

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



*Russell "Rusty" Estes*

**For the Year Ending December 31, 2022**

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>	Andy Miller	<b>Emergency.....911</b> All other calls.....795-4639
<b><u>Fire Chief:</u></b>	Aaron Rich	<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>	Scott Bailey	<b>Emergency.....643-2222</b> All other calls.....795-4042

**NON-EMERGENCY SERVICES**

**Library Director:** Judy Russell - 795-4622

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

**Select Board:** Judith Brotman, Chair  
Benjamin Kilham  
David Kahn

**Select Board Meetings:** Every other Thursday 9:00 am - Town Office Conference Room  
**Select Board Office Hours:** Monday, Wednesday, Friday 8:00am to 4:00pm

**Town Administrator:** Dina Cutting..... 795-4639  
(Fax) 795-4637

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

**Office Clerk:** Jordan Toland .....795-4639

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

**Office Hours:**

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

**Tax Collector:** Marci O’Keefe ..... 795-4416

**Office Hours:** Tuesdays 4:00 PM – 6:00 PM or by appointment

**Town Clerk:** Patricia G. Jenks ..... 795-2535

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

Katrina Jenks ..... 795-2535

**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 2:00pm to 6:00pm & Sunday 8:00am to 2:00pm

## **In Memoriam**

*We recognize and honor the following individuals who died in 2022. Each served the Town of Lyme in different capacities and with true commitment.*



### ***Russell “Rusty” Estes***

*Recreation Committee 1968-1987*

### ***Elizabeth “Betsy” Tamblyn***

*Conservation Commission 1984-1988*

*“A life well lived is a precious gift,  
Of hope and strength and grace,  
From someone who has made our world  
A brighter, better place.*



*It’s filled with moments, sweet and sad  
With smiles and sometimes tears,  
With friendships formed and good times shared,  
And laughter through the years.  
A life well lived is a legacy,  
Of joy and pride and pleasure,  
A living, lasting memory  
Our grateful heart’s will treasure.”*

*- Unknown author*

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

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## National & State Elected Officials

### United States Senators

Senator Margaret Hassan, Democrat  
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 Joseph D. Kenney  
PO Box 201  
Union, New Hampshire  
State Office: 271-3632  
[Joseph.D.Kenney@nh.gov](mailto:Joseph.D.Kenney@nh.gov)

#### State Senator - District 5

Senator Suzanne Prentiss  
Legislative Office Building Room 102-A  
33 North State Street Concord NH 03301  
Phone: 603.271.3092  
[Suzanne.Prentiss@leg.state.nh.us](mailto:Suzanne.Prentiss@leg.state.nh.us)

#### State Representatives Grafton - District 12

Representative Russell Muirhead (D)  
11 Lyme Road  
Hanover, N.H. 03755  
[Russell.Muirhead@leg.state.nh.us](mailto:Russell.Muirhead@leg.state.nh.us)  
603-277-9062

Representative Mary A. Hakken-Phillips (D)  
79 Lyme Road  
Hanover, N.H. 03755  
[Mary.HakkenPhillips@leg.state.nh.us](mailto:Mary.HakkenPhillips@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 James Michael Murphy (D)  
Hanover, N.H. 03755  
[James.Murphy@leg.state.nh.us](mailto:James.Murphy@leg.state.nh.us)

## 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.



Fran Tullar recipient of the Boston Post Cane, picture provided by Delores Drew

*Fran Tullar was presented with the Boston Cane. In 1909 the Boston Post presented seven hundred gold headed canes of Gabon 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).*

## **Town Meeting Rules of Procedure – Town of Lyme**

*Presented by Town Moderator Kevin Peterson. To be adopted at the beginning of Town Meeting 2023.*

### Speaking

- Practice respect and civility at all times. OK to disagree, not OK to be disagreeable or disrespectful.
- Before speaking, raise your hand and be recognized by the Moderator.
- Wait for a microphone to come to you. It's important that all can hear you.
- The first time you are recognized to speak, please state your name and where in town you live.
- Address all comments to the Moderator. 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. Lyme residents only may speak, unless granted 'voice without vote.'
- 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-Moderator's discretion.

### Motions

- We follow simplified rules of order.
- 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.
- Reconsideration of previous vote – A Motion to Reconsider may be made at any time after a vote is taken on an article and must be made by someone who voted with the majority in the previous vote on the issue. A Motion to Reconsider requires only a simple majority. A motion to Restrict Reconsideration can be made at any time after a vote is taken, for any previous warrant article or articles. RSA 40:10

### Voting

- Only registered Lyme voters may vote. Honor system.
- For paper ballot voting, we will use the Yes/No voting cards – you should have received one when you arrived. If not, please check in at the ballot-clerk table to get yours.
- Any article may be voted by paper ballot if 5 registered voters who are present make a request in writing prior to the vote (RSA 40:4-a), or if 7 voters request it after a voice vote has occurred (RSA 40:4-b).

These rules may be altered by the assembled Town Meeting voters, by majority vote. If you believe the Moderator has erred in terms of procedure, you may request a point of order, and the meeting will decide. Again, 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)

Wilkes McClave III	Term expires 2025
Brian Spence	Term expires 2025
Richard Brown	Term expires 2025
John Biglow	Term expires 2025
Richard Jones - Chair	Term expires 2024
James Graham	Term expires 2024
Susan MacKenzie - Vice Chair	Term expires 2023
William Malcolm	Term expires 2023
Judith Brotman	Select Board Representative
Jennifer Boylston	School Board Representative

**Cemetery Trustees**

(Elected for a 3-year term)

Laurie Wadsworth	Term expires 2025
Michael Hinsley	Term expires 2024
Jay Cary	Term expires 2023

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

(Appointed by the Select Board for an indefinite term)

William Malcolm, Lyme Representative	John Mudge, Lyme Representative
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**Conservation Commission**

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

David Lysy (alternate)	Term expires 2025
Thomas Colgan	Term expires 2025
Margaret Sheehan	Term expires 2024
Russell Hirschler (alternate)	Term expires 2024
Lin Brown	Term expires 2024
Ann Barry Flood	Term expires 2024
Susan MacKenzie	Term expires 2024
Jill Kearney Niles (alternate)	Term expires 2024
Sara Zahendra (alternate)	Term expires 2024
Matthew Stevens	Term expires 2023
Blake Allison, Chair/Secretary <i>pro-tem</i>	Term expires 2023
Benjamin Kilham	Select Board Representative

**Energy Committee**

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

Mark Bolinger, Secretary	Term expires 2024
James Nourse, Chair	Term expires 2023
Michael Novello	Term expires 2023
Matthew Brown	Term expires 2023
Henry Higgs	Term expires 2023
David Kahn	Select Board Representative



**Inspectors of Election**

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

Anne Baird	Term expires 2023
Margaret (Mardi) Bowles	Term expires 2023
Audrey Brown	Term expires 2023
Simon Carr	Term expires 2023
Emily Cooke	Term expires 2023
Nadia Gorman	Term expires 2023
Marya Klee	Term expires 2023
Paul Klee	Term expires 2023
Kathleen McGowan	Term expires 2023
James Nourse	Term expires 2023
Rebecca Lovejoy	Term expires 2023
Kristin Pekala	Term expires 2023
Hebe Quinton	Term expires 2023
Jennifer Schiffman	Term expires 2023
Sarah Shipton	Term expires 2023
Cynthia Swart	Term expires 2023
Christine Taylor	Term expires 2023
Thomas Toner	Term expires 2023
Barbara Woodard	Term expires 2023
Joanna Jaspersohn	Term expires 2023

**Moderator**

(Elected for 2-year term)

Kevin Peterson	Term expires 2024
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**Library Trustees**

(Elected for a 3-year term)

Meg Lysy	Term expires 2025
Kim Werner	Term expires 2025
Melanie Isett	Term expires 2025
Deborah Robinson	Term expires 2024
Julie Goodrich	Term expires 2024
Peter Swart	Term expires 2023
Katharine Ramsden	Term expires 2023
Audrey Brown	Term expires 2023
Judith Russell	Library Director

**Overseer of Public Welfare**

(Elected for a 1-year term)

Nancy Elizabeth Grandine	Term expires 2023
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**Planning Board**

(Elected for a 3-year term, Alternates are appointed)

Richard Brown (alternate)	Term expires 2025
Hebe Quinton (alternate)	Term expires 2025
John Stadler, Chair	Term expires 2024
Timothy Cook, Vice Chair	Term expires 2023
Vicki Smith	Term expires 2025
Richard Menge	Term expires 2023
David Kahn	Select Board Representative

**Police Department**

Shaun O’Keefe	Chief
Camden Elliott	Sergeant

**Recreation Commission**

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

Dina Cutting, Chair	Term expires 2025
Chris Pratt	Term expires 2025
Luke Prince	Term expires 2023
Denette Guerin (alternate)	Term expires 2023
Curtis Shepard	Term expires 2024
Judith Brotman	Select Board Representative
Stephen Small	Recreation Director

**Road Agent**

(Appointed for a 1-year term)

Scott Bailey	Term expires 2023
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**Select Board**

(Elected for a 3-year term)

Judith Lee Shelnutt Brotman, Chair	Term expires 2023
Benjamin Kilham	Term expires 2025
David Kahn	Term expires 2024

**Supervisors of the Checklist**

(Elected for a 6-year term)

Sue MacKenzie	Term expires 2028
Michelle Whitcomb	Term expires 2026
John Mudge- Chair	Term expires 2024

**Town Clerk**

(Elected for a 3-year term)

Patricia Jenks	Term expires 2024
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**Town Treasurer**  
(Elected for 3-year term)

Mary Lou Robinson Term expires 2025

**Tax Collector**  
(Elected for a 3-year term)

Marci O'Keefe Term expires 2025

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

Richard Brown Term expires 2025  
John Biglow Term expires 2024  
Margaret Bowles Term expires 2023

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

William Malcolm Term expires 2024

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

Francis Bowles, Chair Term expires 2025  
Helena Witte Term expires 2025  
William Malcolm Term expires 2025  
Zoe Washburn (alternate) Term expires 2025  
Judith Timchula (alternate) Term expires 2023



2022 Lyme Citizen of the Year  
**Kathleen Sherrieb**

*In 1999, a gift from Rachel Miller created the Lyme Citizen of the Year award, to be bestowed on someone who has provided outstanding service to the Town of Lyme. This award honors those who have had an impact in our town in a variety of ways. It is not a rite of passage, one that is given each year to the next person in line. Rather, it is an award that is earned by members of our town who give their time in government, organizations, and service, working in a multitude of ways to make Lyme the engaging, dynamic, and caring community that it is. These ordinary people doing extraordinary work not only make this town thrive, they also inspire others through their dedication and often quiet service.*

**TOWN OF LYME, NEW HAMPSHIRE  
TOWN MEETING  
March 8, 2022  
Minutes**

The Polls were open for voting by Official Ballot on Article 1 on Tuesday March 8, 2022 at the Lyme School Community Gymnasium from 7:00AM to 7:00PM.

The Business Meeting convened at 9:05AM, at which time all other Articles were considered. Approximately 150 people were in attendance.

Moderator Kevin Peterson recognized attendees who had been or are currently in the Armed Forces.

Daria Killebrew, for Lyme Foundation, presented the Citizen of the Year Award to Kathleen (Kathy) Sherrieb.

**Rules of Procedure were presented by the Moderator.**

**Kathy Larson made the motion and Rich Brown seconded the motion to adopt these Rules for the purpose of conducting this meeting. Voted in the Affirmative by Voice Vote.**

**Voice without Vote was voted in the Affirmative for Attorney Laura Spector-Morgan.**

***ELECTION OF OFFICERS***

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

4 Budget Committee members for 3 years	Wilkes McClave Brian C. Spence John Biglow Rich Brown
1 Cemetery Commission member for 1 year	Laurie Wadsworth
3 Library Trustees for 3 years	Meg Lysy Kim Werner Melanie Isett
1 Library Trustee for 1 year	Pete Swart
1 Overseer of Public Welfare for 1 year	Nancy Grandine
2 Planning Board members for 3 years	Eric Furstenberg Vicki Smith
1 Select Board member for 3 years	Ben Kilham
1 Supervisor of the Checklist for 6 years	Susan MacKenzie
1 Tax Collector for 3 years	Marci O'Keefe
1 Town Treasurer for 3 years	Mary Lou Robinson
1 Trustee of the Trust Funds for 3 years	Rich Brown
1 Town Moderator for 2 years	Kevin Peterson

***TAX COLLECTOR TO BE APPOINTED***

**ARTICLE 2.** David Kahn **MADE THE MOTION** for the Town to consider discontinuing the elected office of Tax Collector. If approved, the person elected to that office this year will continue to serve until March 14, 2023, at which point the Select Board will appoint an individual to serve as Tax Collector.

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

**SECONDED by Andrea Colgan**

After considerable discussion, questions and comments, Kathy Larson called the question.

**ARTICLE 2 was VOTED IN THE NEGATIVE BY VOICE VOTE.**

***TREASURER TO BE APPOINTED***

**ARTICLE 3.** David Kahn **MADE THE MOTION** for the Town to consider discontinuing the elected office of Treasurer. If approved, the person elected to that office this year will continue to serve until March 14, 2023, at which point the Select Board will appoint an individual to serve as Treasurer.

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

**SECONDED by Karen Keane**

There was no discussion.

**ARTICLE 3 was VOTED IN THE NEGATIVE BY VOICE VOTE.**

***OVERSEER OF PUBLIC WELFARE TO BE APPOINTED***

**ARTICLE 4.** David Kahn **MADE THE MOTION** for the Town to consider discontinuing the elected office of Overseer of Public Welfare. If approved, the person elected to that office this year will continue to serve until March 14, 2023, at which point the Select Board will appoint an individual to serve as Overseer of Public Welfare.

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

**SECONDED by Karen Keane**

There was no discussion.

**ARTICLE 4 was VOTED IN THE NEGATIVE BY VOICE VOTE.**

***TOWN OPERATING BUDGET***

**ARTICLE 5.** Dick Jones **MADE THE MOTION** that the Town vote to raise and appropriate the sum of two million six hundred eighty one thousand five hundred forty three dollars (\$2,681,543.00) 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.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 9-0-1 ) (To be raised by taxation)

**SECONDED by Jennifer Cooke**

Judy Brotman, for the Select Board answered assorted questions concerning budget items.

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

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

**ARTICLE 6. Susan MacKenzie MADE THE MOTION** that the Town vote to raise and appropriate four hundred ten thousand dollars (**\$410,000**) to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

**Capital Reserve Funds:**

Bridge Capital Reserve Fund	\$50,000
Vehicle Capital Reserve Fund	\$200,000
Heavy Equipment Capital Reserve Fund	\$30,000
Property Reappraisal Capital Reserve Fund	\$10,000
Public Works Facility Capital Reserve Fund	\$75,000
Computer System Upgrade Capital Reserve Fund	\$5,000
Town Buildings Major Maintenance and Repair Fund	\$5,000
Fire Fighting Safety Equipment Capital Reserve Fund	\$5,000
Recreation Facilities Capital Reserve Fund	<u>\$5,000</u>
<b>Capital Reserve Funds Subtotal:</b>	<b>\$385,000</b>

**Expendable Trust Funds:**

Town Poor Expendable Trust Fund	\$20,000
Annual Leave Trust Fund	<u>\$5,000</u>
<b>Expendable Trust Funds total:</b>	<b>\$25,000</b>

**Capital Reserve Funds and Expendable Trust Funds Total: \$410,000**

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 10-0) (To be raised by taxation).

**SECONDED BY James Graham**

There was limited discussion.

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

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

**ARTICLE 7. Ben Kilham MADE THE MOTION** that the Town vote to raise and appropriate the sum of ninety-five thousand dollars (**\$95,000**) for the purpose of maintenance, construction and reconstruction of Class IV & V highways with \$95,000 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 10-0) (No amount to be raised by taxation.)

**SECONDED by Julia Gartner**

There was limited discussion.

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

***WITHDRAWAL FROM THE PUBLIC WORKS FACILITY CAPITAL RESERVE FUND***

**ARTICLE 8. Margaret Johnston MADE THE MOTION** that the Town vote to raise and appropriate the sum of eighty one thousand seven hundred sixteen dollars (**\$81,716**) for the annual payment on the Fire Station, the purchase of which was authorized in 2020; and further to authorize the withdrawl of this amount from the Public Works Facility Capital Reserve Fund.

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

(Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 10-0) (No amount to be raised by taxation.)

**SECONDED by Jan Williams**

Moderator Peterson recognized newly appointed Fire Chief Aaron Rich. Chief Rich expressed appreciation and recognized previous Fire Chief Mike Mundy. In regard to Article 8, he commented on the successful construction of the new Fire Department building, extending a public thanks to the many funds and contributors that provided support toward the project.

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

***WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND***

**ARTICLE 9. Hebe Quinton MADE THE MOTION** that the Town vote to raise and appropriate the sum of eighty two thousand four hundred sixty seven dollars (**\$82,467**) for the annual payment on the Fire Truck, the purchase of which was authorized in 2019; and further to authorize the withdrawl of this amount from the Vehicle Capital Reserve Fund. The purchase agreement does not contain an escape clause.

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

(Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 10-0) (No amount to be raised by taxation.)

**SECONDED by Kathy Larson**

Fire Chief Aaron Rich voiced appreciation to the Town for enabling the purchase of the new fire truck.

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

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

**ARTICLE 10.** Stephen Campbell **MADE THE MOTION** that the Town 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 10-0) (No amount to be raised by taxation.)

**SECONDED by Jan Williams**

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

***MILFOIL TREATMENT FOR POST POND***

**ARTICLE 11.** Blake Allison **MADE THE MOTION** that the Town vote to raise and appropriate the sum of thirty nine thousand nine hundred ninety seven dollars (**\$39,997.00**) for milfoil treatment of Post Pond, with nineteen thousand nine hundred ninety nine dollars (**\$19,999.00**) to be funded through a grant from the New Hampshire Department of Environmental Services; a withdrawal of three thousand eight hundred thirty one dollars (**\$3,831.00**) from the Unassigned Fund Balance and sixteen thousand one hundred sixty seven dollars (**\$16,167.00**) to be funded by the withdrawal of this amount from the Conservation Fund. 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, 2027, 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 10-0) (No amount to be raised by taxation.)

**SECONDED by Barbara Woodard**

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

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

**ARTICLE 12. Simon Carr MADE THE MOTION** that the Town vote to raise and appropriate the sum of fifteen thousand nine hundred ninety one dollars (**\$15,991.00**) to be used towards funding maintenance of the Town Cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).

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

(Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 10-0) (No amount to be raised by taxation.)

**SECONDED** by **STEPHEN CASTELLANI**

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

**REVOLVING FUND FOR TOWN (AED'S) AUTOMATIC ELECTRONIC  
DEFIBRILLATOR**

**ARTICLE 13. Aaron Rich MADE THE MOTION** that the town vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of maintaining and replacing the AED's owned by the Town of Lyme. All revenues received from gifts, donations and fund-raising efforts performed by The Lyme Fast Squad and its designees for the purpose of maintaining and replacing the AED's 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 only upon order of the Select Board approval and no further approval is required by the town meeting to expend. Such funds may be expended only for the purpose of maintaining and replacing the AED's owned by the Town of Lyme. (Majority vote required)  
(Recommended by the Select Board by a vote of 3-0.)

Aaron provided information about this article and the current and potential locations each device would be located. Dick Jones asked if the fund included the police cruisers. Chief O'Keefe replied that both cruisers have AED's and that the fund did allow for replacement of the units in the cruisers.

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

**PETITIONED WARRANT ARTICLE**

**ARTICLE 14. Richard Brown MADE THE MOTION** that the town, according to **RSA 72:27-a**, shall increase both the amounts of income and assets, not to be exceeded, in order to qualify for the Elderly Exemption and the amounts of exemptions granted as follows:

Elderly Lyme residents may apply for the elderly tax exemption as of 2021 for **\$215,000** if they are between the ages of 65 and 75, **\$270,000** if they are between 75 and 80, and **\$320,000** if they

are over 80. Exemption amounts and qualification parameters shall be voted on any year of a town wide revaluation. (State law RSA 72:39-b) In order to qualify, an applicant must:

- a. Be 65 years old or older on or before April 1st;
- b. Be a New Hampshire resident for at least **Three** years;
- c. Own and occupy the real estate individually or jointly on April 1st;
- d. Have been married for at least five years if the real estate is owned by your spouse;
- e. Have a net income of not more than **\$40,000** or if married/civil union a combined net income of not more than **\$50,000**; and
- f. Have net assets of not more than **\$220,000**, excluding the value of your actual residence and the required minimum lot size for your zoning district  
(Majority vote required)

**SECONDED BY Kathy Larson**

Judy Brotman, for the Select Board, provided the Boards' perspective on this Article and suggested that the Board be allowed until next year to fully examine the changes and the impact it would have on the budget.

**Lee Larson offered AN AMENDMENT to be added to the end of to ARTICLE 14  
AMENDMENT SECONDED BY JAM WILLIAMS**

**It was determined by Laura Spector-Morgan that the proposed amendment was not viable. Lee Larson withdrew his proposed motion to amend and Jan Williams withdrew her second to the motion.**

After more discussion, Ms. Spector-Morgan clarified that the numbers could be changed each year. Dick Jones wants all four exemption categories examined and considered for next year so that rational adjustments may be made for cost of living changes.

Select Board member David Kahn expressed concern that the Article states the ability for elderly Lyme residents to apply for the elderly tax exemption as of 2021. He clarified that there was no statutory ability to do this. An amendment would be needed to move forward with correcting the year to 2022.

**Moderator Peterson asked Richard Brown, who had made the motion to move Article 14 for a Friendly Amendment to make this adjustment to the Article. Both Mr. Brown and Kathy Larson (who seconded the motion) agreed to a Friendly Amendment.**

There was further discussion regarding specific statutes concerning exemption laws and timing. Select Board Chair, Judy Brotman assured that the Select Board had been very active working with taxpayers who were experiencing difficulties with the current tax situation.

**ARTICLE 14, AS AMENDED, WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

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

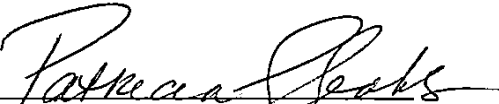
***ARTICLE 15.*** To hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto. (Majority vote required.)

Moderator Peterson asked for any reports. There being none, Moderator Peterson moved on to Article 16.

***OTHER BUSINESS***

***ARTICLE 16.*** To transact any other business that may be legally brought before this Town Meeting.

There being no other business brought forward, Moderator Peterson offered appreciation to everyone for attending this Town Meeting and requested help in cleaning up the auditorium.

  
Patricia G. Jenks, Town Clerk

**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 official polls of the Town of Lyme, New Hampshire, will be held at the Lyme Community room/Gymnasium in the Lyme School on Tuesday, March 14<sup>th</sup>, 2023, at 9:00 AM, to act upon the following subjects:

Polls will open for voting by ballot on Article 1 on Tuesday, March 14<sup>th</sup>, 2023, at **7:00 AM and will close at 7:00 PM**, unless the Town votes to keep the polls open to a later hour.

**ELECTION OF OFFICIALS**

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

Budget Committee-2 positions for a 3 year term  
Budget Committee-2 positions for a 2 year term  
Cemetery Commission-1 position for a 3 year term  
Library Trustees-3 positions for a 3 year term  
Library Trustee-1 position for a 1 year term  
Overseer of Public Welfare-1 position for a 1 year term  
Planning Board-1 position for a 3 year term  
Planning Board-1 position for a 2 year term  
Select Board-1 position for a 3 year term  
Trustee of the Trust Funds-1 position for a 3 year term  
Supervisor of the Checklist-1 position for a 1 year term

**ZONING ARTICLES**

**WARRANT ARTICLE # 2**

**ARTICLE 2.** Are you in favor of the adoption of changes to the Lyme Floodplain Development Ordinance as proposed by NH Office of Planning and Development and recommended by the Lyme Planning Board. This update is provided by State and Federal authorities and makes certain language more accurate and current.

***(The explanation and full text for this article is located at the end of this warrant document.)***

**TOWN OPERATING BUDGET**

**ARTICLE 3.** To see if the Town will vote to raise and appropriate the sum of two million seven hundred fifty nine thousand nine hundred ninety seven dollars (**\$2,759,997**) 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.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

**TO CAPITAL RESERVE FUNDS AND TRUST FUNDS**

**ARTICLE 4.** To see if the Town will vote to raise and appropriate three hundred ninety thousand dollars (**\$390,000**) to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

**Capital Reserve Funds:**

Bridge Capital Reserve Fund	\$50,000
Vehicle Capital Reserve Fund	\$200,000
Heavy Equipment Capital Reserve Fund	\$10,000
Property Reappraisal Capital Reserve Fund	\$10,000
Class V Roads Rehab Capital Reserve Fund	\$10,000
Public Works Facility Capital Reserve Fund	\$50,000
Computer System Upgrade Capital Reserve Fund	\$5,000
Town Buildings Major Maintenance and Repair Fund	\$5,000
Fire Fighting Safety Equipment Capital Reserve Fund	\$20,000
Recreation Facilities Capital Reserve Fund	<u>\$5,000</u>
<b>Capital Reserve Funds Subtotal:</b>	<b>\$365,000</b>

**Expendable Trust Funds:**

Town Poor Expendable Trust Fund	\$20,000
Annual Leave Trust Fund	<u>\$5,000</u>
<b>Expendable Trust Funds total:</b>	<b>\$25,000</b>

**Capital Reserve Funds and Expendable Trust Funds      Total:      \$390,000**

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 8-0.) (To be raised by taxation.)

**STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION**

**ARTICLE 5.** To see if the Town will vote to raise and appropriate the sum of ninety-five thousand dollars (**\$95,000**) for the purpose of maintenance, construction and reconstruction of Class IV & V highways with \$95,000 anticipated to come from the State of New Hampshire Block Grant. Said sum does not include appropriations contained in any other warrant articles. (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.)

**WITHDRAWAL FROM THE PUBLIC WORKS FACILITY CAPITAL RESERVE FUND**

**ARTICLE 6.** To see if the Town will vote to raise and appropriate the sum of eighty one thousand seven hundred seventeen dollars (**\$81,717**) for the annual payment on the Fire Station, the purchase of which was authorized in 2020; and further to authorize the withdrawal of this amount from the Public Works Facility Capital Reserve Fund.

This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)



**WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND**

**ARTICLE 7.** To see if the Town will vote to raise and appropriate the sum of eighty two thousand two hundred fifty two dollars (**\$82,252**) for the annual payment on the Fire Truck, the purchase of which was authorized in 2019; and further to authorize the withdrawal of this amount from the Vehicle Capital Reserve Fund. The purchase agreement does not contain an escape clause.

This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.)(Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND**

**ARTICLE 8.** To see if the Town will vote to raise and appropriate the sum of two hundred forty three thousand seven hundred dollars (**\$243,700**) for the purchase of a highway truck and to fund this appropriation by authorizing the withdrawal of such funds from the Vehicle Capital Reserve Fund. This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**WITHDRAWAL FROM CLASS V ROADS CAPITAL RESERVE FUND**

**ARTICLE 9.** To see if the Town will vote to raise and appropriate the sum of two hundred forty thousand dollars (**\$240,000**) to fund the completion of the Goose Pond Road project and to authorize the withdrawal of such funds from the Class V Roads Capital Reserve Fund for this purpose.

This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**WITHDRAWAL FROM FIRE FIGHTING SAFETY EQUIPMENT  
PURCHASING AND MAINTENANCE TRUST FUND**

**ARTICLE 10.** To see if the Town will vote to raise and appropriate the sum of thirty eight thousand two hundred and fifty dollars (**\$38,250**) to fund the purchase of firefighting gear and equipment and to authorize the withdrawal of such funds from the Fire Fighting Safety Equipment Purchasing and Maintenance Trust Fund for this purpose. 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.)

**INDEPENDENCE DAY CELEBRATION  
SPECIAL REVENUE FUND**

**ARTICLE 11.** To see if the Town will vote to raise and appropriate the sum of six thousand nine hundred eighty-three dollars (**\$6,983**) 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 12.** To see if the Town will vote to raise and appropriate the sum of twenty five thousand dollars nine hundred sixty dollars (**\$25,960**) for milfoil treatment of Post Pond, with twelve thousand nine hundred and eighty dollars (**\$12,980**) to be funded through a grant from the New Hampshire Department of Environmental Services; and the balance of twelve thousand nine hundred and eighty dollars (**\$12,980**) to come from the Unassigned Fund Balance. 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, 2027, 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.) (No amount to be raised by taxation.)

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

**ARTICLE 13.** To see if the Town will vote to raise and appropriate the sum of fifteen thousand nine hundred ninety-one dollars (**\$15,991**) 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.) (No amount to be raised by taxation.)

**APPOINT AGENTS TO FIRE FIGHTING SAFETY EQUIPMENT PURCHASING AND  
MAINTENANCE TRUST FUND**

**ARTICLE 14.** To see if the town will vote to appoint the Select Board as the agent to expend from the Fire Fighting Safety Equipment Purchasing and Maintenance Trust Fund previously established in 2002, provided that the Select Board may only expend from the Fund upon the written request of the Fire Chief. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0).

**READOPT THE ALL VETERANS TAX CREDIT**

**ARTICLE 15.** Shall the town READOPT the ALL VETERANS TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal to the same amount as the standard or optional veterans tax credit voted by the town under RSA 72:28? (Majority vote required.) (Recommended by the Select Board by a vote of 3-0)

**PETITIONED WARRANT ARTICLES**

**ARTICLE 16:** To see if the Town shall require the Select Board to perform a “Full Statistical Revaluation” for the tax year 2024 to update appraised property values to more accurately reflect current market (ad Valorem) values and establish a new base year pursuant to RSA 75:1 Rev 601.02; and further to withdraw the sum of fifty-five thousand dollars (**\$55,000.00**) from the Property Reappraisal Capital Reserve Fund for this purpose.

(Not recommended by the Select Board by a vote of 3-0) (Not recommended by the Budget Committee by a vote of 4-3-2)

**REPORTS OF AGENTS, AUDITORS & COMMITTEES**

**ARTICLE 16.** To hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto. (Majority vote required.)

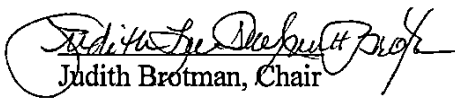
**OTHER BUSINESS**

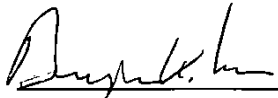
**ARTICLE 17.** To transact any other business that may be legally brought before this Town Meeting.

Given under our hands and seal of the Town of Lyme this 9<sup>th</sup> day of February 2023.

Town of Lyme

Select Board

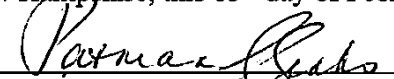
  
Judith Brotman, Chair

  
Benjamin Kilham

  
David Kahr

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 13<sup>th</sup> day of February 2023.

  
Patricia G. Jenks, Town Clerk

## **Article #2 Continued**

(~~struckthrough~~ means delete text, **highlighted text** means add text).

### **Floodplain Development Ordinance For the Town of Lyme Meets the Minimum Requirements of Section 60.3(c) Of the National Flood Insurance Program Regulations**

#### **Purposes and Authority**

This ordinance, adopted pursuant to the authority of New Hampshire RSA 674:16, shall be known as the Town of Lyme Floodplain Development Ordinance. The regulations in this ordinance shall overlay and supplement the regulations in the Town of Lyme Zoning Ordinance, and shall be considered part of the Zoning Ordinance for the purposes of administration and appeals under state law. If any provisions of this ordinance differs or appears to conflict with any provision of the Zoning Ordinance or other ordinance or regulation, the provision imposing the greater restriction or more stringent standard shall be controlling.

The following regulations in this ordinance shall apply to all lands designated as special hazard areas by the Federal Emergency Management Agency (FEMA) in its “Flood Insurance Study for the ~~Town of Lyme~~ County of Grafton, NH” dated February 20, 2008, together with the associated Flood Insurance Rate Maps dated ~~April 16, 1993~~ February 20, 2008 and any subsequent revisions, which are declared to be a part of this ordinance and are hereby incorporated by reference.

**Item I – Definition of Terms:** The following definitions shall apply only to this Floodplain Development Ordinance, and shall not be affected by the provisions of any other ordinance of the Town of Lyme.

“Area of Special Flood Hazard” is the land in the flood plain within the Town of Lyme subject to one percent or greater possibility of flooding in any given year. The area is designated on the Flood Insurance Rate Map (FIRM) as Zones A and AE.

“Base Flood” means the flood having a one percent possibility of being equaled or exceeded in any given year.

“Base Flood Elevation” (BFE) means the elevation of surface water resulting from the “base flood.”

“Basement” means any area of a building having its floor subgrade (below ground level) on all sides.

“Building” - See “Structure.”

“Development” means any human-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation, or drilling operation, or storage of vehicles, equipment, or materials.

“FEMA” means the Federal Emergency Management Agency.

“Flood or Flooding” means a general or temporary condition of partial or complete inundation of normally dry land areas from:

- a. the overflow of inland or tidal waters, or
- b. the unusual and rapid accumulation or runoff of surface waters from any source.

~~“Flood Elevation Study~~ Flood Insurance Study (FIS)” means an examination, evaluation and determination of flood hazards and if appropriate, corresponding water surface elevations, or an examination, and determination of mudslide or flood-related erosion hazards.

“Flood Insurance Rate Map” (FIRM) means an official map incorporated with this ordinance, on which FEMA has delineated both the special flood hazard areas and the risk premium zones applicable to the Town of Lyme.

~~“Flood Insurance Study”~~ See “Flood Elevation Study.”

“Flood Opening” means an opening in a foundation or enclosure wall that allows automatic entry and exit of floodwaters. See FEMA “Technical Bulletin 1, Openings in Foundation Walls and Walls of Enclosures.”

“Floodplain or Flood-prone Area” means any land area susceptible to being inundated by water from any source. (See - “Flood or Flooding.”)

“Flood Proofing” means any combination of structural and non-structural additions, changes, or adjustments to structures which reduce or eliminate flood damage to real estate or improved real property, water and sanitation facilities, structures and their contents.

“Floodway” - See “Regulatory Floodway.”

~~“Functionally Dependent Use” means a use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking and port facilities that are necessary for the loading/unloading of cargo or passengers, and ship rebuilding/repair facilities, but does not include long term storage or related manufacturing facilities.~~

“Highest Adjacent Grade” means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

“Historic Structure” means any structure that is:

- a. listed individually in the National Register of Historic Places (a listing maintained by the Department of the Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
- b. certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
- c. individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or
- d. individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:
  - (i) by an approved state program as determined by the Secretary of the Interior, or
  - (ii) directly by the Secretary of the Interior in states without approved programs.

“Lowest Floor” means the lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area is not considered a building’s lowest floor; provided, that such an enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirements of this ordinance.

“Manufactured Home” means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when attached to the required utilities. For floodplain management purposes the term “manufactured home” includes park trailers, travel trailers, and other similar vehicles placed on site for greater than 180 days. This includes manufactured homes located in a manufactured home park or subdivision.

“Manufactured Home Park or Subdivision” means a parcel (or contiguous parcels) of land divided into two or more manufactured home lots for rent or sale.

“Mean Sea Level” means the National Geodetic Vertical Datum (NGVD) of 1929, North American Vertical Datum (NAVD) of 1988, or other datum, to which base flood elevations shown on a community’s Flood Insurance Rate Map are referenced.

~~“NGVD” See “Mean Sea Level.”~~

“New Construction” means, for the purposes of determining insurance rates, structures for which the “start of construction” commenced on or after the effective date of an initial FIRM or after December 31, 1974, whichever is later, and includes any subsequent improvements to such structures. For floodplain management purposes, *new construction* means structures for which the *start of construction* commenced on or after the effective date of a floodplain management regulation adopted by a community and includes any subsequent improvements to such structures.

~~“One Hundred Year Flood” See “Base Flood.”~~

“Recreational Vehicle” is defined as:

- a. built on a single chassis;
- b. 400 square feet or less when measured at the largest horizontal projection;
- c. designed to be self-propelled or permanently towable by a light duty truck; and
- d. designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.

“Regulatory Floodway” means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without increasing the water surface elevation.

~~“Special Flood Hazard Area” means an area having flood, mudslide, and/or flood-related erosion hazards, and shown on the FIRM as Zone A or AE. (See - “Area of Special Flood Hazard.”)~~

“Structure” means for floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank that is principally above ground, as well as a manufactured home.

“Start of Construction” includes substantial improvements, and means the date the building

permit was issued, provided the actual start of construction, repair, reconstruction, placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading, and filling; nor does it include the installation of streets and/or walkways, nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or part of the main structure.

“Substantial Damage” means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before-damaged condition would equal or exceed 50 percent of the market or the equalized assessed value of the structure, whichever is deemed more appropriate, before the damage occurred.

“Substantial Improvement” means any reconstruction, rehabilitation, addition, or other improvement of a structure, the cost of which equals or exceeds 50 percent of the market value of the structure before the “start of construction” of the improvement. This term includes structures which have incurred “substantial damage,” regardless of the actual repair work performed. The term does not, however, include either:

- a. Any project for improvement of a structure to correct existing violations of state or local health, sanitary, or safety code specifications which have been identified by the local code enforcement official and which are the minimum necessary to assure safe living conditions; or
- b. Any alteration of a “historic structure,” provided that the alteration will not preclude the structure's continued designation as a “historic structure.”

any combination of repairs, reconstruction, alteration, or improvements to a structure in which the cumulative cost equals or exceeds fifty percent of the value of the structure. The value of the structure shall be determined by the appraised or the equalized assessed value, whichever is deemed more appropriate, and should equal:

1. The value prior to the start of the initial repair or improvement, or
2. In the case of damage, the value of the structure prior to the damage occurring.

For the purposes of this definition, “substantial improvement” is considered to occur when the first alteration of any wall, ceiling, floor, or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure. This term includes structures which have incurred substantial damage, regardless of actual repair work performed. The term does not, however, include any project for improvement of a structure required to comply with existing health, sanitary, or safety code specifications which are solely necessary to assure safe living conditions or any alteration of a “historic structure,” provided that the alteration will not preclude the structure’s continued designation as a “historic structure.”

“Violation” means the failure of a structure or other development to be fully compliant with the community’s flood plain management regulations. A structure or other development

~~without the elevation certificate, other certifications, or other evidence of compliance required in 44CFR § 60.3(b)(5), (c)(4), (c)(10), (d)(3), (e)(2), or (e)(5) is presumed to be in violation until such time as that documentation is provided.~~

“Water Surface Elevations” means the height, in relation to the National Geodetic Vertical Datum (NGVD) of 1929, North American Vertical Datum (NAVD) of 1988, (or other datum, where specified,) of floods of various magnitudes and frequencies in the floodplains or riverine areas.

**Item II – Permits:**

All proposed development in any special flood hazard area shall require a permit as required under the Lyme Zoning Ordinance. ~~This includes grading as required by the State Floodplain Management program.~~

**Item III – Construction Requirements:**

The Zoning Administrator shall review all building permit applications for new construction or substantial improvements to determine whether the proposed building sites will be reasonably safe from flooding. If a proposed building site is located in the special flood hazard area, all new construction or substantial improvements shall:

- a. be designed (or modified) and adequately anchored to prevent flotation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy,
- b. be constructed with materials resistant to flood damage,
- c. be constructed by methods and practices that minimize flood damages,
- d. be constructed with electrical, heating, ventilation, plumbing, and air conditioning equipment, and other service facilities that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding.

**Item IV – Water and Sewer Systems:**

Where new or replacement water and sewer systems (including on-site systems) are proposed in a special flood hazard area, the applicant shall provide the Zoning Administrator with assurance that these systems will be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters, and on-site waste disposal systems will be located to avoid impairment to them or contamination from them during periods of flooding.

**Item V – Certification:**

For all new or substantially improved structures located in Zones A and AE, the applicant shall furnish the following information to the Zoning Administrator:

- a. The as-built elevation (in relation to ~~NGVD~~ mean sea level) of the lowest floor (including basement) and include whether or not such structures contain a basement.



- b. If the structure has been floodproofed, the as-built elevation (in relation to the NGVD mean sea level) to which the structure was floodproofed.
- c. Any certification of floodproofing.

The Zoning Administrator shall maintain such information for public inspection and shall furnish it upon request.

**Item VI – Other Permits:**

The Zoning Administrator shall not grant a building permit until the applicant certifies that all necessary permits have been received from those governmental agencies from which approval is required by federal or state law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U.S.C. 1334.

**Item VII – Watercourses:**

1. In riverine situations, prior to the alteration or relocation of a watercourse, the applicant for such authorization shall notify the Wetlands Bureau of the New Hampshire Environmental Services Department and submit copies of such notification to the Zoning Administrator, in addition to the copies required by the New Hampshire RSA 482-A:3. Further, the applicant shall be required to submit copies of said notification to those adjacent communities as determined by the Zoning Administrator, including notice of all scheduled hearings before the Wetlands Bureau.
2. The applicant shall submit to the Zoning Administrator, certification provided by a registered professional engineer, assuring that the flood carrying capacity of an altered or relocated watercourse can and will be maintained.
3. The Zoning Administrator shall obtain, review and reasonably utilize any floodway data available from Federal, State, or other sources as criteria for requiring that all development located in Zone A meet the following floodway requirement:

“No encroachments, including fill, new construction, substantial improvements, and other development are allowed within the floodway that would result in any increase in flood levels within the community during the base flood discharge.”

4. Until a Regulatory Floodway is designated along watercourses, no new construction, substantial improvements, or other development (including fill) shall be permitted within zone AE on the Federal Flood Insurance Rate Maps, unless it is demonstrated by the applicant that the cumulative effect of the proposed development, when combined with all existing and anticipated development, will not increase the water surface elevation of the base flood more than one foot at any point within the community.

**Item VIII – Special Flood Hazard Areas:**

1. In special flood hazard areas, the Zoning Administrator shall determine the ~~100-year flood elevation~~ base flood elevation in the following order of precedence according to

the data available:

- a. In zone AE, refer to the elevation data provided in the community's Flood Insurance Study and accompanying FIRM.
  - b. In Zone A, the Zoning Administrator shall obtain, review, and reasonably utilize any ~~one hundred year flood elevation~~ base flood elevation data available from any federal, state, or other source including data submitted for development proposals submitted to the community (i.e. subdivisions, site approvals). Where a base flood elevation is not available or not known for Zone A, the base flood elevation shall be determined to be at least 2 feet above the highest adjacent grade.
2. The Zoning Administrator's ~~one hundred year flood elevation~~ base flood elevation determination will be used as criteria for requiring in Zones A and AE that:
- a. All new construction or substantial improvement of residential structures have the lowest floor (including basement) elevated to or above the ~~one hundred year flood elevation~~ base flood elevation;
  - b. That all new construction or substantial improvements of non-residential structures have the lowest floor (including basement) elevated to or above the one hundred year flood level; or together with attendant utility and sanitary facilities, shall:
    - (i). be floodproofed so that below the ~~one hundred year flood elevation~~ base flood elevation the structure is watertight with walls substantially impermeable to the passage of water;
    - (ii). have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and
    - (iii). be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section.
  - c. All manufactured homes to be placed or substantially improved within special flood hazard areas shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the base flood level, and be securely anchored to resist flotation, collapse, or lateral movement. Methods of anchoring may include, but not be limited to, use of over-the-top or frame ties to ground anchors. This requirement is in addition to applicable state and local anchoring requirements for resisting wind forces;
  - d. All recreational vehicles placed on sites within Zones A and AE shall  
either: (i). be on the site for fewer than 180 consecutive days,

- (ii). be fully licensed, on wheels or jacking system, attached to the site only by quick disconnect type utilities and security devices, and have no permanently attached additions; and ready for highway use, or
  - (iii). meet all applicable standards of this ordinance ~~Section 60.3(B)(1) of the National Flood Insurance Program Regulations~~ and the elevation and anchoring requirements for “manufactured homes” in this ordinance. ~~Paragraph (c)(6) of Section 60.3.~~
- e. For all new construction and substantial improvements, fully enclosed areas below the lowest floor that are subject to flooding are permitted provided they meet the following requirements:
- (i). the enclosed area is unfinished or flood resistant, useable solely for parking of vehicles, building access or storage;
  - (ii). the area is not a basement;
  - (iii). shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwater. Designs for meeting the requirement must be either certified by a registered professional engineer or architect or must meet or exceed the following minimum criteria: A minimum of two flood openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding shall be provided. The bottom of all openings shall be no higher than one foot above grade; openings may be equipped with screens, louvers, or other coverings or devices provided that they permit the automatic entry and exit of flood waters.

**Item IX – Variances and Appeals:**

1. Any order, requirement, decision or determination of the Zoning Administrator made under this ordinance may be appealed to the Zoning Board of Adjustment as set forth in New Hampshire RSA 676:5.
2. If the applicant, upon appeal, requests a variance as authorized by New Hampshire RSA 674:33, I (b), the applicant shall have the burden of showing in addition to the usual variance standards under state law:
  - a. That the variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense.
  - b. That if the requested variance is for activity within a designated regulatory floodway, no increase in flood levels during the base flood discharge will result.
  - c. That the variance is the minimum necessary, considering the flood hazard, to afford relief.
3. The Zoning Board of Adjustment shall notify the applicant in writing that:
  - a. The issuance of a variance to construct below the base flood level will result in increased premium rates for flood insurance up to amounts as high as \$25 for \$100 of insurance coverage; and
  - b. Such construction below the base flood level increases risks to life and property.

Such notification shall be maintained with a record of all variance actions.

4. The Town of Lyme shall:
  - a. Maintain a record of all variance actions, including their justification for their issuance, and
  - b. Report such variances issued in its annual or biennial report submitted to FEMA's Federal Insurance Administrator.

**EFFECTIVE DATE**

The first "Flood Prone Area Building Code" was adopted at Special Town Meeting on May 6, 1975. This code was amended by the "Flood Hazard Area Building Code for the Town of Lyme" adopted at a Special Town Meeting on August 16, 1987, superseding the Flood Prone Area Building Code dated May 6, 1975. This Ordinance entitled, "FLOODPLAIN DEVELOPMENT ORDINANCE FOR THE TOWN OF LYME" amends what was formerly known as "THE FLOOD HAZARD AREA BUILDING CODE FOR THE TOWN OF LYME." The effective date of this amended ordinance is March 9, 1993.

**AMENDMENTS**

- A. March 8, 1994
- B. March 12, 2002
- C. March 11, 2003
- D. March 8, 2005
- E. March 13, 2006
- F. March 13, 2007

**ADDENDUM**

The Lyme Select Board, at their meeting of January 31, 2008, unanimously adopted the following addendum to this ordinance:

"The regulations in this ordinance shall apply to all lands designated as special flood hazard areas by the Federal Emergency Management Agency (FEMA) in its "Flood Insurance Study for the County of Grafton, N.H." dated February 20, 2008 or as amended, which are declared to be a part of this ordinance and hereby incorporated by reference."

# BUDGET

2/11/2023

	D	E	F	G	H	I	J	K	L	M	N
1	Description	2021	2022	2022	2022	2022	2022	2023	2023		2023
2		Actual	Department Request	Budget Committee & SB	Voted at Town Meeting	Spent as of 12-31-2022	% left to spend	Dept. requests	Select Board	% increase	To consider Budget Committee
3											
4	<b>4130-4139 Executive:</b>										
5	Select Board	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$2,000.00		\$3,000.00	\$3,000.00	0.00%	\$3,000.00
6	Town Web Page	\$2,075.98	\$3,200.00	\$3,200.00	\$3,200.00	\$2,235.98		\$3,200.00	\$3,200.00	0.00%	\$3,200.00
7	Telephone	\$2,879.32	\$3,100.00	\$3,100.00	\$3,100.00	\$2,668.88		\$3,100.00	\$3,100.00	0.00%	\$3,100.00
8	Internet	\$2,349.39	\$3,500.00	\$3,500.00	\$3,500.00	\$3,948.62		\$4,320.00	\$4,320.00	23.43%	\$4,320.00
9	Employee Physicals	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00		\$200.00	\$200.00	0.00%	\$200.00
10	Meetings, Seminars & Education	\$864.40	\$750.00	\$750.00	\$750.00	\$1,189.54		\$750.00	\$750.00	0.00%	\$750.00
11	Service Contract on Copier & Printers	\$465.00	\$500.00	\$500.00	\$500.00	\$390.00		\$500.00	\$500.00	0.00%	\$500.00
12	Select Board Supplies	\$6,242.95	\$5,000.00	\$5,000.00	\$5,000.00	\$10,279.38		\$5,000.00	\$5,000.00	0.00%	\$5,000.00
13	Postage	\$3,920.95	\$3,000.00	\$3,000.00	\$3,000.00	\$2,586.88		\$3,000.00	\$3,000.00	0.00%	\$3,000.00
14	Contingency	\$1,720.41	\$2,250.00	\$2,250.00	\$2,250.00	\$14,825.99		\$2,250.00	\$2,250.00	0.00%	\$2,250.00
15	Select Board Administrator Wages	\$66,822.11	\$67,850.00	\$67,850.00	\$67,850.00	\$88,211.54		\$74,298.00	\$73,753.00	8.70%	\$73,753.00
16	Select Board Administrator Benefits	\$35,635.81	\$33,660.00	\$33,660.00	\$33,660.00	\$32,265.08		\$37,279.00	\$37,202.00	10.52%	\$37,202.00
17	Select Board/Assessing Clerk Wages	\$30,053.91	\$34,175.00	\$34,175.00	\$34,175.00	\$35,012.80		\$37,420.00	\$37,148.00	8.70%	\$37,148.00
18	Select Board/Assessing Clerk Benefits	\$14,473.76	\$15,539.00	\$15,539.00	\$15,539.00	\$13,764.66		\$17,148.00	\$17,110.00	10.11%	\$17,110.00
19	Energy Committee	\$66.00	\$355.00	\$355.00	\$355.00	\$355.96		\$355.00	\$355.00	0.00%	\$355.00
20	<b>4130-4139 Executive:</b>	<b>\$170,634.00</b>	<b>\$176,079.00</b>	<b>\$176,079.00</b>	<b>\$176,079.00</b>	<b>\$189,735.31</b>	-7.76%	<b>\$191,820.00</b>	<b>\$190,888.00</b>	8.41%	<b>\$190,888.00</b>
21											
22	<b>4140-4149 Elections, Registration and Vital Statistics:</b>										
23	Town Clerk Salary	\$37,314.16	\$39,328.00	\$39,328.00	\$39,328.00	\$39,501.68		\$43,065.00	\$42,750.00	8.70%	\$42,750.00
24	Town Clerk Benefits	\$18,373.96	\$18,002.00	\$18,002.00	\$18,002.00	\$16,985.29		\$19,884.00	\$19,840.00	10.21%	\$19,840.00
25	Town Clerk Telephone	\$1,386.93	\$1,200.00	\$1,200.00	\$1,200.00	\$1,338.40		\$1,200.00	\$1,200.00	0.00%	\$1,200.00
26	Town Clerk Meetings, Seminars, Education and D	\$274.00	\$400.00	\$400.00	\$400.00	\$523.37		\$400.00	\$400.00	0.00%	\$400.00
27	Town Clerk Supplies	\$777.22	\$1,200.00	\$1,200.00	\$1,200.00	\$446.24		\$1,200.00	\$1,200.00	0.00%	\$1,200.00
28	Town Clerk Postage	\$3,520.55	\$1,500.00	\$1,500.00	\$1,500.00	\$1,494.61		\$1,500.00	\$1,500.00	0.00%	\$1,500.00
29	Computer Software	\$6,532.99	\$6,500.00	\$6,500.00	\$6,500.00	\$6,444.00		\$6,500.00	\$6,500.00	0.00%	\$6,500.00
30	Computer Hardware	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
31	Deputy Town Clerk Wages	\$23,929.05	\$33,100.00	\$33,100.00	\$33,100.00	\$23,555.57		\$53,000.00	\$52,884.00	59.77%	\$52,884.00
32	Election & Registration Payroll	\$731.93	\$800.00	\$800.00	\$800.00	\$1,803.57		\$800.00	\$800.00	0.00%	\$800.00
33	Election & Registration	\$7,999.76	\$1,500.00	\$1,500.00	\$1,500.00	\$603.77		\$500.00	\$500.00	-66.67%	\$500.00
34	Election & Reg computer hardware support	\$165.00	\$200.00	\$200.00	\$200.00	\$0.00		\$100.00	\$100.00	-50.00%	\$100.00
35	Lyme Phone Book	\$672.72	\$0.00	\$0.00	\$0.00	\$0.00		\$700.00	\$700.00		\$700.00
36	Copier Service Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
37	Supervisor of the Checklist-Election & Registrar	\$0.00	\$300.00	\$300.00	\$300.00	\$500.25		\$200.00	\$200.00	-33.33%	\$200.00
38	Supervisor of the Checklist-Payroll	\$50.75	\$1,000.00	\$1,000.00	\$1,000.00	\$112.20		\$400.00	\$400.00	-60.00%	\$400.00
39	<b>40-4149 Elections, Registration and Vital Statistics:</b>	<b>\$102,077.00</b>	<b>\$105,030.00</b>	<b>\$105,030.00</b>	<b>\$105,030.00</b>	<b>\$93,308.95</b>	11.16%	<b>\$129,449.00</b>	<b>\$128,974.00</b>	22.80%	<b>\$128,974.00</b>
40											

# BUDGET

2/11/2023

	D	E	F	G	H	I	J	K	L	M	N
	Description	2021	2022	2022	2022	2022	2022	2023	2023	% increase	2023
		Actual	Department Request	Budget Committee & SB	Voted at Town Meeting	Spent as of 12-31-2022	% left to spend	Dept. requests	Select Board		To consider Budget Committee
41	<b>4150-4151 Financial Administration:</b>										
42	Refunds & Miscellaneous	\$415.31	\$300.00	\$300.00	\$300.00	\$1,800.17		\$400.00	\$400.00	33.33%	\$400.00
43	Audit	\$15,750.00	\$14,500.00	\$14,500.00	\$14,500.00	\$21,356.25		\$15,500.00	\$15,500.00	6.90%	\$15,500.00
44	Tax Collector Salary	\$10,865.04	\$11,680.00	\$11,680.00	\$11,680.00	\$10,959.27		\$12,789.00	\$12,696.00	8.70%	\$12,696.00
45	Recording Fees Grafton County Register of Deeds	\$221.01	\$300.00	\$300.00	\$300.00	\$146.26		\$300.00	\$300.00	0.00%	\$300.00
46	Tax Collector Telephone	\$1,053.66	\$950.00	\$950.00	\$950.00	\$1,067.80		\$1,104.00	\$1,104.00	16.21%	\$1,104.00
47	Tax Collector/Treasurer Meetings, Seminars, Ed	\$50.00	\$700.00	\$700.00	\$700.00	\$90.00		\$500.00	\$500.00	-28.57%	\$500.00
48	Tax Collector Supplies	\$233.15	\$250.00	\$250.00	\$250.00	\$131.21		\$500.00	\$500.00	100.00%	\$500.00
49	Tax Collector Postage	\$1,309.90	\$100.00	\$1,000.00	\$1,000.00	\$924.51		\$1,000.00	\$1,000.00	0.00%	\$1,000.00
50	Deputy Tax Collector Wages	\$1,500.00	\$1,500.00	\$2,500.00	\$2,500.00	\$2,500.00		\$2,500.00	\$2,500.00	0.00%	\$2,500.00
51	Timber Tax Consultant	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00		\$100.00	\$100.00	0.00%	\$100.00
52	Treasurer Salary	\$4,119.96	\$4,430.00	\$4,430.00	\$4,430.00	\$4,428.98		\$4,850.00	\$4,814.00	8.67%	\$4,814.00
53	Computer Consultant	\$11,880.79	\$2,500.00	\$2,500.00	\$2,500.00	\$4,380.39		\$3,000.00	\$3,000.00	20.00%	\$3,000.00
54	Town Report	\$1,425.00	\$2,000.00	\$2,000.00	\$2,000.00	\$1,884.00		\$2,100.00	\$2,100.00	5.00%	\$2,100.00
55	Computer Software	\$7,088.89	\$6,000.00	\$6,000.00	\$6,000.00	\$6,816.88		\$7,000.00	\$7,000.00	16.67%	\$7,000.00
56	Budget Committee Expenses	\$0.00	\$150.00	\$150.00	\$150.00	\$0.00		\$300.00	\$300.00	100.00%	\$300.00
57	<b>4150-4151 Financial Administration:</b>	<b>\$55,912.71</b>	<b>\$45,460.00</b>	<b>\$47,360.00</b>	<b>\$47,360.00</b>	<b>\$56,485.72</b>	-19.27%	<b>\$51,943.00</b>	<b>\$51,814.00</b>	9.40%	<b>\$51,814.00</b>
58											
59	<b>4152 Revaluation of Property:</b>										
60	Assessor	\$14,032.61	\$18,450.00	\$18,450.00	\$18,450.00	\$18,031.56		\$20,165.00	\$20,165.00	9.30%	\$20,165.00
61	Utility Appraiser	\$4,327.75	\$6,000.00	\$6,000.00	\$6,000.00	\$4,640.00		\$6,000.00	\$6,000.00	0.00%	\$6,000.00
62	Tax Maps	\$2,200.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,200.00		\$2,200.00	\$2,200.00	10.00%	\$2,200.00
63	Assessing Software	\$6,090.00	\$7,000.00	\$7,000.00	\$7,000.00	\$6,567.00		\$7,000.00	\$7,000.00	0.00%	\$7,000.00
64	Meetings, Dues & Education	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00		\$500.00	\$500.00	0.00%	\$500.00
65	<b>4152 Revaluation of Property:</b>	<b>\$26,651.00</b>	<b>\$33,950.00</b>	<b>\$33,950.00</b>	<b>\$33,950.00</b>	<b>\$31,438.56</b>	7.40%	<b>\$35,865.00</b>	<b>\$35,865.00</b>	5.64%	<b>\$35,865.00</b>
66											
67	<b>4153 Legal Expense:</b>	<b>\$136,559.00</b>	<b>\$158,000.00</b>	<b>\$158,000.00</b>	<b>\$158,000.00</b>	<b>\$28,177.91</b>		<b>\$45,000.00</b>	<b>\$45,000.00</b>	-71.52%	<b>\$45,000.00</b>
68	Legal Settlement			\$103,000.00	\$103,000.00	\$99,030.72	3.85%	\$0.00	\$0.00	-100.00%	\$0.00
69	<b>4155-4159 Personnel Administration:</b>										
70	Town Portion OASDI (6.2% of total payroll)	\$36,563.16	\$48,658.00	\$48,658.00	\$48,658.00	\$40,852.22		\$49,298.00	\$49,103.00	0.91%	\$49,103.00
71	Medicare, Town Portion (1.45% of total payroll)	\$10,644.60	\$13,103.00	\$13,103.00	\$13,103.00	\$11,896.23		\$15,158.00	\$15,097.00	15.22%	\$15,097.00
72	Payroll Contract	\$3,327.97	\$3,000.00	\$3,000.00	\$3,000.00	\$3,489.24		\$3,250.00	\$3,250.00	8.33%	\$3,250.00
73	<b>4155-4159 Personnel Administration:</b>	<b>\$50,738.00</b>	<b>\$64,761.00</b>	<b>\$64,761.00</b>	<b>\$64,761.00</b>	<b>\$56,237.69</b>	13.16%	<b>\$67,706.00</b>	<b>\$67,450.00</b>	4.15%	<b>\$67,450.00</b>
74											
75	<b>4191-4193 Planning and Zoning:</b>										
76	UVLS Regional Planning Commission Dues	\$2,404.12	\$2,506.00	\$2,506.00	\$2,506.00	\$2,505.82		\$2,506.00	\$2,681.00	6.98%	\$2,681.00
77	Training	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00		\$500.00	\$500.00	0.00%	\$500.00
78	Supplies	\$592.49	\$600.00	\$600.00	\$600.00	\$572.89		\$700.00	\$700.00	16.67%	\$700.00

# BUDGET

2/11/2023

1	2	3	D		E		F	G	H	I	J	K	L	M	N
			Description	2021	2022	Department Request	Budget Committee & SB	Voted at Town Meeting	Spent as of 12-31-2022	% left to spend	Dept. requests	Select Board	% increase	2023	2023
			Actual												To consider Budget Committee
79			\$57,744.00	\$60,881.00	\$60,881.00	\$60,881.00	\$60,881.00	\$60,881.00	\$60,881.00	\$60,909.43		\$66,664.00	\$66,178.00	8.70%	\$66,178.00
80			\$29,598.96	\$29,204.00	\$29,204.00	\$29,204.00	\$29,204.00	\$29,204.00	\$29,204.00	\$27,502.45		\$32,322.00	\$32,265.00	10.48%	\$32,265.00
81			\$900.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$500.00		\$1,200.00	\$1,200.00	-20.00%	\$1,200.00
82			\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00		\$200.00	\$200.00	0.00%	\$200.00
83			\$572.90	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$634.89		\$800.00	\$800.00	0.00%	\$800.00
84			\$749.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$500.00		\$750.00	\$750.00	0.00%	\$750.00
85			\$900.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,170.34		\$1,000.00	\$1,000.00	0.00%	\$1,000.00
86			\$277.88	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$210.95		\$200.00	\$200.00	0.00%	\$200.00
87			\$135.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00		\$200.00	\$200.00	0.00%	\$200.00
88			<b>\$94,016.00</b>	<b>\$98,341.00</b>	<b>\$98,341.00</b>	<b>\$98,341.00</b>	<b>\$98,341.00</b>	<b>\$98,341.00</b>	<b>\$98,341.00</b>	<b>\$94,041.00</b>	4.37%	<b>\$107,042.00</b>	<b>\$106,674.00</b>	8.47%	<b>\$106,674.00</b>
89															
90															
91			\$19,785.96	\$29,600.00	\$29,600.00	\$29,600.00	\$29,600.00	\$29,600.00	\$29,600.00	\$22,550.92		\$32,345.00	\$32,108.00	8.47%	\$32,108.00
92			\$17,965.59	\$35,100.00	\$35,100.00	\$35,100.00	\$35,100.00	\$35,100.00	\$35,100.00	\$29,697.43		\$38,895.00	\$38,834.00	10.64%	\$38,834.00
93			\$2,526.14	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,527.66		\$3,460.00	\$3,460.00	73.00%	\$3,460.00
94			\$2,148.13	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$4,345.23		\$7,766.00	\$7,766.00	121.89%	\$7,766.00
95			\$4,450.41	\$2,150.00	\$2,150.00	\$2,150.00	\$2,150.00	\$2,150.00	\$2,150.00	\$6,627.21		\$2,500.00	\$2,500.00	16.28%	\$2,500.00
96			\$2,719.88	\$5,390.00	\$5,390.00	\$5,390.00	\$5,390.00	\$5,390.00	\$5,390.00	\$6,387.23		\$4,100.00	\$4,100.00	-23.93%	\$4,100.00
97			\$3,247.00	\$3,350.00	\$3,350.00	\$3,350.00	\$3,350.00	\$3,350.00	\$3,350.00	\$2,919.56		\$3,350.00	\$3,350.00	0.00%	\$3,350.00
98			\$1,780.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$297.72		\$2,500.00	\$2,500.00	0.00%	\$2,500.00
99			\$1,067.69	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,299.49		\$1,000.00	\$1,000.00	-16.67%	\$1,000.00
100			\$1,575.48	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,166.00		\$3,225.00	\$3,225.00	46.59%	\$3,225.00
101			<b>\$66,769.00</b>	<b>\$86,990.00</b>	<b>\$86,990.00</b>	<b>\$86,990.00</b>	<b>\$86,990.00</b>	<b>\$86,990.00</b>	<b>\$86,990.00</b>	<b>\$78,818.45</b>	9.39%	<b>\$99,141.00</b>	<b>\$98,843.00</b>	13.63%	<b>\$98,843.00</b>
102															
103															
104			\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00		\$200.00	\$200.00	0.00%	\$200.00
105			\$9,864.00	\$9,900.00	\$9,900.00	\$9,900.00	\$9,900.00	\$9,900.00	\$9,900.00	\$9,900.00		\$9,900.00	\$10,890.00	10.00%	\$10,890.00
106			\$0.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00		\$0.00	\$0.00	-100.00%	\$0.00
107			\$337.91	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$1,444.04		\$300.00	\$300.00	0.00%	\$300.00
108			\$11.99	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$521.08		\$500.00	\$500.00	0.00%	\$500.00
109			\$0.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$0.00		\$750.00	\$750.00	0.00%	\$750.00
110			\$0.00	\$110.00	\$110.00	\$110.00	\$110.00	\$110.00	\$110.00	\$14.50		\$110.00	\$110.00	0.00%	\$110.00
111			\$0.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00	\$263.75		\$3,700.00	\$3,700.00	37.04%	\$3,700.00
112			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$304.96		\$0.00	\$0.00	0.00%	\$0.00
113			\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00		\$3,500.00	\$3,500.00	40.00%	\$3,500.00
114			<b>\$10,214.00</b>	<b>\$17,360.00</b>	<b>\$17,360.00</b>	<b>\$17,360.00</b>	<b>\$17,360.00</b>	<b>\$17,360.00</b>	<b>\$17,360.00</b>	<b>\$14,948.33</b>	13.89%	<b>\$18,960.00</b>	<b>\$19,950.00</b>	14.92%	<b>\$19,950.00</b>
115															
116															

# BUDGET

2/11/2023

	D	E	F	G	H	I	J	K	L	M	N
	Description	2021	2022	2022	2022	2022	2022	2023	2023	% increase	2023
		Actual	Department Request	Budget Committee & SB	Voted at Town Meeting	Spent as of 12-31-2022	% left to spend	Dept. requests	Select Board		To consider Budget Committee
1											
2											
3											
117	Property Liability Insurance	\$20,026.37	\$26,009.00	\$26,008.00	\$26,008.00	\$26,008.00		\$28,349.00	\$28,349.00	9.00%	\$28,349.00
118	Unemployment Compensation Insurance	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00		\$665.00	\$665.00	33.00%	\$665.00
119	Workers Compensation Insurance	\$11,657.86	\$18,341.00	\$18,341.00	\$18,341.00	\$18,341.00		\$16,074.00	\$16,074.00	-12.36%	\$16,074.00
120	Insurance Deductible	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$2,000.00		\$1,000.00	\$1,000.00	0.00%	\$1,000.00
121	<b>4196 Insurance:</b>	<b>\$32,184.00</b>	<b>\$45,850.00</b>	<b>\$45,849.00</b>	<b>\$45,849.00</b>	<b>\$46,849.00</b>	-2.18%	<b>\$46,088.00</b>	<b>\$46,088.00</b>	0.52%	<b>\$46,088.00</b>
122											
123	<b>4197 Advertising and Regional Association:</b>										
124	Advertising	\$896.52	\$1,500.00	\$1,500.00	\$1,500.00	\$1,302.50		\$1,500.00	\$1,500.00	0.00%	\$1,500.00
125	Dues	\$2,103.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,018.00		\$2,300.00	\$2,300.00	0.00%	\$2,300.00
126	<b>4197 Advertising and Regional Association:</b>	<b>\$3,000.00</b>	<b>\$3,800.00</b>	<b>\$3,800.00</b>	<b>\$3,800.00</b>	<b>\$3,320.50</b>	12.62%	<b>\$3,800.00</b>	<b>\$3,800.00</b>	0.00%	<b>\$3,800.00</b>
127											
128	<b>4199 Other General Government:</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$100.00</b>	<b>\$100.00</b>	<b>\$0.00</b>		<b>\$100.00</b>	<b>\$100.00</b>	0.00%	<b>\$100.00</b>
129	SUBTOTAL for GENERAL GOVERNMENT:	\$748,754.71	\$835,721.00	\$837,620.00	\$837,620.00	\$792,392.14	5.40%	\$796,914.00	\$795,446.00	-5.03%	\$795,446.00
130											
131	<b>4210-4214 Police:</b>										
132	Wages and Salaries	\$143,441.71	\$178,100.00	\$178,100.00	\$178,100.00	\$158,319.30		\$246,991.00	\$187,738.00	5.41%	\$187,738.00
133	Overtime	\$2,400.85	\$2,951.00	\$2,951.00	\$2,951.00	\$3,389.19		\$3,201.00	\$3,201.00	8.47%	\$3,201.00
134	Benefits	\$90,894.16	\$104,433.00	\$104,433.00	\$104,433.00	\$85,163.61		\$132,392.00	\$115,777.00	10.86%	\$115,777.00
135	Telephone & Communications	\$3,024.03	\$2,900.00	\$2,900.00	\$2,900.00	\$2,070.46		\$3,200.00	\$3,200.00	10.34%	\$3,200.00
136	Uniforms & Equipment	\$4,569.99	\$3,000.00	\$3,000.00	\$3,000.00	\$2,898.22		\$2,200.00	\$2,200.00	-26.67%	\$2,200.00
137	Gasoline	\$6,900.20	\$6,800.00	\$6,800.00	\$6,800.00	\$5,052.85		\$6,800.00	\$6,800.00	0.00%	\$6,800.00
138	Vehicle Repair & Maintenance	\$2,505.49	\$1,800.00	\$1,800.00	\$1,800.00	\$2,508.26		\$1,800.00	\$1,800.00	0.00%	\$1,800.00
139	Miscellaneous	\$558.73	\$800.00	\$800.00	\$800.00	\$334.70		\$1,000.00	\$1,000.00	25.00%	\$1,000.00
140	Major Equipment	\$2,928.82	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00		\$1,500.00	\$1,500.00	-16.67%	\$1,500.00
141	Computer Hardware and Software	\$3,445.00	\$5,500.00	\$5,500.00	\$5,500.00	\$6,270.91		\$12,000.00	\$12,000.00	118.18%	\$12,000.00
142	Training & Education	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00		\$500.00	\$500.00	66.67%	\$500.00
143	Professional Associations	\$200.00	\$300.00	\$300.00	\$300.00	\$200.00		\$300.00	\$300.00	0.00%	\$300.00
144	Animal Control (Cat & Dog)	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00		\$100.00	\$100.00	-50.00%	\$100.00
145	<b>4210-4214 Police:</b>	<b>\$259,604.00</b>	<b>\$308,884.00</b>	<b>\$308,884.00</b>	<b>\$308,884.00</b>	<b>\$266,207.50</b>	13.82%	<b>\$411,984.00</b>	<b>\$336,116.00</b>	8.82%	<b>\$336,116.00</b>
146											
147	<b>4215-4219 Ambulance:</b>	<b>\$78,077.00</b>	<b>\$67,000.00</b>	<b>\$67,000.00</b>	<b>\$67,000.00</b>	<b>\$73,500.85</b>	-9.70%	<b>\$69,500.00</b>	<b>\$69,500.00</b>	3.73%	<b>\$69,500.00</b>
148											
149	<b>4220-4229 Fire:</b>										
150	Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$3,500.00	\$2,500.00		\$2,500.00
151	Fire Reporting Software	\$2,106.34	\$1,900.00	\$1,900.00	\$1,900.00	\$2,186.88		\$2,000.00	\$2,000.00	5.26%	\$2,000.00
152	Training	\$884.10	\$1,200.00	\$1,200.00	\$1,200.00	\$5,781.32		\$1,500.00	\$1,500.00	25.00%	\$1,500.00
153	Dues	\$2,000.00	\$2,875.00	\$2,875.00	\$2,875.00	\$2,100.00		\$2,875.00	\$2,875.00	0.00%	\$2,875.00



# BUDGET

2/11/2023

	D	E	F	G	H	I	J	K	L	M	N
1	Description	2021	2022	2022	2022	2022	2022	2023	2023	% increase	2023
2		Actual	Department Request	Budget Committee & SB	Voted at Town Meeting	Spent as of 12-31-2022	% left to spend	Dept. requests	Select Board	To consider Budget Committee	
3											
154	Miscellaneous	\$713.43	\$300.00	\$300.00	\$300.00	\$1,460.97		\$500.00	\$500.00	66.67%	\$500.00
155	Telephone	\$2,137.66	\$2,115.00	\$2,115.00	\$2,115.00	\$2,328.49		\$2,700.00	\$2,700.00	27.66%	\$2,700.00
156	Chief Salary	\$5,000.00	\$6,250.00	\$6,250.00	\$6,250.00	\$6,250.00		\$8,000.00	\$6,250.00	0.00%	\$6,250.00
157	Insurance	\$6,765.00	\$6,765.00	\$6,765.00	\$6,765.00	\$6,765.00		\$7,200.00	\$6,765.00	0.00%	\$6,765.00
158	Fire Trucks Parts and Supplies	\$5,645.99	\$0.00	\$0.00	\$0.00	\$1,404.26		\$1,500.00	\$1,500.00		\$1,500.00
159	Motor Fuel	\$1,490.00	\$1,500.00	\$1,500.00	\$1,500.00	\$666.37		\$2,000.00	\$2,000.00	33.33%	\$2,000.00
160	Fire Trucks Major Equipment	\$0.00	\$700.00	\$700.00	\$700.00	\$1,539.99		\$3,500.00	\$2,000.00	185.71%	\$2,000.00
161	Hazmat Equipment	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00		\$750.00	\$750.00	50.00%	\$750.00
162	Radio Repairs	\$1,920.00	\$3,000.00	\$3,000.00	\$3,000.00	\$4,393.28		\$3,000.00	\$3,000.00	0.00%	\$3,000.00
163	Electric	\$3,032.88	\$3,200.00	\$3,200.00	\$3,200.00	\$4,381.13		\$3,900.00	\$3,900.00	21.88%	\$3,900.00
164	Heat	\$4,923.04	\$6,000.00	\$6,000.00	\$6,000.00	\$1,807.00		\$4,500.00	\$4,500.00	-25.00%	\$4,500.00
165	Station Maintenance and Repair	\$564.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,671.98		\$1,500.00	\$1,500.00	50.00%	\$1,500.00
166	Fire Trucks Maintenance and Repair	\$1,710.73	\$4,500.00	\$4,500.00	\$4,500.00	\$1,805.46		\$4,500.00	\$4,500.00	0.00%	\$4,500.00
167	Breathing Apparatus Maintenance and Repair	\$735.30	\$500.00	\$500.00	\$500.00	\$1,674.03		\$1,750.00	\$1,750.00	250.00%	\$1,750.00
168	Equipment Maintenance and Repair	\$3,305.95	\$4,400.00	\$4,400.00	\$4,400.00	\$6,494.39		\$4,500.00	\$4,500.00	2.27%	\$4,500.00
169	FAST Squad Equipment and Supplies	\$3,894.56	\$5,000.00	\$5,000.00	\$5,000.00	\$3,037.39		\$10,000.00	\$6,000.00	20.00%	\$6,000.00
170	<b>4220-4229 Fire:</b>	<b>\$46,829.00</b>	<b>\$51,705.00</b>	<b>\$51,705.00</b>	<b>\$51,705.00</b>	<b>\$57,747.94</b>	-11.69%	<b>\$69,675.00</b>	<b>\$60,990.00</b>	17.96%	<b>\$60,990.00</b>
171											
172	<b>4290-4298 Emergency Management:</b>										
173	Forest Fire Equipment	\$0.00	\$600.00	\$600.00	\$600.00	\$842.40		\$3,000.00	\$3,000.00	400.00%	\$3,000.00
174	Emergency Management	\$1,020.77	\$1,400.00	\$1,400.00	\$1,400.00	\$2,700.64		\$1,500.00	\$1,500.00	7.14%	\$1,500.00
175	COVID-19	\$552.37	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00		0	0	-100.00%	0
176	<b>4290-4298 Emergency Management:</b>	<b>\$1,573.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$3,543.04</b>	-18.10%	<b>\$4,500.00</b>	<b>\$4,500.00</b>	50.00%	<b>\$4,500.00</b>
177											
178	<b>4299 Other Public Safety (including communication)</b>	<b>\$32,664.00</b>	<b>\$31,500.00</b>	<b>\$31,500.00</b>	<b>\$31,500.00</b>	<b>\$31,718.59</b>	-0.69%	<b>\$34,945.00</b>	<b>\$34,945.00</b>	10.94%	<b>\$34,945.00</b>
179											
180	SUBTOTAL for PUBLIC SAFETY:	\$418,747.00	\$462,089.00	\$462,089.00	\$462,089.00	\$432,717.92	6.36%	\$590,604.00	\$506,061.00	9.51%	\$506,061.00
181											
182	<b>4312 Highways and Streets:</b>										
183	REGULAR:										
184	Highway Agent Salary	\$1,000.00	\$1,000.00	\$2,000.00	\$2,000.00	\$2,000.00		\$4,000.00	\$4,000.00	100.00%	\$4,000.00
185	Telephone	\$2,159.65	\$1,500.00	\$1,500.00	\$1,500.00	\$2,331.73		\$1,500.00	\$1,500.00	0.00%	\$1,500.00
186	Internet							\$900.00	\$900.00		\$900.00
187	Alcohol and Drug Testing	\$1,171.50	\$300.00	\$300.00	\$300.00	\$1,165.00		\$300.00	\$300.00	0.00%	\$300.00
188	Building Maintenance & Repair	\$9,082.85	\$6,000.00	\$6,000.00	\$6,000.00	\$4,512.94		\$6,000.00	\$6,000.00	0.00%	\$6,000.00
189	Materials and Maintenance (Gravel and Dirt Road)	\$40,654.63	\$60,000.00	\$60,000.00	\$60,000.00	\$50,551.55		\$67,200.00	\$67,200.00	12.00%	\$67,200.00
190	Mud Season Roads	\$38,394.16	\$57,825.00	\$57,825.00	\$57,825.00	\$84,295.97		\$57,825.00	\$57,825.00	0.00%	\$57,825.00
191	Asphalt, Cold Patch and Shimming	\$2,408.33	\$3,000.00	\$3,000.00	\$3,000.00	\$2,149.24		\$3,000.00	\$3,000.00	0.00%	\$3,000.00

# BUDGET

2/11/2023

	D	E		F	G	H	I	J	K	L	M	N
		2021	Actual	2022	2022	2022	2022	Spent as of 12-31-2022	% left to spend	2023	2023	% increase
1				Department Request	Budget Committee & SB	Voted at Town Meeting	Spent as of 12-31-2022	% left to spend	Dept. requests	Select Board	% increase	To consider Budget Committee
2												
3												
192			\$6,106.25	\$15,000.00	\$15,000.00	\$15,000.00	\$15,454.00		\$ 15,000.00	\$ 15,000.00	0.00%	\$ 15,000.00
193			\$96,741.35	\$121,216.00	\$121,216.00	\$121,216.00	\$118,529.42		\$ 135,284.00	\$ 134,295.00	10.79%	\$ 134,295.00
194			\$3,337.03	\$7,072.00	\$7,072.00	\$7,072.00	\$5,148.60		\$ 7,854.00	\$ 7,869.00	11.27%	\$ 7,869.00
195			\$20,002.50	\$20,000.00	\$20,000.00	\$20,000.00	\$25,375.00		\$ 20,000.00	\$ 20,000.00	0.00%	\$ 20,000.00
196			\$47,090.79	\$67,000.00	\$67,000.00	\$67,000.00	\$55,466.39		\$ 79,105.00	\$ 78,949.00	17.83%	\$ 78,949.00
197			\$4,571.37	\$5,000.00	\$5,000.00	\$5,000.00	\$5,102.46		\$ 5,600.00	\$ 5,600.00	12.00%	\$ 5,600.00
198			\$7,512.94	\$6,000.00	\$6,000.00	\$6,000.00	\$12,457.21		\$ 8,000.00	\$ 8,000.00	33.33%	\$ 8,000.00
199			\$28,857.95	\$20,000.00	\$20,000.00	\$20,000.00	\$6,214.95		\$ 3,000.00	\$ 20,000.00	0.00%	\$ 20,000.00
200			\$1,876.90	\$3,000.00	\$3,000.00	\$3,000.00	\$1,802.22		\$ 3,000.00	\$ 3,000.00	0.00%	\$ 3,000.00
201			\$16,839.47	\$15,000.00	\$15,000.00	\$15,000.00	\$39,197.25		\$ 30,000.00	\$ 23,000.00	53.33%	\$ 23,000.00
202			\$33,092.87	\$50,000.00	\$50,000.00	\$50,000.00	\$34,575.30		\$ 50,000.00	\$ 50,000.00	0.00%	\$ 50,000.00
203			\$32,238.16	\$15,000.00	\$15,000.00	\$15,000.00	\$7,730.92		\$ 15,000.00	\$ 15,000.00	0.00%	\$ 15,000.00
204			\$4,260.46	\$100.00	\$100.00	\$100.00	\$58.90		\$ 100.00	\$ 100.00	0.00%	\$ 100.00
205			\$4,834.28	\$10,000.00	\$10,000.00	\$10,000.00	\$6,249.02		\$ 10,000.00	\$ 10,000.00	0.00%	\$ 10,000.00
206			\$7,637.68	\$20,000.00	\$20,000.00	\$20,000.00	\$33,109.12		\$ 20,000.00	\$ 20,000.00	0.00%	\$ 20,000.00
207			\$3,921.96	\$20,000.00	\$20,000.00	\$20,000.00	\$17,995.95		\$ 20,000.00	\$ 20,000.00	0.00%	\$ 20,000.00
208			\$3,087.52	\$2,100.00	\$2,100.00	\$2,100.00	\$4,031.05		\$ 3,800.00	\$ 3,800.00	80.95%	\$ 3,800.00
209			\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$875.00		\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00
210			\$416,880.60	\$527,113.00	\$528,113.00	\$528,113.00	\$536,379.19	-1.57%	\$584,468.00	\$576,338.00	9.13%	\$576,338.00
211												
212												
213			\$60,434.45	\$75,760.00	\$75,760.00	\$75,760.00	\$79,495.71		\$ 84,553.00	\$ 83,933.00	10.79%	\$ 83,933.00
214			\$13,875.18	\$17,681.00	\$17,681.00	\$17,681.00	\$16,847.16		\$ 19,635.00	\$ 19,672.00	11.26%	\$ 19,672.00
215			\$8,298.50	\$27,000.00	\$27,000.00	\$27,000.00	\$8,382.00		\$ 27,000.00	\$ 27,000.00	0.00%	\$ 27,000.00
216			\$45,687.62	\$48,900.00	\$48,900.00	\$48,900.00	\$48,913.09		\$ 48,442.00	\$ 49,343.00	0.91%	\$ 49,343.00
217			\$13,113.41	\$20,000.00	\$20,000.00	\$20,000.00	\$30,097.99		\$ 23,000.00	\$ 23,000.00	15.00%	\$ 23,000.00
218			\$25,258.42	\$30,000.00	\$30,000.00	\$30,000.00	\$37,214.86		\$ 30,000.00	\$ 30,000.00	0.00%	\$ 30,000.00
219			\$72,928.00	\$85,500.00	\$85,500.00	\$85,500.00	\$96,442.41		\$ 85,000.00	\$ 85,000.00	-0.58%	\$ 85,000.00
220			\$239,595.58	\$304,841.00	\$304,841.00	\$304,841.00	\$317,393.22	-4.12%	\$ 317,630.00	\$ 317,948.00	4.30%	\$ 317,948.00
221												
222			\$660,762.00	\$831,954.00	\$832,954.00	\$832,954.00	\$853,772.41	-2.50%	\$902,098.00	\$894,286.00	7.36%	\$894,286.00
223												
224			\$2,706.00	\$3,700.00	\$3,700.00	\$3,700.00	\$2,670.57	27.82%	\$3,700.00	\$3,700.00	0.00%	\$3,700.00
225												
226			\$663,468.00	\$835,654.00	\$836,654.00	\$836,654.00	\$856,442.98	-2.37%	\$905,798.00	\$897,986.00	7.33%	\$897,986.00
227												
228												

**BUDGET**

2/11/2023

	D	E		F		G		H		I		J		K		L		M		N	
		2021	Actual	2022	Department Request	2022	Budget Committee & SB	2022	Voted at Town Meeting	2022	Spent as of 12-31-2022	% left to spend	2023	Dept. requests	2023	Select Board	% increase	2023	To consider Budget Committee		
1																					
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**BUDGET**

2/11/2023

	D	E	F	G	H	I	J	K	L	M	N
1	Description	2021	2022	2022	2022	2022	2022	2023	2023	% increase	2023
2		Actual	Department Request	Budget Committee & SB	Voted at Town Meeting	Spent as of 12-31-2022	% left to spend	Dept. requests	Select Board		To consider Budget Committee
3											
266	<b>4441-4442 Administration and Direct Assistance:</b>										
267	Overseer of Public Welfare Salary	\$8,250.00	\$8,250.00	\$8,250.00	\$8,250.00	\$8,250.00		\$9,033.00	\$8,968.00	8.70%	\$8,968.00
268	Grafton Senior Citizens Council	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00		\$1,700.00	\$1,700.00	13.33%	\$1,700.00
269	<b>4441-4442 Administration and Direct Assistance:</b>	<b>\$9,750.00</b>	<b>\$9,750.00</b>	<b>\$9,750.00</b>	<b>\$9,750.00</b>	<b>\$9,750.00</b>	0.00%	<b>\$10,733.00</b>	<b>\$10,668.00</b>	9.42%	<b>\$10,668.00</b>
270											
271	SUBTOTAL for HEALTH and WELFARE:	\$33,304.00	\$37,874.00	\$37,874.00	\$37,874.00	\$37,774.00	0.26%	\$38,497.00	\$38,432.00	1.47%	\$38,432.00
272											
273	<b>4520-4529 Parks and Recreation:</b>										
274											
275	PARKS:										
276	Trees & Misc. Issues	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$2,205.00		\$3,500.00	\$3,500.00	0.00%	\$3,500.00
277	Mowing Contract	\$37,536.00	\$39,600.00	\$39,600.00	\$39,600.00	\$39,600.00		\$39,600.00	\$43,560.00	10.00%	\$43,560.00
278	PARKS:	\$41,036.00	\$43,100.00	\$43,100.00	\$43,100.00	\$41,805.00	3.00%	\$43,100.00	\$47,060.00	9.19%	\$47,060.00
279											
280	RECREATION:										
281	Beach Pumping & Porta Potty	\$240.00	\$350.00	\$350.00	\$350.00	\$540.00		\$1,440.00	\$1,440.00	311.43%	\$1,440.00
282	Beach Pond Program Coordinator Salary	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00		\$3,500.00	\$3,500.00	0.00%	\$3,500.00
283	Beach Telephone	\$455.00	\$420.00	\$420.00	\$420.00	\$445.00		\$420.00	\$420.00	0.00%	\$420.00
284	Beach Electricity	\$612.69	\$550.00	\$550.00	\$550.00	\$705.13		\$960.00	\$960.00	74.55%	\$960.00
285	Beach Equipment and Pond Program Supplies	\$1,482.77	\$1,000.00	\$1,000.00	\$1,000.00	\$851.10		\$1,000.00	\$1,000.00	0.00%	\$1,000.00
286	Beach Pond Program (Camp) Staff	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00		\$1,500.00	\$1,500.00	150.00%	\$1,500.00
287	Beach Lifeguards Wages	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00		\$18,000.00	\$18,000.00	20.00%	\$18,000.00
288	Beach Activities Supervisor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
289	Beach Staff-Monitors	\$4,885.04	\$10,000.00	\$10,000.00	\$10,000.00	\$2,134.00		\$10,000.00	\$5,000.00	-50.00%	\$5,000.00
290	Recreation Director Wages	\$11,327.10	\$12,175.00	\$12,175.00	\$12,175.00	\$12,160.18		\$13,328.00	\$13,234.00	8.70%	\$13,234.00
291	Recreation Miscellaneous	\$248.35	\$300.00	\$300.00	\$300.00	\$310.00		\$300.00	\$300.00	0.00%	\$300.00
292	RECREATION:	\$19,230.95	\$43,895.00	\$43,895.00	\$43,895.00	\$17,145.41	60.94%	\$50,448.00	\$45,354.00	3.32%	\$45,354.00
293											
294	<b>4520-4529 Parks and Recreation:</b>	<b>\$58,691.00</b>	<b>\$86,995.00</b>	<b>\$86,995.00</b>	<b>\$86,995.00</b>	<b>\$58,950.41</b>	32.24%	<b>\$93,548.00</b>	<b>\$92,414.00</b>	6.23%	<b>\$92,414.00</b>
295											
296	<b>4550-4559 Library:</b>										
297	Salaries and Wages	\$54,980.88	\$57,709.00	\$57,709.00	\$57,709.00	\$57,656.23		\$62,903.00	\$62,729.00	8.70%	\$62,729.00
298	Librarian Benefits	\$36,746.53	\$35,633.00	\$35,633.00	\$35,633.00	\$33,366.01		\$38,766.00	\$39,471.00	10.77%	\$39,471.00
299	Librarian's Dues/Seminars	\$506.97	\$1,000.00	\$1,000.00	\$1,000.00	\$954.88		\$1,100.00	\$1,100.00	10.00%	\$1,100.00
300	Library Assistants Wages	\$26,089.74	\$30,975.00	\$30,975.00	\$30,975.00	\$24,971.38		\$27,981.00	\$27,899.00	-9.93%	\$27,899.00
301	Library Clerk	\$12,642.90	\$14,367.00	\$14,367.00	\$14,367.00	\$10,517.36		\$19,044.00	\$19,044.00	32.55%	\$19,044.00
302	Janitorial Sub-Contractor	\$7,103.30	\$8,221.00	\$8,221.00	\$8,221.00	\$8,359.25		\$18,200.00	\$18,200.00	121.38%	\$18,200.00
303	Library Trustees Dues/Seminars	\$370.00	\$270.00	\$270.00	\$270.00	\$270.00		\$300.00	\$300.00	11.11%	\$300.00

**BUDGET**

2/11/2023

1	2	3	D	E	F	G	H	I	J	K	L	M	N
			Description	2021 Actual	2022 Department Request	2022 Budget Committee & SB	2022 Voted at Town Meeting	2022 Spent as of 12-31-2022	% left to spend	2023 Dept. requests	2023 Select Board	% increase	2023
			Telecommunications	\$2,649.17	\$2,450.00	\$2,450.00	\$2,450.00	\$2,524.33		\$2,500.00	\$2,500.00	2.04%	\$2,500.00
			Electricity	\$3,662.06	\$3,000.00	\$3,000.00	\$3,000.00	\$3,468.31		\$3,600.00	\$3,600.00	20.00%	\$3,600.00
			Heat	\$2,342.99	\$3,000.00	\$3,000.00	\$3,000.00	\$4,755.85		\$5,510.00	\$5,510.00	83.67%	\$5,510.00
			Water	\$427.05	\$854.00	\$854.00	\$854.00	\$879.76		\$900.00	\$900.00	5.39%	\$900.00
			Fire Inspection - Extinguishers	\$1,096.00	\$1,100.00	\$1,100.00	\$1,100.00	\$996.00		\$1,100.00	\$1,100.00	0.00%	\$1,100.00
			Building Repairs & Maintenance	\$3,836.39	\$2,000.00	\$2,000.00	\$2,000.00	\$2,699.31		\$1,750.00	\$1,750.00	-12.50%	\$1,750.00
			Snow/Window/Rug Cleaning	\$20.40	\$2,100.00	\$2,100.00	\$2,100.00	\$1,730.52		\$2,100.00	\$2,100.00	0.00%	\$2,100.00
			Office Supplies & Postage	\$689.72	\$900.00	\$900.00	\$900.00	\$551.47		\$850.00	\$850.00	-5.56%	\$850.00
			Janitorial Supplies	\$923.23	\$500.00	\$500.00	\$500.00	\$1,047.03		\$350.00	\$350.00	-30.00%	\$350.00
			Books	\$17,799.06	\$15,000.00	\$15,000.00	\$15,000.00	\$15,029.77		\$15,000.00	\$15,000.00	0.00%	\$15,000.00
			Magazines	\$955.69	\$1,000.00	\$1,000.00	\$1,000.00	\$806.78		\$1,000.00	\$1,000.00	0.00%	\$1,000.00
			Audio Tapes	\$1,007.55	\$2,500.00	\$2,500.00	\$2,500.00	\$2,073.73		\$2,500.00	\$2,500.00	0.00%	\$2,500.00
			Videos	\$1,168.91	\$2,500.00	\$2,500.00	\$2,500.00	\$1,492.09		\$2,000.00	\$2,000.00	-20.00%	\$2,000.00
			Catalog/Processing	\$5,881.76	\$5,300.00	\$5,300.00	\$5,300.00	\$5,001.36		\$5,000.00	\$5,000.00	-5.66%	\$5,000.00
			Programs/Publicity	\$468.22	\$600.00	\$600.00	\$600.00	\$577.88		\$500.00	\$500.00	-16.67%	\$500.00
			Other Expenses	\$0.00	\$100.00	\$100.00	\$100.00	\$294.19		\$100.00	\$100.00	0.00%	\$100.00
			Computer Maintenance & Supplies	\$1,930.58	\$3,500.00	\$3,500.00	\$3,500.00	\$3,612.54		\$2,000.00	\$2,000.00	-42.86%	\$2,000.00
			<b>4550-4559 Library:</b>	<b>\$183,882.00</b>	<b>\$194,579.00</b>	<b>\$194,579.00</b>	<b>\$194,579.00</b>	<b>\$183,636.03</b>	5.62%	<b>\$215,054.00</b>	<b>\$215,503.00</b>	10.75%	<b>\$215,503.00</b>
			<b>4583 Patriotic Purposes:</b>										
			Memorial Day and Flags	\$0.00	\$950.00	\$950.00	\$950.00	\$337.75		\$700.00	\$700.00	-26.32%	\$700.00
			<b>4583 Patriotic Purposes:</b>	<b>\$0.00</b>	<b>\$950.00</b>	<b>\$950.00</b>	<b>\$950.00</b>	<b>\$337.75</b>	64.45%	<b>\$700.00</b>	<b>\$700.00</b>	-26.32%	<b>\$700.00</b>
			SUBTOTAL for CULTURE and RECREATION:	\$242,573.00	\$282,524.00	\$282,524.00	\$282,524.00	\$242,924.19	14.02%	\$309,302.00	\$308,617.00	9.24%	\$308,617.00
			<b>4611-4612 Administration and Purchase of Natural Resources:</b>										
			Conservation Commission Dues	\$500.00	\$350.00	\$350.00	\$350.00	\$250.00		\$350.00	\$350.00	0.00%	\$350.00
			Postage and Supplies	\$0.00	\$75.00	\$75.00	\$75.00	\$17.96		\$75.00	\$75.00	0.00%	\$75.00
			Education	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00		\$200.00	\$200.00	0.00%	\$200.00
			Monitoring Fund	\$285.26	\$200.00	\$200.00	\$200.00	\$200.00		\$200.00	\$200.00	0.00%	\$200.00
			Environmental Monitoring	\$160.00	\$250.00	\$250.00	\$250.00	\$80.00		\$250.00	\$250.00	0.00%	\$250.00
			Maintenance and Management Conservation Area	\$1,091.10	\$1,033.00	\$1,033.00	\$1,033.00	\$952.50		\$1,033.00	\$1,033.00	0.00%	\$1,033.00
			<b>Administration and Purchase of Natural Resources:</b>	<b>\$2,036.00</b>	<b>\$2,108.00</b>	<b>\$2,108.00</b>	<b>\$2,108.00</b>	<b>\$1,700.46</b>	19.33%	<b>\$2,108.00</b>	<b>\$2,108.00</b>	0.00%	<b>\$2,108.00</b>
			SUBTOTAL for CONSERVATION:	\$2,036.00	\$2,108.00	\$2,108.00	\$2,108.00	\$1,700.46	19.33%	\$2,108.00	\$2,108.00	0.00%	\$2,108.00
			<b>4711 Principal:</b>										

# BUDGET

2/11/2023

	D	E	F	G	H	I	J	K	L	M	N
1	Description	2021	2022	2022	2022	2022	% left to spend	2023	2023	% increase	2023
2		Actual	Department Request	Budget Committee & SB	Voted at Town Meeting	Spent as of 12-31-2022		Dept. requests	Select Board		To consider Budget Committee
3											
341	Principal-Long Term Highway Garage Bond	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00		\$25,000.00	\$25,000.00	0.00%	\$25,000.00
342	Principal-Long Term Town Offices Bond	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00		\$45,000.00	\$45,000.00	0.00%	\$45,000.00
343	Solar-CDFA Loan	\$2,614.26	\$2,907.05	\$2,907.00	\$2,907.00	\$2,907.00		\$2,965.73	\$2,965.00	2.00%	\$2,965.00
344	<b>4711 Principal:</b>	<b>\$72,850.00</b>	<b>\$72,907.05</b>	<b>\$72,907.00</b>	<b>\$72,907.00</b>	<b>\$72,907.00</b>	0.00%	<b>\$72,965.73</b>	<b>\$72,965.00</b>	0.08%	<b>\$72,965.00</b>
345	<b>4721 Interest:</b>										
346	Interest-Long Term Highway Garage Bond	\$4,448.00	\$3,750.00	\$3,750.00	\$3,750.00	\$3,199.00		\$1,949.00	\$1,949.00	-48.03%	\$1,949.00
347	Interest-Long Term Town Offices Bond	\$12,074.26	\$13,725.00	\$13,725.00	\$13,725.00	\$10,453.00		\$8,540.50	\$8,541.00	-37.77%	\$8,541.00
348	Interest-Long Term Solar-CDFA loan	\$352.66	\$329.59	\$329.59	\$329.59	\$329.59		\$270.91	\$271.00	-17.78%	\$271.00
349	<b>4721 Interest:</b>	<b>\$16,639.00</b>	<b>\$17,804.59</b>	<b>\$17,804.59</b>	<b>\$17,804.59</b>	<b>\$13,981.59</b>	21.47%	<b>\$10,760.41</b>	<b>\$10,761.00</b>	-39.56%	<b>\$10,761.00</b>
350											
351	<b>4723 Interest on Tax Anticipation Notes:</b>	\$21,286.00	\$10,000.00	\$10,000.00	\$10,000.00	\$23,968.46	-139.68%	\$20,000.00	\$20,000.00	100.00%	\$20,000.00
352											
353	SUBTOTAL for DEBT SERVICE:	\$110,775.00	\$100,711.64	\$100,711.59	\$100,711.59	\$110,857.05	-10.07%	\$103,726.14	\$103,726.00	2.99%	\$103,726.00
354											
355	<b>TOTAL OPERATING EXPENSES:</b>	<b>\$2,352,265.89</b>	<b>\$2,678,643.64</b>	<b>\$2,681,542.59</b>	<b>\$2,681,542.59</b>	<b>\$2,566,027.32</b>	4.31%	<b>\$2,857,823.14</b>	<b>\$2,759,997.00</b>	2.93%	<b>\$2,759,997.00</b>
356											
357											
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Revenues

	A	B	C	D
1	<b>REVENUES</b>	<b>Auditors #'s</b>	<b>2022</b>	<b>2023</b>
2		2021		estimated
3	<b>3110 Current Year Property Tax</b>	<b>\$9,692,559.00</b>		
4				
5	<b>3185 Timber/Yield Taxes:</b>	<b>\$14,527.00</b>	<b>\$18,987.07</b>	<b>\$13,000.00</b>
6				
7	<b>3186 Payment in Lieu of Taxes:</b>			
8	Great River Hydro		\$17,000.00	\$17,000.00
9	Other	\$5,036.00	\$5,159.00	\$5,000.00
10	<b>3186 Payment in Lieu of Taxes:</b>	<b>\$5,036.00</b>	<b>\$22,159.00</b>	<b>\$22,000.00</b>
11				
12	<b>3190 Interest &amp; Penalties on Delinquent Taxes:</b>			
13	Interest on Delinquent Taxes		\$26,894.50	\$15,000.00
14	Tax Penalties		\$0.00	\$0.00
15	Tax Overpayments & Miscellaneous.		\$0.00	\$0.00
16	<b>3190 Interest &amp; Penalties on Delinquent Taxes:</b>	<b>\$18,305.00</b>	<b>\$26,894.50</b>	<b>\$15,000.00</b>
17				
18	<b>JBTOTAL for TAXES (not including current year property taxes):</b>	<b>\$37,868.00</b>	<b>\$68,040.57</b>	<b>\$50,000.00</b>
19				
20	<b>3220 Motor Vehicle Permit Fees:</b>	<b>\$434,882.00</b>	<b>\$414,486.00</b>	<b>\$410,000.00</b>
21	<b>Boat Permit Fees:</b>		<b>\$1,853.46</b>	<b>\$1,800.00</b>
22				
23	<b>3230 Building Permits:</b>	<b>\$5,792.00</b>	<b>\$17,733.44</b>	<b>\$8,000.00</b>
24				
25	<b>3290 Other Licenses, Permits &amp; Fees:</b>			
26	Dog Licenses & Penalties		\$1,184.00	\$1,180.00
27	Town Clerk Miscellaneous		\$4,753.87	\$3,700.00
28	Town Clerk Fees		\$12,227.00	\$12,500.00
29	Marriage Fees		\$42.00	\$50.00
30	Dog Fees		\$443.50	\$440.00
31	Certified Copies		\$818.00	\$650.00
32	<b>3290 Other Licenses, Permits &amp; Fees:</b>	<b>\$19,781.00</b>	<b>\$19,468.37</b>	<b>\$18,520.00</b>
33				
34	<b>SUBTOTAL for LICENSES, PERMITS and FEES:</b>	<b>\$460,455.00</b>	<b>\$453,541.27</b>	<b>\$438,320.00</b>
35				
36	<b>3351 NH Shared Revenue Block Grant:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
37				
38	<b>3352 Meals &amp; Rooms Tax Distribution:</b>	<b>\$127,076.00</b>	<b>\$153,090.00</b>	<b>\$100,800.00</b>
39				
40	<b>3353 Highway Block Grant:</b>	<b>\$95,029.00</b>	<b>\$160,114.56</b>	<b>\$95,000.00</b>
41	<i>2022-One time revenue- bill 401 (additional \$82,000) + (\$95,000)</i>			
42	<b>3356 State &amp; Federal Forest Land Reimbursement:</b>			
43	<i>Municipal Aid (additional funds this year and next)</i>		\$0.00	\$0.00
44	<b>3359 Other (Including Railroad Tax):</b>	<b>\$21,982.00</b>	<b>\$23,698.00</b>	<b>milfoil</b>
45	Other State Reimbursements			
46	Forest Fire Fighting and Training			
47				
48	<b>3359 Other (Including Railroad Tax):</b>	<b>\$244,087.00</b>	<b>\$336,902.56</b>	<b>\$195,800.00</b>
49				
50	<b>3401-3406 Income from Departments:</b>			
51	Subdivision Fees		\$340.00	\$300.00
52	ZBA Hearing Fees		\$1,299.00	\$600.00
53	Planning & Zoning Document Fees		\$0.00	\$0.00
54	Police		\$235.35	\$0.00
55	Solid Waste (fibers)		\$0.00	\$0.00
56	Solid Waste (drop off fees)		\$0.00	\$0.00
57	Solid Waste - Sale of Trash Bags		\$51,516.70	\$44,268.00
58	Solid Waste - Recycling (scrap metal)		\$0.00	\$0.00
59	Solid Waste - Recycling		\$1,497.58	\$1,289.00
60	Copier		\$447.83	\$300.00
61	Cemetery fees		\$1,200.00	\$500.00
62	Lyme Center Academy usage fees		\$300.00	\$600.00
63	Highway		\$5,243.92	\$0.00
64	Conservation Commission		\$0.00	\$0.00
65	Fire Department		\$0.00	\$0.00
66	Miscellaneous		\$180.00	\$0.00
67	Pond Program		\$0.00	\$0.00
68	Town Clerk (Lyme Phone Book)		\$419.00	\$300.00
69	Electric Rec Sales		\$1,109.29	\$800.00
70	<b>3401-3406 Income from Departments:</b>	<b>\$98,854.00</b>	<b>\$63,788.67</b>	<b>\$48,957.00</b>
71				
72	<b>SUBTOTAL from CHARGES for SERVICES:</b>	<b>\$98,854.00</b>	<b>\$63,788.67</b>	<b>\$48,957.00</b>
73				

Revenues

	A	B	C	D
74	<b>3501 Sale of Town Property:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
75				
76	<b>3502 Interest on Investments:</b>	<b>\$705.00</b>	<b>\$0.00</b>	<b>\$800.00</b>
77				
78	<b>3503-3509 Other:</b>			
79	Dividends & Return of Contributions		\$0.00	\$0.00
80	Insurance Reimbursement		\$199.60	\$0.00
81	Highway Disability Reimbursement		\$0.00	\$0.00
82	Disability Reimbursement		\$1,601.80	\$0.00
83	Legal Reimbursement		\$0.00	\$0.00
84	Ambulance Reimbursement		\$1,351.67	\$0.00
85	Rental Property		\$15,900.00	\$15,900.00
86	Refunds		\$3,699.19	\$0.00
87	<b>3503-3509 Other:</b>	<b>\$64,734.00</b>	<b>\$22,752.26</b>	<b>\$15,900.00</b>
88				
89	<b>SUBTOTAL from MISCELLANEOUS REVENUES:</b>	<b>\$65,439.00</b>	<b>\$22,752.26</b>	<b>\$16,700.00</b>
90				
91	<b>Total Revenues:</b>	<b>\$841,264.00</b>	<b>\$922,273.07</b>	<b>\$749,777.00</b>
92				
93	<b>3915 From Capital Reserve Funds:</b>			
94	Bridge Capital Reserve Fund		\$0.00	\$0.00
95	New Cemetery Capital Reserve Fund		\$0.00	\$0.00
96	Public Works Facility Capital Reserve Fund		\$81,716.00	\$81,717.00
97	Vehicle Capital Reserve Fund-Fire truck payment		\$82,467.00	\$82,252.00
98	Vehicle Capital Reserve Fund-Highway plow truck		\$0.00	\$243,700.00
99	Heavy Equipment Capital Reserve Fund		\$0.00	\$0.00
100	Major Highway Rebuilding Capital Reserve Fund		\$0.00	\$0.00
101	Emergency Highway Repair Capital Reserve Fund		\$0.00	\$0.00
102	Recreation Facility Capital Reserve Fund		\$965.00	\$0.00
103	Academy Building Capital Reserve Fund		\$0.00	\$0.00
104	Academy Building Gifts and Donations Fund		\$0.00	\$0.00
105	Property Reappraisal Capital Reserve Fund		\$0.00	\$0.00
106	Computer System Upgrade Capital Reserve Fund		\$0.00	\$0.00
107	Public Land Acquisition Capital Reserve Fund		\$0.00	\$0.00
108	Town Offices Building Capital Reserve Fund		\$0.00	\$0.00
109	Town Building Major Maint. & Repair CFR		\$2,227.12	\$0.00
110	Fire Fighting Safety Equipment		\$0.00	\$38,250.00
111	Class V Roads Capital Reserve Fund		\$0.00	\$240,000.00
112	Municipal Transportation Capital Reserve fund		\$11,600.00	\$11,000.00
113	<b>3915 From Capital Reserve Funds:</b>	<b>\$287,444.00</b>	<b>\$178,975.12</b>	<b>\$696,919.00</b>
114				
115	<b>3916 From Trust &amp; Agency Funds:</b>			
116				
117	Trout Pond Management Area Expendable Trust Fund		\$0.00	\$0.00
118	Reimbursement Perpetual Care Trust		\$0.00	\$0.00
119	Cemetery Gifts & Donation		\$0.00	\$15,991.00
120	Substance Abuse Fund		\$260.00	\$0.00
121	Emergency Major Equipment Rebuilding Trust Fund		\$0.00	\$0.00
122	Town Welfare Trust Fund		\$11,398.00	\$0.00
123	<b>3916 From Trust &amp; Agency Funds:</b>	<b>\$0.00</b>	<b>\$11,658.00</b>	<b>\$15,991.00</b>
124				
125	<b>3917-From Conservation Fund</b>	<b>\$5,102.00</b>	<b>\$16,167.00</b>	<b>\$0.00</b>
126				
127	<b>SUBTOTAL from INTERFUND OPERATING TRANSFERS IN:</b>	<b>\$292,546.00</b>	<b>\$190,633.12</b>	<b>\$712,910.00</b>
128				
129	<b>3934 Proceeds from Long Term Bonds &amp; Notes:</b>			
130				
131	<b>TOTAL SOURCES OF REVENUE:</b>	<b>\$1,199,249.00</b>	<b>\$1,135,658.45</b>	<b>\$1,462,687.00</b>
132				
133	<b>Independance Day WA</b>			<b>\$6,983.00</b>
134				
135	<b>Milfoil Grant WA</b>			<b>\$25,960.00</b>
136				
137	<b>Municipal Transportation</b>			<b>-\$11,000.00</b>
138				
139	<b>To match 2023 MS-737 total=</b>			<b>\$1,484,630.00</b>
140				
141				
142				
143				
144				
145				



Revenues

	A	B	C	D
146				
147	<u>Unassigned Fund Balance - \$711,144.00</u>			
148				
149	Additional Block Fiscal 2022		\$82,534.88	
150	Municipal Bridge Grant 2023		\$69,410.20	
151				
152				
153	Recreation Revolving Fund		\$4,963.35	
154	AED Revolving Fund		\$10,500.00	
155	Fire Grants		\$24,384.00	
156	Solar grant receipts		\$95,800.00	
157	Emergency Management Grant		\$15,000.00	
158	Milfoil Grant reimbursement		\$715.00	
159	COVID reimbursement		\$0.00	
160	FEMA Grant	\$87,677 & \$5,931	\$93,608.18	
161	Recreation Grant		\$1,198.00	
162	Insurance reimbursements		\$8,163.26	
163				
164				
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Sports Baseball Lyme vs. Orford, June 1907

 **VACHON CLUKAY  
& COMPANY PC**

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

October 21, 2022

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, 2022 financial statements by May 31, 2023. Unless we encounter circumstances beyond our control, the completed reports will be available no later than September 30, 2023.

Very truly yours,

*Vachon Clukay & Company PC*

**TOWN OF LYME, NEW HAMPSHIRE**  
**Financial Statements**  
**December 31, 2021**  
**and**  
**Independent Auditor's Report**

**TOWN OF LYME, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2021**

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**TOWN OF LYME, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2021**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Selectmen  
Town of Lyme, New Hampshire

***Adverse and Unmodified Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire (the Town), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Town of Lyme, New Hampshire's basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Permanent Funds	Unmodified
Fire Station Capital Project Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

*Adverse Opinion on Governmental Activities*

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, 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, 2021, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information*

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, 2021, 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.

***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Lyme, New Hampshire, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

### *Matter Giving Rise to Adverse Opinion on Governmental Activities*

As discussed in Note 2 to the financial statements, management has not recorded a liability, deferred outflows of resources, or deferred inflows of resources for the Town of Lyme, New Hampshire's single employer other postemployment benefits plan 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 postemployment 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 deferred outflows of resources, liabilities, and deferred inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the deferred outflows of resources, liabilities, deferred inflows of resources, net position, and expenses of the governmental activities is not reasonably determinable.

### ***Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Lyme, New Hampshire's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Lyme, New Hampshire's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Lyme, New Hampshire's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***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 OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
October 7, 2022



**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2021**

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2021. 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.

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2021**

**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 various 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, Fire Station Capital Project Fund and the Permanent Funds, 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 a private-purpose trust which accounts for a program for the Lyme School District. The fiduciary funds also include custodial funds, which are the capital reserve funds held for the Lyme School District, taxes collected for Grafton County, and taxes and motor vehicle permit fees collected for the State of New Hampshire.

**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 OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2021**

Town's major general 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 2021 is the General Fund. Also included are the schedule of changes in the Town's proportionate share of the net OPEB liability, the schedule of the Town's OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of the Town's pension contributions.

**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, 2021 and 2020 are as follows:

	<u>2021</u>	<u>2020</u>
Current and other assets:		
Capital assets (net)	\$ 9,479,159	\$ 9,385,222
Other assets	5,495,418	5,122,070
Total assets	<u>14,974,577</u>	<u>14,507,292</u>
Deferred outflows of resources:		
Deferred outflows related to OPEB	3,188	3,743
Deferred outflows related to pension	193,902	312,455
Total deferred outflows of resources	<u>197,090</u>	<u>316,198</u>
Long-term and other liabilities:		
Long-term obligations	1,729,197	2,345,702
Other liabilities	489,989	354,234
Total liabilities	<u>2,219,186</u>	<u>2,699,936</u>

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2021**

	<u>2021</u>	<u>2020</u>
Deferred inflows of resources:		
Property taxes collected in advance	3,429	
Deferred inflows related to OPEB	640	1,070
Deferred inflows related to pension	<u>281,294</u>	<u>82,020</u>
Total deferred inflows of resources	<u>285,363</u>	<u>83,090</u>
Net position:		
Net investment in capital assets	8,340,719	8,081,928
Restricted	1,663,636	1,609,901
Unrestricted	<u>2,662,763</u>	<u>2,348,635</u>
Total net position	<u>\$12,667,118</u>	<u>\$12,040,464</u>

**Statement of Activities**

Changes in net position for the year ending December 31, 2021 and 2020 are as follows:

	<u>2021</u>	<u>2020</u>
Program revenues:		
Charges for services	\$ 115,571	\$ 86,561
Operating grants and contributions	<u>117,011</u>	<u>147,952</u>
Total program revenues	<u>232,582</u>	<u>234,513</u>
General revenues:		
Property and other taxes	2,312,651	2,417,985
Licenses and permits	472,465	463,598
Intergovernmental revenue	127,076	103,246
Interest and investment earnings (loss)	130,589	169,394
Miscellaneous	<u>96,832</u>	<u>482,020</u>
Total general revenues	<u>3,139,613</u>	<u>3,636,243</u>
Total revenues	<u>3,372,195</u>	<u>3,870,756</u>
Program expenses:		
General government	828,712	718,451
Public safety	473,344	515,460
Highways and streets	893,401	1,337,108
Sanitation	143,422	123,908
Health and welfare	56,702	68,970
Culture and recreation	304,470	313,958
Conservation	2,986	4,246
Interest and fiscal charges	<u>42,504</u>	<u>59,757</u>
Total expenses	<u>2,745,541</u>	<u>3,141,858</u>

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2021**

	<u>2021</u>	<u>2020</u>
Change in net position	626,654	728,898
Net position at beginning of year	<u>12,040,464</u>	<u>11,311,566</u>
Net position at end of year	<u>\$12,667,118</u>	<u>\$12,040,464</u>

**Town of Lyme Governmental Activities**

As shown in the above statement the Town experienced a favorable change in financial position of \$626,654 on the full accrual basis of accounting.

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

The General Fund shows a fund balance of \$2,961,184. This represents an increase in fund balance of \$148,662. As referenced above, this fund balance incorporates the Capital Reserve and Expendable Trust Funds, and the Heritage Fund, which amounts to \$2,205,181 as of December 31, 2021.

The Permanent Fund's fund balance increased by \$144,587, to a year-end balance of \$1,534,601.

The Fire Station Capital Project Fund's fund balance decreased by \$105,265, to a year-end balance of \$19,767.

**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 less than the budgeted amount by \$6,041. This is primarily due to less taxes than anticipated.

Actual expenditures on the budgetary basis were less than the budgeted amount by \$267,664. This is primarily due to a savings within highways and streets and general government.

**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, 2021 is \$12,739,849. Accumulated depreciation amounts to \$3,260,690, leaving a net book value of \$9,479,159. See Note 4 in the Notes to the Basic Financial Statements for a summary of all capital assets.

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2021**

**Long-Term Obligations**

During FY 2021, the Town made scheduled debt payments of \$72,850 on the outstanding bonds. A note payable was entered into for the construction of the new fire station. See Note 6 in the Notes to the Basic Financial Statements for a summary of all long-term obligations.

**Economic Factors**

The River Road continues to erode due to Great River Hydro and the production of electricity. The continuous up and down of the water level on the Connecticut River is causing serious erosion along the river banks of River Road in Lyme. The Town will move forward with underdrainage for the Goose Pond Road for the summer of 2023 and then in 2024 hopefully paving can take place, then this road rehab will be complete. The 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. We have 3 bridges in need of repair. Each will be over \$200,000. The remaining bridges in town are still in a state of review. There will be a long-range plan developed for the repair and rehab in the future, in the meantime the town continues to contribute to the Bridge Capital Reserve Fund. The Fire Station construction has been completed and is in use. Solar is in the future for this building. The Transfer Station has a minor upgrade and reformation. This will continue to allow efficient function of this location. The Town wide Revaluation of property took place in 2021. A high number of abatements were applied for (60). Some of the abatements were granted (38) and some will be applying to the BTLA. We do not have any firm data as of this date.

**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, 2021

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 1,266,297
Investments	3,748,903
Taxes receivable, net	480,218
Total Current Assets	<u>5,495,418</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	2,889,682
Depreciable capital assets, net	6,589,477
Total Noncurrent Assets	<u>9,479,159</u>
Total Assets	<u>14,974,577</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	3,188
Deferred outflows related to pension	193,902
Total Deferred Outflows of Resources	<u>197,090</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	142,966
Accrued liabilities	45,615
Advances from grantors	87,678
Current portion of bonds payable	72,907
Current portion of notes payable	140,823
Total Current Liabilities	<u>489,989</u>
Noncurrent Liabilities:	
Bonds payable	338,858
Notes payable	585,852
OPEB liability	50,033
Net pension liability	754,454
Total Noncurrent Liabilities	<u>1,729,197</u>
Total Liabilities	<u>2,219,186</u>
DEFERRED INFLOWS OF RESOURCES	
Property taxes collected in advance	3,429
Deferred inflows related to OPEB	640
Deferred inflows related to pension	281,294
Total Deferred Inflows of Resources	<u>285,363</u>
NET POSITION	
Net investment in capital assets	8,340,719
Restricted	1,663,636
Unrestricted	2,662,763
Total Net Position	<u>\$ 12,667,118</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, 2021

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 828,712	\$ 30,898		\$ (797,814)
Public safety	473,344	445	\$ 16,256	(456,643)
Highways and streets	893,401	7,757	95,029	(790,615)
Sanitation	143,422	59,179		(84,243)
Health and welfare	56,702			(56,702)
Culture and recreation	304,470	17,292	5,726	(281,452)
Conservation	2,986			(2,986)
Interest and fiscal charges	42,504			(42,504)
Total governmental activities	<u>\$ 2,745,541</u>	<u>\$ 115,571</u>	<u>\$ 117,011</u>	<u>(2,512,959)</u>
General revenues:				
Property and other taxes				2,312,651
Licenses and permits				472,465
Grants and contributions:				
Rooms and meals tax distribution				127,076
Interest and investment earnings				130,589
Miscellaneous				<u>96,832</u>
Total general revenues				<u>3,139,613</u>
Change in net position				626,654
Net Position at beginning of year				<u>12,040,464</u>
Net Position at end of year				<u>\$ 12,667,118</u>

*See accompanying notes to the basic financial statements*



EXHIBIT C  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2021

	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Fire Station Capital Project Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 1,014,859			\$ 251,438	\$ 1,266,297
Investments	2,179,290	\$ 1,535,709		33,904	3,748,903
Taxes receivable, net	480,218				480,218
Due from other funds			\$ 19,767	85,910	105,677
Total Assets	<u>3,674,367</u>	<u>1,535,709</u>	<u>19,767</u>	<u>371,252</u>	<u>5,601,095</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 3,674,367</u>	<u>\$ 1,535,709</u>	<u>\$ 19,767</u>	<u>\$ 371,252</u>	<u>\$ 5,601,095</u>
LIABILITIES					
Accounts payable	\$ 142,966				\$ 142,966
Accrued liabilities	28,975				28,975
Advances from grantors	87,678				87,678
Due to other funds	104,569	\$ 1,108			105,677
Total Liabilities	<u>364,188</u>	<u>1,108</u>	<u>\$ -</u>	<u>\$ -</u>	<u>365,296</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes collected in advance	3,429				3,429
Uncollected property taxes	345,566				345,566
Total Deferred Inflows of Resources	<u>348,995</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>348,995</u>
FUND BALANCES					
Nonspendable		1,459,345			1,459,345
Restricted	48,773	75,256	19,767	60,495	204,291
Committed	2,535,721			310,757	2,846,478
Assigned	7,281				7,281
Unassigned	369,409				369,409
Total Fund Balances	<u>2,961,184</u>	<u>1,534,601</u>	<u>19,767</u>	<u>371,252</u>	<u>4,886,804</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,674,367</u>	<u>\$ 1,535,709</u>	<u>\$ 19,767</u>	<u>\$ 371,252</u>	<u>\$ 5,601,095</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, 2021

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 4,886,804
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.	9,479,159
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	345,566
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 OPEB	3,188
Deferred outflows of resources related to net pension liability	193,902
Deferred inflows of resources related to OPEB	(640)
Deferred inflows of resources related to net pension liability	(281,294)
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	(411,765)
Notes payable	(726,675)
Accrued interest on long-term obligations	(16,640)
OPEB liability	(50,033)
Net pension liability	<u>(754,454)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 12,667,118</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, 2021

	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Fire Station Capital Project Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:					
Taxes	\$ 2,215,147				\$ 2,215,147
Licenses and permits	472,465				472,465
Intergovernmental	244,087				244,087
Charges for services	98,854			\$ 16,717	115,571
Interest and investment income (loss)	(26,876)	\$ 157,249	\$ 30	186	130,589
Miscellaneous	67,955			23,877	91,832
Total Revenues	<u>3,071,632</u>	<u>157,249</u>	<u>30</u>	<u>40,780</u>	<u>3,269,691</u>
Expenditures:					
Current operations:					
General government	739,676	11,554			751,230
Public safety	435,482				435,482
Highways and streets	667,733				667,733
Sanitation	141,686				141,686
Health and welfare	56,702				56,702
Culture and recreation	257,488			22,348	279,836
Conservation	2,036			950	2,986
Capital outlay	514,634		165,818		680,452
Debt service:					
Principal retirement	72,850				72,850
Interest and fiscal charges	37,925				37,925
Total Expenditures	<u>2,926,212</u>	<u>11,554</u>	<u>165,818</u>	<u>23,298</u>	<u>3,126,882</u>
Excess revenues over (under) expenditures	<u>145,420</u>	<u>145,695</u>	<u>(165,788)</u>	<u>17,482</u>	<u>142,809</u>
Other financing sources (uses):					
Issuance of promissory note			60,523		60,523
Transfers in	3,242			1,108	4,350
Transfers out		(1,108)		(3,242)	(4,350)
Total Other financing sources (uses)	<u>3,242</u>	<u>(1,108)</u>	<u>60,523</u>	<u>(2,134)</u>	<u>60,523</u>
Net change in fund balances	148,662	144,587	(105,265)	15,348	203,332
Fund Balances at beginning of year	<u>2,812,522</u>	<u>1,390,014</u>	<u>125,032</u>	<u>355,904</u>	<u>4,683,472</u>
Fund Balances at end of year	<u>\$ 2,961,184</u>	<u>\$ 1,534,601</u>	<u>\$ 19,767</u>	<u>\$ 371,252</u>	<u>\$ 4,886,804</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, 2021

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 203,332
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. Current year capital outlays and depreciation expense were as follows:	
Capital outlays	463,205
Depreciation expense	(369,268)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	97,504
Proceeds from long-term debt issuance are other financing sources in the funds, but long-term debt issuance increases long-term liabilities in the statement of net position.	(60,523)
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. Repayments are as follows:	
Bond principal paid	156,014
Note principal paid	72,850
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.	
Amortization of premiums	1,313
In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	2,756
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and 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 OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	5,073
Net changes in pension	<u>54,398</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 626,654</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, 2021

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ASSETS		
Cash and cash equivalents		\$ 2,491,252
Investments	\$ 264,870	1,311,728
Taxes receivable		561,723
Total Assets	<u>264,870</u>	<u>4,364,703</u>
LIABILITIES		
Due to other governments	<u>2,522</u>	<u>3,052,975</u>
Total Liabilities	<u>2,522</u>	<u>3,052,975</u>
NET POSITION		
Restricted for:		
Individuals and other governments	<u>262,348</u>	<u>1,311,728</u>
Total Net Position	<u>\$ 262,348</u>	<u>\$ 1,311,728</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, 2021

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ADDITIONS:		
Contributions:		
Miscellaneous		\$ 133,000
Total Contributions	<u>\$ -</u>	<u>133,000</u>
Investment earnings:		
Interest income (loss)	2,522	(14,691)
Realized gain on investments	16,854	
Net increase in the fair value of investments	<u>13,671</u>	
Total Investment earnings (losses)	<u>33,047</u>	<u>(14,691)</u>
Property taxes collected for other governments		7,417,776
Motor vehicle fees collected for other governments		<u>131,515</u>
Total Additions	<u>33,047</u>	<u>7,667,600</u>
DEDUCTIONS:		
Benefits paid	2,522	
Payments of property taxes to other governments		7,417,776
Payments of motor vehicle fees to other governments		<u>131,515</u>
Total Deductions	<u>2,522</u>	<u>7,549,291</u>
Change in net position	30,525	118,309
Net Position at beginning of year	<u>231,823</u>	<u>1,193,419</u>
Net Position at end of year	<u>\$ 262,348</u>	<u>\$ 1,311,728</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, 2021

**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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

***Fund Accounting***

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

**1. Governmental Funds:**

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

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

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

The *Fire Station Capital Project Fund* is used to account for financial resources associated with the construction of the Fire Station.

**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 custodial 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. Custodial funds are used to account for amounts collected by the Town and remitted to other individuals or governments. These assets are therefore not available to support the Town's own programs. The Town's custodial funds account for property taxes collected on behalf of the Lyme School District and Grafton County, motor vehicle fees collected on behalf of the State of New Hampshire, and the capital reserve funds of the Lyme School District, which are held by the Town as required by State law.



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

***Measurement Focus***

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

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

**2. Fund Financial Statements:**

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

The fiduciary funds are 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 12). 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.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

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 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.

**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.

***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, 2021 are recorded as receivables net of reserves for estimated uncollectibles of \$25,000.

***Capital Assets***

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

All capital assets, including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. 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. 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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not.

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. Useful lives for infrastructure were estimated based on the Town’s historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Description</u>	<u>Years</u>
	Infrastructure	10-40
	Land improvements	10
	Buildings and improvements	15-40
	Vehicles and equipment	3-50

***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 up to eighty hours 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 certain 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 fiscal 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.

***Postemployment Benefits Other Than Pensions (OPEB)***

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

Hampshire Retirement System (NHRS) OPEB Plan 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, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

***Net Position***

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the 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.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

- Assigned Fund Balance: Amounts the Town intends to use for specific purposes. Intent can be expressed by the Board of Selectmen or by an official to which the Board of Selectmen delegates the authority. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as “assigned”.
- Unassigned Fund Balance: Amounts that are available for any purpose; these amounts are reported only in the General Fund and any governmental 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 classifications can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

**Minimum Level of Unassigned Fund Balance**

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

**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**

The Town did not implement the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to its single employer OPEB plan. Statement No. 75 requires governments to account for certain other postemployment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB Statement No. 75 were required to be implemented by the Town during the year ended December 31, 2018. The Town has only implemented the provisions of GASB Statement No. 75 as it pertains to its cost-sharing multiple-employer defined benefit OPEB plan (see Note 7).

**NOTE 3—DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2021 are classified in the accompanying financial statements as follows:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

Statement of Net Position:	
Cash and cash equivalents	\$ 1,266,297
Investments	3,748,903
Statement of Fiduciary Net Position:	
Cash and cash equivalents	2,491,252
Investments	<u>1,576,598</u>
	<u>\$ 9,083,050</u>

Deposits and investments at December 31, 2021 consist of the following:

Cash on hand	\$ 52,788
Deposits with financial institutions	3,738,665
Investments	<u>5,291,597</u>
	<u>\$ 9,083,050</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 of 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 formal policy regarding credit risk.

The following are the actual ratings as of December 31, 2021 for each investment type:

<u>Investment Type</u>	<u>Aaa</u>	<u>Aa3</u>	<u>A2</u>	<u>Baa2</u>	<u>Not Rated</u>	<u>Total</u>
Money market mutual funds					\$ 1,263,174	\$ 1,263,174
US Treasury obligations	\$ 2,037,253					2,037,253
US government agencies	394,669				62,774	457,443
Corporate bonds	42,196		\$ 41,115	\$ 20,398		103,709
Municipal bonds		\$ 25,079				25,079
	<u>\$ 2,474,118</u>	<u>\$ 25,079</u>	<u>\$ 41,115</u>	<u>\$ 20,398</u>	<u>\$ 1,325,948</u>	<u>\$ 3,886,658</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. 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 formal policy regarding custodial credit risk.

All of the Town's deposits with financial institutions as of December 31, 2021 were covered by federal depository insurance.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

As of December 31, 2021, Town investments in the following investment types were held by the same counterparty that was used to buy the securities.

<u>Investment Type</u>	<u>Amount</u>
Fixed income funds	\$ 385,650
Equity securities	1,019,289
Money market mutual funds	1,263,174
US government agencies	457,443
US Treasury obligations	2,037,253
Municipal bonds	25,079
Corporate bonds	103,709
	<u>\$ 5,291,597</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 formal 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	\$ 2,037,253	\$ 452,623	\$ 1,319,712	\$ 264,918
US government agencies	457,443		295,656	161,787
Municipal bonds	25,079	25,079		
Corporate bonds	103,709		76,466	27,243
	<u>\$ 2,623,484</u>	<u>\$ 477,702</u>	<u>\$ 1,691,834</u>	<u>\$ 453,948</u>

***Fair Value Measurement of Investments***

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.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

As of December 31, 2021, the Town's investments measured at fair value, by type, were as follows:

Investment Type	Fair Value Measurements Using:			Total
	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	
Fixed income funds	\$ 385,650			\$ 385,650
Equity securities	1,019,289			1,019,289
US government agencies		\$ 457,443		457,443
US Treasury obligations		2,037,253		2,037,253
Municipal bonds		25,079		25,079
Corporate bonds		103,709		103,709
	<u>\$ 1,404,939</u>	<u>\$ 2,623,484</u>	<u>\$ -</u>	<u>\$ 4,028,423</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 obligations and US government agencies 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:

	Balance 1/1/21	Additions	Reductions	Balance 12/31/21
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,476,491			\$ 1,476,491
Construction in process	1,247,373	\$ 165,818		1,413,191
Total capital assets not being depreciated	<u>2,723,864</u>	<u>165,818</u>	<u>\$ -</u>	<u>2,889,682</u>
Other capital assets:				
Infrastructure	3,881,805			3,881,805
Land improvements	193,581			193,581
Buildings and improvements	2,278,274			2,278,274
Vehicles and equipment	3,298,584	297,387	(99,464)	3,496,507
Total other capital assets at historical cost	<u>9,652,244</u>	<u>297,387</u>	<u>(99,464)</u>	<u>9,850,167</u>
Less accumulated depreciation for:				
Infrastructure	(511,316)	(134,841)		(646,157)
Land improvements	(135,142)	(19,358)		(154,500)
Buildings and improvements	(803,043)	(57,651)		(860,694)
Vehicles and equipment	(1,541,385)	(157,418)	99,464	(1,599,339)
Total accumulated depreciation	<u>(2,990,886)</u>	<u>(369,268)</u>	<u>99,464</u>	<u>(3,260,690)</u>
Total other capital assets, net	<u>6,661,358</u>	<u>(71,881)</u>	<u>-</u>	<u>6,589,477</u>
Total capital assets, net	<u>\$ 9,385,222</u>	<u>\$ 93,937</u>	<u>\$ -</u>	<u>\$ 9,479,159</u>



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

Depreciation expense was charged to governmental functions as follows:

General government	\$ 35,775
Public safety	64,963
Highways and streets	237,481
Sanitation	1,736
Culture and recreation	29,313
Total governmental activities depreciation expense	<u>\$ 369,268</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 from the various taxpayers within the Town.

The changes in short-term debt obligations for the year ended December 31, 2021 are as follows:

Balance - January 1, 2021	\$ -
Additions	3,200,000
Reductions	<u>(3,200,000)</u>
Balance - December 31, 2021	<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, 2021 are as follows:

	Balance <u>1/1/21</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2021</u>	Due Within <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 480,655		\$ 72,850	\$ 407,805	\$ 72,907
Unamortized bond premium	<u>5,273</u>		<u>1,313</u>	<u>3,960</u>	
Total Bonds payable	485,928	\$ -	74,163	411,765	72,907
Notes payable	<u>382,689</u>	<u>500,000</u>	<u>156,014</u>	<u>726,675</u>	<u>140,823</u>
Total governmental activities	<u>\$ 868,617</u>	<u>\$ 500,000</u>	<u>\$ 230,177</u>	<u>\$ 1,138,440</u>	<u>\$ 213,730</u>

Payments on general obligation bonds are paid from the General Fund. Payments on notes payable issuances are paid from the General Fund and Converse Free Library Fund, a Nonmajor Governmental Fund, as applicable to related debt.

***General Obligation Bonds***

Bonds payable at December 31, 2021 are comprised of the following individual issues:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

\$508,900 Public Works Bond due in annual installments of \$25,000 through August 2024; interest at 3.0%-5.0%	\$ 75,000
\$899,420 Municipal Building Bond due in annual installments of \$45,000 through August 2028; interest at 4.0%-5.25%	315,000
\$29,313 Solar Project Bond due in annual installments of \$3,237 through June 2027; interest at 2.00%	<u>17,805</u>
	407,805
Add: <i>Unamortized bond premium</i>	<u>3,960</u>
	<u>\$ 411,765</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2021 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 72,907	\$ 13,982	\$ 86,889
2023	72,965	10,760	83,725
2024	73,025	7,523	80,548
2025	48,087	4,865	52,952
2026	48,149	2,834	50,983
2027-2028	<u>92,672</u>	<u>1,192</u>	<u>93,864</u>
Total	407,805	41,156	448,961
Add: <i>Unamortized bond premium</i>	<u>3,960</u>		<u>3,960</u>
	<u>\$ 411,765</u>	<u>\$ 41,156</u>	<u>\$ 452,921</u>

Notes payable at December 31, 2021 are comprised of the following individual issues:

\$518,000 public safety note due in annual installments of \$82,466 through December 2025; interest at 3.0%	\$ 298,392
\$9,600 Library Water Improvements due in semi-annual installments of \$240 through July 2030; interest at 0%	4,320
\$500,000 Fire Station note due in annual installments of \$81,716 through April 2027; interest at 3.5%	<u>423,963</u>
	<u>\$ 726,675</u>

Debt service requirements to retire general obligation notes outstanding at December 31, 2021 are as follows:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 140,823	\$ 23,839	\$ 164,662
2023	145,052	19,610	164,662
2024	149,766	14,896	164,662
2025	146,513	18,923	165,436
2026	77,222	4,974	82,196
2027-2030	67,299	2,288	69,587
	<u>\$ 726,675</u>	<u>\$ 84,530</u>	<u>\$ 811,205</u>

**NOTE 7—OTHER POSTEMPLOYMENT BENEFITS**

***Plan Description***

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

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 at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://www.nhrs.org).

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

***Benefits Provided***

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

***Funding Policy***

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and police officers were 0.29% and 3.66% through June 30, 2021, respectively, and 0.31% and 3.21%, respectively, thereafter. Contributions to the OPEB plan for the Town were \$6,012 for the year ended December 31, 2021. Employees are not required to contribute to the OPEB plan.

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

At December 31, 2021, the Town reported a liability of \$50,033 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2020. The Town's proportion of the net OPEB 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, 2021, the Town's proportion was approximately 0.0125 percent, which was a decrease of 0.0001 percentage points from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized OPEB expense of \$938. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 10
Net difference between projected and actual investment earnings on OPEB plan investments		625
Changes in proportion and differences between Town contributions and proportionate share of contributions		5
Town contributions subsequent to the measurement date	<u>\$ 3,188</u>	<u>          </u>
Totals	<u>\$ 3,188</u>	<u>\$ 640</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$2,548. The Town reported \$3,188 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

<u>June 30,</u>	
2022	\$ (158)
2023	(131)
2024	(147)
2025	(204)
	<u>\$ (640)</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

***Sensitivity of the Town’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate***

The following presents the Town’s proportionate share of the net OPEB liability calculated using the discount rate of 6.75 percent, as well as what the Town’s proportionate share of the net OPEB 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>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Town's proportionate share of the net OPEB liability	\$ 54,390	\$ 50,033	\$ 46,242

**NOTE 8—DEFINED BENEFIT PENSION PLAN**

***Plan Description***

The Town contributes to the New Hampshire Retirement System (NHRS), 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).

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.

***Benefits Provided***

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change 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 8 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%

***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 24.77% and 10.88%, respectively, through June 30, 2021 and 30.67% and 13.75%, respectively, thereafter. The Town contributed 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100A: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, 2021 were \$96,095.

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

At December 31, 2021, the Town reported a liability of \$754,454 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2020. 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, 2021, the Town's proportion was approximately 0.0170 percent, which was a decrease of 0.0006 percentage points from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized pension expense of \$43,221. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 21,126	\$ 7,899
Change in assumptions	78,798	
Net difference between projected and actual earnings on pension plan investments		211,004
Changes in proportion and differences between Town contributions and share of contributions	35,575	62,391
Town contributions subsequent to the measurement date	<u>58,403</u>	
Totals	<u>\$ 193,902</u>	<u>\$ 281,294</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 \$87,392. The Town reported \$58,403 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, 2022. 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:

Year Ending <u>June 30,</u>	
2022	\$ (13,619)
2023	(21,451)
2024	(36,579)
2025	<u>(74,146)</u>
	<u>\$ (145,795)</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	1.14-6.46%
International equity	20%	2.37-5.53%
Fixed income	25%	3.60%
Alternative investments	15%	7.25-8.85%
Real estate	<u>10%</u>	6.60%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability as of June 30, 2021 was 6.75%. 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 6.75 percent, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease (5.75%)</u>	<u>Discount rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Town's proportionate share of the net pension liability	\$ 1,078,956	\$ 754,454	\$ 483,767

**NOTE 9—INTERFUND BALANCES AND TRANSFERS**

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

Interfund balances at December 31, 2021 are as follows:

	General Fund	Due from Permanent Funds	Totals
Due to			
Fire Station Capital Project Fund	\$ 19,767		\$ 19,767
Nonmajor Governmental Funds	<u>84,802</u>	<u>\$ 1,108</u>	<u>85,910</u>
	<u>\$ 104,569</u>	<u>\$ 1,108</u>	<u>\$ 105,677</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, 2021 are as follows:

	Permanent Funds	Transfer from Nonmajor Governmental Funds	Totals
Transfer to			
General Fund		\$ 3,242	\$ 3,242
Nonmajor Governmental Funds	<u>\$ 1,108</u>		<u>1,108</u>
	<u>\$ 1,108</u>	<u>\$ 3,242</u>	<u>\$ 4,350</u>

**NOTE 10—RESTRICTED NET POSITION**

Net position of governmental activities is restricted for specific purposes at December 31, 2021 as follows:

Permanent Funds - Principal	\$ 1,459,345
Permanent Funds - Income	75,256
Cemetery maintenance gifts & donations	15,992
Recreation grant	14,910
Private donations	12,906
Library Fund	53,347
Fire Station Capital Project Fund	19,767
Independence Day Fund	7,148
Heritage Commission Fund	4,965
	<u>\$ 1,663,636</u>

**NOTE 11—COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2021 are as follows:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

<u>Fund Balances</u>	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Fire Station Capital Project Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Nonspendable:</b>					
Permanent Funds - Principal		\$ 1,459,345			\$ 1,459,345
<b>Restricted for:</b>					
Independence Day Fund				\$ 7,148	7,148
Permanent Funds - Income		75,256			75,256
Cemetery maintenance gifts & donations	15,992				15,992
Recreation grant	14,910				14,910
Private donations	12,906				12,906
Library Fund				53,347	53,347
Heritage Commission Fund	4,965				4,965
Fire Station Capital Project Fund			\$ 19,767		19,767
<b>Committed for:</b>					
Capital Reserve Funds	2,128,189				2,128,189
Expendable Trust Funds	72,027				72,027
Carryforward appropriations	335,505				335,505
Conservation Fund				277,300	277,300
Police Special Details Fund				595	595
Recreation Fund				32,862	32,862
<b>Assigned for:</b>					
Subsequent years' expenditures	1,971				1,971
Conservation Commission	5,310				5,310
<b>Unassigned</b>	<u>369,409</u>				<u>369,409</u>
	<u>\$ 2,961,184</u>	<u>\$ 1,534,601</u>	<u>\$ 19,767</u>	<u>\$ 371,252</u>	<u>\$ 4,886,804</u>

**NOTE 12—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$407,568,300 as of April 1, 2021) and are due on December 27, 2021. Taxes paid after the due date accrue interest at 8% 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. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax dedeed 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 \$6,802,975 and \$614,801 for the Lyme School District and Grafton County, respectively. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

**NOTE 13—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, 2021, the Town was a member of and participated in public entity risk pools (Trust) 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 Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the 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, 2021.

***Property and Liability Insurance***

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. 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 14—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. In the opinion of Town management, any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

***Settlement***

During the year ended December 31, 2019, the Town entered into a settlement agreement with a utility company for an appeal of property tax assessments for the tax years 2014-2017. The settlement resulted in the Town paying either a refund or a future property tax credit totaling \$82,964 in six semi-annual

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2021

installments. An abatement of \$13,827 has been recognized in the Town’s financial statements during the year ended December 31, 2021 in accordance with this agreement. Future tax revenues will be impacted by future abatements as follows:

December 31, 2022	<u>\$ 13,827</u>
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In June 2021, the Town settled a tax appeal case that resulted in a settlement amount to CCI for a total of \$198,061. This amount is to be paid in full on or before December 31, 2021 or the Town may pay the settlement amount in two equal installments of \$99,031 on or before December 31, 2021 and on or before September 1, 2022. An expenditure of \$99,031 has been recognized in the Town’s financial statements during the year ended December 31, 2021 in accordance with this agreement. A future payment of \$99,031 will be recognized in the year ended December 31, 2022.

**NOTE 15—SUBSEQUENT EVENTS**

In June 2021, the Town entered into a tax anticipation note for \$3,500,000 that is due on June 11, 2022, with an interest rate of 2.70%. \$3,200,000 was drawn down on the tax anticipation note and the note was paid back as of December 31, 2021.

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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 2,393,833	\$ 2,393,833	\$ 2,312,651	\$ (81,182)
Licenses and permits	440,305	440,305	460,455	20,150
Intergovernmental	245,085	245,085	244,087	(998)
Charges for services	68,450	68,450	98,854	30,404
Interest income	2,200	2,200	705	(1,495)
Miscellaneous	47,450	47,450	64,734	17,284
Total Revenues	<u>3,197,323</u>	<u>3,197,323</u>	<u>3,181,486</u>	<u>(15,837)</u>
<b>Expenditures:</b>				
<b>Current operations:</b>				
General government	807,702	807,702	739,676	68,026
Public safety	473,371	473,371	435,482	37,889
Highways and streets	948,506	773,952	662,104	111,848
Sanitation	120,280	120,280	109,269	11,011
Health and welfare	33,404	33,404	33,304	100
Culture and recreation	319,735	288,185	257,488	30,697
Conservation	2,100	2,100	2,036	64
Capital outlay	758,209	530,172	514,634	15,538
<b>Debt service:</b>				
Principal retirement	72,850	72,850	72,850	
Interest and fiscal charges	30,416	30,416	37,925	(7,509)
Total Expenditures	<u>3,566,573</u>	<u>3,132,432</u>	<u>2,864,768</u>	<u>267,664</u>
Excess revenues over (under) expenditures	<u>(369,250)</u>	<u>64,891</u>	<u>316,718</u>	<u>251,827</u>
<b>Other financing sources (uses):</b>				
Transfers in	422,466	323,830	290,686	(33,144)
Transfers out	<u>(415,000)</u>	<u>(415,000)</u>	<u>(415,000)</u>	<u>-</u>
Total Other financing sources (uses)	<u>7,466</u>	<u>(91,170)</u>	<u>(124,314)</u>	<u>(33,144)</u>
Net change in fund balance	(361,784)	(26,279)	192,404	218,683
<b>Fund Balance at beginning of year</b>				
- Budgetary Basis	<u>909,165</u>	<u>909,165</u>	<u>909,165</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 547,381</u>	<u>\$ 882,886</u>	<u>\$ 1,101,569</u>	<u>\$ 218,683</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 OPEB Liability**

For the Year Ended December 31, 2021

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2021	0.01249399%	\$ 50,033	\$ 552,033	9.06%	11.06%
June 30, 2020	0.01261817%	\$ 55,231	\$ 558,738	9.88%	7.74%
June 30, 2019	0.01428698%	\$ 62,636	\$ 582,641	10.75%	7.75%
June 30, 2018	0.01364141%	\$ 62,457	\$ 511,152	12.22%	7.53%
June 30, 2017	0.00845958%	\$ 38,680	\$ 432,677	8.94%	7.91%
June 30, 2016	0.00988020%	\$ 47,831	\$ 476,496	10.04%	5.21%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*
June 30, 2012	*	*	*	*	*

\* 10 Year schedule, historical information not available

Measurement Periods	Significant Actuarial Assumptions				
	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 3  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Schedule of Town OPEB Contributions**  
For the Year Ended December 31, 2021

<u>Year Ended</u>	<b>Cost-Sharing Multiple Employer Plan Information Only</b>				
	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2021	\$ 6,012	\$ (6,012)	\$ -	\$ 602,330	1.00%
December 31, 2020	\$ 6,130	\$ (6,130)	\$ -	\$ 560,120	1.09%
December 31, 2019	\$ 6,280	\$ (6,280)	\$ -	\$ 587,104	1.07%
December 31, 2018	\$ 6,228	\$ (6,228)	\$ -	\$ 553,799	1.12%
December 31, 2017	\$ 5,434	\$ (5,434)	\$ -	\$ 453,041	1.20%
December 31, 2016	\$ 5,300	\$ (5,300)	\$ -	\$ 443,719	1.19%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*
December 31, 2013	*	*	*	*	*
December 31, 2012	*	*	*	*	*

\* 10 Year schedule, historical information not available

*See accompanying notes to the required supplementary information*



SCHEDULE 4

**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, 2021

<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, 2021	0.01702319%	\$ 754,454	\$ 552,033	136.67%	72.22%
June 30, 2020	0.01761495%	\$ 1,126,679	\$ 558,738	201.65%	58.59%
June 30, 2019	0.01894634%	\$ 911,632	\$ 582,641	156.47%	65.59%
June 30, 2018	0.01739256%	\$ 837,487	\$ 511,152	163.84%	64.73%
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%
June 30, 2012	*	*	*	*	*

\* 10 Year schedule, historical information not available

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

*See accompanying notes to the required supplementary information*

SCHEDULE 5  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Schedule of Town Pension Contributions**  
For the Year Ended December 31, 2021

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2021	\$ 96,095	\$ (96,095)	\$ -	\$ 602,330	15.95%
December 31, 2020	\$ 79,510	\$ (79,510)	\$ -	\$ 560,120	14.20%
December 31, 2019	\$ 82,320	\$ (82,320)	\$ -	\$ 587,104	14.02%
December 31, 2018	\$ 78,487	\$ (78,487)	\$ -	\$ 553,799	14.17%
December 31, 2017	\$ 64,121	\$ (64,121)	\$ -	\$ 453,041	14.15%
December 31, 2016	\$ 61,171	\$ (61,171)	\$ -	\$ 443,719	13.79%
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%
December 31, 2012	*	*	*	*	*

\* 10 Year schedule, historical information not available

*See accompanying notes to the required supplementary information*

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
For the Year Ended December 31, 2021

**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. Revenues and other financing sources and expenditures and other financing uses were adjusted for encumbrances, non-budgetary revenues and expenditures, and budgetary transfers in and out.

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 3,074,874	\$ 2,926,212
Difference in property taxes meeting susceptible to accrual criteria	97,504	
Encumbrances - December 31, 2020		(32,417)
Non-budgetary revenues and expenditures	12,350	(29,027)
Budgetary transfers	<u>287,444</u>	<u>415,000</u>
Per Schedule 1	<u>\$ 3,472,172</u>	<u>\$ 3,279,768</u>

**NOTE 2—BUDGETARY FUND BALANCE**

Components of the budgetary fund balance for the General Fund at December 31, 2021 are as follows:

<b><i>Restricted for:</i></b>	
Cemetery Gifts and Donations	\$ 15,992
Recreation Grant	14,910
Donations	12,906
<b><i>Committed for:</i></b>	
Carryforward appropriations	335,505
<b><i>Assigned for:</i></b>	
Subsequent years' expenditures	1,971
Conservation commission	5,310
<b><i>Unassigned:</i></b>	
Unassigned - General operations	<u>714,975</u>
	<u>\$ 1,101,569</u>

SCHEDULE A  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Special Revenue Funds**  
December 31, 2021

	Police Special Detail Fund	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Total Nonmajor Special Revenue Funds
ASSETS						
Cash and cash equivalents			\$ 18,335	\$ 233,103		\$ 251,438
Investments	\$ 595	\$ 7,148	33,904		\$ 32,862	33,904
Due from other funds	595	7,148	1,108	44,197		85,910
Total Assets	<u>595</u>	<u>7,148</u>	<u>53,347</u>	<u>277,300</u>	<u>32,862</u>	<u>371,252</u>
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 595</u>	<u>\$ 7,148</u>	<u>\$ 53,347</u>	<u>\$ 277,300</u>	<u>\$ 32,862</u>	<u>\$ 371,252</u>
LIABILITIES						
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES						
Total Deferred Inflows of Resources	-	-	-	-	-	-
FUND BALANCES						
Restricted		7,148	53,347			60,495
Committed	595			277,300	32,862	310,757
Total Fund Balances	<u>595</u>	<u>7,148</u>	<u>53,347</u>	<u>277,300</u>	<u>32,862</u>	<u>371,252</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 595</u>	<u>\$ 7,148</u>	<u>\$ 53,347</u>	<u>\$ 277,300</u>	<u>\$ 32,862</u>	<u>\$ 371,252</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, 2021

	Police Special Detail Fund	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Total Nonmajor Special Revenue Funds
Revenues:						
Charges for services			\$ 68	\$ 118	\$ 16,717	\$ 16,717
Interest and investment income			23,877			186
Miscellaneous			23,945	118	16,717	23,877
Total Revenues	\$ -	\$ -				40,780
Expenditures:						
Current operations:						
Culture and recreation			12,259	950	10,089	22,348
Conservation			12,259	950	10,089	950
Total Expenditures	-	-				23,298
Excess revenues over (under) expenditures	-	-	11,686	(832)	6,628	17,482
Other financing sources (uses):						
Transfers in			1,108			1,108
Transfers out				(3,242)		(3,242)
Total Other financing sources (uses)			1,108	(3,242)	-	(2,134)
Net change in fund balances	-	-	12,794	(4,074)	6,628	15,348
Fund Balances at beginning of year	595	7,148	40,553	281,374	26,234	355,904
Fund Balances at end of year	\$ 595	\$ 7,148	\$ 53,347	\$ 277,300	\$ 32,862	\$ 371,252



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Proposed Budget  
Lyme

For the period beginning January 1, 2023 to December 31, 2023  
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: \_\_\_\_\_

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
Richard Jones	Chairman	<i>Richard Jones</i>
Judith Brotman	Select Board rep	<i>Judith Brotman</i>
Jennifer Boylston	School Board rep	<i>Jennifer Boylston</i>
Richard Brown	Member	<i>Richard Brown</i>
Wilkes McClave	Member	<i>Wilkes McClave</i>
Susan MacKenzie	Member	<i>Susan MacKenzie</i>
William Malcolm	Member	<i>William Malcolm</i>
John Biglow	Member	<i>John Biglow</i>
Brian Spence	Member	<i>Brian Spence</i>
James Graham	Member	<i>James Graham</i>

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/>



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
<b>General Government</b>								
4130-4139	Executive	03	\$189,735	\$176,079	\$190,888	\$0	\$190,888	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$93,308	\$105,030	\$128,974	\$0	\$128,974	\$0
4150-4151	Financial Administration	03	\$56,485	\$47,360	\$51,814	\$0	\$51,814	\$0
4152	Revaluation of Property	03	\$31,438	\$33,950	\$35,865	\$0	\$35,865	\$0
4153	Legal Expense	03	\$127,208	\$158,000	\$45,000	\$0	\$45,000	\$0
4155-4159	Personnel Administration	03	\$56,237	\$64,761	\$67,450	\$0	\$67,450	\$0
4191-4193	Planning and Zoning	03	\$94,040	\$98,341	\$106,674	\$0	\$106,674	\$0
4194	General Government Buildings	03	\$78,818	\$86,990	\$98,843	\$0	\$98,843	\$0
4195	Cemeteries	03	\$14,948	\$33,351	\$19,950	\$0	\$19,950	\$0
4196	Insurance	03	\$46,849	\$45,849	\$46,088	\$0	\$46,088	\$0
4197	Advertising and Regional Association	03	\$3,320	\$3,800	\$3,800	\$0	\$3,800	\$0
4199	Other General Government	03	\$0	\$100	\$100	\$0	\$100	\$0
<b>General Government Subtotal</b>			<b>\$792,386</b>	<b>\$853,611</b>	<b>\$795,446</b>	<b>\$0</b>	<b>\$795,446</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	03	\$266,207	\$308,884	\$336,116	\$0	\$336,116	\$0
4215-4219	Ambulance	03	\$73,500	\$67,000	\$69,500	\$0	\$69,500	\$0
4220-4229	Fire	03	\$57,765	\$51,705	\$60,990	\$0	\$60,990	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	03	\$3,543	\$3,000	\$4,500	\$0	\$4,500	\$0
4299	Other (Including Communications)	03	\$31,718	\$31,500	\$34,945	\$0	\$34,945	\$0
<b>Public Safety Subtotal</b>			<b>\$432,733</b>	<b>\$462,089</b>	<b>\$506,051</b>	<b>\$0</b>	<b>\$506,051</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>



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Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$854,507	\$927,954	\$894,286	\$0	\$894,286	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$2,671	\$3,700	\$3,700	\$0	\$3,700	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$857,178</b>	<b>\$931,654</b>	<b>\$897,986</b>	<b>\$0</b>	<b>\$897,986</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$62,045	\$74,212	\$68,881	\$0	\$68,881	\$0
4324	Solid Waste Disposal	03	\$25,869	\$47,750	\$38,750	\$0	\$38,750	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$87,914</b>	<b>\$121,962</b>	<b>\$107,631</b>	<b>\$0</b>	<b>\$107,631</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>





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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (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	03	\$28,024	\$26,815	\$27,764	\$0	\$27,764	\$0
	<b>Health Subtotal</b>		<b>\$28,024</b>	<b>\$26,815</b>	<b>\$27,764</b>	<b>\$0</b>	<b>\$27,764</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	03	\$9,750	\$11,059	\$10,668	\$0	\$10,668	\$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>\$9,750</b>	<b>\$11,059</b>	<b>\$10,668</b>	<b>\$0</b>	<b>\$10,668</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	03	\$68,950	\$86,995	\$92,414	\$0	\$92,414	\$0
4550-4559	Library	03	\$183,636	\$194,579	\$215,503	\$0	\$215,503	\$0
4583	Patriotic Purposes	03	\$338	\$7,933	\$700	\$0	\$700	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$242,924</b>	<b>\$289,507</b>	<b>\$308,617</b>	<b>\$0</b>	<b>\$308,617</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources	03	\$1,700	\$2,108	\$2,108	\$0	\$2,108	\$0
4619	Other Conservation		\$0	\$39,997	\$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>\$1,700</b>	<b>\$42,105</b>	<b>\$2,108</b>	<b>\$0</b>	<b>\$2,108</b>	<b>\$0</b>



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**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	03	\$75,212	\$72,907	\$72,965	\$0	\$72,965	\$0
4721	Long Term Bonds and Notes - Interest	03	\$14,026	\$17,805	\$10,761	\$0	\$10,761	\$0
4723	Tax Anticipation Notes - Interest	03	\$23,968	\$10,000	\$20,000	\$0	\$20,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
			<b>\$111,206</b>	<b>\$100,712</b>	<b>\$103,726</b>	<b>\$0</b>	<b>\$103,726</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$82,467	\$82,467	\$0	\$0	\$0	\$0
4903	Buildings		\$81,716	\$81,716	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$890	\$0	\$0	\$0	\$0	\$0
			<b>\$165,073</b>	<b>\$164,183</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>								
					<b>\$2,759,997</b>	<b>\$0</b>	<b>\$2,759,997</b>	<b>\$0</b>



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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for 12/31/2023 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for 12/31/2023 (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	13	\$15,991	\$0	\$15,991	\$0
		<i>Purpose: WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS AND</i>				
4583	Patriotic Purposes	11	\$6,983	\$0	\$6,983	\$0
		<i>Purpose: INDEPENDENCE DAY CELEBRATIONS SPECIAL REVENUE FUND</i>				
4619	Other Conservation	12	\$25,980	\$0	\$25,980	\$0
		<i>Purpose: Milfoil Treatment</i>				
4902	Machinery, Vehicles, and Equipment	07	\$82,252	\$0	\$82,252	\$0
		<i>Purpose: WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND</i>				
4902	Machinery, Vehicles, and Equipment	08	\$243,700	\$0	\$243,700	\$0
		<i>Purpose: WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND</i>				
4902	Machinery, Vehicles, and Equipment	10	\$38,250	\$0	\$38,250	\$0
		<i>Purpose: WITHDRAWAL FROM FIRE FIGHTING SAFETY EQUIPMENT TRU</i>				
4903	Buildings	06	\$81,717	\$0	\$81,717	\$0
		<i>Purpose: WITHDRAWAL FROM THE PUBLIC WORKS FACILITY CAPITAL</i>				
4909	Improvements Other than Buildings	09	\$240,000	\$0	\$240,000	\$0
		<i>Purpose: withdrawal from class v roads capital reserve fund</i>				
4909	Improvements Other than Buildings	16	\$0	\$55,000	\$0	\$55,000
		<i>Purpose: Petitioned Warrant Article Full Statistical Revalu</i>				
4915	To Capital Reserve Fund	04	\$365,000	\$0	\$365,000	\$0
		<i>Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS</i>				
4916	To Expendable Trusts/Fiduciary Funds	04	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS</i>				
<b>Total Proposed Special Articles</b>			<b>\$1,124,853</b>	<b>\$55,000</b>	<b>\$1,124,853</b>	<b>\$55,000</b>



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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
4319	Other	05	\$95,000	\$0	\$95,000	\$0
<i>Purpose: STATE OF NH BLOCK GRANT</i>						
<b>Total Proposed Individual Articles</b>			<b>\$95,000</b>	<b>\$0</b>	<b>\$95,000</b>	<b>\$0</b>



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**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectment's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$15,096	\$13,000	\$13,000
3186	Payment in Lieu of Taxes	03	\$17,000	\$17,000	\$17,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	03	\$5,159	\$5,000	\$5,000
3190	Interest and Penalties on Delinquent Taxes	03	\$26,894	\$15,000	\$15,000
9991	Inventory Penalties		\$0	\$0	\$0
	<b>Taxes Subtotal</b>		<b>\$64,149</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$416,339	\$411,800	\$411,800
3230	Building Permits	03	\$17,733	\$8,000	\$8,000
3290	Other Licenses, Permits, and Fees	03	\$19,468	\$18,520	\$18,520
3311-3319	From Federal Government		\$0	\$0	\$0
	<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$453,540</b>	<b>\$438,320</b>	<b>\$438,320</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$153,090	\$100,800	\$100,800
3353	Highway Block Grant	05	\$160,114	\$95,000	\$95,000
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)	12	\$0	\$12,980	\$12,980
3379	From Other Governments		\$0	\$0	\$0
	<b>State Sources Subtotal</b>		<b>\$313,204</b>	<b>\$208,780</b>	<b>\$208,780</b>



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Revenues

Account Source	Article	Actual Revenues for period ending 12/31/2022	Selectment's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
<b>Charges for Services</b>				
3401-3406 Income from Departments	03	\$63,788	\$48,957	\$48,957
3409 Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>		<b>\$63,788</b>	<b>\$48,957</b>	<b>\$48,957</b>
<b>Miscellaneous Revenues</b>				
3501 Sale of Municipal Property		\$0	\$0	\$0
3502 Interest on Investments	03	\$0	\$800	\$800
3503-3509 Other	03	\$22,752	\$15,900	\$15,900
<b>Miscellaneous Revenues Subtotal</b>		<b>\$22,752</b>	<b>\$16,700</b>	<b>\$16,700</b>
<b>Interfund Operating Transfers In</b>				
3912 From Special Revenue Funds	11	\$0	\$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	09, 08, 07, 06	\$178,975	\$647,669	\$647,669
3916 From Trust and Fiduciary Funds	10, 13	\$11,658	\$54,241	\$54,241
3917 From Conservation Funds		\$16,167	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$206,800</b>	<b>\$708,893</b>	<b>\$708,893</b>
<b>Other Financing Sources</b>				
3934 Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998 Amount Voted from Fund Balance	12	\$3,831	\$12,980	\$12,980
9999 Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>		<b>\$3,831</b>	<b>\$12,980</b>	<b>\$12,980</b>
<b>Total Estimated Revenues and Credits</b>		<b>\$1,128,064</b>	<b>\$1,484,630</b>	<b>\$1,484,630</b>



Budget Summary

Item	Selectmen's Period ending 12/31/2023 (Recommended)	Budget Committee's Period ending 12/31/2023 (Recommended)
Operating Budget Appropriations	\$2,759,997	\$2,759,997
Special Warrant Articles	\$1,124,853	\$1,124,853
Individual Warrant Articles	\$95,000	\$95,000
Total Appropriations	\$3,979,850	\$3,979,850
Less Amount of Estimated Revenues & Credits	\$1,484,630	\$1,484,630
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$2,495,220</b>	<b>\$2,495,220</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$3,979,850</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$72,965
3. Interest: Long-Term Bonds & Notes	\$10,760
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$83,725
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$3,896,125</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$389,613
<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>\$4,369,463</b>





Financial Report of the Budget

Lyme

For the period ending December 31, 2021

PREPARER'S EFILE 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.

Jennifer Dorr

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Judith Brotman	Chair, Selectboard	
David Kahn	Selectboard member	
Ben Kilham	Select board vice chair	

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/>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>General Government</b>			
4130-4139	Executive	\$169,406	\$170,634
4140-4149	Election, Registration, and Vital Statistics	\$110,484	\$102,077
4150-4151	Financial Administration	\$45,734	\$55,912
4152	Revaluation of Property	\$28,000	\$26,651
4153	Legal Expense	\$158,000	\$136,559
4155-4159	Personnel Administration	\$53,007	\$50,738
4191-4193	Planning and Zoning	\$96,320	\$94,016
4194	General Government Buildings	\$64,667	\$66,769
4195	Cemeteries	\$32,335	\$10,214
4196	Insurance	\$45,849	\$32,184
4197	Advertising and Regional Association	\$3,800	\$3,000
4199	Other General Government	\$100	\$0
<b>General Government Subtotal</b>		<b>\$807,702</b>	<b>\$748,754</b>
<b>Public Safety</b>			
4210-4214	Police	\$302,551	\$259,604
4215-4219	Ambulance	\$64,890	\$78,077
4220-4229	Fire	\$47,274	\$46,829
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$12,400	\$1,573
4299	Other (Including Communications)	\$30,000	\$32,664
<b>Public Safety Subtotal</b>		<b>\$457,115</b>	<b>\$418,747</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	\$1,044,806	\$660,762
<i>Explanation: \$402,591 in nonlapsing appropriations into 2022</i>			
4313	Bridges	\$0	\$0
4316	Street Lighting	\$3,700	\$2,706
4319	Other	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$1,048,506</b>	<b>\$663,468</b>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Sanitation</b>			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$66,250	\$99,794
4324	Solid Waste Disposal	\$54,030	\$32,814
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$120,280</b>	<b>\$132,608</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	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Health</b>			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$23,654	\$23,554
<b>Health Subtotal</b>		<b>\$23,654</b>	<b>\$23,554</b>
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance	\$9,750	\$9,750
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$9,750</b>	<b>\$9,750</b>
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	\$84,306	\$58,691
4550-4559	Library	\$186,179	\$183,882
4583	Patriotic Purposes	\$7,933	\$0
4589	Other Culture and Recreation	\$0	\$0
<b>Culture and Recreation Subtotal</b>		<b>\$278,418</b>	<b>\$242,573</b>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources	\$2,100	\$2,036
4619	Other Conservation	\$16,750	\$14,915
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$18,850</b>	<b>\$16,951</b>
<b>Debt Service</b>			
4711	Long Term Bonds and Notes - Principal	\$72,850	\$72,850
4721	Long Term Bonds and Notes - Interest	\$20,416	\$16,639
4723	Tax Anticipation Notes - Interest	\$10,000	\$21,286
4790-4799	Other Debt Service	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$103,266</b>	<b>\$110,775</b>
<b>Capital Outlay</b>			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$151,752	\$374,854
<i>Explanation: Expenditures on PY nonlapsing appropriation of \$225,575</i>			
4903	Buildings	\$81,716	\$81,716
4909	Improvements Other than Buildings	\$69,765	\$73,435
<i>Explanation: Expenditure of unanticipated grant of \$16,735</i>			
<b>Capital Outlay Subtotal</b>		<b>\$303,233</b>	<b>\$530,005</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	\$370,000	\$370,000
4916	To Expendable Trusts/Fiduciary Funds	\$45,000	\$45,000
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>\$415,000</b>	<b>\$415,000</b>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Payments to Other Governments</b>			
4931	Taxes Assessed for County	\$0	\$614,801
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$6,125,901
4934	Taxes Assessed for State Education	\$0	\$677,074
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$7,417,776
<b>Total Before Payments to Other Governments</b>		<b>\$3,585,774</b>	<b>\$3,312,185</b>
Plus Payments to Other Governments			\$7,417,776
<b>Plus Commitments to Other Governments from Tax Rate</b>		<b>\$7,417,776</b>	
Less Proprietary/Special Funds		\$0	\$0
<b>Total General Fund Expenditures</b>		<b>\$11,003,550</b>	<b>\$10,729,961</b>



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Taxes</b>			
3110	Property Taxes	\$0	\$9,692,559
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	\$10,883	\$14,527
3186	Payment in Lieu of Taxes	\$28,036	\$5,036
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$13,477	\$18,305
9991	Inventory Penalties	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$52,396</b>	<b>\$9,730,427</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$419,000	\$434,882
3230	Building Permits	\$5,792	\$5,792
3290	Other Licenses, Permits, and Fees	\$15,513	\$19,781
3311-3319	From Federal Government	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$440,305</b>	<b>\$460,455</b>
<b>State Sources</b>			
3351	Municipal Aid/Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$127,076	\$127,076
3353	Highway Block Grant	\$95,053	\$95,029
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)	\$6,700	\$21,982
3379	From Other Governments	\$0	\$0
<b>State Sources Subtotal</b>		<b>\$228,829</b>	<b>\$244,087</b>
<b>Charges for Services</b>			
3401-3406	Income from Departments	\$68,450	\$98,854
3409	Other Charges	\$0	\$0
<b>Charges for Services Subtotal</b>		<b>\$68,450</b>	<b>\$98,854</b>
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property	\$0	\$0
3502	Interest on Investments	\$2,200	\$705
3503-3509	Other	\$15,900	\$64,734
<b>Miscellaneous Revenues Subtotal</b>		<b>\$18,100</b>	<b>\$65,439</b>



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds	\$6,983	\$0
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	\$403,233	\$287,444
3916	From Trust and Fiduciary Funds	\$15,991	\$0
3917	From Conservation Funds	\$3,242	\$3,242
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$429,449</b>	<b>\$290,686</b>
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Plus Property Tax Commitment from Tax Rate</b>		<b>\$9,801,021</b>	
<b>Total General Fund Revenues</b>		<b>\$11,038,550</b>	<b>\$10,889,948</b>



Balance Sheet

Account	Description	Starting Balance	Ending Balance
<b>Current Assets</b>			
1010	Cash and Equivalents	\$3,480,073	\$3,506,111
1030	Investments	\$0	\$0
1080	Tax Receivable	\$570,375	\$809,129
1110	Tax Liens Receivable	\$274,729	\$232,812
1150	Accounts Receivable	\$0	\$0
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$4,469	\$4,469
1400	Other Current Assets	\$242,044	\$0
1670	Tax Deeded Property (Subject to Resale)	\$0	\$0
<b>Current Assets Subtotal</b>		<b>\$4,571,690</b>	<b>\$4,552,521</b>
<b>Current Liabilities</b>			
2020	Warrants and Accounts Payable	\$97,209	\$161,423
2030	Compensated Absences Payable	\$22,899	\$22,193
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$3,233,090	\$3,052,975
2080	Due to Other Funds	\$276,910	\$123,254
2220	Deferred Revenue	\$0	\$91,107
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$0	\$0
<b>Current Liabilities Subtotal</b>		<b>\$3,630,108</b>	<b>\$3,450,952</b>
<b>Fund Equity</b>			
2440	Non-spendable Fund Balance	\$16,469	\$0
2450	Restricted Fund Balance	\$42,189	\$43,808
2460	Committed Fund Balance	\$387,393	\$335,505
2490	Assigned Fund Balance	\$13,228	\$7,281
2530	Unassigned Fund Balance	\$482,303	\$714,975
<b>Fund Equity Subtotal</b>		<b>\$941,582</b>	<b>\$1,101,569</b>





**Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$614,801	\$0	\$6,125,901	\$677,074	\$0	\$9,692,559
<b>Commitment</b>	<b>\$614,801</b>	<b>\$0</b>	<b>\$6,125,901</b>	<b>\$677,074</b>		<b>\$9,801,021</b>
<b>Difference</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>(\$108,462)</b>

**General Fund Balance Sheet Reconciliation**

Total Revenues	\$10,889,948
Total Expenditures	\$10,729,961
<b>Change</b>	<b>\$159,987</b>
Ending Fund Equity	\$1,101,569
Beginning Fund Equity	\$941,582
<b>Change</b>	<b>\$159,987</b>



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	\$100,000	\$0	\$25,000	\$75,000
Municipal Building (General)	\$899,420	\$45,000	4%-5.29%	2028	\$360,000	\$0	\$45,000	\$315,000
Solar project (General)	\$29,313	\$3,237	2%	2027	\$20,656	\$0	\$2,850	\$17,806
	<b>\$1,437,633</b>				<b>\$480,656</b>	<b>\$0</b>	<b>\$72,850</b>	<b>\$407,806</b>

**NEW HAMPSHIRE MUNICIPAL BOND BANK**

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

AMOUNT OF LOAN \$899,420.00  
 PREMIUM \$25,580.00  
 TOTAL RECEIVED \$925,000.00

**BOND PAYMENT SCHEDULE FOR TOWN OFFICES - LOAN DATE 2008**

DEBT YEAR	PERIOD	PRINCIPAL OUT-STANDING	PRINCIPAL	RATE	INTEREST	Refund	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	-\$2,222.00	\$62,465.50	\$62,465.50
12	8/15/2020	\$405,000.00	\$45,000.00	4.13%	\$17,437.50	-\$3,279.00	\$59,158.50	\$59,158.50
13	8/15/2021	\$360,000.00	\$45,000.00	4.13%	\$15,581.26	-\$3,507.00	\$57,074.26	\$57,074.26
14	8/15/2022	\$315,000.00	\$45,000.00	4.25%	\$13,725.00	-\$3,272.00	\$55,453.00	\$55,453.00
15	8/15/2023	\$270,000.00	\$45,000.00	4.25%	\$11,812.50	-\$3,272.00	\$53,540.50	\$53,540.50
16	8/15/2024	\$225,000.00	\$45,000.00	4.25%	\$9,900.00	-\$3,272.00	\$51,628.00	\$51,628.00
17	8/15/2025	\$180,000.00	\$45,000.00	4.38%	\$7,987.50	-\$3,272.00	\$49,715.50	\$49,715.50
18	8/15/2026	\$135,000.00	\$45,000.00	4.38%	\$6,018.76	-\$3,272.00	\$47,746.76	\$47,746.76
19	8/15/2027	\$90,000.00	\$45,000.00	4.50%	\$4,050.00	-\$3,272.00	\$45,778.00	\$45,778.00
20	8/15/2028	\$45,000.00	\$45,000.00	4.50%	\$2,025.00	-\$1,636.00	\$45,389.00	\$45,389.00
<b>TOTALS</b>			\$899,420.00		\$435,801.27		\$1,304,945.27	

**NEW HAMPSHIRE MUNICIPAL BOND BANK**

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

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

**BOND PAYMENT SCHEDULE FOR PUBLIC WORKS FACILITY - LOAN DATE 2004**

DEBT YEAR	PERIOD	PRINCIPAL OUT-STANDING	PRINCIPAL	RATE	INTEREST	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	\$31,763.00
16	8/15/2020	\$125,000.00	\$25,000.00	4.75%	\$6,187.50	-\$612.00	\$30,635.50	\$30,635.50
17	8/15/2021	\$100,000.00	\$25,000.00	5.00%	\$5,000.00	-\$552.00	\$29,448.00	\$29,448.00
18	8/15/2022	\$75,000.00	\$25,000.00	5.00%	\$3,750.00	-\$551.00	\$28,199.00	\$28,199.00
19	8/15/2023	\$50,000.00	\$25,000.00	5.00%	\$2,500.00	-\$551.00	\$26,949.00	\$26,949.00
20	8/15/2024	\$25,000.00	\$25,000.00	5.00%	\$1,250.00	-\$566.00	\$25,684.00	\$25,684.00
<b>TOTALS</b>					\$508,900.00	\$260,703.07	-\$4,464.00	\$762,305.07

SCHEDULE OF LYME PROPERTY - 2022						
BUILDINGS with LAND:						
Description	Parcel Address	Map #	Lot #	Acreage	Assessment	
Library	38 Union Street	201	38	0.44	\$915,600	
Jail	2 Pleasant Street	201	94.100	0.07	\$27,400	
Fire Station	44 High Street	201	103	1.28	\$580,900	
Town Garage	24 High Street	201	110.1000	3.47	\$781,700	
Town Office/Police Building	1 High Street	201	120	3.11	\$1,492,300	
Post Pond Recreation Area	111 Orford Road	407	5.1000	11.80	\$391,900	
Lyme Center Academy Building	183 Dorchester Road	409	18	1.30	\$759,600	
CEMETERIES:						
Description	Parcel Address	Map #	Lot #	Acreage	Assessment	
Old Lyme Cemetery & Tomb	1 Pleasant Street	201	78	3.70	\$429,100	
Highland Cemetery	24 High Street	201	110.2000	6.57	\$258,000	
Gilbert Cemetery	240 River Road	402	72	58.00	\$312,000	
Porter Cemetery	597 River Road	405	25	0.36	\$12,200	
Beal Cemetery	517 Dorchester Road	420	5	0.57	\$10,900	
Tinkhamtown Cemetery	Location Unknown					
LAND (VACANT):						
Description	Parcel Address	Map #	Lot #	Acreage	Assessment	
Lyme Plain Common	1 On The Common	201	28	1.40	\$29,200	
Big Rock Nature Preserve	18 Market Street	201	31.2000	9.99	\$43,000	
Big Rock Nature Preserve	20 Union Street	201	47	12.82	\$103,200	
Little Common	39 Union Street	201	59	0.38	\$16,900	
Land Under Horsesheds	6 John Tomson Way	201	93.100	0.16	\$40,300	
Land on Wilmott Way	30 Wilmott Way	401	62	1.30	\$11,300	
Land on Hewes Brook	39 Shoestrap Road	402	39	1.80	\$15,700	
Hewes Brook Nature Preserve	111 River Road	402	89	1.00	\$32,300	
Land on Orford Road	263 Orford Road	406	1	8.80	\$35,000	
Lyme Town Forest	85 Orfordville Road	406	30	372.00	\$585,800	
Land adjoining Post Pond	105 Orford Road	407	4	2.2	\$40,400	
Chaffee Wildlife Sanctuary	115 Orford Road	407	5.2000	21.02	\$126,900	
Land on Mud Turtle Pond Road	36 Mud Turtle Pond	407	77	70.00	\$251,800	
Land on Post Pond Lane	Road92 Post Pond Lane	408	12	19.60	\$117,700	

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	\$22,300
Land on Canaan Ledge Lane	25 Canaan Ledge Lane	413	20	16.00	\$77,500
Land on Dorchester Road	379 Dorchester Road	414	39	0.54	\$5,200
Trout Pond Forest	4 Trout Pond Lane	415	3	385.40	\$435,200
Reservoir Pond Access	637 Dorchester Road	421	1	0.37	\$75,600
<b>SUMMARY</b>	Acreage				
Buildings w/Land	21.47				
Cemeteries	69.20				
Land (Vacant)	927.52				
<b>GRAND TOTALS:</b>	1018.19				



Rich, Everett c. 1939 Ice fishing (Pickersel) Cummins Pond

(Photos provided by Lyme Historians)



Winter climber, Pat Perkins



Holt's Ledge, with man on top, 1916



**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
JUDITH-LEE SHELNUTT-BROTMAN	CHAIR	
BEN KILHAM	VICE CHAIR	
DAVID KAHN	MEMBER	

Preparer		
Name	Phone	Email
Dina Cutting	6037954639	dina@lymenh.gov
Preparer's Signature		



<b>Land Value Only</b>		<b>Acres</b>	<b>Valuation</b>	
1A	Current Use RSA 79-A	26,163.09	\$2,664,700	
1B	Conservation Restriction Assessment RSA 79-B	125.26	\$19,900	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	4.67	\$22,700	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	2,458.72	\$144,790,600	
1G	Commercial/Industrial Land	72.64	\$6,865,900	
<b>1H</b>	<b>Total of Taxable Land</b>	<b>28,824.38</b>	<b>\$154,363,800</b>	
1I	Tax Exempt and Non-Taxable Land	5,252.21	\$16,639,900	
<b>Buildings Value Only</b>		<b>Structures</b>	<b>Valuation</b>	
2A	Residential	0	\$242,355,300	
2B	Manufactured Housing RSA 674:31	0	\$1,339,100	
2C	Commercial/Industrial	0	\$13,691,700	
2D	Discretionary Preservation Easements RSA 79-D	11	\$305,300	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
<b>2F</b>	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$257,691,400</b>	
2G	Tax Exempt and Non-Taxable Buildings	0	\$18,980,000	
<b>Utilities &amp; Timber</b>			<b>Valuation</b>	
3A	Utilities		\$5,679,900	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
<b>5</b>	<b>Valuation before Exemption</b>		<b>\$417,735,100</b>	
<b>Exemptions</b>		<b>Total Granted</b>	<b>Valuation</b>	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
<b>11</b>	<b>Modified Assessed Value of All Properties</b>		<b>\$417,735,100</b>	
<b>Optional Exemptions</b>		<b>Amount Per</b>	<b>Total</b>	<b>Valuation</b>
12	Blind Exemption RSA 72:37	\$67,500	1	\$67,500
13	Elderly Exemption RSA 72:39-a,b	\$0	20	\$5,040,000
14	Deaf Exemption RSA 72:38-b	\$135,000	1	\$67,500
15	Disabled Exemption RSA 72:37-b	\$135,000	4	\$540,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	67	\$1,125,000
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
<b>20</b>	<b>Total Dollar Amount of Exemptions</b>			<b>\$6,840,000</b>
<b>21A</b>	<b>Net Valuation</b>			<b>\$410,895,100</b>
<b>21B</b>	<b>Less TIF Retained Value</b>			<b>\$0</b>
<b>21C</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$410,895,100</b>
<b>21D</b>	<b>Less Commercial/Industrial Construction Exemption</b>			<b>\$0</b>
<b>21E</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction</b>			<b>\$410,895,100</b>
<b>22</b>	<b>Less Utilities</b>			<b>\$5,679,900</b>
<b>23A</b>	<b>Net Valuation without Utilities</b>			<b>\$405,215,200</b>
<b>23B</b>	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$405,215,200</b>





**Utility Value Appraiser**

SANSOUY AND ASSOCIATES

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
GREEN MOUNTAIN POWER CORPORATION	\$12,600				\$12,600
NEW HAMPSHIRE ELECTRIC COOP	\$2,916,500	\$397,800			\$3,314,300
PSNH DBA EVERSOURCE ENERGY	\$2,353,000				\$2,353,000
	<b>\$5,282,100</b>	<b>\$397,800</b>			<b>\$5,679,900</b>



**New Hampshire  
Department of  
Revenue Administration**

**2022  
MS-1**

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	55	\$27,500
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	5	\$10,000
All Veterans Tax Credit RSA 72:28-b			
Combat Service Tax Credit RSA 72:28-c			
		<b>60</b>	<b>\$37,500</b>

Deaf & Disabled Exemption Report			
<b>Deaf Income Limits</b>		<b>Deaf Asset Limits</b>	
Single	\$30,000	Single	\$150,000
Married	\$40,000	Married	\$150,000
<b>Disabled Income Limits</b>		<b>Disabled Asset Limits</b>	
Single	\$30,000	Single	\$150,000
Married	\$40,000	Married	\$150,000

Elderly Exemption Report						
First-time Filers Granted Elderly Exemption for the Current Tax Year		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>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
65-74	5	65-74	10	\$215,000	\$2,150,000	\$2,150,000
75-79	1	75-79	3	\$270,000	\$810,000	\$810,000
80+	1	80+	7	\$320,000	\$2,240,000	\$2,080,000
			20		\$5,200,000	\$5,040,000
<b>Income Limits</b>		<b>Asset Limits</b>				
Single	\$40,000	Single		\$220,000		
Married	\$50,000	Married		\$220,000		

**Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)**  
 Granted/Adopted? No Properties:

**Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)**  
 Granted/Adopted? No Properties:

**Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)**  
 Granted/Adopted? No Structures:

**Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)**  
 Granted/Adopted? No Properties:

**Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)**  
 Granted/Adopted? No Properties:

**Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)**  
 Granted/Adopted? No Properties:  
 Percent of assessed value attributable to new construction to be exempted:  
 Total Exemption Granted:

**Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)**  
 Granted/Adopted? No Properties:  
 Assessed value prior to effective date of RSA 75:1-a:  
 Current Assessed Value:



<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	2,962.24	\$1,263,900
Forest Land	14,836.49	\$1,093,000
Forest Land with Documented Stewardship	7,686.23	\$295,500
Unproductive Land	255.72	\$4,500
Wet Land	422.41	\$7,800
	<b>26,163.09</b>	<b>\$2,664,700</b>

<b>Other Current Use Statistics</b>		
Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	22,816.68
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	2.50
Total Number of Owners in Current Use	<b>Owners:</b>	308
Total Number of Parcels in Current Use	<b>Parcels:</b>	419

<b>Land Use Change Tax</b>		
Gross Monies Received for Calendar Year		\$0
Conservation Allocation	<b>Percentage:</b> 100.00 %	<b>Dollar Amount:</b>
Monies to Conservation Fund		
Monies to General Fund		

<b>Conservation Restriction Assessment Report RSA 79-B</b>	<b>Acres</b>	<b>Valuation</b>
Farm Land	43.66	\$15,400
Forest Land	60.40	\$3,900
Forest Land with Documented Stewardship	21.20	\$600
Unproductive Land		
Wet Land		
	<b>125.26</b>	<b>\$19,900</b>

<b>Other Conservation Restriction Assessment Statistics</b>		
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>	
Owners in Conservation Restriction	<b>Owners:</b>	6
Parcels in Conservation Restriction	<b>Parcels:</b>	7



**2022  
MS-1**

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

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

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

Owners	Structures	Acres	Land Valuation	Structure Valuation
8	11	4.67	\$22,700	\$305,300

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 & MILK HOUSE
409	49		50	BARN
409	20	1000	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
GREAT RIVER HYDRO LLC	\$17,000
	<b>\$17,000</b>

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
DOI National Park list under 3186 regular PILT section.	\$5,159
	<b>\$5,159</b>

**Notes**

The Deaf exemption is a 50% ownership so it is a \$67,500 exemption and not a \$135,000



New Hampshire  
Department of  
Revenue  
Administration


**2022**  
**\$23.98**

## Tax Rate Breakdown Lyme

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,370,858	\$410,895,100	<b>\$5.76</b>
County	\$598,509	\$410,895,100	<b>\$1.46</b>
Local Education	\$6,392,474	\$410,895,100	<b>\$15.56</b>
State Education	\$484,608	\$405,215,200	<b>\$1.20</b>
<b>Total</b>	<b>\$9,846,449</b>		<b>\$23.98</b>

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

Tax Commitment Calculation	
Total Municipal Tax Effort	\$9,846,449
War Service Credits	(\$37,500)
Village District Tax Effort	
<b>Total Property Tax Commitment</b>	<b>\$9,808,949</b>

 Sam Greene Director of Municipal and Property Division New Hampshire Department of Revenue Administration	10/28/2022
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## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$3,413,697	
Net Revenues (Not Including Fund Balance)		(\$1,087,272)
Fund Balance Voted Surplus		(\$3,831)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$37,500	
Special Adjustment	\$0	
Actual Overlay Used	\$10,764	
<b>Net Required Local Tax Effort</b>	<b>\$2,370,858</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$598,509	
<b>Net Required County Tax Effort</b>	<b>\$598,509</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$7,697,371	
Net Cooperative School Appropriations		
Net Education Grant		(\$820,289)
Locally Retained State Education Tax		(\$484,608)
<b>Net Required Local Education Tax Effort</b>	<b>\$6,392,474</b>	
State Education Tax	\$484,608	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$484,608</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$410,895,100	\$407,568,300
Total Assessment Valuation without Utilities	\$405,215,200	\$402,122,800
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$410,895,100	\$407,568,300

### Village (MS-1V)

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

## Lyme

### Tax Commitment Verification

<b>2022 Tax Commitment Verification - RSA 76:10 II</b>	
Description	Amount
Total Property Tax Commitment	\$9,808,949
1/2% Amount	\$49,045
Acceptable High	\$9,857,994
Acceptable Low	\$9,759,904

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>	9,790,268.67
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 2022 commitment amount on the property tax warrant.**

Tax Collector/Deputy Signature: <i>Manish K. Singh</i>	Date: 10/28/2022
--	------------------

### Requirements for Quarterly Billing

Pursuant to RSA 76:15-a		
Lyme	Total Tax Rate	Quarterly Tax Rate
Total 2022 Tax Rate	\$23.98	\$6.00
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>\$10,889,288</b>
<b>Final Overlay</b>	<b>\$10,764</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), (2015), *Best Practice: Fund Balance Guidelines for the General Fund.*  
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance.*

2022 Fund Balance Retention Guidelines: Lyme	
Description	Amount
<b>Current Amount Retained (6.53%)</b>	<b>\$711,144</b>
17% Retained <i>(Maximum Recommended)</i>	\$1,851,179
10% Retained	\$1,088,929
8% Retained	\$871,143
5% Retained <i>(Minimum Recommended)</i>	\$544,464





### Tax Collector's Report

For the period beginning  and ending

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

#### Instructions

**Cover Page**

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

**For Assistance Please Contact:**

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

#### ENTITY'S INFORMATION

Municipality:  County:  Report Year:

#### PREPARER'S INFORMATION

First Name  Last Name

Street No.  Street Name  Phone Number

Email (optional)



**Debits**

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2021	Year: 2020	Year: 2019
Property Taxes	3110		\$809,137.33		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$3,429.24)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	2021	Prior Levies
Property Taxes	3110	\$9,790,328.62	\$23,000.00	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$13,290.00		
Yield Taxes	3185	\$18,987.07		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	2021	2020	2019
Property Taxes	3110	\$1,000.00			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$519.46	\$12,216.15		
Interest and Penalties on Resident Taxes	3190		\$873.50		
<b>Total Debits</b>		<b>\$9,820,695.91</b>	<b>\$845,226.98</b>	<b>\$0.00</b>	<b>\$0.00</b>



<b>Credits</b>				
<b>Remitted to Treasurer</b>	<b>Levy for Year of this Report</b>	<b>Prior Levies</b>		
		<b>2021</b>	<b>2020</b>	<b>2019</b>
Property Taxes	\$9,365,735.37	\$650,611.02		
Resident Taxes				
Land Use Change Taxes	\$4,430.00			
Yield Taxes	\$15,096.49			
Interest (Include Lien Conversion)	\$519.46	\$12,239.83		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$180,846.06		
Discounts Allowed	\$0.02	\$3.23		

<b>Abatements Made</b>	<b>Levy for Year of this Report</b>	<b>Prior Levies</b>		
		<b>2021</b>	<b>2020</b>	<b>2019</b>
Property Taxes	\$6,378.28	\$1,680.29		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2021	2020	2019
Property Taxes	\$417,957.53	(\$126.54)		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$3,890.58			
Excavation Tax				
Other Taxes		(\$26.91)		
Property Tax Credit Balance	(\$2,171.82)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$9,811,835.91</b>	<b>\$845,226.98</b>	<b>\$0.00</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$419,522.84</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$251,610.33</b>



**Lien Summary**

**Summary of Debits**

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2020	Year: 2019	Year: 2018
Unredeemed Liens Balance - Beginning of Year		\$134,466.28	\$82,274.22	\$40,842.78
Liens Executed During Fiscal Year	\$186,012.50			
Interest & Costs Collected (After Lien Execution)	\$1,609.05	\$3,462.77	\$10,441.01	\$5,901.66
<b>Total Debits</b>	<b>\$187,621.55</b>	<b>\$137,929.05</b>	<b>\$92,715.23</b>	<b>\$46,744.44</b>

**Summary of Credits**

	Last Year's Levy	Prior Levies		
		2020	2019	2018
Redemptions	\$70,311.99	\$63,904.63	\$42,974.87	\$13,735.55
Interest & Costs Collected (After Lien Execution) #3190	\$1,609.05	\$3,462.77	\$10,441.01	\$5,943.16
Abatements of Unredeemed Liens	\$1,016.91			
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$114,683.60	\$70,561.65	\$39,299.35	\$27,065.73
<b>Total Credits</b>	<b>\$187,621.55</b>	<b>\$137,929.05</b>	<b>\$92,715.23</b>	<b>\$46,744.44</b>

**For DRA Use Only**

Total Uncollected Taxes (Account #1080 - All Years)	<b>\$419,522.84</b>
Total Unredeemed Liens (Account #1110 -All Years)	<b>\$251,610.33</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
Marci	O'Keefe	2/11/2023

**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.

*Marci O'Keefe*  
 \_\_\_\_\_  
 Preparer's Signature and Title

**TOWN CLERK**

**2022**

Vehicle Registration Fees	\$	414,486.00
Dog Licenses & Penalties		1,184.00
Fees (clerk, dog, marriage & certified copies)		13,530.50
Miscellaneous (mailing fees, copies, UCC's)		4,753.87
Phone Book sales		419.00
Transfer Station Inventory & Bins (Town Clerk sales only)		19,963.20
Boat Registration Fees		1,853.46
Transportation Tax		11,600.00
Fees to State of NH- Motor Vehicle		131,442.46
Fees to the State of New Hampshire (dogs & vital statistics)		2,062.00
<b>TOTAL REVENUE:</b>	<b>\$</b>	<b>601,294.49</b>
Number of Vehicles registered in 2022		2675

We extend sincere appreciation for the kindness, good nature and patience shown by those who come to the office. We learn something new every day, and the result of that can be extended wait times.

Any time you have a question or concern, please call or email. [patty@lymenh.gov](mailto:patty@lymenh.gov) or 603-795-2535.

**BIRTHS REGISTERED IN THE TOWN OF LYME FOR THE YEAR ENDING**

**DECEMBER 31, 2022**

<b>Date of Birth</b>	<b>Place of Birth</b>	<b>Name of Child</b>	<b>Parents</b>
01-19-2022	Lebanon, NH	Otto August Braasch	William Braasch Jr. & Laura Braasch
01-19-2022	Lebanon, NH	Frederick Eugene Braasch	William Braasch Jr. & Laura Braasch
03-12-2022	Lebanon, NH	Cora Sofia Schleicher	Kurt Schleicher & Alexis Schleicher
04-04-2022	Lebanon, NH	Colin Wells Krater	Derek Krater & Kelsey Krater
05-12-2022	Lebanon, NH	Theodore Wackerle Stansfield	Sheldon Stansfield & Marie Stansfield
06-15-2022	Lebanon, NH	Layla Lucille Stanton	Kevin Stanton & Rachel Stanton
07-06-2022	Lebanon, NH	Minna Hulett Boren	Justin Boren & Emily Boren
08-06-2022	Lebanon, NH	Evelyn Rachel-Michelle Kroes	Jacob Kroes & Jessica Driscoll
09-05-2022	Lebanon, NH	Silas Finn Nolan	Zachary Nolan & Emily Finn
09-26-2022	Lebanon, NH	Olafur James Robbins-Snyder	Hunter Snyder & Heidi Robbins
10-15-2022	Lebanon, NH	Rex Athy Farr	Colin Farr & Alexandra Angelo
11-19-2022	Lebanon, NH	Kinsley Claire DeRego	Dylan DeRego & Krysten DeRego



**MARRIAGES REGISTERED IN THE TOWN OF LYME  
FOR THE YEAR ENDING DECEMBER 31, 2022**

<b><u>Date of Marriage</u></b>	<b><u>Name of Bride and Groom</u></b>	<b><u>Residence</u></b>
12-12-2022	JANAINA C. SANTOS CHRISTOPHER A SULLIVAN	LYME, NH LYME, NH



**DEATHS REGISTERED IN THE TOWN OF LYME FOR THE YEAR ENDING DECEMBER 31, 2022**

<u>Date of Death</u>	<u>Place of Death</u>	<u>Name</u>	<u>Name of Mother</u>	<u>Name of Father</u>
01-16-2022	LYME, NH	THOMAS L. SEARS	HAZEL LIVINGSTON	WALTER SEARS
01-28-2022	LEBANON, NH	AUSTIN L. SMITHERS	MARY POUCH	AUSTIN SMITHERS
01-28-2022	LYME, NH	DORIS H. JENKS	OLIVE BLANCHARD	ROY BALCH
02-14-2022	CANAAN, NH	ALYSSA M. QUIMBY	ANNE REYNOLDS	AARON QUIMBY
03-12-2022	BELMONT, NH	ELIZABETH S. TAMBLYN	MARTHA DENNY	NORWOOD SHAFFER
03-14-2022	LYME, NH	MICHAEL A. PATRY	CAROLINE FLEURY	RAYMOND PATRY
03-15-2022	LEBANON, NH	HARLAN G. CUMMINGS	GLADIS ROSS	FREDERICK CUMMINGS
03-17-2022	WOODSVILLE, NH	PATRICIA B. OPPENHEIM	WILHELMINA REQUARTH	CHARLES BLEAN
04-05-2022	LYME, NH	JAMES F. SMITH	LUCY LAWARE	RICHARD SMITH
04-29-2022	LYME, NH	RICHARD A. SMALL	DOROTHY BICKFORD	LYTLE SMALL
06-26-2022	LEBANON, NH	JAMES A. MOVELLE	MILDRED GILBERT	WILLIAM MOVELLE
08-09-2022	LYME, NH	RUSSELL G. ESTES	EVELYN CURRIER	LEONARD ESTES
11-13-2022	N. HAVERHILL, NH	REGINALD ROGERS	RUTH PUSHEE	ROBERT ROGERS
12-04-2022	SUGARLOAF KEY, FL	TIMOTHY S. KING	SYLVIA STEARNS	BRUCE KING
12-13-2022	LYME, NH	DONALD W. PENFIELD	ELIZABETH JONES	GRAHAM PENFIELD

**CONSERVATION FUND**

**Summary of Treasurer's Report for 2022**

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONIT.	NRI BOOK REVENUE	TROUT POND C&D
YTD Interest	\$124.70	\$112.28	\$1.22	\$3.71	\$0.00	\$7.49
Deposit - Land Use Change Tax	\$47,439.00	\$47,439.00				
Milfoil Current Use	(\$5,102.00)	(\$5,102.00)				
Land Use Change Tax	(\$1,000.00)	(\$1,000.00)				
Dep Easement Monitoring	\$200.00			\$200.00		
<b>Net Activity</b>	<b>\$41,661.70</b>	<b>\$41,449.28</b>	<b>\$1.22</b>	<b>\$203.71</b>	<b>\$0.00</b>	<b>\$7.49</b>
<b>Beginning Balance</b>	<b>\$233,112.29</b>	<b>\$209,693.93</b>	<b>\$0.71</b>	<b>\$7,059.33</b>	<b>\$310.00</b>	<b>\$16,048.32</b>
<b>Ending Balance</b>	<b>\$274,773.99</b>	<b>\$251,143.21</b>	<b>\$1.93</b>	<b>\$7,263.04</b>	<b>\$310.00</b>	<b>\$16,055.81</b>

**RECREATION FUND**

Balance as of 1/1/2022	\$ 25,760.13
Revenues	\$ 18,220.35
Expenses	\$ (26,841.12)
Balance as of 12/31/2022	\$ 17,139.36

**HERITAGE FUND**

Balance as of 1/1/2022	\$ 4,964.62
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2022	\$ 4,964.62

**INDEPENDENCE DAY FUND**

Balance as of 1/1/2022	\$ 6,982.95
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2022	\$ 6,982.95

**TOWN FOREST MAINTENANCE FUND**

Balance as of 1/1/2022	\$ 5,309.67
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2022	\$ 5,309.67

**CEMETERY GIFTS AND DONATIONS**

Balance as of 1/1/2022	\$ 15,991.00
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2022	\$ 15,991.00

**POLICE SPECIAL DETAIL FUND**

Balance as of 1/1/2022	\$ 568.51
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2022	\$ 568.51

**MILFOIL NON-LAPSING FUND**

Balance as of 1/1/2022	\$ 1,971.00
Revenues	\$ 16,882.00
Expenses	\$ (1,430.00)
Balance as of 12/31/2022	\$ 17,423.00

**Report of the Treasurer for the calendar year ending December 31, 2022**

**Summary of Activity**

Cash on Hand January 1, 2022	\$	3,437,110.34
Adjustment	\$	(2,563.17)
Debits (including investment transfers)	\$	15,337,724.07
Credits (including investment transfers)	\$	(14,636,189.05)
Cash on Hand December 31, 2022	\$	<u>4,136,082.19</u>

Note:

The Grafton County Tax was \$598,509.00  
 The Tax Anticipation Note (line of credit) was \$3,500,000.00

**Balance Sheet\***

**Assets**

Cash in hands of Treasurer (General Fund)		
Mascoma Savings Bank	\$	4,247,545.47
Cash on Hand	\$	-
Uncleared Checks	\$	(120,155.10)
BMSI Dec 20, MSB Dec 21	\$	8,691.82
	\$	<u>4,136,082.19</u>
Uncollected Taxes		
Property Tax 2022	\$	417,957.53
Yield Tax 2022	\$	3,890.58
Unredeemed Taxes		
Levy of 2021	\$	-
	\$	<u>-</u>
Reserve for Uncollectible Accounts	\$	(25,000.00)
<b>Total Assets</b>	<b>\$</b>	<b><u>4,529,039.72</u></b>

**Liabilities and Fund Equity**

Accounts Owed by the Town		
School District Taxes Payable	\$	3,127,082.00
Other Liabilities	\$	116,145.48
<b>Total Liabilities</b>	\$	<u>3,243,227.48</u>

**Unassigned Fund Balance** \$ 1,217,433.13

**Assigned Fund Balance**

Town Forest Maintenance Fund	\$	5,309.67
Reserve for Recreation Revolving Fund	\$	17,139.36
Cemetery Gifts and Donations	\$	15,991.00
Heritage Commission	\$	4,964.62
Police Special Detail Fund	\$	568.51
Milfoil	\$	17,423.00
Independence Day Fund	\$	6,982.95
	\$	<u>68,379.11</u>

**Total Liabilities & Fund Equity** \$ **4,529,039.72**

\*These are unaudited figures.



Town of Lyme Funds  
MS-9 for Year Ending December 31, 2022

PRINCIPAL-ACCOUNTS 800006479, 800006477, 800006480  
ANNUAL TOTALS

INCOME-ACCOUNTS 800006479, 800006477, 800006480  
ANNUAL TOTALS

DATE	TRUST NAME	TYPE	PERSON	HOW INVTED	% OF TOTAL	BALANCE 01/01/22	NEW FUNDS	GAIN/LOSS	EXPEND	BALANCE 12/31/22	BALANCE 01/01/22	Gross Income	Mgmt Fees	Transf/ Income/ Exp	BALANCE 12/31/22	TOTAL	UNREALIZED GAIN/LOSS	MARKET VALUE
01/01/1986	Emergency Equipment Repair Fund	Capital Reserve (CRF)	Common Investment	Common Investment	0.04%	31,984.65	-	55.69	-	32,040.34	937.83	248.26	(159.58)	-	1,026.51	33,066.85	(1,545.69)	31,521.16
01/01/1988	Treat Pond Management Area	Capital Reserve (CRF)	Common Investment	Common Investment	0.04%	6,252.75	-	10.94	-	6,263.69	211.66	48.74	(31.34)	-	229.06	6,492.75	(305.50)	6,189.25
01/01/1956	Bridge Reserve CFR	Capital Reserve (CRF)	Common Investment	Common Investment	0.07%	366,632.03	50,000.00	642.36	-	417,274.39	13,064.27	2,863.25	(1,840.38)	-	14,087.14	431,361.53	(20,163.80)	411,197.73
01/01/1985	Property Reappraisal	Capital Reserve (CRF)	Common Investment	Common Investment	1.29%	43,568.27	10,000.00	77.85	-	53,646.12	2,452.53	347.04	(233.07)	-	2,576.50	56,222.62	(2,628.10)	53,594.52
01/01/1985	Heavy Equipment	Capital Reserve (CRF)	Common Investment	Common Investment	4.09%	162,258.80	30,000.00	288.93	-	192,547.73	8,531.03	1,287.92	(827.81)	-	8,991.14	201,538.87	(9,420.84)	192,118.03
01/01/1998	Maintenance School Building Fund	Capital Reserve (CRF)	Common Investment	Common Investment	2.14%	78,963.82	45,602.00	80.11	(33,000.00)	91,645.93	1,762.59	459.00	(312.28)	-	1,909.31	93,555.24	(4,372.20)	89,183.04
01/01/1997	Emergency Hwy Repair Fund	Capital Reserve (CRF)	Common Investment	Common Investment	8.14%	287,762.64	-	492.47	-	288,255.11	3,309.96	2,195.09	(1,410.91)	-	4,094.14	292,349.25	(13,666.67)	278,702.58
01/01/1997	Public Works Facility CRF	Capital Reserve (CRF)	Common Investment	Common Investment	2.09%	68,267.98	75,000.00	1,23.59	(92,300.64)	51,090.93	4,784.04	550.89	(354.08)	-	4,980.85	56,071.78	(2,621.05)	53,450.73
01/01/1987	Special Education CRF	Capital Reserve (CRF)	Common Investment	Common Investment	11.89%	381,135.74	-	660.58	-	381,796.32	9,319.00	2,844.35	(1,892.52)	-	10,370.83	392,167.15	(18,331.67)	373,835.48
01/01/1995	High School Tuition Expendable Fund	Capital Reserve (CRF)	Common Investment	Common Investment	18.09%	61,940.77	-	1,067.34	-	63,008.11	18,947.16	4,757.46	(3,857.89)	-	20,646.73	83,655.84	(29,619.92)	60,034.92
01/01/1988	New Cemetery	Capital Reserve (CRF)	Common Investment	Common Investment	14.14%	48,385.60	(21,548.11)	45.97	-	26,837.49	790.72	248.59	(177.12)	-	862.19	27,745.74	(1,298.96)	26,446.78
01/01/1988	Vehicle CRF	Capital Reserve (CRF)	Common Investment	Common Investment	11.01%	388,630.96	200,000.00	686.84	(82,466.23)	506,851.57	17,353.22	3,061.46	(1,967.79)	-	18,446.89	525,298.46	(24,554.84)	500,743.62
01/01/2000	Computer System Upgrade Capital Reserve Fund	Capital Reserve (CRF)	Common Investment	Common Investment	0.16%	4,989.40	5,000.00	9.63	-	9,999.03	701.12	42.93	(27.59)	-	716.46	10,715.49	(500.89)	10,214.60
01/01/2005	Fire Fighting Safety Equipment Fund	Capital Reserve (CRF)	Common Investment	Common Investment	1.71%	58,769.26	5,000.00	10.03	-	63,779.29	953.14	450.37	(289.46)	-	1,114.05	64,893.34	(3,037.66)	61,855.68
01/01/2005	Town Buildings Major Maintenance & Repair	Capital Reserve (CRF)	Common Investment	Common Investment	0.60%	13,538.80	5,000.00	23.77	(2,227.12)	16,335.15	511.95	105.94	(68.10)	-	549.79	16,884.94	(789.28)	16,095.66
01/01/2006	Town Poor Expendable Trust	Capital Reserve (CRF)	Common Investment	Common Investment	0.18%	9,047.60	20,000.00	17.77	(11,398.00)	17,667.37	1,451.85	79.17	(50.90)	-	1,480.12	19,147.49	(895.04)	18,252.45
01/01/1989	Substance Abuse Education Fund	Capital Reserve (CRF)	Common Investment	Common Investment	0.49%	7,950.33	-	13.90	-	7,964.23	266.44	61.95	(39.82)	-	286.57	8,250.80	(385.77)	7,865.03
01/01/1998	Treat Pond Gift & Donation Fund	Capital Reserve (CRF)	Common Investment	Common Investment	0.08%	(37.98)	-	(0.03)	-	(38.01)	25.23	0.02	0.03	-	23.28	(14.73)	0.69	(14.04)
01/01/2009	Recreation Facility Fund	Capital Reserve (CRF)	Common Investment	Common Investment	0.44%	11,734.53	5,000.00	19.88	(890.00)	15,864.41	(3.70)	88.46	(56.85)	-	27.85	15,892.26	(742.88)	15,149.38
01/01/2013	Class V Roads Reliab CRF	Capital Reserve (CRF)	Common Investment	Common Investment	16.31%	565,421.64	-	793.55	(100,000.00)	466,215.19	4,812.06	3,856.94	(2,864.69)	-	6,104.31	472,319.50	(22,078.36)	450,241.14
01/01/2015	Annual Leave Expendable Trust Fund	Capital Reserve (CRF)	Common Investment	Common Investment	0.79%	12,503.55	5,000.00	21.55	-	17,525.10	256.05	96.14	(61.85)	-	290.34	17,815.44	(832.77)	16,982.67
01/01/2016	Lyme School Post Retirement	Capital Reserve (CRF)	Common Investment	Common Investment	2.77%	94,967.44	-	100.34	(37,000.00)	58,067.78	1,767.61	561.58	(380.33)	-	1,948.86	60,016.64	(2,806.45)	57,211.19
01/01/2016	Lyme School Enrollment Response	Capital Reserve (CRF)	Common Investment	Common Investment	3.79%	113,910.77	-	196.81	-	114,107.58	2,447.23	877.43	(563.99)	-	2,760.67	116,868.25	(5,462.95)	111,405.30
01/01/2018	Municipal Transportation Fund	Capital Reserve (CRF)	Common Investment	Common Investment	0.82%	28,369.52	11,675.00	68.17	-	40,112.69	235.39	303.69	(190.40)	-	348.68	40,461.37	(1,891.35)	38,570.02
<b>CAPITAL RESERVE FUND TOTALS</b>																		
100% \$ 3,396,968.66 \$ 445,728.89 \$ 5,599.04 \$ (359,281.99) \$ 3,489,014.60 \$ 94,886.32 \$ 25,516.67 \$ (16,548.72) \$ - \$ 103,874.27 \$ 3,592,888.87 \$ (167,947.95) \$ 3,424,940.92																		

DATE	TRUST NAME	TYPE	PERSON	HOW INVTED	% OF TOTAL	BALANCE 01/01/22	NEW FUNDS	GAIN/LOSS	EXPEND	BALANCE 12/31/22	BALANCE 01/01/22	Gross Income	Mgmt Fees	Transf/ Income/ Exp	BALANCE 12/31/22	TOTAL	UNREALIZED GAIN/LOSS	MARKET VALUE
01/01/1960	Library Fund	Library	Common Investment	Common Investment	6.86%	86,548.86	-	4,836.04	-	91,384.90	1,108.47	2,029.03	(661.64)	-	1,367.39	92,752.29	(2,705.92)	90,046.37
01/01/1993	Cemetery Fund	Cemetery	Common Investment	Common Investment	9.40%	1,108,118.41	-	65,266.64	-	1,173,385.05	75,255.52	27,805.65	(8,967.29)	-	75,718.88	1,249,103.93	(56,400.51)	1,192,703.42
01/01/1985	Bessie Hall Revenue Fund	Donation	Common Investment	Common Investment	0.44%	-	-	-	-	-	6,841.57	157.45	(50.66)	-	3,920.50	3,920.50	(14.25)	3,806.25
<b>COMMON TRUST FUND TOTALS</b>																		
100% \$ 1,194,667.27 \$ - \$ 70,102.68 \$ - \$ 1,264,769.95 \$ 83,205.56 \$ 29,021.13 \$ (9,679.59) \$ (22,211.33) \$ 81,066.77 \$ 1,345,676.72 \$ (39,217.68) \$ 1,306,559.04																		

DATE	TRUST NAME	TYPE	PERSON	HOW INVTED	% OF TOTAL	BALANCE 01/01/22	NEW FUNDS	GAIN/LOSS	EXPEND	BALANCE 12/31/22	BALANCE 01/01/22	Gross Income	Mgmt Fees	Transf/ Income/ Exp	BALANCE 12/31/22	TOTAL	UNREALIZED GAIN/LOSS	MARKET VALUE
01/01/1918	Lyme School Fund	Education	Common Investment	Common Investment	10.34%	202,992.82	-	(2,721.58)	-	200,271.24	2,521.79	4,443.53	(1,180.50)	-	2,371.79	203,384.27	19,596.68	222,980.95
01/01/1986	Cemetery General Maintenance Fund	Cemetery	Common Investment	Common Investment	0.60%	-	-	(191.35)	192,462.22	19,054.87	-	-	(71.47)	-	22,136.20	22,136.20	2,135.08	24,271.28
<b>NH PUBLIC TRUST FUND TOTALS</b>																		
100% \$ 202,992.82 \$ - \$ (2,912.93) \$ 192,462.22 \$ 219,326.11 \$ 2,521.79 \$ 4,496.44 \$ (1,251.97) \$ 230.10 \$ 6,196.36 \$ 225,522.47 \$ (185,435.87) \$ 49,086.60																		

Town of Lyme Total

\$ 4,794,628.75	\$ 445,728.89	\$ 72,788.79	\$ (340,035.77)	\$ 4,973,110.66	\$ 180,613.67	\$ 59,925.24	\$ (27,880.28)	\$ (21,981.23)	\$ 191,077.40	\$ 1,614,188.06	\$ (185,435.87)	\$ 4,978,752.19
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**Capital Reserve and Trust Funds held by Trustees of the Trust Funds**  
**Public Funds**

<b>Created</b>	<b>Title</b>	<b>Purpose</b>	<b>Authority for Appropriation</b>	<b>Authority for Expenditure</b>
1918	<b>School Trust Fund</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	Select Board
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 Trust Fund</b>	Income-only fund. Revenue from this fund may be used at the discretion of the Trustees of Trust Funds in consultation with the Cemetery Trustees for 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	Select Board
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

<b>Created</b>	<b>Title</b>	<b>Purpose</b>	<b>Authority for Appropriation</b>	<b>Authority for Expenditure</b>
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 Works Facility</b>	Construction projects	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 School Building Fund</b>	Covers long-term capital building and maintenance projects.	School Meeting	School Meeting
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 up-coming needs and their priorities.	Town Meeting	Selectboard

<b>Created</b>	<b>Title</b>	<b>Purpose</b>	<b>Authority for Appropriation</b>	<b>Authority for Expenditure</b>
2006	<b>Town Poor Expendable</b>	The necessary appropriation in to the fund is set by a discussion between the Overseer and the Selectboard. It is determined both by the Overseer's knowledge of current and likely future cases, together with an assessment of the economic climate.	Town Meeting	Overseer of Public Welfare
2009	<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</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 Trust Funds**

<b>Created</b>	<b>Title</b>	<b>Purpose</b>	<b>Authority for Expenditure</b>
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 Cy Pres. 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 into this fund.	Fire Chief

## CONVERSE FREE LIBRARY

### COLLECTION

Number of items at the beginning of the year: **34,453**; end of year: **37,036** (21.2 items per capita)

### CIRCULATION

Number of physical volumes lent for the year: **23,566**

Number of electronic items lent: **7,765**

Number of items lent, in total: **31,331** (about 18 items per capita)

### PATRONS

Number of new borrowers added during year: **115** (includes new students and new school staff)

Number of active accounts during the year: **893** (includes family accounts; number of actual borrowers is greater).

We were pleased to see our lending statistics surpass pre-2020 numbers in some areas; we continue to feel very optimistic! We broke lending records in downloadable audiobooks and e-magazines. Electronic lending now represents 25% of our total circulation. The highest number of people since 2019—14,126—walked through our doors. Program attendance numbered 2,265 individuals in 2022, another welcome return to pre-pandemic levels.

The Board of Trustees had an active year, setting policy and advocating on behalf of the library; they encourage citizen input. We thank: our generous donors, Dina Cutting and the Select Board, Friends of Lyme Library, the Lyme School Administration, school librarian Becky Neuroth, and of course our terrific staff of Margaret Caffry and Ursula Slate. We are grateful to outgoing trustees Pete Swart, Katharine Ramsden, and John Biglow for their many contributions.

This year marks the end of an era as **Audrey Brown**, current Trustees Chair, departs the Board. She first became involved with the library as the School Board rep in 2006, during a significant time in the school library program's evolution. She immediately provided leadership, imagination, and positive energy—and consistently did so throughout the past 17 years. Her efficacious impact on the history and future of Converse Free Library won't soon be forgotten.

### FINANCIAL (Peter Swart, Treasurer)

#### 2022 Non- Town Income

Trustee of Trust Funds	\$ 1,108
Donations	\$10,483
Book Sales	\$ 202
Blisters For Books	\$ 8,814
Birthday Book Club	\$ 1,300

#### 2022 Non-Town Expenses

Books & Other Media	\$ 3,048
Blisters for Books	\$ 8,600
Supplies	\$ 731
Renovations/Equip	\$ 2,171
NY Times	\$ 1,285

Copier and Fax Fees	\$ 551	Copier Contract	\$ 289
Kilham Book Fund	\$ 0	Other	\$ 1,004
Other Sources	\$ 91		
Total Income	\$22,549	Total Expenses	\$17,128

At the end of 2022, the Library Reserve Fund totaled \$33,956. The Checking Account balance was \$23,756.

Respectfully submitted,  
 Library Director Judith G. Russell, on behalf of the Converse Free Library Board of Trustees

**SELECT BOARD**

Dear Lyme Community,

In our third pandemic year, Town functions returned to almost normal... we still Zoom, but gather in person, too!

The highway crew completed paving north River Road and Market Street, and are moving on to Goose Pond Road which they expect to complete over the 2023 summer.

The Transfer Station was reorganized for better traffic flow and efficiency of collection, with Matt and Tim welcoming us all with smiles and a helping hand.

The NHDOT East Thetford bridge project is continuing with its original state approved plan. The contract was awarded and the bridge closure is scheduled for April 1<sup>st</sup>. Reopening of the repaired bridge is scheduled for the fall of 2024.

The 2021 town-wide property assessment revaluation was completed successfully, but it has continued to be challenged by a number of individuals. Those individuals have proposed a petition warrant article for the upcoming Town Meeting to request a second town-wide assessment revaluation. Under New Hampshire law, town-wide reassessments must be done at least once every five years. The Board respectfully disagrees with the premise that a new town-wide revaluation should be conducted at this time. Of the 1,058 properties listed in Town, only 61 individuals sought an assessment abatement, and 34 of those requests were granted. The costs of redoing the "Full Revaluation" would be significant (\$99,500), and there is no certainty that the results would be materially different from those obtained in 2021. The Board believes it is wiser to wait until the pandemic induced changes to the local real estate market have worked themselves out before again undertaking a town-wide reassessment.

And finally, a HUGE thank you to our neighbors to the south (New York's famous Con-Ed crews) and to the North (Canadian line worker crews) who came to the aid of our many local emergency volunteers and the electric company service crews to restore electricity during Lyme's December-to-Remember town-wide power outage.

We are looking forward to a year with more of Lyme's special neighbor-friendly hugs and waves, and community events.

### **ASSESSING DEPARTMENT**

In 2022, approximately 250 properties were visited as part of an ongoing cyclical database maintenance program. In addition, there were roughly 125 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2021. These properties were adjusted accordingly.

Data verification of all 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 (if deemed safe). At no time will a representative enter a property where a minor is the only person home. If 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 later. 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 does not 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 Town of Lyme conducted a town-wide reassessment pursuant to RSA 75:8-a in 2021.

The official 2022 ratio study has not been completed by the NH Dep. Of Revenue Administration as of the writing of this report. It is expected in the first quarter of 2023. It appears the median assessment to sale ratio in Lyme is projected to be roughly 83.8%. The next scheduled town wide revaluation will be conducted in 2026 if not before.

Please take the time to review your property record card which can be found at the town office. If you disagree with any of the information, please feel free to call the Selectmen's Office to address any concerns.

I would like to thank you for your continued cooperation.

Sincerely, Todd Haywood, RES, CNHA, Lyme Assessing Agent

### **CEMETERY TRUSTEES**

Two milestones for this year were the writing of a new job description for the Sexton, and recommending Joe Supp to fill that position. Joe has worked for the Town of Lyme for several years, and came highly recommended for his abilities and his compassionate nature. Working

with Matt Thebodo, Joe has already started work to rehabilitate the shed at Highland, saving the Town money by re-roofing it himself.

Additionally, we researched some new software for all cemetery records, working with both Patty Jenks, who as Town Clerk keeps the records, and Dina Cutting, who handles the initial lot applications and payments. Our new Sexton Joe Supp will be able to easily locate available lots and enter folks' chosen assignments into the record, thus making smooth record-keeping without a lot of delay and paper shuffling.

We continued our work to maintain all five cemeteries, keeping in mind our Town's history, safety for both visitors and the monuments, and above all, honoring the deceased and their families. To these ends, we were happy to again hire Jonathan Appel to work on the maintenance and repair of the old headstones; this year he worked in both the Old Cemetery and Porter, where he cleaned and repaired several leaning stones, including including five dangerously unstable obelisks.

In Highland, we were also thrilled to hire Lyme resident Krista Meyerhoff to clean up and maintain the Memorial Garden, which again looks lovely, restoring its purpose to honor those who are remembered there and provide a restful, contemplative spot for reflection.

## **CONSERVATION COMMISSION**

2022 was a typically busy year for the Conservation Commission.

### **Trails and Land Management**

This year's major project was the replacement of two decrepit footbridges on the Beaver Pond Trail in the Lyme Town Forest. The work was done by the Upper Valley Trails Alliance's High School Trails Corps, with generous financial support from the Lyme Foundation and matching dollars from the Conservation Fund.

Elsewhere, the Lyme Biodiversity Working Group (LBWG) continued its ongoing program of Japanese knotweed eradication in the Big Rock Preserve. The project uses systematic, repetitive cutting management, rather than herbicide application. Now four years old, the LBWG's program has realized significant progress in controlling and eradicating the knotweed. Funding for the program was provided by a generous grant from the Lyme Foundation and matching money from the Conservation Fund. The program is capably managed by Commission member Meg Sheehan and Lyme resident Rob Wipfler.

New to the Commission's land management agenda was the implementation of a Eurasian Milfoil control program. The effort employs a hand pulling strategy modeled on one successfully used at Mascoma Lake. The goal is to move away from the current control program that is based on annual herbicide treatments. Commission Vice Chair Sue MacKenzie is the project coordinator. The staffing is all volunteer.



### **Outreach and Education**

Thanks to considerable logistical support from *CommunityCare of Lyme*, the always popular “Green up Day” took place in early May with almost 80 individuals participating.

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

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

**(New Whipple Brook Footbridge)**

### **ENERGY COMMITTEE**

The committee continues to pursue sources of clean, renewable electricity for our municipal buildings. Our initial effort focused on the installation of a photovoltaic array on the fire station - one that would share any excess production with other municipal buildings in town. We successfully raised private funds from Lyme residents, and extend our gratitude to those donors. A Request for Proposal resulted in four bids. Unfortunately, during the site visit for bidders, the possibility of radio frequency interference (RFI) from the planned PV array came up. Research by the committee and the fire chief suggested that some comparable installations did experience a problem with RFI, while others did not. There appears to be no way to know for sure in advance of installation if a problem will crop up. We notified the bidders of this issue, but none of them were willing to guarantee that there wouldn't be a RFI problem. These antennas are critical to communications among emergency responders in Lyme, and are also relied upon by other towns. The committee and the fire department agreed we could not take the risk that the array might compromise communications.

The committee then researched several other options, including roof-mounted systems on the highway garage and the Converse Library, ground-mounted systems at various parcels, and solar trackers at various locations. The committee has determined that the library roof offers the best site and we are proceeding with that effort.

For 2022, the generation at the Town Office PV system was 21,184 kWh, which was the best full calendar year yet (2018-2022). Since August, the town has saved approximately 12 cents/kWh more than prior years, due to the large Eversource rate hike.

There are multiple developments in the region focusing on renewable energies and the Energy Committee will work closely with the Lyme Electric Aggregation Committee and the Planning Board to ensure a coordination of resources as we chart the best course for Lyme to achieve its goal of 100% reliance on clean renewable energy for electricity by 2030, and for heating and transportation by 2050.

The committee encourages any residents who are interested in this work to attend our meetings and to consider joining the committee.

### **LYME ELECTRIC AGGREGATION COMMITTEE**

The Lyme Electric Aggregation Committee (LEAC) was established by the Select Board on September 1st, 2022. The mission of LEAC is to investigate how community power might benefit Lyme, to develop a community power aggregation plan for consideration by the Select Board, and, if approved, to present this plan to the voters at town meeting in March, 2024.

Community Power, authorized under NH RSA 53-E, empowers towns, cities and counties to choose the source of their electricity on behalf of their residents and businesses. Community Power programs serve as the default electricity supplier within the municipality. Local electric distribution utilities, like Eversource and NHEC, continue to own and operate the "poles and wires", delivering electricity to all customers in the municipality, and responding to outages.

The intent of a community power program is to provide less expensive and more reliable electricity to all their residents and businesses. Community power enables towns to begin to achieve long-term goals of greater reliance on clean renewable energy, and acts as a complement to home based solar installations for residents who cannot install their own systems. Residents and businesses can choose to join the community power program or to continue with their current utility provider.

LEAC will work with Community Power Coalition of NH (CPCNH) to create an electric aggregation plan for Lyme. There are 27 towns who are members of CPCNH, including Hanover, Lebanon, Enfield and Plainfield. Please reach out to any of the committee members for more information on this exciting project.

For the committee, James Graham, Jim Nourse, Hebe Quinton

### **FAST SQUAD**

Lyme EMS or FAST squad is a non-transporting pre-hospital team providing emergency medical care to any member of our community experiencing illness or injury. We are a group of volunteers on call 24 hours a day ready to respond to any 911 call or to any town wide emergency. Lyme EMS works and trains collaboratively with the Lyme FD and neighboring towns to provide mutual aid to our surrounding communities. We maintain a well-equipped Rescue vehicle and numerous accessible AED devices throughout our town.

We hold regular meetings, de-briefings and training events and are always eager to hear from enthusiastic, compassionate members of our community who may be willing to join our ranks and achieve EMT certification.

Lyme EMS received 123 toned requests in 2022 and we continue to trend upward from 104 calls in 2021 and 95 in 2020.

2022 also saw a change in leadership as Captain Lisa Rayes stood aside after 5 years of leading from the front skillfully and compassionately. We are especially grateful to Lisa for guiding the

team through the COVID pandemic so thoughtfully and safely. We are fortunate that Lisa will continue to serve on Lyme EMS as an Advanced EMT.

Andy Miller has taken over the role of Lyme EMS Captain. He has been a member of Lyme EMS for 6 years and has been full time Critical Care Fight Paramedic at Dartmouth Hitchcock for 15 years. Andy wishes to maintain the high standards of safety and training within the department and hopes to expand first aid training opportunities within the town.



We maintain excellent working relationships with the primary responding ALS agency from Hanover FD and we have seasonal Lyme EMS members on the roster from Dartmouth Ski Patrol to enable them to provide stabilizing treatment to Skiway guests.

Current Members:

Andy Miller FP-C, CCEMT-P Lyme EMS Captain, Lisa Rayes AEMT, Aaron Rich EMT, Tom Frawley EMT, Kevin LaHaye AEMT, Seasonal Member- Matt Fulton NRP Director DSP

## FIRE DEPARTMENT

I am humbled to begin my first town report as Fire Chief in the community that I have grown up in and been involved with my entire life. I started as a Firefighter in Lyme when I moved back to town after college in 2002. The Fire Chief at the time, Michael Hinsley, simply stopped by our rental, talked to me at a pace I could barely comprehend, handed me a pager, and introduced me to the fire service that I have now been involved with for over 20 years. I hope to do as well as my predecessors and want to take a moment to thank Michael Mundy for his leadership during his tenure as Fire Chief that concluded in early 2022. His calm, methodical leadership led to membership growth, and increased training all while guiding us through the largest change in Lyme Fire's history with the construction of the New Fire Station that we are so proud to call our new home. Thank You Michael!

2022 was a whirlwind of a year for the Fire Department, both in terms of call volume and projects to continue to improve our ability to respond to emergencies.



Ernst Kling, the new Forest Fire Warden, applied for and received a grant for a UTV to be used for forestry response and off-road events. The 2018 Polaris Brutus UTV was secured through this grant with the only cost to the town being a trip to PA and the replacement of a few parts.



Through a separate grant from the Lyme Foundation, the Fire Department was able to fully outfit this UTV with lighting, a siren/PA system, safety supplies and a 16-foot enclosed Proline Trailer to house our search/rescue/forestry equipment for wilderness calls. A tremendous thanks to the Lyme Foundation for once again supporting the Fire Department with a generous donation that has allowed us to make a significant step forward in response capability and proficiency.

This trailer and UTV Setup will prepare us for future responses to the growing population of outdoor enthusiast activities that continue to expand in Lyme, along with more robust forest fire response. Many new biking, skiing, and hiking trail systems have continued to emerge and grow in popularity, and we want to be able to match the potential need with a more capable response.

We responded to 183 Fire calls and 27 EMS/FAST squad assistance calls, which represents a significant increase in our annual call volume. We went to just over 50% more calls than in previous years, and many of those came in the back-to-back year end weekend storms, which significantly affected our community. Over the last two weeks of the year, we responded to 43 calls for power lines down, blocked roads, welfare checks, flooding basements, electrical issues in homes, and in the middle of all those events a structure fire.

One of the things I personally hate about being a Fire Fighter is hearing a call come in reporting a fire in a home, knowing that life is at risk, and properties along with memories are being destroyed. I'm extremely proud of the incredible teamwork that occurred between multiple departments in a very short time to prevent further property loss and feel fortunate to have such great collaboration amongst the departments that came to our aid. To see Lyme, Hanover, Orford, Piermont, Lebanon, Canaan, Bradford, Fairlee, Thetford, Norwich, and West Fairlee firefighters working together so efficiently was impressive, all while North Haverhill was at our station protecting the community should another call come in. Without the dedication of all on scene, a family almost certainly would have lost everything just before the holidays.

One thing many townspeople are surprised to learn is that the Lyme Fire Department is a **VOLUNTEER** department. Our membership responds to emergencies at all hours of the day, leaving birthday celebrations, family gatherings, cookouts, warm beds and dinners to protect the life and property of our citizens. We are always looking for more people to join our ranks; if you are interested in joining our team, please contact me.

Without the incredible dedication of our Fire and EMS members, we could not provide the level of service that the community relies upon. I want to recognize in the final portion of this report the many Firefighters and EMTS past and present that served this community for their incredible dedication and commitment to the citizens of Lyme. Thank all of you for the countless hours you have provided to this community and the lives you have undoubtedly impacted along the way.

Sincerely, Aaron Rich, Lyme Fire Chief

## FOREST FIRE WARDEN

In the spring of 2022, I was appointed as the Forest Fire Warden by the selectboard and the State of NH. I took over being the warden from Don Elder, and I would like to thank Don for his many years of service to the town as a deputy warden, warden, and to the fire department.

This year we had only one brush fire in town and that occurred in March. March once was considered a winter month but in recent years snow cover has been leaving earlier and we are seeing more fires. Please be very fire cautious as the snow leaves and we start into spring.

Burn permits are required for all outdoor wood burning fires when there is no snow cover. Paper permits are available from Deputy Warden Ragan or myself, and online permits are available @ [www.nhfirepermit.com](http://www.nhfirepermit.com). There is a fee of \$5.50 for the online permit. If you have questions about the permits or would prefer an in-person site visit the best way to reach me is by email [forestfirewarden@lymenh.gov](mailto:forestfirewarden@lymenh.gov)

This summer the town enrolled in a state program that provides excess federal equipment to municipalities for wildland fire protection. In late summer the town was awarded a 2018 Polaris Brutus UTV in very good condition from a military base in southern PA. Chief Rich and Capt. Roth of the Lyme Fire Department drove to the base and brought the UTV back to Lyme. It has now been outfitted for wildland fire work as well as wilderness search and rescue.

The town also applied for and was awarded a matching grant from the state for new wildland fire PPE and hose. This is the reason behind the increase in the proposed wildland fire budget request for 2023, as it will allow us to double our buying power.

I would like to thank the deputy fire wardens, Lyme fire department and our mutual aid partners for all the time and hard work that was put into these projects and for their help with forest fire protection.



Thank You,

Ernst Kling, Lyme Forest Fire Warden

## POLICE DEPARTMENT

I would like to thank all of you for the continued support of the Lyme Police Department. We do our very best to keep everyone safe while upholding the Laws of New Hampshire.

For those of you who are not aware, The Lyme Police Department consists of two members: Chief Shaun J. O'Keefe and Sgt. Camden Elliott.

2022 was a relief as much of the Covid Protocols throughout the State slowly eased up. The Department still responded to about 1800 calls consisting of: Traffic Stops, Fire and Ambulance calls, Accidents, DUI, Identity Theft, Theft of Property, Scam calls, Fingerprints and calls that were civil in nature.

**SCAMS: As we have all learned recently, the scam calls are non-stop!!! Please remember that the IRS, Social Security Administration, and ANY other State or Federal Entity will NOT contact you via telephone and request personal information over the phone.**

**ALSO remember that anyone asking for this information or asking for you to pay money to receive a “prize” is an absolute scam!! I know the calls are annoying and tiresome but, please do not fall prey! Your money will be gone with NO recourse for return....**

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.

We can All do our part to keep our community members, guests and commuters safe by making sure our vehicles are free of snow and ice and, by NOT using a hand-held device of any kind while operating a motor vehicle.

**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 265:79-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 and report them, take care of your neighbors and “Do The Right Thing.”

I would like to wish everyone a Safe and Happy 2023.

Thanks, Chief Shaun J. O’Keefe

## RECREATION COMMISSION

The majority of Lyme children participate in one or more Recreation programs. The following list represents 2022 numbers: Soccer 142 participants, Skiing/Snowboarding 119 participants, Basketball 52 participants, Baseball 55 participants and Lacrosse 43 participants.



(2023 Ice Rink)

**The Commission would like to first thank all our dedicated volunteer coaches. Without their generous gift of time and dedication we would not be able to offer the variety of youth sports we do.** Please consider volunteering, you do not have to be a parent of a child in the program, we welcome all gifts and talents. We are always looking for more volunteer coaches, officials and team organizers.

A thank you for the continued support and organizational skills of the Commissioners: Kate Miller- soccer; Luke Prince – baseball; Erin O'Donnell, Andrew Miller and Dan Freihofer – Ski Program; Paul Killebrew and Rebecca Hanissian - Lacrosse.

We continue to do our best to keep the recreation facility in a safe and fun atmosphere. This facility has had numerous additions in the past few years. The new larger ice rink was set up in January of 2023, thanks to the hard work of many volunteers. Because of the generosity of the Swan Fund over the last two years we have added a playground, table tennis, picnic tables, benches, changing rooms, wind screen, pickleball nets and equipment. This area is enjoyed by many community members.

The Recreation Commission also sanctions the following adult programs: soccer, futsal, men's and women's pick-up basketball, tennis, pickleball, and slow pitch softball. Community functions that come under the Recreation umbrella include the Lyme Town band concerts, Memorial Day celebration, Utility Club Tree Festival, Pumpkin Festival and additional off-season pick-up programs for basketball, soccer and baseball.

## TRANSFER STATION



2022 was our first complete year for recycling with our new compactors in place. We managed 164.19 tons of recyclables throughout the year. We averaged 3.16 tons of recycling a week. We had a total of 211.72 tons of household trash. That is a total of 4.07 tons a week average. The average passenger car weighs approximately 2.05 tons. Meaning we get almost two passenger cars worth of trash per week.

We held our yearly Electronics Collection put on by Good Point Recycling through Northeast Resource Recovery Association. As a Town we recycled 3,677 lbs. of Electronic Devices. By recycling these devices, you avoided about 2,904.83 lbs. of carbon dioxide emissions. This is the equivalent of removing about 0.29 passenger cars from the road for an entire year!

There was a total of 36 households that attended the household hazardous waste collection events. This event is Free for participants that live in Lyme. It encourages residents to properly dispose of hazardous materials rather than throw them in their trash.

We use a company called Next Level Recycling to manage our collection of "Universal Wastes." These wastes are classified by the NH Department of Environmental Services as wastes we are allowed to accept under our permit. They include Lithium batteries, Ballasts, Fluorescent Bulbs, and Mercury containing devices. This year we had 7 lbs. of lithium batteries, 4 lbs. of Mercury containing devices, and well over 300 fluorescent bulbs properly disposed of and recycled. This program is also Free for residents to assist in keeping these items out of your household trash.

We also had three full boxes sent out from Call2Recycle, a free battery program. This is approximately 150 lbs. of rechargeable batteries and cell phones that were recycled in 2022!

As usual we try to stress the importance of NH DES recycling hierarchy. REDUCE, REUSE, Recycle... We would like to thank Lyme Residents for a great year in 2022!!!

## **HIGHWAY DEPARTMENT**

In 2022 the Town was able to complete the paving of north River Road and Market Street. This project was approved and funds voted at the May 15, 2021 Town Meeting. Due to COVID and other factors this project was not taken on until the Spring of 2022. The project was funded with \$100,000 from the Class V roads fund, \$82,000 was raised from taxes and the remaining balance of \$127,629.00 came from the Block Grant Funds. The River Road and Market Street project was completed in 2022 for a total cost of \$309,629.00.

In terms of long-term maintenance, one of the most critical parts of the road system is the culverts. We prioritize the culverts to replace by past problems. We have had more frequent torrential rains that means the consideration of the size and potential increase in size needs to be addressed and give the culvert the ability to handle sudden larger flows without having the water back up and wash out the culvert and the road surface above it. The highway department is working steadily on replacing culverts each year and they completed 12 culvert replacement in 2022.

2022's mud season was a significant one. The budget was strained by the necessity of purchasing material to deal with the damage done by muddy roads. The fluctuation in mud season can be difficult to budget for and is evident in the budget line "Highway mud season roads". Just for an example in 2020 the total purchased was \$42,506.00. 2021 we purchased \$38,394.00 in Highway mud season budget line, in 2022 this total was \$84,295.00.

The highway department has requested funding be approved in 2023 for a new 5-ton truck. The 2008 Freightliner 5-ton truck will be traded in at the time of this purchase. This new truck is a Freightliner 114SD Plus. Heated windshield-lower passenger door window, additional flat leaf front suspension, air spring for plow application, chalmers rear suspension. Extended warranty -7 yrs. or 150,000 miles with additional towing coverage. Stainless steel dump body. Power tilt plow hitch w/ wing mount and front plow.

2023's project is to complete the Goose Pond Road. The first section is approximately 1,310' From the bottom of Hewes Hill to 104 Goose Pond Road (just past the top of the hill). This includes replacement of all culverts and underdrains. Grinding, geogrid base stabilizing fabric, gravel, grading and paving are included. The second section is approx. 3,408' from 104 Goose Pond Road to the four corners and includes grading and paving. Finally, the third section is approximately 10,953' from the (Four corners east to the Town line). Sweep, tack, shim and overlay.

Finally, the Highway crew wishes to thank you for your continued support. We are hoping for a milder mud season in 2023. Scott Bailey, Road Agent-Chris Bristow-Joe Supp-Robert Scott



## PLANNING AND ZONING

The Planning Board voted 5-0 to send an updated version of the Floodplain Ordinance to Lyme voters. This update is provided by federal authorities and makes certain language more accurate and current. By passing this amendment, Lyme citizens who live within the designated Floodplain can keep their insurance coverage. Without it, the federal guarantees would likely go away.

Additionally, the Planning Board worked all year on a Solar Energy Amendment which was supported by the entire Board. However, because new information came to light very late in the process and because Solar Energy issues are complex and rapidly changing, the Board decided to put off the amendment until next year.

Some of the issues, among others, that need to be clarified and addressed are:

1. Better accuracy about where and how many potential larger projects would be enabled. We will be using mapping technology to clarify these numbers.
2. Providing the exact size of arrays in terms of actual coverage area as opposed to the more complex and vaguer “measurement area” numbers.
3. Scheduling joint meetings with the Planning Board, Energy Committee and the Lyme Energy Aggregation Committee (LEAC) in order to have more up to date, accurate information and input. LEAC is about 6 months away from gaining sufficient clarity about how and whether Lyme could participate in an Aggregation set up which would need to be voted on at next year’s Town Meeting.
4. A more reliable way to determine net energy gain and other impacts when comparing different scenarios. For example, how does a multi-acre clearcut to make way for a large solar array compare to the equivalent multi-acre loss of the of that carbon capturing woodland and ecosystem?

The Planning Board feels a strong sense of urgency about enabling a transition to cleaner energy sources and the need to come up with the most responsible, balanced approach we can.



(28) Loch Lyme, Lyme, N. H.  
Post Pond in front of the house by the lake (center) and Loch Lyme Lodge  
Around 1950.



Smarts Mountain summit, hiking party from Lyme.  
Ila Converse, Fred Johnson and Bertha Johnson



(Photos provided by Lyme Historians)

## COMMUNITY CARE OF LYME

*Involving neighbors in a coordinated effort to care for one another, helping to build an even healthier, happier, more welcoming community, where everyone matters and everyone belongs.*

Throughout 2022, CCL answered the community help line with a warm voice every day for individuals and organizations seeking information, help, or ways to help others. We responded to >400 calls and emails. **Anyone, any time may call 603-795-0603 or email [help@cclyme.org](mailto:help@cclyme.org).** The CCL Living Room is now open Monday-Thursday 9-11am, and by appointment. The “return to more-like-normal” didn’t quite come true, with Pandemic-initiated challenges and exhaustion hanging on. (As we write this in January 2023, we are encouraged by a resurgence in energy and positivity!) We answered questions and coordinated care and assistance, with the Lyme Parish Nurses, Those Guys, other organizations, neighbors, and family members. CCL connected volunteers with neighbors needing rides, meals, outside help, and more. The CCL Jenks Fund uplifted spirits. Kathy Sherrieb continued to lead the Lyme Food Pantry crew of volunteers, offering fresh food farmers market style and custom-packaged pantry staples weekly, and also sharing roasts and “fixings” for special holiday meals. The CCL Welcome Fund, launched in November 2021, accepted and distributed over \$50,000 to support Afghan refugees and others displaced by challenging circumstances in Lyme and nearby communities. We gave away hundreds of free Covid tests. Stephanie Carney offered 157 free Reiki treatments and Nurse Susan Hanna Rose maintained dozens of Happy Feet in the CCL Living Room and office.

CCL offered programs both in person and online to involve people in a variety of different ways, during what was an extended lonely and anxious time for many. “Our Hour” warm gatherings continued all year. The CCL Mental Health team, led by Laurie Veillette, in September began monthly programming, with participation across the Upper Valley and beyond. In October, the Aging in Our Community team was re-established, with a focus on emerging challenges and opportunities for our older population, and to create a safe space to share about life changes.

Events brought people together throughout the year: the Day of Service in May (20+ projects – the most ever); the Lawn Party Luncheon at Teccas’ in Orford (80+ participants); a Thai Meal with Phaphan’s incredible food, raising money for Lyme Congregational Church and CCL (325+ meals served!); the Health and Wellness Fair (30+ organizations and 150+ participants); and an extraordinary *Blue Jeans and Bluegrass* community appreciation event outside the Lyme Center Academy Building (Dan & the Dinosaurs music, 250+ attendees and volunteers). While the devastating storm meant no *Jingle & Mingle* gathering, almost 200 gifts were chosen by young “Santas” at Kids’ Gift Shop open hours, and (fingers crossed) the party was in February.

We shared weekly community updates with news and information, health and wellness tips and recipes, and opportunities to connect with friends, neighbors, and healthy activities. The website, calendar, and directory continued to evolve with your input. Thank you! We collaborated with organizations and businesses throughout the Upper Valley, strengthening ties with our neighbors. We are grateful for the growing involvement in CommunityCare of Lyme, through generous contributions, partnership, volunteerism, and trust. Everyone plays an important role.

In July, we embark on our 10th year in service to this community! You are the heart of our work. ***Please contact us if there’s any way you think we can be helpful to you or someone you know: [help@cclyme.org](mailto:help@cclyme.org) • 603-795-0603*** or reach out to any member of the CCL team. Our board: Martha Tecca



*executive director and president, Patty Jenks chief community advocate, Jennifer Boylston treasurer, Nancy Allison, Julie Davis, Dan Freihofer, Kathy Sherrieb, Jeff Valence, and Marilyn Wanner. Staff: Shelby Wood manager of volunteer participation, and Grace Tecca.*

### **LYME PARISH NURSE PROGRAM**

Founded 15 years ago by the Lyme Congregational church, the Parish Nurse Program services ALL the citizens of Lyme. Currently we have two part-time nurses, Kathy Watson, RN, BSN and Missy Ball RN. We also employ a part-time clerk to lighten the load of paperwork of the nurses. Pastor Amy Hayden and the Health Ministry at LCC supervise the nurses. The services we provide are free to the community. We raised funds this year from the Town of Lyme, the Lyme Foundation, The Bryne Foundation, the Women's Fellowship, the Utility Club, Those Guys, The Baptist Church, and many individual donations. We are grateful to all these donors; we could not do this without you.

Our services include health assessments, obtaining the resources needed to maintain or improve good health, transition from DH or APD to home, medication support and management, balance issues, food insecurity, Covid-19 questions, blood pressure checks and much more. We have served as a model nursing program for the Upper Valley.

"They are always there when you need them" is our motto.

Sincerely,

Nora Palmer Gould and Ellen Thompson, RN

### **CONNECTICUT RIVER JOINT COMMISSIONS**

The Connecticut River Joint Commissions (CRJC) is a bi-state organization dedicated to helping preserve the visual, ecological, and working landscape of the Connecticut River Valley while encouraging and maintaining economic viability throughout.

With its full commissions board and its five Local River Subcommittees (LRS), more than 60 volunteers regularly engaged in the CRJC mission during Fiscal Year 2022 (FY22) through June 30, 2022. We are pleased that both Vermont and New Hampshire have again agreed to fund and sustain the CRJC. The CRJC acknowledges the funding assistance of the New Hampshire Charitable Foundation and the Vermont LaRosa Partnership to advance the year's water quality monitoring by CRJC.

During FY22 the CRJC Commissioners specifically engaged in the following activities through research and proactive engagement of local and state stakeholders from both states:

- Bi-state interaction on water quality conditions and data gaps of the Connecticut River
- FERC hydro-power dam relicensing for the Vernon, Bellows Falls, and Wilder stations
- Climate migration in the Connecticut River Valley
- Series of virtual expert presentations on watershed management topics
- Public meeting laws that support CRJC functioning

In the coming year, the CRJC will:

- Continue to make improvements to CRJC communications to be accessible and informative
- Convene bi-state staff and stakeholders to discuss collaborative management of the Valley
- Advance activities on water quality priorities with state partners and each LRS
- Convene stakeholders to gather input for the Tactical Basin Plans in Vermont
- Produce a New Hampshire Biennial LRS report

### ***Connecticut River – Upper Valley Local River Subcommittee – Annual Report 2022***

The Upper Valley Subcommittee of the Connecticut River Joint Commissions (CRJC) meets every two months and consists of up to two volunteers nominated by riverfront municipalities, with allowance for

alternates. Throughout 2022, the Subcommittee has maintained a hybrid meeting format where a quorum of participating municipalities is required to be present in person. Current members of Vermont are Ben Dana from Fairlee; Lynn Bohi and David Barrell from Hartford; Bill Bridge and Linda Matteson from Thetford; Chet Clem from Norwich; and openings in Bradford. Current members of New Hampshire are Alice Creagh from Hanover; Ruth Bleyler, Eric Agterberg and Bruce Garland (alternate) from Lebanon; Bill Malcolm from Lyme; Carl Schmidt and Edmond Cooley from Orford; and openings in Piermont. Those with one representative have an opening for a second volunteer. During 2022, Bill Malcolm served as chair. Meetings and events are open to the public.

During 2022, Upper Valley Subcommittee engaged several issues. Projects that were reviewed include multiple bridge replacements, expanded mining and methane capture facilities in Lebanon, culvert replacement in Fairlee, dock installation in Hanover, herbicide use in Orford, new apartment complex in Hartford, and fish passage settlement for the relicensing of Wilder Dam. Upper Valley is also following the relicensing of the Glen Hydro Facility on the Mascoma River.

If you would like more information on any of our projects, or if you are interested in assisting us, please e-mail us at [info@crjc.org](mailto:info@crjc.org). For general information on the CRJC see <https://www.crjc.org/>

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

Grafton County Senior Citizens Council, Inc. (GCSCC) is a private nonprofit organization that provides programs and services to support the health and well-being of our communities' older citizens as well as adults with disabilities. GCSCC's programs enable community members to remain independent in their own homes and communities for as long as possible.

GCSCC operates eight senior centers (located in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln) and sponsors the Grafton County ServiceLink Resource Center and RSVP's Volunteer Center. Through GCSCC's network, 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.

From July 1, 2021 through June 30, 2022, 59 older residents of Lyme were served by one or more of GCSCC's programs offered through the Orford and Horse Meadow senior centers or RSVP. In addition, 32 Lyme residents were assisted by ServiceLink.

- Older adults from Lyme enjoyed 2,661 balanced meals prepared by GCSCC.
- GCSCC employees completed 102 wellness calls to homebound Lyme residents.
- Lyme residents received assistance with problems, crises, or issues of long-term care through 117 visits with a trained outreach worker and 69 contacts with ServiceLink.
- Lyme residents were transported to health care providers or other community resources on 8 occasions by our lift-equipped buses.
- Lyme residents participated in 31 health, education, or social activities.
- Lyme's citizens also volunteered to put their talents and skills to work for a better community through 260 hours of volunteer service.

The cost to provide Council services for Lyme residents in 2021-22 was \$38,650.61.

Such services can be critical to older adults and adults with disabilities who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax

dollars that would otherwise be expended for nursing home care. GCSCC's programs also contribute to a higher quality of life for older friends and neighbors. As our population ages, supportive services such as those offered by GCSCC are becoming even more critical. Lyme's population over age 60 has increased 71.7% over the past 20 years, according to U.S. Census data from 1990 to 2010.

GCSCC would very much appreciate Lyme's support for our programs that enhance the independence and dignity of older adults and adults with disabilities. GCSCC enables our community members to meet the challenges of aging, while remaining in the security and comfort of their own communities and homes.

Kathleen Vasconcelos, Executive Director

### HEADREST

Founded in 1971 by a group of Dartmouth College students, Headrest is a non-profit organization with a mission to assist those affected by substance use disorder, experiencing a crisis, or in need of support by providing effective programs and treatments. We also offer support to the family members, friends, neighbors and employers of our clients. Headrest is located in Lebanon, NH but our programs and services are available to all residents of NH and VT, whether in-person or via telehealth.

For those in recovery, Headrest offers **Outpatient Counseling**, in either an individual or group setting, **Intensive Outpatient Counseling**, our **Low Intensity Residential Program**, where length of stay depends on each client's treatment plan, and the **Headrest "Opportunities For Work" (HOW) Vocational Program**, which helps our clients get and keep career-ladder, living-wage jobs. For those in crisis, Headrest operates the **24/7 Crisis Hotline (1-800-273-TALK)** that serves NH, VT and even parts of ME. On average, the **24/7 Crisis Hotline** fields 10,000 calls per year relating to a variety of crisis including depression/anxiety, substance use disorder, domestic violence and suicide ideation. Other programs include the **Impaired Driver Care Management Program (DUI School)**, where individuals who have lost their license due to a DUI learn to take responsibility for their actions and work towards getting their license back, and the **Friends & Family Support Group**, which is facilitated by people who are also in recovery.

The Headrest Vision: "We imagine a world where there is no shame in getting the help you need."

### PUBLIC HEALTH COUNCIL OF THE UPPER VALLEY

The PHC is the largest and broadest coalition of advocates on public health issues in the greater Upper Valley region. Our mission is to improve the health of Upper Valley residents through shared public health initiatives. We have become a trusted and solution-oriented convener that makes a positive difference in the lives of everyone in our region. The PHC is a force multiplier for the organizations, professionals, and citizens, who together make our communities healthier places to live, work, and play.

In 2022, PHC staff and partners worked together to increase collaboration, promote greater health equity, and address priority public health issues for the region. The greatest of these priorities remained COVID-19 and its ongoing impact on our region. Our work this year has included:

- Hosted regular meetings for PHC partners to share information about pandemic resources and provide opportunities for sharing and problem solving.
- Ensured cross-border communication about COVID vaccination efforts and helped coordinate vaccine clinics as needed, primarily in New Hampshire given the two states different approaches to vaccine distribution.

- Hosted five flu clinics in rural communities, providing about 1,450 free vaccines, with support from Dartmouth Hitchcock, Geisel School of Medicine and many local partners.
- Continued health equity work by facilitating a committee to explore racism and health as well as consulted on several student projects exploring health equity issues. We are also serving as host for the Upper Valley Community Health Equity Partnership, a program funded by the State of Vermont through a grant from the US Centers for Disease Control and Prevention.
- Collaborated with local school districts and the Hartford Community Coalition to ensure availability of summer meals for children in the region.

PHC appreciates the opportunity to serve the residents of Lyme and will continue to work hard to meet your needs in 2023. 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, working in collaboration with county, state and federal government. Some examples of how Extension has been working towards this mission in Grafton County are summarized below in a few highlights of the past year.

Through the Nutrition Connections program, guidance on building raised garden beds, seeds, and nutrition lessons were provided to residents at a housing location who built raised beds for its tenants. In addition, recipe cards, and vegetables grown by Master Gardeners were provided so participants could apply lessons they learned in class. Master Gardeners were also involved in several community gardens that resulted in donations to food pantries.

Food and Agriculture staff conducted the second year of its cucumber variety trial in the high tunnel at the county complex. The trial looks to find marketable varieties while also monitoring yields and pest and disease resistance. Over 800 pounds of cucumbers from the trial were donated.

The Jumpstart to Farm Food Safety program continues to assist farmers in Maine and New Hampshire. This joint initiative aids fruit and vegetable farmers with farm food safety planning and offers them the chance to work individually with an Extension educator, trained in produce safety.

As part of a Building Community Resilience grant, Community and Economic Development staff worked with Mascoma and Greater Haverhill communities, providing technical support and training to build partnerships, identify needs, and develop a more resilient future.

Members of our Natural Resources team secured a Wildfire Risk Reduction grant for a fire management plan and prescribed fire projects at the Grafton County property. This will include education and training for local fire departments, forest rangers, DOC residents, natural resource professionals, and the public.

4-H youth from several counties took part in the Bunny Basics workshop in March, learning about the care of rabbits and how to exhibit them at a show. Many participants went on to demonstrate their knowledge at the Pint-size Pet Showcase at the North Haverhill Fair.

Please visit our website, [extension.unh.edu](http://extension.unh.edu) for more information on programs and upcoming events.

Respectfully submitted by Donna Lee, UNH Extension, Grafton County Office Administrator

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

- **Local to communities:** UVLSRPC staff have worked with several municipalities in planning circuit rider work and GIS support and provided technical assistance on transportation-related projects. Staff have assisted municipalities with successful grant writing and completed plans such as hazard mitigation plans, natural resource inventories, and master plans.
- **Regional Housing:** UVLSRPC continued to fight our region's housing challenges by teaming up with the State of New Hampshire and the other 8 Regional Planning Commissions to update the Regional Housing

Needs Assessment. Our team gathered data, provided outreach, and worked with consultants to draft methodology and an analysis of the NH workforce housing statute. [www.Keystothevalley.com](http://www.Keystothevalley.com)

- Regional Transportation: UVSLRPC has the knowledge and expertise in the areas of Regional Transportation. Our team wrapped up our corridor planning effort with a guided Action Plan to further assist communities in developing shovel-ready transportation projects for funding. Staff have assisted on several technical requests, developed many projects to be ‘application ready’ and supported engineering on seven projects. Our goal is to bring more transportation funds to the Upper Valley Region through project development and technical assistance. <https://www.uvlsrpc.org/projects/transportation/regional-corridor-transportation-plan/>
- Regional Economic Development: UVSLRPC provided various regional and local technical assistance to our communities, including grant administration support on economic development projects. Our team also completed a Comprehensive Economic Development Strategy Plan for Sullivan County and worked with the State to convene the Southwest Comprehensive Economic Development Region to promote collaboration on funding opportunities.

Connect with us at [info@uvlsrpc.org](mailto:info@uvlsrpc.org) or 603-448-1680

Meghan Butts, Executive Director, [mbutts@uvlsrpc.org](mailto:mbutts@uvlsrpc.org)

### **TRI COUNTY COMMUNITY ACTION PROGRAM**

Tri County CAP is a Family of Programs, serving families in Coos, Carroll, and Grafton Counties. We are dedicated to improving the lives and well-being of New Hampshire’s individuals, families, and communities. We provide opportunities and supports for people to learn and grow in self-sufficiency and to get involved in helping their neighbors and improving the conditions in their communities. We seek to eliminate the root causes of poverty through the development of programs that allow low-income individuals the opportunity to meaningfully participate in the State and National economy and the social fabric of their communities through programs that address: Education; Emergency Support; Economic Development; Food Self Sufficiency; Marshalling of Local Resources; and Transportation.

Tri County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

Annually we serve more than 20,000 individuals that reside over 4,455 sq. miles of Northern New Hampshire. TCCAP and our 15 service programs provide services to all residents of Coos, Carroll, and Grafton County’s requesting and needing support.

During our Fiscal Year 2022 we served a Total of 23 Lyme Clients valuing \$21,031 in services provide.

Tri County Community Action Program thanks all communities and counties that we serve for their financial support of the programs, so that we may be able to continue to provide services to our community families in need.

Amy A. Goyette, NCRI, Strategic Initiatives and Projects Director  
Tri County Community Action Program, Inc.

### **VISITING NURSE AND HOSPICE FOR VERMONT AND NEW HAMPSHIRE**

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is one of the oldest and largest non-profit providers of in-home healthcare services in the region. VNH is committed to providing the highest quality care throughout all stages of life, from maternal child care to end of life hospice care, and everything in between. Providing individuals and families with the care they need within the comfort of their own home allows them to maintain comfort and dignity throughout their time of care. VNH services reduce cost associated with town programs for emergency response and elder care. With quality

care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home. Between July 1, 2021 and June 30, 2022, VNH made 1068 in-home visits to 40 residents. This included approximately \$9,640 in unreimbursed care to residents. • Home Health Care. 324 home visits to 35 residents with short-term medical or physical needs. • Hospice Services. 700 home visits to 4 residents who were in the final stages of their lives. • Skilled Pediatric Care. 44 home visits to 1 resident for well-baby, preventative and palliative medical care. VNH serves many of Lyme's most vulnerable citizens — the frail elderly and disabled, at-risk families, people with terminal illnesses, children with chronic medical needs and the uninsured and underinsured. We are dedicated to delivering outstanding home health and hospice services that enrich the lives of the people we serve. It is with your help that we are able to provide services like this to those in need. 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.

## WISE

### **Mission Statement:**

WISE leads the Upper Valley to end gender-based violence through survivor-centered advocacy, prevention, education and mobilization for social change.



Since 1971, WISE has been the only organization dedicated to providing crisis advocacy and support for victims of gender-based violence within 23 communities in Windsor and Orange Counties, VT and Grafton County, NH. WISE offers a confidential and free 24-hour crisis line, support groups and workshops, emergency shelter, safety planning and accompaniment to hospitals, police stations, court houses and other social service agencies. In FY22 (7/1/21-6/30/22), WISE provided advocacy and other critical support services to a total of 1434 people, 69% accessed WISE services for the first time. Among the advocacy responses sought from WISE, safety planning, legal advocacy, and crisis counseling were the most common. WISE advocates are available every hour, every day at 866-348-WISE, or chat online

## WEST CENTRAL BEHAVIORAL HEALTH

Over the years, West Central Behavioral Health has been fortunate to receive support from Lyme, helping to ensure that your residents have access to the community mental health services they need. We are grateful for your approval of our appropriation request for 2022. With your help, we provided mental health services for 13 Town residents, including 5 children last year.

West Central is the only provider of comprehensive, community-based mental health treatment and support services in the area. Our non-profit mission is to offer outpatient behavioral healthcare for adults, children and families dealing with depression, substance use disorder services, treatment for those with



severe mental illness, and 24/7 mobile crisis response services. We work in schools, homes, businesses, jails, community centers, nursing homes, hospitals, and throughout our local communities. We assist close to 2,000 individuals in a typical year and provide \$600,000 in unreimbursed care on average, annually. Our teletherapy services have become a vital lifeline for many people of all ages.

Demand for our services has increased by nearly 80% over the past year due mainly to pandemic and economic-related stresses. We launched our Mobile Crisis Response teams via the New Hampshire Regional Response Access Point (NHRRAP), on January 1, 2022 to help address this growing demand. Crisis clinicians provide 24/7 phone support, then dispatch in-person mobile crisis support when necessary, anywhere in the State. This support is available for anyone in NH including individuals, caregivers, first responders, and social service providers.

This year (July 1, 2022 through June 30, 2023), we respectfully request the Town of Lyme's support in the amount of \$2,315, which is a \$1.25 cost per resident rate. The average town appropriation ranges from \$1.25 to \$1.75 per resident. We continue to seek out private grant funding and individual donations to help offset rising costs, doing our utmost to provide livable wages for our staff. As you know, workforce challenges have impacted us, so your support is increasingly important. We offer our services to all, regardless of their ability to pay. The services we provide translates into lower public expenditures for ambulance runs, emergency room visits, incarceration rates, disability, housing, police response, and unemployment. For every \$1 spent on enhanced treatment for anxiety and depression, \$4 flows back into our communities in increased productivity and improved mental health.

Thank you again for making evidence-based behavioral healthcare accessible for the residents of your community. If I can address any questions or provide additional information, please contact me at 603-670-5386, or [sbergeron@wcbh.org](mailto:sbergeron@wcbh.org).

## **COURT APPOINTED SPECIAL ADVOCATES (CASA) OF NEW HAMPSHIRE**

### **Who we are:**

For more than 30 years, Court Appointed Special Advocates (CASA) of New Hampshire has strived to protect the right of our state's most vulnerable children and to enable them to grow in a safe, permanent and nurturing home.

### **Our impact:**

At any given time, CASA of NH provides personalized advocacy for more than 1,000 children. We provided more than 600 volunteer CASA/GALs to serve as child advocates for 87% of the cases in the state in 2022. Our goal is to have a trained CASA volunteer advocate available for 100% of cases.

In 2022, 1,552 children in New Hampshire received the advocacy of a CASA volunteer. Of those children, CASA served 77 in Grafton County with 45 volunteers. Our vital work continues with the assistance of town funding and other revenue sources.

For more information and volunteer opportunities please visit [www.casanh.org](http://www.casanh.org).







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

**Eighth Grade**



Caleb Audet



Cameron Audet



Axel Bailey



Levi Breton



Ellenora Cary



Rowan Cary



Adam Crockett



Reese Cullen



Sophia Day



Lizzie Furstenburg



Susanna Glass



Celia Graham



Sophia Harvey



Oliver Jackson



Sam Jackson



Charlotte Jellison



Reece Kenney



Aniu Meng



Matilda Munroe



Penelope O'Brien



Burke Pekala



Ava Rayes



Scotland Stone



Kate Wehmeyer

For the year ending December 31, 2022

**LYME SCHOOL DISTRICT  
SCHOOL BOARD**

	<b>TERM EXPIRES</b>
Vincent Berk, Secretary	2023
Jennifer Boylston, Vice Chair	2024
Yolanda Bujarski, Chair	2024
Elizabeth Glenshaw	2024
Hayes Greenway	2023
James Komarmi	2025
Jonathan Voegele	2025

**SCHOOL DISTRICT OFFICIALS**

Moderator – William Waste  
Clerk – Elise Garrity  
Treasurer – Dina Cutting  
Deputy Treasurer – Andrea Colgan (appointed)

**ADMINISTRATION**

Frank Perotti	Interim Superintendent
John D’Entremont	Principal
Geoffrey Tomlinson	Director of Special Services
Elise Foxall	Academic Director
Janet Mitchell	Coordinator of Business Services

**LYME SCHOOL DISTRICT  
INSTRUCTIONAL STAFF  
AS OF JANUARY 1, 2023**

**Instructional Staff**

Connie Balch	Behavior Coach
Brian Betournay	Design Lab
Amanda Burns	Science & Geography, Grades 5,6
Mo Chandler	Spanish, Grades 5-8
Tori Clough	Grade 2
Jillian Collins	Humanities, Grades 7,8
Kate Cook	Math Interventionist
Emily Cushman	Grade 1
Lisa Damren	Physical Education & Health
Steven Dayno	Grade 4
Leslie Gannon	Grade 1
Trisha Gautreau	Grade 3
Emily Girdwood	Art
Thomas Harkins	Spanish, Grades K-4
Stephanie Kocurek	Special Educator, Grades 5-8
Sarah McBride	Special Educator, Grades K-3
Susanne Merrill	Math, Grades 5,6
Rebecca Neuroth	Library/Media
Shannon O'Leary	Music
Kristen Pizarro	Science, Grades 7,8
Jennifer Pratt	Math, Grades 7,8
Tyler Rooke	Special Educator, Grades 4,5
Ashley Sanders	Kindergarten
Heather Stadheim	Humanities, Grades 5,6
Rachel Stanton	School Counselor
Jennifer Wilcox	Reading Interventionist

## 2022 LYME SCHOOL EIGHTH GRADE GRADUATES

Caleb Audet	Sophia Harvey
Cameron Audet	Oliver Jackson
Axel Bailey	Sam Jackson
Levi Breton	Charlotte Jellison
Ellenora Cary	Reese Cullen
Rowan Cary	Aniu Meng
Adam Crockett	Matilda Munroe
Reese Cullen	Penelope O'Brien
Sophia Day	Burke Pekala
Lizzie Furstenburg	Ava Rayes
Susanna Glass	Scotland Stone
Celia Graham	Kate Wehmeyer

## 2022 LYME DISTRICT HIGH SCHOOL GRADUATES

### Hanover

Elsa Bolinger  
Emanuel Bowie-Riemers  
Kathryn Davis  
Una DiGeorge  
Camden Dwyer  
Thomas Glass  
Dylan Hendrick  
Juliet Kelly  
Mary Iris Levey  
Rylie Marshall  
Spencer May  
Ella Mayo  
Oscar Miller  
Gwyneth Munroe  
Evan Nichols  
Aaron Drescher  
Ian Parish  
Jack Ross

### Hanover (cont.)

Zane Schiffman  
Lily Seelig  
Asa Wise

### Rivendell

Sophia Isenberg

### St. Johnsbury

Mary Cook  
Forster Goodrich  
Wyatt Knaus  
Marcella Milne

### Thetford

Charles Jenks  
Kaydence Rich

## LYME HIGH SCHOOL STUDENTS AS OF OCTOBER 1, 2022

Hanover High School	65
Rivendell Academy	1
St. Johnsbury Academy	7
Thetford Academy	16
Out of District	1
Total	90



2023  
**WARRANT**

**Lyme School District**

The inhabitants of the School District of Lyme School District in the state of New Hampshire qualified to vote in School District affairs are hereby notified that the Annual School District Meeting will be held as follows:

Date: March 9, 2023  
Time: 6:00 pm  
Location: Lyme School Gymnasium

**GOVERNING BODY CERTIFICATION**

We certify and attest that on or before February 20th, a true and attested copy of this document was posted at the place of meeting and at Lyme Town Office and Lyme Post Office and that an original was delivered to the School District Clerk.

Name	Position	Signature
Yolanda Bujarski	Chair	<i>Y Bujarski</i>
Jennifer Boylston	Vice-Chair	<i>Jennifer Boylston</i>
Vincent Berk	Secretary	<i>Vincent Berk</i>
Elizabeth Glenshaw		<i>Elizabeth Glenshaw</i>
Hayes Greenway		<i>Hayes Greenway</i>
James Komarmi		<i>James Komarmi</i>
Jonathan Voegele		<i>Jonathan Voegele</i>



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**Article 01 To hear the reports of others**

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 \$8,404,274.00 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. The School Board recommends this appropriation (4-2). The Budget Committee recommends this appropriation (8-0).

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**Article 03 Building Maintenance Projects**

To see if the Lyme School District will vote to raise and appropriate the School Board's recommended amount of \$50,000.00 for the purpose of engaging an architect to assess renovation needs and site safety issues of the school building beyond the annual Buildings and Grounds expenditures. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (8-0).

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**Article 04 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 \$100,000.00 to be added to the Maintenance Capital Reserve Fund previously established at the Lyme School District Meeting March 1996. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (8-0).

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**Article 05 To Authorize the Sale of the School Van**

To see if the Lyme School District will authorize the School Board to sell its 2019 Ford Transit Wagon on such terms and conditions as the School Board deems reasonable and prudent and to take any other and further actions necessary to give effect to this authorization.  
(Majority Vote Required)



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**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 2. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (8-0).

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**Article 07    Other business**

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

SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

MARCH 14, 2023

**GRAFTON S.S.**

**SCHOOL DISTRICT OF LYME**

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

You are hereby notified to meet at the Lyme Community Gymnasium in Lyme, New Hampshire, on Tuesday, March 14, 2023, 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, two members of the School Board, each to serve three years.

NOTE: ALL OTHER SCHOOL BUSINESS WILL BE CONDUCTED AT THE SCHOOL DISTRICT MEETING TO BE HELD ON THURSDAY, MARCH 9, 2022, 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 twenty-sixth day of January 2023.

A TRUE COPY ATTEST:

Yolanda Bujarski, Chair

Jennifer Boylston

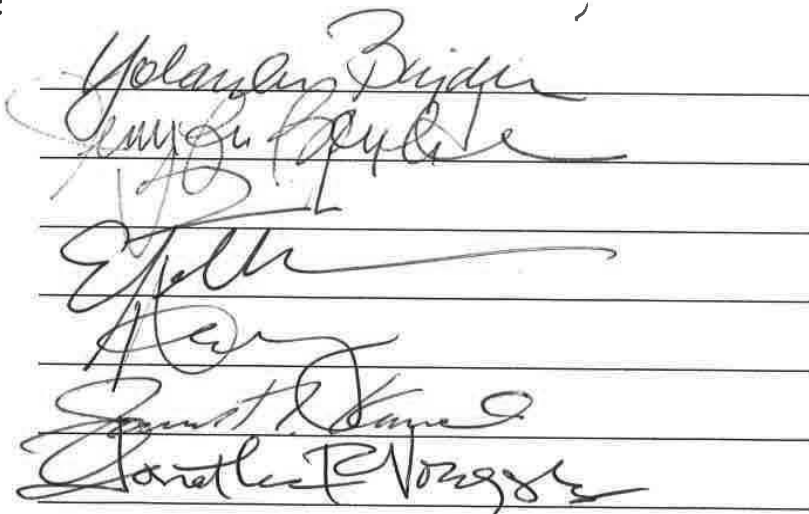
Vincent Berk

Elizabeth Glenshaw

Hayes Greenway

James Komarmi

Jonathan Voegelé



The image shows seven horizontal lines, each with a handwritten signature written across it. The signatures are: Yolanda Bujarski, Jennifer Boylston, Vincent Berk, Elizabeth Glenshaw, Hayes Greenway, James Komarmi, and Jonathan Voegelé. The signatures are written in black ink and are somewhat cursive.

School Board, School District of Lyme, New Hampshire





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, 2023 to June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: \_\_\_\_\_

SCHOOL BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Richard Jones	Chair	<i>Richard A. Jones</i>
Judith Brotman	Select Board Representative	<i>Judith A. Brotman</i>
Jennifer Boylston	School Board Representative	<i>Jennifer Boylston</i>
John Biglow		<i>John Biglow</i>
Richard Brown		<i>Richard B. Brown</i>
James Graham		<i>James Graham</i>
Susan MacKenzie		<i>Susan MacKenzie</i>
William Malcolm		<i>William Malcolm</i>
Wilkes McClave		<i>Wilkes McClave</i>
Brian Spence		<i>Brian Spence</i>



New Hampshire  
Department of  
Revenue Administration

2023  
MS-27

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	02	\$4,497,079	\$4,494,061	\$5,165,422	\$0	\$5,165,422	\$0
1200-1299	Special Programs	02	\$1,093,358	\$1,273,531	\$782,701	\$0	\$782,701	\$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>\$5,590,437</b>	<b>\$5,767,592</b>	<b>\$5,948,123</b>	<b>\$0</b>	<b>\$5,948,123</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	02	\$384,849	\$392,029	\$402,191	\$0	\$402,191	\$0
2200-2299	Instructional Staff Services	02	\$101,096	\$107,548	\$97,515	\$0	\$97,515	\$0
	<b>Support Services Subtotal</b>		<b>\$485,945</b>	<b>\$499,577</b>	<b>\$499,706</b>	<b>\$0</b>	<b>\$499,706</b>	<b>\$0</b>
<b>General Administration</b>								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$41,140	\$20,853	\$30,034	\$0	\$30,034	\$0
	<b>General Administration Subtotal</b>		<b>\$41,140</b>	<b>\$20,853</b>	<b>\$30,034</b>	<b>\$0</b>	<b>\$30,034</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	\$195,571	\$333,187	\$524,878	\$0	\$524,878	\$0
2400-2499	School Administration Service	02	\$469,035	\$417,319	\$355,412	\$0	\$355,412	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$403,585	\$402,259	\$547,769	\$0	\$547,769	\$0
2700-2799	Student Transportation	02	\$106,300	\$127,315	\$139,315	\$0	\$139,315	\$0



**New Hampshire**  
 Department of  
 Revenue Administration

**2023**  
**MS-27**

**Proposed Budget**

2800-2999	Support Service, Central and Other	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Executive Administration Subtotal</b>	<b>\$1,174,491</b>	<b>\$1,280,080</b>	<b>\$1,567,374</b>	<b>\$0</b>	<b>\$1,567,374</b>	<b>\$0</b>
<b>Non-Instructional Services</b>							
3100	Food Service Operations	02	\$145,381	\$135,000	\$115,550	\$0	\$115,550
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0
	<b>Non-Instructional Services Subtotal</b>		<b>\$145,381</b>	<b>\$135,000</b>	<b>\$115,550</b>	<b>\$0</b>	<b>\$115,550</b>
<b>Facilities Acquisition and Construction</b>							
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>							
5110	Debt Service - Principal	02	\$127,947	\$133,483	\$143,972	\$0	\$143,972
5120	Debt Service - Interest	02	\$87,398	\$81,124	\$74,515	\$0	\$74,515
	<b>Other Outlays Subtotal</b>		<b>\$215,345</b>	<b>\$214,607</b>	<b>\$218,487</b>	<b>\$0</b>	<b>\$218,487</b>
<b>Fund Transfers</b>							
5220-5221	To Food Service	02	\$41,495	\$26,435	\$25,000	\$0	\$25,000
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0
	<b>Fund Transfers Subtotal</b>		<b>\$41,495</b>	<b>\$26,435</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$25,000</b>



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-27**

**Proposed Budget**

Total Operating Budget Appropriations	\$8,404,274	\$0	\$8,404,274	\$0
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SCHOOL-12



**New Hampshire**  
 Department of  
 Revenue Administration

**2023**  
**MS-27**

**Proposed Budget**

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (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	04	\$100,000	\$0	\$100,000	\$0

*Purpose: Transfer from Surplus to Maintenance Capital Reser*

<b>Total Proposed Special Articles</b>			<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>
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**New Hampshire  
Department of  
Revenue Administration**

**2023  
MS-27**

**Proposed Budget**

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended) (Not Recommended)
2600-2699	Plant Operations and Maintenance	03	\$50,000	\$0	\$50,000	\$0
			<i>Purpose: Building Maintenance Projects</i>			
<b>Total Proposed Individual Articles</b>			<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>



**New Hampshire  
Department of  
Revenue Administration**

**2023  
MS-27**

**Proposed Budget**

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
<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	\$94,365	\$90,000	\$90,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$900	\$900	\$900
<b>Local Sources Subtotal</b>			<b>\$95,565</b>	<b>\$91,200</b>	<b>\$91,200</b>
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid	02	\$23,624	\$19,685	\$19,685
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$30,753	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$54,377</b>	<b>\$19,685</b>	<b>\$19,685</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		\$0	\$0	\$0
4570	Disabilities Programs	02	\$55,761	\$55,770	\$55,770
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0



**New Hampshire  
Department of  
Revenue Administration**

**2023  
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**Proposed Budget**

4810	Federal Forest Reserve	02	\$436	\$370	\$370
<b>Federal Sources Subtotal</b>			<b>\$56,197</b>	<b>\$56,140</b>	<b>\$56,140</b>
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$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	02	\$40,635	\$25,000	\$25,000
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	04	\$100,000	\$100,000	\$100,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$140,635</b>	<b>\$125,000</b>	<b>\$125,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$346,774</b>	<b>\$292,025</b>	<b>\$292,025</b>





Proposed Budget

Item	School Board Period ending 6/30/2024 (Recommended)	Budget Committee Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$8,404,274	\$8,404,274
Special Warrant Articles	\$100,000	\$100,000
Individual Warrant Articles	\$50,000	\$50,000
Total Appropriations	\$8,554,274	\$8,554,274
Less Amount of Estimated Revenues & Credits	\$292,025	\$292,025
Less Amount of State Education Tax/Grant	\$1,270,175	\$1,270,175
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$6,992,074</b>	<b>\$6,992,074</b>



**Proposed Budget**

<b>1. Total Recommended by Budget Committee</b>	<b>\$8,554,274</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$143,972
3. Interest: Long-Term Bonds & Notes	\$74,515
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> )	\$218,487
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$8,335,787</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$833,579
<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>\$9,387,853</b>

## SAU #76 - Lyme School District

### Proposed Budget 2024

Account Number / Description	FY22 Revised Budget 7/1/2021 - 6/30/2022	FY22 Actual 7/1/2021 - 6/30/2022	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY24 Budget 7/1/2023 - 6/30/2024	Difference	%
<b>1100 High School Instruction</b>						
10-1-1100-5310-00000 Secondary 504 Services	\$1,050.00	\$10,256.25	\$6,000.00	\$6,000.00	\$0.00	0.00%
10-1-1100-5561-00000 Tuition, In-State	\$1,441,272.00	\$1,436,554.15	\$1,285,403.00	\$1,635,112.00	\$349,709.00	27.21%
10-1-1100-5562-00000 Tuition, Out of State	\$422,276.00	\$461,049.50	\$407,426.00	\$475,532.00	\$68,106.00	16.72%
10-1-1100-5563-00000 Vocational Tuition	\$38,796.00	\$53,906.25	\$38,796.00	\$39,116.00	\$320.00	0.82%
<b>1100 High School Instruction</b>	<b>\$1,903,394.00</b>	<b>\$1,961,766.15</b>	<b>\$1,737,625.00</b>	<b>\$2,155,760.00</b>	<b>\$418,135.00</b>	<b>24.06%</b>
<b>1200 High School Special Ed.</b>						
10-1-1200-5110-00000 Salaries	\$47,098.49	\$47,833.01	\$51,739.73	\$0.00	(\$51,739.73)	(100.00%)
10-1-1200-5130-00000 Extended Year Services	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5211-00000 Health Insurance	\$9,155.90	\$9,576.97	\$10,311.30	\$0.00	(\$10,311.30)	(100.00%)
10-1-1200-5212-00000 Dental Insurance	\$491.92	\$491.92	\$477.36	\$0.00	(\$477.36)	(100.00%)
10-1-1200-5213-00000 Life/LTD Insurance	\$0.00	\$96.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5220-00000 Social Security	\$2,845.40	\$2,843.39	\$3,125.79	\$0.00	(\$3,125.79)	(100.00%)
10-1-1200-5221-00000 Medicare	\$665.46	\$664.87	\$731.03	\$0.00	(\$731.03)	(100.00%)
10-1-1200-5232-00000 Retirement	\$9,646.78	\$10,054.62	\$10,597.50	\$0.00	(\$10,597.50)	(100.00%)
10-1-1200-5234-00000 403B	\$1,376.83	\$1,434.96	\$1,512.54	\$0.00	(\$1,512.54)	(100.00%)
10-1-1200-5320-00000 Contracted Services	\$15,000.00	\$18,728.05	\$32,740.00	\$20,000.00	(\$12,740.00)	(38.91%)
10-1-1200-5321-00000 Staff Development	\$3,875.00	\$3,570.00	\$2,400.00	\$0.00	(\$2,400.00)	(100.00%)
10-1-1200-5360-00000 Legal Expenses	\$1,000.00	\$3,056.20	\$2,800.00	\$2,500.00	(\$300.00)	(10.71%)
10-1-1200-5561-00000 Non Residential Tuition	\$52,350.00	\$135,021.20	\$135,500.00	\$118,500.00	(\$17,000.00)	(12.55%)
10-1-1200-5562-00000 Residential Tuition	\$45,000.00	\$0.00	\$25,000.00	\$0.00	(\$25,000.00)	(100.00%)
10-1-1200-5580-00000 Travel Reimbursement	\$1,000.00	\$0.00	\$1,000.00	\$1,500.00	\$500.00	50.00%
10-1-1200-5810-00000 Dues & Fees	\$0.00	\$0.00	\$2,325.00	\$2,000.00	(\$325.00)	(13.98%)
<b>1200 High School Special Ed.</b>	<b>\$191,005.78</b>	<b>\$233,371.19</b>	<b>\$280,260.25</b>	<b>\$144,500.00</b>	<b>(\$135,760.25)</b>	<b>(48.44%)</b>
<b>1100 Regular Instruction</b>						
10-2-1100-5110-00000 Teacher Salaries	\$1,435,434.85	\$1,467,706.46	\$1,494,108.95	\$1,577,035.60	\$82,926.65	5.55%
10-2-1100-5111-00000 Staff Salaries	\$98,623.37	\$97,171.75	\$128,653.98	\$102,011.00	(\$26,642.98)	(20.71%)
10-2-1100-5120-00000 Substitute Salaries	\$20,000.00	\$29,498.42	\$21,530.00	\$26,912.00	\$5,382.00	25.00%
10-2-1100-5130-00000 Extra Curricular Stipends	\$6,459.00	\$900.00	\$6,459.00	\$7,500.00	\$1,041.00	16.12%
10-2-1100-5210-00000 Health Buybacks	\$18,640.00	\$20,640.00	\$18,640.00	\$12,000.00	(\$6,640.00)	(35.62%)
10-2-1100-5211-00000 Health Insurance	\$367,447.08	\$340,619.78	\$365,556.31	\$474,355.81	\$108,799.50	29.76%
10-2-1100-5212-00000 Dental Insurance	\$25,242.04	\$20,035.88	\$26,173.57	\$26,203.49	\$29.92	0.11%
10-2-1100-5213-00000 Life/LTD Insurance	\$7,000.00	\$3,998.79	\$7,000.00	\$7,000.00	\$0.00	0.00%
10-2-1100-5214-00000 Short Term Disability Ins	\$7,000.00	\$6,078.15	\$7,000.00	\$7,000.00	\$0.00	0.00%

Account Number / Description	FY22	FY22	FY23	FY24	Difference	%
	Revised Budget 7/1/2021 - 6/30/2022	Actual 7/1/2021 - 6/30/2022	Revised Budget 7/1/2022 - 6/30/2023	Budget 7/1/2023 - 6/30/2024		
10-2-1100-5215-00000 HRA Administration	\$630.00	\$510.00	\$630.00	\$630.00	\$0.00	0.00%
10-2-1100-5220-00000 Social Security	\$96,267.29	\$96,492.89	\$101,767.00	\$104,844.88	\$3,077.88	3.02%
10-2-1100-5221-00000 Medicare	\$22,514.13	\$22,567.38	\$23,800.34	\$24,520.18	\$719.84	3.02%
10-2-1100-5232-00000 Teacher Retirement	\$284,908.26	\$292,817.04	\$290,085.12	\$331,492.46	\$41,407.34	14.27%
10-2-1100-5234-00000 403B	\$19,248.19	\$26,972.29	\$44,013.75	\$40,621.77	(\$3,391.98)	(7.71%)
10-2-1100-5250-00000 Unemployment Comp	\$500.00	\$53.83	\$500.00	\$500.00	\$0.00	0.00%
10-2-1100-5260-00000 Workers Comp	\$10,109.00	\$2,767.65	\$10,109.00	\$10,000.00	(\$109.00)	(1.08%)
10-2-1100-5290-00000 Wellness Program	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-1100-5310-00000 504 Services	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	(100.00%)
10-2-1100-5320-00000 Contracted Service	\$500.00	\$921.25	\$15,000.00	\$9,500.00	(\$5,500.00)	(36.67%)
10-2-1100-5321-00000 Assessment	\$800.00	\$1,171.00	\$900.00	\$1,400.00	\$500.00	55.56%
10-2-1100-5322-00000 Enrichment	\$2,500.00	\$1,082.00	\$25,187.00	\$402.00	(\$24,785.00)	(98.40%)
10-2-1100-5330-00000 ESL Services	\$16,000.00	\$406.00	\$5,000.00	\$200.00	(\$4,800.00)	(96.00%)
10-2-1100-5430-00000 Repairs to Equipment	\$800.00	\$0.00	\$800.00	\$0.00	(\$800.00)	(100.00%)
10-2-1100-5431-00000 Repairs/Computer Equip	\$2,500.00	\$316.83	\$0.00	\$0.00	\$0.00	
10-2-1100-5442-00000 Copier/Laminator Leases	\$9,600.00	\$4,155.00	\$9,600.00	\$5,000.00	(\$4,600.00)	(47.92%)
10-2-1100-5532-00000 On-Line Services	\$10,200.00	\$5,737.95	\$0.00	\$0.00	\$0.00	
10-2-1100-5580-00000 Travel	\$0.00	\$1,473.86	\$0.00	\$0.00	\$0.00	
10-2-1100-5610-00000 Supplies	\$33,000.00	\$25,009.54	\$34,800.00	\$23,746.85	(\$11,053.15)	(31.76%)
10-2-1100-5611-00000 Supplies - Design Lab	\$2,000.00	\$2,487.33	\$2,000.00	\$0.00	(\$2,000.00)	(100.00%)
10-2-1100-5640-00000 Books	\$7,500.00	\$8,044.73	\$33,355.00	\$21,714.18	(\$11,640.82)	(34.90%)
10-2-1100-5650-00000 Software	\$15,268.00	\$6,753.82	\$0.00	\$1,338.50	\$1,338.50	
10-2-1100-5651-00000 Student Information Sys	\$1,000.00	\$24,377.50	\$0.00	\$0.00	\$0.00	
10-2-1100-5733-00000 Furniture	\$3,500.00	\$1,167.98	\$3,500.00	\$3,117.00	(\$383.00)	(10.94%)
10-2-1100-5739-00000 Equipment	\$2,500.00	\$383.09	\$0.00	\$4,001.98	\$4,001.98	
10-2-1100-5740-00000 Computer Equipment	\$25,400.00	\$22,995.00	\$0.00	\$0.00	\$0.00	
10-2-1100-5815-00000 SP1	\$82,396.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>1100 Regular Instruction</b>	<b>\$2,637,487.21</b>	<b>\$2,535,313.19</b>	<b>\$2,678,169.02</b>	<b>\$2,824,047.70</b>	<b>\$145,878.68</b>	<b>5.45%</b>
<b>Reg Instruction - Technology</b>						
10-2-1120-5110-00000 Salaries	\$0.00	\$0.00	\$0.00	\$21,535.50	\$21,535.50	
10-2-1120-5111-00000 Staff Salaries	\$0.00	\$0.00	\$0.00	\$30,630.60	\$30,630.60	
10-2-1120-5211-00000 Health	\$0.00	\$0.00	\$0.00	\$19,379.31	\$19,379.31	
10-2-1120-5212-00000 Dental	\$0.00	\$0.00	\$0.00	\$942.90	\$942.90	
10-2-1120-5220-00000 Social Security	\$0.00	\$0.00	\$0.00	\$3,234.30	\$3,234.30	
10-2-1120-5221-00000 Medicare	\$0.00	\$0.00	\$0.00	\$756.40	\$756.40	
10-2-1120-5232-00000 Retirement	\$0.00	\$0.00	\$0.00	\$4,526.73	\$4,526.73	
10-2-1120-5234-00000 403b	\$0.00	\$0.00	\$0.00	\$1,565.06	\$1,565.06	
10-2-1120-5320-00000 Contracted Svs	\$0.00	\$0.00	\$0.00	\$46,080.00	\$46,080.00	
10-2-1120-5431-00000 Repairs	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%

Account Number / Description	FY22	FY22	FY23	FY24	Difference	%
	Revised Budget 7/1/2021 - 6/30/2022	Actual 7/1/2021 - 6/30/2022	Revised Budget 7/1/2022 - 6/30/2023	Budget 7/1/2023 - 6/30/2024		
10-2-1120-5532-00000 On-line Svs	\$0.00	\$0.00	\$18,898.00	\$17,504.00	(\$1,394.00)	(7.38%)
10-2-1120-5650-00000 Software	\$0.00	\$0.00	\$10,970.00	\$8,483.00	(\$2,487.00)	(22.67%)
10-2-1120-5651-00000 Student Info Sys	\$0.00	\$0.00	\$15,251.00	\$2,386.00	(\$12,865.00)	(84.36%)
10-2-1120-5739-00000 Equipment	\$0.00	\$0.00	\$8,648.00	\$2,475.00	(\$6,173.00)	(71.38%)
10-2-1120-5740-00000 Computer Equip	\$0.00	\$0.00	\$21,500.00	\$23,115.00	\$1,615.00	7.51%
<b>Technology</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$78,267.00</b>	<b>\$185,613.80</b>	<b>\$107,346.80</b>	<b>137.15%</b>
<b>1200 Elementary Special Ed</b>						
10-2-1200-5110-00000 Teacher Salaries	\$347,680.19	\$329,301.24	\$359,762.23	\$211,121.00	(\$148,641.23)	(41.32%)
10-2-1200-5111-00000 Staff Salaries	\$241,216.40	\$189,597.06	\$254,136.40	\$182,050.40	(\$72,086.00)	(28.37%)
10-2-1200-5112-00000 Pre-School Salaries	\$0.00	\$889.28	\$0.00	\$0.00	\$0.00	
10-2-1200-5130-00000 Extended Year Services	\$21,000.00	\$22,406.05	\$15,000.00	\$15,000.00	\$0.00	0.00%
10-2-1200-5210-00000 Health Buybacks	\$10,000.00	\$11,640.00	\$12,000.00	\$10,000.00	(\$2,000.00)	(16.67%)
10-2-1200-5211-00000 Health Insurance	\$156,125.46	\$136,359.42	\$162,409.70	\$117,270.49	(\$45,139.21)	(27.79%)
10-2-1200-5212-00000 Dental Insurance	\$9,371.41	\$7,527.14	\$7,877.04	\$5,144.41	(\$2,732.63)	(34.69%)
10-2-1200-5213-00000 Life/LTD Insurance	\$0.00	\$2,113.25	\$0.00	\$0.00	\$0.00	
10-2-1200-5220-00000 Social Security	\$37,056.86	\$35,341.87	\$38,723.68	\$24,996.64	(\$13,727.04)	(35.45%)
10-2-1200-5221-00000 Medicare	\$8,666.50	\$8,059.55	\$9,056.36	\$5,846.01	(\$3,210.35)	(35.45%)
10-2-1200-5232-00000 Retirement	\$72,828.86	\$74,840.62	\$75,343.87	\$44,377.84	(\$30,966.03)	(41.10%)
10-2-1200-5234-00000 403B	\$9,437.51	\$7,501.76	\$11,521.67	\$10,994.34	(\$527.33)	(4.58%)
10-2-1200-5320-00000 Contracted Services	\$15,000.00	\$18,820.97	\$21,240.00	\$0.00	(\$21,240.00)	(100.00%)
10-2-1200-5321-00000 Pre-School Consultant	\$8,500.00	\$0.00	\$8,500.00	\$2,000.00	(\$6,500.00)	(76.47%)
10-2-1200-5322-00000 Assessment	\$1,200.00	\$1,097.29	\$3,200.00	\$2,000.00	(\$1,200.00)	(37.50%)
10-2-1200-5323-00000 Professional Dev	\$0.00	\$326.00	\$0.00	\$1,000.00	\$1,000.00	
10-2-1200-5360-00000 Legal Expenses	\$1,500.00	\$0.00	\$1,500.00	\$2,500.00	\$1,000.00	66.67%
10-2-1200-5560-00000 Preschool Tuition	\$5,280.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-1200-5561-00000 K-8 Tuition - In State	\$0.00	\$7,749.00	\$0.00	\$0.00	\$0.00	
10-2-1200-5580-00000 Travel Reimbursement	\$1,200.00	\$2,210.33	\$800.00	\$500.00	(\$300.00)	(37.50%)
10-2-1200-5610-00000 Supplies	\$4,200.00	\$1,613.56	\$4,550.00	\$1,400.00	(\$3,150.00)	(69.23%)
10-2-1200-5640-00000 Books	\$1,700.00	\$979.81	\$1,700.00	\$500.00	(\$1,200.00)	(70.59%)
10-2-1200-5650-00000 Software	\$225.00	\$665.28	\$550.00	\$0.00	(\$550.00)	(100.00%)
10-2-1200-5733-00000 Furniture	\$2,500.00	\$177.20	\$2,500.00	\$500.00	(\$2,000.00)	(80.00%)
10-2-1200-5739-00000 Equipment	\$1,200.00	\$769.99	\$1,200.00	\$1,000.00	(\$200.00)	(16.67%)
10-2-1200-5740-00000 Computer Equip	\$1,700.00	\$0.00	\$1,700.00	\$0.00	(\$1,700.00)	(100.00%)
<b>1200 Elementary Special Ed</b>	<b>\$957,588.19</b>	<b>\$859,986.67</b>	<b>\$993,270.95</b>	<b>\$638,201.13</b>	<b>(\$355,069.82)</b>	<b>(35.75%)</b>
<b>2120 Guidance</b>						
10-2-2120-5110-00000 Salaries	\$58,677.00	\$58,752.00	\$61,023.00	\$64,482.00	\$3,459.00	5.67%
10-2-2120-5211-00000 Health Insurance	\$25,574.38	\$25,858.56	\$27,842.88	\$31,237.70	\$3,394.82	12.19%
10-2-2120-5212-00000 Dental Insurance	\$983.84	\$1,725.62	\$1,674.40	\$1,725.62	\$51.22	3.06%

Account Number / Description	FY22	FY22	FY23	FY24	Difference	%
	Revised Budget 7/1/2021 - 6/30/2022	Actual 7/1/2021 - 6/30/2022	Revised Budget 7/1/2022 - 6/30/2023	Budget 7/1/2023 - 6/30/2024		
10-2-2120-5213-00000 Life/LTD Insurance	\$0.00	\$189.84	\$0.00	\$0.00	\$0.00	
10-2-2120-5220-00000 Social Security	\$3,637.97	\$3,168.36	\$3,783.43	\$3,997.88	\$214.45	5.67%
10-2-2120-5221-00000 Medicare	\$850.82	\$741.05	\$884.83	\$934.99	\$50.16	5.67%
10-2-2120-5232-00000 Retirement	\$12,333.88	\$12,333.88	\$12,827.10	\$13,554.06	\$726.96	5.67%
10-2-2120-5234-00000 403b	\$1,173.64	\$1,173.64	\$1,830.66	\$1,934.40	\$103.74	5.67%
10-2-2120-5320-00000 Contracted Services	\$6,445.00	\$0.00	\$6,445.00	\$0.00	(\$6,445.00)	(100.00%)
10-2-2120-5610-00000 Supplies	\$1,000.00	\$826.34	\$1,000.00	\$470.00	(\$530.00)	(53.00%)
10-2-2120-5650-00000 Software	\$0.00	\$0.00	\$195.00	\$197.00	\$2.00	1.03%
<b>2120 Guidance</b>	<b>\$110,676.53</b>	<b>\$104,769.29</b>	<b>\$117,506.30</b>	<b>\$118,533.65</b>	<b>\$1,027.35</b>	<b>0.87%</b>
<b>2130 Health Services</b>						
10-2-2130-5110-00000 Salaries	\$64,855.46	\$53,377.08	\$68,356.00	\$71,773.00	\$3,417.00	5.00%
10-2-2130-5111-00000 Staff Salaries	\$0.00	\$14,367.33	\$0.00	\$0.00	\$0.00	
10-2-2130-5210-00000 Health Buybacks	\$2,000.00	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	0.00%
10-2-2130-5213-00000 Life/LTD Insurance	\$0.00	\$179.04	\$0.00	\$0.00	\$0.00	
10-2-2130-5220-00000 Social Security	\$4,145.04	\$4,299.39	\$4,337.27	\$4,549.13	\$211.86	4.88%
10-2-2130-5221-00000 Medicare	\$969.40	\$1,005.64	\$1,014.36	\$1,063.91	\$49.55	4.88%
10-2-2130-5234-00000 403B	\$0.00	\$1,057.90	\$1,640.52	\$2,153.14	\$512.62	31.25%
10-2-2130-5610-00000 Supplies	\$1,300.00	\$1,495.57	\$1,300.00	\$550.00	(\$750.00)	(57.69%)
10-2-2130-5651-00000 Software	\$895.00	\$887.00	\$895.00	\$895.00	\$0.00	0.00%
10-2-2130-5739-00000 Equipment	\$700.00	\$53.19	\$700.00	\$0.00	(\$700.00)	(100.00%)
<b>2130 Health Services</b>	<b>\$74,864.90</b>	<b>\$78,322.14</b>	<b>\$79,843.15</b>	<b>\$82,584.18</b>	<b>\$2,741.03</b>	<b>3.43%</b>
<b>2140 Psychological Services</b>						
10-2-2140-5320-00000 Psychological Services	\$28,600.00	\$39,150.00	\$19,500.00	\$35,000.00	\$15,500.00	79.49%
<b>2140 Psychological Services</b>	<b>\$28,600.00</b>	<b>\$39,150.00</b>	<b>\$19,500.00</b>	<b>\$35,000.00</b>	<b>\$15,500.00</b>	<b>79.49%</b>
<b>2150 Speech Services</b>						
10-2-2150-5220-00000 Social Security	\$5,970.60	\$7,407.45	\$5,981.76	\$6,138.00	\$156.24	2.61%
10-2-2150-5221-00000 Medicare	\$1,396.35	\$1,732.41	\$1,398.96	\$1,435.50	\$36.54	2.61%
10-2-2150-5320-00000 Speech Services	\$96,300.00	\$86,052.25	\$96,480.00	\$99,000.00	\$2,520.00	2.61%
10-2-2150-5321-00000 Extended Year Program	\$6,460.00	\$7,175.00	\$6,460.00	\$6,500.00	\$40.00	0.62%
<b>2150 Speech Services</b>	<b>\$110,126.95</b>	<b>\$102,367.11</b>	<b>\$110,320.72</b>	<b>\$113,073.50</b>	<b>\$2,752.78</b>	<b>2.50%</b>
<b>2160 OT/PT Services</b>						
10-2-2160-5220-00000 Social Security	\$353.40	\$370.45	\$447.64	\$0.00	(\$447.64)	(100.00%)
10-2-2160-5221-00000 Medicare	\$82.65	\$86.64	\$104.69	\$0.00	(\$104.69)	(100.00%)
10-2-2160-5320-00000 OT/PT Services	\$56,469.00	\$57,345.39	\$60,000.00	\$53,000.00	(\$7,000.00)	(11.67%)
10-2-2160-5321-00000 Extended Year Services	\$4,306.00	\$2,062.98	\$4,306.00	\$0.00	(\$4,306.00)	(100.00%)
10-2-2160-5610-00000 Supplies	\$0.00	\$374.95	\$0.00	\$0.00	\$0.00	

Account Number / Description	FY22 Revised Budget 7/1/2021 - 6/30/2022	FY22 Actual 7/1/2021 - 6/30/2022	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY24 Budget 7/1/2023 - 6/30/2024	Difference	%
<b>2160 OT/PT Services</b>	<b>\$61,211.05</b>	<b>\$60,240.41</b>	<b>\$64,858.33</b>	<b>\$53,000.00</b>	<b>(\$11,858.33)</b>	<b>(18.28%)</b>
<b>2210 Improvement/Instruction</b>						
10-2-2210-5220-00000 Social Security	\$0.00	\$103.24	\$0.00	\$0.00	\$0.00	
10-2-2210-5221-00000 Medicare	\$0.00	\$24.15	\$0.00	\$0.00	\$0.00	
10-2-2210-5232-00000 Retirement	\$0.00	\$350.03	\$0.00	\$0.00	\$0.00	
10-2-2210-5240-00000 Teacher Reimb- Conf	\$18,000.00	\$17,617.00	\$18,000.00	\$25,000.00	\$7,000.00	38.89%
10-2-2210-5241-00000 Incent/TeacherExcellence	\$10,000.00	\$1,665.22	\$10,000.00	\$15,000.00	\$5,000.00	50.00%
10-2-2210-5242-00000 SS Reimb - Conferences	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	(100.00%)
10-2-2210-5320-00000 Contracted Svs	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	
10-2-2210-5321-00000 Inservice Contract Serv	\$3,500.00	\$0.00	\$3,500.00	\$0.00	(\$3,500.00)	(100.00%)
10-2-2210-5329-00000 Wellness Program	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-2210-5580-00000 Travel Expense	\$0.00	\$313.85	\$0.00	\$2,619.00	\$2,619.00	
10-2-2210-5610-00000 Supplies	\$0.00	\$2,104.90	\$250.00	\$0.00	(\$250.00)	(100.00%)
10-2-2210-5640-00000 Prof. Library/Publication	\$250.00	\$470.42	\$250.00	\$0.00	(\$250.00)	(100.00%)
<b>2210 Improvement/Instruction</b>	<b>\$33,750.00</b>	<b>\$23,248.81</b>	<b>\$34,000.00</b>	<b>\$43,619.00</b>	<b>\$9,619.00</b>	<b>28.29%</b>
<b>2211 Supervision/Improvement</b>						
10-2-2211-5322-00000 Evaluators	\$8,600.00	\$17,218.37	\$8,600.00	\$10,000.00	\$1,400.00	16.28%
10-2-2211-5532-00000 On-Line Serv	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>2211 Supervision/Improvement</b>	<b>\$13,100.00</b>	<b>\$17,218.37</b>	<b>\$8,600.00</b>	<b>\$10,000.00</b>	<b>\$1,400.00</b>	<b>16.28%</b>
<b>2220 Library</b>						
10-2-2220-5110-00000 Teacher Salaries	\$40,435.00	\$40,067.50	\$41,045.50	\$21,535.50	(\$19,510.00)	(47.53%)
10-2-2220-5111-00000 Salaries, Library Aid	\$0.00	\$407.50	\$0.00	\$0.00	\$0.00	
10-2-2220-5211-00000 Health Insurance	\$4,735.77	\$4,389.40	\$5,155.67	\$7,809.36	\$2,653.69	51.47%
10-2-2220-5212-00000 Dental Insurance	\$255.84	\$213.18	\$248.17	\$431.34	\$183.17	73.81%
10-2-2220-5213-00000 Life/LTD	\$0.00	\$80.00	\$0.00	\$0.00	\$0.00	
10-2-2220-5220-00000 Social Security	\$2,506.97	\$2,302.18	\$2,544.82	\$1,335.20	(\$1,209.62)	(47.53%)
10-2-2220-5221-00000 Medicare	\$586.31	\$538.50	\$595.16	\$312.26	(\$282.90)	(47.53%)
10-2-2220-5232-00000 Teacher Retirement	\$8,499.40	\$8,507.88	\$8,627.71	\$4,526.73	(\$4,100.98)	(47.53%)
10-2-2220-5234-00000 403b	\$808.73	\$803.24	\$1,231.36	\$646.10	(\$585.26)	(47.53%)
10-2-2220-5610-00000 Supplies	\$500.00	\$582.89	\$1,000.00	\$2,300.00	\$1,300.00	130.00%
10-2-2220-5640-00000 Books	\$2,000.00	\$2,736.39	\$4,500.00	\$5,000.00	\$500.00	11.11%
<b>2220 Library</b>	<b>\$60,328.02</b>	<b>\$60,628.66</b>	<b>\$64,948.39</b>	<b>\$43,896.49</b>	<b>(\$21,051.90)</b>	<b>(32.41%)</b>
<b>2310 School Board</b>						
10-2-2310-5110-00000 Salaries	\$1,025.00	\$1,733.75	\$1,025.00	\$1,025.00	\$0.00	0.00%
10-2-2310-5220-00000 Social Security	\$78.41	\$107.50	\$78.41	\$79.00	\$0.59	0.75%
10-2-2310-5221-00000 Medicare	\$0.00	\$25.14	\$0.00	\$0.00	\$0.00	

Account Number / Description	FY22	FY22	FY23	FY24	Difference	%
	Revised Budget 7/1/2021 - 6/30/2022	Actual 7/1/2021 - 6/30/2022	Revised Budget 7/1/2022 - 6/30/2023	Budget 7/1/2023 - 6/30/2024		
10-2-2310-5320-00000 Contracted Services	\$2,400.00	\$6,295.54	\$2,400.00	\$6,000.00	\$3,600.00	150.00%
10-2-2310-5360-00000 Legal Services	\$2,000.00	\$16,091.50	\$2,000.00	\$5,000.00	\$3,000.00	150.00%
10-2-2310-5370-00000 Audit	\$9,500.00	\$10,387.50	\$9,500.00	\$11,000.00	\$1,500.00	15.79%
10-2-2310-5540-00000 Advertising	\$2,000.00	\$3,059.25	\$2,000.00	\$3,000.00	\$1,000.00	50.00%
10-2-2310-5610-00000 Supplies	\$0.00	\$60.50	\$350.00	\$350.00	\$0.00	0.00%
10-2-2310-5810-00000 Dues and Fees	\$3,500.00	\$3,378.96	\$3,500.00	\$3,580.00	\$80.00	2.29%
<b>2310 School Board</b>	<b>\$20,503.41</b>	<b>\$41,139.64</b>	<b>\$20,853.41</b>	<b>\$30,034.00</b>	<b>\$9,180.59</b>	<b>44.02%</b>
<b>2320 SAU Administration</b>						
10-2-2320-5110-00000 Salaries	\$114,882.35	\$119,205.99	\$205,983.19	\$272,870.39	\$66,887.20	32.47%
10-2-2320-5111-00000 Staff Salaries	\$0.00	\$0.00	\$0.00	\$66,260.76	\$66,260.76	
10-2-2320-5210-00000 Health Buybacks	\$0.00	\$1,250.00	\$1,250.00	\$3,240.00	\$1,990.00	159.20%
10-2-2320-5211-00000 Health Insurance	\$34,193.44	\$29,300.26	\$47,415.31	\$77,265.84	\$29,850.53	62.96%
10-2-2320-5212-00000 Dental Insurance	\$1,725.62	\$983.84	\$1,959.12	\$3,732.86	\$1,773.74	90.54%
10-2-2320-5213-00000 Life/LTD	\$0.00	\$333.84	\$0.00	\$0.00	\$0.00	
10-2-2320-5220-00000 Social Security	\$7,017.45	\$7,254.63	\$12,733.13	\$20,964.05	\$8,230.92	64.64%
10-2-2320-5221-00000 Medicare	\$1,641.18	\$1,696.68	\$2,977.91	\$4,902.89	\$1,924.98	64.64%
10-2-2320-5231-00000 Staff Retirement	\$11,529.18	\$11,990.42	\$12,637.89	\$13,269.62	\$631.73	5.00%
10-2-2320-5232-00000 Retirement	\$0.00	\$0.00	\$17,656.92	\$18,760.30	\$1,103.38	6.25%
10-2-2320-5234-00000 403B	\$2,460.12	\$3,131.36	\$6,123.60	\$9,011.34	\$2,887.74	47.16%
10-2-2320-5320-00000 Contracted Services	\$700.00	\$899.76	\$700.00	\$700.00	\$0.00	0.00%
10-2-2320-5321-00000 Professional Dev	\$2,750.00	\$0.00	\$2,750.00	\$9,000.00	\$6,250.00	227.27%
10-2-2320-5430-00000 Repairs	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
10-2-2320-5431-00000 Network/Comp Maint	\$14,500.00	\$14,755.31	\$14,500.00	\$15,500.00	\$1,000.00	6.90%
10-2-2320-5441-00000 Office Rent	\$0.00	\$5.00	\$0.00	\$0.00	\$0.00	
10-2-2320-5531-00000 Telephone	\$1,200.00	\$1,406.83	\$1,200.00	\$1,400.00	\$200.00	16.67%
10-2-2320-5532-00000 Internet Connection	\$0.00	\$499.00	\$0.00	\$0.00	\$0.00	
10-2-2320-5534-00000 Postage	\$850.00	\$872.09	\$850.00	\$900.00	\$50.00	5.88%
10-2-2320-5580-00000 Travel	\$1,000.00	\$0.00	\$1,000.00	\$2,500.00	\$1,500.00	150.00%
10-2-2320-5590-00000 Hiring/Pre Employment	\$500.00	\$208.00	\$500.00	\$500.00	\$0.00	0.00%
10-2-2320-5610-00000 Supplies	\$1,000.00	\$1,469.43	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-2320-5733-00000 Furniture	\$0.00	\$0.00	\$250.00	\$1,000.00	\$750.00	300.00%
10-2-2320-5739-00000 Equipment	\$0.00	\$109.00	\$0.00	\$0.00	\$0.00	
10-2-2320-5740-00000 Computer Equip	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	(100.00%)
10-2-2320-5810-00000 Dues and Fees	\$500.00	\$200.00	\$500.00	\$1,900.00	\$1,400.00	280.00%
<b>2320 SAU Administration</b>	<b>\$197,649.34</b>	<b>\$195,571.44</b>	<b>\$333,187.07</b>	<b>\$524,878.05</b>	<b>\$191,690.98</b>	<b>57.53%</b>
<b>2400 School Administration</b>						
10-2-2400-5110-00000 Salaries	\$295,566.11	\$351,062.33	\$227,494.32	\$173,167.52	(\$54,326.80)	(23.88%)
10-2-2400-5111-00000 Staff Salaries	\$0.00	\$0.00	\$35,911.20	\$42,094.86	\$6,183.66	17.22%



Account Number / Description	FY22 Revised Budget 7/1/2021 - 6/30/2022	FY22 Actual 7/1/2021 - 6/30/2022	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY24 Budget 7/1/2023 - 6/30/2024	Difference	%
10-2-2400-5210-00000 Health Buybacks	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2400-5211-00000 Health Insurance	\$33,877.63	\$28,309.45	\$58,776.94	\$56,691.39	(\$2,085.55)	(3.55%)
10-2-2400-5212-00000 Dental Insurance	\$3,962.80	\$2,214.46	\$3,125.31	\$2,827.12	(\$298.19)	(9.54%)
10-2-2400-5213-00000 Life/LTD	\$0.00	\$542.68	\$0.00	\$0.00	\$0.00	
10-2-2400-5220-00000 Social Security	\$16,864.67	\$19,568.18	\$15,888.56	\$13,033.02	(\$2,855.54)	(17.97%)
10-2-2400-5221-00000 Medicare	\$4,243.43	\$5,044.37	\$3,715.87	\$3,048.05	(\$667.82)	(17.97%)
10-2-2400-5231-00000 Staff Retirement	\$4,940.04	\$5,365.25	\$5,330.42	\$5,745.61	\$415.19	7.79%
10-2-2400-5232-00000 Retirement	\$52,868.66	\$39,725.54	\$45,898.38	\$35,596.08	(\$10,302.30)	(22.45%)
10-2-2400-5234-00000 403B	\$8,248.12	\$6,302.43	\$7,627.81	\$5,857.35	(\$1,770.46)	(23.21%)
10-2-2400-5320-00000 Staff Development	\$4,500.00	\$2,326.48	\$4,900.00	\$5,351.13	\$451.13	9.21%
10-2-2400-5321-00000 Staff Training	\$0.00	\$650.00	\$0.00	\$0.00	\$0.00	
10-2-2400-5531-00000 Telephone	\$4,500.00	\$5,134.12	\$4,500.00	\$5,200.00	\$700.00	15.56%
10-2-2400-5534-00000 Postage	\$700.00	\$464.21	\$700.00	\$700.00	\$0.00	0.00%
10-2-2400-5539-00000 Substitute Serv	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10-2-2400-5580-00000 Travel	\$0.00	\$145.62	\$1,000.00	\$0.00	(\$1,000.00)	(100.00%)
10-2-2400-5610-00000 Supplies	\$0.00	\$0.00	\$250.00	\$2,300.00	\$2,050.00	820.00%
10-2-2400-5640-00000 Publications	\$0.00	\$0.00	\$200.00	\$300.00	\$100.00	50.00%
10-2-2400-5739-00000 Office Equipment	\$0.00	\$179.98	\$0.00	\$0.00	\$0.00	
10-2-2400-5810-00000 Dues and Fees	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	
<b>2400 School Administration</b>	<b>\$436,271.46</b>	<b>\$469,035.10</b>	<b>\$417,318.81</b>	<b>\$355,412.13</b>	<b>(\$61,906.68)</b>	<b>(14.83%)</b>
<b>2600 Building &amp; Grounds</b>						
10-2-2600-5110-00000 Salaries	\$108,472.00	\$92,802.32	\$95,160.00	\$107,244.80	\$12,084.80	12.70%
10-2-2600-5112-00000 Summer Custodian Help	\$3,230.00	\$3,505.61	\$8,230.00	\$0.00	(\$8,230.00)	(100.00%)
10-2-2600-5120-00000 Custodial Substitutes	\$2,153.00	\$0.00	\$2,153.00	\$0.00	(\$2,153.00)	(100.00%)
10-2-2600-5211-00000 Health Insurance	\$32,791.70	\$31,510.66	\$36,841.94	\$60,968.44	\$24,126.50	65.49%
10-2-2600-5212-00000 Dental Insurance	\$1,023.36	\$938.04	\$1,011.77	\$1,495.52	\$483.75	47.81%
10-2-2600-5213-00000 Life/LTD	\$0.00	\$394.14	\$0.00	\$0.00	\$0.00	
10-2-2600-5220-00000 Social Security	\$6,725.26	\$5,517.91	\$5,899.92	\$6,649.18	\$749.26	12.70%
10-2-2600-5221-00000 Medicare	\$1,572.85	\$1,290.38	\$1,379.82	\$1,555.05	\$175.23	12.70%
10-2-2600-5231-00000 Retirement	\$12,695.28	\$12,096.20	\$13,379.48	\$15,078.70	\$1,699.22	12.70%
10-2-2600-5234-00000 403B	\$1,805.96	\$1,077.95	\$1,705.32	\$3,217.24	\$1,511.92	88.66%
10-2-2600-5260-00000 Worker's Comp	\$0.00	\$2,311.00	\$0.00	\$0.00	\$0.00	
10-2-2600-5320-00000 Contracted Services	\$0.00	\$39,602.60	\$0.00	\$107,500.00	\$107,500.00	
10-2-2600-5421-00000 Trash Removal	\$8,200.00	\$10,846.88	\$10,000.00	\$10,000.00	\$0.00	0.00%
10-2-2600-5424-00000 Snow Removal	\$5,300.00	\$0.00	\$5,300.00	\$5,000.00	(\$300.00)	(5.66%)
10-2-2600-5430-00000 Repairs to Building	\$27,000.00	\$75,000.30	\$30,000.00	\$65,000.00	\$35,000.00	116.67%
10-2-2600-5431-00000 Grounds Upkeep	\$8,000.00	\$8,362.27	\$8,000.00	\$10,000.00	\$2,000.00	25.00%
10-2-2600-5432-00000 Building Renovations	\$0.00	\$0.00	\$70,000.00	\$0.00	(\$70,000.00)	(100.00%)
10-2-2600-5433-00000 LWA Water Fee	\$3,600.00	\$3,950.93	\$3,600.00	\$4,000.00	\$400.00	11.11%

Account Number / Description	FY22	FY22	FY23	FY24	Difference	%
	Revised Budget	Actual	Revised Budget	Budget		
	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024		
10-2-2600-5434-00000 Generator Repairs/Maint	\$0.00	\$1,194.70	\$0.00	\$1,500.00	\$1,500.00	
10-2-2600-5435-00000 Equip Repairs/Maint	\$5,000.00	\$8,439.82	\$10,000.00	\$8,000.00	(\$2,000.00)	(20.00%)
10-2-2600-5520-00000 Building Insurance	\$12,198.00	\$9,917.74	\$12,198.00	\$16,560.00	\$4,362.00	35.76%
10-2-2600-5580-00000 Travel	\$400.00	\$0.00	\$400.00	\$0.00	(\$400.00)	(100.00%)
10-2-2600-5610-00000 Custodial Supplies	\$15,000.00	\$22,020.42	\$18,000.00	\$20,000.00	\$2,000.00	11.11%
10-2-2600-5621-00000 LP Gas	\$5,000.00	\$4,614.92	\$7,000.00	\$10,000.00	\$3,000.00	42.86%
10-2-2600-5622-00000 Electricity	\$34,000.00	\$34,496.09	\$34,000.00	\$68,000.00	\$34,000.00	100.00%
10-2-2600-5624-00000 Wood Pellets	\$20,000.00	\$17,161.38	\$23,000.00	\$23,000.00	\$0.00	0.00%
10-2-2600-5626-00000 Diesel Fuel	\$1,000.00	\$484.26	\$1,500.00	\$1,500.00	\$0.00	0.00%
10-2-2600-5733-00000 Furniture/Furniture Rep	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10-2-2600-5739-00000 Equipment	\$1,500.00	\$16,048.66	\$2,000.00	\$0.00	(\$2,000.00)	(100.00%)
<b>2600 Building &amp; Grounds</b>	<b>\$318,167.41</b>	<b>\$403,585.18</b>	<b>\$402,259.25</b>	<b>\$547,768.93</b>	<b>\$145,509.68</b>	<b>36.17%</b>
<b>2700 Transportation</b>						
10-2-2700-5260-00000 Worker's Comp	\$0.00	\$264.00	\$0.00	\$0.00	\$0.00	
10-2-2700-5320-00000 Contracted Services	\$0.00	\$104,469.66	\$0.00	\$0.00	\$0.00	
10-2-2700-5440-00000 Field Trips	\$5,000.00	\$1,566.60	\$5,000.00	\$5,000.00	\$0.00	0.00%
10-2-2700-5443-00000 Bus Lease	\$117,381.00	\$0.00	\$120,315.00	\$124,315.00	\$4,000.00	3.32%
10-2-2700-5626-00000 Bus Fuel	\$1,000.00	\$0.00	\$2,000.00	\$10,000.00	\$8,000.00	400.00%
<b>2700 Transportation</b>	<b>\$123,381.00</b>	<b>\$106,300.26</b>	<b>\$127,315.00</b>	<b>\$139,315.00</b>	<b>\$12,000.00</b>	<b>9.43%</b>
<b>5100 Debt Service</b>						
10-2-5100-5830-00000 Bond Interest	\$87,342.01	\$87,397.70	\$81,124.28	\$74,515.40	(\$6,608.88)	(8.15%)
10-2-5100-5910-00000 Bond Principal	\$128,002.49	\$127,946.80	\$133,482.72	\$143,971.60	\$10,488.88	7.86%
<b>5100 Debt Service</b>	<b>\$215,344.50</b>	<b>\$215,344.50</b>	<b>\$214,607.00</b>	<b>\$218,487.00</b>	<b>\$3,880.00</b>	<b>1.81%</b>
<b>5221 Transfer to Food Service</b>						
10-2-5221-5930-00000 Transfer to Food Service	\$20,000.00	\$41,494.94	\$26,435.45	\$25,000.00	(\$1,435.45)	(5.43%)
<b>5221 Transfer to Food Service</b>	<b>\$20,000.00</b>	<b>\$41,494.94</b>	<b>\$26,435.45</b>	<b>\$25,000.00</b>	<b>(\$1,435.45)</b>	<b>(5.43%)</b>
<hr/>						
<b>Total General Fund Budget</b>	<b>\$7,513,449.75</b>	<b>\$7,548,853.05</b>	<b>\$7,809,145.10</b>	<b>\$8,288,724.56</b>	<b>\$479,579.46</b>	<b>6.14%</b>
<hr/>						
<b>3100 Food Service</b>						
21-2-3100-5110-00000 Salaries	\$43,695.75	\$94.14	\$0.00	\$0.00	\$0.00	
21-2-3100-5111-00000 Assistant Salaries	\$12,060.82	\$12,004.84	\$0.00	\$0.00	\$0.00	
21-2-3100-5210-00000 Health Buybacks	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
21-2-3100-5213-00000 Life/LTD	\$0.00	\$53.76	\$0.00	\$0.00	\$0.00	
21-2-3100-5220-00000 Social Security	\$3,580.91	\$750.18	\$0.00	\$0.00	\$0.00	
21-2-3100-5221-00000 Medicare	\$837.47	\$175.42	\$0.00	\$0.00	\$0.00	
21-2-3100-5231-00000 Retirement	\$6,143.72	\$0.00	\$0.00	\$0.00	\$0.00	

Account Number / Description	FY22	FY22	FY23	FY24	Difference	%
	Revised Budget	Actual	Revised Budget	Budget		
	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024		
21-2-3100-5320-00000 Contracted Services	\$0.00	\$129,175.00	\$135,000.00	\$115,000.00	(\$20,000.00)	(14.81%)
21-2-3100-5580-00000 Travel Reimbursement	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	
21-2-3100-5610-00000 Supplies	\$3,500.00	\$0.00	\$0.00	\$550.00	\$550.00	
21-2-3100-5630-00000 Food Purchases	\$40,000.00	\$3,127.18	\$0.00	\$0.00	\$0.00	
<b>Total Food Service</b>	<b>\$112,068.67</b>	<b>\$145,380.52</b>	<b>\$135,000.00</b>	<b>\$115,550.00</b>	<b>(\$19,450.00)</b>	<b>(14.41%)</b>
<b>Total Operating Budget</b>	<b>\$7,625,518.42</b>	<b>\$7,694,233.57</b>	<b>\$7,944,145.10</b>	<b>\$8,404,274.56</b>	<b>\$460,129.46</b>	<b>5.79%</b>

**Ideab Grant #44449**

22-2-1200-5110-44449 Teacher Salaries	\$0.00	\$11,500.00	\$0.00	\$0.00	\$0.00
22-2-1200-5220-44449 Social Security	\$0.00	\$543.00	\$0.00	\$0.00	\$0.00
22-2-1200-5221-44449 Medicare	\$0.00	\$333.00	\$0.00	\$0.00	\$0.00
22-2-1200-5232-44449 Retirement	\$0.00	\$2,416.00	\$0.00	\$0.00	\$0.00
22-2-2150-5320-44449 Speech Services	\$0.00	\$25,498.44	\$0.00	\$0.00	\$0.00
<b>Ideab Grant #44449</b>	<b>\$0.00</b>	<b>\$40,290.44</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Ideab Grant #44450**

22-2-2150-5320-44450 Speech Services	\$0.00	\$749.31	\$0.00	\$0.00	\$0.00
<b>Title II Grant</b>	<b>\$0.00</b>	<b>\$749.31</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Esser III**

22-2-1100-5111-02753 Staff Salaries	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00
22-2-1100-5320-02753 Contracted Services	\$0.00	\$32,150.00	\$0.00	\$0.00	\$0.00
22-2-1200-5110-02753 Teacher Salaries	\$0.00	\$11,266.00	\$0.00	\$0.00	\$0.00
22-2-1200-5111-02753 Staff Sped Salaries	\$0.00	\$23,122.00	\$0.00	\$0.00	\$0.00
22-2-2600-5320-02753 Contracted Service	\$0.00	\$28,518.00	\$0.00	\$0.00	\$0.00
<b>Esser III Grant</b>	<b>\$0.00</b>	<b>\$101,056.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Title II Grant #**

22-2-2210-5320-58837 Staff Training	\$0.00	\$2,835.00	\$0.00	\$0.00	\$0.00
<b>Title II Grant</b>	<b>\$0.00</b>	<b>\$2,835.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Title II Grant #68848**

22-2-2210-5320-68848 Prof. Dev.	\$0.00	\$4,676.00	\$0.00	\$0.00	\$0.00
<b>Title II Grant #68848</b>	<b>\$0.00</b>	<b>\$4,676.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Title IV Grant**

22-2-1100-5532-88848 Data Comm	\$0.00	\$445.94	\$0.00	\$0.00	\$0.00
<b>Title IV Grant</b>	<b>\$0.00</b>	<b>\$445.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Account Number / Description	FY22	FY22	FY23	FY24	Difference	%
	Revised Budget	Actual	Revised Budget	Budget		
	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024		
Title IV 98848						
22-2-1100-5640-98848 Books	\$0.00	\$759.75	\$0.00	\$0.00	\$0.00	
22-2-1100-5733-98848 Furniture	\$0.00	\$1,120.00	\$0.00	\$0.00	\$0.00	
<b>Title IV 98848</b>	<b>\$0.00</b>	<b>\$1,879.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Title IV 77747						
22-2-1100-5320-77747 Contracted Service	\$0.00	\$5,100.00	\$0.00	\$0.00	\$0.00	
22-2-2210-5320-77747 Prof Dev	\$0.00	\$3,500.00	\$0.00	\$0.00	\$0.00	
<b>Title IV 77747</b>	<b>\$0.00</b>	<b>\$8,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Small Rural Schools Grant</b>						
22-2-2190-5320-00000 Contracted Service	\$0.00	\$4,562.00	\$0.00	\$0.00	\$0.00	
22-2-2190-5610-00000 Supplies	\$0.00	\$1,486.00	\$0.00	\$0.00	\$0.00	
<b>Small Rural Schools Grant</b>	<b>\$0.00</b>	<b>\$6,048.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Grants</b>	<b>\$0.00</b>	<b>\$166,580.44</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Budget with Grants</b>	<b>\$7,625,518.42</b>	<b>\$7,860,814.01</b>	<b>\$7,944,145.10</b>	<b>\$8,404,274.56</b>	<b>\$460,129.46</b>	<b>5.79%</b>
<b>5251 TR to Capital Reserves</b>						
10-2-5251-5930-00000 Transfer from Surplus	\$0.00	\$133,000.00	\$0.00	\$0.00	\$0.00	
<b>5251 TR to Capital Reserves</b>	<b>\$0.00</b>	<b>\$133,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Fund Transfers</b>	<b>\$0.00</b>	<b>\$133,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Operations</b>	<b>\$7,625,518.42</b>	<b>\$7,993,814.01</b>	<b>\$7,944,145.10</b>	<b>\$8,404,274.56</b>	<b>\$460,129.46</b>	<b>5.79%</b>

1/27/2023 3:45:52PM

## SAU #76 - Lyme School District

### Proposed Revenue Budget FY24

Account Number / Description	FY22 Actual 7/1/2021 - 6/30/2022	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY24 Budget 7/1/2023 - 6/30/2024	Difference
<b>10 GENERAL FUND</b>				
10-0-1111-4000-00000 Current Appropriations	(\$6,125,901.00)	(\$6,369,704.00)	(\$6,942,074.00)	(\$572,370.00)
10-0-1311-4000-00000 Individual Tuition	(\$44,784.00)	\$0.00	\$0.00	\$0.00
10-0-1510-4000-00000 Interest on Investments	(\$228.16)	(\$300.00)	(\$300.00)	\$0.00
10-0-1920-4000-00000 Contributions & Donations	(\$1,010.00)	\$0.00	\$0.00	\$0.00
10-0-1990-4000-00000 Other Local Revenue	(\$890.00)	(\$900.00)	(\$900.00)	\$0.00
10-0-1991-4000-00000 Scholarship Income	(\$2,571.79)	\$0.00	\$0.00	\$0.00
10-0-3105-4000-00000 *State Taxes	(\$677,074.00)	(\$484,608.00)	(\$655,608.00)	(\$171,000.00)
10-0-3110-4000-00000 Equitable Ed Aid	(\$606,683.83)	(\$843,059.00)	(\$614,567.00)	\$228,492.00
10-0-3240-4000-00000 Vocational Aid	(\$14,905.48)	(\$23,624.00)	(\$19,685.00)	\$3,939.00
10-0-3290-4000-00000 Other State Income	\$0.00	(\$30,753.00)	\$0.00	\$30,753.00
10-0-4810-4000-00000 Federal Forest Reserve	(\$436.19)	(\$436.00)	(\$370.00)	\$66.00
10-0-5251-4000-00001 Maintenance Capital Reserve	(\$33,000.00)	\$0.00	\$0.00	\$0.00
10-0-5252-4000-00004 Post Retirement Benefit Reserve	(\$37,000.00)	\$0.00	\$0.00	\$0.00
<b>TOTAL 10 GENERAL FUND</b>	<b>(\$7,544,484.45)</b>	<b>(\$7,753,384.00)</b>	<b>(\$8,233,504.00)</b>	<b>(\$480,120.00)</b>
<b>21 FOOD SERVICE</b>				
21-0-1600-4000-00000 Food Service Sales	(\$3,304.63)	(\$94,365.00)	(\$90,000.00)	\$4,365.00
21-0-3260-4000-00000 Food Service Aid	(\$3,055.65)	\$0.00	\$0.00	\$0.00
21-0-4260-4000-00000 Child Nutrition Program	(\$94,287.30)	\$0.00	\$0.00	\$0.00
21-0-4261-4000-00000 USDA Commodities	(\$3,238.00)	\$0.00	\$0.00	\$0.00
21-0-5221-4000-00000 Fund Transfers	(\$41,494.94)	(\$40,635.00)	(\$25,000.00)	\$15,635.00
<b>TOTAL 21 FOOD SERVICE</b>	<b>(\$145,380.52)</b>	<b>(\$135,000.00)</b>	<b>(\$115,000.00)</b>	<b>\$20,000.00</b>
<b>22 SPECIAL REVENUES</b>				
22-0-4520-4000-00000 Small Rural Schools Grant	(\$6,048.00)	\$0.00	\$0.00	\$0.00
22-0-4500-4000-02549 Idea-B Grant	\$0.00	(\$55,000.00)	\$0.00	\$55,000.00
22-0-4501-4000-02742 Idea Preschool Grant	\$0.00	(\$761.00)	\$0.00	\$761.00
22-0-4500-4000-02753 Esser III Grant Revenue	(\$101,056.00)	\$0.00	\$0.00	\$0.00
22-0-4500-4000-44449 Ideab Grant - 44440	(\$40,290.44)	\$0.00	(\$55,000.00)	(\$55,000.00)
22-0-4510-4000-44450 Ideab PreK 44450	(\$749.31)	\$0.00	(\$770.00)	(\$770.00)
22-0-4522-4000-58837 Title II Grant	(\$2,835.00)	\$0.00	\$0.00	\$0.00
22-0-4522-4000-68848 Title II Grant	(\$4,676.00)	\$0.00	\$0.00	\$0.00
22-0-4524-4000-77747 Title IV Revenue	(\$8,600.00)	\$0.00	\$0.00	\$0.00
22-0-4524-4000-88848 Title IV Revenue	(\$445.94)	\$0.00	\$0.00	\$0.00
22-0-4524-4000-98848 Title IV Revenue	(\$1,879.75)	\$0.00	\$0.00	\$0.00
<b>TOTAL 22 SPECIAL REVENUES</b>	<b>(\$166,580.44)</b>	<b>(\$55,761.00)</b>	<b>(\$55,770.00)</b>	<b>(\$9.00)</b>
<b>GRAND TOTAL</b>	<b>(\$7,856,445.41)</b>	<b>(\$7,944,145.00)</b>	<b>(\$8,404,274.00)</b>	<b>(\$460,129.00)</b>

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

### Special Education Revenues

Account	Description	Actual 2021	Actual 2022
<b>Local Funds</b>			
1111	**Current Appropriation	\$ 1,028,555	\$ 1,070,461
<b>State Funds</b>			
3100	Adequacy	\$ 94,159	\$ 106,014
3105	State Taxes	\$ 128,397	\$ 118,314
3230	Catastrophic Aid	\$ -	\$ -
	Subtotal	\$ 222,556	\$ 224,328
<b>Federal Funds</b>			
4500	Special Education Grants	\$ 149,612	\$ 41,040
4500	Other Federal Grants	\$ -	\$ 34,388
4580	Medicaid Distribution	\$ -	\$ -
	Subtotal	\$ 149,612	\$ 75,428
<b>Other Funds</b>			
5000	Transfers from Expendable Trusts	\$ -	\$ -
	Total	\$ 1,400,723	\$ 1,370,217

### Special Education Expenditures

Account	Description	Actual 2021	Actual 2022
1200	Regular Special Education	\$ 885,601	\$ 874,453
1230	High School Special Education	\$ 212,968	\$ 233,371
2140	Psychological Services	\$ 42,188	\$ 39,150
2150	Speech Language Services	\$ 119,732	\$ 128,615
2160	OT/PT Services	\$ 56,000	\$ 60,240
2190	Other Student Services	\$ 84,234	\$ 34,388
2320	SAU Administration (Director's salary/benefits)	\$ -	\$ -
	Total	\$ 1,400,723	\$ 1,370,217

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

\*\* Approximately 17.47% of total appropriations

\$	1,070,461.10	Appropriations
\$	-	Adjustment
\$	<u>1,070,461.10</u>	

\$	859,660.67	Reg SPED
\$	14,792.00	Ideab Reg Sped
\$	<u>874,452.67</u>	

\$	39,150.00	Psych
\$	-	
\$	<u>39,150.00</u>	

\$	102,367.11	Speech
\$	26,247.75	Idea Speech
\$	<u>128,614.86</u>	

\$	60,240.41	OT/PT
\$	-	idea OT/PT
\$	<u>60,240.41</u>	

\$	34,388.00	other grants	Esser III SPED
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\$	1,370,217	Total Sped Rev
\$	1,370,217	Total Sped Exp
\$	<u>0</u>	

State of New Hampshire  
**Lyme School District - Annual Meeting**  
March 3, 2022, 6:00 p.m.  
Lyme Elementary School Gymnasium  
Minutes

Moderator William Waste brought this meeting to order at 6:00 p.m. on Thursday, March 3, 2022.

Election of Officers will be held on Tuesday, March 8, 2022.

Covid-19 protocols and minor adjustments of this meeting and the upcoming Town Meeting were viewed, followed by the Pledge of Allegiance.

In attendance representing the school were: Janet Mitchell, Coordinator of Business Services, Interim Vice Principal Elise Foxall and Superintendent, Dr. Frank Perotti. Voice without vote was asked for and then granted to these three individuals.

There were approximately 50 members of the public in attendance. School Board Members present: Chair, Yolanda Bujarski, Vice Chair, Elizabeth Glenshaw, Secretary, Jennifer Boylston, Hayes Greenway, Phil Barta, Sarah Glass and Vincent Berk.

The Rules of Decorum and Order were reviewed, a simplified version based of Robert's Rules of Order will be in use. Moderator Waste indicted that the rules are outlined on page six of the 2021 Annual Town Report.

Articles 2 through 6 will be by voice vote unless requested, in writing, by five registered voters prior to voice vote or seven registered voters after an initial voice vote.

**Article 01: To hear the reports of others.**

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

Moderator Waste called for 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.

Several board members and Dr. Perotti gave a brief power point presentation outlining the success and challenges faced by the school over the past year, the general operating plan for the next school year including controllable vs. uncontrollable costs, enrollment figures and staffing changes. The status of the various trust funds, the past years budget and proposed budget to be presented in Article Two were reviewed. Background information regarding Article Three was provided.

Departing Board members Phil Barta and Sarah Glass were recognized.



**Article 02: Operating Budget**

To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of \$7,874,145.00 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 05. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

MOVED BY: Sarah Glass

SECONDED BY: Richard Jones

Moderator Waste called for discussion;

The highlights of the brief discussion that followed include:

Elise Foxall provided clarification requests for increase of language teacher of .04 to bring to fulltime is related to the configuration of the various classes that are moving up.

Seeing no further discussion, Moderator Waste called for a voice vote.

**Article 2 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Majority).**

**Article 03: Building Maintenance Projects**

To see if the Lyme School District will vote to raise and appropriate the School Board's recommended amount of \$70,000.00 for the purpose of building renovations beyond the annual Buildings and Grounds expenditures. Projects may include the renovation of four classrooms and the sanding and refinishing of the gym floor. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

MOVED BY: Sarah Glass

SECONDED BY: Judith Lee Shelnutt Brotman

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

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

**Article 04: 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 \$100,000 to be added to the Maintenance Capital Reserve Fund previously established at the Lyme School District Meeting March 1996. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The

School Board recommends this appropriation. The Budget Committee recommends this appropriation.

MOVED BY: Sarah Glass

SECONDED BY: James Graham

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

**Article 4 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).**

**Article 05: 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 2. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

MOVED BY: Sarah Glass

SECONDED BY: Leigh Prince

Moderator Waste called for discussion;

Seeing no discussion, Moderator Waste called for a voice vote.

**Article 5 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).**

**Article 06: Other Business**

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

Moderator Waste called for discussion;

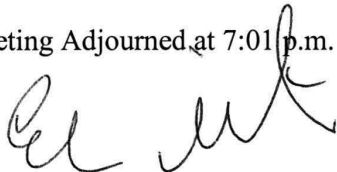
Seeing no discussion, Moderator Waste called for a voice vote.

**Article 6 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).**

Motion to adjourn – Richard Jones

Moderator Waste saw no objections.

Meeting Adjourned at 7:01 p.m.



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Elise Garrity, School District Clerk



The Lyme School

35 Union Street • Lyme, NH 03768 • Tel: (603) 795-2125

ANNUAL REPORT 2021-2022

**“Intelligence plus character--that is the goal of true education.” - Martin Luther King, Jr. March 26, 1964**

It is difficult to sum up an entire academic year in just a few short paragraphs. It is even more difficult when you are completely new to the community.

2021-2022 was a strong year for the Lyme School in many ways. Despite continued complications of the COVID pandemic, the School continued to persevere. The school stayed true to its mission and core values. Our Mission Statement is and our Core Values are:

*Lyme School students and staff, in partnership with the community,  
will pursue excellence and embrace school values.*

- **Fairness** • **Acceptance of Others** • **Integrity** • **Responsibility**
- **Perseverance** • **Individuality** • **Compassion** • **Courage**

Our School enrolled 197 students in kindergarten through grade eight and approximately 97 students in grades nine through twelve in area schools. Our enrollment has been steady and strong and the Lyme School continues to be a desirable place where families want their children to learn.

The School was led by Elise Foxall as Associate Principal in the 2021-2022 school year and the District was led by two different superintendents. Corinne Cascadden served for part of the year and Frank Perotti finished the school year and remained on as interim for the 2022-2023 school year.

At the conclusion of the 2021-2022 school year, the school said goodbye to a number of faculty members who decided to move on or retire. We said goodbye to the following faculty members:

Nancy Fleming, Kindergarten  
Mindy Lyons, 2nd Grade  
Devin Burkhart, 3rd Grade  
Thomas Chapin, Music  
Miki McGee, Director of Student Services

We welcomed the following faculty for the 2022-2023 school year:

Ashley Sanders, Kindergarten  
Leslie Gannon, 1st Grade  
Tori Clough, 2nd Grade  
Shannon O’Leary, Music  
Geoff Tomlinson, Director of Student Services

With relaxing COVID protocols and changing leadership during the 2021-2022 school year, the Lyme School internally refocused its energies on the existing 2019-2024 Strategic Plan. The school put emphasis on expanding inquiry based learning, incorporating more research and information literacy across all subjects, and examining and creating standard practices for differentiation/small group instruction in literacy and math. At times, work paused due to COVID but the year overall was closer to resembling a 'normal' school year. It was 'normal' with a lot of masks, no visitors in the building, and no large gatherings until very late in the school year. As the year came to a close, the school was able to gather and restart morning meetings and celebrate May Day on the common.

Academically, our students continued to fare well both on internal and external assessments. Our students' progress is monitored three times a year with an assessment called Track My Progress. Track My Progress is a simple to use and easy to understand Common Core assessment that gauges student progress. In the spring, students participate in the required NHSAS state testing. Grades 3-8 students are assessed in language arts and mathematics. Grades 5, 8, and 11 are assessed in science. In 2022, our students performed well on these assessments and well above the state average. Sixty-eight percent of our students were above proficient in math, 75% of our students were above proficient in reading, and 66% of our students were above proficient in science.

Aside from the usual wear and tear on the building and grounds and the usual upkeep, there were a number of physical changes to the school as the 2021-2022 school year came to a close. There was a lot of painting done all over the building both in hallways and classrooms. The hallway floor by the gym was redone and the hallway floor upstairs was recarpeted. A few windows were replaced both in our Library Commons Space and in a downstairs office. Finally, the gymnasium floor was completely refinished. Doug Fillian, our facilities director, oversaw all these projects and many were completed last summer. The good work shows when visitors come into our building.

On July 1, 2022, I joined the District as principal. I was able to connect with staff and students in May and June. I find our school to be a happy and respectful place where teachers push their students appropriately to achieve their best. Thank you for your partnership in the education of the children of Lyme.

Respectfully Submitted,  
John P. D'Entremont, Principal

**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>
1995	14	19	31	21	21	23	23	33	17	24	21	16	18	4	285
1996	10	15	18	30	18	23	23	22	32	17	22	18	16	5	269
1997	17	14	15	19	29	19	25	24	23	30	20	23	23	3	284
1998	21	17	13	14	18	28	18	24	24	22	33	21	20	3	276
1999	19	21	13	14	15	18	26	18	24	23	28	25	23	3	270
2000	9	22	23	17	12	17	16	27	19	25	25	24	30	2	268
2001	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
2019	18	17	24	19	22	22	22	27	26	16	31	21	20	0	285
2020	16	18	15	26	18	24	22	21	25	28	14	30	22	0	279
2021	23	19	19	19	27	20	22	24	25	24	28	15	30	1	296
2022	18	26	17	21	20	28	20	21	22	25	24	27	13	1	283





