$0.00	\$126,396.00	\$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	\$0.00	\$0.00	\$0.00	\$118,202.00
Heavy Equipment Capital Reserve Fund	\$307,700.00	\$174,000.00	\$143,343.00	\$28,731.00
Major Highway Rebuilding Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Highway Repair Capital Reserve Fund	\$85,533.33	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00
Computer System Upgrade Capital Reserve Fund	\$1,595.23	\$7,500.00	\$2,267.75	\$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	\$12,070.11	\$0.00	\$16,017.87	\$0.00
Class V Roads	\$0.00	\$0.00	\$0.00	\$0.00

REVENUES

Municipal Transportation Capital Reserve Fund	\$5,235.00	\$0.00	\$11,500.00	\$0.00
Fire Fighting Safety Equipment Capital Reserve Fund	\$58,920.00	\$0.00	\$0.00	\$0.00
Recreation Facility CRF	\$1,901.21	\$0.00	\$2,676.60	\$0.00
<b>3915 From Capital Reserve Funds:</b>	<b>\$478,248.67</b>	<b>\$181,500.00</b>	<b>\$302,201.22</b>	<b>\$154,433.00</b>
<b>3916 From Trust &amp; Agency Funds:</b>				
Trout Pond Management Area Expendable Trust Fund	\$0.00	\$0.00	\$0.00	\$0.00
Reimbursements Perpetual Care Trust	\$19,000.00	\$19,000.00	\$19,000.00	\$19,000.00
Cemetery Gifts & Donation	\$0.00	\$0.00	\$495.00	\$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	\$12,463.72	\$10,000.00	\$4,272.67	\$0.00
Annual Leave ETF	\$0.00	\$0.00	\$0.00	\$0.00
<b>3916 From Trust &amp; Agency Funds:</b>	<b>\$31,463.72</b>	<b>\$29,000.00</b>	<b>\$23,767.67</b>	<b>\$19,000.00</b>
SUBTOTAL from INTERFUND OPERATING TRANSFERS IN:	\$509,712.39	\$210,500.00	\$325,968.89	\$173,433.00
TOTAL SOURCES OF REVENUE:	<b>\$668,400.67</b>	<b>\$603,300.00</b>	<b>\$678,120.81</b>	<b>\$628,600.00</b>



2019  
MS-737

## Proposed Budget

## Lyme

For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 11, 2019

## 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
Elizabeth Glenshaw	School board rep.	
Chris Ramsden		
Jennifer Baylston		
Cybele Merrick		
Richard Jones		
Judith Brotman	Chair	
Wilkes McClave		
Kevin Sahr	Select board rep.	

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/>



New Hampshire  
Department of  
Revenue Administration

2019  
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	08	\$163,701	\$136,486	\$160,621	\$0	\$160,621	\$0
4140-4149	Election, Registration, and Vital Statistics	08	\$94,534	\$100,426	\$108,046	\$0	\$108,046	\$0
4150-4151	Financial Administration	08	\$39,305	\$45,107	\$45,248	\$0	\$45,248	\$0
4152	Revaluation of Property	08	\$23,379	\$32,460	\$32,549	\$0	\$32,549	\$0
4153	Legal Expense	08	\$66,448	\$55,000	\$55,000	\$0	\$55,000	\$0
4155-4159	Personnel Administration	08	\$49,141	\$48,377	\$52,460	\$0	\$52,460	\$0
4191-4193	Planning and Zoning	08	\$92,025	\$92,145	\$97,427	\$0	\$97,427	\$0
4194	General Government Buildings	08	\$53,015	\$58,777	\$53,241	\$0	\$53,241	\$0
4195	Cemeteries	08	\$29,777	\$62,996	\$34,880	\$0	\$34,880	\$0
4196	Insurance	08	\$42,972	\$48,860	\$45,384	\$0	\$45,384	\$0
4197	Advertising and Regional Association	08	\$2,521	\$3,800	\$3,800	\$0	\$3,800	\$0
4199	Other General Government	08	\$0	\$1,500	\$100	\$0	\$100	\$0
	<b>General Government Subtotal</b>		<b>\$656,818</b>	<b>\$685,936</b>	<b>\$688,756</b>	<b>\$0</b>	<b>\$688,756</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	08	\$205,810	\$204,667	\$225,158	\$0	\$225,158	\$0
4215-4219	Ambulance	08	\$69,045	\$61,000	\$63,000	\$0	\$63,000	\$0
4220-4229	Fire	08	\$50,891	\$47,659	\$47,659	\$0	\$47,659	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	08	\$3,674	\$3,373	\$3,605	\$0	\$3,605	\$0
4299	Other (Including Communications)	08	\$29,284	\$28,119	\$29,500	\$0	\$29,500	\$0
	<b>Public Safety Subtotal</b>		<b>\$358,704</b>	<b>\$344,818</b>	<b>\$368,922</b>	<b>\$0</b>	<b>\$368,922</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	08	\$735,679	\$1,324,429	\$757,425	\$0	\$757,425	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	08	\$2,932	\$3,550	\$3,550	\$0	\$3,550	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$738,611</b>	<b>\$1,327,979</b>	<b>\$760,975</b>	<b>\$0</b>	<b>\$760,975</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	08	\$45,948	\$50,800	\$104,693	\$0	\$104,693	\$0
4324	Solid Waste Disposal	08	\$59,681	\$50,500	\$29,200	\$0	\$29,200	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$105,629</b>	<b>\$101,300</b>	<b>\$133,893</b>	<b>\$0</b>	<b>\$133,893</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>								
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
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





New Hampshire  
Department of  
Revenue Administration

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MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	08	\$22,554	\$22,654	\$22,954	\$0	\$22,954	\$0
	<b>Health Subtotal</b>		<b>\$22,554</b>	<b>\$22,654</b>	<b>\$22,954</b>	<b>\$0</b>	<b>\$22,954</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	08	\$8,600	\$8,600	\$9,000	\$0	\$9,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$8,600</b>	<b>\$8,600</b>	<b>\$9,000</b>	<b>\$0</b>	<b>\$9,000</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	08	\$66,227	\$70,602	\$70,691	\$0	\$70,691	\$0
4550-4559	Library	08	\$153,388	\$160,829	\$160,077	\$0	\$160,077	\$0
4583	Patriotic Purposes	08	\$611	\$950	\$700	\$0	\$700	\$0
4589	Other Culture and Recreation		\$0	\$7,584	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$220,226</b>	<b>\$239,965</b>	<b>\$251,668</b>	<b>\$0</b>	<b>\$251,668</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources	08	\$1,724	\$2,100	\$2,100	\$0	\$2,100	\$0
4619	Other Conservation		\$0	\$26,785	\$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
	<b>Conservation and Development Subtotal</b>		<b>\$1,724</b>	<b>\$28,885</b>	<b>\$2,100</b>	<b>\$0</b>	<b>\$2,100</b>	<b>\$0</b>





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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	08	\$72,683	\$72,683	\$72,728	\$0	\$72,728	\$0
4721	Long Term Bonds and Notes - Interest	08	\$28,986	\$30,615	\$27,562	\$0	\$27,562	\$0
4723	Tax Anticipation Notes - Interest	08	\$10,491	\$10,000	\$10,000	\$0	\$10,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$112,160</b>	<b>\$113,298</b>	<b>\$110,290</b>	<b>\$0</b>	<b>\$110,290</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$161,424	\$199,581	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$161,424</b>	<b>\$199,581</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
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
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$2,348,558</b>	<b>\$0</b>	<b>\$2,348,558</b>	<b>\$0</b>



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4195	Cemeteries	17	\$13,602	\$0	\$13,602	\$0
		<b>Purpose: WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS FUND</b>				
4312	Highways and Streets	12	\$70,000	\$0	\$70,000	\$0
		<b>Purpose: Appropriate Funds for Road Repair at Baker Hill Is</b>				
4312	Highways and Streets	13	\$618,500	\$0	\$618,500	\$0
		<b>Purpose: To repair Dorchester Road</b>				
4312	Highways and Streets	14	\$160,000	\$0	\$160,000	\$0
		<b>Purpose: Appropriate Funds to complete repairs on Goose Pond</b>				
4589	Other Culture and Recreation	15	\$6,983	\$0	\$6,983	\$0
		<b>Purpose: INDEPENDENCE DAY CELEBRATION SPECIAL REVENUE FUND</b>				
4619	Other Conservation	16	\$28,157	\$0	\$28,157	\$0
		<b>Purpose: Millfoil Treatment</b>				
4902	Machinery, Vehicles, and Equipment	03	\$28,731	\$0	\$28,731	\$0
		<b>Purpose: To purchase an Excavator</b>				
4902	Machinery, Vehicles, and Equipment	04	\$20,866	\$0	\$20,866	\$0
		<b>Purpose: To purchase a Ton Truck</b>				
4902	Machinery, Vehicles, and Equipment	05	\$83,143	\$0	\$83,143	\$0
		<b>Purpose: To purchase a Fire Truck</b>				
4902	Machinery, Vehicles, and Equipment	06	\$14,193	\$0	\$14,193	\$0
		<b>Purpose: To purchase a police vehicle</b>				
4902	Machinery, Vehicles, and Equipment	07	\$374,000	\$0	\$374,000	\$0
		<b>Purpose: WITHDRAWAL FROM CAPITAL RESERVE FUNDS</b>				
4902	Machinery, Vehicles, and Equipment	11	\$7,500	\$0	\$7,500	\$0
		<b>Purpose: Withdrawal from CRF &amp; Trust Funds</b>				
4915	To Capital Reserve Fund	10	\$459,500	\$0	\$459,500	\$0
		<b>Purpose: To CRF &amp; TF</b>				



Special Warrant Articles

Total Proposed Special Articles	\$1,885,175	\$0	\$1,885,175	\$0
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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)
4312	Highways and Streets	09	\$98,000	\$0	\$98,000	\$0
		Purpose: Block Grant				
Total Proposed Individual Articles			\$98,000	\$0	\$98,000	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	08	\$22,118	\$5,000	\$5,000
3186	Payment in Lieu of Taxes	08	\$0	\$4,800	\$4,800
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	08	\$37,437	\$25,000	\$25,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$59,555</b>	<b>\$34,800</b>	<b>\$34,800</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	08	\$401,401	\$401,300	\$401,300
3230	Building Permits	08	\$8,329	\$6,000	\$6,000
3290	Other Licenses, Permits, and Fees	08	\$19,798	\$18,150	\$18,150
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$429,528</b>	<b>\$425,450</b>	<b>\$425,450</b>
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	08	\$87,979	\$88,000	\$88,000
3353	Highway Block Grant	09	\$98,781	\$98,000	\$98,000
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	\$6,696	\$7,039	\$7,039
3379	From Other Governments	13	\$0	\$463,875	\$463,875
<b>State Sources Subtotal</b>			<b>\$193,456</b>	<b>\$656,914</b>	<b>\$656,914</b>





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**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
<b>Charges for Services</b>					
3401-3406	Income from Departments	06	\$73,894	\$59,450	\$59,450
3409	Other Charges		\$0	\$0	\$0
	<b>Charges for Services Subtotal</b>		<b>\$73,894</b>	<b>\$59,450</b>	<b>\$59,450</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	06	\$5,413	\$4,000	\$4,000
3503-3509	Other	06, 17	\$21,859	\$30,502	\$30,502
	<b>Miscellaneous Revenues Subtotal</b>		<b>\$27,282</b>	<b>\$34,502</b>	<b>\$34,502</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	15	\$7,584	\$6,983	\$6,983
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	05, 11, 07, 04, 03, 06	\$290,701	\$528,433	\$528,433
3916	From Trust and Fiduciary Funds		\$23,768	\$0	\$0
3917	From Conservation Funds	16	\$6,223	\$14,220	\$14,220
	<b>Interfund Operating Transfers In Subtotal</b>		<b>\$328,276</b>	<b>\$549,636</b>	<b>\$549,636</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	16	\$13,866	\$6,898	\$6,898
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>		<b>\$13,866</b>	<b>\$6,898</b>	<b>\$6,898</b>
	<b>Total Estimated Revenues and Credits</b>		<b>\$1,125,657</b>	<b>\$1,767,650</b>	<b>\$1,767,650</b>



Budget Summary

Item	Period ending 12/31/2018	Selectmen's Period ending 12/31/2019 (Recommended)	Budget Committee's Period ending 12/31/2019 (Recommended)
Operating Budget Appropriations		\$2,348,558	\$2,348,558
Special Warrant Articles	\$1,133,908	\$1,885,175	\$1,885,175
Individual Warrant Articles	\$129,081	\$98,000	\$98,000
Total Appropriations	\$3,511,016	\$4,331,733	\$4,331,733
Less Amount of Estimated Revenues & Credits	\$938,669	\$1,767,650	\$1,767,650
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$2,572,347</b>	<b>\$2,564,083</b>	<b>\$2,564,083</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$4,331,733</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$72,728
3. Interest: Long-Term Bonds & Notes	\$27,562
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$100,290
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$4,231,443</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$423,144
<b>Collective Bargaining Cost Items:</b>	
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
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)</b>	<b>\$4,754,877</b>



**TOWN OF LYME, NEW HAMPSHIRE**  
**TOWN MEETING**  
March 13, 2018  
Minutes

Town Moderator Kevin Peterson called the meeting to order at 9:10 AM in the Lyme School Community Gymnasium. There were approximately 225 people in attendance.

As this year presented another significant storm prediction, the Moderator took a minute to explain the state laws and regulations about the postponement of warned town meetings. Voting by official ballot may not be postponed (unless under critical circumstances). The Moderator has the authority to postpone the deliberative portion of Town Meeting. After consulting with Police and other Election officials it was decided to proceed with the entire meeting as posted.

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 since the 2017 Town Meeting with significant Lyme connections. Those included in the list are:

<i>Gene Rondeau</i>	<i>Ronald JA Balch</i>	<i>Joanne Sailer</i>
<i>Bruce Matulay</i>	<i>Freda Swan</i>	<i>Charles Balch</i>
<i>Henry Swan</i>	<i>Mike Whitcomb</i>	<i>Bruce Smith</i>
<i>Joseph Danaher</i>	<i>Thomas Hughes</i>	<i>Tony Perry</i>
<i>Marion Balch</i>	<i>Constance Dezan</i>	<i>Hellen Darion</i>
	<i>Beverly Strout</i>	

There was a moment of silence in honor of these friends.

Honoring the Present, Susan MacKenzie, Select Board member recognized out-going Board member Charles Jay Smith with words of appreciation, well wishes, a certificate and gift.

Also honoring the Present, the Citizen of the Year Award was presented to Parish Nurse, Ellen Thompson by Jeff Valence and Kristin Roth, members of the Lyme Foundation.

Honoring the Future were Parish Nurses Sharon Morgan and Karen Allen who read the names of new babies born to, or adopted by Lyme families in 2017.

There was a period of general and procedural announcements. Principal Jeffrey Valence invited all to attend a "Day of Recognition" on March 14, 2018 with school children and staff members wishing to participate in remembering the 17 people killed in the recent Florida shooting. This was not a political event, a protest movement or a rally of any kind; simply an opportunity to

reaffirm our commitment to caring and supporting each other. The gathering is scheduled from 10:00 am to 10:17 am.

The Moderator opened the deliberative session with comments acknowledging and thanking the election teams and recognizing Ballots Clerks who have recently resigned after serving many years. Included were Julia Elder, Kathy & Lee Larson, Darlene Lehmann & Jeff?, Cathy Johnson and Earl Strout.

Voice without Vote was approved for David Robbins, Zoning Administrator by unanimous Voice Vote.

The Moderator reviewed the Rules of Procedure and requested a motion to accept the rules as presented.

Judith Brotman made the motion to accept the Rules of Procedure as presented.

Seconded by Mike Smith

Motion voted in the affirmative by Voice Vote.

Articles 1 through 5 were official ballot voting.

***ELECTION OF OFFICERS***

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

Budget Committee-3 members for 3 years	Chris Ramsden Richard G. Jones Wilkes McClave III
Budget Committee-1 member for 2 years	Jennifer Boylston
Cemetery Commission- 1 member for 3 years	Michael C. Hinsley
Library Trustees-3 members for 3 years	Beth Taylor Cindy Valence Deborah Robinson
Town Moderator- 1 member for 2 years	Kevin Peterson
Overseer of Public Welfare- One member for 1 year	Nancy Elizabeth Grandine
Planning Board-1 member for 3 years	John Stadler
Select Board-1 member for 3 years	Kevin Scott Sahr
Supervisor of the Checklist-1 member for 6 years	John T.B. Mudge
Town Clerk-1 member for 3 years	Patricia G. Jenks
Trustee of the Trust Funds-1 member for 3 years	Michelle Whitcomb

***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)

**ARTICLE 2 was VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT**

**YES 366 NO 150**

***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 3 was VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT**

**YES 430 NO 71**



**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 4 was VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT**

**YES 378 NO 115**

**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)

**ARTICLE 6 was VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT**

**YES 366 NO 124**

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

**ARTICLE 6.** Judith Brotman made the motion that the Town 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)

**Seconded by Wilkes McClave**

Judith Brotman explained the budgeting process.

**Deborah Robinson proposed an AMENDMENT to Article 6:**

As there were no applications last year for the position of Pond Program Coordinator, I propose to increase the town budget by \$1500.00 with the recommendation to use this money to increase the salary from the Select Board's recommended \$3500.00 to \$5000.00; and/or to use some of that money for development of swimming lessons independent of Pond Program.

**Motion to Amend was SECONDED by Matt Brown**

Moderator Peterson explained that while the increase to the budget may be voted by the legislative body, the Select Board decides how it's spent.

Ms. Robinson explained why she proposed this amendment which was followed by a short period of discussion.

**Amendment to Article 6 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**This increases the bottom line of operating budget to \$2,249,527.00.**

**There being no further discussion, ARTICLE 6, as amended was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

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

##### ***ARTICLE 7.***

**Aaron Rich 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 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)

**Seconded by Charles Ragan**

**There being no discussion, ARTICLE 7 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

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

**ARTICLE 8. Marlene Green made the motion** that the Town 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>
<b>Capital Reserve Funds Subtotal:</b>	<b>\$459,500</b>
<b>Expendable Trust Funds:</b>	
Town Poor Expendable Trust Fund	<u>\$10,000</u>
<b>Expendable Trust Funds Subtotal:</b>	<b>\$10,000</b>

**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)

**Seconded by Paul Klee**

**There being no discussion, ARTICLE 8 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

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

**ARTICLE 9. Rusty Keith 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 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)

**Seconded by Michael Woodard**

Mr. Keith provided an explanatory slide presentation which was followed by a period of discussion.

**Bill Waste proposed an AMENDMENT to Article 9:**

**Amend by adding the following words at the end of the article:** "...if the balance in the Conservation Fund is equal to, or more than, \$100,000.00. If the balance of the Conservation Fund is below \$100,000.00 the funds collected through the Land Use Change Tax should be deposited in the Conservation Fund until the balance returns to \$100,000.00. Any amounts above that to be deposited in the Land Use Change Tax Fund."

**Proposed Amendment was seconded by Marya Klee**

**Voice Vote was inconclusive.** Moderator instructed use of paper ballot "A" and explained process including that Mr. Waste who is an assistant Moderator and currently in charge of facilitating and monitoring paper ballot votes for this election will recuse himself from these duties for this vote. Assistant Moderator Sharon Greathouse will oversee the process. ? is Sharon the assistant moderator?

**AMENDMENT was VOTED IN THE AFFIRMATIVE BY PAPER BALLOT**

YES 95

NO 94

After further discussion, Tom Toner proposed an AMENDMENT to the now amended Article 9:

**Add:** If the Conservation Fund balance is above \$100,000.00 then 100% of the penalty goes to the Land Use Change Tax fund. If it goes below \$100,000.00 the 50% of the Land Use Change Tax penalty goes to the Conservation Fund and 50% goes to Land Use Change Tax fund, occurring until the fund is restored to \$100,000.00.

Seconded by Alan Greateorex

AMENDMENT presented by Toner was VOTED IN THE NEGATIVE BY VOICE VOTE

Following more discussion, the Moderator called for voice vote, on the original article as amended by Waste. The Moderator proclaimed the voice vote to be in the NEGATIVE. Moderator's call was challenged and a request for Paper Ballot vote was issued and authorized.

Moderator directed the use of Paper Ballot "B" for the purposes of this vote.

ARTICLE 9, as amended by Waste was a tie vote:

YES 92

NO 92

As there was not a majority vote, the Moderator declared that ARTICLE 9, as amended FAILED.

#### **WITHDRAWAL FROM CAPITAL RESERVE**

**ARTICLE 10.** Dick Jones made the motion that the Town 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.)

Seconded by Judith Brotman

Questions concerning heavy equipment were answered by Highway Road Agent Steve Williams.

ARTICLE 10 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE



***LEASE-TO-OWN AGREEMENT FOR A 2015 BOMAG ROLLER***

**ARTICLE 11. Simon Carr made the motion** that the Town 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)

**Seconded by John Sanders**

**There being no discussion ARTICLE 11 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

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

**ARTICLE 12. Susan MacKenzie made the motion** that the Town 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)

**Seconded by Jennifer Cooke**

Ms. MacKenzie described this project, using projected slides for visual explanation, followed by a short period of discussion.

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

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

**ARTICLE 13. Bill Malcolm made the motion** that the Town 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 1<sup>st</sup>, 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)

**Seconded by Alan Greateorex**

Susan MacKenzie described this project, using projected slides for visual explanation, followed by a short period of discussion.

**There being no discussion, ARTICLE 13 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

#### ***CULVERT INVENTORY PROJECT***

**ARTICLE 14. Walter Wetherell made the motion that** the town 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)

**Seconded by Lin Brown**

Jay Smith explained the reasoning and advantages to pursuing this project.

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

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

**ARTICLE 15. Tim Cook made the motion that** the Town 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.)

**Seconded by Faith Catlin**

**There being no discussion, ARTICLE 15 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**



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

**ARTICLE 16. Blake Allison made the motion** that the Town vote to raise and appropriate the sum of twenty 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)

**Seconded by Judy Brotman**

Comments about Post Pond by Judy Barker

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

### ***POLICE SPECIAL DETAIL REVOLVING FUND***

**ARTICLE 17. Judy Brotman made the motion that** the town 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)

**Seconded by Dick Jones**

**Explanation was provided by Jay Smith.**

**There being no discussion, ARTICLE 17 was voted in the AFFIRMATIVE BY VOICE VOTE**

copy of the petition is posted on the door of the Lyme Community Gymnasium which is the location of the Town Meeting.

Susan MacKenzie and Nils Johnson reported on the Community Development Committee, receiving applause for efforts.

Rusty Keith reported on the current Wilder Dam relicensing including the history and how this affects Lyme.

Ross McIntyre made comments about river erosion issues.

John Mudge also reported on river erosion and FERC.

### ***OTHER BUSINESS***

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

There being no further business to discuss or vote on, the Moderator thanked everyone for braving the snowy elements, yet again, to attend the annual Lyme Town Meeting.

This meeting was adjourned at 12:15 pm.

Respectfully submitted,



Patricia G. Jenks

Town Clerk

**TOWN OF LYME, NEW HAMPSHIRE**

**Financial Statements**

**December 31, 2017**

**and**

**Independent Auditor's Report**

**TOWN OF LYME, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2017**

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**TOWN OF LYME, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2017**

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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, 2017, 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, 2017, 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, 2017, 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***

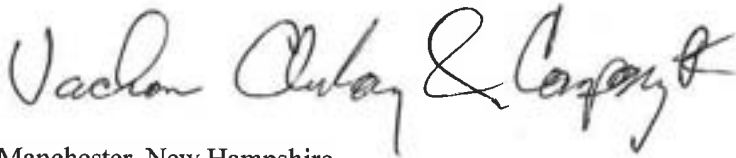
#### ***Required Supplementary Information***

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.

A handwritten signature in cursive script, appearing to read "Vachon Aubrey & Company".

Manchester, New Hampshire  
December 31, 2018

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2017**

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2017. 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 2017 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, 2017 and 2016 are as follows:

	Governmental Activities <u>2017</u>	Governmental Activities <u>2016</u>
Current and other assets:		
Capital assets (net)	\$ 5,930,438	\$ 5,541,049
Other assets	9,170,110	8,012,321
Total assets	<u>15,100,548</u>	<u>13,553,370</u>
Deferred outflows of resources:		
Deferred outflows related to pension	116,167	213,450
Total deferred outflows of resources	<u>116,167</u>	<u>213,450</u>
Long-term and other liabilities:		
Long-term obligations	1,438,636	1,697,555
Other liabilities	3,562,374	3,355,667
Total liabilities	<u>5,001,010</u>	<u>5,053,222</u>
Deferred inflows of resources:		
Uncollected tax revenue	573,857	9,562
Deferred inflows related to pension	143,564	81,227
Total deferred inflows of resources	<u>717,421</u>	<u>90,789</u>
Net position:		
Net investment in capital assets	5,206,595	4,744,767
Restricted	1,319,799	1,165,627
Unrestricted	2,971,890	2,712,415
Total net position	<u>\$ 9,498,284</u>	<u>\$ 8,622,809</u>

#### Statement of Activities

Change in net position for the year ending December 31, 2017 and 2016 are as follows:

	<u>2017</u>	<u>2016</u>
Program revenues:		
Charges for services	\$ 115,249	\$ 149,672
Operating grants and contributions	185,905	103,909
Total program revenues	<u>301,154</u>	<u>253,581</u>
General revenues:		
Property and other taxes	2,483,366	2,306,969
Licenses and permits	432,664	391,744
Intergovernmental revenue	88,146	88,216
Interest and investment earnings (loss)	97,452	(42,202)
Miscellaneous	67,123	33,927
Total general revenues	<u>3,168,751</u>	<u>2,778,654</u>
Total revenues	<u>3,469,905</u>	<u>3,032,235</u>
Program expenses:		
General government	621,815	633,805
Public safety	454,557	384,505
Highways and streets	1,052,430	919,119
Sanitation	86,817	87,904
Health and welfare	53,441	73,483
Culture and recreation	274,849	290,847
Conservation	600	
Interest and fiscal charges	49,921	51,240
Total expenses	<u>2,594,430</u>	<u>2,440,903</u>
Change in net position	875,475	591,332
Net position at beginning of year	8,622,809	<u>8,031,477</u>
Net position at end of year	<u>\$ 9,498,284</u>	<u>\$ 8,622,809</u>

### **Town of Lyme Governmental Activities**

As shown in the above statement the Town experienced a favorable change in financial position of \$875,475 on the full accrual basis of accounting.

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

The General Fund shows a fund balance of \$3,177,421. This represents an increase in fund balance of \$283,945. As referenced above, this fund balance incorporates the Capital Reserve and Expendable Trust Funds which amounts to \$1,998,936 as of December 31, 2017.

The Permanent Fund's fund balance increased by \$63,351, to a year-end balance of \$1,157,879.

### **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 \$71,371. 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 \$97,014 with significant savings occurring in the general government and highways and streets functions.

### **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, 2017 is \$8,058,203. Accumulated depreciation amounts to \$2,127,765, leaving a net book value of \$5,930,438. See Note 4 in the Notes to the Basic Financial Statements for a summary of all capital assets.

### **Long-Term Obligations**

During FY 2017, the Town made scheduled debt payments of \$70,442 on the outstanding bonds. A bond for the solar project of the Town Hall in the amount of \$29,313 was added in the current year. Payments on the highway roller lease was also made in the amount of \$29,087. 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 fund is still significantly underfunded. The bridge fund is being utilized for the Hewes Brook project, the town will need to build this fund back up for the purpose of future bridge repairs. 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 still working with FEMA to recoup costs associated with the road damage from this storm. The Emergency Road Repair Capital Reserve fund was used for some of these storm repairs, this fund will need to be built back up also.

### **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, 2017

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 5,297,743
Investments	3,238,616
Taxes receivable, net	629,240
Due from other governments	4,511
Total Current Assets	<u>9,170,110</u>
Noncurrent Assets:	
Non-depreciable capital assets	1,638,124
Depreciable capital assets, net	4,292,314
Total Noncurrent Assets	<u>5,930,438</u>
Total Assets	<u>15,100,548</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pension	116,167
Total Deferred Outflows of Resources	<u>116,167</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	71,967
Accrued expenses	41,503
Due to other governments	3,351,717
Unearned revenue	9,571
Current portion of bonds payable	72,684
Current portion of notes payable	480
Current portion of capital lease payable	14,452
Total Current Liabilities	<u>3,562,374</u>
Noncurrent Liabilities:	
Bonds payable	636,707
Notes payable	5,760
Net pension liability	796,169
Total Noncurrent Liabilities	<u>1,438,636</u>
Total Liabilities	<u>5,001,010</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Uncollected tax revenue	573,857
Deferred inflows related to pension	143,564
Total Deferred Inflows of Resources	<u>717,421</u>
<b>NET POSITION</b>	
Net investment in capital assets	5,206,595
Restricted	1,319,799
Unrestricted	2,971,890
Total Net Position	<u>\$ 9,498,284</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, 2017

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	\$ 621,815	\$ 4,853		\$ (616,962)
Public safety	454,557	885	\$ 6,022	(447,650)
Highways and streets	1,052,430	50	179,883	(872,497)
Sanitation	86,817	62,096		(24,721)
Health and welfare	53,441			(53,441)
Culture and recreation	274,849	47,165		(227,684)
Conservation	600	200		(400)
Debt service	49,921			(49,921)
Total governmental activities	<u>\$ 2,594,430</u>	<u>\$ 115,249</u>	<u>\$ 185,905</u>	<u>(2,293,276)</u>
General revenues:				
Property and other taxes				2,483,366
Licenses and permits				432,664
Grants and contributions:				
Rooms and meals tax distribution				88,146
Interest and investment earnings				97,452
Miscellaneous				67,123
Total general revenues				<u>3,168,751</u>
Change in net position				875,475
Net Position at beginning of year				<u>8,622,809</u>
Net Position at end of year				<u>\$ 9,498,284</u>

*See accompanying notes to the basic financial statements*

EXHIBIT C  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2017

	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,065,028		\$ 232,715	\$ 5,297,743
Investments	2,026,955	\$ 1,178,064	33,597	3,238,616
Taxes receivable, net	629,240			629,240
Due from other governments	4,511			4,511
Due from other funds	19,000		39,673	58,673
Total Assets	<u>7,744,734</u>	<u>1,178,064</u>	<u>305,985</u>	<u>9,228,783</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 7,744,734</u>	<u>\$ 1,178,064</u>	<u>\$ 305,985</u>	<u>\$ 9,228,783</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 71,967			\$ 71,967
Accrued expenses	28,488			28,488
Due to other governments	3,351,717			3,351,717
Due to other funds	38,488	\$ 20,185		58,673
Unearned revenue	9,571			9,571
Total Liabilities	<u>3,500,231</u>	<u>20,185</u>	<u>\$ -</u>	<u>3,520,416</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes collected in advance	573,857			573,857
Uncollected land use change taxes	5,400			5,400
Uncollected property taxes	487,825			487,825
Total Deferred Inflows of Resources	<u>1,067,082</u>	<u>-</u>	<u>-</u>	<u>1,067,082</u>
<b>FUND BALANCES</b>				
Nonspendable		1,095,722		1,095,722
Restricted	99,383	62,157	62,537	224,077
Committed	2,896,436		243,448	3,139,884
Assigned	19,176			19,176
Unassigned	162,426			162,426
Total Fund Balances	<u>3,177,421</u>	<u>1,157,879</u>	<u>305,985</u>	<u>4,641,285</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 7,744,734</u>	<u>\$ 1,178,064</u>	<u>\$ 305,985</u>	<u>\$ 9,228,783</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, 2017

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 4,641,285
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	5,930,438
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis	493,225
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	116,167
Deferred inflows of resources related to net pension liability	(143,564)
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	(709,391)
Note payable	(6,240)
Capital leases payable	(14,452)
Accrued interest on long-term obligations	(13,015)
Net pension liability	(796,169)
Net Position of Governmental Activities (Exhibit A)	<u>\$ 9,498,284</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, 2017

	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 2,446,740			\$ 2,446,740
Licenses and permits	432,664			432,664
Intergovernmental	274,051			274,051
Charges for services	77,138		\$ 17,839	94,977
Interest and investment income	7,608	\$ 89,376	468	97,452
Miscellaneous	45,123		20,272	65,395
Total Revenues	<u>3,283,324</u>	<u>89,376</u>	<u>38,579</u>	<u>3,411,279</u>
Expenditures:				
Current operations:				
General government	579,949	3,840		583,789
Public safety	352,437			352,437
Highways and streets	687,473			687,473
Sanitation	83,965			83,965
Health and welfare	53,441			53,441
Culture and recreation	219,028		35,776	254,804
Conservation	-		600	600
Capital outlay	952,280			952,280
Debt service:				
Principal retirement	70,442			70,442
Interest and fiscal charges	48,977			48,977
Total Expenditures	<u>3,047,992</u>	<u>3,840</u>	<u>36,376</u>	<u>3,088,208</u>
Excess revenues over expenditures	<u>235,332</u>	<u>85,536</u>	<u>2,203</u>	<u>323,071</u>
Other financing sources (uses):				
Proceeds from bonds	29,313			29,313
Transfers in	19,300		1,185	20,485
Transfers out		(20,185)	(300)	(20,485)
Total other financing sources (uses)	<u>48,613</u>	<u>(20,185)</u>	<u>885</u>	<u>29,313</u>
Net Change in Fund Balances	283,945	65,351	3,088	352,384
Fund Balances at beginning of year	<u>2,893,476</u>	<u>1,092,528</u>	<u>302,897</u>	<u>4,288,901</u>
Fund Balances at end of year	<u>\$ 3,177,421</u>	<u>\$ 1,157,879</u>	<u>\$ 305,985</u>	<u>\$ 4,641,285</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, 2017

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 352,384
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.	367,389
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the gain of the disposed capital assets reduced by the actual proceeds received from the disposal.	22,000
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	36,626
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.	70,922
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.	2,223
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.	29,087
Proceeds from bond obligations are reported as other financing sources in the governmental funds, but bond obligations increase long-term liabilities in the statement of net position.	(29,313)
In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	1,992
Governmental funds report pension contributions as expenditures. However, in the statement of activities, pension expense reflects the change in net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which pension contributions exceeded pension expense in the current period.	22,165
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 875,475</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, 2017

	Private- Purpose Trust Funds	Agency Funds
<b>ASSETS</b>		
Investments	\$ 192,483	\$ 922,871
Total Assets	<u>192,483</u>	<u>922,871</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>		
Due to other governments	2,154	922,871
Total Liabilities	<u>2,154</u>	<u>\$ 922,871</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Total Deferred Inflows of Resources	<u>-</u>	
<b>NET POSITION</b>		
Held in trust for Lyme School	190,329	
Total Net Position	<u>\$ 190,329</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, 2017

	Private- Purpose <u>Trust Funds</u>
ADDITIONS:	
Investment earnings:	
Interest	\$ 2,154
Net increase in the fair value of investments	<u>17,630</u>
Total Investment Earnings	<u>19,784</u>
Total Additions	<u>19,784</u>
DEDUCTIONS:	
Benefits	<u>2,154</u>
Total Deductions	<u>2,154</u>
Change in net position	17,630
Net position at beginning of year	<u>172,699</u>
Net position at end of year	<u>\$ 190,329</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, 2017

**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/Board of Selectmen 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, 2017

***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, 2017

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, property taxes receivable 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, 2017

**2. 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, 2017 the Town applied \$616,595 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, 2017 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, 2017

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	15-40
Land improvements	10
Buildings and improvements	15-39
Vehicles and equipment	3-24

***Bond Premiums***

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premiums.

***Compensated Absences***

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

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

***Accrued Liabilities and Long-Term Obligations***

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2017

***Net Position***

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

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2017

***Minimum Level of Unassigned Fund Balance***

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

***Interfund Activity***

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

***Estimates***

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

**NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

***Other Post-Employment Benefits***

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

**NOTE 3—DEPOSITS AND INVESTMENTS**

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

Deposits and investments as of December 31, 2017 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 5,297,743
Investments	3,238,616
Statement of Fiduciary Net Position:	
Investments	<u>1,115,354</u>
	<u>\$ 9,651,713</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2017

Deposits and investments at December 31, 2017 consist of the following:

Cash on hand	\$ 78,303
Deposits with financial institutions	5,253,037
Investments	<u>4,320,373</u>
	<u>\$ 9,651,713</u>

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

***Credit Risk***

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

The following are the actual ratings as of December 31, 2017 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				\$ 1,586,029	\$ 1,586,029
US Treasury obligations	\$ 1,577,793				1,577,793
US government agencies				146,550	146,550
Corporate bonds	25,788		\$ 81,030		106,818
Municipal bonds		\$ 50,711	45,162		95,873
	<u>\$ 1,603,581</u>	<u>\$ 50,711</u>	<u>\$ 126,192</u>	<u>\$ 1,732,579</u>	<u>\$ 3,513,063</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, \$4,959,732 was collateralized by securities held by the bank in the bank's name. As of December 31, 2017, Town investments in the following investment types were held by the same counterparty that was used to buy the securities.



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2017

<u>Investment Type</u>	<u>Amount</u>
Fixed income funds	\$ 87,333
Equity securities	719,977
Money market mutual funds	1,586,029
US government agencies	146,550
US Treasury obligations	1,577,793
Municipal bonds	95,873
Corporate bonds	106,818
	<u>\$ 4,320,373</u>

***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>&gt; 5 Years</u>
US Treasury Obligations	\$ 1,577,793	\$ 746,622	\$ 831,171	
Government agency bonds	146,550			\$ 146,550
Municipal bonds	95,873		50,711	45,162
Corporate bonds	106,818		40,736	66,082
	<u>\$ 1,927,034</u>	<u>\$ 746,622</u>	<u>\$ 922,618</u>	<u>\$ 257,794</u>

***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, 2017, 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, 2017

<u>Investment Type</u>	Fair Value Measurements Using:			<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	\$ 87,333			\$ 87,333
Equity securities	719,977			719,977
US government agencies		\$ 146,550		146,550
US Treasury obligations		1,577,793		1,577,793
Municipal bonds		95,873		95,873
Corporate bonds		106,818		106,818
	<u>\$ 807,310</u>	<u>\$ 1,927,034</u>	<u>\$ -</u>	<u>\$ 2,734,344</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>01/01/17</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/17</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,476,491			\$ 1,476,491
Construction in progress	39,856	\$ 121,777		161,633
Total capital assets not being depreciated	<u>1,516,347</u>	<u>121,777</u>	<u>\$ -</u>	<u>1,638,124</u>
Other capital assets:				
Infrastructure	1,503,794	155,337		1,659,131
Land improvements	193,581			193,581
Buildings and improvements	2,232,513	45,760		2,278,273
Vehicles and equipment	2,237,079	329,700	(277,685)	2,289,094
Total other capital assets at historical cost	<u>6,166,967</u>	<u>530,797</u>	<u>(277,685)</u>	<u>6,420,079</u>
Less accumulated depreciation for:				
Infrastructure	(193,583)	(58,474)		(252,057)
Land improvements	(57,710)	(19,358)		(77,068)
Buildings and improvements	(568,831)	(58,004)		(626,835)
Vehicles and equipment	(1,322,141)	(127,349)	277,685	(1,171,805)
Total accumulated depreciation	<u>(2,142,265)</u>	<u>(263,185)</u>	<u>277,685</u>	<u>(2,127,765)</u>
Total other capital assets, net	<u>4,024,702</u>	<u>267,612</u>	<u>-</u>	<u>4,292,314</u>
Total capital assets, net	<u>\$ 5,541,049</u>	<u>\$ 389,389</u>	<u>\$ -</u>	<u>\$ 5,930,438</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2017

Depreciation expense was charged to governmental functions as follows:

General government	\$ 35,012
Public safety	44,451
Highways and streets	160,559
Sanitation	2,852
Culture and recreation	20,311
Total governmental activities depreciation expense	<u>\$ 263,185</u>

The balance of the asset acquired through a capital lease as of December 31, 2017 is as follows:

Vehicles and equipment	\$ 83,500
Less accumulated depreciation	<u>(51,492)</u>
	<u>\$ 32,008</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, 2017 are as follows:

Balance - January 1, 2017	\$ -
Additions	2,715,000
Reductions	<u>(2,715,000)</u>
Balance - December 31, 2017	<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, 2017 are as follows:

	Balance 01/01/17	Additions	Reductions	Balance 12/31/17	Due Within One Year
Governmental activities:					
Bonds payable	\$ 740,000	\$ 29,313	\$ 70,442	\$ 698,871	\$ 72,684
Unamortized bond premium	12,743		2,223	10,520	
Total bonds payable	752,743	\$ 29,313	72,665	709,391	72,684
Notes payable	6,720		480	6,240	480
Capital lease payable	43,539		29,087	14,452	14,452
Total governmental activities	<u>\$ 803,002</u>	<u>\$ 29,313</u>	<u>\$ 102,232</u>	<u>\$ 730,083</u>	<u>\$ 87,616</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, 2017

***General Obligation Bonds***

Bonds payable at December 31, 2017 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%	\$ 175,000
\$899,420 Municipal Building Bond due in annual installments of \$45,000 through August 2028; interest at 4%-5.25%	495,000
\$29,313 Solar Project Bond due in annual installments of \$3,237 through June 2027; interest at 2.00%	<u>28,871</u>
	698,871
Add: Unamortized Bond premium	<u>10,520</u>
	<u>\$ 709,391</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2017 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2018	\$ 72,684	\$ 30,616	\$ 103,300
2019	72,738	26,949	99,687
2020	72,793	24,068	96,861
2021	72,850	20,968	93,818
2022	72,907	17,805	90,712
2023-2027	289,899	44,263	334,162
2028	<u>45,000</u>	<u>2,025</u>	<u>47,025</u>
Total	698,871	166,694	865,565
Add: <i>Unamortized Bond premium</i>	<u>10,520</u>		<u>10,520</u>
	<u>\$ 709,391</u>	<u>\$ 166,694</u>	<u>\$ 876,085</u>

Notes payable at December 31, 2017 are comprised of the following individual issue:

\$9,600 Library Water Improvements due in semi-annual installments of \$240 through July 2030	<u>\$ 6,240</u>
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Debt service requirements to retire general obligation notes outstanding at December 31, 2017 are as follows:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2017

Year Ending December 31,	Principal	Totals
2018	\$ 480	\$ 480
2019	480	480
2020	480	480
2021	480	480
2022	480	480
2023-2027	2,400	2,400
2028-2030	1,440	1,440
	<u>\$ 6,240</u>	<u>\$ 6,240</u>

***Capital Lease Obligations***

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

Following is the individual capital lease obligation at December 31, 2017:

Highway equipment lease, due in annual installments of \$18,080, including interest at 11.85%, through July 2018.	<u>\$ 14,452</u>
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Debt service requirements to retire the capital lease obligation outstanding at December 31, 2017 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2018	\$ 14,452	\$ 3,628	\$ 18,080
	<u>\$ 14,452</u>	<u>\$ 3,628</u>	<u>\$ 18,080</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, or from their website at [www.nhrs.org](http://www.nhrs.org).

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2017

Substantially all full-time state and local government 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.

***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:

Years of Creditable Service as of <u>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, through June 30, 2017 and 25.33% and

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2017

11.08%, respectively, thereafter. 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 contributions to the NHRS for the year ending December 31, 2017 were \$64,121.

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

At December 31, 2017, the Town reported a liability of \$796,169 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2016. 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, 2017, the Town's proportion was approximately 0.0162 percent, which was a decrease of 0.002 percentage points from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Town recognized pension expense of \$42,367. At December 31, 2017, 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	\$ 1,805	\$ 10,133
Change in assumptions	79,946	
Net difference between projected and actual earnings on pension plan investments		10,140
Changes in proportion and differences between Town contributions and share of contributions		123,291
Town contributions subsequent to the measurement date	<u>34,416</u>	<u>          </u>
Totals	<u>\$ 116,167</u>	<u>\$ 143,564</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as a decrease to unrestricted net position in the amount of \$27,397. The Town reported \$34,416 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, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense in the measurement periods as follows:



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2017

Year Ending June 30,	
2018	\$ (27,433)
2019	(2,282)
2020	384
2021	(32,482)
	<u>\$ (61,813)</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2016, 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:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Net of inflation assumption of 3.25%)
Fixed income	25%	(0.25)-2.11%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.25%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.75%
Opportunistic	5%	2.84%
Total	<u>100%</u>	

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2017

***Discount Rate***

The discount rate used to measure the collective pension liability was 7.25%. 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 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 <u>(6.25%)</u>	Discount rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Town's proportionate share of the net pension liability	\$ 1,048,913	\$ 796,169	\$ 589,056

**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, 2017 are as follows:

		Due from	
Due to		General Fund	Permanent Funds
	General Fund		\$ 19,000
	Nonmajor Governmental Funds	\$ 38,488	1,185
		<u>\$ 38,488</u>	<u>\$ 20,185</u>
			<u>\$ 58,673</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, 2017 are as follows:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2017

	Transfer from		
	Permanent Funds	Nonmajor Governmental Funds	Governmental Totals
General Fund	\$ 19,000	\$ 300	\$ 19,300
Nonmajor Governmental Funds	1,185		1,185
	<u>\$ 20,185</u>	<u>\$ 300</u>	<u>\$ 20,485</u>

**NOTE 9—RESTRICTED NET POSITION**

Net position are restricted for specific purposes as follows:

Permanent funds - Principal	\$ 1,095,722
Permanent funds - Income	62,157
State of NH SB38 - Highway Block Grant Funding	82,896
Cemetery maintenance gifts & donations fund	16,487
Library fund	49,241
Independence Day fund	7,586
Heritage Commission fund	5,710
	<u>\$ 1,319,799</u>

**NOTE 10—COMPONENTS OF FUND BALANCE**

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

Fund Balances	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>				
Permanent Funds - Principal		\$ 1,095,722		\$ 1,095,722
<b>Restricted for:</b>				
State of NH SB38 - Highway Block Grant Funding	\$ 82,896			82,896
Independence Day Fund			\$ 7,586	7,586
Permanent Funds - Income		62,157		62,157
Cemetery maintenance gifts & donations fund	16,487			16,487
Library Fund			49,241	49,241
Heritage Commission Fund			5,710	5,710
<b>Committed for:</b>				
Capital Reserve Funds	1,895,041			1,895,041
Expendable Trust Funds	103,895			103,895
Carryforward appropriations	897,500			897,500
Conservation Fund			219,634	219,634
Recreation Fund			23,814	23,814

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2017

**Assigned for:**

Subsequent years' expenditures	13,866			13,866
Conservation Commission	5,310			5,310
<b>Unassigned</b>	<u>162,426</u>			<u>162,426</u>
	<u>\$ 3,177,421</u>	<u>\$ 1,157,879</u>	<u>\$ 305,985</u>	<u>\$ 4,641,285</u>

**NOTE 11—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$343,503,100 as of April 1, 2017) and are due on December 18, 2017. Taxes paid after the due date accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

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

In accordance with State law, the Town collects taxes for the Lyme School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$6,251,717 and \$658,195 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, 2017, the balance of the property tax appropriations due to the school district is \$3,351,717 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, 2017, the Town was a member of and 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, 2017.

***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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2017

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 \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,000,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

***Worker's Compensation***

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

**NOTE 13—CONTINGENT LIABILITIES**

***Litigation***

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. 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 June 2018, the Town entered into a tax anticipation note for \$3,000,000 that was due on December 31, 2018, with an interest rate of 2.75%. A total of \$2,250,000 has been drawn down and since repaid on this tax anticipation note.

**NOTE 15—IMPLEMENTATION OF FUTURE ACCOUNTING STANDARDS**

The Government Accounting Standards Board (GASB) has issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which the Town is required to implement in the year ending December 31, 2018. Management believes that this pronouncement will have a potentially significant impact on the Town's government-wide financial statements. The Town will have to report its proportional share of the New Hampshire Retirement System's unfunded other post-employment benefits (OPEB) obligation in the financial statements for the fiscal year beginning after June 15, 2017. Additionally, Statement No. 75 modifies the allowable methods, recognition and measurement criteria related to how the Town accounts for and reports its single employer OPEB plan, currently not reported in the Town's financial statements.

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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 2,471,707	\$ 2,471,707	\$ 2,477,966	\$ 6,259
Licenses and permits	383,050	383,050	427,429	44,379
Intergovernmental	185,134	268,031	274,051	6,020
Charges for services	58,450	58,450	77,138	18,688
Interest income	1,100	1,100	1,914	814
Miscellaneous	52,113	52,113	44,323	(7,790)
Total Revenues	<u>3,151,554</u>	<u>3,234,451</u>	<u>3,302,821</u>	<u>68,370</u>
Expenditures:				
Current Operations:				
General government	635,807	635,807	567,879	67,928
Public safety	370,497	370,497	352,437	18,060
Highways and streets	716,913	716,913	687,473	29,440
Sanitation	102,160	102,160	83,965	18,195
Health and welfare	60,095	60,095	40,187	19,908
Culture and recreation	231,312	231,312	219,028	12,284
Capital outlay	1,687,396	789,897	850,955	(61,058)
Debt service:				
Principal retirement	70,000	70,000	70,442	(442)
Interest and fiscal charges	41,676	41,676	48,977	(7,301)
Total Expenditures	<u>3,915,856</u>	<u>3,018,357</u>	<u>2,921,343</u>	<u>97,014</u>
Excess revenues over expenditures	<u>(764,302)</u>	<u>216,094</u>	<u>381,478</u>	<u>165,384</u>
Other financing sources (uses):				
Proceeds from bond issuance	29,375	29,375	29,313	(62)
Transfers in	421,200	421,200	387,515	(33,685)
Transfers out	(490,350)	(490,350)	(490,350)	
Total other financing sources (uses)	<u>(39,775)</u>	<u>(39,775)</u>	<u>(73,522)</u>	<u>(33,747)</u>
Net change in fund balance	<u>(804,077)</u>	<u>176,319</u>	<u>307,956</u>	<u>131,637</u>
Fund balance at beginning of year				
- Budgetary Basis	<u>1,358,354</u>	<u>1,358,354</u>	<u>1,358,354</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 554,277</u>	<u>\$ 1,534,673</u>	<u>\$ 1,666,310</u>	<u>\$ 131,637</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, 2017

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2017	0.01618891%	\$ 796,169	\$ 432,677	184.01%	62.66%
June 30, 2016	0.01839091%	\$ 977,954	\$ 476,496	205.24%	58.30%
June 30, 2015	0.01895269%	\$ 750,816	\$ 484,773	154.88%	65.47%
June 30, 2014	0.01940923%	\$ 728,542	\$ 482,497	150.99%	66.32%
June 30, 2013	0.02130674%	\$ 916,996	\$ 526,013	174.33%	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, 2017

<u>Year Ended</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2017	\$ 64,121	\$ (64,121)	\$ -	\$ 453,041	14.15%
December 31, 2016	\$ 62,602	\$ (62,602)	\$ -	\$ 452,122	13.85%
December 31, 2015	\$ 64,578	\$ (64,578)	\$ -	\$ 479,917	13.46%
December 31, 2014	\$ 58,322	\$ (58,322)	\$ -	\$ 445,607	13.09%
December 31, 2013	\$ 61,170	\$ (61,170)	\$ -	\$ 530,210	11.54%

*See accompanying notes to the required supplementary information*

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
December 31, 2017

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

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

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 3,331,937	\$ 3,047,992
Difference in property taxes meeting susceptible to accrual criteria	31,226	
Non-budgetary revenues and expenditures	(11,729)	(126,649)
Budgetary transfers in and out	858,565	858,565
Non-budgetary transfers in and out	(490,350)	(368,215)
Per Schedule 1	<u>\$ 3,719,649</u>	<u>\$ 3,411,693</u>

**NOTE 2—BUDGETARY FUND BALANCES**

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

<b><i>Restricted:</i></b>	
Cemetery Gifts and Donations	\$ 16,487
State of NH SB38 - Highway Block Grant Funding	82,896
<b><i>Committed:</i></b>	
Carryforward appropriations	897,500
<b><i>Assigned:</i></b>	
Subsequent years' expenditures	13,866
Conservation commission	5,310
<b><i>Unassigned:</i></b>	
Unassigned - General operations	650,251
	<u>\$ 1,666,310</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)**  
For the Year Ended December 31, 2017

**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***

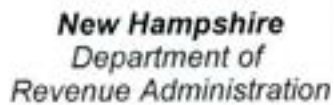
For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, decreased the salary increases from 5.8% to 5.6%, 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.

SCHEDULE A  
TOWN OF LYME, NEW HAMPSHIRE  
Combining Balance Sheet  
Governmental Funds - All Nonmajor Special Revenue Funds  
December 31, 2017

	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Heritage Commission Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>						
Cash and cash equivalents		\$ 14,459	\$ 218,256			\$ 232,715
Investments		33,597				33,597
Due from other funds	\$ 7,586	1,185	1,378	\$ 23,814	\$ 5,710	39,673
Total Assets	<u>7,586</u>	<u>49,241</u>	<u>219,634</u>	<u>23,814</u>	<u>5,710</u>	<u>305,985</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Total Deferred Outflows of Resources	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 7,586</u>	<u>\$ 49,241</u>	<u>\$ 219,634</u>	<u>\$ 23,814</u>	<u>\$ 5,710</u>	<u>\$ 305,985</u>
<b>LIABILITIES</b>						
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Total Deferred Inflows of Resources	-	-	-	-	-	-
<b>FUND BALANCES</b>						
Restricted	7,586	49,241	219,634	23,814	5,710	62,537
Committed						243,448
Total Fund Balances	<u>7,586</u>	<u>49,241</u>	<u>219,634</u>	<u>23,814</u>	<u>5,710</u>	<u>305,985</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 7,586</u>	<u>\$ 49,241</u>	<u>\$ 219,634</u>	<u>\$ 23,814</u>	<u>\$ 5,710</u>	<u>\$ 305,985</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, 2017**

	Cemetery Lot Sales Fund	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Heritage Commission Fund	Total Nonmajor Special Revenue Funds
<b>Revenues:</b>							
Charges for services			\$ 84	\$ 384	\$ 17,839		\$ 17,839
Interest and investment income		\$ 5,056	15,016	200			468
Miscellaneous		5,056	15,100	584			20,272
Total Revenues	\$ -				17,839	\$ -	38,579
<b>Expenditures:</b>							
Current operations:							
Culture and recreation		4,799	10,617		20,360		35,776
Conservation				600			600
Total Expenditures	-	4,799	10,617	600	20,360	-	36,376
Excess revenues over (under) expenditures	-	257	4,483	(16)	(2,521)	-	2,203
Other financing sources (uses):							
Transfers in	(300)		1,185				1,185
Transfers out	(300)	-	1,185	-	-	-	(300)
Total other financing sources (uses)					-		885
Net change in fund balances	(300)	257	5,668	(16)	(2,521)	-	3,088
Fund balances at beginning of year	300	7,329	43,573	219,650	26,335	5,710	302,897
Fund balances at end of year	\$ -	\$ 7,586	\$ 49,241	\$ 219,634	\$ 23,814	\$ 5,710	\$ 305,985



2018  
MS-535

## Financial Report of the Budget

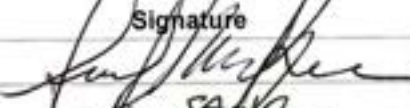
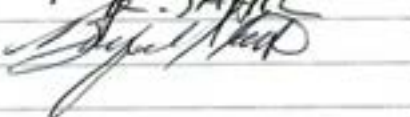
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For the period ending December 31, 2017

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
Jennifer Dorr		

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 MACKENZIE	CHAIR SELECT BOARD	
KEVIN SAMR	<del>CHAIR</del> SELECT BOARD	
Bradford Keith	Selectboard	

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/>



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-535**

**Expenditures**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>General Government</b>			
4130-4139	Executive	\$133,435	\$128,955
4140-4149	Election, Registration, and Vital Statistics	\$101,312	\$94,057
4150-4151	Financial Administration	\$41,235	\$40,721
4152	Revaluation of Property	\$29,880	\$26,480
4153	Legal Expense	\$55,000	\$50,880
4155-4159	Personnel Administration	\$45,924	\$41,436
4191-4193	Planning and Zoning	\$93,693	\$89,654
4194	General Government Buildings	\$40,920	\$43,439
<i>Explanation: Includes agents to expend of \$12,070</i>			
4195	Cemeteries	\$49,484	\$28,632
4196	Insurance	\$56,610	\$39,033
4197	Advertising and Regional Association	\$3,300	\$3,381
4199	Other General Government	\$1,500	\$0
<b>General Government Subtotal</b>		<b>\$652,293</b>	<b>\$586,668</b>
<b>Public Safety</b>			
4210-4214	Police	\$231,088	\$204,577
4215-4219	Ambulance	\$61,000	\$67,080
4220-4229	Fire	\$47,659	\$56,698
<i>Explanation: Includes agents to expend of \$8,597</i>			
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$3,450	\$7,642
4299	Other (Including Communications)	\$27,300	\$28,038
<b>Public Safety Subtotal</b>		<b>\$370,497</b>	<b>\$364,035</b>
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>			
4311	Administration	\$0	\$0
4312	Highways and Streets	\$973,387	\$1,095,554
<i>Explanation: Expenditures on prior year nonlapsing funds - \$118,479 and agents to expend of \$85,533</i>			
4313	Bridges	\$0	\$5,294
<i>Explanation: Includes agents to expend of \$5,294</i>			
4316	Street Lighting	\$3,526	\$3,569
4319	Other	\$0	\$1,857
<i>Explanation: Expenditures on prior year nonlapsing funds</i>			
<b>Highways and Streets Subtotal</b>		<b>\$976,913</b>	<b>\$1,106,274</b>



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-535**

**Expenditures**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Sanitation</b>			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$51,660	\$44,739
4324	Solid Waste Disposal	\$50,500	\$39,226
4325	Solid Waste Cleanup	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$102,160</b>	<b>\$83,965</b>
<b>Water Distribution and Treatment</b>			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Electric</b>			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$48,004	\$46,446
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
<b>Electric Subtotal</b>		<b>\$48,004</b>	<b>\$46,446</b>
<b>Health</b>			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$22,654	\$22,554
<b>Health Subtotal</b>		<b>\$22,654</b>	<b>\$22,554</b>
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance	\$8,600	\$21,854
<i>Explanation: Includes agents to expend of \$13,254</i>			
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$8,600</b>	<b>\$21,854</b>
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	\$68,197	\$61,811
<i>Explanation: Includes agents to expend \$1,901</i>			
4550-4559	Library	\$160,065	\$156,954
4583	Patriotic Purposes	\$950	\$207
4589	Other Culture and Recreation	\$7,328	\$4,799
<b>Culture and Recreation Subtotal</b>		<b>\$236,540</b>	<b>\$223,771</b>





**New Hampshire**  
Department of  
Revenue Administration

**2018**  
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**Expenditures**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources	\$2,100	\$1,957
4619	Other Conservation	\$28,841	\$9,033
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$30,941</b>	<b>\$10,990</b>
<b>Debt Service</b>			
4711	Long Term Bonds and Notes - Principal	\$70,000	\$70,000
		<i>Explanation: \$442 of principal payments included in function 4353 where budgeted</i>	
4721	Long Term Bonds and Notes - Interest	\$33,676	\$32,861
4723	Tax Anticipation Notes - Interest	\$8,000	\$15,921
4790-4799	Other Debt Service	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$111,676</b>	<b>\$118,782</b>
<b>Capital Outlay</b>			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$420,281	\$386,295
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$755,143	\$81,158
		<i>Explanation: Current year nonlapsing appropriations \$673,985</i>	
<b>Capital Outlay Subtotal</b>		<b>\$1,175,424</b>	<b>\$467,453</b>
<b>Operating Transfers Out</b>			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$469,500	\$469,500
4916	To Expendable Trusts/Fiduciary Funds	\$20,850	\$20,850
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$490,350</b>	<b>\$490,350</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

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**Expenditures**

<b>Account</b>	<b>Purpose</b>	<b>Voted Appropriations</b>	<b>Actual Expenditures</b>
<b>Payments to Other Governments</b>			
4931	Taxes Assessed for County	\$0	\$658,195
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$5,497,121
4934	Taxes Assessed for State Education	\$0	\$754,596
4939	Payments to Other Governments	\$0	\$0
<b>Payments to Other Governments Subtotal</b>			<b>\$6,909,912</b>
<b>Total Before Payments to Other Governments</b>		<b>\$4,226,052</b>	<b>\$3,543,142</b>
<b>Plus Payments to Other Governments</b>			<b>\$6,909,912</b>
<b>Plus Commitments to Other Governments from Tax Rate</b>		<b>\$6,909,912</b>	
<b>Less Proprietary/Special Funds</b>		<b>\$7,328</b>	<b>\$4,799</b>
<b>Total General Fund Expenditures</b>		<b>\$11,128,636</b>	<b>\$10,448,255</b>



New Hampshire  
Department of  
Revenue Administration

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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Taxes</b>			
3110	Property Taxes	\$0	\$9,315,366
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$5,000	\$4,111
3186	Payment in Lieu of Taxes	\$4,658	\$4,658
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$34,100	\$63,743
9991	Inventory Penalties	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$43,758</b>	<b>\$9,387,878</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$362,100	\$400,474
3230	Building Permits	\$5,000	\$8,352
3290	Other Licenses, Permits, and Fees	\$15,950	\$18,603
3311-3319	From Federal Government	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$383,050</b>	<b>\$427,429</b>
<b>State Sources</b>			
3351	Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$88,146	\$88,146
3353	Highway Block Grant	\$96,988	\$179,883
<i>Explanation: Additional highway block funds of \$82,895</i>			
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$20,027	\$20,171
3379	From Other Governments	\$0	\$0
<b>State Sources Subtotal</b>		<b>\$205,161</b>	<b>\$288,200</b>
<b>Charges for Services</b>			
3401-3406	Income from Departments	\$58,450	\$77,138
3409	Other Charges	\$0	\$0
<b>Charges for Services Subtotal</b>		<b>\$58,450</b>	<b>\$77,138</b>
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property	\$0	\$0
3502	Interest on Investments	\$1,100	\$1,914
3503-3509	Other	\$32,086	\$30,174
<b>Miscellaneous Revenues Subtotal</b>		<b>\$33,186</b>	<b>\$32,088</b>



New Hampshire  
Department of  
Revenue Administration

2018  
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds	\$7,328	\$5,056
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$402,200	\$495,164
<i>Explanation: Includes agents to expend reimbursements of \$126,649</i>			
3916	From Trust and Fiduciary Funds	\$19,000	\$19,000
3917	From Conservation Funds	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$428,528</b>	<b>\$519,220</b>
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes	\$29,375	\$29,313
<b>Other Financing Sources Subtotal</b>		<b>\$29,375</b>	<b>\$29,313</b>
<b>Less Proprietary/Special Funds</b>		<b>\$7,328</b>	<b>\$5,056</b>
<b>Plus Property Tax Commitment from Tax Rate</b>		<b>\$9,380,238</b>	
<b>Total General Fund Revenues</b>		<b>\$10,554,418</b>	<b>\$10,756,210</b>





New Hampshire  
Department of  
Revenue Administration

2018  
MS-535

Balance Sheet

Account	Description	Starting Balance	Ending Balance
<b>Current Assets</b>			
1010	Cash and Equivalents	\$3,982,533	\$5,117,351
1030	Investments	\$0	\$0
1080	Tax Receivable	\$478,508	\$429,538
<i>Explanation: Includes allowance for uncollectible taxes of \$25,000</i>			
1110	Tax Liens Receivable	\$207,108	\$199,702
1150	Accounts Receivable	\$0	\$0
1260	Due from Other Governments	\$0	\$4,511
1310	Due from Other Funds	\$0	\$790
1400	Other Current Assets	\$0	\$0
1670	Tax Deeded Property (Subject to Resale)	\$0	\$0
<b>Current Assets Subtotal</b>		<b>\$4,668,149</b>	<b>\$5,751,892</b>
<b>Current Liabilities</b>			
2020	Warrants and Accounts Payable	\$91,189	\$70,860
2030	Compensated Absences Payable	\$27,017	\$29,595
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$3,140,220	\$3,351,717
2080	Due to Other Funds	\$41,812	\$44,583
2220	Deferred Revenue	\$9,562	\$588,828
<i>Explanation: Includes prepayment of 2018 taxes totaling \$573,857</i>			
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$0	\$0
<b>Current Liabilities Subtotal</b>		<b>\$3,309,809</b>	<b>\$4,085,583</b>
<b>Fund Equity</b>			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$16,487	\$99,383
2460	Committed Fund Balance	\$804,077	\$897,499
2490	Assigned Fund Balance	\$5,310	\$19,176
2530	Unassigned Fund Balance	\$532,480	\$650,251
<b>Fund Equity Subtotal</b>		<b>\$1,358,354</b>	<b>\$1,666,309</b>



**Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$658,195	\$0	\$5,497,121	\$754,596	\$0	\$9,315,366
Commitment	\$658,195	\$0	\$5,497,121	\$754,596		\$9,380,238
Difference	\$0	\$0	\$0	\$0		(\$64,872)

**General Fund Balance Sheet Reconciliation**

Total Revenues	\$10,756,210
Total Expenditures	\$10,448,255
Change	\$307,955
Ending Fund Equity	\$1,666,309
Beginning Fund Equity	\$1,358,354
Change	\$307,955



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-535**

**Long Term Debt**

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Highway Garage (General)	\$508,900	\$25,000	3%-5%	2024	\$200,000	\$0	\$25,000	\$175,000
Municipal Building (General)	\$899,420	\$45,000	4%-5.29%	2028	\$540,000	\$0	\$45,000	\$495,000
Solar project (General)	\$29,313	\$3,237	2%	2027	\$0	\$29,313	\$442	\$28,871
	<b>\$1,437,633</b>				<b>\$740,000</b>	<b>\$29,313</b>	<b>\$70,442</b>	<b>\$698,871</b>

February 19, 2019

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

Dear Members of the Board:

We expect to complete the fieldwork in connection with the audit of the Town of Lyme's December 31, 2018 financial statements by May 15, 2019. Unless we encounter circumstances beyond our control, the completed reports will be available no later than July 31, 2019.

Very truly yours,

*Vachon Clukay & Company PC*



# NEW HAMPSHIRE MUNICIPAL BOND BANK

2004 SERIES B

20 YEAR DEBT SCHEDULE FOR HIGHWAY FACILITY

BOND DATED 8/15/2004

AMOUNT OF LOAN

PREMIUM

TOTAL RECEIVED

\$508,900.00

\$21,100.00

\$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	\$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

PREMIUM

TOTAL RECEIVED

\$899,420.00

\$25,580.00

\$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	\$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 - 2018					
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			



**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.

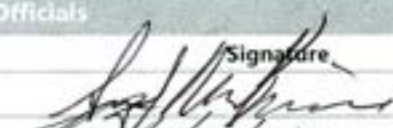

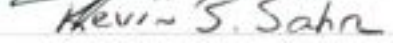
**For assistance please contact:**

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
Susan J. MacKenzie	Chair	
Braford E. Keith	Member	
Kevin S. Sahr	Member	

Preparer		
Name	Phone	Email
Dina Cutting	603-795-4639	dina@lymenh.gov

Preparer's Signature \_\_\_\_\_



**New Hampshire**  
Department of  
Revenue Administration

**2018**  
**MS-1**

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	26,162.32	\$2,276,600	
1B	Conservation Restriction Assessment RSA 79-B	110.32	\$13,300	
1C	Discretionary Easements RSA 79-C			
1D	Discretionary Preservation Easements RSA 79-D	4.61	\$19,500	
1E	Taxation of Land Under Farm Structures RSA 79-F			
1F	Residential Land	2,329.14	\$121,341,500	
1G	Commercial/Industrial Land	86.99	\$5,946,300	
1H	Total of Taxable Land	28,693.38	\$129,597,200	
1I	Tax Exempt and Non-Taxable Land	5,251.24	\$13,651,800	
Buildings Value Only		Structures	Valuation	
2A	Residential		\$205,399,600	
2B	Manufactured Housing RSA 674:31		\$943,400	
2C	Commercial/Industrial		\$12,528,700	
2D	Discretionary Preservation Easements RSA 79-D	10	\$71,500	
2E	Taxation of Farm Structures RSA 79-F			
2F	Total of Taxable Buildings		\$218,943,200	
2G	Tax Exempt and Non-Taxable Buildings		\$16,649,700	
Utilities & Timber			Valuation	
3A	Utilities		\$6,585,100	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79-5			
5	Valuation before Exemption		\$355,125,500	
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			
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12			
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a			
11	Modified Assessed Value of All Properties		\$355,125,500	
Optional Exemptions		Amount Per	Total Granted	Valuation
12	Blind Exemption RSA 72:37	\$67,500	2	\$135,000
13	Elderly Exemption RSA 72:39-a,b		24	\$3,686,500
14	Deaf Exemption RSA 72:38-b			
15	Disabled Exemption RSA 72:37-b	\$135,000	6	\$767,100
16	Wood Heating Energy Systems Exemption RSA 72:70			
17	Solar Energy Systems Exemption RSA 72:62		49	\$700,000
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23			
20	Total Dollar Amount of Exemptions			\$5,288,600
21A	Net Valuation			\$349,836,900
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$349,836,900
22	Less Utilities			\$6,585,100
23A	Net Valuation without Utilities			\$343,251,800
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$343,251,800



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	\$2,526,800
PSNH DBA EVERSOURCE ENERGY	\$2,467,800
	<b>\$6,585,100</b>





**New Hampshire**  
Department of  
Revenue Administration

**2018**  
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<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	61	\$30,500
Surviving Spouse RSA 72:29-a			
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	5	\$10,000
All Veterans Tax Credit RSA 72:28-b			
		<b>66</b>	<b>\$40,500</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>	
<b>Single</b>	
<b>Married</b>	

<b>Deaf Asset Limits</b>	
<b>Single</b>	
<b>Married</b>	

<b>Disabled Income Limits</b>	
<b>Single</b>	\$30,000
<b>Married</b>	\$40,000

<b>Disabled Asset Limits</b>	
<b>Single</b>	\$150,000
<b>Married</b>	\$150,000

**Elderly Exemption Report**

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

<b>Age</b>	<b>Number</b>
<b>65-74</b>	0
<b>75-79</b>	
<b>80+</b>	

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

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
<b>65-74</b>	8	\$135,000	\$1,080,000	\$1,040,000
<b>75-79</b>	6	\$190,000	\$1,140,000	\$869,100
<b>80+</b>	10	\$240,000	\$2,400,000	\$1,777,400
	<b>24</b>		<b>\$4,620,000</b>	<b>\$3,686,500</b>

<b>Income Limits</b>	
<b>Single</b>	\$30,000
<b>Married</b>	\$40,000

<b>Asset Limits</b>	
<b>Single</b>	\$150,000
<b>Married</b>	\$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:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,934.67	\$1,022,100
Forest Land	14,733.25	\$974,700
Forest Land with Documented Stewardship	7,665.53	\$263,800
Unproductive Land	227.92	\$4,300
Wet Land	600.95	\$11,700
	<b>26,162.32</b>	<b>\$2,276,600</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	17,769.46
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	6.00
Total Number of Owners in Current Use	<b>Owners:</b>	234
Total Number of Parcels in Current Use	<b>Parcels:</b>	422

**Land Use Change Tax**

Gross Monies Received for Calendar Year			\$4,500
Conservation Allocation	<b>Percentage:</b>	100.00 %	<b>Dollar Amount:</b>
Monies to Conservation Fund			\$4,500
Monies to General Fund			\$0

**Conservation Restriction Assessment Report RSA 79-B**

	Acres	Valuation
Farm Land	28.90	\$9,800
Forest Land	60.22	\$3,000
Forest Land with Documented Stewardship	21.20	\$500
Unproductive Land		
Wet Land		
	<b>110.32</b>	<b>\$13,300</b>

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	37.10
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	0.00
Owners in Conservation Restriction	<b>Owners:</b>	4
Parcels in Conservation Restriction	<b>Parcels:</b>	5





**New Hampshire**  
Department of  
Revenue Administration

**2018**  
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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
		0	

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F	Number Granted	Structures	Acres	Land Valuation	Structure Valuation
---	----------------	------------	-------	----------------	---------------------

Discretionary Preservation Easements RSA 79-D	Owners	Structures	Acres	Land Valuation	Structure Valuation
	7	10	4.61	\$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		25	cobblers shed
407	90		70	barn
409	13		45	barn & milkhouse
409	49		50	barn

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

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
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

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



**Notes**

The acreage change for current use is mostly due to not removing the 100 acres for the land assessed under 79b in 2017. The other 40 acres is due to acreage corrections.  
The parcel number in current use is nearly the same as 2016. The current use parcel count in 2017 evidently was miscalculated.



## Tax Rate Breakdown Lyme

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,493,122	\$349,836,900	<b>\$7.12</b>
County	\$677,390	\$349,836,900	<b>\$1.94</b>
Local Education	\$5,530,746	\$349,836,900	<b>\$15.81</b>
State Education	\$795,530	\$343,251,800	<b>\$2.32</b>
<b>Total</b>	<b>\$9,496,788</b>		<b>\$27.19</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$9,496,788
War Service Credits	(\$40,500)
Village District Tax Effort	
Total Property Tax Commitment	\$9,456,288

10/25/2018

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

## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$3,512,516	
Net Revenues (Not Including Fund Balance)		(\$988,605)
Fund Balance Voted Surplus		(\$13,866)
Fund Balance to Reduce Taxes		(\$60,000)
War Service Credits	\$40,500	
Special Adjustment	\$0	
Actual Overlay Used	\$2,577	
<b>Net Required Local Tax Effort</b>	<b>\$2,493,122</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$677,390	
<b>Net Required County Tax Effort</b>	<b>\$677,390</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$6,741,602	
Net Cooperative School Appropriations		
Net Education Grant		(\$415,326)
Locally Retained State Education Tax		(\$795,530)
<b>Net Required Local Education Tax Effort</b>	<b>\$5,530,746</b>	
State Education Tax	\$795,530	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$795,530</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$349,836,900	\$345,503,100
Total Assessment Valuation without Utilities	\$343,251,800	\$339,200,800

### Village (MS-1V)

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

# Lyme

## Tax Commitment Verification

### 2018 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$9,456,288
1/2% Amount	\$47,281
Acceptable High	\$9,503,569
Acceptable Low	\$9,409,007

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

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

**Under penalties of perjury, I verify the amount above was the 2018 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 2018 Tax Rate	\$27.19	\$6.80
Associated Villages		
No associated Villages to report		

## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$0</b>
<b>General Fund Operating Expenses</b>	<b>\$10,516,182</b>
<b>Final Overlay</b>	<b>\$2,577</b>

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*.

2018 Fund Balance Retention Guidelines: Lyme	
Description	Amount
<b>Current Amount Retained (5.48%)</b>	<b>\$576,385</b>
17% Retained ( <i>Maximum Recommended</i> )	\$1,787,751
10% Retained	\$1,051,618
8% Retained	\$841,295
5% Retained ( <i>Minimum Recommended</i> )	\$525,809



## Tax Collector's Report

For the period beginning JAN. 1, 2018 and ending DEC. 31, 2018

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: LYME County: GRAFTON Report Year: 2018

### PREPARER'S INFORMATION

First Name: BARBARA Last Name: WOODARD  
Street No.: ONE Street Name: HIGH STREET Phone Number: (603) 795-4416  
Email (optional): taxcollector@lymenh.gov



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Debits**

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2017	Year:	Year:
Property Taxes	3110		\$448,833.17		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$5,400.00		
Yield Taxes	3185		\$4,110.72		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$563,548.37)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2017	
Property Taxes	3110	\$9,469,596.84		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$43,150.00		
Yield Taxes	3185	\$31,459.42		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2017		
Property Taxes	3110	\$14,948.96	\$947.98		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$2,392.00		
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$1,294.22	\$17,031.51		
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$8,996,901.07</b>	<b>\$478,715.38</b>	<b>\$0.00</b>	<b>\$0.00</b>





**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Credits**

Remitted to Treasurer	Levy for Year of this Report		Prior Levies	
		2017		
Property Taxes	\$8,507,515.35	\$447,354.21		
Resident Taxes				
Land Use Change Taxes	\$41,110.00	\$5,400.00		
Yield Taxes	\$31,459.42	\$4,110.72		
Interest (Include Lien Conversion)	\$1,294.22	\$17,031.51		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)				
Discounts Allowed				

Abatements Made	Levy for Year of this Report		Prior Levies	
		2017		
Property Taxes	\$1,340.97	\$2,815.76		
Resident Taxes				
Land Use Change Taxes	\$2,040.00	\$2,392.00		
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
	2017			
Property Taxes	\$413,129.16			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$988.05)	(\$388.82)		
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$8,996,901.07</b>	<b>\$478,715.38</b>	<b>\$0.00</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$411,752.29</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$0.00</b>



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Lien Summary**

**Summary of Debits**

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2017	Year: 2016	Year:
Unredeemed Liens Balance - Beginning of Year		\$130,079.98	\$69,621.67	
Liens Executed During Fiscal Year	\$163,775.98			
Interest & Costs Collected (After Lien Execution)	\$2,139.42	\$10,998.47	\$22,566.69	
<b>Total Debits</b>	<b>\$165,915.40</b>	<b>\$141,078.45</b>	<b>\$92,188.36</b>	<b>\$0.00</b>

**Summary of Credits**

	Last Year's Levy	Prior Levies		
		2017	2016	
Redemptions	\$25,208.35	\$70,648.86	\$69,179.66	
Interest & Costs Collected (After Lien Execution) #3190	\$1,982.99	\$10,998.47	\$16,974.35	
Abatements of Unredeemed Liens	\$60.47		\$6,034.35	
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$138,663.59	\$59,431.12		
<b>Total Credits</b>	<b>\$165,915.40</b>	<b>\$141,078.45</b>	<b>\$92,188.36</b>	<b>\$0.00</b>

**For DRA Use Only**

Total Uncollected Taxes (Account #1080 - All Years)	<b>(\$150,832.57)</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$198,094.71</b>



LYME (277)

**1. CERTIFY THIS FORM**

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

Preparer's First Name

Preparer's Last Name

Date

Barbara

Woodard

2/15/19

**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, Town of Lyme

Preparer's Signature and Title

### ***Town Clerk***

Vehicle Registration Fees	\$400,080.00
Dog Licenses & Penalties	1,494.00
Fees (clerk, dog, marriage & certified copies)	13,319.00
Miscellaneous (mailing fees, copies, ucc's)	4,022.50
Phone Book Sales	300.00
Transfer Station Inventory Sales (Clerk office)	13,806.25
Boat Registration Fees	1,321.40
Transportation Tax	11,500.00
Fees to the State of New Hampshire-Motor Vehicle	124,714.32
Fees to the State of New Hampshire-dogs, vital stats)	1,682.50
<b>TOTAL REVENUE</b>	<b>572,239.97</b>
Number of vehicles registered in 2018	2,674

We extend sincere thanks to Faith Pushee who provided assistance in the Clerk's office over the past three years. We're wishing her much happiness as she heads out on more exciting ventures in her retirement. Moving forward, hiring new personnel who would be interested in training as a support staff to the Clerk's Office, and possibly as Clerk in the future is definitely in the plan. Please contact the Clerk's office via phone or email if this interests you.

Reflecting on 2018, it's breathtaking to acknowledge the number of people who died during the year. Our thoughts are with all of the families and sincerely hope 2019 brings better days.

***Births Registered in the Town of Lyme for the Year ending December 31, 2018***

<b>Date of Birth</b>	<b>Place of Birth</b>	<b>Name of Child</b>	<b>Parents</b>
01-25-2018	Lebanon NH	Elizabeth Nicole Crockett	Andrew Crockett Sarah Crockett
02-02-2018	Boston, MA	Lucy Coleman	Andrew Coleman Julie Hewitt Coleman
03-19-2018	Lebanon, NH	James Paul Bailey	Morton Bailey Sara Bailey
04-14-2018	Lebanon NH	Madelyn Thompson Chew	John Chew III Susan Chew
05-25-2018	Lebanon NH	Claire Merritt Patridge	Adam Patridge Merritt Patridge
05-30-2018	Lebanon NH	Connor Jeffrey Boyle	Adam Boyle Kacie Boyle
07-15-2018	Lebanon NH	Evelyn Ann Kokko	Michael Kokko Sarah Kokko
09-02-2018	Lebanon NH	Peyton James LaCroix	Kyle LaCroix Andrea LaCroix
10-12-2018	Lebanon NH	Avery Grace Adolph	Adam Adolph Kaitlyn Olsen
11-16-2018	Lebanon NH	Jashan Sharma	Vishesh Kumar Neha Patel
11-16-2018	Lebanon NH	Reyna Sharma	Vishesh Kumar Neha Patel
12-19-2018	Manchester NH	Molly Joyce Clark	Devin Clark Kristyn Clark

***Marriages Registered in the Town of Lyme for the year ending December 31, 2018***

<b>Date of Marriage</b>	<b>Name of Bride and Groom</b>	<b>Residence</b>
07-28-0218	Margaret E Ramsden Silas A Talbot	Lyme NH Lyme NH

*Deaths Registered in the Town of Lyme for the Year Ending December 31, 2018*

<b>Date Of Death</b>	<b>Place of Death</b>	<b>Name</b>	<b>Name of Mother</b>	<b>Name of Father</b>
01-05-18	Lebanon NH	Hellen Darion	Fannie Bridetsky	Adolph Solomon
01-29-18	Lyme NH	Beverly Strout	Ruth Rushworth	George Kidder
03-06-18	Lebanon NH	Donald Fisk	Bertina Grant	Donald Fisk
03-22-18	Lyme NH	Charles Muntz	Helen Schaeffer	Jack Muntz
03-27-18	Lyme NH	Stephen Maddock	Charlotte Landis	Stephen Maddock
04-06-18	Lyme NH	Gloria LaBombard	Esther Gray	William Movele
04-10-18	North Haverhill NH	David Washburn	Ruth E Reed	Carroll H Washburn
05-18-18	Massachusetts	Arthur Laro	Dorothy Laro	Ernest Laro
06-27-18	Lyme NH	William Watson	Margaret Mims	James Watson
06-30-18	Hanover NH	Frederick C Phillips	Edith Sankey	Fred Phillips
07-11-18	Hanover NH	Margaret Miller	Rose Raymond	Otto Reeves
07-25-18	Massachusetts	Robin Watson	Carol Hayward	Herbert Bean Jr.
08-21-18	Lebanon NH	Lynn Smith	Rachel MacIntyre	Lester Richmond
08-27-18	Lyme NH	Heather Lizotte	Robin Teague	Thomas Lizotte
09-16-18	Lebanon NH	Stephan Rich	Verna Simmons	Everett B Rich
10-12-18	Lyme NH	Donald Hutchins	Lois Cook	Wilbur Hutchins
10-12-18	Lyme NH	Colin Robinson	Helen Batten	John Robinson
10-15-18	Lyme NH	Melvina Beauford	Jennie Garneau	Adelor Bearor
10-21-18	Lebanon NH	Elizabeth Kilmarx	Mary Neidlinger	Robert Kilmarx

## Report of the Treasurer for the calendar year ending December 31, 2018

### Summary of Activity

Cash on Hand January 1, 2018	\$	5,092,474.51
Debits (including investment transfers)	\$	13,340,804.44
Credits (including investment transfers)	\$	(14,081,752.22)
Cash on Hand December 31, 2018	\$	4,351,526.73

Note:

The Grafton County Tax was \$679,245.90

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

### Balance Sheet\*

#### Assets

Cash in hands of Treasurer (General Fund)		
Mascoma Savings Bank	\$	4,351,526.73
Uncollected Taxes		
Property Tax 2018	\$	413,129.16
Yield Tax 2018	\$	-
Unredeemed Taxes		
Levy of 2017	\$	138,663.59
Levy of 2016	\$	59,431.12
	\$	198,094.71
Reserve for Uncollectible Accounts	\$	(25,000.00)
<b>Total Assets</b>	<b>\$</b>	<b>4,937,750.60</b>

#### Liabilities and Fund Equity

Accounts Owed by the Town		
School District Taxes Payable	\$	4,079,882.00
Payments made in 2019 for 2018	\$	139,777.76
Other Liabilities	\$	40,811.36
<b>Total Liabilities</b>	<b>\$</b>	<b>4,260,471.12</b>

<b>Unassigned Fund Balance</b>	\$	609,526.81
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#### Assigned Fund Balance

Town Forest Maintenance Fund	\$	5,309.67
Reserve for Recreation Revolving Fund	\$	33,416.24
Cemetery Gifts and Donations	\$	15,991.00
Heritage Commission	\$	5,709.90
Police Special Detail Fund	\$	342.91
Independence Day Fund	\$	6,982.95
	<b>\$</b>	<b>67,752.67</b>

<b>Total Liabilities &amp; Fund Equity</b>	<b>\$</b>	<b>4,937,750.60</b>
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\*These are unaudited figures.



**CONSERVATION FUND****Summary of Treasurer's Report for 2018**

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONIT.	NRI BOOK REVENUE	TROUT POND C&D
YTD Interest	\$ 532.36	\$ 479.13	\$ 5.32	\$ 15.97	\$ -	\$ 31.94
Dep Current Use - donations						
WD Current Use	\$ (6,323.00)	\$ (6,323.00)				
Land Use Change Tax 2018	\$ 44,118.00	\$ 44,118.00				
Dep Chaffee Wildlife						
WD Chaffee Wildlife	\$ (440.00)		\$ (440.00)			
Dep Easement Monitoring	\$ 200.00			\$ 200.00		
WD Easement						
Dep Trout Pond C&D from Trustees						
<b>Net Activity</b>	<b>\$ 38,087.36</b>	<b>\$ 38,274.13</b>	<b>\$ (434.68)</b>	<b>\$ 215.97</b>	<b>\$ -</b>	<b>\$ 31.94</b>
<b>Beginning Balance</b>	<b>\$ 218,255.79</b>	<b>\$ 195,254.09</b>	<b>\$ 425.03</b>	<b>\$ 6,312.31</b>	<b>\$ 310.00</b>	<b>\$ 15,954.36</b>
<b>Ending Balance</b>	<b>\$ 256,343.15</b>	<b>\$ 233,528.22</b>	<b>\$ (9.65)</b>	<b>\$ 6,528.28</b>	<b>\$ 310.00</b>	<b>\$ 15,986.30</b>

**RECREATION FUND**

Balance as of 1/1/2018	\$ 23,909.14
Revenues	\$ 19,407.00
Expenses	\$ (9,899.90)
Balance as of 12/31/2018	\$ 33,416.24

**HERITAGE FUND**

Balance as of 1/1/2018	\$ 5,709.90
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2018	\$ 5,709.90

**INDEPENDENCE DAY FUND**

Balance as of 1/1/2018	\$ 7,585.55
Revenues	\$ 4,531.00
Expenses	\$ (5,133.60)
Balance as of 12/31/2018	\$ 6,982.95

**TOWN FOREST MAINTENANCE FUND**

Balance as of 1/1/2018	\$ 5,309.67
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2018	\$ 5,309.67

**CEMETERY GIFTS AND DONATIONS**

Balance as of 1/1/2018	\$ 16,486.00
Revenues	\$ -
Expenses	\$ (495.00)
Balance as of 12/31/2018	\$ 15,991.00

**POLICE SPECIAL DETAIL FUND**

Balance as of 1/1/2018	\$ -
Revenues	\$ 2,070.91
Expenses	\$ (1,728.00)
Balance as of 12/31/2018	\$ 342.91

**MILFOIL NON-LAPSING FUND**

Balance as of 1/1/2018	\$ 13,866.10
Revenues	\$ 10,622.00
Expenses	\$ (17,590.00)
Balance as of 12/31/2018	\$ 6,898.10

## Capital Reserve and Trust Funds held by Trustees of the Trust Funds

### Public Funds

Created	Title	Purpose	Authority for Appropriation	Authority for Expenditure
1918	<b>School</b>	Income-only fund. Revenue is paid directly to the school.		School Board
1956	<b>Bridge Reserve</b>	Maintenance and repair of all town bridges. Bridges are inspected by the state on regular basis.	Town Meeting	Selectboard
1985	<b>Property Reappraisal</b>	Provides for the regular reappraisal of property in accordance with state requirements.	Town Meeting	Town Meeting
1986	<b>Cemetery General Maintenance</b>	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	<b>Emergency Major Equipment Rebuilding &amp; Maintenance</b>	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	<b>Heavy Equipment</b>	Covers the major items of heavy equipment used by the town, such as the grader, loader, roller and backhoe.	Town Meeting	Town Meeting
1988	<b>Vehicle</b>	Covers the replacement of the town's vehicles, currently the Highway Department trucks, Police Department SUVs and Fire Department/FAST squad vehicles.	Town Meeting	Town Meeting
1988	<b>New Cemetery</b>	Intention is to provide for a new cemetery when Highland Cemetery is full. Value of plot determined by Selectboard.	Revenue from plot purchases.	Town Meeting
1989	<b>Substance Abuse Education</b>	Community Education related to substance abuse.	Revenue from drug or alcohol fines imposed on minors in Town.	Chief of Police
1995	<b>High School Tuition</b>	To address and even out the required expenditure for High School education.	School Meeting	School Board

1997	<b>Public Land Acquisition</b>	Available for acquisition of land for potential new town developments.	Town Meeting	Town Meeting
1997	<b>Public Works Facility</b>	The actual construction of such projects as are identified in the previous item.	Town Meeting	Town Meeting
1997	<b>Emergency Highway Repair</b>	There is no lower limit but it is generally used for such items as exceptionally severe mud season issues and to cover damage from major storms.	Town Meeting	Selectboard
1997	<b>Special Education</b>	To address special education costs.	School Meeting	School Board
1998	<b>Trout Pond Management Area</b>	Covers management costs of Trout Pond Forest.	Town Meeting or proceeds from logging operations in Trout Pond Forest	Conservation Commission
1998	<b>Maintenance of School Building</b>	Covers long-term capital building and maintenance projects.	School Meeting	School Board
2000	<b>Computer System Upgrade</b>	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	<b>Fire Fighting Safety Equipment</b>	Routine replacement of fire fighters' equipment.	Town Meeting	Town Meeting
2005	<b>Town Buildings Major Maintenance &amp; Repair</b>	This fund is to ensure that the town's property stock is maintained at a suitable standard. The Building Maintenance committee makes recommendations on upcoming needs and their priorities.	Town Meeting	Selectboard
2006	<b>Town Poor</b>	The necessary appropriation 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	<b>Recreation Facility</b>	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	<b>Class V Roads Rehabilitation</b>	To cover the planned rehabilitation of town (Class V) roads.	Town Meeting	Town Meeting
2015	<b>Annual Leave Expendable Trust Fund</b>	To cover vacation and comp time payments to town employees on the departure of such an employee from town employment	Town Meeting	Selectboard
2016	<b>School Enrollment Response (2016)</b>	To address costs or operating expenses triggered by changes in enrollment. Closed and re-opened by School Meeting 2016	School Meeting	School Meeting
2016	<b>School Post Retirement Benefit</b>	To address costs brought about by staff retirements	School Meeting	School Meeting
2017	<b>Municipal Transportation</b>	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	<b>Cemetery</b>	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 <i>Cy Pres</i> . Revenue from this fund addresses the perpetual care cost portion of cemetery maintenance.	Cemetery Trustees
1960	<b>Library</b>	Income-only fund. The revenue from this fund is paid directly to the Library Trustees.	Library Trustees
<b>1983</b>	<b>Bessie Hall Revenue</b>	Income-only fund. The revenue from the Bessie M. Hall Unitrust, held by Bank of America, is paid to this fund.	Fire Chief

**Town of Lyme, Capital Reserve Funds  
MS-9 for Year Ending December 31, 2018**

PRINCIPAL - ACCOUNT #8000006479										INCOME - ACCOUNT #8000006479				
ANNUAL TOTALS										ANNUAL TOTALS				
DATE	TRUST NAME	PURPOSE	% OF TOTAL	BALANCE 01/01/18	NEW FUNDS	GAIN/LOSS	EXPEND	BALANCE 12/31/18		BALANCE 01/01/18	Gross Income	Mgmt Fees	Transf/Income/Exp	TOTAL
01/01/1986	Emergency Equipment Repair Fund	Improvement for Public Use	0.94%	27,657.80	-	(1.53)	-	27,656.27		98.34	408.63	(144.80)	-	28,018.43
01/01/1988	Trout Pond Management Area	Improvement for Public Use	0.21%	6,262.86	-	(0.35)	-	6,262.52		19.34	92.49	(32.77)	-	6,341.57
01/01/1956	Bridge Reserve CFR	Maintenance of Bridges	14.27%	420,356.69	100,000.00	(22.92)	(131,689.79)	388,643.98		969.60	6,141.35	(2,175.08)	-	393,579.84
01/01/1985	Property Reappraisal	Reappraisal Expenses	2.49%	73,269.21	-	(4.05)	-	73,265.16		234.31	1,082.14	(383.47)	-	74,198.14
01/01/1988	Heavy Equipment	Purchase of Equipment	11.12%	326,429.73	37,000.00	(18.09)	(143,343.00)	220,068.64		1,948.43	4,834.47	(1,713.15)	-	225,138.39
01/01/1998	Maintenance School Building Fund	School Building	2.14%	63,034.61	-	(3.49)	-	63,031.12		228.81	931.38	(330.05)	-	63,861.26
01/01/1997	Public Land Acquisition	Acquisition of Public Land	1.19%	35,110.40	-	(1.94)	-	35,108.46		111.94	518.55	(183.75)	-	35,555.20
01/01/1997	Emergency Hwy Repair Fund	Emergency Hwy Repairs	1.98%	58,015.02	40,000.00	(3.22)	-	98,011.81		381.48	859.73	(304.65)	-	98,948.36
01/01/1997	Public Works Facility CRF	Public Works Facilities	10.03%	295,618.08	50,000.00	(16.32)	-	345,601.75		666.71	4,361.98	(1,545.72)	-	349,084.72
01/01/1987	Special Education CRF (1)	Education Expenses	8.54%	251,383.14	17,222.91	(14.84)	-	268,591.20		788.39	3,912.69	(1,390.33)	-	271,901.96
01/01/1995	High School Tuition Expendable Fund	Tuition Expenses	17.42%	512,915.30	25,000.00	(29.72)	-	537,885.57		1,622.99	7,865.71	(2,792.85)	-	544,581.42
01/01/1988	New Cemetery	New Cemetery Expenses	0.78%	22,926.63	700.00	(1.28)	-	23,625.35		68.04	343.46	(121.66)	-	23,915.19
01/01/1988	Vehicle CRF	Purchase of Vehicles	16.76%	493,852.94	150,000.00	(27.27)	-	643,825.68		1,045.22	7,286.02	(2,581.88)	-	649,575.03
01/01/2000	Computer System Upgrade Capital Reserve Fund	Purchase of computers	0.67%	19,582.95	7,500.00	(0.99)	(3,862.98)	23,218.97		57.55	270.61	(95.54)	-	23,451.60
01/01/2002	Fire Fighting Safety Equipment Fund	Fighting Safety Equipment	0.64%	18,829.69	10,000.00	(1.04)	-	28,828.65		112.57	278.87	(98.82)	-	29,121.27
01/01/2005	Town Buildings Major Maintenance & Repair	Buildings Major	1.05%	30,878.07	10,000.00	(1.04)	(28,087.98)	12,789.05		82.07	315.53	(109.13)	-	13,077.51
01/01/2006	Town Poor Expendable Trust	services to eligible persons	1.95%	57,601.82	10,000.00	(2.50)	(16,736.39)	50,862.93		122.09	704.98	(247.05)	-	51,442.95
01/01/1989	Substance Abuse Education Fund	Abuse Education	0.27%	7,963.19	-	(0.44)	-	7,962.75		24.69	117.60	(41.67)	-	8,063.37
01/01/1998	Trout Pond Gift & Donation Fund	Improvement for Public Use	0.00%	(38.00)	-	0.00	-	(38.00)		21.68	(0.24)	0.09	-	(16.47)
01/01/2009	Recreation Facility Fund	Improvements, Maintenance of	0.51%	14,908.66	5,000.00	(0.72)	(4,327.81)	15,580.13		33.62	197.89	(69.70)	-	15,741.94
01/01/2013	Class V Roads Rehab CRF	Improvements, Maintenance of	3.39%	100,005.61	50,000.00	(5.52)	-	150,000.09		176.60	1,474.91	(522.65)	-	151,128.94
01/01/2015	Annual Leave Expendable Trust Fund	vacation and comp time	0.26%	7,515.69	-	(0.42)	-	7,515.28		26.76	111.04	(39.35)	-	7,613.73
01/01/2016	Lyme School Post Retirement		1.70%	50,060.20	10,000.00	(3.31)	(18,002.00)	42,054.88		124.77	855.05	(305.22)	-	42,729.49
01/01/2016	Lyme School Enrollment Response		1.70%	50,060.20	-	(2.77)	-	50,057.43		124.77	738.84	(261.81)	-	50,659.22
01/01/2018	Municipal Transportation Fund		0.00%	-	5,235.00	(0.29)	-	5,234.71		-	60.84	(22.72)	-	5,272.83
TOTAL				2,944,200.47	527,657.91	-	(346,049.95)	3,125,644.37		9,090.77	-	-	-	3,162,985.89

**ANNUAL TOTALS**

TOTAL

### ***LIBRARY TRUSTEES REPORT OF FUNDS***

During 2018, the library continued its creative approach to providing services and resources in its role as Lyme's community hub. We offered more than 50 original programs and several ongoing activities and clubs. We loaned a total of 30,119 physical and electronic items; that's 18 items per Lyme citizen per year! We welcomed individuals (including school children) through the door 21,118 times (up 2% from last year and the highest number we have ever seen). At the end of 2018, the physical collection had grown to over 35,000 items. We extend our sincere gratitude to the Friends of Lyme Library, the Lyme School, and Select Board Administrative Assistant Dina Cutting for their generous support and assistance. We are blessed with more than 30 dedicated volunteers. They, along with Director Judy Russell, Assistant Director Margaret Caffry, and Custodian Mike Beck continue to provide our community with services that reflect our mission "to foster a love of reading in the Lyme community. In a welcoming environment, the Library provides services and resources that encourage learning, stimulate curiosity, and invite the sharing of ideas." We look forward to seeing you at the library!

#### **2018 Non-Town Income**

Trustee of Trust funds	\$ 1,185
Donations	\$16,950
Blisters for Books 2017	\$ 42
Blisters for Books 2018	\$ 3,726
Birthday Book Club	\$ 1,345
Copier & fax fees	\$ 831
Kilham Book Fund	\$ 59
Other sources	\$ 432

Total Income                      \$24,570

#### **2018 Non-Town Expenses**

Books & other media	\$ 5,124
Blisters for Books 2017	\$ 3,339
Blisters for Books 2018	\$ 1,162
Programs	\$ 301
Renovations/Equipment	\$ 2,560
Water Boiler	\$ 7,700
Other	\$ 3,980

Total Expenses                      \$24,166

At the end of 2018, the library's reserve fund totaled \$33,674, and the checking account balance was \$14,862.

Board Chair Beth Taylor and Treasurer Pete Swart



Small's grist mill on Grant Brook, just south of Lyme village. It burned in 1933.

### ***SELECT BOARD***

2018 was another challenging yet productive year for the Select Board. The year opened with the determination that Holt's Ledge in fact belonged to Dartmouth College who removed the sport climbing bolts allowing the board to un-post the town's abutting property. Road repairs remained a major focus. It took most of the year to find a workable solution to the reopening of the slump area of the River Road. Eminent Domain proceedings were put on hold to investigate what proved to be a workable alternative and the board successfully negotiated the purchase of an easement to allow work to begin last fall. Completion of this project is expected in spring. Repairs were also completed at the Grant Brook section of River Road. Erosion issues resulting from the operation of the Wilder Dam continue to be of major concern as multiple other sections of River Road are at risk of subgrade failure. The Board is continuing efforts to address this issue with FERC as part of the re-licensing process.

Significant time was spent investigating alternatives for a major repair to the large culvert on the north end of Baker Hill Road. This project is also scheduled for early spring. The replacement of the failing bridge over Hewes brook is scheduled to take place following the completion of the slump by-pass project. Major projects along Dorchester Road are currently being investigated and plans to complete the Goose Pond Road project, placed on hold after last year's July 1 storm, remain a top priority.

The board and the Highway Department are pleased with the results of the completed culvert inventory allowing prioritized maintenance of the town's significant number of culverts. While the Board was pleased to be able to hold the tax rate level for 2018, efforts continued to investigate issues impacting the town's assessed valuation. The board considered Zoning Ordinance enforcement issues. The Board established the Community Development Committee to investigate potential areas for planned growth in Town.

### ***ASSESSING DEPARTMENT***

In 2018, approximately 100 properties were visited as part of an ongoing cyclical database maintenance program. In addition, there were roughly 100 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2017. These properties were adjusted accordingly. There were four abatement requests filed and processed for the tax year 2017.

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 2018. There were 26 qualified sales submitted to the New Hampshire Department of Revenue Administration to derive the 2018 assessment ratio. The estimated weighted mean assessment to sale ratio is 95% +-. The median assessment to sale ratio is 93.6% with a coefficient of dispersion of 9.4%. 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. Sincerely, 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 Select Board 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 Select Board 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, and 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 & takes binding vote on budgets - *January*
12. BC holds second Public Hearing, if necessary, & 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 MAINTENANCE COMMITTEE REPORT***

The building committee and Matthew Thebodo, head of maintenance have been working hard to keep all building up to code, clean and ready for the Town personnel and citizen to enjoy.

During 2018 the Building Committee concentrated on the Lyme Center Academy Building. Bids were solicited in 2017 and the following projects were completed:

- Lyme Center Academy Building-Steeple repaired and painted.
- Lyme Center Academy Building- The building needed some tender loving care. Some rotten boards were replaced and the entire building was scraped and painted.
- The Old Cemetery shed right on route 10 was scraped and painted.

Matt has been doing the weekly cleaning and maintaining all the building owned by the town of Lyme. Once again the addition of Matt Thebodo has been invaluable. We are pleased to have him looking out for all the building inside and out.

Upcoming projects: The Pike house had a leaking roof repair late in 2018. Some rot and other problems concerning the condition of the Pike house have been brought to the committee's attention. The Select board is concerned and will be investigating the structural integrity of this building. The long term management and ownership of this structure needs to be considered carefully.

### ***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.

We continued work on our mission to protect the many historic old gravestones in Lyme by selectively removing old and dying trees in the Gilbert and Highland cemeteries. We are pleased that the expert gravestone restorer again spent a week working in the Old Cemetery — have you noticed how the stones closest to Route 10 are clean and legible?

A highlight of the year was a May visit to Highland by the Lyme Gardeners, who offered many helpful insights and ideas to enhance the plantings there. (Like typical gardeners, they couldn't resist weeding in the Memorial Garden — and we didn't complain!) However, the late summer drought brought brown grass, grubs and skunk damage to this and the Old Cemetery, which sidetracked our plans. We facilitated both immediate pest removal and grub treatment. Advice from many quarters, including long-time sexton Bill LaBombard, led us to decide to wait until spring to assess and further treat the damage. We continue to work for greener and lovelier cemeteries that honor their inhabitants and families.

### ***CLASS V ROADS STUDY COMMITTEE***

The Class V Roads Study Committee made several contributions that promise to help improve Lyme's Infrastructure in the near future.

The Select Board and the Committee worked with Right Angle Engineering (who worked on a contingency basis) to acquire grant funding from the Federal Emergency Management Agency to help replace three undersized culverts on Dorchester Road. The proposal has been accepted by FEMA for funding.

The Committee liaised with the Upper Valley Lake Sunapee Regional Planning Commission who performed a complete inventory of the Town's culverts, including a rating system of the current

condition of each culvert. The information generated is compatible with State of NH software used for culvert design.

In order to help control costs, the Committee identified an external engineering consultant, who works on an hourly basis, to visit candidate project sites. The purpose is to provide feedback on best practices and approaches to maintaining critical aspects of the Town's infrastructure.

The Committee has developed a spreadsheet for use by the Town to track annual infrastructure project costs and sources of income. The purpose is to help plan budget needs in the near and intermediate future. The spreadsheet is a work in progress!

### ***COMMUNITY DEVELOPMENT COMMITTEE***

In April 2017, the Selectboard chartered the Lyme Community Development Committee (initially named the Lyme Economic Development Committee). Their charge was to gather baseline data and to consider the tax impact of various kinds of development in Lyme.

The LCDC privately raised \$15,000 to retain a consultant. In the summer of 2018, along with members of the Planning Board, the LCDC worked with Resilience Planning of Plymouth NH. Their report is at: <https://www.lymenh.gov/lyme-community-development-committee/files/resilience-planning-report> The major conclusions:

- \* There is no "magic bullet". That is, there are no likely kinds of development that will dramatically decrease our taxes.
- \* On the other hand, neither does any development cause the tax rate to get worse (higher). In fact, all the forms of development considered by the consultant lead to a small to modest decrease in tax rates, even considering any increase in school attendance.

Our first public forum, on Thursday, January 24, 2019 at 7:00pm in the Lyme School gymnasium, was attended by approximately 55 residents. We are currently scheduling additional forums in February and March 2019 to allow more residents to learn about the report. We expect to use these forums as the beginning of a conversation about what Lyme would like to do regarding development.



Sawmills were a crucial business, and Lyme had many over the years. This is the LaMott mill, Lyme Center.

## ***CONSERVATION COMMISSION***

### ***Trails and Land Management:***

Two major trail projects were undertaken in 2018. First, the Upper Valley Trails Alliance (UVTA) High School Trails Corps, with funding support from the Lyme Foundation and the Conservation Fund, replaced the entire boardwalk system in the Chaffee Wildlife Sanctuary. Second, the UVTA Trails Corps rerouted a stretch of the Big Rock Preserve hiking trail. The move was necessitated by the continued erosion of an adjacent riverbank that had been badly damaged by the July 1, 2017 rain storm.

### ***Project and Application Review:***

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

### ***Outreach and Education:***

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” in May and “Trails Day” in June. In September the Commission hosted a workshop on Japanese knotweed control and eradication.

## ***EMERGENCY MANAGEMENT***

The Emergency Management (EM) Committee of Lyme is tasked with the responsibility of assuring that Lyme is prepared to respond in the event of a community-wide emergency. 2018 was a fairly quiet year for significant emergency weather events although power outages were frequent and varied in coverage area and a number of high heat days were experienced. EM monitors these events and continues to build upon the lessons learned in further preparing the town’s response capabilities by providing educational services in emergency preparedness to the community. The Lyme Town website (<https://www.lymenh.gov/>) has a section on *Emergency Management* recommendations under *Departments/Emergency Management*. Please take a look for ideas, lists and recommendations in your preparation for an emergency. You are encouraged to complete the Functional Needs Form if you or a loved one would need additional evacuation assistance or use critical medical devices that would not function in a prolonged power outage. These forms are kept confidential and are meant to build awareness of individual needs for emergency response.

In December, seventeen community members participated in the FEMA course “Until Help Arrives”, a hands-on skills training about what you can do to keep people with life threatening injuries alive until emergency responders arrive on the scene. Lisa Rayes, Tom Frawley, Lt. Kevin Lahaye and Judy Russell assisted in this successful event. More sessions are planned in 2019 so keep an eye out on the list serve and Town website for dates and times.

Other events of note included Kevin Sahr joining the team as Deputy EMD last Spring; our participation in a table top exercise for emergency response conducted with trainers from NH Homeland Security and Lyme’s volunteer fire department in May, and support of the culvert inventory that will assist in future road repairs and maintenance.

But remember we all have a duty to make **Lyme- Ready, Set to Go** in a disaster:  
**Ready-** Be informed **Set-** Make a Plan **Go-**Take Action!

### ***ENERGY COMMITTEE***

At the start of 2018, we joined forces with Vital Communities, Community Care of Lyme, several local volunteers, and neighboring Energy Committees in Orford and Piermont to launch the “Weatherize Upper Valley” program. This collaborative program provided professional home energy audits for just \$50 (thanks to the Lyme Foundation and the Lyme Benefit Fund), with additional cash incentives available from the state’s utilities for qualifying homes that proceeded to implement recommended weatherization measures. Across all three towns, nearly 100 homes were audited and roughly 50 weatherization contracts were signed (28 in Lyme alone), far exceeding our goals!

Other significant efforts in 2018 included analyzing the economics of expanding the Lyme School’s existing photovoltaic (“PV”) system, exploring the possibility of Lyme joining the nationwide “Ready for 100” campaign towards a 100% renewable energy future, and brainstorming energy-related Swan Grant ideas (and ultimately drafting one such proposal).

Finally, turning to the Town’s renewable energy infrastructure, the PV system installed on the roof of Lyme’s Town office building in May 2017 generated more than 19,000 kWh of solar electricity in 2018 (its first full calendar year of operations), resulting in electric bill savings that exceeded the cost of servicing the debt over that same period. Meanwhile, in 2018 the Lyme School experienced its lowest heating costs since 2012 (despite 2014’s building expansion), and in addition earned nearly \$6,700 from the sale of thermal renewable energy credits generated by its wood pellet boilers.

### ***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 and low-angle backcountry 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 emergency skills training to community members through classes such as the FEMA-sponsored “You Are The Help Until Help Arrives” in cooperation with Lyme’s Emergency Management Director.
- Teaching Hands-Only CPR, Stop The Bleed and Heimlich Maneuver training to Lyme Elementary’s 6<sup>th</sup>, 7<sup>th</sup> and 8<sup>th</sup> grades.
- 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 88 times for patients (compared to 68 in 2017).

- 94% of our calls were adults, 60% of whom were seniors and 23% of those calls were for seniors who fell

- 61% medical (cardiac, respiratory distress, pain, stroke, altered consciousness etc)
- 34% accidents (falls, lift assist and car accidents etc)

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, Jim Mason, Kristen Munroe, Aaron Rich, Nick Balch, Lisa Rayes

### ***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. In 2018 the Heritage Commission continued with 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 have continued working with experts to list the 1937 East Thetford Bridge on the National Register of Historic Places. The Commission has worked to get the River Road designated a National Historic Highway. The Commission began to study some of the uses and signage on the Common, and that work will be further reviewed by the Town-authorized Lyme Common Committee. 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. Anyone interested in joining the Heritage Commission should contact the Selectboard.

### ***HIGHWAY DEPARTMENT***

Dear Lyme residents,

I just wanted to give a brief overview of how the year went for the highway department.

The new caterpillar loader and grader have been worth the money. We managed to put 988 hours on the grader and get all the asphalt roads and some of the dirt roads ditched. Ten culverts were replaced with modern materials and pre-cast headwalls.

Once again, we were under budget and had enough extra funds to purchase a much-needed trailer for transport of the roller as well as other large items. This should make the summertime post-grading process of compacting and chloride treatment much more efficient.

I also wanted to use this as an opportunity to thank all the residents who report road hazards to us and in some cases even use their own equipment during a crisis.

Safe Travels, Steve Williams

### ***INDEPENDENCE DAY COMMITTEE***

The 2018 Independence Day Celebration was full of fun and fellowship. The beautiful weather was almost enough to wipe out the memory of the prior year when Lyme suffered heavy downpours, lightning strikes, and flash floods. Thankfully the weather on celebration day in 2018 was the kind we all hoped for.

This year started with the Lyme Town Band giving a concert dedicated to the memory of Beverly Strout, a long time band member and stalwart supporter of the Lyme community.

While the band played, kids and the young at heart took rides in a horse drawn wagon and played a variety of games on the Common. The parade followed the concert led by the Girl Scouts, Boy Scouts, and kids riding bikes that they decorated early that day on the Common with the help of volunteers. Fire trucks and the Lyme Town Band were next followed by a fine display of antique and classic cars.

After the parade, an impromptu sing-a-long of patriotic songs took place near the big tent. Then several townsfolk gave brief speeches in honor of the nation's long struggle for keeping the promise liberty--some not so brief : ) The speeches were followed by live music provided by Lyme's James Graham and his friend John Foster while everyone waited for the picnic food to arrive.

This year we tried something new and hired out the preparation of food. Overall the committee felt it was a success. It took a lot of weight off of the few of us who have to plan for feeding up to 300 people, and the menu had greater variety. There were a few hiccups in getting the food delivered in a timely way but it did come and when it did, it proved to be delicious. After the meal, a dance caller and a mix of local musicians including Lyme's Dan Freihofer and Maia Rutman topped off the day's event with a community dance. Many smiles and flushed cheeks were seen spinning around under the big tent.

The committee thanks all who came out to celebrate and especially those who volunteered their time, talent, and materials to make this Lyme tradition a success. We are always open to new ideas and volunteers to go with them.

### ***PLANNING BOARD***

It was a busy year at the Planning Board involving many additional meetings. The Upper Valley Lake Sunapee Regional Planning Commission provided a build-out analysis for the Lyme Common Zoning District. The Board is using the report as a basis for understanding what the capacities and possibilities are for this vital area looking forward.

Also, given our ever changing technological world, the Board has asked the Energy Committee to provide input to update the Master Plan's energy chapter. Additionally, the Board has voted to send a zoning amendment to the voters that significantly expands the possibilities currently allowed under Lot Size Averaging (a form of cluster development).

Work on the Housing Chapter of the Master Plan and on a Senior Housing Zoning Amendment was put on hold in order to make substantial time available to work with the Lyme Community Development Committee, newly established by the Select Board. Consultants were hired to provide information relating to taxes and development. A forum was scheduled where the consultants are to present their findings directly to the public.

In terms of casework, there were subdivisions, site plan reviews, site visits and a conversion of a residence into multiple units. 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 responded to over 2300 calls for service in 2018. 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.

**JESSICA’S LAW-New Hampshire RSA 265:79-b: Whoever upon any way drives a vehicle negligently or causes a vehicle to be driven negligently, as defined in RSA 626:2 II (d), or in a manner that endangers or is likely to endanger any person or property SHALL be guilty of a violation and SHALL be fined not less than \$250.00 nor more than \$500.00 for a first offense and not less than \$500.00 nor more than \$1,000.00 for a second or subsequent offense.**

**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 2019.

### ***RECREATION COMMISSION***

The majority of Lyme children participate in one or more Recreation programs. The following list represents 2018 numbers: Soccer 108 participants, Skiing/Snowboarding 116 participants, Basketball 69 participants, Baseball 42 participants, Lacrosse 18 participants.

The Commission would like to thank all our volunteer sports Commissioners: Kate Miller- soccer, Andrew Miller & Sarah Crockett – snow sports, Curtis Shepard - basketball, Luke Prince - baseball and & Matt Stevens - lacrosse. Because of the generosity of other the Commission was able to provide scholarships for the following sports: 2 for basketball, 6 for baseball, 9 for Skiing and 8 for soccer. The goal is for every child in Lyme that wishes to play a sport be able to have that experience, so thank you all for your support and generosity.

As life gets busy for all it is becoming harder and harder to find coaches for our youth sports. You can be a head coach, an assistant coach or even a helper to handle some of the organizing. It is not a requirement to have a child in the program we welcome any and all volunteer coaches.

The Recreation Commission also sanctions the following adult programs: soccer, futsal, men’s and women’s pick-up basketball, tennis, and slow pitch softball. As always a big thank you to the Lyme Green men’s softball team for their continued help with field maintenance.



The Recreational Facilities Capital Reserve Fund is for the maintenance of the tennis/basketball courts and ball field. The ball field was fertilized and fed throughout the spring, summer and fall. The field was dry through the summer, but the spring rains will get the green grass growing again. The dugouts were completed by volunteer workers and their family members. There will be a dedication ceremony in the summer of 2019.

We maintain and make available for a small fee boat racks to allow residents the ability to rent a slot and store their canoe or kayak at the facility.

### ***TRANSFER STATION***

There were some large changes in the structure of the Transfer Station in 2018. We switched our recycling methods from source separate to Zero-Sort recycling with Casella. These changes have made a safer environment for employees and public at the Transfer Station with less traffic congestion. It is also FULL SERVICE!!!

We also began utilizing EVERGREEN Recycling in Wilder, VT with the use of their FREE scrap metal bin. They deliver it and pick it up for FREE and they give us 45% of the American Metals Market value for our metal. What a Deal!

We switched over from the pay-as-you-throw Lyme green trash bags, to pay-as-you-throw Lyme green trash bag stickers. This was an effort to reduce the cost of the Transfer Station budget. It is a very large reduction in the budget of \$5,000 to \$8,000.

There is a global impact on recycling due to China's high standards for recyclable materials. They were receiving mass quantities of contaminated recycling. There is still a market for recyclable material that is not contaminated. We are trying to make our best efforts to inform people what can or cannot go into recycling. Recycling has never been free and has a cost. The best way to have less of an impact is to REDUCE what you use.

Lyme has done a GREAT JOB in their efforts to recycle. It has been a pleasure to work with the community members and we look forward to working with you in 2019.



804 Dorchester Rd. and Franklin Hill intersection, Grant Brook south of intersection. Dam stored water to supply power for mill that stood just left of the picture. Mill was at various times fulling mill, ladder factory, and chair factory. A penstock ran from dam to the mill to supply the power.

### ***LYME FOREST FIRE WARDEN***

We had many changes in personnel within the forest fire department.

First is the loss of Stephen Maddock a long time Lyme Deputy Warden. His dedication to the Warden service will be missed.

Then the retirement of Alfred Balch who served as “Watchman” on the Smarts Mountain tower, followed by 45 or more years as Warden or Deputy Warden. We also had Robert Sanborn retire as Deputy, and Special Deputy after 45 years. Bob was with the first NH crew sent to Minnesota to assist with wild land fires. Thank you both for all your years of service.

Deputy Wardens Hank Flickinger, Bill Nichols, Tyler Rich and Mike Hinsley chose not to be reappointed.

\* Don Elder - Warden

\*Charles Ragan - Deputy

Mike Mundy - Deputy and Fire Chief

Henry Stokes – Deputy

Wayne Pike - Deputy

Ernst Kling - Deputy

Kevin Lahaye - Deputy

Richard Pippin JR. - Deputy

Douglas Vogt - Deputy

Scott Thompson - Deputy

\* signifies they can issue permits

2018 was a quiet year with no major wild land fires except for trees on power lines handled by the Fire Department. 91 Permits to burn were issued in 2018-18 obtained on line and 73 hand written. Remember State law requires a permit for open burning except when the ground is covered with snow.

### ***FIRE DEPARTMENT***

The Lyme Fire Department provides an emergency response to any 911 call to protect the lives and property of the people of Lyme and surrounding mutual aid towns. Calls include chimney, structure and, wild fires, also motor vehicle accidents, dangers in roadways including downed power lines and trees, flooded roadways and houses, and smoke and CO alarm activations. We respond with the Fast Squad to search and rescue calls and the extrication of hikers, bikers and swimmers and any Fast Squad call that needs lift assistance. We respond on first alarm and greater assignments to our neighboring mutual aid partnering towns, primarily, Hanover, Thetford and Orford but also Norwich, Fairlee and West Fairlee and occasionally beyond.

For the year 2018 the Lyme Fire Department responded to a total of 104 calls. 9 were structural fires, including a second alarm fire in Lyme and 12 were motor vehicle accidents. Our department consists of 22 committed members who train bimonthly and respond day and night. Currently three of our fire fighters are pursuing their Fire Fighter One certification with the NH Fire Academy. Our equipment includes one Tanker Truck, two Engines and a Rescue Truck. Engine 1 was commissioned in 1994 and is slated for replacement next year. The new apparatus will be a Rescue Pumper, a combined rescue truck and fire engine. The old engine and Rescue Truck will be traded in.

The Fast Squad will respond with a repurposed police SUV and the Fire Department will respond when rescue equipment is needed. This fleet rationalization will reduce replacement cost by eliminating a fourth truck from the replacement schedule and provide a more nimble response vehicle for the Fast Squad. Replacing our aging station continues to be a priority with 2021 our target date for new construction depending on private donations through grants and fund raising.

Our 50 year old station fails to meet current safety requirements and is not big enough to house today's larger trucks as well as provide a space for proper cleaning of gear, trucks and fire fighters after a fire. The functions of the Emergency Management Team also require more office and meeting space to coordinate an effective response during large scale events. Our goal is to continue to provide effective volunteer emergency services to the Town of Lyme. Our volunteers deserve a safe place to work from while performing skilled, sometimes dangerous but rewarding volunteer work.





U.S. Department  
of Veterans Affairs

White River Junction VA Medical Center  
215 North Main Street  
White River Junction, VT 05009  
866-687-8387 (Toll Free)  
802-295-9363 (Commercial)

In Reply Refer to: 405/00

November 29, 2018

Dear Veteran,

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who are not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit.

We offer a wide variety of services including assistance to Veterans who are homeless or unemployed to providing primary and specialty care. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community based outpatient clinics. They are located in Bennington, Rutland, Brattleboro, Newport and Burlington, Vermont; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans, please do not hesitate to contact us, if for no other reason than to register/enroll with us in case of future need.

Our eligibility office in White River Junction can be reached at 802-295-9363 extension 5118. A single form - VA form 10-10EZ - and a copy of the DD214 is all that is needed.

The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time service officers that are knowledgeable about our programs. These independent organizations serve all Veterans including nonmembers in processing disability and pension claims. They can be reached in White River Junction at:

American Legion	802-296-5166
Disabled American Veterans	802-296-5167
Veterans of Foreign Wars	802-296-5168

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Sincerely,

Laura Miraldi  
Acting Medical Center Director

# 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 wildfire activity throughout the state. 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 2018 season threatened structures and one structure was destroyed, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire 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](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

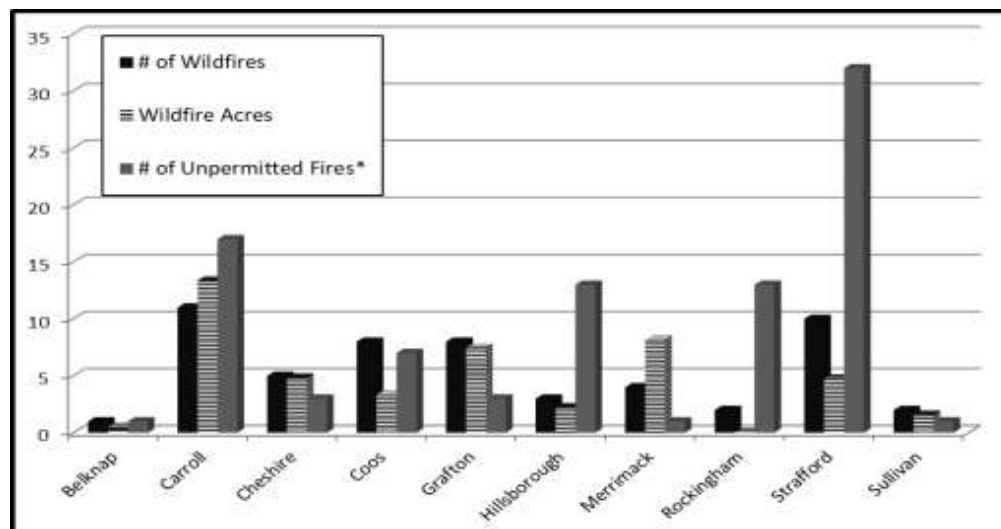
In 2019, we will be recognizing Smokey Bear's 75<sup>th</sup> birthday! Dressed in a ranger's hat, belted blue jeans, and carrying a shovel, he has been the recognized wildfire prevention symbol since 1944. The NH Forest Protection Bureau and local fire departments will be celebrating Smokey Bear's 75 years of wildfire prevention throughout the year. Smokey's message has always been about personal responsibility – remember his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. **“Remember, Only You Can Prevent Wildfires!”**



As we prepare for the 2019 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](http://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](http://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.nhdfll.org](http://www.nhdfll.org).

## 2018 WILDLAND FIRE STATISTICS

(All fires reported as of December 2018)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180
2014	112	72	53

\* Unpermitted fires which escape control are considered Wildfires.

## CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
1	10	4	1	5	0	6	2	24

### ***CONNECTICUT RIVER JOINT COMMISSIONS***

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 hydro-electric dam relicensing, regulatory proposals, and initiatives on clean water and shoreland protection.

CRJC continues to bring policy makers and the public to our meetings to keep them abreast of the issues facing the Connecticut River. During FY 18 CRJC convened meetings on NH and VT Regulations and Legislation; The Vermont Outdoor Recreation Economic Collaborative; and, a Cost Benefit Analysis of Joint State Clean Water Expenditures conducted by the Policy Research Shop at the Rockefeller Center at Dartmouth. CRJC continues to partner with the Connecticut River Conservancy on analyses of studies, including critical erosion studies, which are central to FERC relicensing of three hydro-electric dams. There are currently openings on the Subcommittee in several communities. If you or someone in your community is interested in working with volunteers from area communities on river conservation issues or to serve on a local river subcommittee, please email us at [contact@crjc.org](mailto:contact@crjc.org).

### ***PUBLIC HEALTH COUNCIL OF THE UPPER VALLEY***

The 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 to live, work, and play.

In 2018, PHC staff and partners worked together to address substance misuse, healthy eating, oral health, and other concerns for the region. The PHC supported a number of collaborative initiatives such as:

- Provided supportive housing for pregnant and parenting women in early recovery from opioid addiction.
- Expanded availability of summer meal programs for children in the region.
- Hosted a forum for 49 school personnel and area service providers to better match student needs with resources available in the community.
- Hosted a Mental Health First Aid for Older Adults training for 29 people who work with older adults as volunteers or as professionals to help them recognize the signs of mental illness in older adults and understand how to help them
- Brought together 18 people to explore the role of the Town Welfare/Support Officer and share ideas to do this work more effectively. Attendees requested the meetings be continued on a biannual basis
- Hosted 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 2019. For more information about PHC, visit us at [www.uvpublichealth.org](http://www.uvpublichealth.org).



### ***UNIVERSITY OF NEW HAMPSHIRE COOPERATIVE EXTENSION***

The mission of UNH Cooperative Extension is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions. We work in four broad topic areas; Youth and Family Development, Community and Economic Development, Natural Resources, and Food and Agriculture. A few highlights of our impacts are:

- Heather Bryant conducted 57 farm visits and is working on two on-farm research/demonstration projects in cooperation with the Grafton County Farm.
- Mary Choate taught 7 ServSafe® classes to 70 restaurant staff, 5 S.A.F.E. classes to 128 school and food pantry/community meals staff, and created and taught 4 home food safety classes.
- Lisa Ford brought nutrition education and food security lessons to more than 350 participants throughout Grafton County.
- Jim Frohn conducted 43 woodlot visits covering 6400 acres, and referred 26 landowners to consulting foresters. He led or assisted with 24 workshops, events, and meetings.
- With help from Lisa Knapton and predecessor Janene Robie, over 25 Grafton County Master Gardeners continued to educate community members with science based gardening guidance.
- Under the guidance of Donna Lee, 88 screened 4-H leaders worked with 235 youth (ages 5 to 18) on projects which enhanced their personal development and increased their life-skills.
- Michal Lunak completed work on a Tillotson Charitable Foundation grant to examine the feasibility for farmers to raise dairy beef using shelled corn as a main feed instead of forages.
- Geoffrey Sewake led a pilot program called Downtowns & Trails, which uses trails as an asset for community and economic development.

### ***UPPER VALLEY LAKE SUNAPEE REGIONAL PLANNING COMMISSION***

Serving 27 communities in Grafton, Sullivan and Merrimack Counties since 1963, the Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) has been providing professional planning assistance to municipal boards, along with inter-municipal planning, liaison between local and state/federal agencies, and assistance on development, public health, and environmental issues.

In February UVLSRPC said goodbye to Amber Boland, our GIS Coordinator/Planner and in April we welcomed Olivia Uyizeye. Olivia has a background with GIS, has assisted with our regional housing needs assessment, staffed the local subcommittees of the Connecticut River Joint Commission as well as several field work commitments.

Highlights of our work and accomplishments in 2018 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.
- Trained local staff about environmentally responsible transfer station practices.
- Assisted school districts with green cleaning practices
- Worked on and help develop the 2021-2030 Ten-Year Transportation Improvement Plan.
- Helped Planning Boards to evaluate Projects of Regional Impact.
- Provided administrative and staffing assistance to the Connecticut River Joint Commissions.

- Conducted full assessment of all locally owned culverts for the Town of Lyme.
- Re-established the Regional Planners Brown Bag Lunch to share and coordinate amongst our region's planning professionals.
- Performed a build-out analysis on zoning regulations for the Town of Lyme.
- Coordinated with Two Rivers Ottauquechee Regional Commission and Southern Windsor County Regional Planning Commission on a true Upper Valley regional housing needs assessment.

Our goals for 2019 include developing a comprehensive regional housing needs assessment, facilitate workforce development training, and help our region become age-friendly, develop corridor focused transportation plans, and establish a non-profit to support regional planning efforts.

Please contact us at (603) 448-1680 or [sschneider@uvlsrc.org](mailto:sschneider@uvlsrc.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***

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 VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2017 and June 30, 2018 VNH made 1,613 homecare visits to 58 Lyme residents. This included approximately \$45,414 in unreimbursed care to Lyme residents.

- **Home Health Care:** 730 home visits to 48 residents with short-term medical or physical needs.
- **Hospice Services:** 873 home visits to 8 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 10 home visits to 2 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. 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***

WCBH is grateful for the support of the Town of Lyme has provided in the past to help ensure that resident of Lyme have access to community mental health services when needed. For families, adults, and children in need in Lyme, WCBH is the only area provider of comprehensive, community-based mental health treatment and support services. Services provided include



outpatient care for children and families dealing with depression, substance misuse, treatment for those with severe mental illness, and emergence services for those in crisis.

Last year, we provided mental health services for 13 Lyme residents, including six children, and delivered \$5,304.00 in unreimbursed care. Throughout the region, we assist close to 2,100 individuals each year. WCBH is invested in helping reduce the burden that mental health takes on families and providing public education to increase community awareness of and capacity to respond to mental illness crises.

Thank you again for making care accessible for the resident of your community. If I can address any questions or provide additional information you can contact me at [chogan@wcbh.org](mailto:chogan@wcbh.org).

### ***WISE***

WISE is very grateful for the support of local Upper Valley communities, including the town of Lyme, to assure that WISE services are available for all residents. Federal and state grants only fund a portion of the total cost for WISE operations, which necessitates our reliance on the generosity of private funders and municipalities.

WISE is the sole provider of 24/7 crisis intervention, advocacy, and supportive services for victims of domestic and sexual violence in 21 towns in NH and VT, including the town of Lyme. Last year WISE provided crisis intervention and advocacy services to 1,260 victims of domestic or sexual abuse, many of whom were parents of young children. This number represents an increase of 849 new requests for services since the previous year, and over 3,964 hours of advocacy services. Each year WISE experiences an increase in victims needing assistance. The number of people impacted by opiate addiction in the Upper Valley continues to grow and stress the resources of many social service organizations, including WISE.

The mission of WISE is to lead the Upper Valley to end gender-based violence through survivorship-centered advocacy, education, and mobilization for social change. WISE provides a year round, every hour of the day crisis line, assuring that callers can speak with a live, trained person at any time. The crisis line is free and confidential as are the other types of support provided by WISE: Emergency housing; In-person advocacy for victims at emergency rooms, police stations and court houses; Crucial safety planning; Securing legal aid; and healing support through writing programs, yoga classes, and sobriety meetings.

Community support such as the appropriation from the Town of Lyme, truly makes a difference in the ability of WISE to provide comprehensive support for victims of violence. The WISE website [www.WISEuv.org](http://www.WISEuv.org) has important resources for guidance and information.

### ***LYME PARISH NURSES***

The Parish Nurses, Sharon Morgan RN/NP and Kari Allen RN engage with patients in the home, hospital and nursing homes. Church members constituted 18% of our patients, with 82% being non-members. The nurses made over 425 home visits in 2018. Between us, we personally provided 24 hours of respite care to family caregivers who were exhausted. This past year the nurses connected with over 100 current and newly identified clients during monthly senior meals at the church. We engage in pre-and post-hospital planning when clients are scheduled for surgery or

testing. Blood pressure monitoring is offered on a regular basis and free use of medical equipment, including instructions on how to use the equipment is provided. Over 75 individuals were seen during nurse office hours, which are held twice a week at 2 locations. Nurses engage in medication management and connect with family members who often live far away. As part of our planning we talk with physicians, visiting nurses, pharmacists, discharge planners and care coordinators. Support is provided to family caregivers, help with transportation is arranged and we collaborate with the Lyme Fire Department's EMTs (FAST squad and Community Care of Lyme). Four community blood drives were supported and the Parish Nurse Program sponsored a flu clinic at which 65 flu shots were given.

The bonds between the Parish Nurses, the Lyme Road DH Clinic, and DHMC's General Internal Medicine's "Blue" Home Care Team have grown stronger. This results in better communication and clarification of client's health care needs and more timely action to address new health problems.

Both nurses became more involved in the community this year. A Parish Nurse has joined the Lyme School Wellness Committee. The nurses attend the Lyme FAST Squad meetings to collaborate on community health and safety issues.

Funding was received from the Lyme Foundation through a grant request to address needs for emergency equipment and care.

The primary role of the Parish Nurse is to continue providing services to our community, working with both churches, Community Care of Lyme, Those Guys, Meals for Neighbors, SouperCare, VegiCare, FlowerCare, the Lyme Library, Lyme Elementary School and community volunteers.

Our community bids a sad farewell to our dear colleague Lynn Smith RN who died this year following a courageous battle with an illness. Her patients still speak of her kindness and the care she provided them. She is missed by so many.

**Phone Number:** 603-795-0603 **Email:** lymeparishnurse@gmail.com

### ***COMMUNITYCARE OF LYME***

*CCL is dedicated to strengthening Lyme's community of care and service, so that neighbors of all ages, backgrounds, and means live as they choose, contributing to a warm and vibrant Lyme. A collaborative conduit to community, CCL broadened and deepened our connections with Lyme people and organizations in 2018. We involved and served more individuals and families, through direct caring touches and expanded programs, thanks to many volunteers, donors, and partners.*

We shared in great celebrations and losses that were felt across the community. Patty Jenks, as Director, worked closely with both churches, the Parish Nurses, Those Guys, Pearl Dimick and Lyme Benefit Funds, and individual volunteers to create circles of compassion supporting people through significant health issues and personal losses.

CCL helped lead the Weatherize program to improve heating cost and comfort for 28+ Lyme homes. The CCL Living Room and offices offered comfortable spaces for meetings, public and private gatherings, and quiet conversations. We thank the Select Board for their support. The CCL website, Lyme Events Calendar, and Directory of Organizations and Services (formerly the "contractors list") continued to evolve with your input. Thank you! We hope to hear from you and see more of you in 2019. Keep an eye out for Day of Service, Aging in Place programming, Our

Hours, Breakfast and Lunch Cafés, Community Coordinators Council, Back to School Picnic, “Jingle & Mingle”, and 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.

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

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

The Council operates eight senior centers helping 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 2017-18, 38 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. 48 Lyme residents were assisted by ServiceLink.

- Older adults from Lyme enjoyed 435 balanced meals in the company of friends in the senior dining rooms.
- They received 1,403 hot, nourishing meals delivered to their homes by caring volunteers.
- Lyme residents received help from ServiceLink or GCSCC outreach workers on 144 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 840 hours of volunteer service.

The cost to provide Council services for Lyme residents in 2017-18 was \$21,074.82.

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 home.

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

*2018 eighth grade graduates*



*Back row:* Jeff Valence, Ella Mayo, Spencer May, Gwyneth Monroe, Thomas Glass, Kathryn Davis, Ian Parish, Ryan Carter, Charlie Jenks, Camden Dwyer, Wyatt Knaus, Rylie Marshall, Catherine Werner, Elsa Bolinger, Zane Schiffman, Finnegan Lahey, Steve Smith

*Middle row:* Angelina Olarsch, Julian Darrow, Oscar Miller, Dylan Hendrick, Jack Ross, Evan Nichols, Forster Goodrich, Jack Lange, Skouly Kachikis, Dylan Wilcox

*Front row:* Angelica Brown, Maely Brightman, Una DiGeorge, Cheyenne Smith, Iris Levey, Izzy Kachikis, Lily Seelig, Kaydence Rich, Ingrid Pekala, Mary Cook, Juliet Kelly

**FOR THE YEAR ENDING**  
**DECEMBER 31, 2018**

## **LYME SCHOOL DISTRICT SCHOOL BOARD**

	<b>TERM EXPIRES</b>
Jay Davis	2019
Elizabeth Glenshaw, Chair	2019
Hayes Greenway	2020
Matthew Hayden	2021
Jim Nourse	2019
Carole Tullar	2020
Jonathan Voegele, Vice-Chair	2021

## **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, 2019**

**Instructional Staff**

Laura Abbene	Technology Coordinator
Connie Balch	Special Education
Amanda Burns	Grade 5
Thomas Chapin	Music
Jillian Collins	Language Arts, Grade 7; Humanities, Grade 8
Kate Cook	Math Differentiation Teacher
Lisa Damren	Physical Education & Health
Steven Dayno	Grade 4
Karen DuBois	Early Literacy
Nancy Fleming	Grade 1
Trisha Gautreau	Grade 3
Emily Girdwood	Art
Thomas Harkins	Spanish
Stephanie Kocurek	Special Education
Kelly Kuolt	Grade 2
Melinda Lyons	Kindergarten
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
Jennifer Pratt	Math, Grades 6-8
Heather Stadheim	Language Arts & Social Studies, Grade 6, Language Arts, Grade 7
Rachel Stanton	Home School Counselor
Damaris Tyler	Music
Elaine White	Special Education
Jennifer Wilcox	Grade 1

### **2018 LYME SCHOOL EIGHTH GRADE GRADUATES**

Elsa Bolinger	Jack Lange
Maely Brightman	Mary Iris Levey
Angelica Brown	Rylie Marshall
Ryan Carter	Spencer May
Mary Cook	Ella Mayo
Julian Darrow	Oscar Miller
Kathryn Davis	Gwyneth Munroe
Una DiGeorge	Evan Nichols
Camden Dwyer	Angelina Olarsch
Thomas Glass	Ian Parish
Forster Goodrich	Ingrid Pekala
Dylan Hendrick	Kaydence Rich
Charles Jenks	Jack Ross
Izzy Kachikis	Zane Schiffman
Skouly Kachikis	Lily Seelig
Juliet Kelly	Cheyenne Smith
Wyatt Knaus	Catherine Werner
Finnegan Lahey	Dylan Wilcox

### **2018 LYME DISTRICT HIGH SCHOOL GRADUATES**

#### **Hanover**

Earl Barrowes  
Sivi Colberg  
Sawyer Hanlon  
Jacob Hudnot  
Henry Kuvin  
Alina Masland  
Jasper Meyer  
Emily Murphy  
Margaret Parish  
Amelia Roth  
David Wilson

#### **Hartford**

Spencer Hayes

#### **St. Johnsbury**

Emma Carlson  
Abigail Cook  
Grace Cooke  
Sam Coyle  
Noah Glenshaw  
Matthew Hunton  
Brenna Kerin  
Ralph Steyn

#### **Thetford**

Arthur Clayton  
Gabrielle Curtis  
Alexis Dunn  
Alexis Rich  
Caitlyn Town  
Breanna Williams

### **LYME HIGH SCHOOL STUDENTS AS OF OCTOBER 1, 2018**

Hanover High School	72
Hartford High School	1
St. Johnsbury Academy	13
Thetford Academy	16
OOD	1
Total	103

SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

MARCH 12, 2019

**GRAFTON S.S.**

**SCHOOL DISTRICT OF LYME**

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

You are hereby notified to meet at the Lyme Community Gymnasium in Lyme, New Hampshire, on Tuesday, March 12, 2019, at 7:00 in the morning to act on the following subjects:

To choose by ballot a Moderator, a Clerk, and a Treasurer, each to serve one year, and two members of the School Board, each to serve three years and one member of the School Board to serve a two years.

NOTE: ALL OTHER SCHOOL BUSINESS WILL BE CONDUCTED AT THE SCHOOL DISTRICT MEETING TO BE HELD ON THURSDAY, MARCH 7, 2019, AT 6:00 PM AT THE LYME COMMUNITY GYMNASIUM.

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

Given under our hands and seals at said Lyme this fifth day of February 2019.

A TRUE COPY ATTEST:

Elizabeth Glenshaw, Chair

Jay Davis

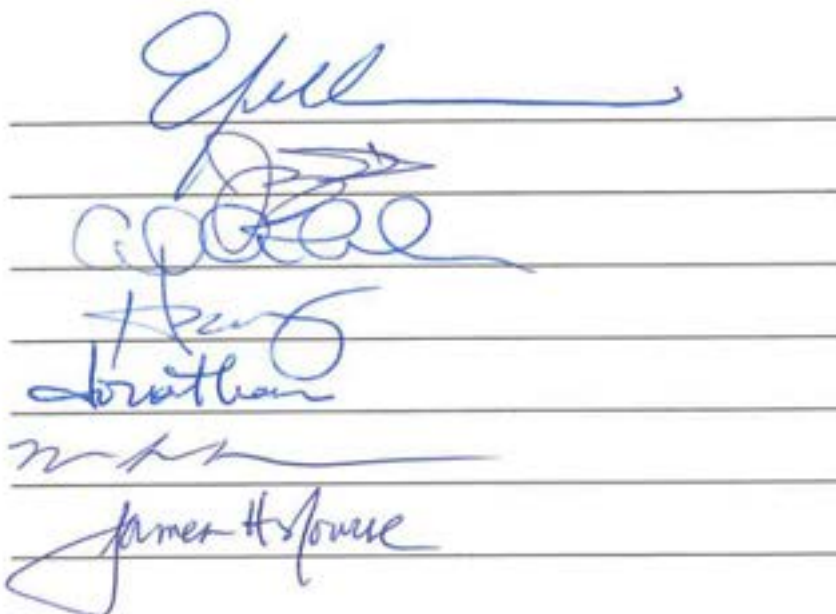
Carole Tullar

Hayes Greenway

Jonathan Voegele

Matthew Hayden

James Nourse

The block contains seven horizontal lines, each with a handwritten signature in blue ink. The signatures are: 1. Elizabeth Glenshaw (Chair), 2. Jay Davis, 3. Carole Tullar, 4. Hayes Greenway, 5. Jonathan Voegele, 6. Matthew Hayden, and 7. James Nourse. Each signature is written over a horizontal line.

School Board, School District of Lyme, New Hampshire





**2019  
WARRANT**



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**Article 01      Hear Reports of Other**

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

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**Article 02      Operating Budget**

To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of \$7,320,373 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 6. (Majority vote required.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation by a vote of 7-1.

---

**Article 03      Transfer from Surplus to Maintenance 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 Maintenance Capital Reserve Fund previously established at the Lyme School District Meeting on March 14, 1996. 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 by a vote of 8-0.

---

**Article 04      Transfer from 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. Recommendations required. (Majority vote required.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation by a vote of 8-0.

---

**Article 05      Transfer from 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 \$130,000 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 by a vote of 8-0.

---

**Article 06      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 by a vote of 8-0.

---

**Article 07      Other Business**

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



Proposed Budget  
**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, 2019 to June 30, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 11, 2019

**SCHOOL BUDGET COMMITTEE CERTIFICATION**

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

Name	Position	Signature
Judith Brotman	Chair	
Elizabeth Glenshaw	School Board Rep.	
Erik Colburg		
Cybele Merrick		
Richard Jones		
Eric Furstenberg		
Wilkes McClave		
Scott May		
Chris Ramsden		
Jennifer Boylston		
Kevin Sahr	Select Board Rep.	

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



**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-27**

**Proposed Budget**

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	02	\$3,863,669	\$4,219,282	\$4,351,148	\$0	\$4,351,148	\$0
1200-1299	Special Programs	02	\$1,110,156	\$1,104,451	\$1,115,919	\$0	\$1,115,919	\$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	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$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
	<b>Instruction Subtotal</b>		<b>\$4,973,825</b>	<b>\$5,323,733</b>	<b>\$5,467,067</b>	<b>\$0</b>	<b>\$5,467,067</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	02	\$254,105	\$274,936	\$344,236	\$0	\$344,236	\$0
2200-2299	Instructional Staff Services	02	\$65,492	\$90,548	\$93,073	\$0	\$93,073	\$0
	<b>Support Services Subtotal</b>		<b>\$319,597</b>	<b>\$365,484</b>	<b>\$437,309</b>	<b>\$0</b>	<b>\$437,309</b>	<b>\$0</b>
<b>General Administration</b>								
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	02	\$27,734	\$28,601	\$43,381	\$0	\$43,381	\$0
	<b>General Administration Subtotal</b>		<b>\$27,734</b>	<b>\$28,601</b>	<b>\$43,381</b>	<b>\$0</b>	<b>\$43,381</b>	<b>\$0</b>
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$171,166	\$175,954	\$188,592	\$0	\$188,592	\$0
2400-2499	School Administration Service	02	\$385,656	\$383,344	\$392,959	\$0	\$392,959	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0



**New Hampshire**  
*Department of*  
*Revenue Administration*

**2019**  
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**Proposed Budget**

2600-2699	Plant Operations and Maintenance	02	\$331,863	\$310,385	\$317,267	\$0	\$317,267	\$0
2700-2799	Student Transportation	02	\$122,393	\$133,831	\$135,666	\$0	\$135,666	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Executive Administration Subtotal		\$1,011,078	\$1,003,514	\$1,034,484	\$0	\$1,034,484	\$0
<b>Non-Instructional Services</b>								
3100	Food Service Operations	02	\$113,606	\$99,886	\$102,405	\$0	\$102,405	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$113,606	\$99,886	\$102,405	\$0	\$102,405	\$0
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$180,000	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$0	\$180,000	\$0	\$0	\$0	\$0
<b>Other Outlays</b>								
5110	Debt Service - Principal	02	\$90,000	\$115,000	\$125,000	\$0	\$125,000	\$0
5120	Debt Service - Interest	02	\$105,130	\$100,927	\$90,727	\$0	\$90,727	\$0
	Other Outlays Subtotal		\$195,130	\$215,927	\$215,727	\$0	\$215,727	\$0
<b>Fund Transfers</b>								
5220-5221	To Food Service	02	\$27,208	\$20,000	\$20,000	\$0	\$20,000	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0



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**Proposed Budget**

9990	Supplemental Appropriation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$27,208	\$20,000	\$20,000	\$20,000	\$0	\$20,000	\$0
Total Operating Budget Appropriations			\$7,320,373	\$0	\$7,320,373	\$0	\$7,320,373	\$0



New Hampshire  
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Revenue Administration

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Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	03	\$10,000	\$0	\$10,000	\$0
<i>Purpose: Transfer from Surplus to Maintenance Capital Reser</i>						
5251	To Capital Reserve Fund	05	\$130,000	\$0	\$130,000	\$0
<i>Purpose: Transfer from Surplus to High School Tuition Expen</i>						
5252	To Expendable Trusts/Fiduciary Funds	04	\$10,000	\$0	\$10,000	\$0
<i>Purpose: Transfer from Surplus to Post Retirement Benefit C</i>						
Total Proposed Special Articles			\$150,000	\$0	\$150,000	\$0





Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



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Proposed Budget

Account	Source	Article	Revised Revenues for period ending 6/30/2019	School Board's Estimated Revenues for period ending 6/30/2020	Budget Committee's Estimated Revenues for period ending 6/30/2020
<b>Local Sources</b>					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$300	\$300	\$300
1600-1699	Food Service Sales	02	\$66,526	\$67,400	\$67,400
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$875	\$875	\$875
<b>Local Sources Subtotal</b>			<b>\$67,701</b>	<b>\$68,575</b>	<b>\$68,575</b>

<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid	02	\$18,700	\$18,000	\$18,000
3230	Catastrophic Aid		\$60,000	\$0	\$0
3240-3249	Vocational Aid	02	\$20,000	\$19,000	\$19,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$950	\$975	\$975
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$99,650</b>	<b>\$37,975</b>	<b>\$37,975</b>

<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$12,410	\$14,030	\$14,030
4570	Disabilities Programs	02	\$50,532	\$50,560	\$50,560
4580	Medicaid Distribution		\$0	\$0	\$0



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**Proposed Budget**

4590-4999	Other Federal Sources (non-4810)	\$0	\$0	\$0
4810	Federal Forest Reserve	\$474	\$474	\$474
	<b>Federal Sources Subtotal</b>	<b>\$63,416</b>	<b>\$65,064</b>	<b>\$65,064</b>
<b>Other Financing Sources</b>				
5110-5139	Sale of Bonds or Notes	\$180,000	\$0	\$0
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	\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds	\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds	\$0	\$0	\$0
5300-5699	Other Financing Sources	\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	\$0	\$150,000	\$150,000
9999	Fund Balance to Reduce Taxes	\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>	<b>\$180,000</b>	<b>\$150,000</b>	<b>\$150,000</b>
	<b>Total Estimated Revenues and Credits</b>	<b>\$410,767</b>	<b>\$321,614</b>	<b>\$321,614</b>



**New Hampshire**  
Department of  
Revenue Administration

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**Proposed Budget**

<b>Item</b>	<b>School Board Period ending 6/30/2020 (Recommended)</b>	<b>Budget Committee Period ending 6/30/2020 (Recommended)</b>
Operating Budget Appropriations	\$7,320,373	\$7,320,373
Special Warrant Articles	\$150,000	\$150,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$7,470,373	\$7,470,373
Less Amount of Estimated Revenues & Credits	\$321,614	\$321,614
Less Amount of State Education Tax/Grant	\$0	\$0
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$7,148,759</b>	<b>\$7,148,759</b>



Proposed Budget

<b>1. Total Recommended by Budget Committee</b>	<b>\$7,470,373</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$125,000
3. Interest: Long-Term Bonds & Notes	\$90,727
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> )	\$215,727
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$7,254,646</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$725,465
<b>Collective Bargaining Cost Items:</b>	
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
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)</b>	
	<b>\$8,195,838</b>

# SAU #76 - Lyme School District Proposed Budget 2020

Report # 18041  
Statement Code: A Working

Account Number / Description	2018 Budget 7/1/2017 - 6/30/2018	2018 Actual 7/1/2017 - 6/30/2018	2019 Budget 7/1/2018 - 6/30/2019	FY2020 Budget 7/1/2019 - 6/30/2020	Difference
<b>1100 High School Instruction</b>					
10-1-1100-5310-00000 Secondary 504 Services	\$8,500.00	\$3,500.00	\$4,000.00	\$3,000.00	(\$1,000.00)
10-1-1100-5561-00000 HS Tuition, In-State	\$1,249,440.00	\$1,066,123.30	\$1,374,026.00	\$1,337,262.00	(\$36,764.00)
10-1-1100-5562-00000 HS Tuition, Out of State	\$617,096.00	\$652,762.50	\$530,157.00	\$554,350.00	\$24,193.00
10-1-1100-5563-00000 Vocational Tuition	\$41,354.00	\$53,510.00	\$36,016.00	\$37,202.00	\$1,186.00
<i>Includes \$50,000 withdrawal from HS Trust</i>					
<b>1100 High School Instruction</b>	<b>\$1,916,390.00</b>	<b>\$1,775,895.80</b>	<b>\$1,944,199.00</b>	<b>\$1,931,814.00</b>	<b>(\$12,385.00)</b>
<b>1200 High School Special Ed.</b>					
10-1-1200-5110-00000 Salaries	\$43,451.50	\$42,431.52	\$44,128.50	\$45,287.64	\$1,159.14
10-1-1200-5111-00000 Assistant Salaries	\$0.00	\$37,811.69	\$22,519.56	\$0.00	(\$22,519.56)
10-1-1200-5130-00000 Extended Year Tutoring	\$2,000.00	\$0.00	\$645.90	\$1,076.50	\$430.60
10-1-1200-5210-00000 Health Buybacks	\$0.00	\$500.00	\$538.25	\$0.00	(\$538.25)
10-1-1200-5211-00000 Health Insurance	\$16,692.00	\$22,365.06	\$8,560.76	\$8,331.05	(\$229.71)
10-1-1200-5212-00000 Dental Insurance	\$904.80	\$1,227.27	\$462.80	\$473.46	\$10.66
10-1-1200-5213-00000 Life/LTD Insurance	\$0.00	\$288.94	\$0.00	\$0.00	\$0.00
10-1-1200-5220-00000 Social Security	\$2,693.99	\$4,962.07	\$4,132.18	\$2,736.00	(\$1,396.18)
10-1-1200-5221-00000 Medicare	\$630.05	\$1,160.39	\$966.39	\$639.87	(\$326.52)
10-1-1200-5232-00000 Retirement	\$7,543.12	\$7,366.42	\$8,077.44	\$7,854.99	(\$222.45)
10-1-1200-5234-00000 403B	\$1,254.00	\$1,272.94	\$5,397.38	\$1,323.86	(\$4,073.52)
10-1-1200-5320-00000 Contracted Services	\$94,120.00	\$35,198.22	\$66,000.00	\$21,800.00	(\$44,200.00)
10-1-1200-5321-00000 Staff Development	\$3,145.00	\$2,900.35	\$3,540.00	\$2,875.00	(\$665.00)
10-1-1200-5360-00000 Legal Expenses	\$2,500.00	\$371.00	\$2,500.00	\$2,500.00	\$0.00
10-1-1200-5561-00000 Non Residential Tuition	\$132,750.00	\$122,545.52	\$131,000.00	\$101,510.00	(\$29,490.00)
10-1-1200-5562-00000 Residential Tuition	\$0.00	\$169,110.47	\$20,000.00	\$20,000.00	\$0.00
10-1-1200-5580-00000 Travel Reimbursement	\$2,000.00	\$1,433.67	\$2,400.00	\$2,400.00	\$0.00
<b>1200 High School Special Ed.</b>	<b>\$309,684.46</b>	<b>\$450,945.53</b>	<b>\$320,869.16</b>	<b>\$218,808.37</b>	<b>(\$102,060.79)</b>
<b>1100 Regular Instruction</b>					
10-2-1100-5110-00000 Teacher Salaries	\$1,273,463.51	\$1,205,056.14	\$1,297,587.78	\$1,394,100.11	\$96,512.33
10-2-1100-5111-00000 Staff Salaries	\$18,194.90	\$11,425.65	\$14,546.00	\$27,249.26	\$12,703.26
10-2-1100-5115-00000 Short Term Disability	\$0.00	\$8,250.00	\$0.00	\$0.00	\$0.00
10-2-1100-5120-00000 Substitute Salaries	\$25,000.00	\$30,784.57	\$53,825.00	\$53,825.00	\$0.00
10-2-1100-5130-00000 Extra Curricular Stipends	\$3,500.00	\$6,600.00	\$3,767.75	\$3,767.75	\$0.00
10-2-1100-5210-00000 Health Buybacks	\$3,900.00	\$3,800.00	\$1,948.47	\$2,600.00	\$651.53
10-2-1100-5211-00000 Health Insurance	\$283,155.70	\$264,405.67	\$300,054.42	\$300,317.48	\$263.06
10-2-1100-5212-00000 Dental Insurance	\$19,710.78	\$18,410.78	\$19,511.25	\$21,246.83	\$1,735.58
10-2-1100-5213-00000 Life/LTD Insurance	\$0.00	\$3,063.94	\$6,000.00	\$6,000.00	\$0.00
10-2-1100-5214-00000 Short Term Disability Ins	\$0.00	\$3,587.44	\$6,000.00	\$6,000.00	\$0.00
10-2-1100-5215-00000 HRA Administration	\$400.00	\$480.00	\$400.00	\$400.00	\$0.00
10-2-1100-5220-00000 Social Security	\$80,826.41	\$76,250.81	\$77,833.85	\$87,332.68	\$9,498.83
10-2-1100-5221-00000 Medicare	\$18,902.96	\$17,833.05	\$18,203.08	\$20,424.55	\$2,221.47
10-2-1100-5231-00000 Staff Retirement	\$6,651.04	\$0.00	\$6,651.04	\$0.00	(\$6,651.04)
10-2-1100-5232-00000 Teacher Retirement	\$194,282.63	\$189,802.81	\$204,309.71	\$225,693.08	\$21,383.37
10-2-1100-5250-00000 Unemployment Comp	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
10-2-1100-5260-00000 Workers Comp	\$9,291.00	\$9,291.00	\$9,883.00	\$10,592.00	\$709.00
10-2-1100-5290-00000 Wellness Program	\$0.00	\$0.00	\$5,900.00	\$5,900.00	\$0.00
10-2-1100-5310-00000 504 Services	\$1,000.00	\$0.00	\$500.00	\$1,000.00	\$500.00
10-2-1100-5320-00000 Contracted Service	\$3,500.00	\$5,200.00	\$3,500.00	\$1.00	(\$3,499.00)
10-2-1100-5321-00000 Assessment	\$4,000.00	\$60.00	\$4,000.00	\$2,000.00	(\$2,000.00)
10-2-1100-5322-00000 Enrichment	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00
10-2-1100-5330-00000 ESL Services	\$9,792.90	\$1,876.86	\$5,000.00	\$4,000.00	(\$1,000.00)
10-2-1100-5430-00000 Repairs to Equipment	\$800.00	\$507.96	\$800.00	\$800.00	\$0.00
10-2-1100-5431-00000 Repairs/Computer Equip	\$2,000.00	\$2,188.65	\$2,000.00	\$2,000.00	\$0.00
10-2-1100-5442-00000 Copier & Laminator Leases	\$9,600.00	\$6,599.94	\$9,600.00	\$9,600.00	\$0.00
10-2-1100-5532-00000 On-Line Services	\$9,800.00	\$13,730.65	\$11,500.00	\$15,000.00	\$3,500.00
10-2-1100-5610-00000 Supplies	\$29,500.00	\$26,194.17	\$33,000.00	\$33,000.00	\$0.00

Account Number / Description	2018 Budget 7/1/2017 - 6/30/2018	2018 Actual 7/1/2017 - 6/30/2018	2019 Budget 7/1/2018 - 6/30/2019	FY2020 Budget 7/1/2019 - 6/30/2020	Difference
10-2-1100-5611-00000 Supplies - Design Lab	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00
10-2-1100-5640-00000 Books	\$7,500.00	\$7,182.58	\$7,500.00	\$7,500.00	\$0.00
10-2-1100-5650-00000 Software	\$2,000.00	\$1,981.55	\$6,000.00	\$5,200.00	(\$800.00)
10-2-1100-5651-00000 Student Information Syst	\$9,000.00	\$8,372.00	\$2,000.00	\$2,000.00	\$0.00
10-2-1100-5733-00000 Furniture	\$3,500.00	\$4,644.17	\$3,500.00	\$3,500.00	\$0.00
10-2-1100-5739-00000 Equipment	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00
10-2-1100-5740-00000 Computer Equipment	\$24,000.00	\$22,481.81	\$24,000.00	\$27,000.00	\$3,000.00
<b>1100 Regular Instruction</b>	<b>\$2,056,271.83</b>	<b>\$1,950,062.20</b>	<b>\$2,142,321.35</b>	<b>\$2,284,550.74</b>	<b>\$142,229.39</b>
<b>1110 Foreign Language, Elem.</b>					
10-2-1110-5110-22345 Teacher Salaries	\$82,072.50	\$82,072.50	\$85,612.24	\$87,389.01	\$1,776.77
10-2-1110-5211-22345 Health Insurance	\$22,533.68	\$22,534.72	\$23,114.08	\$22,492.86	(\$621.22)
10-2-1110-5212-22345 Dental Insurance	\$1,587.04	\$1,587.04	\$1,623.38	\$1,660.88	\$37.50
10-2-1110-5213-22345 Life/LTD Insurance	\$0.00	\$192.00	\$0.00	\$0.00	\$0.00
10-2-1110-5220-22345 Social Security	\$5,088.50	\$4,409.61	\$5,307.96	\$5,418.12	\$110.16
10-2-1110-5221-22345 Medicare	\$1,190.05	\$1,031.17	\$1,241.38	\$1,267.14	\$25.76
10-2-1110-5232-22345 Retirement	\$14,247.74	\$14,247.74	\$14,862.32	\$15,555.28	\$692.96
10-2-1110-5610-22345 Supplies	\$500.00	\$665.17	\$500.00	\$500.00	\$0.00
10-2-1110-5640-22345 Books	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
<b>1110 Foreign Language, Elem.</b>	<b>\$127,719.51</b>	<b>\$126,739.95</b>	<b>\$132,761.36</b>	<b>\$134,783.29</b>	<b>\$2,021.93</b>
<b>1200 Elementary Special Ed</b>					
10-2-1200-5110-00000 Teacher Salaries	\$301,885.27	\$293,437.02	\$301,380.05	\$340,270.88	\$38,890.83
10-2-1200-5111-00000 Staff Salaries	\$212,356.42	\$162,434.09	\$221,707.53	\$242,414.75	\$20,707.22
10-2-1200-5112-00000 Pre-School Salaries	\$0.00	\$0.00	\$0.00	\$10,267.40	\$10,267.40
10-2-1200-5130-00000 Extended Year Tutoring	\$10,000.00	\$16,617.04	\$10,765.00	\$14,802.00	\$4,037.00
10-2-1200-5210-00000 Health Buybacks	\$2,500.00	\$3,000.00	\$3,353.03	\$2,658.96	(\$694.07)
10-2-1200-5211-00000 Health Insurance	\$85,131.58	\$65,368.00	\$107,094.36	\$116,987.28	\$9,892.92
10-2-1200-5212-00000 Dental Insurance	\$5,532.93	\$5,158.38	\$7,714.55	\$9,044.26	\$1,329.71
10-2-1200-5213-00000 Life/LTD Insurance	\$0.00	\$1,929.57	\$0.00	\$0.00	\$0.00
10-2-1200-5220-00000 Social Security	\$29,988.04	\$28,557.43	\$32,431.42	\$36,844.41	\$4,412.99
10-2-1200-5221-00000 Medicare	\$7,013.29	\$6,768.55	\$7,584.75	\$8,616.88	\$1,032.13
10-2-1200-5231-00000 Retirement	\$4,554.66	\$9,011.17	\$8,928.04	\$10,658.34	\$1,730.30
10-2-1200-5232-00000 Retirement	\$41,083.81	\$43,552.64	\$43,223.44	\$60,362.07	\$17,138.63
10-2-1200-5234-00000 403B	\$0.00	\$1,272.95	\$0.00	\$1,323.86	\$1,323.86
10-2-1200-5320-00000 Contracted Services	\$23,000.00	\$14,269.90	\$16,000.00	\$15,000.00	(\$1,000.00)
10-2-1200-5321-00000 Pre-School Consultant	\$6,936.00	\$1,403.93	\$8,000.00	\$6,500.00	(\$1,500.00)
10-2-1200-5322-00000 Assessment	\$1,800.00	\$1,826.71	\$1,200.00	\$1,000.00	(\$200.00)
10-2-1200-5360-00000 Legal Expenses	\$800.00	\$0.00	\$600.00	\$500.00	(\$100.00)
10-2-1200-5560-00000 Preschool Tuition	\$0.00	\$0.00	\$0.00	\$5,560.00	\$5,560.00
10-2-1200-5561-00000 K-8 Tuition	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-2-1200-5580-00000 Travel Reimbursement	\$1,000.00	\$80.25	\$1,000.00	\$1,000.00	\$0.00
10-2-1200-5610-00000 Supplies	\$4,100.00	\$2,321.44	\$3,500.00	\$3,500.00	\$0.00
10-2-1200-5640-00000 Books	\$1,200.00	\$241.12	\$800.00	\$1,000.00	\$200.00
10-2-1200-5650-00000 Software	\$0.00	\$89.95	\$0.00	\$0.00	\$0.00
10-2-1200-5733-00000 Furniture	\$4,000.00	\$1,151.32	\$2,500.00	\$3,000.00	\$500.00
10-2-1200-5739-00000 Equipment	\$800.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00
10-2-1200-5740-00000 Computer Equipment	\$4,600.00	\$719.35	\$4,600.00	\$4,600.00	\$0.00
<b>1200 Elementary Special Ed</b>	<b>\$798,282.00</b>	<b>\$659,210.81</b>	<b>\$783,582.17</b>	<b>\$897,111.09</b>	<b>\$113,528.92</b>
<b>2120 Guidance</b>					
10-2-2120-5110-00000 Salaries	\$32,779.44	\$32,800.44	\$33,410.31	\$54,512.37	\$21,102.06
10-2-2120-5211-00000 Health Insurance	\$7,511.40	\$7,512.18	\$7,704.62	\$22,492.86	\$14,788.24
10-2-2120-5212-00000 Dental Insurance	\$0.00	\$0.00	\$0.00	\$1,660.88	\$1,660.88
10-2-2120-5220-00000 Social Security	\$2,032.33	\$1,309.63	\$2,071.44	\$3,379.77	\$1,308.33
10-2-2120-5221-00000 Medicare	\$475.30	\$306.28	\$484.45	\$790.43	\$305.98
10-2-2120-5232-00000 Retirement	\$0.00	\$0.00	\$0.00	\$9,703.20	\$9,703.20
10-2-2120-5610-00000 Supplies	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
<b>2120 Guidance</b>	<b>\$42,798.47</b>	<b>\$41,928.53</b>	<b>\$43,670.82</b>	<b>\$93,539.51</b>	<b>\$49,868.69</b>
<b>2130 Health Services</b>					
10-2-2130-5110-00000 Salaries	\$58,427.00	\$60,636.25	\$61,597.12	\$63,431.00	\$1,833.88
10-2-2130-5120-00000 Substitutes	\$0.00	\$457.50	\$0.00	\$0.00	\$0.00

Account Number / Description	2018 Budget 7/1/2017 - 6/30/2018	2018 Actual 7/1/2017 - 6/30/2018	2019 Budget 7/1/2018 - 6/30/2019	FY2020 Budget 7/1/2019 - 6/30/2020	Difference
10-2-2130-5211-00000 Health Insurance	\$6,677.22	\$5,008.08	\$5,136.34	\$4,998.62	(\$137.72)
10-2-2130-5212-00000 Dental Insurance	\$376.42	\$282.26	\$973.94	\$295.24	(\$678.70)
10-2-2130-5213-00000 Life/LTD Insurance	\$0.00	\$160.23	\$0.00	\$0.00	\$0.00
10-2-2130-5220-00000 Social Security	\$3,622.48	\$3,417.37	\$3,819.02	\$3,932.73	\$113.71
10-2-2130-5221-00000 Medicare	\$847.20	\$799.33	\$893.16	\$919.75	\$26.59
10-2-2130-5232-00000 Retirement	\$8,469.56	\$0.00	\$0.00	\$0.00	\$0.00
10-2-2130-5610-00000 Supplies	\$1,000.00	\$1,325.63	\$1,000.00	\$1,300.00	\$300.00
10-2-2130-5739-00000 Equipment	\$1,000.00	\$0.00	\$1,000.00	\$700.00	(\$300.00)
<b>2130 Health Services</b>	<b>\$80,419.88</b>	<b>\$72,086.65</b>	<b>\$74,419.58</b>	<b>\$75,577.34</b>	<b>\$1,157.76</b>
<b>2140 Psychological Services</b>					
10-2-2140-5320-00000 Psychological Services	\$29,000.00	\$35,840.00	\$19,700.00	\$23,400.00	\$3,700.00
<b>2140 Psychological Services</b>	<b>\$29,000.00</b>	<b>\$35,840.00</b>	<b>\$19,700.00</b>	<b>\$23,400.00</b>	<b>\$3,700.00</b>
<b>2150 Speech Services</b>					
10-2-2150-5220-00000 Social Security	\$0.00	\$4,551.60	\$0.00	\$5,937.12	\$5,937.12
10-2-2150-5221-00000 Medicare	\$0.00	\$1,064.50	\$0.00	\$1,388.52	\$1,388.52
10-2-2150-5320-00000 Speech Services	\$68,000.00	\$55,231.86	\$96,885.00	\$95,760.00	(\$1,125.00)
10-2-2150-5321-00000 Extended Year Services	\$6,000.00	\$5,153.75	\$5,000.00	\$5,382.50	\$382.50
<b>2150 Speech Services</b>	<b>\$74,000.00</b>	<b>\$66,001.71</b>	<b>\$101,885.00</b>	<b>\$108,468.14</b>	<b>\$6,583.14</b>
<b>2160 OT/PT Services</b>					
10-2-2160-5220-00000 Social Security	\$730.00	\$418.21	\$447.64	\$319.83	(\$127.81)
10-2-2160-5221-00000 Medicare	\$171.00	\$97.80	\$104.69	\$74.80	(\$29.89)
10-2-2160-5320-00000 OT/PT Services	\$28,000.00	\$36,864.00	\$32,708.00	\$40,798.50	\$8,090.50
10-2-2160-5321-00000 Extended Year Services	\$3,000.00	\$0.00	\$2,000.00	\$2,058.14	\$58.14
<b>2160 OT/PT Services</b>	<b>\$31,901.00</b>	<b>\$37,380.01</b>	<b>\$35,260.33</b>	<b>\$43,251.27</b>	<b>\$7,990.94</b>
<b>2190 Other Student Services</b>					
10-2-2190-5320-00000 Other Services	\$0.00	\$270.81	\$0.00	\$0.00	\$0.00
<b>2190 Other Student Services</b>	<b>\$0.00</b>	<b>\$270.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>2210 Improvement/Instruction</b>					
10-2-2210-5110-00000 Teacher Stipends	\$4,800.00	\$0.00	\$4,800.00	\$2,000.00	(\$2,800.00)
10-2-2210-5112-00000 Common Core Stipends	\$10,000.00	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)
10-2-2210-5220-00000 Social Security	\$1,228.00	\$0.00	\$1,228.00	\$1,228.00	\$0.00
10-2-2210-5221-00000 Medicare	\$287.00	\$0.00	\$287.00	\$287.00	\$0.00
10-2-2210-5232-00000 Retirement	\$3,437.00	\$0.00	\$3,437.00	\$3,437.00	\$0.00
10-2-2210-5240-00000 Teacher Reimb- Conferences	\$18,000.00	\$17,163.15	\$18,000.00	\$18,000.00	\$0.00
10-2-2210-5241-00000 Incent/TeacherExcellence	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00
10-2-2210-5242-00000 SS Reimb - Conferences	\$500.00	\$0.00	\$500.00	\$1,000.00	\$500.00
10-2-2210-5321-00000 Inservice Contracted Serv	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00
10-2-2210-5329-00000 Wellness Program	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
10-2-2210-5610-00000 Supplies	\$250.00	\$360.00	\$250.00	\$250.00	\$0.00
<b>2210 Improvement/Instruction</b>	<b>\$44,502.00</b>	<b>\$17,523.15</b>	<b>\$39,502.00</b>	<b>\$32,203.00</b>	<b>(\$7,299.00)</b>
<b>2211 Supervision/Improvement</b>					
10-2-2211-5322-00000 Evaluators	\$7,500.00	\$7,112.49	\$7,500.00	\$8,600.00	\$1,100.00
10-2-2211-5532-00000 On-Line Services	\$0.00	\$0.00	\$0.00	\$4,500.00	\$4,500.00
<b>2211 Supervision/Improvement</b>	<b>\$7,500.00</b>	<b>\$7,112.49</b>	<b>\$7,500.00</b>	<b>\$13,100.00</b>	<b>\$5,600.00</b>
<b>2220 Library</b>					
10-2-2220-5110-00000 Teacher Salaries	\$34,071.71	\$34,071.71	\$35,772.42	\$27,256.19	(\$8,516.23)
10-2-2220-5211-00000 Health Insurance	\$4,423.54	\$4,423.76	\$4,537.06	\$11,246.43	\$6,709.37
10-2-2220-5212-00000 Dental Ins	\$0.00	\$0.00	\$0.00	\$830.44	\$830.44
10-2-2220-5213-00000 Life/LTD	\$0.00	\$149.94	\$0.00	\$0.00	\$0.00
10-2-2220-5220-00000 Social Security	\$2,112.45	\$1,791.90	\$2,217.89	\$1,689.88	(\$528.01)
10-2-2220-5221-00000 Medicare	\$494.04	\$419.10	\$518.70	\$395.21	(\$123.49)
10-2-2220-5232-00000 Teacher Retirement	\$0.00	\$0.00	\$0.00	\$4,851.60	\$4,851.60
10-2-2220-5610-00000 Supplies	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
10-2-2220-5640-00000 Books	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
<b>2220 Library</b>	<b>\$41,601.74</b>	<b>\$40,856.41</b>	<b>\$43,546.07</b>	<b>\$47,769.75</b>	<b>\$4,223.68</b>



Account Number / Description	2018 Budget 7/1/2017 - 6/30/2018	2018 Actual 7/1/2017 - 6/30/2018	2019 Budget 7/1/2018 - 6/30/2019	FY2020 Budget 7/1/2019 - 6/30/2020	Difference
<b>2310 School Board</b>					
10-2-2310-5110-00000 Salaries	\$3,025.00	\$1,085.00	\$950.00	\$950.00	\$0.00
10-2-2310-5220-00000 Social Security	\$400.00	\$67.27	\$73.00	\$73.00	\$0.00
10-2-2310-5221-00000 Medicare	\$94.00	\$15.73	\$0.00	\$0.00	\$0.00
10-2-2310-5232-00000 Bonus-Retirement	\$608.00	\$0.00	\$608.00	\$608.00	\$0.00
10-2-2310-5320-00000 Contracted Services	\$0.00	\$2,174.00	\$2,000.00	\$2,000.00	\$0.00
10-2-2310-5340-00000 Performance Bonuses	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00
10-2-2310-5360-00000 Legal Services	\$10,000.00	\$8,507.16	\$5,000.00	\$18,000.00	\$13,000.00
10-2-2310-5370-00000 Audit	\$9,500.00	\$8,000.00	\$9,500.00	\$9,500.00	\$0.00
10-2-2310-5540-00000 Advertising	\$3,500.00	\$4,629.99	\$3,500.00	\$5,000.00	\$1,500.00
10-2-2310-5610-00000 Supplies	\$350.00	\$225.87	\$350.00	\$350.00	\$0.00
10-2-2310-5810-00000 Dues and Fees	\$3,120.00	\$3,028.96	\$3,120.00	\$3,400.00	\$280.00
<b>2310 School Board</b>	<b>\$34,097.00</b>	<b>\$27,733.98</b>	<b>\$28,601.00</b>	<b>\$43,381.00</b>	<b>\$14,780.00</b>
<b>2320 SAU Administration</b>					
10-2-2320-5110-00000 Salaries	\$91,540.83	\$96,979.26	\$99,116.00	\$111,224.31	\$12,108.31
10-2-2320-5210-00000 Health Buybacks	\$310.00	\$287.50	\$333.72	\$281.25	(\$52.47)
10-2-2320-5211-00000 Health Insurance	\$8,346.78	\$30,431.85	\$31,970.00	\$31,111.26	(\$858.74)
10-2-2320-5212-00000 Dental Insurance	\$470.86	\$1,587.04	\$1,623.44	\$1,660.88	\$37.44
10-2-2320-5213-00000 Life/LTD	\$0.00	\$314.67	\$0.00	\$0.00	\$0.00
10-2-2320-5220-00000 Social Security	\$5,694.75	\$6,044.59	\$6,145.19	\$6,600.85	\$455.66
10-2-2320-5221-00000 Medicare	\$1,331.84	\$1,323.99	\$1,437.18	\$1,543.75	\$106.57
10-2-2320-5231-00000 Staff Retirement	\$0.00	\$7,965.88	\$8,125.26	\$8,375.64	\$250.38
10-2-2320-5234-00000 403B	\$4,531.00	\$2,100.00	\$4,027.71	\$2,249.52	(\$1,778.19)
10-2-2320-5320-00000 Contracted Services	\$8,100.00	\$11,110.95	\$8,100.00	\$975.00	(\$7,125.00)
10-2-2320-5321-00000 Professional Development	\$0.00	\$0.00	\$0.00	\$2,750.00	\$2,750.00
10-2-2320-5430-00000 Repairs	\$500.00	\$535.82	\$530.00	\$570.00	\$40.00
10-2-2320-5431-00000 Network/Computer Maint	\$6,096.00	\$6,139.20	\$6,096.00	\$13,600.00	\$7,504.00
10-2-2320-5531-00000 Telephone	\$2,000.00	\$1,934.81	\$2,000.00	\$1,200.00	(\$800.00)
10-2-2320-5534-00000 Postage	\$850.00	\$645.32	\$850.00	\$850.00	\$0.00
10-2-2320-5580-00000 Travel	\$1,400.00	\$809.24	\$1,000.00	\$1,000.00	\$0.00
10-2-2320-5590-00000 Hiring/Pre Employment	\$750.00	\$253.00	\$750.00	\$750.00	\$0.00
10-2-2320-5610-00000 Supplies	\$1,500.00	\$1,134.65	\$1,500.00	\$1,500.00	\$0.00
10-2-2320-5733-00000 Furniture	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
10-2-2320-5740-00000 Computer Equipment	\$1,000.00	\$1,268.00	\$1,000.00	\$1,000.00	\$0.00
10-2-2320-5810-00000 Dues and Fees	\$1,100.00	\$300.00	\$1,100.00	\$1,100.00	\$0.00
<b>2320 SAU Administration</b>	<b>\$135,772.06</b>	<b>\$171,165.77</b>	<b>\$175,954.50</b>	<b>\$188,592.46</b>	<b>\$12,637.96</b>
<b>2400 School Administration</b>					
10-2-2400-5110-00000 Salaries	\$275,235.32	\$272,986.67	\$263,270.56	\$280,294.70	\$17,024.14
10-2-2400-5210-00000 Health Buybacks	\$0.00	\$3,800.00	\$4,306.00	\$4,000.00	(\$306.00)
10-2-2400-5211-00000 Health Insurance	\$30,209.90	\$22,534.72	\$23,114.00	\$22,492.86	(\$621.14)
10-2-2400-5212-00000 Dental Insurance	\$3,550.58	\$3,456.34	\$3,246.88	\$3,321.76	\$74.88
10-2-2400-5213-00000 Life/LTD	\$0.00	\$630.59	\$0.00	\$0.00	\$0.00
10-2-2400-5220-00000 Social Security	\$15,884.36	\$15,891.33	\$15,289.85	\$15,728.46	\$438.61
10-2-2400-5221-00000 Medicare	\$3,990.91	\$3,944.46	\$3,846.42	\$4,038.62	\$192.20
10-2-2400-5231-00000 Staff Retirement	\$0.00	\$0.00	\$3,510.76	\$0.00	(\$3,510.76)
10-2-2400-5232-00000 Admin Retirement	\$40,118.78	\$39,556.96	\$40,348.10	\$43,457.96	\$3,109.86
10-2-2400-5234-00000 403B	\$3,761.00	\$6,835.89	\$15,612.02	\$7,324.36	(\$8,287.66)
10-2-2400-5320-00000 Staff Development	\$1,500.00	\$2,840.13	\$1,500.00	\$3,000.00	\$1,500.00
10-2-2400-5531-00000 Telephone	\$3,450.00	\$4,300.43	\$3,450.00	\$3,450.00	\$0.00
10-2-2400-5534-00000 Postage	\$1,400.00	\$906.68	\$1,400.00	\$1,400.00	\$0.00
10-2-2400-5539-00000 Substitute Serv - Salaries	\$2,050.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
10-2-2400-5550-00000 Printing and Binding	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
10-2-2400-5580-00000 Travel	\$1,000.00	\$625.84	\$1,000.00	\$1,000.00	\$0.00
10-2-2400-5610-00000 Supplies	\$750.00	\$1,382.76	\$750.00	\$750.00	\$0.00
10-2-2400-5640-00000 Publications	\$0.00	\$132.53	\$200.00	\$200.00	\$0.00
10-2-2400-5650-00000 Software	\$0.00	\$149.00	\$0.00	\$0.00	\$0.00
10-2-2400-5739-00000 Office Equipment	\$0.00	\$3,672.00	\$0.00	\$0.00	\$0.00
10-2-2400-5810-00000 Dues and Fees	\$0.00	\$10.11	\$0.00	\$0.00	\$0.00
<b>2400 School Administration</b>	<b>\$383,400.85</b>	<b>\$385,656.44</b>	<b>\$383,344.59</b>	<b>\$392,958.72</b>	<b>\$9,614.13</b>

Account Number / Description	2018 Budget 7/1/2017 - 6/30/2018	2018 Actual 7/1/2017 - 6/30/2018	2019 Budget 7/1/2018 - 6/30/2019	FY2020 Budget 7/1/2019 - 6/30/2020	Difference
<b>2600 Building &amp; Grounds</b>					
10-2-2600-5110-00000 Salaries	\$97,146.40	\$90,478.59	\$99,632.00	\$104,384.80	\$4,752.80
10-2-2600-5112-00000 Summer Custodian	\$0.00	\$2,074.50	\$3,229.50	\$3,230.00	\$0.50
10-2-2600-5120-00000 Custodial Substitutes	\$2,000.00	\$1,148.75	\$2,000.00	\$2,000.00	\$0.00
10-2-2600-5210-00000 Health Buybacks	\$0.00	\$250.00	\$269.00	\$250.00	(\$19.00)
10-2-2600-5211-00000 Health Insurance	\$61,326.20	\$50,352.99	\$51,294.88	\$50,184.72	(\$1,110.16)
10-2-2600-5212-00000 Dental Insurance	\$1,177.28	\$953.94	\$962.52	\$984.88	\$22.36
10-2-2600-5213-00000 Life/LTD	\$0.00	\$395.48	\$0.00	\$0.00	\$0.00
10-2-2600-5220-00000 Social Security	\$6,023.08	\$5,143.62	\$6,177.18	\$6,487.36	\$310.18
10-2-2600-5221-00000 Medicare	\$1,408.62	\$1,203.00	\$1,444.67	\$1,517.21	\$72.54
10-2-2600-5231-00000 Retirement	\$9,063.34	\$9,169.16	\$9,406.54	\$9,707.10	\$300.56
10-2-2600-5321-00000 Staff Development	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
10-2-2600-5421-00000 Trash Removal	\$5,500.00	\$6,586.07	\$6,500.00	\$7,000.00	\$500.00
10-2-2600-5424-00000 Snow Removal	\$4,000.00	\$6,445.00	\$4,000.00	\$4,000.00	\$0.00
10-2-2600-5430-00000 Repairs to Building	\$26,000.00	\$44,117.54	\$27,000.00	\$27,000.00	\$0.00
10-2-2600-5431-00000 Grounds Upkeep	\$5,000.00	\$3,434.58	\$5,000.00	\$5,000.00	\$0.00
10-2-2600-5433-00000 LWA Water Fee	\$3,600.00	\$3,546.05	\$3,600.00	\$3,600.00	\$0.00
10-2-2600-5435-00000 Equipment Repairs/Maint	\$0.00	\$4,505.20	\$0.00	\$2,000.00	\$2,000.00
10-2-2600-5520-00000 Building Insurance	\$12,474.00	\$12,474.00	\$11,339.00	\$11,191.00	(\$148.00)
10-2-2600-5580-00000 Travel	\$400.00	\$103.00	\$400.00	\$400.00	\$0.00
10-2-2600-5610-00000 Custodial Supplies	\$12,500.00	\$15,368.33	\$12,500.00	\$15,000.00	\$2,500.00
10-2-2600-5621-00000 LP Gas	\$4,000.00	\$7,177.08	\$4,000.00	\$4,000.00	\$0.00
10-2-2600-5622-00000 Electricity	\$30,830.00	\$27,781.88	\$30,830.00	\$30,830.00	\$0.00
10-2-2600-5624-00000 Wood Pellets	\$27,000.00	\$24,048.64	\$27,000.00	\$24,000.00	(\$3,000.00)
10-2-2600-5626-00000 Diesel Fuel	\$800.00	\$104.59	\$800.00	\$1,500.00	\$700.00
10-2-2600-5733-00000 Furniture/Furniture Repairs	\$1,500.00	\$144.13	\$1,500.00	\$1,500.00	\$0.00
10-2-2600-5739-00000 Equipment	\$1,500.00	\$12,196.80	\$1,500.00	\$1,500.00	\$0.00
<b>2600 Building &amp; Grounds</b>	<b>\$313,248.92</b>	<b>\$329,302.92</b>	<b>\$310,385.29</b>	<b>\$317,267.07</b>	<b>\$6,881.78</b>
<b>2700 Transportation</b>					
10-2-2700-5110-00000 Salary	\$4,999.50	\$7,730.18	\$5,000.00	\$5,000.00	\$0.00
10-2-2700-5111-00000 Crossing Guard Salaries	\$0.00	\$1,649.19	\$0.00	\$0.00	\$0.00
10-2-2700-5220-00000 Social Security	\$309.97	\$504.37	\$310.00	\$310.00	\$0.00
10-2-2700-5221-00000 Medicare	\$72.49	\$117.96	\$71.57	\$72.50	\$0.93
10-2-2700-5231-00000 Staff Retirement	\$568.92	\$1,005.41	\$569.00	\$558.50	(\$10.50)
10-2-2700-5440-00000 Field Trips	\$4,000.00	\$5,732.52	\$4,000.00	\$5,000.00	\$1,000.00
10-2-2700-5443-00000 Bus Lease	\$104,248.00	\$104,147.60	\$116,880.00	\$117,725.00	\$845.00
10-2-2700-5580-00000 Travel Reimb	\$0.00	\$109.00	\$0.00	\$0.00	\$0.00
10-2-2700-5626-00000 Bus Fuel	\$7,000.00	\$1,396.62	\$7,000.00	\$7,000.00	\$0.00
<b>2700 Transportation</b>	<b>\$121,198.88</b>	<b>\$122,392.85</b>	<b>\$133,830.57</b>	<b>\$135,666.00</b>	<b>\$1,835.43</b>
<b>5100 Debt Service</b>					
10-2-5100-5830-00000 Bond Interest	\$105,130.00	\$105,130.00	\$100,926.50	\$90,726.50	(\$10,200.00)
10-2-5100-5910-00000 Bond Principal	\$90,000.00	\$90,000.00	\$115,000.00	\$125,000.00	\$10,000.00
<b>5100 Debt Service</b>	<b>\$195,130.00</b>	<b>\$195,130.00</b>	<b>\$215,926.50</b>	<b>\$215,726.50</b>	<b>(\$200.00)</b>
<b>5221 Transfer to Food Service</b>					
10-2-5221-5930-00000 Transfer to Food Service	\$18,000.00	\$27,208.34	\$20,000.00	\$20,000.00	\$0.00
<b>5221 Transfer to Food Service</b>	<b>\$18,000.00</b>	<b>\$27,208.34</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>
<b>3100 Food Service</b>					
21-2-3100-5110-00000 Salaries	\$37,325.00	\$37,760.20	\$39,564.50	\$41,939.00	\$2,374.50
21-2-3100-5211-00000 Health Insurance	\$8,345.92	\$8,130.13	\$8,560.64	\$8,330.96	(\$229.68)
21-2-3100-5212-00000 Dental Insurance	\$470.58	\$458.36	\$481.36	\$492.36	\$11.00
21-2-3100-5213-00000 Life/LTD	\$0.00	\$155.46	\$0.00	\$0.00	\$0.00
21-2-3100-5220-00000 Social Security	\$2,314.15	\$2,268.50	\$2,453.00	\$2,600.22	\$147.22
21-2-3100-5221-00000 Medicare	\$541.21	\$530.48	\$573.69	\$608.12	\$34.43
21-2-3100-5231-00000 Retirement	\$4,247.54	\$4,318.39	\$4,502.52	\$4,684.68	\$182.16
21-2-3100-5580-00000 Travel Reimbursement	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
21-2-3100-5610-00000 Supplies	\$3,500.00	\$6,601.12	\$3,500.00	\$3,500.00	\$0.00
21-2-3100-5630-00000 Food Purchases	\$40,000.00	\$53,383.73	\$40,000.00	\$40,000.00	\$0.00
<b>Total Food Service</b>	<b>\$96,994.40</b>	<b>\$113,606.37</b>	<b>\$99,885.71</b>	<b>\$102,405.34</b>	<b>\$2,519.63</b>
<b>Total Budget</b>	<b>\$6,857,913.00</b>	<b>\$6,654,050.72</b>	<b>\$7,057,145.00</b>	<b>\$7,320,373.59</b>	<b>\$263,228.59</b>

Account Number / Description	2018 Budget 7/1/2017 - 6/30/2018	2018 Actual 7/1/2017 - 6/30/2018	2019 Budget 7/1/2018 - 6/30/2019	FY2020 Budget 7/1/2019 - 6/30/2020	Difference
<b>Idea B Grant - 82609</b>					
22-2-1200-5111-82609 Idea B #82609, Salaries	\$0.00	\$8,200.00	\$0.00	\$0.00	\$0.00
22-2-1200-5320-82609 IDEAB #82609 - Cont Serv	\$0.00	\$650.00	\$0.00	\$0.00	\$0.00
22-2-1200-5640-82609 IdeaB - Books	\$0.00	\$146.51	\$0.00	\$0.00	\$0.00
22-2-2150-5320-82609 Idea B #82609, Speech Serv	\$0.00	\$39,867.25	\$0.00	\$0.00	\$0.00
<b>Idea B Grant</b>	<b>\$0.00</b>	<b>\$48,863.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Idea Preschool Grant</b>					
22-2-2150-5320-82640 IDEAB-P Speech 82640	\$0.00	\$969.64	\$0.00	\$0.00	\$0.00
<b>Idea Preschool Grant</b>	<b>\$0.00</b>	<b>\$969.64</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>School Security Grant</b>					
22-2-2600-5320-10000 Security Grant Cont Servs	\$0.00	\$23,385.60	\$0.00	\$0.00	\$0.00
22-2-2600-5320-10001 Security Grant E911 Cont Serv	\$0.00	\$8,088.80	\$0.00	\$0.00	\$0.00
<b>School Security Grant</b>	<b>\$0.00</b>	<b>\$31,474.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Small Rural Schools Grant</b>					
22-2-2190-5240-00000 Small Rural Schools Grant, Conf	\$0.00	\$1,725.00	\$0.00	\$0.00	\$0.00
22-2-2190-5320-00000 Small Rural Schools Grant	\$0.00	\$22,257.10	\$0.00	\$0.00	\$0.00
22-2-2190-5640-00000 Small Rural Schools Grant, Books	\$0.00	\$143.01	\$0.00	\$0.00	\$0.00
22-2-2190-5740-00000 Small Rural Schools Grant, Equip	\$0.00	\$3,122.00	\$0.00	\$0.00	\$0.00
<b>Small Rural Schools Grant</b>	<b>\$0.00</b>	<b>\$27,247.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Grants</b>	<b>\$0.00</b>	<b>\$108,554.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Budget with Grants</b>	<b>\$6,857,913.00</b>	<b>\$6,762,605.63</b>	<b>\$7,057,145.00</b>	<b>\$7,320,373.59</b>	<b>\$263,228.59</b>
<b>5251 TR to Capital Reserves</b>					
10-2-5251-5930-00000 Transfer to C.R.F. from Surplus	\$0.00	\$27,222.91	\$0.00	\$0.00	\$0.00
<b>5251 TR to Capital Reserves</b>	<b>\$0.00</b>	<b>\$27,222.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>5252 TR to Expendable T Funds</b>					
10-2-5252-5930-00000 Transfer to E.T.F. from Surplus	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00
<b>5252 TR to Expendable T Funds</b>	<b>\$0.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Fund Transfers</b>	<b>\$0.00</b>	<b>\$52,222.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Roof Project</b>					
30-2-4500-5450-70002 Construction Services	\$0.00	\$0.00	\$180,000.00	\$0.00	(\$180,000.00)
<b>5450 Construction Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$180,000.00</b>	<b>\$0.00</b>	<b>(\$180,000.00)</b>
<b>Total Construction Project</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$180,000.00</b>	<b>\$0.00</b>	<b>(\$180,000.00)</b>
<b>Total Operations</b>	<b>\$6,857,913.00</b>	<b>\$6,814,828.54</b>	<b>\$7,237,145.00</b>	<b>\$7,320,373.59</b>	<b>\$83,228.59</b>

2/11/2019 10:52:01AM

# SAU #76 - Lyme School District

## Anticipated Revenue 2020

Account Number / Description	2018 Actual 7/1/2017 - 6/30/2018	2019 Budget 7/1/2018 - 6/30/2019	2020 Budget 7/1/2019 - 6/30/2020	Difference
<b>10 GENERAL FUND</b>				
10-0-1111-4000-00000 Current Appropriations	(\$5,497,121.00)	(\$5,530,746.00)	(\$5,909,014.00)	(\$378,268.00)
10-0-1311-4000-00000 Individual Tuition	(\$18,862.00)	\$0.00	\$0.00	\$0.00
10-0-1510-4000-00000 Interest on Investments	(\$745.24)	(\$300.00)	(\$300.00)	\$0.00
10-0-1920-4000-00000 Contributions & Donations	(\$3,083.44)	\$0.00	\$0.00	\$0.00
10-0-1990-4000-00000 Other Local Revenue	(\$16,087.07)	(\$875.00)	(\$875.00)	\$0.00
10-0-1991-4000-00000 Scholarship Income	(\$2,153.88)	\$0.00	\$0.00	\$0.00
10-0-3105-4000-00000 *State Taxes	(\$754,596.00)	(\$795,530.00)	(\$771,297.00)	\$24,233.00
10-0-3110-4000-00000 Equitable Ed Aid	(\$469,636.65)	(\$415,326.00)	(\$468,448.00)	(\$53,122.00)
10-0-3190-4000-00000 Other State Aid	(\$696.77)	\$0.00	\$0.00	\$0.00
10-0-3220-4000-00000 State Kindergarten Aid	\$0.00	(\$18,700.00)	(\$18,000.00)	\$700.00
10-0-3230-4000-00000 Special Education Aid	\$0.00	(\$60,000.00)	\$0.00	\$60,000.00
10-0-3240-4000-00000 Vocational Aid	(\$6,693.35)	(\$20,000.00)	(\$19,000.00)	\$1,000.00
10-0-4580-4000-00000 Medicaid Reimbursement	(\$8,905.19)	\$0.00	\$0.00	\$0.00
10-0-4810-4000-00000 Federal Forest Reserve	(\$409.84)	(\$474.00)	(\$474.00)	\$0.00
10-0-5240-4000-00000 Use of PY Unassigned Fund Bal	\$0.00	(\$84,776.00)	\$0.00	\$84,776.00
<b>TOTAL 10 GENERAL FUND</b>	<b>(\$6,778,990.43)</b>	<b>(\$6,926,727.00)</b>	<b>(\$7,187,408.00)</b>	<b>(\$260,681.00)</b>
<b>21 FOOD SERVICE</b>				
21-0-1600-4000-00000 Food Service Sales	(\$67,381.25)	(\$66,526.00)	(\$67,400.00)	(\$874.00)
21-0-3260-4000-00000 Food Service Aid	(\$1,084.36)	(\$950.00)	(\$975.00)	(\$25.00)
21-0-4260-4000-00000 Child Nutrition Program	(\$14,528.43)	(\$12,410.00)	(\$14,030.00)	(\$1,620.00)
21-0-4261-4000-00000 USDA Commodities	(\$3,403.99)	\$0.00	\$0.00	\$0.00
21-0-5221-4000-00000 Fund Transfers	(\$27,208.34)	\$0.00	\$0.00	\$0.00
<b>TOTAL 21 FOOD SERVICE</b>	<b>(\$113,606.37)</b>	<b>(\$79,886.00)</b>	<b>(\$82,405.00)</b>	<b>(\$2,519.00)</b>
<b>22 SPECIAL REVENUES</b>				
22-0-4520-4000-00000 Small Rural Schools Grant	(\$27,247.11)	\$0.00	\$0.00	\$0.00
22-0-4500-4000-02549 Idea-B Grant	(\$2,766.38)	(\$49,559.00)	(\$49,600.00)	(\$41.00)
22-0-4501-4000-02742 Idea Preschool Grant	\$0.00	(\$973.00)	(\$960.00)	\$13.00
22-0-4500-4000-82609 Idea-B Grant #82609	(\$48,863.76)	\$0.00	\$0.00	\$0.00
22-0-4501-4000-82643 IDEAP Grant	(\$969.64)	\$0.00	\$0.00	\$0.00
<b>TOTAL 22 SPECIAL REVENUES</b>	<b>(\$79,846.89)</b>	<b>(\$50,532.00)</b>	<b>(\$50,560.00)</b>	<b>(\$28.00)</b>
<b>30 CAPITAL PROJECTS</b>				
30-0-5110-4000-70002 Bond Proceeds - Roof Project	\$0.00	(\$180,000.00)	\$0.00	\$180,000.00
<b>TOTAL 30 CAPITAL PROJECTS</b>	<b>\$0.00</b>	<b>(\$180,000.00)</b>	<b>\$0.00</b>	<b>\$180,000.00</b>
<b>GRAND TOTAL</b>	<b>(\$6,972,443.69)</b>	<b>(\$7,237,145.00)</b>	<b>(\$7,320,373.00)</b>	<b>(\$83,228.00)</b>

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

### Special Education Revenues

Account	Description	Actual 2017	Actual 2018
<b>Local Funds</b>			
1111	**Current Appropriation	\$ 873,582	\$ 1,014,029
<b>State Funds</b>			
3100	Adequacy	\$ 66,225	\$ 86,883
3105	State Taxes	\$ 138,539	\$ 139,600
3230	Catastrophic Aid	\$ 38,167	\$ -
	Subtotal	\$ 242,931	\$ 226,483
<b>Federal Funds</b>			
4500	Special Education Grants	\$ 47,061	\$ 52,560
4580	Medicaid Distribution	\$ 3,495	\$ 8,905
	Subtotal	\$ 50,556	\$ 61,465
<b>Other Funds</b>			
5000	Transfers from Expendable Trusts	\$ -	\$ -
	Total	\$ 1,167,069	\$ 1,301,978

### Special Education Expenditures

Account	Description	Actual 2017	Actual 2018
1200	Regular Special Education	\$ 645,666	\$ 670,974
1230	High School Special Education	\$ 302,306	\$ 450,945
2140	Psychological Services	\$ 26,531	\$ 35,840
2150	Speech Language Services	\$ 76,024	\$ 106,839
2160	OT/PT Services	\$ 54,697	\$ 37,380
2190	Other Student Services	\$ -	\$ -
2320	SAU Administration (Director's salary/benefits)	\$ 61,845	\$ -
	Total	\$ 1,167,069	\$ 1,301,978

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

\*\* Approximately 18.5% of total appropriation

State of New Hampshire  
**Lyme School District - Annual Meeting**  
March 10, 2018 10:00 a.m.  
Lyme School Community Room  
Minutes

This Annual meeting had been posted for Thursday, March 8, 2018 at 6:00 p.m. After consultation with others, Moderator Waste called for a postponement of the meeting due to adverse weather and hazardous road conditions on Thursday, March 8, 2018. Efforts to notify the citizens of Lyme of the change included: change to be posted on Lyme NH website, the Lyme Listserv and the school's reverse call system. Based on suggestions, will consider publishing an anticipated "postponement" date/time with the Posted Meeting time in future years.

Moderator William Waste brought this meeting to order at 10:08 a.m. on Saturday March 10, 2018.

There were approximately 160 in attendance. School Board Members present: Elizabeth Glenshaw, Chair, Jay Davis, Heidi Lange, Samuel Levey, Alicia Willette and Hayes Greenway. Board member Carole Tullar joined the meeting at the beginning of Article 8 discussion.

In attendance representing the school were: Janet Mitchell, Coordinator of Business Services, Jeffrey Valence, Principal, and Mikiko McGee, Director of Special Education Services.

Announcements made in regards to election of School District Officials which will be on Tuesday March, 13, 2018 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*.

Article 1 will be by paper ballot vote. The poll will remain open for one-hour after opening.

Article 2 through 7 and Article 11 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. Articles 8,9, and 10 will be by paper ballot.

Voice without vote was asked for and then granted to Janet Mitchell, Coordinator of Business Services, and Mikiko McGee, Director of Special Education Services with no objections.

**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.

**MOVED BY:** Samuel Levey

**SECONDED BY:** Judith Lee Shelnuttt Brotman

Principal Jeff Valence gave a brief presentation on the funding of the new roof. One point of clarification was made and Moderator Waste opened the paper ballot voting at 10:24. Voting on Article one will remain open for one-hour.

At 11:24 Moderator Waste made a last call for ballot votes and closed the vote. Moderator pro tem, Kevin Peterson, supervised the vote counting.

**Article 01 was VOTED IN THE AFFIRMATIVE BY PAPER BALLOT:**

**VOTE COUNT: YES - 158 NO – 9**

**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.

Moderator Waste called for any additions or clarifications to the reports as listed in the School District section of the Annual Report for the Town of Lyme. Seeing none, the reports will be considered as presented and the meeting progressed to Article 03.

Prior to the reading, moving and discussion of subsequent articles, the School Board and Principal Valence gave a presentation regarding items to be discussed in Articles 3-7 (attached to the original version of these minutes held in the SAU 76 office). There were a few clarifying questions and explanations and the meeting moved to deliberative session.

**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.

**MOVED BY:** Elizabeth Glenshaw

**SECONDED BY:** Judith Lee Shelnuttt Brotman

After a brief discussion about the staffing should an additional split class be needed, Emily Blanchard submitted a written amendment to the clerk. Amendment: Proposed budget be increased by \$90,000 with the intention of providing for an additional teacher should a split be required. Moderator Waste clarified that although the voters could vote for an increase, the amount could not be designated for a specific line item or budget item. It is the school board's decision on where to apply any additional amounts added to the budget.

**Amendment: Increase the budget by \$90,000;**

**MOVED BY:** Emily Blanchard

**SECONDED BY:** Julia Gartner

Moderator Waste called for further discussion. Seeing none, he called for a voice vote on the amendment.

**AMENDMENT TO INCREASE THE PRESENTED BUDGET (\$6,979,882) BY \$90,000 WAS VOTED IN THE NEGATIVE BY VOICE VOTE. (MAJORITY).**

The body returned to a brief discussion of Article 03. Moderator Waste called for last comments. Seeing none, he called for the voice vote on Article 03, as presented.

**Article 3 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (MAJORITY).**

**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.

**MOVED BY:** Hayes Greenway

**SECONDED BY:** Leigh Prince

Brief clarification that any excess funds would be transferred to the designated funds in the cascading order presented in the Warrant. Seeing no further discussion, Moderator Waste called for voice vote.

**Article 04 was VOTED IN THE AFFIRMATIVE BY THE 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 \$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.



**MOVED BY:** Alicia Willett

**SECONDED BY:** Nicholas Hutchins

Moderator Waste called for discussion, seeing none, he called for a voice vote.

**Article 05 was VOTED IN THE AFFIRMITAVIE BY THE 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 \$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.

**MOVED BY:** Jay Davis

**SECONDED BY:** Jan Williams

Moderator Waste called for discussion, seeing none, he called for a voice vote.

**Article 06 was VOTED IN THE AFFIRMITAVIE BY THE VOICE VOTE. (UNANIMOUS).**

**Article 07: Salaries of District Officials**

To determine and fix the salaries of school district officers as follows: School District Treasurer \$825.00; 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.

**MOVED BY:** Heidi Lange

**SECONDED BY:** Celeste McCool

Moderator Waste called for discussion, seeing none, he called for a voice vote.

**Article 07 was VOTED IN THE AFFIRMATIVE BY THE VOICE VOTE. (UNANIMOUS).**

**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.

**MOVED BY: Jonathan Vogel**

**SECONDED BY: Jennifer Boylston**

**After moving the article and prior to general discussions, the petitioners of the Article presented a brief presentation.**

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

The Board appreciates, understands and values the benefits of full-day kindergarten but that it came down to financial priorities in this year's budget.

**General Discussion points included:**

- Early intervention may drive down future Special Education needs/costs as well as potential mental health needs down the road
- Creates a strong foundation to meld with the entire K-8 program
- 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 and there is more economic diversity in Lyme, that might not be apparent at first glance
- Teachers are needing more time just to meet the basic requirements
- Should be viewed as a social justice/equity issue
- The tax increase would be "minimal" – roughly \$20 - \$40 per family, although unable to guarantee an exact figure.
- Even if State funding does not continue, the additional amount will only be a small (unnamed) increase in budget
- ½ day kindergarten best option for some children/families
- A family could remove their child at ½ day should they choose to
- Current program is sufficient and doing a great job
- Concerns about when/if the State of N.H. does not continue with financial support of full-day kindergarten.
- Concerned about the cumulative effect of all the requested increases
- Concerns that figures presented are for current enrollment only and what contingencies are in place if there is an increase in enrollment?
- Concerns about resident's being "Taxed Out"

After a robust discussion period and seeing no calls for further discussion. The vote was held by paper ballot. Moderator pro tem, Kevin Peterson, supervised the vote count.

**ARTICLE 8 WAS VOTED IN THE POSITIVE BY PAPER BALLOT VOTE.**

**VOTE COUNT: YES - 82 NO - 67**

**MODERATOR WASTE ANNOUNCED: ARTICLE 09 and 10 WERE CASCADING ARTICLES IN THE EVENT ARTICLE 08 FAILED. SEEING THAT ARTICLE 08 PASSED, HE MADE A MOTION TO "LAY ASIDE" ARTICLES 09 & 10.**

**SECONDED BY: Eileen Fehskens**

**ASSEMBLED BODY CONFRIMED AGREEMENT WITH UNANIMOUS VOICE VOTE.**

**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.

**CASCADING ARTICLE FROM ARTICLE 08. ARTICLE 08 PASSED. NO NEED TO CONSIDER ARTICLE 09.**

**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.

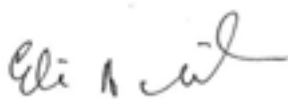
**CASCADING ARTICLE FROM ARTICLE 08. ARTICLE 08 PASSED. NO NEED TO CONSIDER ARTICLE 10.**

**Article 11: Other Business**

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

The efforts of Principal Valence were recognized with a round of applause and the service of board members Heidi Lange and Alicia Willett was recognized with the presentation engraved plates.

Moderator Waster called for other business. Seeing none, the meeting was adjourned at 12:18 p.m.



Elise A. Garrity, School District Clerk

We have had another successful year at the Lyme School. We reorientated our technology program, changing the focus from preparing students to be effective *users* of technology, to preparing student to be effective *developers* of technology. The Design Lab was established to promote Design-Thinking skills which utilize Engineering, Math, Science, Art, as well as children's innate creativity and innovation to design solutions for a variety of different challenges. This change did not require additional staff.

As a result of leadership from Elise Foxall, our Academic Director, and faculty members, we refined and unified our efforts in Analysis and Research writing K-8 as well as strengthened Mathematical Problem Solving and Number Sense strategies in the Lower School. The Middle School is in its second year of our Advisory Program. I am encouraged and hopeful that our work on the social and emotional curriculum will result in students who are self-aware, confident and positive influencers within their communities. As students prepare for High School, their ability to be effective self-advocators is crucial. Our focus on character, leadership and respect has earned Lyme students a strong reputation among our High Schools. The contribution Rachel Stanton, our school counselor, contributes to this effort cannot be overstated. Rachel's work builds on the foundation that was established by Helen Skelly, who after decades of devotion to the Lyme school, is enjoying a well-deserved retirement (devoted to the care of any number of adopted dogs-last count four-and of course her husband John).

At tax time, it is important to keep in mind the societal value of the investment we make in our students. With our high school graduation rates at nearing 100% and feedback from students overwhelmingly positive, you can be assured your investment is valued by the next generation. It is notable that the 2018 tax rate reflected a 0% increase. This is the result of hard work by the Select Board as well as the School. Our budget experienced a decrease in our operational costs due to numerous decisions which resulted in one-time savings we were able to return to the taxpayer.

The School adopted a strategy of actively managing two of our trusts to reduce the school's overall budget and the amount necessary to raise from taxes. These two trusts, High School and Enrollment, enable us to reduce the impact of high school tuition by an anticipated \$285,000 over the period 2017-2021 (3 school years). Because we build the budget 9 to 11 months in advance of the school year, we cannot be certain of enrollment at that time. Our use of the Enrollment Trust enables us to avoid including an additional teacher in the budget when enrollment is not certain. This strategy allowed us to avoid adding ~\$95k to the 2019-2020 budget. Currently, the High School Trust stands at ~\$544k and with \$105k anticipated to be withdrawn this year. The Enrollment Trust remains at ~\$95k. (Please refer to the Trustee of the Trust Fund report for the official balances).

We know the impact of your commitment to education. We remain committed to you to do all we can to continue to fulfil our responsibility to educate our children, while respecting the implications of this commitment to our neighbors and citizens.

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

<b>YEAR</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>SPEC</b>	<b>TOTAL</b>
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
2018	17	25	18	22	18	22	25	25	19	32	26	21	23	1	294