

ANNUAL REPORT

of the

TOWN OF LYME, NEW HAMPSHIRE



Barnes School, Union Street.

L. to R: Front row: Harley Greenwood, Ralph Flint, Clayton Claffin, Stanley Elliott, Albert Whittemore

Middle row: Ethel Hewes, Edith Brockway, Ida Johnson, Marion Small, Charlotte Webb

Back Row: Ruby Stark, Winnie Amble (teacher), Lenna Elliott, Isabelle Rood, Walter Lamphere, Lawrence Hutchins, Ralph Small

For the Year Ending December 31, 2014

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

EMERGENCY SERVICES

FAST Squad	Karen Keane	Emergency.....911 All other calls.....795-4639
Fire Chief	Michael Hinsley	Emergency.....911 All other calls.....795-4639
Police Chief	Shaun J. O'Keefe	Emergency.....911 All other calls.....795-2047
Road Agent	Fred O. Stearns, III	Emergency.....643-2222 All other calls.....795-4042

NON-EMERGENCY SERVICES

Librarian Judy Russell.....795-4622

Library Hours:

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

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

Select Board Meetings: Thursday 8:00 am - Town Office Conference Room
Select Board Office Hours: M, W, F 8:00 am - 2:00 pm

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

Assessing Agent Diana Calder.....795-4639

Assessing Clerk Doug Kibbie.....795-4639

Planning & Zoning David Robbins.....795-2661
Office Hours: M, W, F 8:00 am - 2:00 pm
Thursday 1:00 pm - 6:30 pm

Tax Collector Joanne Coburn.....795-4416
Office Hours: Monday 10:00 am -12:00 noon

Town Clerk Patricia G. Jenks795-2535
Deputy Town Clerk Sharon Greatorex.....795-2535
Office Hours: M, W, F 8:00 am – 2:00 pm (Fax) 795-2117

Transfer Station (Located at the Town Garage) Matt Thebodo.....795-4639
Hours: Wednesday 4:00 pm - 6:00 pm
Sunday 8:30 am - 11:00 am

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Lyme School District

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Front Cover: Lyme School circa 1904

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 convened in 1769. Some think Lyme's name came from Old Lyme, Connecticut, which lies at the mouth of the Connecticut River and others mention Lyme Regis, England. The spelling on the original 1761 charter of "Lime" has been attributed to an error by Governor Wentworth's secretary. The 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: 53.8 square miles of land and 0.9 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.



We recognize and honor the following people:

Kay Murphy

Lyme Home Health Agency member

George Palmer

Budget Committee member

Rob Robinson

Lyme Recreation Committee member

Tish Smith

Library Trustee, Member of: Select Board, Inspector of Elections, Lyme Home Health Agency, Conservation Commission, Planning Board, Town Office Building Committee, Zoning Board of Adjustment

***Each of these honorees provided service to The Town of Lyme
as an employee, volunteer or town official.***

National Elected Officials

United States Senators

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

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

Representative in Congress - District 2

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

State Elected Officials

Governor

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

Executive Council - District 1

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

State Senator - District 5

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

State Representatives Grafton - District 12

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

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

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

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

**TOWN OFFICERS,
COMMITTEE AND BOARD MEMBERS**

Budget Committee

(Elected for a 3-year term)

Philip Barta	Term expires 2017
Judith Lee Shelnutt Brotman, Chair	Term expires 2017
Greg Lange	Term expires 2017
Morton Bailey	Term expires 2015
Richard Jones	Term expires 2015
Charles Ragan	Term expires 2015
Laszlo Bardos – Resigned 2014 - Vacant	Term expires 2016
Brian Cook	Term expires 2016
Robin Taylor	Term expires 2016
Elizabeth Glenshaw	School Board Representative
Charles J. Smith	Select Board Representative
Susan MacKenzie	Alternate Select Board Representative

Cemetery Commission

(Elected for a 3-year term)

Laurel Ross, Chair	Term expires 2017
Michael Hinsley	Term expires 2015
Lara Dwyer	Term expires 2016

Class V Roads Study Committee

(Appointed by the Select Board until completion of study)

William Malcolm	Completion of Study
Jim Jenks	Completion of Study
Stuart “Mike” Smith	Completion of Study
Miriam Weinstein	Completion of Study
Daniel Brand	Completion of Study
Morton Bailey	Budget Committee Representative
Fred O. Stearns III	Road Agent
Susan MacKenzie - Chair	Select Board Representative

Connecticut River Joint Commissions – Upper Valley River Subcommittee

(Appointed by the Select Board for an indefinite term)

Susan MacKenzie, Lyme Representative
John Mudge, Lyme Representative

Conservation Commission

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

Blake Allison, Chair	Term expires 2017
Matthew Stevens	Term expires 2017
James Graham, Alternate	Term expires 2015
Russell Hirschler, Vice-Chair	Term expires 2015
Heather Toulmin – Resigned 9/14	Term expires 2015
Joanna Laro	Term expires 2016
Mary Beth Keifer, Alternate	Term expires 2015
Thomas Colgan	Term expires 2016
Lee Larson, Alternate	Term expires 2016
James Munroe	Term expires 2015
Susan MacKenzie	Select Board Representative

Energy Committee

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

Joanna Laro	Term expires 2017
Mark Bolinger, Chair	Term expires 2015
Scott Nichols	Term expires 2015
Gary Phetteplace	Term expires 2015
Robin Taylor	Term expires 2017
Matthew Brown	Term expires 2016
Daniel O'Hara	Term expires 2016
Mike Novello	Term expires 2017
Susan MacKenzie	Select Board Representative

Fast Squad

(Volunteers)

Karen Keane, President & Captain

Federal Emergency Management Agency Plan

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

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

Fire Department

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

Michael Hinsley, Chief	Term expires 2018
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Forest Fire Wardens

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

*Don Elder	Warden	Term expires 2017
Alfred Balch	Deputy Warden	Term expires 2014
Henry S. Flickinger, Jr.	Deputy Warden	Term expires 2014
Michael Hinsley	Deputy Warden	Term expires 2014
*Stephen Maddock	Deputy Warden	Term expires 2014
Bill Nichols	Deputy Warden	Term expires 2014
A. Wayne Pike	Deputy Warden	Term expires 2014
Richard Pippin, Jr.	Deputy Warden	Term expires 2014
Charles Ragan	Deputy Warden	Term expires 2014
Tyler Rich	Deputy Warden	Term expires 2014

*Robert Sanborn	Deputy Warden	Term expires 2014
Douglas Vogt	Deputy Warden	Term expires 2014

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

Health Officers

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

Jeff Hanissian, Health Officer
Michael Hinsley, Deputy Health Officer

Heritage Commission

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

Jane Fant	Term expires 2016
Timothy Cook	Term expires 2017
Adair Mulligan, Vice-Chair	Term expires 2017
Laurie Wadsworth, Alternate	Term expires 2017
Ray Clark, Chair	Term expires 2015
Richard Pond	Term expires 2016
Patricia G. Jenks	Select Board Liaison

Highway Safety Committee

(Appointed by the Select Board)

Chief Shaun O'Keefe - Chair	Police Department
Dina Cutting	Town Office/Recreation
Susan MacKenzie	Select Board Liaison
Russell Stearns	Highway Department

Inspectors of Election

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

Marcia Armstrong	(Republican Nominee)	Term expires	11/2015
Faith Catlin	(Democratic Nominee)	Term expires	11/2015
Julia Elder	(Republican Nominee)	Term expires	11/2015
Jane Fant	(Republican Nominee)	Term expires	11/2015
Alison Farrar	(Republican Nominee)	Term expires	11/2015
Nadia Gorman	(Democratic Nominee)	Term expires	11/2015
Cathy Johnson	(Democratic Nominee)	Term expires	11/2015
Marya Klee	(Democratic Nominee)	Term expires	11/2015
Paul Klee	(Democratic Nominee)	Term expires	11/2015
Katherine Larson	(Undeclared Nominee)	Term expires	11/2015
Lee Larson	(Undeclared Nominee)	Term expires	11/2015
Darlene Lehmann	(Republican Nominee)	Term expires	11/2015
Margot Maddock	(Democratic Nominee)	Term expires	11/2015
Stephen Maddock	(Democratic Nominee)	Term expires	11/2015
C. Jane Owen	(Republican Nominee)	Term expires	11/2015
Jennifer Schiffman	(Democratic Nominee)	Term expires	11/2015
Letitia Smith	(Democratic Nominee)	Term expires	11/2015
Beverly Strout	(Republican Nominee)	Term expires	11/2015
Earl Strout	(Republican Nominee)	Term expires	11/2015
Cynthia Swart	(Democratic Nominee)	Term expires	11/2015
Peter Swart	(Democratic Nominee)	Term expires	11/2015
Janet Williams	(Democratic Nominee)	Term expires	11/2015
Barbara Woodard	(Democratic Nominee)	Term expires	11/2015

Moderator
(Elected for 2-year)

Kevin Peterson

Term expires 2016

Library Trustees
(Elected for a 3-year term)

Audrey Brown

Term expires 2017

Nancy Grandine

Term expires 2017

Margaret Rose Minnock

Term expires 2017

Nancy Snyder

Term expires 2015

Daniel Parish

Term expires 2015

Beth Taylor, Chair

Term expires 2015

Patricia Hudson

Term expires 2016

Daniel Lynch

Term expires 2016

Daniel O'Hara

Term expires 2016

Judith Russell

Library Director

Overseer of Public Welfare
(Elected for a 1-year term)

Nancy Elizabeth Grandine

Term expires 2015

Planning Board
(Elected for a 3-year term)

Timothy Cook

Term expires 2017

Freda Swan, Alternate

Term expires 2017

John Stadler, Chair

Term expires 2015

John "Jack" Elliott, Vice-Chair

Term expires 2016

Vicki Smith

Term expires 2016

Charles J. Smith

Select Board Representative

Patricia G. Jenks

Alternate Select Board Representative

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

Denette Guerin

Term expires 2017

Luke Prince

Term expires 2017

Curtis Shepard

Term expires 2015

Dina Cutting, Chair

Term expires 2016

Jim Mayers

Term expires 2017

Susan MacKenzie

Select Board Representative

Stephen Small

Recreation Director

Road Agent
(Elected for a 3-year term)

Fred O. Stearns, III

Term expires 2017

Select Board
(Elected for a 3-year term)

Patricia G. Jenks

Term expires 2017

Charles J. Smith, Chair

Term expires 2015

Susan MacKenzie

Term expires 2016

Supervisors of the Checklist

(Elected for a 6-year term)

Alan Greatorex, Chair
Karen Borgstrom
John Mudge

Term expires 2020
Term expires 2016
Term expires 2018

Town Buildings Maintenance Committee

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

Stephen Campbell
Don Elder
Michael Woodard, Chair
Dan O'Hara
Dina Cutting
Patricia G. Jenks

Term expires 2016
Term expires 2017
Term expires 2015
Term expires 2017
Administrative Assistant
Select Board Liaison

Town Clerk

(Elected for a 3-year term)

Patricia G. Jenks

Term expires 2015

Town Treasurer

(Elected for a 3-year term)

Andrea Colgan

Term expires 2016

Tax Collector

(Elected for a 3-year term)

Joanne Coburn

Term expires 2016

Trustees of the Trust Funds

(Elected for a 3-year term)

Margaret C. "Mardi" Bowles
Marlene Green, Chair
Simon Carr

Term expires 2017
Term expires 2015
Term expires 2016

Upper Valley Lake Sunapee Regional Planning Commission

(Appointed by the Select Board for an indefinite term)

Daniel Brand

Term expires 2018

Zoning Board of Adjustment

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

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

Term expires 2016
Term expires 2016
Term expires 2017
Term expires 2017
Term expires 2015
Term expires 2015
Term expires 2015

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

GRAFTON, SS

TOWN OF LYME

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

You are hereby notified that the annual Town Meeting of the Town of Lyme, New Hampshire, will be held at the Lyme Community Gymnasium in the Lyme School on Tuesday, March 10, 2015, at 7:00 AM, to act upon the following subjects:

Polls will open for voting by ballot on Articles 1, 2, 3, & 4 on Tuesday, March 10, 2015, at 7:00 AM and will close at 7:00 PM, unless the Town votes to keep the polls open to a later hour. The business portion of the meeting will convene at 9:00 AM that same day, when all of the other Articles will be considered.

ELECTION OF OFFICERS

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

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

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

Change the title section 8.20 from:

8.20 NON-CONFORMING STRUCTURES AND BUILDINGS AND STRUCTURES AND BUILDINGS WHICH WOULD BE RENDERED NON-CONFORMING BY EXPANSION

To:

8.20 NON-CONFORMING STRUCTURES AND BUILDINGS AND STRUCTURES AND BUILDINGS WHICH WOULD BE RENDERED NON-CONFORMING BY EXPANSION OR RELOCATION

And add section 8.29:

8.29 Relocation of an existing structure in a conservation district.

The relocation of an existing structure in a conservation district to a different location within a conservation district may be permitted as a special exception subject to the provisions of section 10.40 and the following requirements:

A. The relocation shall better serve the purposes of the Conservation District.

- B. A relocated structure shall not be eligible for conversion under section 4.46 until five years after the completed relocation.
- C. The original area of disturbance will be restored to satisfy the purposes of the conservation district as determined by the Zoning Board of Adjustment.

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

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

Delete section 8.34.

8.34 Creation of Non-Conforming Lots with Existing Development by Special Exception. The creation of non-conforming lots with existing residences may be permitted as a Special Exception subject to the provisions of Section 10.40 and to the following requirements:

- A. The lot is already developed at the time of application.
- B. No lots are created.
- C. The criteria for lot size averaging set forth in Section 5.11 D. cannot be met.
- D. The acreage, frontage and other characteristics of the land separated from the developed non-conforming lot may not be used to satisfy the acreage or dimensional requirements for development or subdivision of any lot.
- E. All other dimensional requirements of this Ordinance are met to the extent reasonably feasible and practicable as determined by the Zoning Board of Adjustment.

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

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

Change Table 4.1 to require new restaurants in the commercial district to be permitted by site plan review.

In Table 4.1 restaurants in the Commercial District will be changed from YES to SPR (Use permitted by site plan review.) ***Note: Table 4.1 after warrant.***

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

TOWN OPERATING BUDGET

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of two million seventy-seven thousand and forty dollars **(\$2,077,040.00)** which represents the operating budget as recommended by the Budget Committee.

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

(Majority vote required.) (The Select Board recommended an operating budget of \$2,077,040.00 by a vote of 3-0.) (The Budget Committee recommended an operating budget of \$2,077,040.00 by a vote of 8-0)

STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of eighty-three thousand four hundred dollars **(\$83,400)** for the purpose of maintenance, construction and reconstruction of class IV & V highways; said sum to match the amount determined by State of New Hampshire Block Grant allocation and to be offset from the State of New Hampshire Block Grant Aid estimated payments for the 2015-2016 calendar year.

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

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

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

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

TO CAPITAL RESERVE FUNDS AND TRUST FUNDS

ARTICLE 7. To see if the Town will vote to raise and appropriate four hundred eighty-four thousand five hundred one dollars **(\$484,500)** to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

Capital Reserve Funds:

Bridge Capital Reserve Fund	\$100,000
Vehicle Capital Reserve Fund	\$110,000
Heavy Equipment Capital Reserve Fund	\$68,000
Class V Roads Rehab Capital Reserve Fund	\$50,000
Public Works Facility Capital Reserve Fund	\$50,000
Emergency Highway Repair Capital Reserve Fund	\$30,000
Computer System Upgrade Capital Reserve Fund	\$7,500
Town Buildings Major Maintenance and Repair Fund	\$10,000
Recreation Facilities Capital Reserve Fund	<u>\$5,000</u>
Capital Reserve Funds Subtotal:	\$430,500

Expendable Trust Funds:

Emergency Major Equipment Rebuilding Trust Fund	\$14,000
Town Poor Expendable Trust Fund	<u>\$40,000</u>
Expendable Trust Funds Subtotal:	\$54,000

Capital Reserve Funds and Expendable Trust Funds Total: \$484,500

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

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

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

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

ARTICLE 8. To see if the Town will vote to raise and appropriate forty-six thousand dollars **(\$46,000)** and to fund these appropriations by authorizing the withdrawal of such funds from the Capital Reserve and Trust Funds for the purposes for which they were created as submitted by the Budget Committee as follows:

Machinery, Vehicles & Equipment:

Fire Fighting Safety Equipment	\$25,000
Computer System Upgrade Capital Reserve Fund	\$21,000

Withdrawals from Capital Reserve Fund **Total: \$46,000**

(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.)

LEASE-TO-OWN AGREEMENT FOR A 2014 BOMAG BW-211D ROLLER

ARTICLE 9. To see if the Town will vote to authorize the Select board to make the 2nd payment on a 5 year lease-to-own agreement for the purpose of leasing a roller for the highway department for a total cost of \$90,921 and to raise and appropriate the sum of eighteen thousand eighty-one dollars **(\$18,081.00)** for the Second year's payment for that purpose. This lease agreement contains an escape clause. (This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.)

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

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

PAVED ROAD REPAIR AND MAINTENANCE

ARTICLE 10. To see if the Town will vote to raise and appropriate up to one hundred & fifty thousand dollars **(\$150,000.00)** for the purpose of implementing the 2nd year of the 10 year plan to repair and maintain the Town's paved roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2020.

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

(Majority vote required.) (Recommended by the Select Board by a vote of 2-1.) (Not recommended by the Budget Committee by a vote of 3-4-1.)

**AUTHORIZE THE SELECTBOARD
AS AGENT TO EXPEND MONEY FROM CLASS V ROADS REHABILITATION
CAPITAL RESERVE FUND"
(individual warrant article)**

ARTICLE 11. To see if the Town will vote to authorize the Select board as agent to expend money from the Class V Roads Rehabilitation Capital Reserve fund and for the monies to be used for the purpose of repairs, improvements, and maintenance of the Town owned roads this fund was established in 2013 under RSA 35:1.

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

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

(this article needed only if article 11 fails)

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of one hundred thousand dollars **(\$100,000.00)** repairs, improvements, and maintenance of the Town roads and to fund this appropriation by authorizing the withdrawal of fifty thousand dollars (\$50,000.00) from the Class V Roads Rehabilitation Capital Reserve Fund created for that purpose and fifty thousand dollars (\$50,000.00) from taxation.

(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.)

INCREASE PARKING LOT IN DOWNTOWN LYME

ARTICLE 13. To see if the Town will vote to raise and appropriate up to thirty thousand dollars **(\$30,000.00)** for the purpose of planning and constructing to increase the parking to a total of 29-34 parking spaces in the parking lot located at 3 Main Street.

(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.)

**ESTABLISHMENT OF ANNUAL LEAVE EXPENDABLE TRUST FUND
AND WITHDRAWING FROM IT**

(special warrant article)

ARTICLE 14. To see if the Town will vote to create an expendable trust fund under the provisions of RSA 31:19-a, to be known as the "Annual Leave Expendable Trust Fund (ETF)" for the purpose of providing monies to cover employee leave expenditures in the event Town employee leaves employment, and further, to raise and appropriate the sum of seven thousand five hundred dollars **(\$7,500.00)** for deposit in that fund and to appoint the Select Board as agents to expend from this fund.

(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 2-1.) (Not recommended by the Budget Committee by a vote of 2-6.)

**DISCONTINUE BLISTERS FOR BOOKS
EXPENDABLE TRUST FUND**

ARTICLE 15. To see if the town will vote to discontinue the Blisters for Books Expendable Trust Fund established in 2007, said funds with accumulated interest to date of withdrawal, are to be transferred to the general fund.

(Majority vote required.)

**APPROPRIATING MONIES TO PUT INTO BLISTERS FOR BOOKS
EXPENDABLE TRUST FUND**

(this article needed only if article 15 fails)

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of four thousand six hundred fifty nine dollars **(\$4,659.00)** to put into the "Blisters for Books Expendable Trust Fund" established in 2007 for the purpose of purchasing children's books, audiotapes and other resources and to fund this appropriation by authorizing the withdrawal of said sum from the 12/31/2014 unreserved

fund balance. The amount represents monies taken into the general fund in 2014 from last year's Blisters for Books.

(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.)

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

WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS AND DONATIONS FUND

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of thirteen thousand six hundred two dollars (**\$13,602.00**) to be used towards funding maintenance of the Town Cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).

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

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

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

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of nine hundred dollars (**\$900.00**) to be placed into the New Cemetery Capital Reserve Fund re-established in 2005 under the provisions of RSA 35:1, and to authorize funding this appropriation by the withdrawal of said sum from the Cemetery Special Revenue Fund established in 2005 under the provisions of RSA 31:95-c for that purpose.

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

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

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

MILFOIL TREATMENT FOR POST POND

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of twenty-one thousand one hundred fifteen dollars (**\$21,115**) for milfoil treatment of Post Pond, to be funded 25% (up to \$5,279.00) through a grant from the New Hampshire Department of Environmental Services, with the remaining 75% (up to \$15,836.00) to be raised by taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the milfoil problem is resolved or by December 31, 2019, whichever is sooner.

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

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

REPORTS OF AGENTS, AUDITORS & COMMITTEES

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

(Majority vote required.)

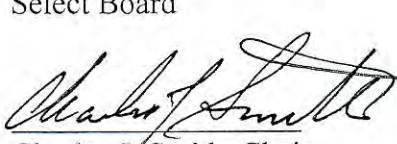
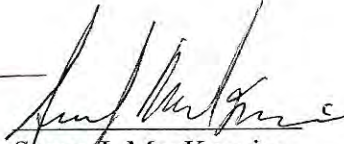
OTHER BUSINESS

ARTICLE 21. To transact any other business that may be legally brought before this Town Meeting.

Given under our hands and seal of the Town of Lyme this 5th day of February, 2015.

Town of Lyme

Select Board


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

Recording of Warrant:

This Warrant and return of Warrant has been duly recorded in the Office of the Town Clerk of Lyme, New Hampshire, this 11th day of February 2015.

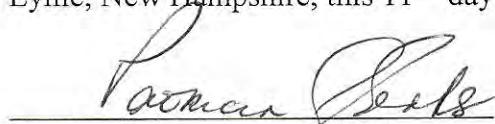

Patricia G. Jenks, Town Clerk

TABLE 4.1

	Lyme Center	Lyme Common	Commercial District	Rural District	East Lyme	Skiway	Mountain & Forest	Holt's Ledge
AGRICULTURE								
Agriculture	Y	Y	Y	Y	Y	Y	Y	Y
Forestry	Y	Y	Y	Y	Y	Y	Y	Y
RESIDENTIAL								
Single Dwelling	Y	Y	Y	Y	Y	N	Y	Y
Multi-Dwelling Conversion	SPR	SPR	SPR	SPR	N	N	N	N
Affordable Housing	SEE ARTICLE XI							
Lot Size Averaging	Y	Y	Y	Y	Y	N	Y	Y
INSTITUTIONAL								
Government Use	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR
Institution	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR
BUSINESS								
Clinic	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR
Cottage Industry	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR
Day Care	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR
Excavation	N	N	Y	Y	Y	Y	Y	N
Home Occupation	Y	Y	Y	Y	Y	N	Y	Y
Light Manufacturing or Processing	N	N	SPR	N	N	N	N	N
Lodging Accommodations	SPR	SPR	SPR	SPR	N	N	N	N
Office Building, New	N	N	SPR	N	N	N	N	N
Office/Studio/Restaurant Conversion	SPR	SPR	SPR	SPR	SPR	N	SPR	N
Outdoor Recreation Activities	Y	Y	Y	Y	Y	Y	Y	Y
Planned Development	N	SPR	SPR	N	N	N	N	N
Restaurant	N	N	SPR	N	N	N	N	N
Retail Use	SPR	SPR	SPR	N ¹	N ¹	N ¹	N ¹	N
Sawmill	N	N	N	SPR	SPR	SPR	SPR	SPR
Service Use	SPR	SPR	SPR	N	N	N	N	N
Skiing Facilities	N	N	N	N	SPR	SPR	N	SPR

Y - Use permitted by right, provided that all other requirements of Federal, State, and Town laws, rules, ordinances, and regulations have been met. A permit is not required for agricultural, forestry, or home occupation uses.

SPR - Use permitted by Site Plan Review provided that all other requirements of Federal, State, and Town laws, rules, ordinance, and regulations have been met and approval has been granted by the Planning Board.

N - Use not permitted.

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

2015
Budget Worksheet

	D	E	F	G	H	I	J
		2013	2014	2014	2015	2015	2015
	Description	As of 12/31/2013	Voted at Town Meeting	Spent as of 12/31/2014	Department request 2015	Select Board proposed	Budget Committee proposed
1							
2							
3							
4							
5	4130-4139 Executive:						
6	Selectmen Salary	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
7	Town Web Page	1,400.00	1,500.00	1,450.00	1,500.00	1,500.00	1,500.00
8	Telephone	3,455.80	4,000.00	2,910.74	4,000.00	4,000.00	4,000.00
9	Internet	1,120.03	1,200.00	1,099.99	1,200.00	1,200.00	1,200.00
10	Employee Physicals and Immunizations	0.00	200.00	0.00	200.00	200.00	200.00
11	Meetings, Seminars & Education	587.80	1,800.00	1,751.79	2,000.00	2,000.00	2,000.00
12	Service Contract on Copier & Printers	193.00	900.00	520.00	750.00	750.00	750.00
13	Selectmen's Supplies	4,885.64	4,500.00	4,750.12	4,500.00	4,500.00	4,500.00
14	Postage	1,490.15	2,500.00	2,480.10	2,500.00	2,500.00	2,500.00
15	Miscellaneous	447.92	0.00	0.00	0.00	0.00	0.00
16	Contingency	0.00	2,250.00	1,319.63	2,250.00	2,250.00	2,250.00
17	Administrative Assistant Wages	51,852.11	52,162.00	53,032.89	54,364.00	53,205.00	53,205.00
18	Administrative Assistant Benefits	25,650.55	27,290.00	27,399.20	27,637.00	27,665.00	27,665.00
19	Selectmen's Clerk Wages	23,811.45	19,136.00	14,235.52	19,604.00	19,520.00	19,520.00
20	Selectmen's Clerk Benefits	4,783.91	0.00	0.00	0.00	0.00	0.00
21	Energy Committee	300.00	355.00	0.00	355.00	355.00	355.00
22	4130-4139 Executive:	122,978.36	120,793.00	113,949.98	123,860.00	122,645.00	122,645.00
23							
24	4140-4149 Elections, Registration and Vital Statistics:						
25	Town Clerk Salary	31,603.52	32,078.00	32,068.64	32,495.00	\$ 32,720.00	\$ 32,720.00
26	Town Clerk Benefits	22,687.50	24,801.00	24,530.37	24,911.00	\$ 25,269.00	\$ 25,269.00
27	Town Clerk Telephone	1,076.55	1,000.00	930.14	800.00	\$ 800.00	\$ 800.00
28	Town Clerk Meetings, Seminars, Education and Dues	399.56	500.00	358.55	500.00	\$ 500.00	\$ 500.00
29	Town Clerk Supplies	1,224.37	800.00	618.75	800.00	\$ 800.00	\$ 800.00
30	Law Books	270.85	100.00	120.75	100.00	\$ 100.00	\$ 100.00
31	Town Clerk Postage	1,099.47	1,200.00	1,257.26	1,200.00	\$ 1,200.00	\$ 1,200.00
32	Computer Software	6,184.00	6,000.00	5,702.00	6,200.00	\$ 6,200.00	\$ 6,200.00
33	Computer Hardware				800.00	\$ 800.00	\$ 800.00
34	Deputy Town Clerk Wages	18,027.18	28,000.00	18,784.15	22,871.00	\$ 22,991.00	\$ 22,991.00
35	Election & Registration Payroll	21.75	450.00	181.25	300.00	\$ 300.00	\$ 300.00

2015
Budget Worksheet

	D	E		F	G	H	I	J
		2013	As of 12/31/2013	2014	Spent as of 12/31/2014	2015	2015	2015
	Description			Voted at Town Meeting		Department request 2015	Select Board proposed	Budget Committee proposed
1								
2								
3								
36	Election & Registration	1,086.86		2,500.00	1,651.41	1,200.00	\$ 1,200.00	\$ 1,200.00
37	Lyme Phone Book	1,020.00		750.00	776.25	800.00	\$ 800.00	\$ 800.00
38	Copier Service Contract	325.00		325.00	325.00	325.00	\$ 325.00	\$ 325.00
39	Supervisor of the Checklist-Election & Registration	42.84		200.00	55.52	200.00	\$ 300.00	\$ 300.00
40	Supervisor of the Checklist-Payroll	268.25		800.00	1,034.95	400.00	\$ 400.00	\$ 400.00
41	Vital Records	0.00		1,200.00	1,385.00	-		
42	4140-4149 Elections, Registration and Vital Statistics:	85,337.70		100,704.00	89,779.99	93,902.00	\$ 94,705.00	\$ 94,705.00
43								
44	4150-4151 Financial Administration:							
45	Refunds & Miscellaneous	1,811.46		500.00	284.53	500.00	500.00	500.00
46	Audit	10,000.00		9,900.00	10,300.00	10,300.00	10,300.00	10,300.00
47	Tax Map Updates	2,700.00		2,800.00	2,783.89	0.00	0.00	0.00
48	Tax Collector Salary	12,213.60		12,558.00	12,558.00	12,721.00	12,809.00	12,809.00
49	Recording Fees Grafton County Register of Deeds	162.87		300.00	122.84	300.00	300.00	300.00
50	Tax Collector Telephone	465.56		400.00	526.46	400.00	400.00	400.00
51	Tax Collector/Treasurer Meetings, Seminars, Education and Dues	90.00		200.00	90.00	100.00	100.00	100.00
52	Tax Collector Supplies	861.49		500.00	472.54	500.00	500.00	500.00
53	Tax Collector Postage	287.03		925.00	723.64	925.00	925.00	925.00
54	Deputy Tax Collector Wages	800.00		800.00	800.00	800.00	800.00	800.00
55	Timber Tax Consultant	1,120.00		2,500.00	940.00	2,000.00	2,000.00	2,000.00
56	Treasurer Salary	3,999.96		4,000.00	3,999.96	4,000.00	4,000.00	4,000.00
57	Computer Consultant	949.50		2,500.00	2,829.05	2,500.00	2,500.00	2,500.00
58	Town Report	3,520.18		4,000.00	3,096.58	3,500.00	3,500.00	3,500.00
59	Computer Software	4,617.45		4,900.00	4,811.75	5,200.00	5,200.00	5,200.00
60	Budget Committee Expenses	0.00		100.00	122.00	150.00	150.00	150.00
61	4150-4151 Financial Administration:	43,599.10		46,883.00	44,461.24	43,896.00	43,984.00	43,984.00
62								
63	4152 Revaluation of Property:							
64	Assessor	14,055.00		18,240.00	13,695.00	15,360.00	15,360.00	15,360.00
65	Utility Appraiser	4,000.00		4,500.00	4,884.00	5,000.00	5,000.00	5,000.00
66	Tax Maps	0.00		0.00	0.00	2,800.00	2,800.00	2,800.00
67	Assessing Software	4,800.00		5,700.00	5,600.00	5,105.00	5,105.00	5,105.00

2015
Budget Worksheet

	D	E	F	G	H	I	J
	Description	2013	2014	2014	2015	2015	2015
1		As of 12/31/2013	Voted at Town Meeting	Spent as of 12/31/2014	Department request 2015	Select Board proposed	Budget Committee proposed
2							
3							
68	Meetings, Dues & Education	0.00	100.00	0.00	800.00	800.00	800.00
69	Mileage	1,780.32	1,800.00	1,950.12	2,000.00	2,000.00	2,000.00
70	Per Diem	1,166.08	1,800.00	1,215.42	1,000.00	1,000.00	1,000.00
71	4152 Revaluation of Property:	25,801.40	32,140.00	27,344.54	32,065.00	32,065.00	32,065.00
72							
73	4153 Legal Expense:	58,358.72	55,000.00	48,500.79	55,000.00	55,000.00	55,000.00
74							
75	4155-4159 Personnel Administration:						
76	Town Portion OASDI (6.2% of total payroll)	32,412.39	33,750.00	33,138.55	34,573.00	34,573.00	34,573.00
77	Medicare, Town Portion (1.45% of total payroll)	9,244.98	9,800.00	8,851.59	9,990.00	9,990.00	9,990.00
78	Payroll Contract	2,536.61	2,500.00	2,583.76	2,700.00	2,700.00	2,700.00
79	4155-4159 Personnel Administration:	44,193.98	46,050.00	44,573.90	47,263.00	47,263.00	47,263.00
80							
81	4191-4193 Planning and Zoning:						
82	Recording Fees	0.00	250.00	0.00	250.00	250.00	250.00
83	UVLS Regional Planning Commission Dues	2,181.04	2,219.00	2,218.79	2,220.00	2,262.00	2,262.00
84	Training	0.00	250.00	160.00	250.00	250.00	250.00
85	Supplies	0.00	250.00	0.00	250.00	250.00	250.00
86	Administrator's Wages	47,638.88	48,376.00	48,640.32	58,780.00	49,344.00	49,344.00
87	Administrator's Benefits	27,606.38	29,895.00	30,080.74	31,133.00	30,295.00	30,295.00
88	ZBA Recorder	225.00	1,200.00	350.00	1,200.00	1,200.00	1,200.00
89	Mileage	0.00	250.00	162.80	400.00	400.00	400.00
90	Advertising	423.69	750.00	393.06	750.00	750.00	750.00
91	Postage	335.20	1,250.00	456.97	1,250.00	1,250.00	1,250.00
92	Printing	0.00	500.00	0.00	500.00	500.00	500.00
93	Publications and Maps	1,033.00	1,000.00	900.00	1,000.00	1,000.00	1,000.00
94	Miscellaneous	0.00	100.00	0.00	100.00	100.00	100.00
95	Master Plan printing	0.00	700.00	0.00			
96	Multipage scanner	400.00	0.00	0.00			
97	Planning & Land Use Books		200.00	136.00	200.00	200.00	200.00
98	4191-4193 Planning and Zoning:	79,843.19	87,190.00	83,498.68	98,283.00	88,051.00	88,051.00
99							

2015
Budget Worksheet

	D	E	F	G	H	I	J
	Description	2013	2014	2014	2015	2015	2015
1		As of 12/31/2013	Voted at Town Meeting	Spent as of 12/31/2014	Department request 2015	Select Board proposed	Budget Committee proposed
2							
3							
100	4194 General Government Buildings:						
101	General Government Buildings payroll	42.50	761.00	62.08	783.00	776.00	776.00
102	Utilities - Academy Building	1,642.81	1,800.00	1,781.43	1,850.00	1,850.00	1,850.00
103	Heat - Academy Building	3,923.55	3,800.00	4,433.97	3,900.00	3,900.00	3,900.00
104	Operation of Academy Building	2,051.88	2,000.00	2,340.93	2,000.00	2,000.00	2,000.00
105	Operation of Town Offices	4,442.97	4,500.00	3,895.34	4,500.00	4,500.00	4,500.00
106	Utilities - Town Offices	3,336.56	4,000.00	3,625.92	4,000.00	4,000.00	4,000.00
107	Heat - Town Offices	1,418.75	2,015.00	2,309.16	2,015.00	2,015.00	2,015.00
108	Maintenance Town Buildings - Other	2,791.68	1,500.00	523.54	1,500.00	1,500.00	1,500.00
109	Pike House Safety & Maintenance	387.50	2,500.00	0.00	2,500.00	2,500.00	2,500.00
110	4194 General Government Buildings:	20,038.20	22,876.00	18,972.37	23,048.00	23,041.00	23,041.00
111							
112	4195 Cemeteries:						
113	Wages/Payroll	13,672.66	0.00	0.00	0.00	0.00	0.00
114	Electric	171.60	200.00	174.95	200.00	200.00	200.00
115	Mowing contract	0.00	6,700.00	6,360.00	6,700.00	6,700.00	6,700.00
116	Truck Rental (Equipment Rental)	0.00	0.00	0.00	0.00	0.00	0.00
117	Equipment Rental fees (burial charge)	0.00	400.00	350.00	400.00	400.00	400.00
118	Materials	22.73	300.00	0.00	300.00	300.00	300.00
119	Equipment Maintenance & Repair	469.43	500.00	0.00	1,500.00	1,500.00	1,500.00
120	Gasoline	1,172.64	0.00	0.00	0.00	0.00	0.00
121	Propane Heat	151.44	200.00	57.09	200.00	200.00	200.00
122	Other Expenses	6.58	300.00	0.00	1,300.00	1,300.00	1,300.00
123	Perpetual Care Expenses	14,755.00	21,230.00	16,260.00	19,000.00	19,000.00	19,000.00
124	Sexton Stipend	0.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
125	4195 Cemeteries:	30,422.08	32,330.00	25,702.04	32,100.00	32,100.00	32,100.00
126							
127	4196 Insurance:						
128	Property Liability Insurance	22,239.15	27,500.00	21,528.52	24,000.00	24,000.00	24,000.00
129	Unemployment Compensation Insurance	0.00	2,200.00	1,977.21	2,200.00	2,200.00	2,200.00
130	Workers Compensation Insurance	21,043.14	21,100.00	21,340.88	23,500.00	23,500.00	23,500.00
131	Insurance Deductible	0.00	1,000.00	1,375.00	1,000.00	1,000.00	1,000.00

2015
Budget Worksheet

	D	E	F	G	H	I	J
	Description	2013	2014	2014	2015	2015	2015
1		As of 12/31/2013	Voted at Town Meeting	Spent as of 12/31/2014	Department request 2015	Select Board proposed	Budget Committee proposed
2							
3							
132	4196 Insurance:	43,282.29	51,800.00	46,221.61	50,700.00	50,700.00	50,700.00
133							
134	4197 Advertising and Regional Association:						
135	Advertising	706.96	500.00	764.45	800.00	800.00	800.00
136	Dues	1,856.20	1,900.00	2,058.01	2,100.00	2,100.00	2,100.00
137	4197 Advertising and Regional Association:	2,563.16	2,400.00	2,822.46	2,900.00	2,900.00	2,900.00
138							
139	4199 Other General Government:	0.00	0.00	0.00	0.00	0.00	0.00
140	SUBTOTAL for GENERAL GOVERNMENT:	556,418.18	598,166.00	545,827.60	603,017.00	592,454.00	592,454.00
141							
142	4210-4214 Police:						
143	Wages and Salaries	113,231.58	114,004.00	113,867.34	117,521.00	116,286.00	116,286.00
144	Overtime & P/T Officer	1,905.00	8,931.00	1,767.58	3,645.00	3,610.00	3,610.00
145	Benefits	77,195.20	82,567.00	82,661.57	84,113.00	84,460.00	84,460.00
146	Telephone & Communications	1,240.19	1,800.00	1,831.94	3,100.00	3,100.00	3,100.00
147	Uniforms & Equipment	2,144.88	1,700.00	2,055.97	1,500.00	1,500.00	1,500.00
148	Gasoline	7,007.97	8,200.00	7,895.24	8,200.00	8,200.00	8,200.00
149	Vehicle Repair & Maintenance	1,615.04	1,800.00	2,395.81	1,500.00	1,500.00	1,500.00
150	Miscellaneous	949.92	1,000.00	587.71	800.00	800.00	800.00
151	Major Equipment	0.00	200.00	133.35	200.00	200.00	200.00
152	Computer Hardware and Software	2,225.49	2,000.00	7,030.00	3,750.00	3,750.00	3,750.00
153	Training & Education	103.00	1,300.00	100.00	1,100.00	1,100.00	1,100.00
154	Professional Associations	210.00	300.00	255.00	300.00	300.00	300.00
155	Animal Control (Cat & Dog)	250.00	600.00	0.00	600.00	600.00	600.00
156	4210-4214 Police:	208,078.27	224,402.00	220,581.51	226,329.00	225,406.00	225,406.00
157							
158	4215-4219 Ambulance:	50,924.97	49,650.00	50,162.00	53,650.00	53,650.00	53,650.00
159							
160	4220-4229 Fire:						
161	Administration	0.00	250.00	0.00	250.00	250.00	250.00
162	Fire Reporting Software	1,400.00	1,416.00	1,416.00	1,500.00	1,500.00	1,500.00
163	Training	428.31	1,000.00	1,238.33	1,200.00	1,200.00	1,200.00

2015
Budget Worksheet

	D	E		F	G	H	I	J
		2013	As of 12/31/2013	Voted at Town Meeting	Spent as of 12/31/2014	Department request 2015	Select Board proposed	Budget Committee proposed
1	Description							
2								
3								
164	Dues		2,300.00	2,875.00	2,489.00	2,875.00	2,875.00	2,875.00
165	Miscellaneous		241.26	300.00	59.77	300.00	300.00	300.00
166	Telephone		969.10	930.00	859.14	930.00	930.00	930.00
167	Chief Salary		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
168	Insurance		6,749.00	6,749.00	6,749.00	7,154.00	7,154.00	7,154.00
169	Fire Trucks Parts and Supplies		1,498.65	3,000.00	1,736.50	4,800.00	4,800.00	4,800.00
170	Motor Fuel		1,387.97	1,500.00	1,106.90	1,500.00	1,500.00	1,500.00
171	Fire Trucks Major Equipment		0.00	1,750.00	1,907.62	1,750.00	1,750.00	1,750.00
172	Hazmat Equipment		0.00	450.00	523.68	450.00	450.00	450.00
173	Radio Repairs		0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
174	Electric		1,628.95	1,500.00	1,691.11	1,600.00	1,600.00	1,600.00
175	Heat		7,725.34	7,200.00	9,205.52	7,200.00	7,200.00	7,200.00
176	Station Maintenance and Repair		6,044.52	2,250.00	6,331.91	2,250.00	2,250.00	2,250.00
177	Fire Trucks Maintenance and Repair		3,433.76	3,500.00	1,158.50	3,500.00	3,500.00	3,500.00
178	Breathing Apparatus Maintenance and Repair		0.00	1,350.00	0.00	1,350.00	1,350.00	1,350.00
179	Equipment Maintenance and Repair		111.35	1,000.00	3,174.75	1,000.00	1,000.00	1,000.00
180	FAST Squad Equipment and Supplies		2,698.58	3,500.00	1,872.26	3,500.00	3,500.00	3,500.00
181	4220-4229 Fire:		37,616.79	42,520.00	42,519.99	45,109.00	45,109.00	45,109.00
182								
183								
184								
185	4290-4298 Emergency Management:							
186	Forest Fire Suppression		0.00	0.00	0.00	0.00	0.00	0.00
187	Warden Services		0.00	0.00	0.00	0.00	0.00	0.00
188	Warden & Deputies Training & Meetings		0.00	0.00	0.00	0.00	0.00	0.00
189	Forest Fire Equipment		116.60	600.00	0.00	600.00	600.00	600.00
190	Emergency Management Planning and Training		295.00	750.00	453.86	1,838.00	1,838.00	1,938.00
191	4290-4298 Emergency Management:		411.60	1,350.00	453.86	2,438.00	2,438.00	2,538.00
192								
193	4299 Other Public Safety (including communications):		24,321.51	24,982.00	25,410.13	26,300.00	26,300.00	26,300.00
194								
195	SUBTOTAL for PUBLIC SAFETY:		321,353.14	342,904.00	339,127.49	353,826.00	352,903.00	353,003.00

2015
Budget Worksheet

	D	E	F	G	H	I	J
	Description	2013	2014	2014	2015	2015	2015
1		As of 12/31/2013	Voted at Town Meeting	Spent as of 12/31/2014	Department request 2015	Select Board proposed	Budget Committee proposed
2							
3							
196							
197	4312 Highways and Streets:						
198	REGULAR:						
199	Highway Agent Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
200	Telephone	1,103.47	1,300.00	867.89	1,300.00	1,300.00	1,300.00
201	Alcohol and Drug Testing	209.78	300.00	390.29	300.00	300.00	300.00
202	Building Maintenance & Repair	3,052.82	4,000.00	9,338.17	5,000.00	5,000.00	5,000.00
203	Materials and Maintenance (Gravel and Dirt Roads)	30,117.00	40,000.00	25,839.13	50,000.00	50,000.00	50,000.00
204	Mud Season Roads	22,629.09	30,000.00	30,562.92	40,000.00	39,000.00	39,000.00
205	Asphalt, Cold Patch and Shimming	774.36	3,000.00	1,410.27	3,000.00	3,000.00	3,000.00
206	Culverts	4,647.51	5,000.00	8,596.95	5,000.00	5,000.00	5,000.00
207	Payroll	103,745.70	106,461.00	101,019.39	109,100.00	108,590.00	108,590.00
208	Overtime	1,411.24	3,073.00	2,893.14	3,147.38	3,134.00	3,134.00
209	Benefits	67,040.89	74,698.00	73,884.86	75,230.00	75,301.00	75,301.00
210	Electric	4,343.00	5,000.00	4,420.57	5,000.00	5,000.00	5,000.00
211	Heat	5,472.45	5,000.00	8,095.91	5,000.00	5,000.00	5,000.00
212	Propane	1,385.80	2,000.00	369.36	2,000.00	2,000.00	2,000.00
213	Equipment Rental	7,812.00	15,000.00	13,836.50	15,000.00	15,000.00	15,000.00
214	Supplies	3,413.35	3,500.00	4,113.54	3,500.00	3,500.00	3,500.00
215	Motor Fuel	27,531.25	23,000.00	24,562.55	23,000.00	23,000.00	23,000.00
216	Vehicle Maintenance & Repair	16,788.42	23,000.00	21,901.24	23,000.00	23,000.00	23,000.00
217	Parts, Equipment	5,113.86	10,500.00	15,027.98	10,500.00	10,500.00	10,500.00
218	Miscellaneous	0.00	100.00	77.80	100.00	100.00	100.00
219	Spare Tires	15,514.11	10,000.00	8,528.83	10,000.00	10,000.00	10,000.00
220	Roadside Maintenance	24,270.21	17,000.00	16,084.10	17,000.00	17,000.00	17,000.00
221	Safety Clothing	961.62	1,000.00	119.88	2,100.00	2,100.00	2,100.00
222	Training & Education		1,000.00	100.00	500.00	1,000.00	1,000.00
223		348,337.93	384,932.00	373,041.27	409,777.38	408,825.00	408,825.00
224							
225	WINTER:						
226	Payroll - Winter	73,390.67	72,120.00	80,115.04	73,712.00	71,820.00	71,820.00
227	Overtime - Winter	10,478.64	21,511.00	14,773.02	22,031.00	15,670.00	15,670.00

2015
Budget Worksheet

	D	E	F	G	H	I	J
	Description	2013	2014	2014	2015	2015	2015
1		As of 12/31/2013	Voted at Town Meeting	Spent as of 12/31/2014	Department request 2015	Select Board proposed	Budget Committee proposed
2							
3							
228	Benefits - Winter	49,482.83	53,356.00	53,897.08	53,735.00	53,787.00	53,787.00
229	Motor Fuel - Winter	27,719.99	25,000.00	29,852.15	25,000.00	25,000.00	25,000.00
230	Vehicle Maintenance & Repair - Winter	22,826.13	25,000.00	34,899.56	25,000.00	25,000.00	25,000.00
231	Materials - Winter	65,760.01	57,000.00	69,224.48	65,000.00	65,000.00	65,000.00
232	WINTER:	249,658.27	253,987.00	282,761.33	264,478.00	256,277.00	256,277.00
233							
234	4312 Highways and Streets:	597,996.20	638,919.00	655,802.60	674,255.38	665,102.00	665,102.00
235							
236	4316 Street Lighting:	3,007.26	3,110.00	3,049.24	3,235.00	3,235.00	3,235.00
237							
238	SUBTOTAL for HIGHWAYS and STREETS:	601,003.46	642,029.00	658,851.84	677,490.38	668,337.00	668,337.00
239							
240	4323 Solid Waste Collection:						
241	Payroll - Station Operators	18,428.29	19,560.00	20,704.38	23,242.00	22,988.00	22,988.00
242	Bin and Dumpster Rent	1,350.00	2,400.00	2,850.00	2,400.00	2,400.00	2,400.00
243	Pay-Per-Throw Trash Bags	4,495.95	6,691.00	5,954.08	5,500.00	5,500.00	5,500.00
244	Miscellaneous	359.89	1,000.00	836.19	1,000.00	1,000.00	1,000.00
245	Equipment & Signs	6,777.62	7,000.00	7,136.10	7,000.00	7,000.00	7,000.00
246	Hazardous Waste Pick-Up Day	900.00	1,200.00	1,414.92	1,200.00	1,200.00	1,200.00
247	Recycling	1,193.70	500.00	3,195.95	1,500.00	1,500.00	1,500.00
248	4323 Solid Waste Collection:	33,505.45	38,351.00	42,091.62	41,842.00	41,588.00	41,588.00
249							
250	4324 Solid Waste Disposal:						
251	Haul Charges	18,635.00	20,000.00	15,702.80	20,000.00	20,000.00	20,000.00
252	Trash and C & D Disposal	22,674.33	25,000.00	21,777.11	25,000.00	25,000.00	25,000.00
253	Co-mingled Disposal	1,105.20	1,000.00	2,854.73	1,200.00	1,200.00	1,200.00
254	Freon Collection and Disposal	216.00	500.00	256.00	500.00	500.00	500.00
255	4324 Solid Waste Disposal:	42,630.53	46,500.00	40,590.64	46,700.00	46,700.00	46,700.00
256							
257	SUBTOTAL for SANITATION:	76,135.98	84,851.00	82,682.26	88,542.00	88,288.00	88,288.00
258							
259	4415-4419 Health Agencies and Hospitals and Other:						

2015
Budget Worksheet

	D	E	F	G	H	I	J
	Description	2013	2014	2014	2015	2015	2015
1		As of 12/31/2013	Voted at Town Meeting	Spent as of 12/31/2014	Department request 2015	Select Board proposed	Budget Committee proposed
2							
3							
260							
261	HEALTH AGENCIES:						
262	Visiting Nurse Alliance & Hospice	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00
263	Headrest	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
264	West Central Behavioral Health	1,870.00	1,870.00	1,870.00	2,000.00	2,000.00	2,000.00
265	Wise	300.00	300.00	300.00	300.00	300.00	300.00
266	HIV/HCV Resource Center (Acom)	250.00		0.00	0.00	0.00	0.00
267	CASA for Children "Court Appointed Special Advocates "	500.00	500.00	500.00	500.00	500.00	500.00
268	Tri-Country CAP, Inc.	656.00	612.00	612.00	304.00	304.00	304.00
269	Bridge House Homeless Shelter	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
270	American Red Cross	500.00	500.00	500.00	500.00	500.00	500.00
271	Mascoma Valley Health Initiative	600.00	600.00	600.00	1,282.00	600.00	600.00
272	Lyme Parish nurse	0.00	5,000.00	5,000.00	5,400.00	5,400.00	5,400.00
273	HEALTH AGENCIES:	16,926.00	22,632.00	22,632.00	23,536.00	21,854.00	21,854.00
274							
275	HEALTH OFFICER:						
276	Salary, Health Officer	500.00	500.00	500.00	500.00	500.00	500.00
277	Health Officer Expenses	0.00	100.00	35.00	100.00	100.00	100.00
278	HEALTH OFFICER:	500.00	600.00	535.00	600.00	600.00	600.00
279	4415-4419 Health Agencies and Hospitals and Other:	17,426.00	23,232.00	23,167.00	24,136.00	22,454.00	22,454.00
280							
281	4441-4442 Administration and Direct Assistance:						
282	Overseer of Public Welfare Salary	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
283	Town Poor	0.00	0.00	0.00	0.00	0.00	0.00
284	Community Action Outreach (LISTEN)	850.00	0.00	0.00	0.00	0.00	0.00
285	Grafton Senior Citizens Council	1,600.00	850.00	850.00	1,100.00	1,100.00	1,100.00
286	4441-4442 Administration and Direct Assistance:	9,950.00	8,350.00	8,350.00	8,600.00	8,600.00	8,600.00
287							
288	SUBTOTAL for HEALTH and WELFARE:	27,376.00	31,582.00	31,517.00	32,736.00	31,054.00	31,054.00
289							
290	4520-4529 Parks and Recreation:						
291							

2015
Budget Worksheet

	D	E	F	G	H	I	J
	Description	2013	2014	2014	2015	2015	2015
1		As of 12/31/2013	Voted at Town Meeting	Spent as of 12/31/2014	Department request 2015	Select Board proposed	Budget Committee proposed
2							
3							
292	PARKS:						
293	Trees & Misc. Issues	1,450.00	3,500.00	319.84	3,500.00	3,500.00	3,500.00
294	Mowing Contract	28,500.00	33,040.00	33,040.02	33,100.00	33,100.00	33,100.00
295	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
296	PARKS:	29,950.00	36,540.00	33,359.86	36,600.00	36,600.00	36,600.00
297							
298	RECREATION:						
299	Beach Pumping & Porta Potty	360.00	350.00	157.50	350.00	350.00	350.00
300	Beach Pond Program Coordinator Salary	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00
301	Beach Telephone	479.32	450.00	420.00	450.00	450.00	450.00
302	Beach Electricity	609.71	550.00	591.03	550.00	550.00	550.00
303	Beach Equipment and Pond Program Supplies	1,245.40	2,500.00	1,869.73	2,500.00	2,500.00	2,500.00
304	Beach Pond Program (Camp) Staff	1,185.00	1,500.00	1,352.14	1,500.00	1,500.00	1,500.00
305	Beach Lifeguards Wages	7,746.94	8,000.00	7,356.24	8,000.00	8,000.00	8,000.00
306	Beach Activities Supervisor	2,188.73	3,000.00	2,999.70	3,000.00	3,000.00	3,000.00
307	Recreation Director Wages	9,450.33	9,827.00	9,779.30	9,954.00	10,023.00	10,023.00
308	Recreation Miscellaneous	35,851.50	200.00	120.00	200.00	200.00	200.00
309	RECREATION:	61,416.93	28,677.00	26,945.64	28,804.00	28,873.00	28,873.00
310							
311	4520-4529 Parks and Recreation:	91,366.93	65,217.00	60,305.50	65,404.00	65,473.00	65,473.00
312							
313	4550-4559 Library:						
314	Salaries and Wages	39,999.96	41,800.00	41,765.58	43,054.00	42,636.00	42,636.00
315	Librarian Benefits	27,298.02	28,985.00	29,154.45	29,000.00	29,530.00	29,530.00
316	Librarian's Dues/Seminars	960.33	950.00	990.40	1,250.00	1,250.00	1,250.00
317	Library Assistants Wages	23,694.97	25,543.00	25,162.86	26,067.00	26,067.00	26,067.00
318	Custodial Services	5,772.00	7,344.00	7,039.50	7,214.00	7,214.00	7,214.00
319	Library Trustees Dues/Seminars	270.00	300.00	270.00	300.00	300.00	300.00
320	Telecommunications	1,928.81	2,126.00	2,430.29	2,400.00	2,400.00	2,400.00
321	Electricity	4,579.62	4,600.00	4,411.34	4,784.00	4,784.00	4,784.00
322	Heat	6,052.84	6,500.00	6,056.41	6,500.00	6,500.00	6,500.00
323	Water	899.05	910.00	609.30	925.00	925.00	925.00

2015
Budget Worksheet

	D	E	F	G	H	I	J
	Description	2013	2014	2014	2015	2015	2015
1		As of 12/31/2013	Voted at Town Meeting	Spent as of 12/31/2014	Department request 2015	Select Board proposed	Budget Committee proposed
2							
3							
324	Fire Inspection - Extinguishers	1,204.85	1,100.00	898.00	1,100.00	1,100.00	1,100.00
325	Building Repairs & Maintenance	4,364.27	1,485.00	2,425.73	4,000.00	4,000.00	4,000.00
326	Snow/Window/Rug Cleaning	1,945.99	2,051.00	830.99	2,000.00	2,000.00	2,000.00
327	Office Supplies & Postage	2,485.92	1,150.00	1,258.33	1,200.00	1,200.00	1,200.00
328	Janitorial Supplies	303.23	250.00	328.67	400.00	400.00	400.00
329	Books	8,587.44	8,750.00	9,124.01	9,000.00	9,000.00	9,000.00
330	Magazines	1,451.61	1,450.00	1,370.18	1,500.00	1,500.00	1,500.00
331	Audio Tapes	2,047.81	1,750.00	1,617.70	2,250.00	2,250.00	2,250.00
332	Videos	1,607.79	1,750.00	1,800.84	2,250.00	2,250.00	2,250.00
333	Catalog/Processing	2,579.97	3,660.00	3,596.73	4,000.00	4,000.00	4,000.00
334	Programs/Publicity	576.88	800.00	542.23	800.00	800.00	800.00
335	Other Expenses	0.00	200.00	0.00	200.00	200.00	200.00
336	Computer Maintenance & Supplies	1,719.09	650.00	896.50	2,500.00	2,500.00	2,500.00
337	4550-4559 Library:	140,330.45	144,104.00	142,580.04	152,694.00	152,806.00	152,806.00
338							
339	4583 Patriotic Purposes:						
340	Memorial Day and Flags	775.90	950.00	681.60	950.00	950.00	950.00
341	4583 Patriotic Purposes:	775.90	950.00	681.60	950.00	950.00	950.00
342							
343	SUBTOTAL for CULTURE and RECREATION:	232,473.28	210,271.00	203,567.14	219,048.00	219,229.00	219,229.00
344							
345	4611-4612 Administration and Purchase of Natural Resources:						
346	Conservation Commission Dues	210.00	310.00	320.00	342.00	342.00	342.00
347	Postage and Supplies	46.00	75.00	30.17	75.00	75.00	75.00
348	Education	0.00	200.00	0.00	200.00	200.00	200.00
349	Monitoring Fund	200.00	200.00	49.00	200.00	200.00	200.00
350	Environmental Monitoring	312.37	250.00	260.00	250.00	250.00	250.00
351	Maintenance and Management Conservation Areas	121.99	1,000.00	1,000.00	1033.00	1,033.00	1,033.00
352	4611-4612 Administration and Purchase of Natural Resources:	890.36	2,035.00	1,659.17	2,100.00	2,100.00	2,100.00
353							
354	SUBTOTAL for CONSERVATION:	890.36	2,035.00	1,659.17	2,100.00	2,100.00	2,100.00
355							

2015
Budget Worksheet

	D	E	F	G	H	I	J
	Description	2013	2014	2014	2015	2015	2015
1		As of 12/31/2013	Voted at Town Meeting	Spent as of 12/31/2014	Department request 2015	Select Board proposed	Budget Committee proposed
2							
3							
356	4711 Principal:						
357	Principal-Long Term Highway Garage Bond	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
358	Principal-Long Term Town Offices Bond	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
359	4711 Principal:	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
360	4721 Interest:						
361	Interest-Long Term Highway Garage Bond	14,437.00	12,687.00	12,687.00	11,437.00	11,437.00	11,437.00
362	Interest-Long Term Town Offices Bond	33,862.50	31,500.00	31,500.00	29,138.00	29,138.00	29,138.00
363	4721 Interest:	48,299.50	44,187.00	44,187.00	40,575.00	40,575.00	40,575.00
364							
365	4723 Interest on Tax Anticipation Notes:	13,867.08	12,000.00	9,773.53	12,000.00	12,000.00	12,000.00
366							
367							
368	SUBTOTAL for DEBT SERVICE:	132,166.58	126,187.00	123,960.53	122,575.00	122,575.00	122,575.00
369							
370	TOTAL OPERATING EXPENSES:	1,947,816.98	2,038,025.00	1,987,193.03	2,099,334.38	2,076,940.00	2,077,040.00
371							
372	4901: Land and Improvements						
373	Land: Forest	7,307.61	0.00	0.00	0.00	0.00	0.00
374	Land	0.00	0.00	0.00	0.00	0.00	0.00
375	4901 Land and Improvements:	7,307.61	0.00	0.00	0.00	0.00	0.00
376							
377	4902 Machinery, Vehicles and Equipment:						
378	Emergency Major Equipment Rebuilding Trust Fund	4,279.26	0.00	13,330.39	0.00	0.00	0.00
379	Fire Fighting Safety Equipment	2,028.65	15,000.00	6,291.40	25,000.00	25,000.00	25,000.00
380	Vehicle Capital Reserve Fund:	0.00	0.00	0.00	0.00	0.00	0.00
381	Dump Highway Truck	185,633.23	0.00	0.00	0.00	0.00	0.00
382	1-ton Highway Truck	0.00	0.00	0.00	0.00	0.00	0.00
383	Police Vehicle	0.00	0.00	0.00	0.00	0.00	0.00
384	Fire Truck	0.00	0.00	0.00	0.00	0.00	0.00
385	Rescue Truck	0.00	0.00	0.00	0.00	0.00	0.00
386	Heavy Equipment Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
387	Computer System Upgrade Capital Reserve Fund	4,240.75	6,000.00	5,622.99	21,000.00	21,000.00	21,000.00

2015
Budget Worksheet

	D	E	F	G	H	I	J
	Description	2013	2014	2014	2015	2015	2015
1		As of	Voted at	Spent as of	Department	Select Board	Budget
2		12/31/2013	Town Meeting	12/31/2014	request 2015	proposed	Committee
3							proposed
388	4902 Machinery, Vehicles and Equipment:	196,181.89	21,000.00	25,244.78	46,000.00	46,000.00	46,000.00
389							
390	4903 Buildings:						
391	Town Buildings Major Maint. & Repair Fund CRF	5,918.74	0.00	0.00	0.00	0.00	0.00
392	4903 Buildings:	5,918.74	0.00	0.00	0.00	0.00	0.00
393							
394	4909 Improvements Other Than Buildings:						
395	Bridge Capital Reserve Fund	58,004.76	0.00	187,474.53	0.00	0.00	0.00
396	Public Works Facility Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
397	Class V Roads Rehab	0.00	0.00	0.00	0.00	0.00	0.00
398	Baker Hill Rd	35,001.08	0.00	0.00	0.00	0.00	0.00
399	Emergency Highway Repair Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
400	Property Reappraisal Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
401	Recreational Facilities CRF	63,052.41	0.00	3,370.00	0.00	0.00	0.00
402	4909 Improvements Other Than Buildings:	156,058.25	0.00	190,844.53	0.00	0.00	0.00
403							
404	SUBTOTAL for CAPITAL OUTLAY:	365,466.49	21,000.00	216,089.31	46,000.00	46,000.00	46,000.00
405							
406	4915 To Capital Reserve Fund:						
407	Bridge Capital Reserve Fund	50,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
408	Vehicle Capital Reserve Fund	102,202.00	105,000.00	105,000.00	110,000.00	110,000.00	110,000.00
409	Heavy Equipment Capital Reserve Fund	48,151.00	48,151.00	48,151.00	68,000.00	68,000.00	68,000.00
410	Property Reappraisal Capital Reserve Fund	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00
411	Class V Roads Rehab Capital Reserve Fund	25,000.00	25,000.00	25,000.00	50,000.00	50,000.00	50,000.00
412	Public Works Facility Capital Reserve Fund	50,907.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
413	Public Land Acquisition Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
414	Emergency Highway Repair Capital Reserve Fund	25,000.00	20,000.00	20,000.00	30,000.00	30,000.00	30,000.00
415	Computer System Upgrade Capital Reserve Fund	5,250.00	5,250.00	5,250.00	7,500.00	7,500.00	7,500.00
416	Town Buildings Major Maintenance and Repair Fund	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
417	Fire Fighting Safety Equipment Capital Reserve Fund	7,300.00	0.00	0.00	7,300.00	0.00	0.00
418	New Cemetery Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
419	Recreation Facilities Capital Reserve Fund	11,000.00	11,000.00	11,000.00	11,000.00	5,000.00	5,000.00

2015
Budget Worksheet

	D	E	F	G	H	I	J
	Description	2013	2014	2014	2015	2015	2015
1		As of	Voted at	Spent as of	Department	Select Board	Budget
2		12/31/2013	Town Meeting	12/31/2014	request 2015	proposed	Committee
3							proposed
420	4915 To Capital Reserve Fund:	339,810.00	379,401.00	379,401.00	443,800.00	430,500.00	430,500.00
421							
422	4916 To Expendable Trust Funds (except # 4919):						
423	Trout Pond Management Area Expendable Trust Fund	0.00	0.00	0.00	0.00	0.00	0.00
424	Emergency Major Equipment Rebuilding Trust Fund	12,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
425	Town Poor Expendable Trust Fund	30,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
426	4916 To Expendable Trust Funds (except # 4919):	42,000.00	54,000.00	54,000.00	54,000.00	54,000.00	54,000.00
427							
428	SUBTOTAL for INTERFUND TRANSFERS OUT:	381,810.00	433,401.00	433,401.00	497,800.00	484,500.00	484,500.00
429							
430	TOTAL CAPITAL EXPENSES:	747,276.49	454,401.00	649,490.31	543,800.00	530,500.00	530,500.00
431							
432	TOTAL APPROPRIATIONS:	2,695,093.47	2,492,426.00	2,636,683.34	2,643,134.38	2,607,440.00	2,607,540.00
433							
434							
435	LESS TOTAL ESTIMATED REVENUES:	(528,123.82)	(513,176.78)	(627,525.93)	(536,304.00)	(536,304.00)	(536,304.00)
436							
437	ESTIMATED AMOUNT TO BE RAISED BY TAXES:	2,166,969.65	1,979,249.22	2,009,157.41	2,106,830.38	2,071,136.00	2,071,236.00

(13) Budget Revenues

	D	E	F	G	H
1					
2		2013	2014	2014	2015
3	Description	12/31/2013	Estimated	12/31/2014	Estimated
4					
5	3110 Current Year Property Tax	0.00	0.00	0.00	0
6					
7	3185 Timber/Yield Taxes	14,207.25	15,000.00	24,509.49	15,000.00
8					
9	3186 Payment in Lieu of Taxes:				
10	Other	4,229.00	4,000.00	4,526.00	4,500.00
11	3186 Payment in Lieu of Taxes:	4,229.00	4,000.00	4,526.00	\$4,500.00
12					
13	3190 Interest & Penalties on Delinquent Taxes:				
14	Interest on Delinquent Taxes	18,024.25	20,000.00	28,379.18	20,000.00
15	3190 Interest & Penalties on Delinquent Taxes:	18,024.25	20,000.00	28,379.18	20,000.00
16					
17	SUBTOTAL for TAXES (not including current year property taxes):	36,460.50	39,000.00	57,414.67	39,500.00
18					
19	3220 Motor Vehicle Permit Fees	303,552.82	300,000.00	343,195.66	310,000.00
20	Boat Permit fees	406.80	1,500.00	712.40	1,000.00
21					
22	3230 Building Permits	12,383.66	7,600.00	12,508.94	7,600.00
23					
24	3290 Other Licenses, Permits & Fees:				
25	Dog Licenses & Penalties	1,654.00	1,500.00	1,334.50	1,400.00
26	Town Clerk Miscellaneous	3,189.40	1,500.00	2,583.10	1,500.00
27	Town Clerk Fees	9,334.00	9,500.00	9,471.00	9,500.00
28	Marriage Fees	49.00	50.00	84.00	50.00
29	Dog Fees	462.00	500.00	483.00	500.00
30	Certified Copies	197.00	200.00	411.00	200.00
31	3290 Other Licenses, Permits & Fees:	14,885.40	13,250.00	14,366.60	13,150.00
32					
33	SUBTOTAL for LICENSES, PERMITS and FEES:	331,228.68	322,350.00	370,783.60	331,750.00
34					
35	3351 NH Shared Revenue Block Grant	0.00	0.00	0.00	0.00
36					
37	3352 Meals & Rooms Tax Distribution	76,242.58	75,000.00	82,392.31	78,000.00
38					
39	3353 Highway Block Grant	0.00	0.00	0.00	0.00
40					
41	3356 State & Federal Forest Land Reimbursement	0.00	0.00	0.00	0.00
42					

(13) Budget Revenues

	D Description	E		F		G		H	
		2013	12/31/2013	2014	Estimated	2014	12/31/2014	2015	Estimated
2									
3									
4									
43	3359 Other (Including Railroad Tax):								
44	Other State Reimbursements		0.00		0.00		0.00		0.00
45	Forest Fire Fighting and Training		0.00		0.00		0.00		0.00
46	3359 Other (Including Railroad Tax):		0.00		0.00		0.00		0.00
47									
48	SUBTOTAL from STATE:		76,242.58		75,000.00		82,392.31		78,000.00
49									
50	3401-3406 Income from Departments:								
51	Subdivision Fees		448.00		300.00		26.00		300.00
52	ZBA Hearing Fees		728.00		800.00		1,544.00		800.00
53	Police		9,623.83		0.00		448.19		0.00
54	Solid Waste (fibers)		2,288.36		3,500.00		1,705.40		0.00
55	Solid Waste - Sale of Trash Bags & Cards		40,604.00		38,000.00		44,533.40		38,000.00
56	Solid Waste - Recycling (scrap metal)		2,215.84		2,000.00		2,488.74		2,000.00
57	Copier		421.00		300.00		417.39		300.00
58	LCAB Usage Fees		1,787.50		2,000.00		2,600.00		1,800.00
59	Highway		135.10		0.00		150.00		0.00
60	Miscellaneous		359.65		0.00		6,229.32		0.00
61	Pond Program		1,725.00		2,000.00		5,255.00		3,600.00
62	Town Clerk (Lyme Phone Book)		514.30		800.00		1,869.00		800.00
63	3401-3406 Income from Departments:		60,850.58		49,700.00		67,266.44		47,600.00
64									
65	SUBTOTAL from CHARGES for SERVICES:		60,850.58		49,700.00		67,266.44		47,600.00
66									
67	3501 Sale of Town Property		0.00		0.00		8,800.00		0.00
68									
69	3502 Interest on Investments		546.60		0.00		505.72		400.00
70									
71	3503-3509 Other:								
72	Dividends & Return of Contributions		0.00		0.00		0.00		0.00
73	LGC return of surplus		0.00		11,526.78		22,575.33		21,954.03
74	Disability Reimbursement		500.00		0.00		642.86		0.00
75	Legal Reimbursements		725.20		0.00		0.00		0.00
76	Ambulance Reimbursement		5,969.68		0.00		1,545.00		1,500.00
77	Rental-High Street		15,600.00		15,600.00		15,600.00		15,600.00
78	Refunds		0.00		0.00		0.00		0.00
79	3503-3509 Other:		22,794.88		27,126.78		40,363.19		39,054.03
80									
81	SUBTOTAL from MISCELLANEOUS REVENUES:		23,341.48		27,126.78		49,668.91		39,454.03

(13) Budget Revenues

	D	E	F	G	H
	Description	2013	2014	2014	2015
		12/31/2013	Estimated	12/31/2014	Estimated
82					
83	3915 From Capital Reserve Funds:				
84	Bridge Capital Reserve Fund	50,402.61	0.00	187,474.53	0.00
85	New Cemetery Capital Reserve Fund	0.00	0.00	0.00	0.00
86	Public Works Facility Capital Reserve Fund	0.00	0.00	0.00	0.00
87	Vehicle Capital Reserve Fund	185,633.23	0.00	0.00	0.00
88	Heavy Equipment Capital Reserve Fund	0.00	0.00	0.00	0.00
89	Major Highway Rebuilding Capital Reserve Fund	0.00	0.00	0.00	0.00
90	Emergency Highway Repair Capital Reserve Fund	0.00	0.00	0.00	0.00
91	Property Reappraisal Capital Reserve Fund	0.00	0.00	0.00	0.00
92	Computer System Upgrade Capital Reserve Fund	4,240.75	6,000.00	5,622.99	21,000.00
93	Public Land Acquisition Capital Reserve Fund	0.00	0.00	0.00	0.00
94	Town Building Major Maint. & Repair CRF	5,918.74	0.00	0.00	0.00
95	Fire Fighting Safety Equipment Capital Reserve Fund	2,028.65	15,000.00	6,291.40	25,000.00
96	Recreation Facility CRF	63,052.41	0.00	3,370.00	0.00
97	3915 From Capital Reserve Funds:	311,276.39	21,000.00	202,758.92	46,000.00
98					
99	3916 From Trust & Agency Funds:				
100	Trout Pond Management Area Expendable Trust Fund	0.00	0.00	0.00	0.00
101	Reimbursements Perpetual Care Trust	14,755.00	0.00	16,260.00	0.00
102	Cemetery Gifts & Donation	1,031.28	0.00	0.00	0.00
103	Cemetery Special Revenue Fund	0.00	800.00	900.00	0.00
104	Substance Abuse Fund	210.84	0.00	1,169.42	0.00
105	Emergency Major Equipment Rebuilding Trust Fund	4,279.26	0.00	13,330.39	0.00
106	Town Poor Exp Trust Fund	40,950.00	0.00	22,006.63	0.00
107	Blisters for Books	5,829.13	5,001.00	5,001.00	0.00
108	3916 From Trust & Agency Funds:	67,055.51	5,801.00	58,667.44	0.00
109					
110	SUBTOTAL from INTERFUND OPERATING TRANSFERS IN:	378,331.90	26,801.00	261,426.36	46,000.00
111					
112	TOTAL SOURCES OF REVENUE:	528,123.82	513,176.78	627,525.93	536,304.03



New Hampshire
Department of
Revenue Administration

2015
MS-737

Budget of the Town of Lyme

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT
This form was posted with the warrant on: Feb 10th 2015

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

BUDGET COMMITTEE CERTIFICATION

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

Budget Committee Members	
Printed Name	Signature
Charles J. Smith	
Charles Ragen	
Earl Strout	
Philip Barta	
Elizabeth Glenshaw	
Greg Lange	
Robin Taylor	
Judith Lee Shelbott Brotman	
Richard G. Jones	

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Ensuing FY (Recommended)	Commissioner's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$120,793	\$0	\$122,645	\$0	\$122,645	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$100,704	\$0	\$94,705	\$0	\$94,705	\$0
4150-4151	Financial Administration	05	\$46,883	\$0	\$43,984	\$0	\$43,984	\$0
4152	Revaluation of Property	05	\$32,140	\$0	\$32,065	\$0	\$32,065	\$0
4153	Legal Expense	05	\$55,000	\$0	\$55,000	\$0	\$55,000	\$0
4155-4159	Personnel Administration	05	\$46,050	\$0	\$47,263	\$0	\$47,263	\$0
4191-4193	Planning and Zoning	05	\$87,190	\$0	\$88,051	\$0	\$88,051	\$0
4194	General Government Buildings	05	\$22,876	\$0	\$23,041	\$0	\$23,041	\$0
4195	Cemeteries	05	\$45,932	\$0	\$32,100	\$0	\$32,100	\$0
4196	Insurance	05	\$51,800	\$0	\$50,700	\$0	\$50,700	\$0
4197	Advertising and Regional Association	05	\$2,400	\$0	\$2,900	\$0	\$2,900	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety								
4210-4214	Police	05	\$224,402	\$0	\$225,406	\$0	\$225,406	\$0
4215-4219	Ambulance	05	\$49,650	\$0	\$53,650	\$0	\$53,650	\$0
4220-4229	Fire	05	\$42,520	\$0	\$45,109	\$0	\$45,109	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	05	\$1,350	\$0	\$2,438	\$0	\$2,538	\$0
4299	Other (Including Communications)	05	\$24,982	\$0	\$26,300	\$0	\$26,300	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	05	\$836,747	\$0	\$665,102	\$0	\$665,102	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$3,110	\$0	\$3,235	\$0	\$3,235	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Ensuing FY (Recommended)	Commissioner's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	05	\$38,351	\$0	\$41,588	\$0	\$41,588	\$0
4324	Solid Waste Disposal	05	\$46,500	\$0	\$46,700	\$0	\$46,700	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	05	\$23,232	\$0	\$22,454	\$0	\$22,454	\$0
Welfare								
4441-4442	Administration and Direct Assistance	05	\$8,350	\$0	\$8,600	\$0	\$8,600	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	05	\$65,217	\$0	\$65,473	\$0	\$65,473	\$0
4550-4559	Library	05	\$154,104	\$0	\$152,806	\$0	\$152,806	\$0
4583	Patriotic Purposes	05	\$950	\$0	\$950	\$0	\$950	\$0
4589	Other Culture and Recreation		\$25,765	\$0	\$0	\$0	\$0	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	05	\$2,035	\$0	\$2,100	\$0	\$2,100	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Ensuing FY (Recommended)	Commissioner's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service								
4711	Long Term Bonds and Notes - Principal	05	\$70,000	\$0	\$70,000	\$0	\$70,000	\$0
4721	Long Term Bonds and Notes - Interest	05	\$44,187	\$0	\$40,575	\$0	\$40,575	\$0
4723	Tax Anticipation Notes - Interest	05	\$12,000	\$0	\$12,000	\$0	\$12,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$21,000	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$2,306,220	\$0	\$2,076,940	\$0	\$2,077,040	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Ensuing FY (Recommended)	Commissioner's Appropriations Ensuing FY (Not Recommended)	Budget Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other	06	\$0	\$0	\$83,400	\$0	\$83,400	\$0
			Purpose: Block Grant appropriation					
4319	Other	10	\$0	\$0	\$150,000	\$0	\$0	\$150,000
			Purpose: Paved Road Repair & Maintenance					
4550-4559	Library	16	\$0	\$0	\$4,659	\$0	\$4,659	\$0
			Purpose: Appropriating monies to put into Blicters for Book					
4619	Other Conservation	19	\$0	\$0	\$21,115	\$0	\$21,115	\$0
			Purpose: Milfoil Treatment for Post Pond					
4902	Machinery, Vehicles, and Equipment	08	\$21,000	\$11,915	\$46,000	\$0	\$46,000	\$0
			Purpose: Withdrawl from CRF & Trust Funds					
4909	Improvements Other than Buildings	12	\$0	\$0	\$100,000	\$0	\$100,000	\$0
			Purpose: Withdrawal from Class V Road Rehabilitation CRF					
4915	To Capital Reserve Fund	07	\$0	\$0	\$484,500	\$0	\$484,500	\$0
			Purpose: To CRF & TF					
4916	To Expendable Trusts/Fiduciary Funds	14	\$0	\$0	\$7,500	\$0	\$0	\$7,500
			Purpose: Establishment of annual leave expendable Trust Fun					
4916	To Expendable Trusts/Fiduciary Funds	17	\$0	\$0	\$13,602	\$0	\$13,602	\$0
			Purpose: Withdrawal from Cemetery maintenance gifts & donat					
4916	To Expendable Trusts/Fiduciary Funds	18	\$0	\$0	\$900	\$0	\$900	\$0
			Purpose: Transfer funds from Cemetery Special Revenue Fund					
Special Articles Recommended			\$21,000	\$11,915	\$911,676	\$0	\$754,176	\$157,500

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Ensuing FY (Recommended)	Commissioner's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4790-4799	Other Debt Service	09	\$0	\$0	\$18,081	\$0	\$18,081	\$0
	Purpose: Lease to own							
4909	Improvements Other than Buildings	13	\$0	\$0	\$30,000	\$0	\$30,000	\$0
	Purpose: Increase parking lot in down town Lyme							
Individual Articles Recommended			\$0	\$0	\$48,081	\$0	\$48,081	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$24,509	\$15,000	\$15,000
3186	Payment in Lieu of Taxes	05	\$4,526	\$4,500	\$4,500
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$0	\$20,000	\$20,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	05	\$343,907	\$311,000	\$311,000
3230	Building Permits	05	\$12,509	\$7,600	\$7,600
3290	Other Licenses, Permits, and Fees	05	\$14,366	\$13,150	\$13,150
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$82,392	\$78,000	\$78,000
3353	Highway Block Grant	06	\$0	\$83,400	\$83,400
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)	19	\$0	\$5,279	\$5,279
3379	From Other Governments		\$0	\$0	\$0
Charges for Services					
3401-3406	Income from Departments	05	\$67,266	\$47,600	\$47,600
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$8,800	\$0	\$0
3502	Interest on Investments	05	\$505	\$400	\$400
3503-3509	Other	05	\$40,363	\$39,054	\$39,054

MS-737: Lyme 2015

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Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Interfund Operating Transfers In					
3912	From Special Revenue Funds	18, 17	\$0	\$14,502	\$14,502
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	12, 08	\$0	\$96,000	\$96,000
3916	From Trust and Fiduciary Funds		\$16,260	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	16	\$5,001	\$4,659	\$4,659
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$620,404	\$740,144	\$740,144

Budget Summary

Item	Prior Year Adopted Budget	Selectman's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$2,038,026	\$2,076,940	\$2,077,040
Special Warrant Articles Recommended	\$582,082	\$911,676	\$754,176
Individual Warrant Articles Recommended	\$125,315	\$48,081	\$48,081
TOTAL Appropriations Recommended	\$2,745,423	\$3,036,697	\$2,879,297
Less: Amount of Estimated Revenues & Credits	\$677,604	\$740,144	\$740,144
Estimated Amount of Taxes to be Raised	\$2,067,819	\$2,296,553	\$2,139,153



MS-737 SUPPLEMENTAL SCHEDULE

ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: LYME

County: GRAFTON

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

1. Total recommended by Budget Committee (from MS-737): \$2,879,297

Less Exclusions:

2. Principal: Long-Term Bonds & Notes: \$70,000

3. Interest: Long-Term Bonds & Notes: \$40,575

4. Capital outlays funded from Long-Term Bonds & Notes

5. Mandatory Assessments

6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5) \$110,575

7. Amount Recommended, Less Exclusions (Line 1 - Line 6) \$2,768,722

8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%) \$276,872

Collective Bargaining Cost Items

9. Recommended Cost Items (Prior to Meeting)

10. Voted Cost Items (Voted at Meeting)

11. Amount voted over recommended amount (Difference of Lines 9 and 10)

Mandatory Water & Waste Treatment Facilities (RSA 32:21)

12. Amount Recommended (Prior to Meeting)

13. Amount Voted (Voted at Meeting)

14. Amount voted over recommended amount (Difference of Lines 12 and 13)

15. Bond Override (RSA 32:18-a), Amount Voted

Maximum Allowable Appropriations Voted At Meeting
(Line 1 + Line 8 + Line 11 + Line 14 + Line 15) \$3,156,169

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/>

TOWN OF LYME
Town Meeting
Election for Executive Councilor
March 11, 2014

MINUTES

Town Moderator Kevin Peterson called this meeting to order at 9:05 AM in the Lyme School Community Gymnasium. There were approximately 250 people in attendance.

Troop #273 of the Lyme Boy Scouts presented the Colors and led the Pledge of Allegiance.

Ellen Thompson, Parish Nurse read the list of “*Past*”—those Lyme residents who died between last Town Meeting and this one. The list included:

<i>Gibbons Cornwell III</i>	<i>Edna Stearns</i>	<i>Harriett Caney</i>	<i>John Grady Jr.</i>
<i>Carol Brearley</i>	<i>Philip Wade</i>	<i>Christine Poirer</i>	<i>Elsie McCarthy</i>
<i>Joseph Daschbach</i>	<i>Jean Bomhower</i>	<i>James Sturtevant</i>	<i>Harriett Phillips</i>
<i>Catherine Pixley Smith</i>	<i>George Palmer</i>		

Jeff Valence, speaking for the Lyme Foundation, presented “*the Present*”—the 2014 recipients of the “Citizen(s) of the Year” award to Beverly and Earl Strout.

Abbie Murphy read the “*Future*”—the list of those born to or adopted by Lyme residents in 2013.

The Moderator reviewed meeting and voting procedures and his rules of order for this meeting. He pointed out various displays and thanked the election team for their efforts. He noted that Articles 1 through 4 of the Warrant will be voted by official paper ballot and that requests for paper ballot on other articles will be done with the perforated Yes/No ballots distributed by a separate team at the ballot clerk tables. This also being the Official Special Election for Executive Councilor, to replace Ray Burton, those state ballots were included for distribution with town ballots from the ballot clerks.

ELECTION OF OFFICERS

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

Select Board	Patricia G. Jenks
Budget Committee	Judith Lee Shelnutt Brotman
	Greg Lange
	Phil Barta
Cemetery Trustee	Laurel Ross
Library Trustees (3 years)	Audrey Brown
	Nancy Elizabeth Grandine
	Margaret Rose Minnock
Library Trustee (1 year)	Daniel Parish
Overseer of Public Welfare	Nancy Elizabeth Grandine
Planning Board members	Timothy Cook
Road Agent	Fred O. Stearns III

Supervisor of the Checklist Alan R. Greateorex
Town Moderator Kevin Peterson
Trustee of the Trust Funds Margaret (Mardi) Bowles

Zoning Amendments-by paper ballot

ARTICLE 2. Are you in favor of the adoption of Amendment #1 as proposed by the Lyme Planning Board for the Lyme Zoning Ordinance as follows:
Delete section 4.57 Demerger of Contiguous Parcels of Land in Common Ownership.

Note: The time frame specified in this section has passed therefore it is no longer applicable. A property owner may still request to have lots demerged by the Select Board under RSA 674:39-aa until 2016.

ARTICLE 2 WAS VOTED IN THE AFFIRMATIVE BY PAPER BALLOT

YES 279

NO 53

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

Delete section 5.23 Road Frontage.

Note: This section is redundant with section 5.12.

ARTICLE 3 WAS VOTED IN THE AFFIRMATIVE BY PAPER BALLOT

YES 298

NO 46

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

1) The addition of section 3.24.1 to create the Holt's Ledge Zoning District

3.24.1 Holt's Ledge District. The Boundaries of the Holt's Ledge District are shown on the Lyme Zoning Map. The objectives of the Holt's Ledge District are to protect Lyme's natural heritage, to encourage the most appropriate use of land and to facilitate the adequate provision of community services. The Holt's Ledge District promotes reasonable use of small lots created prior to the enactment of the Zoning Ordinance in the East Lyme area of Lyme.

2) Update Table 4.1 to include the Holt's Ledge District.

3) Update Table 5.1 to include the Holt's Ledge District.

4) Update Appendix D Lyme Zoning Districts Map to the Holt's Ledge District.

Note: The lots on Canaan Ledge Lane were created through a subdivision prior to zoning and are in the East Lyme Zoning District. A majority of these lots are non-conforming to the requirements of the East Lyme District. The intent of the new district is to align the dimensional controls for these residential lots with other residential zoning districts in Lyme. The Holt's Ledge District will include lots 16,17,18,19,21,22,23,24,25,26,27,28,29,30,31 all on tax map 413. The full text of the amendment follows the warrant.

ARTICLE 4 WAS VOTED IN THE AFFIRMATIVE BY PAPER BALLOT

YES 287

NO 70

TOWN OPERATING BUDGET

ARTICLE 5. Judy Brotman made the motion that the Town vote to raise and appropriate the sum of two million thirty-eight thousand and twenty-five dollars **(\$2,038,025)** which represents the operating budget as recommended by the Budget Committee.

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

SECONDED by Simon Carr.

There was no discussion.

ARTICLE 5 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION

ARTICLE 6. Kathy Larson made the motion that the Town vote to raise and appropriate the sum of eighty-two thousand five hundred thirteen dollars **(\$82,513)** for the purpose of maintenance, construction and reconstruction of Class IV & V highways; said sum to be offset from the State of New Hampshire Block Grant Aid estimated payments for the 2014-2015 calendar year.

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

SECONDED by Judy Brotman.

There was a short discussion.

ARTICLE 6 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

TO CAPITAL RESERVE FUNDS AND TRUST FUNDS

ARTICLE 7. Dick Jones made the motion that the Town vote to raise and appropriate four hundred thirty-three thousand four hundred one dollars **(\$433,401)** to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

Capital Reserve Funds:

Bridge Capital Reserve Fund

\$100,000

Vehicle Capital Reserve Fund	\$105,000
Heavy Equipment Capital Reserve Fund	\$48,151
Property Reappraisal	\$5,000
Class V Roads Rehab Capital Reserve Fund	\$25,000
Public Works Facility Capital Reserve Fund	\$50,000
Emergency Highway Repair Capital Reserve Fund	\$20,000
Computer System Upgrade Capital Reserve Fund	\$5,250
Town Buildings Major Maintenance and Repair Fund	\$10,000
Recreation Facilities Capital Reserve Fund	<u>\$11,000</u>
Capital Reserve Funds Subtotal:	\$379,401

Expendable Trust Funds:

Emergency Major Equipment Rebuilding Trust Fund	\$14,000
Town Poor Expendable Trust Fund	<u>\$40,000</u>
Expendable Trust Funds Subtotal:	\$54,000

Capital Reserve Funds and Expendable Trust Funds Total: \$433,401

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

SECONDED by Judy Brotman.

There was no discussion.

ARTICLE 7 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

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

ARTICLE 8. Paul Klee made the motion that the Town vote to raise and appropriate twenty-one thousand dollars (**\$21,000**) and to fund this appropriation by authorizing the withdrawal of such funds from the Capital Reserve and Trust Funds for the purposes for which they were created as submitted by the Budget Committee as follows:

Machinery, Vehicles & Equipment:

Fire Fighting Safety Equipment	\$15,000
Computer System Upgrade Capital Reserve Fund	\$6,000

Withdrawals from Capital Reserve Fund Total: \$21,000

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

SECONDED by Simon Carr.

There was no discussion.

ARTICLE 8 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

LEASE-TO-OWN AGREEMENT FOR A 2014 BOMAG BW-211D ROLLER

ARTICLE 9. Lee Larson made the motion that the Town vote to authorize the Select Board to enter into a 5 year lease-to-own agreement for the purpose of leasing a roller for the Highway Department for a total cost of \$90,921 and to raise and appropriate the sum of eighteen thousand one hundred eighty-five dollars (**\$18,185**) for the first year's payment for that purpose. This lease agreement contains an escape clause. (This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.)

SECONDED by Sally Thursby.

Select Board Chairman Jay Smith explained that the Roads Committee brought the request forward for consideration based on research and recommendations by the University of New Hampshire study and the NH Department of Transportation. He also explained what this unit is designed to do and why we need it.

There were several questions which included concerns from Don Elder who spoke against the article and asked if the best bid price had been obtained and what was the plan for moving it around; from Kathy Larson who asked if provisions had been made to properly train highway employees on proper use; Jennifer Cooke asked if other towns had equipment like this; Charles Ragan asked how the compactor would be transported from road to road; and Shirley Tullar asked what the penalty is if the town decided to not keep the equipment.

Jay Smith addressed the comments: The request was put out to bid. This unit was chosen as it was the only distributor willing to work with a lease/purchase arrangement that could be withdrawn. Regarding the training, arrangements are in the works for the highway crew to attend training seminars. Jay Smith pointed out that the Town of Hanover and the Town of Canaan both own their own roller.

As for transporting the roller, the highway trucks have the capacity to haul the unit. A trailer could be rented or borrowed and the Selectmen calculate that a moving charge could cost approximately \$200 each time the unit is moved by a truck & trailer other than those owned by the Town. In some cases, once the unit is located to the first point of use, it could then be driven over the road short distances to the next place it is needed. It would be parked off the road in a town right-of-way (like what happens with the road-side mowing equipment now) and moved over the road until it needed to be transported by trailer to the highway garage or a site that's too far to travel over the road.

Other comments came from Earl Strout who appreciated learning what the machine does, from Ray Clark who proclaimed the roads have improved significantly over the years, from Walt Swift who asked for clarification of the article and asked who will decide if the machine stays or goes (the road agent). Barbara Roby was concerned about where it would be parked on the roads and noted that she did not want it on the Roby property.

Mark Schiffman noted that historically lots of money has been spent on road repairs. He feels this is a good goal toward the solution of maintaining the roads adequately.

There being no further discussion that hadn't already been addressed the Moderator called for vote.

ARTICLE 9 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

PAVED ROAD REPAIR AND MAINTENANCE

ARTICLE 10. Simon Carr made the motion that the Town vote to raise and appropriate up to ninety-seven thousand one hundred thirty dollars (**\$97,130**) for the purpose of implementing the 1st year of the 10-year plan to repair and maintain the Town's paved roads.
(This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.)

SECONDED by Judy Brotman.

Sue MacKenzie, member of the Select Board, provided explanation of the article.

There was no discussion.

ARTICLE 10 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

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

ARTICLE 11. Anne Baird made the motion that the Town vote to raise and appropriate the sum of thirteen thousand six hundred two dollars (**\$13,602**) to be used towards funding maintenance of the Town Cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).
(This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.)

SECONDED by Judy Brotman.

There was no discussion.

ARTICLE 11 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

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

ARTICLE 12. Stephen Campbell made the motion that the Town vote to raise and appropriate the sum of eight hundred dollars (**\$800**) to be placed into the New Cemetery Capital

Reserve Fund re-established in 2005 under the provisions of RSA 35:1, and to authorize funding this appropriation by the withdrawal of said sum from the Cemetery Special Revenue Fund established in 2005 under the provisions of RSA 31:95-c.

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

SECONDED by Dick Jones.

Dick Jones' clarification that this is a revenue fund was considered by the Moderator to be a "Friendly Amendment".

There was no further discussion.

ARTICLE 12 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

APPROPRIATING MONIES TO PUT INTO BLISTERS FOR BOOKS EXPENDABLE TRUST FUND

ARTICLE 13. Jack Elliott made the motion that the Town vote to raise and appropriate the sum of five thousand one dollars (**\$5,001**) to put into the "Blisters for Books Expendable Trust Fund" established in 2007 for the purpose of purchasing children's books, audiotapes and other resources and to fund this appropriation by authorizing the withdrawal of said sum from the 12/31/2013 unreserved fund balance. The amount represents monies taken into the general fund in 2013 from last year's Blisters for Books.

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

SECONDED by Simon Carr.

There was no discussion.

ARTICLE 13 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

MILFOIL TREATMENT FOR POST POND

ARTICLE 14. Paul Killebrew made the motion that the Town vote to raise and appropriate the sum of twenty-five thousand seven hundred sixty-five dollars (**\$25,765**) for milfoil treatment of Post Pond, to be funded 40% (up to \$10,306) through a grant from the New Hampshire Department of Environmental Services, with the remaining 60% (\$15,459) to be raised by taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the milfoil problem is gone or by December 31, 2019, whichever is sooner.

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

SECONDED by Judy Brotman.

Speaking for the Select Board, Jay Smith explained that the reason for this being non-lapsing is because we don't know how long it will take to accomplish the treatment. This way the money may be carried over into the next year and the amount of money for next year might be less. The state helps but limits the amounts available. The Department of Environmental Services (DES) was happy with the later treatment last year and feels an early treatment in the spring will allow a better handle on the overall outcome and control of the invasion.

Anne Baird asked if the chemical treatment has any effect on the loons and if timing of treatment affects how the chemicals work. Smith responded that the DES indicated the water was safe after 24 hours (no drinking or swimming for that period of time). He suggests checking with the distributor to find out the effects on the wildlife during that wait-time. Smith responded that earlier treatment is better as milfoil is dormant early in the season.

Dina Cutting, Administrative Assistant, indicated that Amy Spakula of DES is familiar with the Lyme loon issue.

Stephanie Reinenger asked if there was a plan in place to deal with making sure boats are clean before & after using the pond. Smith replied that the Select Board has talked about trying to establish an inspection program. The Milfoil Committee, originally set up to address issues such as this has not been working out well, so follow through of this precautionary program hasn't happened. There is signage at the boat landing.

There was no further discussion.

ARTICLE 14 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

WITHDRAWAL FROM CONVERSE FREE LIBRARY TRUSTEES RESERVE FUND
ARTICLE 15. Judy Russell made the motion that the Town vote to raise and appropriate ten thousand dollars (**\$10,000**) for renovations to the library's building and to authorize funding this appropriation by the withdrawal of such sum from Converse Free Library Trustees Reserve Fund.

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

SECONDED by Simon Carr.

There was no discussion.

ARTICLE 15 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

LAND USE CHANGE TAX FUND

ARTICLE 16. Joyce Killebrew made the motion that the Town vote to rescind the vote to place the payments of Land Use Change Tax collected into the Conservation Fund established at

the 1993 Town Meeting effective April 1, 2014 and instead to see if the Town will vote to adopt the provisions of RSA 79-A:25-a, effective April 1, 2014, to account for revenues received from the Land Use Change Tax in a fund separate from the General Fund. Any surplus remaining in the Land Use Change Tax Fund shall not be part of the General Fund until such time as the legislative body shall have had the opportunity at an annual meeting to vote to appropriate a specific amount from the Land Use Change Tax Fund for any purpose not prohibited by the laws or by the constitution of this state. After an annual meeting any unappropriated balance for the Land Use Change Tax revenue received during the prior fiscal year shall be recognized as General Fund revenue for the current fiscal year.

SECONDED by Judy Brotman.

Speaking for the Select Board, Jay Smith acknowledged that the wording of this article was a bit confusing, but necessary under instruction of the New Hampshire Department of Revenue and town attorney. He explained the logic behind presenting the article.

Don Elder pointed out that in the past funds from this account have been used to enhance the Academy Building, Fire Station, Cemeteries, Land Acquisitions, Chase Beach & Recreation Area, the ball field and to reduce taxes.

Phil Pochoda offered an AMENDMENT to substitute language –replacing “not prohibited by the laws or by the constitution of this state” with “for any purpose broadly related to conservation.”

Several people commented on the proposed article including Vicki Smith who thanked the Select Board for their efforts on this issue, although she disagreed with the article and the reasoning; Mike Smith who spoke against the article for a variety of reasons; Dick Jones who as a former selectman gave some history and noted he was disappointed it kept coming up for discussion each year as it continually was voted down; and John Mudge who encouraged a vote against the article.

The Moderator reminded voters that the article does not affect the money currently in the Conservation Fund. There was further discussion and comments by Simon Carr and Bob Wetzel both of whom felt the amendment was unacceptable and unnecessary.

The proposed **AMENDMENT to Article 16 was brought forward for vote by the Moderator.**

PROPOSED AMENDMENT WAS VOTED IN THE NEGATIVE BY VOICE VOTE

Rusty Keith spoke in favor of Article 16.

Having received a petition containing seven signatures requesting a vote by paper ballot on Article 16 as originally presented, the Moderator moved to a paper yes/no ballot vote.

ARTICLE 16 WAS VOTED IN THE NEGATIVE BY PAPER BALLOT VOTE

YES 29

NO 120

PETITIONED WARRANT ARTICLE

New Hampshire Resolution to Get Big Money Out of Politics

ARTICLE 17. (By petition of twenty-five or more eligible voters of the town of Lyme)

Rick Bourdon made the motion that the Town of Lyme voters urge that the New Hampshire State Legislature join nearly 500 municipalities and 16 other states, including all other New England states, in calling upon Congress to move forward a constitutional amendment that (1) guarantees the right of our elected representatives and of the American people to safeguard fair elections through authority to regulate political spending, and (2) clarifies that constitutional rights were established for natural persons only, not corporations, unions, or other artificial entities.

That the New Hampshire congressional delegation supports such a constitutional amendment.

That the New Hampshire State Legislature supports such an amendment once it is approved by Congress and sent to the states for ratification.

Within 30 days of approval of this article, the Select Board shall transmit by written notice the record of the vote to Lyme's congressional delegation, to Lyme's state legislators, and to the President of the United States, informing them of the instructions from their constituents.

SECONDED by multiple voters at the same time.

Rick Bourdon explained why he felt this petition was important to the Town and collective States citing "legal corruption" by politicians. His explanation received applause. Comments were shared by State Representative Beatriz Pastor and citizens Tom Toner and Wilkes McClave.

THIS ADVISORY VOTE (ARTICLE 17) WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

PETITIONED WARRANT ARTICLE

ARTICLE 18. Shirley Tullar made the motion that the Town of Lyme voters consider the following:

The NH legislature has passed RSA 79-F and 12 NH towns have adopted it. We hope Lyme will join them in expressing support for our few remaining farms. Are you in favor of adopting New Hampshire RSA Chapter 79-F, to appraise, for property tax assessment, qualifying farm structures at no more than replacement value less depreciation and land underlying qualifying farm structures at no more than ten percent of its market value. Qualifying structures and land shall be subject to a use change tax at rate of ten percent of the full value assessment as of the date of change of use. The intent of this article is to show Lyme's support for working farms.

SECONDED by Jan Williams.

Arend Tenson offered comments in support of this Article. Ray Clark asked about restrictions-working agricultural farms (dairy/poultry) vs. horse farms—what prevents non-sustainable farms from benefiting from the change?

Jay Smith responded for the Select Board saying that the laws are specific and each request would be considered individually. It is his understanding there would be an appeal process.

Comments were shared by Phil Pochoda and Beatriz Pastor.

ARTICLE 18 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

REPORTS OF AGENTS, AUDITORS & COMMITTEES

ARTICLE 19. Kevin Peterson made the motion to hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto.

SECONDED by Dick Jones.

Jay Smith acknowledged and thanked out-going Select Board member Richard Vidal for his time spent (3 years) serving on the Board. Mr. Vidal received a certificate of appreciation and was given a round of applause.

Mark Bolinger, representing the Energy Committee, reminded attendees about the “Solarize Lyme” project.

The Moderator accepted reports provided in the Town Report.

ARTICLE 19 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

OTHER BUSINESS

ARTICLE 20. To transact any other business that may be legally brought before this Town Meeting.

Sue MacKenzie, having received concerns and comments last fall concerning the Beach Program and Lifeguards at Chase Beach, asked for input from residents.

Several people spoke regarding this including Mike Mundy who thought the guards should be paid more money and receive more training; Charles Hallet who has issues with the enforced boundaries of where and how far adults are allowed to access the pond and swim out when lifeguards are on duty. He’s checked other local swimming areas and found they don’t have similar restrictions. Dina Cutting, currently the Beach Coordinator, does not feel there are unnecessary restrictions. It is her opinion that there need to be rules and that the rules need to apply to everyone using the facility. Kathy Larson felt there must be a compromise to the issue which would allow the continued safety of the children and more flexibility for the adults wanting to use the pond. Dick Jones felt it was inappropriate to bring this before town meeting and that a public hearing should be called to address pond issues. Dina Cutting indicated the

Recreation Commission is looking into different options and that public is welcome to attend any Recreation Commission meeting which are held the fourth Monday of the month at 6pm.

Bill Ackerly thanked Kevin Peterson for doing a fine job moderating this Town Meeting,

This meeting was adjourned at 11:40 am.

Respectfully Submitted,

Patricia G. Jenks
Town Clerk, Lyme NH

February 3, 2015

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, 2014 financial statements by May 15, 2015. Unless we encounter circumstances beyond our control, the completed reports will be available no later than June 30, 2015.

Very truly yours,

Vachon Clukay & Company PC

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

To the Board of Selectmen
Town of Lyme, New Hampshire

In planning and performing our audit of the financial statements of 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, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Vachon Clukay & Company PC

Manchester, New Hampshire
September 11, 2014

TOWN OF LYME, NEW HAMPSHIRE

Financial Statements

December 31, 2013

and

Independent Auditor's Report

TOWN OF LYME, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2013

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lyme, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Adverse Opinion on Governmental Activities

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

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

Adverse Opinion

In our opinion, because of the significance of the matter described in the “Basis for Adverse Opinion on Governmental Activities” paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Lyme, New Hampshire, as of December 31, 2013, or the changes in financial position thereof for the year then ended.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Lyme, New Hampshire, as of December 31, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and budgetary comparison information on pages i-v and 21-22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the

basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Vaclav Chkay & Company PC

Manchester, New Hampshire
September 11, 2014

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2013

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2013. 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:

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

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

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. The Town maintains two fund types:

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2013

governmental and fiduciary funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

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

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

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

Notes to the Basic Financial Statements

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

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the Town's major governmental fund and includes a reconciliation between the reported activity of the revenues, expenditures and transfers for budgetary purposes (Schedule 1) and the activity as presented in the governmental fund financial statements (Exhibit D). The Town's only major governmental fund with an adopted budget for 2013 is the General Fund.

Other Supplementary Information

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

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2013

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Lyme as of December 31, 2013 and 2012 are as follows:

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Current and other assets:		
Capital assets (net)	\$ 5,406,901	\$ 5,172,642
Other assets	6,122,515	5,341,753
Total assets	<u>11,529,416</u>	<u>10,514,395</u>
Deferred outflows of resources:		
Total deferred outflows of resources	<u> </u>	<u> </u>
Long-term and other liabilities:		
Long-term obligations	905,586	1,052,665
Other liabilities	<u>2,712,869</u>	<u>2,053,520</u>
Total liabilities	<u>3,618,455</u>	<u>3,106,185</u>
Deferred inflows of resources:		
Unearned tax revenue	1,010	
Unearned other revenue	<u>460</u>	<u>235</u>
Total deferred inflows of resources	<u>1,470</u>	<u>235</u>
Net position:		
Net investment in capital assets	4,436,055	4,128,617
Restricted	1,165,555	1,035,343
Unrestricted	<u>2,307,881</u>	<u>2,244,015</u>
Total net position	<u>\$ 7,909,491</u>	<u>\$ 7,407,975</u>

Statement of Activities

Change in net position for the year ending December 31, 2013 and 2012 are as follows:

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Program revenues:		
Charges for services	\$ 71,036	\$ 82,112
Operating grants and contributions	86,940	86,157
Capital grants and contributions	<u>104,694</u>	<u>281,559</u>
Total program revenues	<u>262,670</u>	<u>449,828</u>

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2013

General revenues:		
Property and other taxes	1,909,460	1,680,227
Licenses and permits	331,229	312,367
Intergovernmental revenue	76,243	76,416
Interest and investment earnings	172,644	105,961
Miscellaneous	99,417	73,957
Total general revenues	<u>2,588,993</u>	<u>2,248,928</u>
Total revenues	<u>2,851,663</u>	<u>2,698,756</u>
Program expenses:		
General government	610,452	663,307
Public safety	383,824	346,258
Highways and streets	880,894	784,820
Health and welfare	78,988	83,096
Sanitation	81,989	59,890
Culture and recreation	256,189	259,182
Interest and fiscal charges	57,811	57,976
Total expenses	<u>2,350,147</u>	<u>2,254,529</u>
Change in net assets	501,516	444,227
Net assets - beginning of year	<u>7,407,975</u>	<u>6,963,748</u>
Net assets - ending of year	<u>\$ 7,909,491</u>	<u>\$ 7,407,975</u>

Town of Lyme Governmental Activities

As shown in the above statement the Town experienced a favorable change in financial position of \$501,516 on the full accrual basis of accounting.

Financial Analysis of the Town's Funds

The General Fund shows a fund balance of \$1,806,579. This represents a increase in fund balance of \$52,218 from the prior year. As referenced above, this fund balance incorporates the Capital Reserve, Expendable Trust Funds and the 250th Anniversary Fund which amounts to \$1,322,373 as of December 31, 2013.

The Permanent Fund's fund balance increased by \$147,979, to a year-end balance of \$1,075,640. This was mostly due to the increase in the market values of investments and the transfer of funds to the General Fund for expenditure reimbursements.

General Fund Budgetary Highlights

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

Actual revenues on the budgetary basis were more than the budgeted amount by \$41,075. This is primarily due to higher revenues than anticipated from the licenses and permits of \$31,129 and \$36,870 in increased miscellaneous revenues.

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2013

The Town under expended its budget by \$81,475 with significant savings occurring in the general government function and capital outlay.

Capital Assets

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

The Town's investment in capital assets for its governmental activities as of December 31, 2013 is \$6,882,402. Accumulated depreciation amounts to \$1,475,501, leaving a net book value of \$5,406,901. Major capital asset additions in FY 2013 consist of the Edgell Covered Bridge Rehab, the final phase of the recreation playing fields, a police cruiser and highway plow truck. See Note 6 in the Notes to the Basic Financial Statements for a summary of all capital assets.

Long-Term Obligations

During FY 2013, the Town made scheduled debt payments of \$70,000. See Note 9 in the Notes to the Basic Financial Statements for a summary of all long-term obligations.

Economic Factors

Some Capital Reserve Funds are adequately funded to meet future needs however some funds raise cause for concern. Vehicle and heavy equipment funds are significantly underfunded due to price of steel and new emission requirements significantly increasing prices above the rate of inflation. The bridge fund is now underfunded due mostly to changes in the laws requiring more extensive studies, permitting and types of construction allowed. The Roads Committee and Select board continue to tweak the long range roads plan and look at funding for projects to build a credible reserve fund. The general fund's unassigned balance requires building up both for emergencies and to reduce the amount of interest paid on the Tax Anticipation note. It is the goal of the Select board to slowly increase these funds to minimize the effect on the tax rate.

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, 2013

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 3,005,089
Investments	2,617,797
Taxes receivable, net	494,667
Accounts receivable	3,324
Due from other governments	367
Prepaid expenses	<u>1,271</u>
Total Current Assets	<u>6,122,515</u>
Noncurrent Assets:	
Non-depreciable capital assets	1,476,491
Depreciable capital assets, net	<u>3,930,410</u>
Total Noncurrent Assets	<u>5,406,901</u>
Total Assets	<u>11,529,416</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	124,947
Accrued expenses	42,100
Due to other governments	2,472,402
Current portion of bonds payable	72,940
Current portion of notes payable	<u>480</u>
Total Current Liabilities	<u>2,712,869</u>
Noncurrent Liabilities:	
Bonds payable	897,906
Notes payable	<u>7,680</u>
Total Noncurrent Liabilities	<u>905,586</u>
Total Liabilities	<u>3,618,455</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned tax revenue	1,010
Unearned other revenue	<u>460</u>
Total Deferred Inflows of Resources	<u>1,470</u>
NET POSITION	
Net investment in capital assets	4,436,055
Restricted	1,165,555
Unrestricted	<u>2,307,881</u>
Total Net Position	<u>\$ 7,909,491</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, 2013

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>Capital Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 610,452	\$ 2,471	\$ 4,229		\$ (603,752)
Public safety	383,824	9,624	222		(373,978)
Highways and streets	880,894	135	82,489	\$ 104,694	(693,576)
Sanitation	78,988	45,108			(33,880)
Health and welfare	81,989				(81,989)
Culture and recreation	256,189	13,698			(242,491)
Debt service	57,811				(57,811)
Total governmental activities	<u>\$ 2,350,147</u>	<u>\$ 71,036</u>	<u>\$ 86,940</u>	<u>\$ 104,694</u>	<u>(2,087,477)</u>
General revenues:					
Property and other taxes					1,909,460
Licenses and permits					331,229
Grants and contributions:					
Rooms and meals tax distribution					76,243
Interest and investment earnings					172,644
Miscellaneous					99,417
Total general revenues					2,588,993
Change in net position					501,516
Net position - beginning					7,407,975
Net position - ending					<u>\$ 7,909,491</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LYME, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2013

	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS				
Cash and cash equivalents	\$ 2,800,956	\$ 2,151	\$ 201,982	\$ 3,005,089
Investments	1,432,445	1,093,531	91,821	2,617,797
Taxes receivable, net	494,667			494,667
Accounts receivable	3,324			3,324
Due from other governments	367			367
Due from other funds	24,751		25,174	49,925
Prepaid expenses	1,271			1,271
Total Assets	<u>4,757,781</u>	<u>1,095,682</u>	<u>318,977</u>	<u>6,172,440</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 4,757,781</u>	<u>\$ 1,095,682</u>	<u>\$ 318,977</u>	<u>\$ 6,172,440</u>
LIABILITIES				
Accounts payable	\$ 124,947			\$ 124,947
Accrued expenses	25,178			25,178
Due to other governments	2,472,402			2,472,402
Due to other funds	23,023	\$ 20,042	\$ 6,860	49,925
Total Liabilities	<u>2,645,550</u>	<u>20,042</u>	<u>6,860</u>	<u>2,672,452</u>
DEFERRED INFLOWS OF RESOURCES				
Unearned property taxes	305,192			305,192
Unearned revenue	460			460
Total Deferred Inflows of Resources	<u>305,652</u>	<u>-</u>	<u>-</u>	<u>305,652</u>
FUND BALANCES				
Nonspendable	1,271	974,697		975,968
Restricted	2,621	100,943	86,023	189,587
Committed	1,354,683		215,962	1,570,645
Assigned	5,310		10,132	15,442
Unassigned	442,694			442,694
Total Fund Balances	<u>1,806,579</u>	<u>1,075,640</u>	<u>312,117</u>	<u>3,194,336</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,757,781</u>	<u>\$ 1,095,682</u>	<u>\$ 318,977</u>	

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

Capital assets used in governmental activities are not financial
resources and, therefore, are not reported in the funds 5,406,901

Property taxes are recognized on an accrual basis in the
statement of net position, not the modified accrual basis 304,182

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 (970,846)
Notes payable (8,160)
Accrued interest on long-term obligations (16,922)

Net position of governmental activities \$ 7,909,491

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, 2013

	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds	
Revenues:					
Taxes	\$ 1,893,215		\$ 13,485	\$ 1,906,700	\$ 189,483
Licenses and permits	331,229			331,229	
Intergovernmental	163,183			163,183	
Charges for services	60,851		10,185	71,036	
Interest and investment income	4,265	\$ 168,021	358	172,644	
Miscellaneous	70,415		14,002	84,417	
Total Revenues	<u>2,523,158</u>	<u>168,021</u>	<u>38,030</u>	<u>2,729,209</u>	
Expenditures:					
Current operations:					
General government	563,241			563,241	
Public safety	321,927			321,927	
Highways and streets	605,439			605,439	
Sanitation	76,136			76,136	
Health and welfare	81,401			81,401	
Culture and recreation	234,191		38,269	272,460	
Capital outlay	475,182		11,595	486,777	
Debt service:					
Principal retirement	70,000			70,000	
Interest and fiscal charges	62,345			62,345	
Total Expenditures	<u>2,489,862</u>	<u>-</u>	<u>49,864</u>	<u>2,539,726</u>	
Excess revenues over (under) expenditures	<u>33,296</u>	<u>168,021</u>	<u>(11,834)</u>	<u>189,483</u>	
Other financing sources (uses):					
Transfers in	24,541		7,770	32,311	
Transfers out	(5,619)	(20,042)	(6,650)	(32,311)	
Total other financing sources (uses)	<u>18,922</u>	<u>(20,042)</u>	<u>1,120</u>	<u>-</u>	
Net change in fund balances	<u>52,218</u>	<u>147,979</u>	<u>(10,714)</u>	<u>189,483</u>	
Fund balances at beginning of year	<u>1,754,361</u>	<u>927,661</u>	<u>322,831</u>	<u>3,004,853</u>	
Fund balances at end of year	<u>\$ 1,806,579</u>	<u>\$ 1,075,640</u>	<u>\$ 312,117</u>	<u>\$ 3,194,336</u>	

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, 2013

Net Change in Fund Balances--Total Governmental Funds	\$ 189,483
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.	114,565
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	17,760
In the statement of activities, deferred debt bond premiums are amortized and included with interest expense.	3,179
Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	70,480
Some expenses reported in the statement of activities, such as accrued interest, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	1,355
Donations of capital assets are not reported in the funds, but the in-kind donations increase net position.	104,694
Change in Net Position of Governmental Activities	<u>\$ 501,516</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, 2013

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and cash equivalents	\$ 2,018	
Investments	<u>156,011</u>	\$ 914,716
Total Assets	<u>158,029</u>	<u>914,716</u>
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
LIABILITIES		
Due to other governments	<u>2,018</u>	914,716
Total Liabilities	<u>2,018</u>	<u>\$ 914,716</u>
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	<u>-</u>	
NET POSITION		
Held in trust for Lyme School	<u>156,011</u>	
Total Net Position	<u>\$ 156,011</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, 2013

	<u>Private- Purpose Trust Funds</u>
ADDITIONS:	
Investment earnings:	
Interest	\$ 2,324
Realized gains on investments	10,056
Net increase in the fair value of investments	<u>17,382</u>
Total Investment Earnings	<u>29,762</u>
Total Additions	<u>29,762</u>
DEDUCTIONS:	
Benefits	<u>2,018</u>
Total Deductions	<u>2,018</u>
Change in net position	27,744
Net position - beginning of year	<u>128,267</u>
Net position - end of year	<u><u>\$ 156,011</u></u>

See accompanying notes to the basic financial statements

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2013

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

Basis of Presentation

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

1. Government-Wide Financial Statements:

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

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

2. Fund Financial Statements:

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2013

Fund Accounting

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

1. Governmental Funds:

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

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

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

2. Fiduciary Funds:

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

Measurement Focus

1. Government-Wide Financial Statements:

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

2. Fund Financial Statements:

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2013

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

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

Basis of Accounting

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

1. Revenues – Exchange and Non-exchange Transactions:

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

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 3). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

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

2. Unearned Revenue:

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2013

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

3. Expenses/Expenditures:

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

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

Budgetary Data

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2013 the Town applied \$50,000 of its unappropriated fund balance to reduce taxes.

Investments

Investments are stated at their fair value in all funds.

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2013 are recorded as receivables net of reserves for estimated uncollectibles of \$25,000.

Capital Assets

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

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

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2013

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

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

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

Net Position

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

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2013

Fund Balance Policy

The Town has implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Statement 54 established new fund balance classifications and changes the definition of governmental fund types. As of December 31, 2013 the Town has not adopted a fund balance policy.

Under Statement 54, the Town has segregated fund balance into five classifications; Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

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

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

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2013

reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense and the allowance for uncollectible taxes.

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Other Post-Employment Benefits

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

NOTE 3—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$326,230,800 as of April 1, 2013) and are due on December 9, 2013. Taxes paid after the due date accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

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

In accordance with State law, the Town collects taxes for the Lyme School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$5,172,402 and \$533,105 for the Lyme School District and Grafton County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

NOTE 4—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, 2013, the Town participated in public entity risk pools (Trusts) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2013.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2013

Property and Liability Insurance

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

Worker's Compensation

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

NOTE 5—DEPOSITS AND INVESTMENTS

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

Deposits and investments as of December 31, 2013 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 3,005,089
Investments	2,617,797
Statement of Fiduciary Net Position:	
Cash and cash equivalents	2,018
Investments	<u>1,070,727</u>
	<u>\$ 6,695,631</u>

Deposits and investments at December 31, 2013 consist of the following:

Deposits with financial institutions	\$ 3,075,117
Investments	<u>3,620,514</u>
	<u>\$ 6,695,631</u>

The Town requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The Town limits its investments to demand deposits, money market accounts and certificates of deposit in accordance with New Hampshire State law (RSA 41:29) or the New Hampshire Public Deposit Investment Pool (NHPDIP), an

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2013

external investment pool. Investments by the Lyme Library Trustees and the Trustees of Trust Funds are made at the Trustees discretion.

Credit Risk

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

The following are the actual ratings as of December 31, 2013, for each investment type:

	<u>Investment Type</u>	<u>Not Rated</u>
State investment pool		\$ 2,485,368
Mutual funds		<u>1,135,146</u>
		<u>\$ 3,620,514</u>

Custodial Credit Risk

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

Of the Town's deposits with financial institutions at year end, \$2,736,097 was collateralized by securities held by the bank in the bank's name. As of December 31, 2013, Town investments in the following investment types were held by the same counterparty that was used to buy the securities.

	<u>Investment Type</u>	<u>Reported Amount</u>
Mutual funds		<u>\$ 1,135,146</u>

Investment in NHPDIP

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

Investments in the NHPDIP are not investment securities and, as such, are not categorized by risk. The Town's exposure to derivatives is indirect through its participation in the NHPDIP. The Town's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

NOTE 6—CAPITAL ASSETS

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2013

	<u>Balance</u> <u>01/01/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/13</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,476,491			\$ 1,476,491
Total capital assets not being depreciated	<u>1,476,491</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,476,491</u>
Other capital assets:				
Infrastructure	835,918	130,867		966,785
Land improvements	60,308	98,784		159,092
Buildings and improvements	2,190,765			2,190,765
Vehicles and equipment	<u>1,734,463</u>	<u>482,144</u>	<u>(127,338)</u>	<u>2,089,269</u>
Total other capital assets at historical cost	<u>4,821,454</u>	<u>711,795</u>	<u>(127,338)</u>	<u>5,405,911</u>
Less accumulated depreciation for:				
Infrastructure	(13,581)	(35,728)		(49,309)
Land improvements	(503)	(6,031)		(6,534)
Buildings and improvements	(346,687)	(55,536)		(402,223)
Vehicles and equipment	<u>(764,532)</u>	<u>(380,241)</u>	<u>127,338</u>	<u>(1,017,435)</u>
Total accumulated depreciation	<u>(1,125,303)</u>	<u>(477,536)</u>	<u>127,338</u>	<u>(1,475,501)</u>
Total other capital assets, net	<u>3,696,151</u>	<u>234,259</u>	<u>-</u>	<u>3,930,410</u>
Total capital assets, net	<u>\$ 5,172,642</u>	<u>\$ 234,259</u>	<u>\$ -</u>	<u>\$ 5,406,901</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 34,631
Public safety	47,412
Highways and streets	384,295
Sanitation	2,852
Culture and recreation	8,346
Total governmental activities depreciation expense	<u>\$ 477,536</u>

NOTE 7—DEFINED BENEFIT PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety employees 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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2013

police officers and general employees were 19.95% and 8.8% through June 30, 2013, and 25.30% and 10.77%, respectively thereafter. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2013, 2012, and 2011 were \$62,179, \$60,756, \$52,904 respectively, equal to the required contributions for each year.

NOTE 8—SHORT-TERM OBLIGATIONS

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

The changes in short-term debt obligations for the year ended December 31, 2013 are as follows:

Balance - January 1, 2013	\$ -
Additions	2,762,000
Reductions	(2,762,000)
Balance - December 31, 2013	<u>\$ -</u>

NOTE 9—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2013 are as follows:

	Balance 01/01/13	Additions	Reductions	Balance 12/31/13	Due Within One Year
Governmental activities:					
Bonds payable	\$ 1,020,000		\$ 70,000	\$ 950,000	\$ 70,000
Unamortized bond premium	24,025		3,179	20,846	2,940
Total bonds payable	1,044,025	-	73,179	970,846	72,940
Notes payable	8,640		480	8,160	480
Total governmental activities	<u>\$ 1,052,665</u>	<u>\$ -</u>	<u>\$ 73,659</u>	<u>\$ 979,006</u>	<u>\$ 73,420</u>

Payments on the general obligation bonds are paid out of the General Fund.

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2013 was \$43,766 on general obligation debt for governmental activities.

General Obligation Bonds

Bonds payable at December 31, 2013 are comprised of the following individual issues:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2013

\$508,900 Public Works Bond due in annual installments of \$25,000 through August 2024; interest at 3.0%-5.0%	\$ 275,000
\$899,420 Municipal Building Bond due in annual installments of \$45,000 through August 2028; interest at 4%-5.25%	675,000
	950,000
Add: Unamortized Bond premium	20,846
	<u>\$ 970,846</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2013 are as follows:

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2014	\$ 70,000	\$ 44,687	\$ 114,687
2015	70,000	41,075	111,075
2016	70,000	37,462	107,462
2017	70,000	33,676	103,676
2018	70,000	30,063	100,063
2019-2023	350,000	102,444	452,444
2024-2028	250,000	31,231	281,231
Total	950,000	320,638	1,270,638
Add: <i>Unamortized Bond premium</i>	20,846		20,846
	<u>\$ 970,846</u>	<u>\$ 320,638</u>	<u>\$ 1,291,484</u>

Notes payable at December 31, 2013 are comprised of the following individual issue:

\$9,600 Library Water Improvements due in semi-annual installments of \$240 through July 2030	<u>\$ 8,160</u>
--	-----------------

Debt service requirements to retire general obligation notes outstanding at December 31, 2013 are as follows:

Year Ending December 31,	<u>Principal</u>
2014	\$ 480
2015	480
2016	480
2017	480
2018	480
2019-2023	2,400
2024-2028	2,400
2029-2030	960
	<u>\$ 8,160</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2013

NOTE 10—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of certain governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2013 are as follows:

	Due from			Totals
	General Fund	Permanent Funds	Nonmajor Governmental Funds	
Due to General Fund		\$ 17,891	\$ 6,860	\$ 24,751
Nonmajor Governmental Funds	\$ 23,023	2,151		25,174
	<u>\$ 23,023</u>	<u>\$ 20,042</u>	<u>\$ 6,860</u>	<u>\$ 49,925</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, 2013 are as follows:

	Transfer from			Totals
	General Fund	Permanent Funds	Nonmajor Governmental Funds	
Transfer to General Fund		\$ 17,891	\$ 6,650	\$ 24,541
Nonmajor Governmental Funds	\$ 5,619	2,151		7,770
	<u>\$ 5,619</u>	<u>\$ 20,042</u>	<u>\$ 6,650</u>	<u>\$ 32,311</u>

NOTE 11—RESTRICTED NET POSITION

Net position are restricted for specific purposes as follows:

Permanent funds - Endowments	\$ 974,697
Permanent funds - Income	100,943
Cemetery maintenance gifts & donations fund	16,484
Library fund	68,010
Independence day fund	180
250th Anniversary fund	2,621
Heritage commission fund	1,349
Prepaid expenses	1,271
Total per Exhibit A	<u>\$ 1,165,555</u>

NOTE 12—COMPONENTS OF FUND BALANCE

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2013

<u>Fund Balances</u>	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable				
Permanent Funds - Principal		\$ 974,697		\$ 974,697
Prepaid Expenses	\$ 1,271			1,271
Restricted for:				
Permanent Funds - Income		100,943		100,943
Cemetery maintenance gifts & donations fund			\$ 16,484	16,484
Library Fund			68,010	68,010
Independence Day Fund			180	180
Heritage Commission Fund			1,349	1,349
250th Anniversary Fund	2,621			2,621
Committed for:				
Capital Reserve Funds	1,261,151			1,261,151
Expendable Trust Funds	58,601			58,601
Cemetery Lot Sales Fund			1,100	1,100
Conservation Fund			209,423	209,423
Recreation Fund			5,439	5,439
Carryforward appropriations	34,931			34,931
Assigned for:				
Library Fund			10,132	10,132
Conservation Commission	5,310			5,310
Unassigned	<u>442,694</u>			<u>442,694</u>
	<u>\$ 1,806,579</u>	<u>\$ 1,075,640</u>	<u>\$ 312,117</u>	<u>\$ 3,194,336</u>

NOTE 13—CONTINGENT LIABILITIES

Litigation

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

NOTE 14—SUBSEQUENT EVENTS

In June 2014, the Town entered into a tax anticipation note for \$3,200,000 that is due on December 31, 2014, with an interest rate of 2.25%. A total of \$30,000 has been drawn down on this tax anticipation note.

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 1,929,732	\$ 1,929,732	\$ 1,895,975	\$ (33,757)
Licenses and permits	300,100	300,100	331,229	31,129
Intergovernmental	163,247	163,247	163,183	(64)
Charges for services	54,000	54,000	60,851	6,851
Interest income	500	500	546	46
Miscellaneous	31,310	31,310	68,180	36,870
Total Revenues	<u>2,478,889</u>	<u>2,478,889</u>	<u>2,519,964</u>	<u>41,075</u>
Expenditures:				
Current Operations:				
General government	614,761	614,761	557,322	57,439
Public safety	324,561	324,561	321,927	2,634
Highways and streets	613,890	613,890	601,160	12,730
Sanitation	83,260	83,260	76,136	7,124
Health and welfare	52,601	52,601	40,256	12,345
Culture and recreation	204,732	204,732	234,191	(29,459)
Capital outlay	398,720	363,789	341,081	22,708
Debt service:				
Principal retirement	70,000	70,000	70,000	
Interest and fiscal charges	58,299	58,299	62,345	(4,046)
Total Expenditures	<u>2,420,824</u>	<u>2,385,893</u>	<u>2,304,418</u>	<u>81,475</u>
Excess revenues over expenditures	<u>58,065</u>	<u>92,996</u>	<u>215,546</u>	<u>122,550</u>
Other financing sources (uses):				
Transfers in	246,334	246,334	216,444	(29,890)
Transfers out	(386,522)	(386,522)	(386,522)	
Total other financing sources (uses)	<u>(140,188)</u>	<u>(140,188)</u>	<u>(170,078)</u>	<u>(29,890)</u>
Net change in fund balance	(82,123)	(47,192)	45,468	92,660
Fund balance at beginning of year				
- Budgetary Basis	<u>742,920</u>	<u>742,920</u>	<u>742,920</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 660,797</u>	<u>\$ 695,728</u>	<u>\$ 788,388</u>	<u>\$ 92,660</u>

See accompanying notes to the required supplementary information

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2013

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

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

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 2,547,699	\$ 2,495,481
Difference in property taxes meeting susceptible to accrual criteria	2,760	
Non-budgetary revenues and expenditures	(5,954)	(185,444)
Budgetary transfers in and out	572,806	572,806
Non-budgetary transfers in and out	(380,903)	(191,903)
Per Schedule 1	<u>\$ 2,736,408</u>	<u>\$ 2,690,940</u>

Major Special Revenue Fund

Budgetary information in these financial statements has been presented only for the General Fund as there is no adopted budget for the Permanent Funds.

NOTE 2—BUDGETARY FUND BALANCES

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

<i>Nonspendable:</i>	
Prepaid expenses	\$ 1,271
<i>Committed:</i>	
Carryforward appropriations	34,931
<i>Assigned:</i>	
Conservation commission	5,310
<i>Unassigned:</i>	
Unassigned - General operations	748,147
	<u>\$ 788,388</u>

SCHEDULE A
TOWN OF LYME, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2013

	Cemetery Lot Sales Fund	Cemetery Maintenance Gifts & Donations Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Independence Day Fund	Heritage Commission Fund	Total Nonmajor Special Revenue Funds
ASSETS								
Cash and cash equivalents		\$ 17,515	\$ 7,423	\$ 194,559				\$ 201,982
Investments	\$ 1,100		74,306		\$ 5,439	\$ 180	\$ 1,349	91,821
Due from other funds	<u>1,100</u>	<u>17,515</u>	<u>2,242</u>	<u>14,864</u>	<u>5,439</u>	<u>180</u>	<u>1,349</u>	<u>25,174</u>
Total Assets			<u>83,971</u>	<u>209,423</u>				<u>318,977</u>
DEFERRED OUTFLOWS OF RESOURCES								
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 1,100</u>	<u>\$ 17,515</u>	<u>\$ 83,971</u>	<u>\$ 209,423</u>	<u>\$ 5,439</u>	<u>\$ 180</u>	<u>\$ 1,349</u>	<u>\$ 318,977</u>
LIABILITIES								
Due to other funds		\$ 1,031	\$ 5,829		\$ -			\$ 6,860
Total Liabilities	<u>\$ -</u>	<u>1,031</u>	<u>5,829</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>6,860</u>
DEFERRED INFLOWS OF RESOURCES								
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Restricted		16,484	68,010			180	1,349	86,023
Committed	1,100			209,423	5,439			215,962
Assigned			10,132					10,132
Total Fund Balances	<u>1,100</u>	<u>16,484</u>	<u>78,142</u>	<u>209,423</u>	<u>5,439</u>	<u>180</u>	<u>1,349</u>	<u>312,117</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,100</u>	<u>\$ 17,515</u>	<u>\$ 83,971</u>	<u>\$ 209,423</u>	<u>\$ 5,439</u>	<u>\$ 180</u>	<u>\$ 1,349</u>	<u>\$ 318,977</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, 2013

	Cemetery Lot Sales Fund	Cemetery Maintenance Gifts & Donations Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Independence Day Fund	Heritage Commission Fund	Total Nonmajor Special Revenue Funds
Revenues:								
Taxes				\$ 13,485	\$ 10,185			\$ 13,485
Charges for services		\$ 6	\$ 257	95				10,185
Interest and investment income			11,386	900				358
Miscellaneous	\$ 800		11,643	14,480		\$ 416	\$ 500	14,002
Total Revenues	<u>800</u>	<u>6</u>	<u>11,643</u>	<u>14,480</u>	<u>10,185</u>	<u>416</u>	<u>500</u>	<u>38,030</u>
Expenditures:								
Current operations:								
Culture and recreation			8,757		13,326	6,970	9,216	38,269
Capital outlay			11,595					11,595
Total Expenditures	<u>-</u>	<u>-</u>	<u>20,352</u>	<u>-</u>	<u>13,326</u>	<u>6,970</u>	<u>9,216</u>	<u>49,864</u>
Excess revenues over (under) expenditures	<u>800</u>	<u>6</u>	<u>(8,709)</u>	<u>14,480</u>	<u>(3,141)</u>	<u>(6,554)</u>	<u>(8,716)</u>	<u>(11,834)</u>
Other financing sources (uses):								
Transfers in			7,770					7,770
Transfers out		(1,031)	(5,619)					(6,650)
Total other financing sources (uses)	<u>-</u>	<u>(1,031)</u>	<u>2,151</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,120</u>
Net change in fund balances	800	(1,025)	(6,558)	14,480	(3,141)	(6,554)	(8,716)	(10,714)
Fund balances at beginning of year	300	17,509	84,700	194,943	8,580	6,734	10,065	322,831
Fund balances at end of year	<u>\$ 1,100</u>	<u>\$ 16,484</u>	<u>\$ 78,142</u>	<u>\$ 209,423</u>	<u>\$ 5,439</u>	<u>\$ 180</u>	<u>\$ 1,349</u>	<u>\$ 312,117</u>

September 11, 2014

To the Board of Selectmen
Town of Lyme, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire for the year ended December 31, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 3, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Lyme, New Hampshire are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013. We noted no transactions entered into by the Town of Lyme, New Hampshire during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

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

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 11, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town of Lyme, New Hampshire's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Other Matters

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

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

Restriction on Use

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

Very truly yours,

Vachon Clukay & Company PC

Town of Lyme, New Hampshire
For the year ended December 31, 2013
Significant Audit Adjustments

The following is a listing of the significant audit adjustments made for the year ended December 31, 2013 and have been corrected by management:

General Fund:

- To adjust school tax payable to actual by \$5,172,402
- To record interfund activity between the General Fund and the Capital Reserve Funds in the amount of \$122,552

Permanent Funds:

- To adjust investments, by \$93,992, to their fair value
- To record amount due to General Fund for perpetual care in the amount of \$17,891

Aggregate Remaining Funds:

- Remove prior year payable activity in the amount of \$20,096

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Selectmen
Town of Lyme, New Hampshire

We have compiled the accompanying financial statements of the Town of Lyme, New Hampshire as of and for the year ended December 31, 2013 included in the accompanying prescribed form. We have not audited or reviewed the financial statements included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by the New Hampshire Department of Revenue Administration in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the New Hampshire Department of Revenue Administration, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

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

Vachon Clukay & Company PC

May 15, 2014

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Lyme

Enter Calendar Reporting Year Here >

2013

(January 1 to December 31)

Enter Optional Reporting Year Here >

n/a

(July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME
EXPENDITURES AS PROPRIETARY FUNDS OR
CAPITAL PROJECT FUNDS?

No

Enter Yes or No in box above & see instructions.

Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9).

In cell C12 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

State of New Hampshire Department of Revenue Administration

Municipal Services Division

P.O. Box 487

Concord, NH 03302-0487

Telephone: (603) 230-5090

Return Completed Form By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed:

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

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. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type)

Vachon Clukay & Company PC

Signature

Vachon Clukay & Company PC

Regular Office Hours

8:00am - 5:00pm Monday - Friday

Email address

vachonclukay@vachonclukay.com

FOR DRA USE ONLY

MUNICIPAL SERVICES DIVISION

P.O. BOX 487, CONCORD, NH 03302-0487

(603)230-5090

MS-5

Rev. 08/12

See accompanying independent accountant's compilation report

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	154,072		122,978
4140-4149	Election, Reg. & Vital Statistics	87,825		85,338
4150-4151	Financial Administration	45,147		44,874
4152	Property Assessment	28,710		25,801
4153	Legal Expense	55,000		58,359
4155-4159	Personnel Administration	46,787		44,194
4191-4193	Planning & Zoning	85,019		79,472
4194	General Government Buildings	21,215		20,038
4195	Cemeteries	51,724		31,453
4196	Insurance	51,424		43,282
4197	Advertising & Regional Assoc.	2,400		2,563
4199	Other General Government			
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	213,422		208,652
4215-4219	Ambulance	45,470		50,925
4220-4229	Fire	40,604		37,617
4240-4249	Building Inspection			
4290-4298	Emergency Management	1,350		412
4299	Other (Incl. Communications)	23,715		24,321
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	762,587	15,456	738,992
4313	Bridges			
4316	Street Lighting	2,940		3,007
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection	36,760		33,506
4324	Solid Waste Disposal	46,500		42,631
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		1,802,671	15,456	1,698,415

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4312	Add prior year carryforward appropriation of \$26,504, less current year carryforward appropriation of \$11,048

See accompanying independent accountant's compilation report

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT = show detail below				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC = show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH = show detail below				
4411	Administration			
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	17,526		17,426
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	10,050		11,305
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	60,901		91,367
4550-4559	Library	156,465		146,776
4583	Patriotic Purposes	9,350		776
4589	Other Culture & Recreation	25,025		11,525
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	2,035		890
4619	Other Conservation			7,308
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE = show detail below				
4711	Princ. - Long Term Bonds & Notes	70,000		70,000
4721	Interest-Long Term Bonds & Notes	48,299		48,300
4723	Int. on Tax Anticipation Notes	10,000		14,046
4790-4799	Other Debt Service			
Page Sub-Totals		409,651	0	419,719

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
CAPITAL OUTLAY show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment	204,622	1,394	204,359
4903	Buildings			
4909	Improvements Other Than Bldgs.			
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	338,903		338,903
4916	To Expend.Trust Fund - not #4917	42,000		42,000
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	Page Sub-Totals	585,525	1,394	585,262
	Total Local Expenditure Sub-Totals	2,797,847	16,850	2,703,396
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County			533,105
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			4,389,899
4934	Taxes Assessed for State Educ.			782,503
4939	Payments to Other Governments			
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds		18,400		
TOTAL GENERAL FUND EXPENDITURES		2,779,447	16,850	8,408,903

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4902	Add prior year carryforward appropriation of \$1,394

NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report.

Those amounts accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure.

NOTE: See Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

See accompanying independent accountant's compilation report

Lyme	
2013	Reporting Year
n/a	Op FY Reporting Year

1	2	3	4
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
	TAXES		
3110	Property Taxes (commitment less overlay)		7,569,251
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	11,000	14,207
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	18,000	18,024
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	275,000	303,960
3230	Building Permits	12,200	12,384
3290	Other Licenses, Permits & Fees	12,900	14,885
3311-3319	From Federal Government	10,010	4,610
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	76,243	76,243
3353	Highway Block Grant	82,704	82,489
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	4,300	4,451
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	54,000	60,850
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property		
3502	Interest on Investments	500	547
3503-3509	Other	21,300	63,570
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds	8,400	
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	204,622	191,903
3916	From Trust & Fiduciary Funds	50,318	24,541
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds		18,400	
TOTAL GENERAL FUND REVENUE		823,097	8,441,915

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.

General Fund Balance Sheet for Town/City of		Lyme	2013
		or Optional Reporting Year = n/a	
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	2,258,759	2,871,008
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	433,749	357,381
e. Tax liens receivable	1110	129,551	137,286
f. Accounts receivable	1150		
g. Due from other governments	1260	368	367
h. Due from other funds	1310		7,069
i. Other current assets	1400		1,271
j. Tax deeded property (subject to resale)	1670		
TOTAL ASSETS		2,822,427	3,374,382
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	100,906	74,785
b. Compensated absences payable	2030	22,940	25,178
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	1,911,397	2,472,402
f. Due to other funds	2080	31,573	12,159
g. Deferred revenue	2220	235	1,470
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
TOTAL CURRENT LIABILITIES		2,067,051	2,585,994
Fund equity *			
a. Nonspendable Fund Balance	2440		1,271
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	26,504	34,931
d. Assigned Fund Balance	2490	12,617	5,310
e. Unassigned Fund Balance	2530	716,255	746,876
TOTAL FUND EQUITY		755,376	788,388
3. TOTAL LIABILITIES AND FUND EQUITY		2,822,427	3,374,382

*Note: To be GASB 54 compliant, the fund balance classifications have changed. See tab called Fund Balance Explanation.

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

See accompanying independent accountant's compilation report

Reporting Year = 2013 Op FY Reporting Year = n/a

AMORTIZATION OF LONG-TERM DEBT (including proprietary and capital project funds)

(a) Description	(b) Original obligation	(c) Purpose	(d) Annual installment	(e) Interest rate	(f) Date of final payment	(g) Bonds o/s at beginning of year	(h) Bonds issued this year	(i) Bonds retired this year	(j) Bonds o/s at end of year
Highway Garage	\$ 508,900	General	25,000	3.0-5.0%	Aug-2024	\$ 300,000		\$ 25,000	\$ 275,000
Municipal Building	899,420	General	45,000	4-5.25%	Aug-2028	720,000		45,000	675,000
									-
									-
TOTAL ----->	\$ 1,408,320					\$ 1,020,000	\$ -	\$ 70,000	\$ 950,000

Remarks

See accompanying independent accountant's compilation report

Supplemental Page
Revolving Funds and Conservation Funds

Please provide information regarding revenues, expenditures, and outstanding balances for Conservation Fund and each revolving fund under RSA 31:95-d.

[illegible]

See accompanying independent accountant's compilation report

NEW HAMPSHIRE MUNICIPAL BOND BANK

2004 SERIES B

AMOUNT OF LOAN \$508,900.00

20 YEAR DEBT SCHEDULE FOR HIGHWAY FACILITY

PREMIUM \$21,100.00

BOND DATED 8/15/2004

TOTAL RECEIVED \$530,000.00

BOND PAYMENT SCHEDULE FOR PUBLIC WORKS FACILITY - LOAN DATE 2004

DEBT YEAR	PERIOD	PRINCIPAL OUT- STANDING	PRINCIPAL	RATE	INTEREST	Less 2010 refunding	YEAR ENDING PAYMENT	PAYMENTS
1	8/15/2005	\$508,900.00	\$28,900.00	3.00%	\$26,003.57		\$54,903.57	\$54,903.57
2	8/15/2006	\$480,000.00	\$30,000.00	4.00%	\$23,575.00		\$53,575.00	\$53,575.00
3	8/15/2007	\$450,000.00	\$25,000.00	5.00%	\$22,375.00		\$47,375.00	\$47,375.00
4	8/15/2008	\$425,000.00	\$25,000.00	5.00%	\$21,125.00		\$46,125.00	\$46,125.00
5	8/15/2009	\$400,000.00	\$25,000.00	5.00%	\$19,875.00		\$44,875.00	\$44,875.00
6	8/15/2010	\$375,000.00	\$25,000.00	5.00%	\$18,625.00		\$43,625.00	\$43,625.00
7	8/15/2011	\$350,000.00	\$25,000.00	5.00%	\$17,375.00	-\$438.00	\$41,937.00	\$41,937.00
8	8/15/2012	\$325,000.00	\$25,000.00	5.00%	\$16,125.00	-\$438.00	\$40,687.00	\$40,687.00
9	8/15/2013	\$300,000.00	\$25,000.00	5.00%	\$14,875.00	-\$438.00	\$39,437.00	\$39,437.00
10	8/15/2014	\$275,000.00	\$25,000.00	5.00%	\$13,625.00	-\$938.00	\$37,687.00	\$37,687.00
11	8/15/2015	\$250,000.00	\$25,000.00	5.00%	\$12,375.00	-\$438.00	\$36,937.00	
12	8/15/2016	\$225,000.00	\$25,000.00	5.00%	\$11,125.00	-\$438.00	\$35,687.00	
13	8/15/2017	\$200,000.00	\$25,000.00	5.00%	\$9,875.00	-\$438.00	\$34,263.00	
14	8/15/2018	\$175,000.00	\$25,000.00	5.00%	\$8,625.00	-\$612.00	\$33,013.00	
15	8/15/2019	\$150,000.00	\$25,000.00	4.75%	\$7,375.00	-\$612.00	\$31,763.00	
16	8/15/2020	\$125,000.00	\$25,000.00	4.75%	\$6,187.50		\$31,187.50	
17	8/15/2021	\$100,000.00	\$25,000.00	5.00%	\$5,000.00		\$30,000.00	
18	8/15/2022	\$75,000.00	\$25,000.00	5.00%	\$3,750.00		\$28,750.00	
19	8/15/2023	\$50,000.00	\$25,000.00	5.00%	\$2,500.00		\$27,500.00	
20	8/15/2024	\$25,000.00	\$25,000.00	5.00%	\$1,250.00		\$26,250.00	
TOTALS			\$508,900.00		\$261,641.07	-\$4,464.00	\$765,577.07	

NEW HAMPSHIRE MUNICIPAL BOND BANK

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

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

BOND PAYMENT SCHEDULE FOR TOWN OFFICES - LOAN DATE 2008

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

SCHEDULE OF LYME PROPERTY - 2014

BUILDINGS with LAND:

	Description	Parcel Address	Map #	Lot #	Acreage	Assessment
	Library	38 Union Street	201	38	0.44	\$832,400
	Jail	2 Pleasant Street	201	94.100	0.07	\$22,100
	Fire Station	44 High Street	201	103	1.28	\$293,700
	Town Garage	24 High Street	201	110.1000	3.47	\$778,900
	Town Office/Police Building	1 High Street	201	120	3.11	\$1,308,100
	Post Pond Recreation Area	111 Orford Road	407	5.1000	11.80	\$295,200
	Lyme Center Academy Building	183 Dorchester Road	409	18	1.30	\$642,600

CEMETERIES:

	Description	Parcel Address	Map #	Lot #	Acreage	Assessment
	Old Lyme Cemetery & Tomb	1 Pleasant Street	201	78	3.70	\$303,700
	Highland Cemetery	24 High Street	201	110.2000	6.57	\$203,000
	Gilbert Cemetery	240 River Road	402	72	0.00	0.00*
	Porter Cemetery	597 River Road	405	25	0.36	\$11,600
	Beal Cemetery	517 Dorchester Road	420	5	0.57	\$9,200
	Tinkhamtown Cemetery	Location Unknown				

LAND (VACANT):

	Description	Parcel Address	Map #	Lot #	Acreage	Assessment
	Lyme Plain Common	1 On The Common	201	28	1.40	\$23,200
	Big Rock Nature Preserve	18 Market Street	201	31.2000	9.99	\$38,000
	Big Rock Nature Preserve	20 Union Street	201	47	12.82	\$220,200
	Little Common	39 Union Street	201	59	0.38	\$14,700
	Land Under Horsesheds	6 John Tomson Way	201	93.100	0.16	\$30,200
	Land on Wilmott Way	30 Wilmott Way	401	62	1.30	\$9,000
	Land on Hewes Brook	39 Shoestrapp Road	402	39	1.80	\$11,100
	Hewes Brook Nature Preserve	111 River Road	402	89	1.00	\$22,700
	Land on Orford Road	263 Orford Road	406	1	8.80	\$25,100
	Lyme Town Forest	85 Orfordville Road	406	30	372.00	\$491,500
	Land adjoining Post Pond	105 Orford Road	407	4	2.2	\$36,100
	Chaffee Wildlife Sanctuary	115 Orford Road	407	5.2000	21.02	\$99,900
	Land on Mud Turtle Pond Road	36 Mud Turtle Pond Road	407	77	70.00	\$93,000
	Land on Post Pond Lane	92 Post Pond Lane	408	12	19.60	\$108,000
	Junction of Franklin/Acorn Hill Rds.	171 Acorn Hill Road	408	68	0.04	\$300
	Land on Canaan Ledge Lane	17 Canaan Ledge Lane	413	19	2.70	\$16,900
	Land on Canaan Ledge Lane	25 Canaan Ledge Lane	413	20	16.00	\$60,800
	Land on Dorchester Road	379 Dorchester Road	414	39	0.54	\$4,500
	Trout Pond Forest	4 Trout Pond Lane	415	3	385.40	\$733,900
	Reservoir Pond Access	637 Dorchester Road	421	1	0.37	\$70,600

	SUMMARY	Acreage	Assessment		
	Buildings w/Land	21.47	\$4,173,000		
	Cemeteries	11.20	\$527,500		
	Land (Vacant)	927.52	\$2,109,700		
	GRAND TOTALS:	960.19	\$6,810,200		

	*Land Owned by Upper Valley Land Trust				



SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

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

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

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

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5950
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: LYME

County: GRAFTON

Original Date

08/27/2014

Revision Date

ASSESSOR

Diana Calder

Assessor's Name



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

MUNICIPAL OFFICIALS

Charles J. Smith

Municipal Official 1

Patricia G. Jenks

Municipal Official 3

Municipal Official 5

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

Susan J. MacKenzie

Municipal Official 2

Municipal Official 4

Municipal Official 6

PREPARER'S INFORMATION

Dina Cutting

Preparer's Name

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

(603) 795-4639

Phone Number

dina@lymenh.gov

Email (optional)



Municipality Values

Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?

		Number of Acres	Assessed Valuation
1-A	Current Use (At current values) RSA 79-A ?	26,192	\$2,032,900
1-B	Conservation Restriction Assessment RSA 79-B ?	108	\$10,300
1-C	Discretionary Easements RSA 79-C ?		
1-D	Discretionary Preservation Easements RSA 79-D ?	1	\$28,300
1-E	Taxation of Land Under Farm Structures RSA 79-F ?	1.26	\$1,300
1-F	Residential Land (Improved and Unimproved) ?	2,361	\$117,137,000
1-G	Commercial/Industrial Land (excluding Utility Land) ?	86	\$5,730,400
1-H	Total of Taxable Land ?	28,749.26	\$124,940,200
1-I	Tax Exempt and Non-Taxable Land ?	5,268	\$15,085,800

Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?

		Number of Structures	Assessed Valuation
2-A	Residential ?		\$188,105,200
2-B	Manufactured Housing as defined in RSA 674:31 ?		\$966,400
2-C	Commercial/Industrial (excluding Utility buildings) ?		\$13,022,900
2-D	Discretionary Preservation Easements RSA 79-D ?	10	\$92,600
2-E	Taxation of Farm Structures RSA 79-F ?	7	\$117,500
2-F	Total of Taxable Buildings ?		\$202,304,600
2-G	Tax Exempt and Non-Taxable Buildings ?		\$16,354,200

Utilities and Timber ?

		Assessed Valuation
3-A	Utilities ?	\$4,880,600
3-B	Other Utilities ?	
4	Mature Wood and Timber RSA 79:5 ?	

5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ? \$332,125,400



Exemptions

		Total # Granted	Assessed Valuation
6	Certain Disabled Veterans (RSA 72:36-a) ?		
7	Improvements to Assist the Deaf RSA (72:38-b V) ?		
8	Improvements to Assist Persons with Disabilities (RSA 72:37-a) ?		
9	School Dining/Dormitory/Kitchen Exemption (RSA 72:23-IV) ?		
10a	Non-Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
10b	Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
11) Modified Assessed Valuation of all Properties (Line 5 minus lines 6,7,8,9,10a,10b) ?			\$332,125,400

Summation of Exemptions ?

		Amount Per Exemption	Total # Granted	Assessed Valuation
12	Blind Exemption (RSA 72:37) ?	\$67,500	3	\$139,700
13	Elderly Exemption (RSA 72:39-a & b)		17	\$2,738,000
14	Deaf Exemption (RSA 72:38-b) ?			
15	Disabled Exemption (RSA 72:37-b) ?	\$135,000	2	\$270,000
16	Wood Heating Energy Systems Exemption (RSA 72:70) ?			
17	Solar Energy Systems Exemption (RSA 72:62) ?			
18	Wind Powered Energy Systems Exemption (RSA 72:66) ?			
19	Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV) ?			
20) Total Dollar Amount of Exemptions (sum of lines 12-19)				\$3,147,700

Calculations

21 NET VALUATION: Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)	\$328,977,700
22 LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 3B	\$4,880,600
23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22)	\$324,097,100

Notes:



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

Utility Value Appraiser [?](#)

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

George E. Sansoucy, PE, LLC

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

SECTION A

List Electric Companies [?](#)

Electric Company	Assessed Valuation
TRANSCANADA HYDRO NORTHEAST INC	\$627,200
NEW HAMPSHIRE ELECTRIC COOP	\$2,271,900
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE	\$1,981,000
GREEN MOUNTAIN POWER CORPORATION	\$500

A1 Total of all Electric Companies listed in this section: \$4,880,600

List Gas Companies [?](#)

Gas Company	Assessed Valuation

A2 Total of all Gas Companies listed in this section:



List Water and Sewer Companies ?

Water/Sewer Company

Assessed Valuation

	▼
	▼
	▼
	▼
	▼

A3 Total of all Water and Sewer Companies listed in this section:

Grand Total Valuation of all Sect. A Utility Companies

\$4,880,600

SECTION B

List Other Utility Companies ?

Other Utility Company

Assessed Valuation

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



Tax Credits and Exemptions

Veterans' Tax Credits ?

Credit Description	Limits	Number of Individuals	Estimated Tax Credits
? Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28) (\$50 Standard Credit, \$51 up to \$500 upon adoption by city/town)	\$500	62	\$31,000
? Surviving Spouse (RSA 72:29-a) "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$700		
? Tax Credit for Service-Connected Total Disability (RSA 72:35) "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$2,000	2	\$4,000
Total Number and Amount		64	\$35,000

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

Disabled and Deaf Exemption Report ?

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

Elderly Exemption Report - RSA 72:39-a ?

First Time Filers Granted Elderly Exemption for Current Tax Year			Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted			
Age	#	Amount Per Individual	Age	#	Max Allowable Exemption	Total Actual Exemption Granted
65-74		\$135,000	65-74	5	\$675,000	\$675,000
75-79		\$190,000	75-79	4	\$760,000	\$619,700
80+		\$240,000	80+	8	\$1,920,000	\$1,443,300
Total				17	\$3,355,000	\$2,738,000
Income Limits	Single	\$30,000	Asset Limits	Single	\$150,000	
	Married	\$40,000		Married	\$150,000	

Community Tax Relief Incentive - RSA 79-E ?

Adopted: ☐ Yes ☒ No



New Hampshire
Department of
Revenue Administration

2014
MS1

Property Reports

Current Use Reports - RSA 79-A



	Total Number of Acres Receiving Current Use	Assessed Valuation	Other Current Use Statistics	Total Number of Acres
Farm Land	2,966	\$974,200	Receiving 20% Rec. Adjustment	18,649
Forest Land	12,655	\$769,500	Removed from Current Use During Current Tax Year	4
Forest Land with Documented Stewardship	9,674	\$276,400	Owners in Current Use	324
Unproductive Land	294	\$4,300	Parcels in Current Use	420
Wet Land	603	\$8,500		
Total	26,192	\$2,032,900		

Land Use Change Tax



Gross Monies Received for Calendar Year (Jan 1 through Dec 31)		\$14,287
Conservation Allocation	Percentage	100
	And/Or Dollar Amount	
Monies to Conservation Fund		
Monies to General Fund		

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



	Total Number of Acres Receiving Conservation	Assessed Valuation	Other Conservation Restriction Assessment Statistics	Total Number of Acres
Farm Land	15	\$5,000	Receiving 20% Recreation Adjustment	4.4
Forest Land	64	\$4,700	Removed from Conservation During Current Tax Year	
Forest Land with Documented Stewardship	21	\$500		
Unproductive Land	8	\$100		
Wet Land				
Total	108	\$10,300		

Discretionary Easements - RSA 79-C



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

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



Total Number Granted	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures
1	7	1.26	\$1,300	\$117,500



Tax Increment Financing Districts - RSA 162-K



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



LYME

PREPARER'S CERTIFICATION

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

Preparer's First Name

Dina

Preparer's Last Name

Cutting

Aug 27, 2014

Preparer's Signature and Title

Date



Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

CERTIFICATION

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

Preparer's Signature

Assessor's Signature

Municipal Official's Signature

Municipal Official's Signature

Municipal Official's Signature

Municipal Official's Signature

Municipal Official's Signature

Municipal Official's Signature

Submit

Print

Please save and e-mail the completed PDF form to **equalization@dra.nh.gov**

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487**

TITLE LXIV PLANNING AND ZONING

CHAPTER 674 LOCAL LAND USE PLANNING AND REGULATORY POWERS

Regulation of Subdivision of Land

Section 674:39-aa

674:39-aa Restoration of Involuntarily Merged Lots. –

I. In this section:

(a) "Involuntary merger" and "involuntarily merged" mean lots merged by municipal action for zoning, assessing, or taxation purposes without the consent of the owner.

(b) "Owner" means the person or entity that holds legal title to the lots in question, even if such person or entity did not hold legal title at the time of the involuntary merger.

(c) "Voluntary merger" and "voluntarily merged" mean a merger under RSA 674:39-a, or any overt action or conduct that indicates an owner regarded said lots as merged such as, but not limited to, abandoning a lot line.

II. Lots or parcels that were involuntarily merged prior to September 18, 2010 by a city, town, county, village district, or any other municipality, shall at the request of the owner, be restored to their premerger status and all zoning and tax maps shall be updated to identify the premerger boundaries of said lots or parcels as recorded at the appropriate registry of deeds, provided:

(a) The request is submitted to the governing body prior to December 31, 2016.

(b) No owner in the chain of title voluntarily merged his or her lots. If any owner in the chain of title voluntarily merged his or her lots, then all subsequent owners shall be estopped from requesting restoration. The municipality shall have the burden of proof to show that any previous owner voluntarily merged his or her lots.

III. All decisions of the governing body may be appealed in accordance with the provisions of RSA 676.

IV. Any municipality may adopt local ordinances, including ordinances enacted prior to the effective date of this section, to restore previously merged properties that are less restrictive than the provisions in paragraph I and II.

V. The restoration of the lots to their premerger status shall not be deemed to cure any non-conformity with existing local land use ordinances.

VI. Municipalities shall post a notice informing residents that any involuntarily merged lots may be restored to premerger status upon the owner's request. Such notice shall be posted in a public place no later than January 1, 2012 and shall remain posted through December 31, 2016. Each municipality shall also publish the same or similar notice in its 2011 through 2015 annual reports.

Source. 2011, 206:4, eff. July 24, 2011.

DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division
2014 Tax Rate Calculation

Det W. H. H.
10/6/2014

TOWN/CITY: LYME

Gross Appropriations	2,745,422
Less: Revenues	721,015
	0
Add: Overlay (RSA 76:6)	27,115
War Service Credits	35,000

Net Town Appropriation	2,086,522
Special Adjustment	0

Approved Town/City Tax Effort	2,086,522
-------------------------------	-----------

TOWN RATE
6.34

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	9,061,998	3,565,332	5,496,666
Regional School Apportionment			0
Less: Education Grant			(265,841)

Education Tax (from below)	(800,644)
Approved School(s) Tax Effort	4,430,181

LOCAL SCHOOL RATE
13.47

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.480	
322,840,223		800,644
Divide by Local Assessed Valuation (no utilities)		
324,097,100		

STATE SCHOOL RATE
2.47

COUNTY PORTION

Due to County	546,325
	0

Approved County Tax Effort	546,325
----------------------------	---------

COUNTY RATE
1.66

TOTAL RATE
23.94

Total Property Taxes Assessed	7,863,672
Less: War Service Credits	(35,000)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	7,828,672

PROOF OF RATE

Local Assessed Valuation		Tax Rate	Assessment
Education Tax (no utilities)	324,097,100	2.47	800,644
All Other Taxes	328,977,700	21.47	7,063,028
			7,863,672

TRC#
1

TRC#
1



Tax Collector's Report

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

Instructions

Cover Page

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

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

ENTITY'S INFORMATION ?

Municipality: LYME

County:

GRAFTON

Report Year:

2014

PREPARER'S INFORMATION ?

First Name

Joanne

Last Name

Coburn

Street No.

One

Street Name

High Street

Phone Number

(603) 795-4416

Email (optional)



New Hampshire
Department of
Revenue Administration

2014
MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year:	2013	Year: 2012
Property Taxes	3110			\$381,920.70	
Resident Taxes	3180				
Land Use Change Taxes	3120			\$460.00	
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance ?		(\$675.00)			
Other Tax or Charges Credit Balance ?					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2013	
Property Taxes	3110	\$7,822,524.38		
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185	\$24,509.49		
Excavation Tax	3187			
Other Taxes	3189			
<input type="text"/> <input type="text"/>	<input type="text"/>			
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies	
			2013	2012
Property Taxes	3110	\$5,245.25	\$448.02	
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185			
Excavation Tax	3187			
<input type="text"/> <input type="text"/>	<input type="text"/>			
Add Line				
Interest and Penalties on Delinquent Taxes	3190	\$1,153.57	\$10,680.52	
Interest and Penalties on Resident Taxes	3190			
Total Debits		\$7,852,757.69	\$393,509.24	



New Hampshire
Department of
Revenue Administration

2014
MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2013	Prior Levies 2012	
Property Taxes	\$7,438,916.70	\$274,722.51		
Resident Taxes				
Land Use Change Taxes		\$460.00		
Yield Taxes	\$21,691.70			
Interest (Include Lien Conversion)	\$1,153.57	\$10,680.52		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$107,198.19		
<input type="text" value="-"/>				
<input type="button" value="Add Line"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2013	Prior Levies 2012	
Property Taxes		\$448.02		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$1,909.85			
Excavation Tax				
Other Taxes				
<input type="text" value="-"/>				
<input type="button" value="Add Line"/>				
Current Levy Deeded				

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2013	Prior Levies 2012	
Property Taxes	\$388,177.93			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$907.94			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?				
Other Tax or Charges Credit Balance ?				
Total Credits	\$7,852,757.69	\$393,509.24		



New Hampshire
Department of
Revenue Administration

2014
MS-61

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year:	2012	Year: 2011
Unredeemed Liens Balance - Beginning of Year			\$72,681.78	\$64,604.30
Liens Executed During Fiscal Year	\$112,855.71			
Interest & Costs Collected (After Lien Execution)	\$2,084.45	\$5,113.95	\$9,346.69	
<input type="text"/>				
Add Line				
Total Debits	\$114,940.16	\$77,795.73	\$73,950.99	

Summary of Credits

	Last Year's Levy	Prior Levies	
		2012	2011
Redemptions	\$27,169.99	\$30,937.28	\$54,604.30
<input type="text"/>			
Add Line			
Interest & Costs Collected (After Lien Execution) #3190	\$2,084.45	\$5,113.95	\$9,346.69
<input type="text"/>			
Add Line			
Abatements of Unredeemed Liens			\$10,000.00
Liens Deeded to Municipality			
Unredeemed Liens Balance - End of Year #1110	\$85,685.72	\$41,744.50	
Total Credits	\$114,940.16	\$77,795.73	\$73,950.99



LYME (277)

PREPARER'S CERTIFICATION

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

Preparer's First Name

Joanne

Preparer's Last Name

Coburn

01/12/2014

Preparer's Signature and Title

Date



Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

TOWN CLERK

Auto Registration Fees	\$	343,195.66
Dog Licenses & Penalties		1,334.50
Fees		10,449.00
Miscellaneous		2,583.10
Phone Book sales		1,869.00
Transfer Station Inventory (Town Clerk sales only)		12,430.00
Boat Registration Fees		717.40
Fees to the State of New Hampshire		1,902.50
TOTAL REVENUE:	\$	374,481.16

The Town Clerk's Office keeps plugging along. Last year we welcomed a new office assistant, who, it turned out wasn't able to stay. So we continue the search for a third person to help part-time in the office.

Our newest project will be learning about accepting credit card payments, which sounds simple, but requires some internal restructuring to be able to get off the ground. Stay tuned on that.

Births Registered in the Town of Lyme for the year ending December 31, 2014

Date of Birth	Place of Birth	Name of Child	Parents
January 29, 2014	Lebanon, NH	Lilah Kate Gilligan	Brendan Gilligan & Nicole Gilligan
March 11, 2014	Lebanon, NH	Hugo Van Mater Hilton	Andrew Hilton & Kathryn Hilton
June 24, 2014	Lebanon, NH	Lukas Alexander Bujarski	Krzysztof Bujarski & Yolanda Bujarski
July 3, 2014	Lebanon, NH	Oscar John Stokes	Henry Stokes & Katherine Stokes
August 1, 2014	Lebanon, NH	Phillip Armen Hanissian	Jeffrey Hanissian & Rebecca Hanissian
August 3, 2014	Lebanon, NH	Adeline Livia Hudenko	William Hudenko & Heather Hudenko
September 4, 2014	Lebanon, NH	Lucy Eve Prince	Matthew Prince & Elizabeth Macaulay
September 5, 2014	Lebanon, NH	Luke Morton Fonseca Foster Bailey	Morton F. Bailey & Sara Bailey
December 5, 2014	Lebanon, NH	Thomas Adams Bryant	Paul Bryant & Neransra Siharath

Deaths Registered in the Town of Lyme for the year ending December 31, 2014

Date of Death	Place of Death	Name	Name of Mother	Name of Father
January 12, 2014	Lebanon, NH	Susan Harris	Evelyn Whitford	Almon Harris
January 30, 2014	Lyme, NH	Catherine Smith	Darlene Savory	Sidney Pixley Jr.
February 16, 2014	Hanover, NH	Harriet Phillips	Sarah Macready	Alexander Cowher
February 24, 2014	Lyme, NH	George H. Palmer	Sarah Butler	Gideon Palmer
April 5, 2014	Lebanon, NH	Robert Robinson	Mae Robinson	Mr. Robinson
July 21, 2014	Northampton, MA	Peter Dayton		
August 9, 2014	Lebanon, NH	Letitia Smith	Lettie Hawkins	Norman Oden
August 27, 2014	White River Jct, VT	Hugh B. O'Donnell Jr.	Claudia Button	Hugh B. O'Donnell
October 9, 2014	Lyme, NH	Karen Murphy	Mary Alice MacDonald	Alfred Obermeyer
November 2, 2014	Wilder, VT	Melanie Adams		
December 15, 2014	Lyme Center, NH	Pamela Gile	Lorna Cunliffe	Amos Gile



Marriages Registered in the Town of Lyme for year ending December 31, 2014

Date of Marriage	Name of Bride & Groom	Residence
April 13, 2014	Tara L. McGovern	Lyme, NH
	Curtis A. Cote	Lyme, NH
June 21, 2014	Flora E. Krivak-Tetley	Lyme, NH
	James E. Black III	Na'Alehu HI
June 21, 2014	Jiyeon Yoon	South Korea
	Ian Smith	Lyme, NH
August 2, 2014	Kristen B. Spaulding	Lyme, NH
	Spencer T. Kilduff	Lyme, NH
August 9, 2014	Laura A. Conrad	Lyme, NH
	Kevin R. LaHaye	Lyme, NH
November 14, 2014	Jeri L. Jenks	Lyme, NH
	Todd M. Wilmot	Lyme, NH
December 26, 2014	Alice Hickey	Lyme, NH
	Alfredo Salvo Dominguez	Mexico City

Report of the Treasurer for the calendar year ending December 31, 2014

Summary of Activity

Cash on Hand January 1, 2014	\$	2,871,007.53
Debits (including investment transfers)	\$	11,742,195.24
Credits (including investment transfers)	\$	(11,438,283.02)
Cash on Hand December 31, 2014	\$	3,174,919.75

Note:

The Grafton County Tax was \$546,325.00

The Tax Anticipation Note (line of credit) was \$3,200,000.00

Balance Sheet*

Assets

Cash in hands of Treasurer (General Fund)		
Mascoma Savings Bank	\$	3,174,919.75
Uncollected Taxes		
Property Tax 2014	\$	388,177.93
Yield Tax 2014	\$	907.94
Unredeemed Taxes		
Levy of 2013	\$	85,685.72
Levy of 2012	\$	41,744.50
	\$	127,430.22
Reserve for Uncollectible Accounts	\$	(25,000.00)
Total Assets	\$	3,665,527.90

Liabilities and Fund Equity

Accounts Owed by the Town		
School District Taxes Payable	\$	2,530,825.00
Payments made in 2015 for 2014	\$	39,050.96
Other Liabilities	\$	(25,027.85)
Total Liabilities	\$	2,544,848.11

Unassigned Fund Balance	\$	1,052,538.00
--------------------------------	----	--------------

Assigned Fund Balance

Town Forest Maintenance Fund	\$	5,309.67
Reserve for Recreation Revolving Fund	\$	16,401.29
Reserve for Independence Day Special Revenue Fund	\$	279.54
Heritage Commission	\$	1,216.14
Engineering Study for River Road	\$	11,047.79
Paved Road Repair and Maintenance	\$	33,510.35
Computer System Upgrade CRF	\$	377.01
	\$	68,141.79

Total Liabilities & Fund Equity	\$	3,665,527.90
--	-----------	---------------------

*These are unaudited figures.

CONSERVATION FUND**Summary of Treasurer's Report for 2014**

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONIT.	NRI BOOK REVENUE
YTD Interest	99.62	95.64	1.00	2.98	
Current Use	(8,100.35)	(8,100.35)			
Land Use Change Tax 2014	460.00	460.00			
Chaffee Wildlife	(448.00)		(\$448.00)		
Net Activity	(7,988.73)	(7,544.71)	(447.00)	2.98	0.00
Beginning Balance	208,044.46	201,182.62	\$864.66	5,687.18	310.00
Ending Balance	\$200,055.73	\$193,637.91	\$417.66	\$5,690.16	\$310.00

RECREATION REVOLVING FUND

Balance as of 1/1/2014	\$ 5,438.70
Revenues	\$ 25,687.00
Expenses	\$ (14,724.41)
Balance as of 12/31/2014	\$ 16,401.29

INDEPENDENCE DAY FUND

Balance as of 1/1/2014	\$ 279.54
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2014	\$ 279.54

TOWN FOREST MAINTENANCE FUND

Balance as of 1	\$ 5,309.67
Revenues	\$ -
Expenses	\$ -
Balance as of 1	\$ 5,309.67

HERITAGE FUND

Balance as of 1	\$ 1,349.14
Revenues	\$ -
Expenses	\$ (133.00)
Balance as of 1	\$ 1,216.14



photo provided by Paul Klee

2014 Citizens of the Year: Beverly & Earl Strout

REPORT OF THE TOWN TRUSTEES

AS OF DECEMBER 31, 2014

Date of Creation	Name of Fund	Balance	Realized Capital	Balance End of	Net Unrealized	Fidelity
		Beginning of Year (Cost Basis)	Gain	Year (Cost Basis)	Capital Gain/Loss	Statement Balance End of Year 2014
1903	Cemetery Trust Principal Account	\$ 607,123.10	\$ 74,257.96	\$ 681,381.06	\$ 294,148.05	\$ 975,529.11
		Balance	Investment	Investment	Expended during	Balance End of
		Beginning of Year	Income - Principal	Income - Income	Year	Year
	Income and Expense Account	\$ 95,056.79	\$ 13,184.81	\$ 18.69	\$ (15,550.00)	\$ 92,710.29
1960	Library Trust Principal Account	\$ 68,886.43	\$ 607.27	\$ 69,493.70	\$ 6,993.73	\$ 76,487.43
		Balance	Investment	Investment	Expense (to Lyme	
		Beginning of Year	Income - Principal	Income	Library)	
	Income and Expense Account	\$		\$ 2,264.10	\$ 2,264.10	
1918	School Trust Principal Account	\$ 106,311.39	\$ 13,113.27	\$ 119,424.66	\$ 51,716.89	\$ 171,141.55
		Balance	Investment	Investment	Expense (to Lyme	
		Beginning of Year	Income - Principal	Income	School)	
	Income and Expense Account	\$		\$ 2,291.50	\$ 2,291.50	
1986	Cemetery Maintenance Trust Fund Principal Account	\$ 14,439.71	\$ 1,626.05	\$ 16,065.76	\$ 119.67	\$ 16,185.43
		Balance	Investment	Investment	Expended during	
		Beginning of Year	Income - Principal	Income	Year	
	Bank Cash Balance	\$ 1,199.18	\$	\$ 104.46	\$ -	\$ 1,303.64
	Net Balance (Fidelity and Bank)				\$	\$ 17,489.07
2013	Bessie Hall Revenue Fund	Balance	Deposit During	Income During	Expended During	Balance End of
		Beginning of Year	Year	Year	Year	Year 2014
		\$ 8,840.60	\$ 2,014.99	\$ 4.36	\$ (4,710.74)	\$ 6,149.21

REPORT OF THE TOWN TRUSTEES

Date of Creation	Name of Fund	Balance Beginning of Year	Deposit During Year	Income During Year	Expended During Year	Balance End of Year 2014
1956	Bridge Reserve Fund	\$ 246,009.73	\$ 100,000.00	\$ 46.69	\$ (195,076.68)	\$ 150,979.74
1985	Property Reappraisal Fund	\$ 84,253.47	\$ 5,000.00	\$ 15.39	\$ -	\$ 89,268.86
1986	Emergency Major Equipment Rebuilding Trust Fund	\$ 34,570.21	\$ 14,000.00	\$ 6.44	\$ (13,330.39)	\$ 35,246.26
1987	Special Education Reserve Fund	\$ 175,261.16	\$ 50,000.00	\$ 33.20	\$ -	\$ 225,294.36
1988	Heavy Equipment Fund	\$ 443,893.47	\$ 48,151.00	\$ 83.08	\$ -	\$ 492,127.55
1988	New Cemetery Fund	\$ 18,073.96	\$ 800.00	\$ 2.59	\$ -	\$ 18,876.55
1988	Vehicle Capital Reserve Fund	\$ 142,414.95	\$ 105,000.00	\$ 27.46	\$ -	\$ 247,442.41
1989	Substance Abuse Education Fund	\$ 6,621.40	\$ 1,169.42	\$ 0.76	\$ (838.62)	\$ 6,952.96
1995	High School Tuition Expendable Fund	\$ 476,346.00	\$ 11,478.21	\$ 89.09	\$ -	\$ 487,913.30
1997	Public Land Acquisition CRF	\$ 35,103.66	\$ -	\$ 6.60	\$ -	\$ 35,110.26
1997	Emergency Highway Repair Fund	\$ 75,087.50	\$ 20,000.00	\$ 14.04	\$ -	\$ 95,101.54
1997	Public Works Facility Reserve Fund	\$ 70,603.83	\$ 50,000.00	\$ 13.58	\$ -	\$ 120,617.41
1998	Maintenance School Building Fund	\$ 163,013.88	\$ -	\$ 20.48	\$ (80,000.00)	\$ 83,034.36
1998	Trout Pond Management Area Trust	\$ 6,262.20	\$ -	\$ 0.64	\$ -	\$ 6,262.84
1998	Trout Pond Trust	\$ 15,886.76	\$ -	\$ 2.24	\$ -	\$ 15,889.00
2000	Computer System Upgrade Capital Reserve Fund	\$ 18,451.82	\$ 5,250.00	\$ 4.10	\$ (5,622.99)	\$ 18,082.93
2000	Cemetery Maintenance Gifts & Donations Fund	\$ 16,484.37	\$ -	\$ 2.35	\$ -	\$ 16,486.72
2002	Fire Fighting Safety Equipment Fund (New Fund)	\$ 74,027.06	\$ -	\$ 13.77	\$ (6,291.40)	\$ 67,749.43
2005	Town Buildings Major Maintenance & Repair Trust Fund	\$ 17,753.14	\$ 10,000.00	\$ 2.65	\$ -	\$ 27,755.79
2006	Town Poor Expendable Trust	\$ 15.28	\$ 40,000.00	\$ 0.26	\$ (22,006.63)	\$ 18,008.91
2007	Blisters For Books Expendable Trust Fund	\$ 654.35	\$ 5,001.00	\$ 0.25	\$ (5,137.79)	\$ 517.81
2009	Recreation Facility Fund	\$ 4,279.46	\$ 11,000.00	\$ 0.01	\$ (3,370.00)	\$ 11,909.47
2010	School Enrollment Response CRF	\$ 100,095.41	\$ -	\$ 19.18	\$ -	\$ 100,114.59
2013	Class V Roads Rehab CRF	\$ 25,000.19	\$ 25,000.00	\$ 5.22	\$ -	\$ 50,005.41

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

Public Funds

Created	Title	Purpose	Authority for Appropriation	Authority for Expenditure
1918	School	Income-only fund. Revenue is paid directly to the school.		School Board
1956	Bridge Reserve	Maintenance and repair of all town bridges. Bridges are inspected by the State on regular basis.	Town Meeting	Select Board
1985	Property Reappraisal	Provides for the regular reappraisal of property in accordance with State requirements.	Town Meeting	Town Meeting
1986	Cemetery General Maintenance	Income-only fund. The revenue from this fund may be used, at the discretion of TTF, after consultation with the Cemetery Trustees for the maintenance of Town Cemeteries.		Trustees of the Trust Funds
1986	Emergency Major Equipment Rebuilding & Maintenance	Covers major repair or maintenance to Town equipment and vehicles and is only available for repairs or maintenance that exceeds \$2,900.	Town Meeting	Select Board
1988	Heavy Equipment	Heavy Equipment covers the major items of heavy equipment used by the town, such as the grader, loader, roller and backhoe.	Town Meeting	Town Meeting
1988	Vehicle	Covers the replacement of the Town's vehicles, currently the Highway Department trucks, Police Department SUVs and Fire Department vehicles.	Town Meeting	Town Meeting
1988	New Cemetery	Intention is to provide for a new cemetery when Highland Cemetery is full.	Town Meeting - determined by the amount paid for cemetery plot purchases in the previous year.	Town Meeting
1989	Substance Abuse Education	Community Education related to substance abuse.	Revenue from drug or alcohol fines imposed on minors in Town	Chief of Police
1995	High School Tuition	To address and even out the required expenditure for High School education.	School Meeting	School Board

1997	Public Land Acquisition	Available for acquisition of land for potential new town developments.	Town Meeting	Town Meeting
1997	Public Works Facility	The actual construction of such projects as are identified in the previous item.	Town Meeting	Town Meeting
1997	Emergency Highway Repair	While there is no lower limit, it is generally used for such items as exceptionally severe Mud Season issues and to cover damage from major storms.	Town Meeting	Select Board
1997	Special Education	To address Special Education costs.	School Meeting	School Board
1998	Trout Pond Gift & Donation	Fund is the residue of funds used for land acquisition of the Trout Pond Forest. This can only be used for future capital expenditure.	Town Meeting	Town Meeting
1998	Trout Pond Management Area	Covers management costs of Trout Pond Forest.	Town Meeting or proceeds from logging operations in Trout Pond Forest	Conservation Commission
1998	Maintenance School Building Fund	Covers long-term capital building project.	School Meeting	School Meeting
1999	Cemetery Maintenance Gifts & Donations	Gifts & donations made to the town, specifically for cemetery use.	Donations	Town Meeting
2000	Computer System Upgrade	Provides for the rolling replacement of the town and police computer systems, including printers. Generally equipment is replaced at five-year intervals, although this may be extended to accommodate major revisions of the operating system or applications.	Town Meeting	Town Meeting
2002	Fire Fighting Safety Equipment	Routine replacement of fire fighters' equipment	Town Meeting	Town Meeting
2005	Town Buildings Major Maintenance & Repair	This fund is to ensure that the town's property stock is maintained at a suitable standard. The Building Maintenance committee makes recommendations on up-coming needs and their priorities.	Town Meeting	Select Board
2006	Town Poor	The necessary appropriation in to the fund is set by a discussion between the Overseer and the Select Board. 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

2007	Blisters for Books	The funds are held by TTF until the following Town Meeting at which point they are voted to be paid to the Library Trustees for the specific purchase of Children's Books and Audios.	Donations from school fund-raising event.	Town Meeting
2009	Recreation Facility	Originally set up for the renovation of the ball field. It is now a maintenance fund for all recreation facilities.	Town Meeting	Recreation Commission
2010	School Enrollment Response	To address costs or operating expenses triggered by changes in enrollment	School Meeting	School Meeting
2013	Class V Roads Rehabilitation	To cover the planned rehabilitation of Town (Class V) roads.	Town Meeting	Town Meeting

Private Funds

Created	Title	Purpose	Authority for Expenditure
1903	Cemetery	Income-only Fund. Created to address the perpetual care and maintenance of Cemeteries. This was originally funded by legacies from citizens. In 1998, the Town went to the Court for a writ of Cy Pres. The surplus revenue is paid in to a separate fund (Surplus Cemetery Perpetual Care Fund)	
1999	Surplus Cemetery Perpetual Care	Receives revenue from Cemetery Fund. Addresses the perpetual care cost portion of Cemetery maintenance.	Cemetery Trustees
1960	Library	Income-only Fund. The revenue from this fund is paid directly to the Library Trustees.	Library Trustees
1983	Bessie Hall Revenue	Income-only Fund. The revenue from the Bessie M. Hall Unitrust, held by Bank of America, is paid in to this fund.	Fire Chief

SELECT BOARD

2014 proved to be a good year for the Town. Tax increases were held to a minimum due in large part to a tight budget and some changes that were made at the end of 2013. The future outlook is positive thanks to improvements in the economy which have resulted in modest increases in revenues and lower fuel prices which should result in some savings to the Town this next year.

There were some challenges which arose during 2014 and the Board spent many hours reviewing possible solutions. We are trying to be proactive in identifying potential problem areas as well as dealing with existing problems. The Board continues to look at long term solutions that are practical and economical. One of those problems is areas along River Road. The Board hopes to work with DES to allow less expensive methods of stabilizing the river bank in several areas. Currently a section of River Road south of the East Thetford Road intersection has been reduced to one lane due to a slump on the west side of the road making it hazardous for vehicles traveling south. We continue to review our options and look for a permanent solution. One bright spot in the ongoing River Road issues was the completion of the Fisher Bridge rehabilitation. With the abutments now encased in new reinforced concrete and minor repairs to the bridge deck, this should extend the life of this bridge for at least another twenty-five to thirty years. The roller, which the Town obtained last year, has performed as hoped and its use has helped improve the condition of many of the dirt roads, reducing the need for constant grading. This year the Highway budget included more money for materials. During the summer of 2015 some roads will see additional material added, graded and compacted to further improve their condition.

The Board members have been holding weekly coffee hours at various venues about Town. The purpose of these is to allow people a chance to ask questions, express views and hear what is happening in a less formal setting than a Select Board meeting. Whichever member attends the coffee hour reports back to the full Board at the regular meeting. Some previously unknown issues have come to the Board's attention through these sessions. Many were quickly and easily addressed or resolved while others require further study. The overall response has been positive and we appreciate the comments and suggestions as the result of this outreach. The Board plans to continue these sessions.



1906

POLICE DEPARTMENT

I would like to thank all of you for supporting the efforts of the Lyme Police Department. 2014 was a very busy year for the department, with over 2,200 calls for service. The New Hampshire State Police covered an additional 70 calls in Lyme.

The Upper Valley continues to be stricken with a high number of burglaries, break-ins and thefts. Most of these crimes are attributed to the high numbers of folks who are addicted to illegal drugs, i.e., heroin, methamphetamine, and prescription pills. The Upper Valley has seen a rise in heroin overdoses, which have led to approximately 20 related deaths.

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.

We have also had a high number of UPS and FEDEX package thefts recently, as have many other Upper Valley Towns. Please try and arrange alternate dropoff locations for items being shipped to your home.

For 2014 there was a change to the New Hampshire Seat Belt Law, RSA 265:107-a: Now children will have to be in a properly fastened and secured child safety seat until the age of 7, OR 57 inches tall, whichever comes first.

As of July 1, 2015 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 the first offense to \$500.00 for any and all subsequent offenses.

Please drive safely, watch for things that are out of place, and take care of your neighbors.

ASSESSING DEPARTMENT

We have received the annual ratio study results for 2014 from the Department of Revenue Administration. Our median level of assessment for 2014 is 98.1%, effectively 100% of market value. The ratio was 98.4% in 2013. Because there were *fewer* than 20 qualified sales during the time frame used (October 1, 2013 through September 30, 2014) sales from the preceding 6 months were added to make a more meaningful sample. The median sale price (one in the middle) during that 18-month time frame was \$365,000. The median assessed value was \$335,700.

All assessments (Tax Cards) are now on line! You can view the data that your assessment is based on at <http://gis.vgsi.com/lymeNH/> this will take you to the Vision Government Solutions website. Vision is our assessing software provider.

I am usually in the Town Office 3 days per month, March through December. Should you have questions or concerns about your assessment, please phone the Town Office to schedule an appointment to meet with me.

HIGHWAY DEPARTMENT

The Highway budget was hit hard this year by winter weather and many equipment break downs. Culverts continuously froze. Many would need attention during the day and then again in the evening. The crew ended up being called out for a high number of weekend storms in 2014. From January to March the crew worked on 13 weekend storms.

General maintenance and work:

- Most roads were ditched and graded throughout the year.
- Road side mowing was done by an outside company this fall.
- Goose Pond Road and South River Road continue to need work. These will be ongoing projects. The work will be done in sections; this year they both had grinding done to start the construction work. Unfortunately this has left a very rough and pothole-filled surface. Once warmer weather comes we can address the potholes. In the meantime, we appreciate your patience and please drive slowly in work zones.
- New guardrails went in at 2 locations on River Road at the site of one of the large culvert replacements south of East Thetford Bridge and north of Fisher Bridge.
- Larger culverts and header repair were done on the following roads:
 - Baker Hill Road
 - Preston Road
 - Dorchester Road
 - Hardscrabble Road
 - Pout Pond Road
 - River Road

L & M Construction repaired Fisher Bridge. The Town should see many more years from this repair.

The \$83,500 in Block Grant monies was not spent in 2014 and will be carried over for 2015.

I would like to thank Scott Bailey, Russell Stearns, Steve Williams and William Gray for the work they accomplished this past year. If you have questions or concerns, contact me at 795-4042.

TRANSFER STATION

2014 total tonnage for the following bins: construction and demolition 33.72 tons, glass 44.37 tons, paper 105.78 tons, compactor 112.61 tons, mixed containers 20.6 tons and cardboard 40.1 tons. The paper market is struggling; these costs will increase in the coming months.

The town again purchased a 40- yard bin with the help of a grant from NH the Beautiful. The goal of the transfer station is to have a rotating supply of bins. Adding a new one each year and cycling out an old one which will in turn add to the revenue line and cut down on bin rental fees. Remember recyclables should not be going into the compactor. Thank you all for your consideration.

Matt Thebodo transfer station supervisor, Bill Hoehl, Chris West and Steve Williams continue to attend workshops and upgrade their certifications for transfer station attendants.

CONVERSE FREE LIBRARY TRUSTEES

Again this year, we were blessed by the generosity of the Friends of Lyme Library, the Lyme Foundation, the Darion Foundation, the Wan-Go Weng Trust, and numerous other donors for their support of the continued redecoration of the library and its operations. We were able to replace the 30+ year-old carpeting and equally worn furnishings. The updated, brighter appearance has been appreciated by all who use the library, which is many, based on this year's numbers: well over 25,000 items lent and close to 20,000 individual visits. We could not make it happen without our intrepid volunteers (all 35 of them!), Friends (ably led by Anne Baird, Cindy Swart, and Andrea Colgan), and trustees and their unflagging energy and support. Denby Coyle, Maggie Minnock, and Lisa Damren make Blisters fun and successful every year. The Lyme Collaborative continues to offer educational programs to enhance community life, thanks to Jeff Valence, Miki McGee, Kate Semple Barta, Abbe Murphy, and Stephen Mott. Our expert staff of Judy Russell (Director), Margaret Caffry (Assistant Director), Lyme School's Jake Cooke (Media Specialist), and Mike Beck (Custodian) keep everything running professionally and efficiently.

This year the library spent a little over \$25,000 of its reserve funds on capital purchases such as carpet replacement, furniture, and lighting, as well as for water supply related repairs.

2014 Non-Town Income

Trustees of Trust Funds	\$2,151
Grants (Lyme Foundation)	\$4,300
Blisters for Books 2013	\$ 90
Blisters for Books 2014	\$4,659
PTO	\$2,187
Other Donations	\$7,484
Copier & fax fees	\$ 929
Interest	\$ 145
Kilham Book Fund	\$ 150
Non-resident Fees	\$ 225
Other sources	\$ 351

2014 Non-Town Expenses

Books & Other media	\$ 2,615
Programs	\$ 470
Building Renovations & equipment	\$ 8,836
Blisters 2013	\$ 5,001
(transferred to Town to disburse)	
Carpet replacement	\$23,504
Supplies	\$ 1,075
Other expenses	\$ 872

At the end of 2014, the library's reserve fund totaled \$43,333, and the checking account balance was \$12,422.

TOWN BUILDINGS MAINTENANCE COMMITTEE

During 2014, we continued our review of the ongoing maintenance needs of the town's buildings and made recommendations to the Select Board for specific repairs. Given the constraints of our small town, we have prioritized these needed repairs and upgrades. Our goal is to continue to keep our properties in good condition.

Among reviews and discussions of town facilities, the following were passed on to the Select Board:

- Highway Garage generator approved and voted by Select Board to be installed spring 2015.
- Programmable thermostat was installed at Lyme Center Academy Building.
- Highway garage well was capped and put underground.
- Moisture/heat issues at the Highway garage - the modine thermostats were relocated with different settings and this appears to be solving the problem.
- Water pump to be replaced at Lyme Center Academy Building this coming spring.
- Our other properties are in good repair at this time.

CONSERVATION COMMISSION

Trails and Land Management

This past year, the Conservation Commission partnered with the Upper Valley Trail Alliance's (UVTA) "High School Trails Corps" program to construct a footbridge and trail linking the Chase Beach and Balch Memorial Ball Field complex with the Chaffee Wildlife Sanctuary.

Project and Application Review

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

Outreach and Education

At its August meeting, the Commission voted to appropriate from The Conservation Fund the sum of \$7500 to help the Town defray costs associated with the 2014 Eurasian Milfoil Eradication Program at Post Pond.

In February, the Commission hosted its annual snowshoe walk. In May, it organized the Lyme's annual "Green Up Day" event that saw almost 50 volunteers collect 81 bags of litter and other debris from nearly 40 miles of town roads. In June, the Commission marked "Trails Day" with projects in the Big Rock Preserve and Trout Pond Forest. Throughout the summer the Commission continued its ongoing bird census at the Lyme Hill Conservation Area.

The Commission's 2014 Membership

In November, the Commission welcomed two new members, MaryBeth Keifer and James Munroe, who filled the vacancies created by the departure of James Graham and Heather Toulmin whose combined service totaled more than ten years.

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

http://www.lymenh.gov/Public_Documents/LymeNH_BComm/conservation

CEMETERY TRUSTEES

The primary mission of the Cemetery Trustees is to oversee the operations of the five town cemeteries. This includes all burials, general maintenance, and special projects concerning the cemeteries.

In the Old Cemetery, annual preservation of gravestones was completed. Each year work is done to preserve graves in the Old Cemetery and 39 stones were conserved this year. At the Highland Cemetery, several projects were completed this year. Installation of the restored iron gate in the Memorial Garden was done, which marks the completion of the garden. The garden was built as a memorial for loved ones who have been cremated and/or who are not buried in the Lyme cemeteries. Several large trees were pruned as part of an annual effort for tree maintenance in all of our cemeteries and nearly 100 gravestones were cleaned as part of a collaborative effort of community members.

FAST SQUAD

“We can't possibly thank this gang of amazing FAST Squadders for your help this morning. You all were so remarkable, thorough, professional, pleasant, and effective. Our thanks to all the FAST squadders we yanked from their beds to come help in a time of need.” *Lyme resident*

The Lyme FAST Squad (LFS) provides pre-hospital emergency medical response in Lyme before the ambulance arrives and supports the ambulance crew on scene. We also support surrounding communities as a participant in the Upper Valley mutual-aid system and the Lyme Fire Department on fire calls. And, we offer CPR courses free to all who work and live in Lyme.

We were toned out far more times in 2014 – 91 calls, which is a 30% increase from 2013 and most prior years. 80% of our calls were medical, and 69% of our calls were from seniors, with 30% of the calls were to help elderly residents who had fallen. We continue to work quite closely, with the permission of the patient and family, with the LCC Parish Nurse to make sure that our patients are getting the full range of services we offer here in town to assure that they are safe and healthy at home – key to living independently.

LFS is well-trained team offering a wide variety of skills and experience, including wilderness search-and-rescue, low-angle backcountry rescue and water rescue.

EMT-Paramedic: Michael Hinsley, Andy Miller

EMT-Basic: Tom Frawley, Barbara Lynch, Karen Keane, Jim Mason, Aaron Rich, Chris Sweitzer

EMT Candidates: Julie Maxfield, Shannon Munger, Bill Weeks

Karen Keane, President/Captain, Lyme FAST Squad, 10 Market St, 603-795-4525 (home)

HERITAGE COMMISSION

Created in 2011 to highlight and help preserve Lyme's historic character, the Heritage Commission can advise and assist residents, town boards and commissions on matters relating to historic preservation, historical resources, and revitalization efforts.

During 2014, our principal task was completing the Summary Report for Lyme's first town-wide inventory of historic resources. Conducted by architectural historian Elizabeth Hengen and funded by donations from residents and the Lyme Foundation, the inventory involved documenting and photographing hundreds of properties deemed to be over 50 years old. Following that, Commission members organized, labeled, and digitized the material to make it more accessible to residents and town committees. Currently, inventory data are available at the Town Office and the Lyme Historians' headquarters. During 2015, we will publish the Summary Report and make it available at the Town Office, Converse Free Library, Lyme Historians, Lyme School, and for purchase. (Check the town website for updates.)

The Commission consulted during the year with homeowners, town committees, and real estate agents to build awareness of Lyme's historic assets and assist town residents and committees in protecting and preserving them.

Please contact us if you have information or photographs to share regarding an old property, or, more important, *if we can help you* with historic records or renovation guidance.

LYME VOLUNTEER FIRE DEPARTMENT

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

The Fire Department responded to 55 calls for assistance in 2014.

The success of any fire department rests on the ability to have adequate staff to respond to calls for assistance. We welcomed a few new members this year. Currently we are able to meet these calls for assistance but more members are needed. The Lyme Fire Department would like to extend an invitation to any citizen who would be interested in joining the department. It is a terrific way to serve our community.

The Fire Department has focused on training and continuing our program of creating and upgrading water supplies for firefighting. Department members continue to work with our Emergency Manager to prepare the department to provide response to weather related and other events that Lyme has experienced in the past and may in the future.

The Lyme Energy Committee performed energy upgrades to the interior station. Additionally the fire station exterior was repaired and painted by Tim Olsen. This exterior maintenance and painting of the station was performed as a donation to the department and the Town and the department members are grateful for these efforts.

The Fire Department would like to thank the generous people who have donated time and money. These gifts will be used for a variety of equipment, training, and supply needs.

FOREST FIRE WARDEN AND STATE FOREST RANGER

There were no major fires in 2014. Several small brush fires, caused by downed power lines, were handled by the Lyme Fire Department.

New this season will be "ON LINE" fire permits at <https://nhdflweb.sovsportsnet.net/>. These permits will have the same restrictions as handwritten ones and will cost \$3.00. For handwritten permits in Lyme contact:

Don Elder 795-2936

Stephen Maddock 795-2456

Robert Sanborn 795-2949

ENERGY COMMITTEE

The "Solarize Lyme" program dominated the Energy Committee's work in 2014. More than 40 Lyme households have installed solar photovoltaic (PV, or solar electric) systems through the program, enabling Lyme to reach the maximum cost discount offered by the installer. Including additional PV systems that were installed either prior to or outside of the program, nearly 10% of all homes in Lyme are now solar powered. This penetration rate is impressive compared to the national average of less than 1% (nice work Lyme!).

Apart from Solarize, Committee members were also involved with various elements of the school renovation project, particularly the new wood pellet boilers. The Committee also found time in late 2014 to organize a volunteer day at the Fire Station, where various Energy Committee and “Those Guys” members met to install stop-gap weatherization measures (e.g., insulation, door gaskets) in an effort to reduce the building’s heating load.

RECREATION COMMISSION

The work on the ball field is complete and ready to go for softball and baseball in the spring of 2015. We would like to thank Crossroads Academy for allowing Lyme the use of the field on Shoestrap Road. It has been a lifesaver for our programs.

The majority of Lyme children participate in one or more Recreation program. The following list represents 2014 numbers: Soccer 125 participants, Skiing/Snowboarding 108 participants, Basketball 57 participants, Baseball 56 participants, Lacrosse 20 participants. We offer summer Challenger Sports soccer camp for K-8th grade.

The Commission would like to thank our volunteer sports Commissioners: Mark and Jennifer Schiffman for soccer, Bill Malcolm for downhill skiing, Heather Toulmin & Amanda DiGeorge for cross-country skiing, Tom Hunton for basketball, Nathan Maxwell for baseball and Richard Hendrick & Matt Stevens for lacrosse. All of our youth teams are coached and instructed by volunteers. We are indeed grateful for your hard work and long hours devoted to our children.

Parents and community members, the Recreation Commission is always looking for more volunteers. Coaching, officiating, being a team organizer, there are many ways to help out with the youth sports programs. Please remember volunteers help keep the fees associated with these sports programs as low as possible.

The Capital Reserve Funds set up in 2011 is to be used on the facilities at the Post Pond Recreation Facility, playing field, and basketball and tennis courts. The Recreation Commission also sanctions the following adult programs: soccer, futsal, skating, men’s and women’s pick-up basketball, tennis, and slow pitch softball.

CLASS V ROADS COMMITTEE

In 2014, the Roads Committee continued the work of developing a 10-year plan for maintaining our paved and unpaved roads, including prioritizing needed improvements and their costs. We have also begun the process of engineering the reconstruction of the two sections of paved road that need the most immediate attention. These are sections of Goose Pond Road and River Road. The challenge now is to decide what to do first on these two roads within the financial constraints that exist. The good news is that we are developing a plan to address the root causes of our road failures that will enable us to reconstruct roads that will last for many years with minimal maintenance. The bad news is that we have also identified another critical area of failure on River Road.

The Roads Committee, along with the Highway Department, has also been actively searching for new techniques and technologies to improve the roads and bridges in Lyme at a lower cost and in a more sustainable manner.



Hand-in-Hand, we will become
The Warmest Community in New England
The Coolest Model for Community Health

CCL began in July 2014 with funding from the Lyme Foundation and individual donors, and with fiscal sponsorship by Vital Communities. Based on research from the Aging in Place community survey, the Lyme Foundation's Forum on the Future of Lyme, and many conversations with Lyme neighbors, our aims are to:

- **actively involve neighbors in a shared effort to care for one another**, by supporting, promoting, and partnering with the extraordinary Lyme organizations and individuals already doing so much;
- **provide a dedicated coordinator (Tara McGovern)** to engage and coordinate volunteers, offer trusted referrals, advance educational and social opportunities, and make connections;
- **build a secure website** to capture individuals' needs, interests and skills, list and evaluate service providers, share health and wellness tips and resources, centralize a calendar of events, and more;
- **partner with health and wellness services** to help with care coordination and communication; and
- **share Lyme's successes and learn from other great communities**, regionally and across the country.

We are in our development year, seeking input and involvement from Lyme neighbors as we prepare to launch in July. Please participate in the community conversation! There will be ongoing opportunities to share your thoughts and dreams to be part of a happier, healthier Lyme. Learn more at Town Meeting or:

 tara@cclyme.org  603-795-0603  www.cclyme.org  facebook.com/CCLyme  [@cclyme](https://twitter.com/cclyme)

PARISH NURSE

2014 saw continued growth in the role of the Parish Nurse in the Lyme community. Ellen Thompson cared for 100 individuals with a wide range of needs, of which only 22% were members of the church. She engaged with and on behalf of them in many ways, including: over 220 home, nursing home and hospital visits; consultations regarding health issues and planning; referrals to health care providers and services; medical equipment delivery/pickup and education about its use; education about upcoming surgery and other interventions; family meetings, emails and phone calls; blood pressure checks; adult protective services and police consultations; coordination of offers to volunteer or advocate for youth; connections with physicians; medication reviews and pharmacy consultations; 911 calls and other collaborations with the FAST Squad; caregiver support; and rides. Two community members were reliant on the Parish Nurse and coordinated volunteer support to remain in their homes as they age.

Ellen also served the community through regular office hours and at senior lunches, pot luck suppers, the flu clinic, blood drives, and church services at both Lyme churches. Every week there are more community members identified to be seen or checked on. Connections and coordination with the Dartmouth-Hitchcock Lyme Clinic have started to increase, and Ellen is building relationships with local visiting nurse associations, home care agencies, and private caregivers. As Parish Nurse, she also chairs the Aging-in-Place committee and partners with CommunityCare of Lyme. Her impact is beyond Lyme, as she collaborates regionally to help other towns begin Parish Nursing programs.

LCC is pleased to be able to offer and continue to expand this program to meet neighbors' needs, with the support of the Town of Lyme, as well as several community organizations and many individuals.

VISITING NURSE AND HOSPICE FOR NH AND VT
Home Health, Hospice and Maternal Child Health Services in Lyme, NH

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is a compassionate, non-profit healthcare organization committed to providing the highest quality home health and hospice services to individuals and their families. VNH provides care for people of all ages and at all stages in life, and delivers care to all, regardless of ability to pay.

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

Between July 1, 2013 and June 30, 2014, VNH made 721 homecare visits to 52 Lyme residents. This included approximately \$41,988 in unreimbursed care to Lyme residents.

- **Home Health Care:** 584 home visits to 45 residents with short-term medical or physical needs.
- **Long-Term Care:** 24 home visits to 1 resident with chronic medical problems who needed extended care in the home to avoid admission to a nursing home.
- **Hospice Services:** 109 home visits to 3 residents who were in the final stages of their lives.
- **Maternal and Child Health Services:** 4 home visits to 3 residents for well baby, preventative and palliative medical care.

Additionally, residents made visits to VNH wellness clinics at local senior and community centers throughout the year, receiving low- and no-cost services including blood pressure screenings, foot care, cholesterol testing, and flu shots.

On behalf of the people we serve, we thank you for your continued support.



Who we are:

For 25 years Court Appointed Special Advocates (CASA) of New Hampshire has strived to protect the right of our state's most vulnerable children to live, learn, and grow in the embrace of a loving family. Our purpose is to provide well-trained and caring Guardians ad Litem (GALs) for abused and neglected children who come to the attention of NH's courts through no fault of their own.

Our impact:

At any given time, CASA of NH provides personalized advocacy for more than 1,000 children. We provided more than 430 volunteer GALs to serve as child advocates for 87% of the cases in the state in 2014. Our goal is to be able to serve 100% of the cases.

Last year, 1,038 children in New Hampshire received the advocacy of a CASA GAL. Of those children, CASA served 75 in Grafton County with 30 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.

WISE

WISE provides confidential *and* free services to any individual who, because of domestic violence or sexual abuse or stalking, seeks crisis intervention, supportive services, or education. Violence is not the only form of abuse: victims may endure financial, emotional, and psychological abuse and/or controlled isolation.

WISE is the Upper Valley's *sole* provider of crisis intervention, emergency shelter, and advocacy for victims of domestic or sexual violence, serving 21 towns, and is a leading educator on healthy and safe relationships. WISE's 24-hour crisis hotline's trained advocates will meet victims at emergency rooms, police stations, courthouses, and the Child Advocacy Center. WISE educators are in middle and high schools in 7 school districts.

WISE serves victims, families, and friends by meeting in confidence to safety plan, understand alternatives, and the experience. WISE coordinates transitional housing and other collaborative services. Support group participation, financial seminars, writing groups, and experiential opportunities offer victims empowerment and recovery assistance.

WISE trains law enforcement, court, medical, legal and school professionals, and parents. WISE educators deliver workshops on healthy relationships, media messaging, dating violence, and safety. Professional, community, book and church groups request WISE healthy relationship and safety presentations.

Last fiscal year, WISE served 1,108 individuals, 8 of whom are known to be Lyme residents. We do know that many clients do not disclose residence for personal reasons. WISE is in conversation with the Elementary School to establish regular programming to reach Lyme youth.



WEST CENTRAL BEHAVIORAL HEALTH

AFFILIATE OF THE DEPARTMENT OF PSYCHIATRY, GEISEL SCHOOL OF MEDICINE AT DARTMOUTH

West Central Behavioral Health would like to thank Lyme residents for your continued support of our work. We are the state-designated community mental health center for Lyme and a broader area that includes Sullivan and southern Grafton County. Last year, we provided mental health services to about 3,200 people in our region. In addition to offering outpatient therapy, we respond to mental health emergencies in homes, schools and workplaces through our 24-hour emergency services program.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

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

During 2013-14, 38 older residents of Lyme were served by one or more of the Council's programs offered through the Orford and Upper Valley senior programs or RSVP. Thirty-four Lyme residents were assisted by ServiceLink.

- Older adults from Lyme enjoyed 518 balanced meals in the company of friends in the senior dining rooms.
- They received 488 hot, nourishing meals delivered to their homes by caring volunteers.
- Lyme residents received help from ServiceLink or GCSCC outreach workers on 58 occasions with such issues as long-term care, Medicare and caregiver support.
- Lyme's citizens also volunteered to put their talents and skills to work for a better community through 491 hours of volunteer service.

The cost to provide Council services for Lyme residents in 2013-14 was \$10,739.32.

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

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

Roberta Berner, Executive Director



University of New Hampshire Cooperative Extension's mission is to provide New Hampshire citizens with research-based education and information to enhance their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources, and improve the economy. Based in the Grafton County office in North Haverhill, we reach our audiences through a combination of traditional and modern methods, including Facebook and Twitter.

A cross section of our impacts during the past year is listed below.

- A unique memorandum of understanding between the Division of Forests and Lands and the UNH Cooperative Extension Natural Resources Program was renewed for the seventh time since 1925.
- Dave Falkenham assisted private landowners with understanding and management of forest dynamics on 5,700 acres of private forest in Grafton County.

- Heather Bryant completed an overwintering onion trial, a small winter greens trial, a tomato fertility trial and a disease resistant outdoor tomato trial.
- Donna Lee initiated two SPIN (Special Interest) 4-H groups; Sign Language and GPS Navigation in the Woods.
- Michal Lunak coordinated state-wide day-long workshops for producers on Improving Milk Quality, improving forage quality and working effectively with slaughterhouses.
- Kathy Jablonski, 4-H Healthy Living, has sponsored Choose Health: Food, Fun and Fitness in three locations in the state. 4-H Healthy Living now has a web presence. Check out the resources and information at: <http://extension.unh.edu/4-HYouth-Family/4-H-Healthy-Living>
- Lisa Ford has been engaging parents, youth, and seniors to learn healthy eating and physical activity practices.

Be sure to look for us on Facebook and Twitter and on-line at www.extension.unh.edu

Respectfully submitted: David Falkenham, County Office Administrator



UPPER VALLEY LAKE SUNAPEE REGIONAL PLANNING COMMISSION

The Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) has been providing professional planning assistance to municipal boards since 1963, when it was formed as the Upper Valley Development Council. In 2014, the Commission was engaged in more than 30 local, regional and statewide planning projects. The year was highlighted by the completion of the draft UVLSRPC Regional Plan (available online at regionalplan.uvlsrpc.org). The vision, goals, and strategies presented in the plan are the result of the largest public outreach process ever undertaken by the UVLSRPC. Public input included guidance from the UVLSRPC Regional Plan Advisory Committee, analysis of the 27 municipal master plans from the region's communities, participation at special events around the region, meetings with municipal leaders, an online forum specific to the UVLSRPC region, and a telephone survey of residents of the region.

The Commission also adopted the UVLSRPC Regional Broadband Plan in 2014. Broadband access remains a substantial challenge for both rural communities and businesses in our region. The Broadband Plan details the availability of (and gaps in) broadband services throughout our region, and identifies a series of strategies to achieve 20 Mbps Download/10 Mbps Upload speeds in all areas of our region by 2020. The Regional Broadband Plan is available online at www.uvlsrpc.org.

Please feel free to contact me at (603) 448-1680 or e-mail me at nmiller@uvlsrpc.org to share your thoughts.

Nathan Miller, AICP
Executive Director

NORTHEAST RESOURCE RECOVERY ASSOCIATION

As a member of NRRA, your community has access to all the services of this first in the nation, 33-year old recycling cooperative. Your member-driven organization provides you with:

- Up-to-date **Technical Assistance** in waste reduction and recycling including solid waste contract negotiations;
- **Cooperative Marketing** to maximize pricing and **Cooperative Purchasing** to minimize costs;
Current **Market Conditions** and Latest **Recycling Trends, both regionally and nationwide**;
- **Innovative Programs** (i.e. Dual Stream, Consolidation and Single Stream);
- **Educational and Networking Opportunities** through our Annual Recycling Conference, our new Bi-weekly “Full of Scrap” email news, monthly Marketing meetings, **members' only website**, workshops and Fall Facility Tours;
- **School Recycling Club** - a program to assist schools to promote or advance their recycling efforts;
NH DES Continuing Ed Credits;
NH the Beautiful Signs, Grants, Bins and Recyclemobiles.

NRRA membership has grown to include more than 400 municipalities, businesses and individuals in New England. NRRA, as a non-profit organization, is unique in that we do not charge a “brokerage fee” or work to maximize profit gains, but rather has a minimal “Co-op” Fee” which is re-invested to further your recycling programs and solid waste reduction efforts in schools and municipalities.

Through your continued support and dedication, NRRA has assisted our members to recycle over 69,686 tons in fiscal year 2013-2014! Lyme’s electronic recycling in 2014 was 2955 pounds, which is enough to power 0.49 houses for one year.

MVHI

MVHI is a nonprofit public health organization serving the Upper Valley towns of Canaan, Dorchester, Enfield, Grafton, Grantham, Hanover, Lebanon, Lyme, Orange, Orford, Piermont, and Plainfield. Our goal is to protect and promote the health of our community.

In 2014, appropriations from Lyme and nine other towns in the Upper Valley Region supported the Upper Valley Public Health Advisory Council, members developed the Upper Valley Agenda for Public Health, a set of regional priorities upon which to build collective action. We have launched an effort to provide evidence-based mental health training to school personnel and others working with youth; we are exploring how to build crisis intervention capacity to assist towns; and we are using multiple communication tools to bring non-traditional partners together.

Also in 2014, MVHI contributed to regional efforts to increase the number of residents receiving flu vaccines. We hosted four flu vaccine clinics in the region that provided 1,225 free flu vaccines to residents aged 10 and older. These clinics were held in Orford, Plainfield, and Enfield.

MVHI greatly appreciates the support we receive from Lyme and will continue to work hard to meet your needs in 2015.

HEADREST

Our Crisis Hotline has provided immediate, confidential and caring crisis intervention services to those in critical situations for more than 43 years. We served 7,749 people in 2014. Our hotline is available at no charge to the Town of Lyme residents 24 hours/day 7 days a week. Please know that someone is always here and available to take your call at **603 448-4400 or 800 639-6095**.

We are accredited by the American Association of Suicidology, the only call center in New England with this designation. Headrest Inc. also provides substance use counseling and Residential Transitional Living Program.

The hotline is generously supported by Upper Valley municipalities as well as donators from those towns including Lyme. Thank you to the taxpayers of Lyme, for your past and present support of Headrest.

Ed Rajsteter, Executive Director
ed.rajsteter@headrest.org

LISTEN

LISTEN provides a spectrum of human service programs designed to assist individuals and families in their efforts toward successful independence. Our in-take process offers immediate crisis assistance while allowing our counselors the chance to evaluate what type of support will bring lasting changes to a client's life. All services are provided free of charge. Our programs,

<i>Budget Counseling</i>	<i>Food Pantry</i>	<i>Supportive Housing</i>
<i>Camp Scholarships</i>	<i>Holiday Helper Baskets</i>	<i>Thrift Store Vouchers</i>
<i>Community Dinners</i>	<i>Housing Helpers</i>	<i>Utility Assistance</i>
<i>Emergency Financial Aid</i>	<i>Representative Payee</i>	<i>Teen Life Skills Education</i>

have grown from our vision of *a community connected by and supportive of the process of "Neighbor Helping Neighbor."* This vision leads us forward.

In 2013, LISTEN COMMUNITY SERVICES provided Lyme residents the following benefits:

FY 2013 Service	Description of unit of Service	# of Households Served	Cost of Service or Benefit
Food Pantry	Households receive food	2	\$320
Housing Helpers	Households receive rent asst	0	0
Heating Helpers	Households receive heating oil	2	\$511
Misc. Client Need	Households receive benefits	0	0
Holiday Basket Helpers	Households receive gift basket	1	\$200
Thrift Store Vouchers	Households receive clothing	1	\$40
Summer Camp	Children in-need attend camp	9	\$1800
USDA Food	Households receive USDA food	2	\$150
	Total	17	\$3,021

We are deeply grateful to the residents of Lyme for their ongoing support. Without such support, LISTEN Community Services would not be the Upper Valley's Safety Net during times of need.

Merilynn B. Bourne
Executive Director

ANNUAL REPORT

OF THE

LYME SCHOOL DISTRICT



8th Grade Class-2014

from left to right: 1st row: Brenna Kerin, Hadley Greene

2nd row: Jasper Meyer, Spencer Hayes, Seth Stadheim, Margaret Parish, Caitlyn Town, Earl Barrowes, Sam Maynes, Arthur Clayton

3rd row: Alina Masland, Emily Murphy, Alexis Rich

4th row: Jeff Valence (principal), Ralph Steyn, Noah Glenshaw, Grace Cooke, David Wilson, Matthew Hunton, Abby Cook, Lauren Chomko (humanities teacher), Tom Harkins (Spanish teacher)

5th row: Sawyer Hanlon, Sam Coyle, Sivi Colberg, Amelia Roth, Maggie McCutcheon, Alexis Maxwell, Breanna Williams

LYME SCHOOL DISTRICT SCHOOL BOARD

TERM EXPIRES

Jay Davis, Vice-Chair	2016
Elizabeth Glenshaw, Chair	2015
Heidi Lange, Secretary	2016
Barbara Lynch	2015
Scott May	2015
Paul Mayo	2017
Steve Toulmin	2017

SCHOOL DISTRICT OFFICIALS

Moderator – William Waste

Clerk – Elise Garrity

Treasurer – Dina Cutting

Deputy Treasurer – Andrea Colgan (appointed)

ADMINISTRATION

Jeffrey W. Valence
Mikiko McGee
Michael Harris
Teresa Thurston

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



Grammar Room, Old Brick School, 1903.

767 Seated, front row, l. to r. : Jennie Converse, Ethel Turner, John Elliot Piper, Leslie Elliott, Ben Dike, _ Langmaid.

Seated, second row, l. to r.: Royal Smith, Mary Wise, Millie West, Miss Atkins (teacher), Verne Claflin., Nettie Morrison.

Standing behind 1st table, l. to r.: Charlie Dike, Guy Roberts, Gladys Turner, Mabel Canfield, Julia Elliot

Standing behind rear table, l. to r.: Blanche Pushee, Milard Willy, Edith Stewart, Newton Dike, Nina Canfield, Melrose Claflin, Hazen Claflin



Lyme School new addition 2014

SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

MARCH 10, 2015

GRAFTON S.S.

SCHOOL DISTRICT OF LYME

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

You are hereby notified to meet at the Lyme Community Gymnasium in Lyme, New Hampshire, on Tuesday, March 10, 2015, at 7:00 in the morning to act on the following subjects:

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

NOTE: ALL OTHER SCHOOL BUSINESS WILL BE CONDUCTED AT THE SCHOOL DISTRICT MEETING TO BE HELD ON THURSDAY, MARCH 5, 2015, 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 twelfth day of February 2015.

A TRUE COPY ATTEST:

Elizabeth Glenshaw, Chair

Paul Mayo

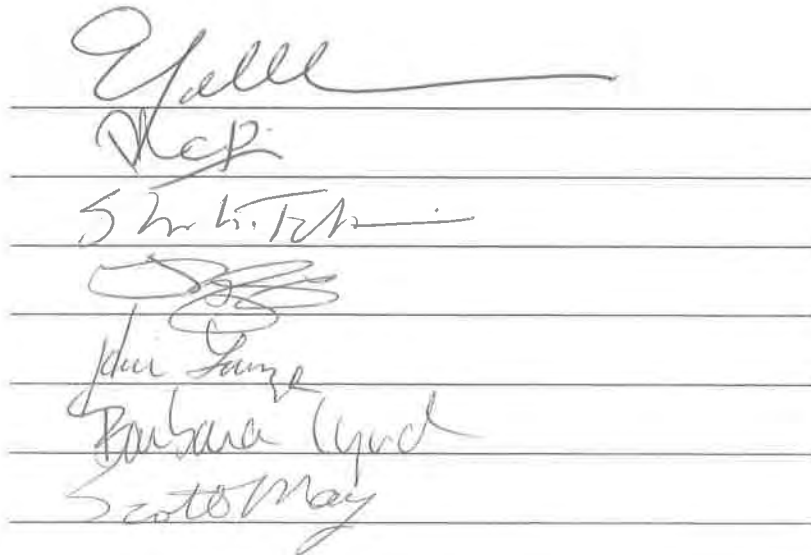
Steven Toulmin

Jay Davis

Heidi Lange

Barbara Lynch

Scott May



School Board, School District of Lyme, New Hampshire

School: Lyme School District

New Hampshire

Warrant and Budget

2015

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

Date: **MARCH 5, 2015**

Time: **6:00 PM**

Location: **LYME ELEMENTARY SCHOOL**

Article 1: Hear Reports of Others

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

Article 2: Collective Bargaining Agreement

To see if the Lyme School District will vote to approve the cost items included in the collective bargaining agreement reached between the Lyme School Board and the Lyme Education Association which calls for the following estimated increases in salaries and benefits at current staffing levels paid in the prior fiscal year:

Fiscal Year 2016
Estimated Amount: \$33,000

Fiscal Year 2017
Estimated Amount: \$66,000

and further to raise and appropriate ZERO DOLLARS (\$0) to fund the cost attributable to the increase in salaries and benefits over those of the appropriations at current staffing levels paid in the prior fiscal year. Recommendations required. (Majority vote required) The School Board recommends this action. (unanimous) The Budget Committee recommends this action. (unanimous)

Article 3: Operating Budget

To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of \$6,001,026 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include amounts proposed in any other article except for Article 6. (Majority vote required) The School Board recommends this appropriation. (unanimous) The Budget Committee recommends this appropriation. (unanimous)

Article 4: Transfer of Surplus to Special Education

To see if the Lyme School District will vote to raise and appropriate up to \$25,000 to be added to the Special Education Capital Reserve Fund, previously established at the Lyme School District meeting on March 8, 1984, with such amount to be funded from the year end undesignated fund balance available on July 1, 2015. No amount to be raised from taxation. (Note: This transfer would only occur if there were a surplus at the end of the current fiscal year.) Recommendations Required. (Majority vote required) The School Board recommends this appropriation. (unanimous) The Budget Committee recommends this appropriation. (unanimous)

Article 5: Transfer of Surplus to High School Trust

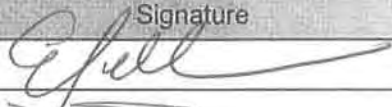

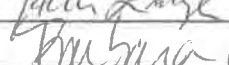
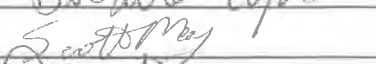
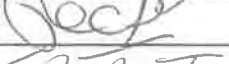
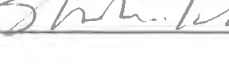

To see if the Lyme School District will vote to raise and appropriate up to \$25,000 to be added to the High School Tuition Expendable Trust Fund previously established at the Lyme School District meeting on March 9, 1995, with such amount to be funded from the year end undesignated fund balance available on July 1, 2015. No amount to be raised from taxation. (Note: This transfer would only occur if there were a surplus at the end of the current fiscal year.) Recommendations Required. (Majority vote required) The School Board recommends this appropriation. (unanimous) The Budget Committee recommends this appropriation. (unanimous)

Article 6: Salaries of District Officials

To determine and fix the salaries of school district officers as follows: School District Treasurer \$800.00; School District Clerk \$75.00; School District Moderator \$75.00. The amounts in this article are included in Article 3.

Article 7: Other Business

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

Given under our hands at said Lyme this 12 th day of February, 2015.		
We certify and attest that on or before February 18, 2015, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Lyme Center PO and Lyme PO, and delivered the original to the School District Clerk.		
Printed Name	Position	Signature
Elizabeth Glenshaw	School Board Chair	
Jay Davis	School Board Vice Chair	
Heidi Lange	School Board Secretary	
Barbara Lynch	School Board Member	
Scott May	School Board Member	
Paul Mayo	School Board Member	
Steve Toulmin	School Board Member	



New Hampshire
Department of
Revenue Administration

2015
MS-27

School Budget Form: Lyme School District

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Fiscal Year from July 1, 2015 to June 30, 2016

Form Due Date: 20 days after the meeting

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

This form was posted with the warrant on: _____

For Assistance Please Contact the NH DRA Municipal and Property Division

P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

SCHOOL BUDGET COMMITTEE CERTIFICATION

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

School Budget Committee Members	
Printed Name	Signature
Richard G. Jones	
Judith Lee Shelbourn Brotman	
Robin Taylor	
Greg Lange	
Elizabeth Glenshaw	
Philip Banta	
Earl Strout	
Charles Ragan	

A hard-copy of this signature page must be signed and submitted to the DRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Instruction								
1100-1199	Regular Programs	03	\$3,414,504	\$3,492,442	\$3,571,964	\$0	\$3,571,964	\$0
1200-1299	Special Programs	03	\$674,179	\$765,671	\$930,095	\$0	\$930,095	\$0
1300-1399	Vocational Programs	03	\$26,261	\$23,017	\$14,369	\$0	\$14,369	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Support Services								
2000-2199	Student Support Services	03	\$253,386	\$229,670	\$228,634	\$0	\$228,634	\$0
2200-2299	Instructional Staff Services	03	\$77,716	\$84,015	\$84,507	\$0	\$84,507	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$26,099	\$28,531	\$23,656	\$0	\$23,656	\$0
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$240,305	\$239,498	\$243,339	\$0	\$243,339	\$0
2400-2499	School Administration Service	03	\$230,722	\$234,373	\$243,912	\$0	\$243,912	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	03	\$256,365	\$264,138	\$262,688	\$0	\$262,688	\$0
2700-2799	Student Transportation	03	\$93,445	\$98,924	\$103,420	\$0	\$103,420	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services								
3100	Food Service Operations	03	\$59,975	\$71,000	\$85,205	\$0	\$85,205	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4300	Architectural/Engineering		\$12,340	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$3,280,000	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$56,545	\$27,000	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	03	\$75,000	\$75,000	\$77,500	\$0	\$77,500	\$0
5120	Debt Service - Interest	03	\$6,722	\$79,241	\$113,736	\$0	\$113,736	\$0
Fund Transfers								
5220-5221	To Food Service	03	\$7,051	\$8,000	\$18,001	\$0	\$18,001	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$5,510,615	\$9,000,520	\$6,001,026	\$0	\$6,001,026	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	04	\$85,414	\$50,000	\$25,000	\$0	\$25,000	\$0
	Purpose: Transfer of Surplus to Sped							
5252	To Expendable Trusts/Fiduciary Funds	05	\$40,000	\$11,478	\$25,000	\$0	\$25,000	\$0
	Purpose: Transfer of Surplus to High School Trust							
Special Articles Recommended			\$125,414	\$61,478	\$50,000	\$0	\$50,000	\$0

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Individual Articles Recommended								

Revenues					
Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$300	\$300	\$300
1600-1699	Food Service Sales	03	\$49,628	\$54,628	\$54,628
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$40,875	\$875	\$875
State Sources					
3210	School Building Aid		\$22,993	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	03	\$22,000	\$30,000	\$30,000
3240-3249	Vocational Aid	03	\$13,000	\$6,800	\$6,800
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$740	\$740	\$740
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
Federal Sources					
4100-4539	Federal Program Grants	03	\$10,406	\$10,406	\$10,406
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$10,760	\$11,836	\$11,836
4570	Disabilities Programs	03	\$49,795	\$49,795	\$49,795
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve	03	\$506	\$506	\$506
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$2,852,851	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Reserve Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds	03	\$80,000	\$80,000	\$80,000
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$350,000	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05, 04	\$61,478	\$50,000	\$50,000
9999	Fund Balance to Reduce Taxes	03	\$0	\$45,000	\$45,000
Total Estimated Revenues and Credits			\$3,565,332	\$340,886	\$340,886

Budget Summary				
Item	Current Year	School Board Ensuing Year	Budget Committee Ensuing Year	
Operating Budget Appropriations Recommended	\$5,643,520	\$6,001,026	\$6,001,026	
Special Warrant Articles Recommended	\$3,537,000	\$50,000	\$50,000	
Individual Warrant Articles Recommended	\$0	\$0	\$0	
TOTAL Appropriations Recommended	\$9,180,520	\$6,051,026	\$6,051,026	
Less: Amount of Estimated Revenues & Credits	\$3,586,783	\$340,886	\$340,886	
Estimated Amount of State Education Tax/Grant		\$287,108	\$287,108	
Estimated Amount of Taxes to be Raised for Education		\$5,423,032	\$5,423,032	



MS-27 SUPPLEMENTAL SCHEDULE

SCHOOL DISTRICT INFORMATION ?

School District:

Lyme

277S

Municipalities Served:

Lyme

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

1. Total recommended by Budget Committee (from MS-27):

\$6,051,026

Less Exclusions:

2. Principal: Long-Term Bonds & Notes:

\$77,500

3. Interest: Long-Term Bonds & Notes:

\$113,736

4. Capital outlays funded from Long-Term Bonds & Notes

5. Mandatory Assessments

6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)

\$191,236

7. Amount Recommended Less Exclusions (Line 1 - Line 6)

\$5,859,790

8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%)

\$585,979

Collective Bargaining Cost Items

9. Recommended Cost Items (Prior to Meeting)

10. Voted Cost Items (Voted at Meeting)

11. Amount voted over recommended amount (Difference of Lines 9 and 10)

12. Bond Override (RSA 32:18-a), Amount Voted

Maximum Allowable Appropriations Voted At Meeting
(Line 1 + Line 8 + Line 11 + Line 12)

\$6,637,005

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/>

SAU #76 - Lyme School District

Proposed Budget 2016

Report # 10842

Statement Code: A Working

Account Number / Description	2014 Budget 7/1/2013 - 6/30/2014	2014 Actual 7/1/2013 - 6/30/2014	2015 Budget 7/1/2014 - 6/30/2015	2016 Proposed 7/1/2015 - 6/30/2016	Difference
1100 High School Instruction					
10-1-1100-5310-00000 Secondary 504 Services	13,500.00	5,344.63	17,000.00	7,500.00	(9,500.00)
10-1-1100-5320-00000 High School Contracted Services	0.00	2,675.00	0.00	0.00	0.00
10-1-1100-5561-00000 High School Tuition, In-State	1,160,802.00	949,504.22	1,003,661.00	935,620.00	(68,041.00)
10-1-1100-5562-00000 High School Tuition, Out of State	436,528.00	584,749.50	512,922.00	606,676.00	93,754.00
10-1-1100-5563-00000 Vocational Tuition	35,968.00	26,260.50	23,017.00	14,369.00	(8,648.00)
	\$1,646,798.00	\$1,568,533.85	\$1,556,600.00	\$1,564,165.00	\$7,565.00
1200 High School Special Ed.					
10-1-1200-5110-00000 Salaries, Sec Special Ed	38,355.00	40,657.56	39,313.50	40,100.00	786.50
10-1-1200-5130-00000 Extended Year Tutoring, Sec Special Ed	500.00	0.00	1,000.00	500.00	(500.00)
10-1-1200-5211-00000 Health Insurance, Sec Special Ed	9,749.61	9,748.30	10,156.38	11,408.67	1,252.29
10-1-1200-5212-00000 Dental Insurance, Sec Special Ed	793.52	793.48	793.52	793.52	0.00
10-1-1200-5213-00000 Life/LTD Insurance, Sec Special Ed	0.00	90.00	105.00	105.00	0.00
10-1-1200-5220-00000 Social Security, Sec Special Ed	2,378.01	2,393.72	2,437.44	2,486.20	48.76
10-1-1200-5221-00000 Medicare, Sec Special Ed	556.15	559.80	570.05	581.45	11.40
10-1-1200-5232-00000 Retirement, Sec Special Ed	5,431.01	5,757.18	5,566.73	6,283.68	716.95
10-1-1200-5320-00000 Contracted Services, Sec Special Ed	2,500.00	2,605.00	2,500.00	2,500.00	0.00
10-1-1200-5321-00000 Staff Development, Sec Special Ed	2,650.00	2,124.00	2,650.00	2,700.00	50.00
10-1-1200-5360-00000 Legal Expenses, Sec Special Ed	2,500.00	0.00	2,500.00	2,500.00	0.00
10-1-1200-5561-00000 Non Residential Tuition, Sec Special Ed	32,200.00	38,602.70	38,900.00	34,750.00	(4,150.00)
10-1-1200-5562-00000 Residential Tuition, Sec Special Ed	0.00	19,102.98	0.00	150,000.00	150,000.00
10-1-1200-5580-00000 Travel Reimbursement, Sec Special Ed	2,000.00	2,000.00	1,500.00	1,500.00	0.00
	\$99,613.30	\$124,434.72	\$107,992.62	\$256,208.52	\$148,215.90
1100 Regular Instruction					
10-2-1100-5110-00000 Teacher Salaries, Instruction	1,093,336.08	1,134,987.32	1,172,814.98	1,194,757.66	21,942.68
10-2-1100-5111-00000 Staff Salaries, Instruction	54,709.00	26,584.67	22,556.01	12,302.72	(10,253.29)
10-2-1100-5120-00000 Substitute Salaries, Instruction	11,000.00	20,935.83	11,000.00	11,000.00	0.00
10-2-1100-5130-00000 Extra Curricular Stipends, Instruction	2,000.00	1,200.00	2,000.00	2,000.00	0.00
10-2-1100-5210-00000 Health Buybacks, Instruction	4,700.00	4,420.00	3,950.00	4,190.00	240.00
10-2-1100-5211-00000 Health Insurance, Instruction	241,961.17	238,951.84	255,266.14	272,808.54	17,542.40
10-2-1100-5212-00000 Dental Insurance, Instruction	17,606.35	14,615.26	17,743.85	16,979.68	(764.17)
10-2-1100-5213-00000 Life/LTD Insurance, Instruction	3,500.00	3,215.30	3,600.00	3,600.00	0.00
10-2-1100-5215-00000 HRA Administration, Instruction	400.00	337.50	400.00	400.00	0.00
10-2-1100-5220-00000 Social Security, Instruction	71,470.18	70,244.10	75,250.51	75,241.67	(8.84)
10-2-1100-5221-00000 Medicare, Instruction	16,714.79	16,428.21	17,598.94	17,596.88	(2.06)
10-2-1100-5231-00000 Staff Retirement, Instruction	0.00	48.75	0.00	0.00	0.00
10-2-1100-5232-00000 Teacher Retirement, Instruction	138,830.57	141,444.63	150,973.01	163,713.51	12,740.50
10-2-1100-5250-00000 Unemployment Comp, Instruction	1,800.00	1,025.00	1,800.00	1,800.00	0.00
10-2-1100-5260-00000 Workers Comp, Instruction	7,570.00	7,570.00	7,570.00	8,327.00	757.00
10-2-1100-5310-00000 504 Services, Instruction	1,000.00	0.00	1,000.00	1,000.00	0.00
10-2-1100-5320-00000 Fine Arts/Enrichment, Instruction	3,500.00	1,881.00	3,500.00	3,500.00	0.00
10-2-1100-5321-00000 Assessment, Instruction	7,000.00	3,280.00	7,000.00	4,000.00	(3,000.00)

SAU #76 - Lyme School District

Proposed Budget 2016

Report # 10842

	2014 Budget	2014 Actual	2015 Budget	2016 Proposed	Difference
Account Number / Description	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	
10-2-1100-5330-00000 ESL Services, Instruction	5,120.00	2,571.50	5,120.00	3,720.00	(1,400.00)
10-2-1100-5430-00000 Repairs to Equipment, Instruction	800.00	735.00	800.00	800.00	0.00
10-2-1100-5431-00000 Repairs/Computer Equipment, Instruction	1,500.00	1,134.67	1,500.00	1,500.00	0.00
10-2-1100-5442-00000 Copier & Laminator Leases, Instruction	8,600.00	6,740.65	8,600.00	8,600.00	0.00
10-2-1100-5532-00000 On-Line Services, Instruction	4,500.00	2,267.88	6,550.00	6,900.00	350.00
10-2-1100-5561-00000 K-8 Tuition, Instruction	0.00	4,788.00	0.00	0.00	0.00
10-2-1100-5610-00000 Supplies, Instruction	25,000.00	25,570.75	27,000.00	26,500.00	(500.00)
10-2-1100-5640-00000 Books, Instruction	11,500.00	2,359.21	7,500.00	20,500.00	13,000.00
10-2-1100-5650-00000 Software, Instruction	3,000.00	2,808.81	3,000.00	3,000.00	0.00
10-2-1100-5651-00000 Student Information System	0.00	0.00	0.00	8,250.00	8,250.00
10-2-1100-5733-00000 Furniture, Instruction	3,500.00	1,451.40	3,500.00	3,500.00	0.00
10-2-1100-5739-00000 Equipment, Instruction	500.00	834.96	2,500.00	2,500.00	0.00
10-2-1100-5740-00000 Computer Equipment, Instruction	25,520.00	25,330.95	27,850.00	28,670.00	820.00
	\$1,766,638.14	\$1,763,763.19	\$1,847,943.44	\$1,907,657.66	\$59,714.22

1110 Foreign Language, Elem.

10-2-1110-5110-22345 Teacher Salaries, Foreign Language, Elem	63,356.00	67,026.00	72,108.95	72,108.95	0.00
10-2-1110-5211-22345 Health Insurance, Foreign Language, Elem	19,496.88	19,497.14	20,312.76	22,817.34	2,504.58
10-2-1110-5212-22345 Dental Insurance, Foreign Language, Elem	1,586.78	1,587.04	1,587.04	1,587.04	0.00
10-2-1110-5213-22345 Life/LTD Insurance, Foreign Language, El	0.00	180.00	180.00	180.00	0.00
10-2-1110-5220-22345 Social Security, Foreign Language, Elem.	3,928.07	3,612.98	4,470.75	4,470.75	0.00
10-2-1110-5221-22345 Medicare, Foreign Language, Elem.	918.66	845.04	1,045.58	1,045.58	0.00
10-2-1110-5232-22345 Retirement, Foreign Language, Elem.	8,971.30	9,962.89	10,210.72	11,299.60	1,088.88
10-2-1110-5610-22345 Supplies, Foreign Language, Elem.	500.00	315.56	500.00	500.00	0.00
10-2-1110-5640-22345 Books, Foreign Language, Elem.	500.00	0.00	500.00	500.00	0.00
	\$99,257.69	\$103,026.65	\$110,915.80	\$114,509.26	\$3,593.46

1200 Elementary Special Ed

10-2-1200-5110-00000 Teacher Salaries, Elem Special Ed	151,213.00	153,048.00	194,969.79	216,987.79	22,018.00
10-2-1200-5111-00000 Staff Salaries, Elem Special Ed	117,550.00	137,017.17	154,848.00	166,664.23	11,816.23
10-2-1200-5112-00000 Pre-School Salaries, Elem. Special Ed	0.00	0.00	0.00	5,300.64	5,300.64
10-2-1200-5130-00000 Extended Year Tutoring, Elem Special Ed	11,000.00	6,494.74	8,500.00	10,000.00	1,500.00
10-2-1200-5210-00000 Health Buybacks, Elem Special Ed	805.00	500.00	500.00	750.00	250.00
10-2-1200-5211-00000 Health Insurance, Elem Special Ed	54,962.62	64,586.80	77,861.54	82,816.02	4,954.48
10-2-1200-5212-00000 Dental Insurance, Elem Special Ed	4,014.66	4,171.87	4,993.16	5,149.74	156.58
10-2-1200-5213-00000 Life/LTD Insurance, Elem Special Ed	0.00	1,112.58	750.00	750.00	0.00
10-2-1200-5220-00000 Social Security, Elem Special Ed	17,240.19	18,077.49	21,719.69	24,161.58	2,441.89
10-2-1200-5221-00000 Medicare, Elem Special Ed	4,031.97	4,228.11	5,079.63	5,650.69	571.06
10-2-1200-5231-00000 Retirement, Elem. Special Ed.	2,421.10	2,930.26	3,588.64	5,854.20	2,265.56
10-2-1200-5232-00000 Retirement, Elem Special Ed	21,411.80	22,147.74	27,607.79	30,551.53	2,943.74
10-2-1200-5320-00000 Contracted Services, Elem Special Ed	34,500.00	45,698.33	63,960.00	27,550.00	(36,410.00)
10-2-1200-5321-00000 Pre-School Consultant, Elem Special Ed	1,000.00	3,905.00	2,000.00	6,800.00	4,800.00
10-2-1200-5322-00000 Assessment, Elementary Special Ed	0.00	0.00	0.00	1,200.00	1,200.00
10-2-1200-5360-00000 Legal Expenses, Elem Special Ed	2,640.00	1,427.89	600.00	600.00	0.00

SAU #76 - Lyme School District

Proposed Budget 2016

Report # 10842

	2014 Budget	2014 Actual	2015 Budget	2016 Proposed	Difference
Account Number / Description	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	
10-2-1200-5560-00000 Preschool Tuition, Elem Special Ed	0.00	0.00	5,000.00	0.00	(5,000.00)
10-2-1200-5561-00000 K-8 Tuition, Elem Special Ed	104,000.00	64,110.57	74,000.00	74,000.00	0.00
10-2-1200-5580-00000 Travel Reimbursement, Elem Special Ed	1,000.00	79.37	1,000.00	1,000.00	0.00
10-2-1200-5610-00000 Supplies, Elem Special Ed	3,500.00	3,011.78	3,500.00	3,500.00	0.00
10-2-1200-5640-00000 Books, Elem Special Ed	800.00	117.93	800.00	1,200.00	400.00
10-2-1200-5733-00000 Furniture, Elem Special Ed	1,000.00	0.00	1,000.00	400.00	(600.00)
10-2-1200-5739-00000 Equipment, Elem Special Ed	2,400.00	2,540.00	2,400.00	1,200.00	(1,200.00)
10-2-1200-5740-00000 Computer Equipment, Elem Special Ed	3,000.00	3,057.90	3,000.00	1,800.00	(1,200.00)
	\$538,490.34	\$538,263.53	\$657,678.24	\$673,886.42	\$16,208.18
2120 Guidance					
10-2-2120-5110-00000 Salaries, Guidance	37,155.44	43,873.12	31,096.38	31,061.27	(35.11)
10-2-2120-5211-00000 Health Insurance, Guidance	6,507.61	7,981.48	6,777.56	7,605.52	827.96
10-2-2120-5212-00000 Dental Insurance, Guidance	407.61	499.98	408.03	407.16	(0.87)
10-2-2120-5213-00000 Life/LTD Insurance, Guidance	0.00	112.44	115.00	115.00	0.00
10-2-2120-5220-00000 Social Security, Guidance	2,303.64	2,523.14	1,927.98	1,925.80	(2.18)
10-2-2120-5221-00000 Medicare, Guidance	538.76	590.16	450.90	450.39	(0.51)
10-2-2120-5232-00000 Retirement, Guidance	5,261.25	6,213.24	4,403.26	0.00	(4,403.26)
	\$52,174.31	\$61,793.56	\$45,179.11	\$41,565.14	\$(3,613.97)
2130 Health Services					
10-2-2130-5110-00000 Salaries, Health Services	57,288.00	54,671.00	58,433.00	59,602.00	1,169.00
10-2-2130-5210-00000 Health Buybacks, Health Services	500.00	500.00	500.00	500.00	0.00
10-2-2130-5212-00000 Dental Insurance, Health Services	470.36	376.42	470.80	471.02	0.22
10-2-2130-5213-00000 Life/LTD Insurance, Health Services	0.00	162.12	175.00	175.00	0.00
10-2-2130-5220-00000 Social Security, Health Services	3,582.86	3,289.19	3,653.85	3,726.32	72.47
10-2-2130-5221-00000 Medicare, Health Services	837.93	769.28	854.53	871.48	16.95
10-2-2130-5232-00000 Retirement, Health Services	8,112.06	6,401.90	8,274.20	9,339.66	1,065.46
10-2-2130-5430-00000 Repairs, Health Services	200.00	278.80	200.00	200.00	0.00
10-2-2130-5610-00000 Supplies, Health Services	850.00	400.41	850.00	850.00	0.00
10-2-2130-5739-00000 Equipment, Health Services	800.00	959.00	800.00	800.00	0.00
	\$72,641.21	\$67,808.12	\$74,211.38	\$76,535.48	\$2,324.10
2140 Psychological Services					
10-2-2140-5320-00000 Psychological Services	26,680.00	27,375.00	21,000.00	21,000.00	0.00
	\$26,680.00	\$27,375.00	\$21,000.00	\$21,000.00	\$0.00
2150 Speech Services					
10-2-2150-5220-00000 Social Security, Speech	3,720.00	3,784.48	3,795.00	0.00	(3,795.00)
10-2-2150-5221-00000 Medicare, Speech	870.00	885.08	888.00	0.00	(888.00)
10-2-2150-5320-00000 Speech Services	26,963.00	27,983.70	60,000.00	64,000.00	4,000.00
10-2-2150-5321-00000 Extended Year Program, Speech	1,200.00	1,400.00	1,200.00	1,883.00	683.00
	\$32,753.00	\$34,053.26	\$65,883.00	\$65,883.00	\$0.00
2160 OT/PT Services					

SAU #76 - Lyme School District

Proposed Budget 2016

Report # 10842

Account Number / Description	2014 Budget 7/1/2013 - 6/30/2014	2014 Actual 7/1/2013 - 6/30/2014	2015 Budget 7/1/2014 - 6/30/2015	2016 Proposed 7/1/2015 - 6/30/2016	Difference
10-2-2160-5220-00000 Social Security, OT/PT	212.04	436.53	212.04	682.99	470.95
10-2-2160-5221-00000 Medicare, OT/PT	49.59	102.11	49.59	159.73	110.14
10-2-2160-5320-00000 OT/PT Services	25,385.00	18,289.74	22,385.00	22,057.28	(327.72)
10-2-2160-5321-00000 Extended Year Services, OT/PT	250.00	780.00	250.00	250.00	0.00
	\$25,896.63	\$19,608.38	\$22,896.63	\$23,150.00	\$253.37
2190 Other Student Services					
10-2-2190-5320-00000 Other Services	500.00	274.00	500.00	500.00	0.00
	\$500.00	\$274.00	\$500.00	\$500.00	\$0.00
2210 Improvement/Instruction					
10-2-2210-5110-00000 Teacher Stipends, Improvement	4,800.00	1,588.47	4,800.00	4,800.00	0.00
10-2-2210-5112-00000 Common Core Stipends, Improvement	10,000.00	10,002.00	10,000.00	10,000.00	0.00
10-2-2210-5220-00000 Social Security, Improvement	297.00	935.35	1,240.00	1,240.00	0.00
10-2-2210-5221-00000 Medicare, Improvement	70.00	218.76	290.00	290.00	0.00
10-2-2210-5232-00000 Retirement, Improvement	2,380.00	1,106.77	2,832.00	2,832.00	0.00
10-2-2210-5240-00000 Teacher Reimb- Conferences, Improvement	12,000.00	15,174.03	12,000.00	12,000.00	0.00
10-2-2210-5241-00000 Incent/TeacherExcellence, Improvement	5,000.00	2,934.18	5,000.00	5,000.00	0.00
10-2-2210-5242-00000 SS Reimb - Conferences, Improvement	500.00	0.00	500.00	500.00	0.00
10-2-2210-5321-00000 Inservice Training, Improvement	7,000.00	0.00	0.00	0.00	0.00
10-2-2210-5329-00000 Wellness Program, Improvement	750.00	540.00	750.00	750.00	0.00
10-2-2210-5610-00000 Supplies, Improvement	250.00	204.00	250.00	250.00	0.00
10-2-2210-5640-00000 Prof. Library/Publication, Improvement	200.00	0.00	200.00	200.00	0.00
	\$43,247.00	\$32,703.56	\$37,862.00	\$37,862.00	\$0.00
2211 Supervision/Improvement					
10-2-2211-5322-00000 Evaluators, Supervision of Improvement	15,000.00	10,560.00	10,000.00	10,000.00	0.00
	\$15,000.00	\$10,560.00	\$10,000.00	\$10,000.00	\$0.00
2220 Library					
10-2-2220-5110-00000 Teacher Salaries - Library	27,743.91	27,743.91	29,290.55	29,290.55	0.00
10-2-2220-5211-00000 Health Insurance, Library	3,828.00	3,827.12	3,986.84	4,478.76	491.92
10-2-2220-5213-00000 Life/LTD, Library	0.00	127.80	135.00	135.00	0.00
10-2-2220-5220-00000 Social Security, Library	1,720.12	1,430.66	1,816.01	1,816.01	0.00
10-2-2220-5221-00000 Medicare, Library	402.29	334.62	424.71	424.71	0.00
10-2-2220-5610-00000 Supplies, Library	500.00	412.83	500.00	500.00	0.00
	\$34,194.32	\$33,876.94	\$36,153.11	\$36,645.03	\$491.92
2310 School Board					
10-2-2310-5110-00000 Salaries, School Board	2,290.00	2,550.00	2,400.00	2,450.00	50.00
10-2-2310-5220-00000 Social Security, School Board	142.00	371.41	150.00	152.00	2.00
10-2-2310-5221-00000 Medicare, School Board	33.00	86.87	35.00	36.00	1.00
10-2-2310-5232-00000 Bonus - employer retirement	496.00	495.46	496.00	548.45	52.45
10-2-2310-5320-00000 Contracted Services, School Board	5,000.00	0.00	5,000.00	0.00	(5,000.00)
10-2-2310-5340-00000 Performance Bonuses, School Board	3,500.00	3,500.00	3,500.00	3,500.00	0.00

SAU #76 - Lyme School District

Proposed Budget 2016

Report # 10842

Account Number / Description	2014 Budget 7/1/2013 - 6/30/2014	2014 Actual 7/1/2013 - 6/30/2014	2015 Budget 7/1/2014 - 6/30/2015	2016 Proposed 7/1/2015 - 6/30/2016	Difference
10-2-2310-5360-00000 Legal Services, School Board	1,200.00	4,741.50	2,000.00	2,000.00	0.00
10-2-2310-5370-00000 Audit, School Board	8,000.00	7,650.00	8,000.00	8,000.00	0.00
10-2-2310-5540-00000 Advertising, School Board	3,000.00	3,072.06	3,500.00	3,500.00	0.00
10-2-2310-5610-00000 Supplies, School Board	350.00	602.68	350.00	350.00	0.00
10-2-2310-5810-00000 Dues and Fees, School Board	3,100.00	3,028.96	3,100.00	3,120.00	20.00
	\$27,111.00	\$26,098.94	\$28,531.00	\$23,656.45	\$(4,874.55)
2320 SAU Administration					
10-2-2320-5110-00000 Salaries, SAU	164,943.20	173,681.73	168,429.10	171,797.40	3,368.30
10-2-2320-5210-00000 Health Buybacks, SAU	250.00	250.00	250.00	250.00	0.00
10-2-2320-5211-00000 Health Insurance, SAU	16,972.15	16,970.34	17,679.22	19,859.19	2,179.97
10-2-2320-5212-00000 Dental Insurance, SAU	1,264.12	1,263.90	1,264.38	1,452.10	187.72
10-2-2320-5213-00000 Life/LTD, SAU	0.00	379.00	375.00	375.00	0.00
10-2-2320-5220-00000 Social Security, SAU	10,241.98	10,550.89	10,458.11	10,666.93	208.82
10-2-2320-5221-00000 Medicare, SAU	2,395.31	2,467.45	2,445.86	2,494.69	48.83
10-2-2320-5231-00000 Staff Retirement, SAU	6,444.62	6,816.40	6,573.58	6,953.96	380.38
10-2-2320-5232-00000 Special Ed Director Retirement, SAU	5,431.01	5,757.11	5,566.73	6,283.68	716.95
10-2-2320-5320-00000 Contracted Services, SAU	4,000.00	3,225.52	4,000.00	4,000.00	0.00
10-2-2320-5430-00000 Repairs, SAU	420.00	445.00	460.00	460.00	0.00
10-2-2320-5431-00000 Network/Computer Maintenance, SAU	6,096.00	6,355.00	6,096.00	6,096.00	0.00
10-2-2320-5531-00000 Telephone, SAU	1,500.00	1,440.30	1,500.00	1,500.00	0.00
10-2-2320-5532-00000 Internet Connection, SAU	1,800.00	1,799.86	1,800.00	0.00	(1,800.00)
10-2-2320-5534-00000 Postage, SAU	850.00	731.30	850.00	850.00	0.00
10-2-2320-5580-00000 Travel, SAU	1,400.00	1,355.99	1,400.00	1,400.00	0.00
10-2-2320-5590-00000 Hiring/Pre Employment, SAU	150.00	154.50	500.00	500.00	0.00
10-2-2320-5610-00000 Supplies, SAU	1,500.00	581.50	1,500.00	1,500.00	0.00
10-2-2320-5650-00000 Software, SAU	4,500.00	4,399.00	4,500.00	4,700.00	200.00
10-2-2320-5733-00000 Furniture, SAU	500.00	0.00	250.00	250.00	0.00
10-2-2320-5740-00000 Computer Equipment, SAU	0.00	799.68	2,700.00	900.00	(1,800.00)
10-2-2320-5810-00000 Dues and Fees, SAU	850.00	880.08	900.00	1,050.00	150.00
	\$231,508.39	\$240,304.55	\$239,497.98	\$243,338.95	\$3,840.97
2400 School Administration					
10-2-2400-5110-00000 Salaries, School Administration	147,061.00	157,042.64	158,146.00	161,281.40	3,135.40
10-2-2400-5211-00000 Health Insurance, School Administration	29,013.56	29,012.76	30,224.64	33,953.22	3,728.58
10-2-2400-5212-00000 Dental Insurance, School Administration	2,057.40	2,057.62	2,057.62	2,058.07	0.45
10-2-2400-5213-00000 Life/LTD, School Administration	0.00	297.68	300.00	300.00	0.00
10-2-2400-5220-00000 Social Security, School Administration	9,204.58	9,499.62	9,785.40	10,041.30	255.90
10-2-2400-5221-00000 Medicare, School Administration	2,152.69	2,221.52	2,313.42	2,358.87	45.45
10-2-2400-5231-00000 Secretary's Retirement, School Administr	4,775.53	3,915.68	4,752.59	5,021.53	268.94
10-2-2400-5232-00000 Principal's Retirement, School Administr	14,743.30	16,947.08	16,343.08	18,447.52	2,104.44
10-2-2400-5320-00000 Staff Development, School Administration	1,500.00	1,594.15	1,500.00	1,500.00	0.00
10-2-2400-5531-00000 Telephone, School Administration	3,350.00	3,623.94	3,450.00	3,450.00	0.00
10-2-2400-5534-00000 Postage, School Administration	1,400.00	1,288.09	1,400.00	1,400.00	0.00

SAU #76 - Lyme School District

Proposed Budget 2016

Report # 10842

Account Number / Description	2014 Budget 7/1/2013 - 6/30/2014	2014 Actual 7/1/2013 - 6/30/2014	2015 Budget 7/1/2014 - 6/30/2015	2016 Proposed 7/1/2015 - 6/30/2016	Difference
10-2-2400-5539-00000 Substitute Serv - Salaries, School Admin	1,400.00	1,172.00	1,400.00	1,400.00	0.00
10-2-2400-5550-00000 Printing and Binding, School Administrat	500.00	0.00	500.00	500.00	0.00
10-2-2400-5580-00000 Principal's Travel, School Administratio	1,000.00	1,818.44	1,000.00	1,000.00	0.00
10-2-2400-5610-00000 Supplies, School Administration	750.00	230.74	750.00	750.00	0.00
10-2-2400-5810-00000 Dues and Fees, School Administration	450.00	0.00	450.00	450.00	0.00
	\$219,358.06	\$230,721.96	\$234,372.75	\$243,911.91	\$9,539.16
2600 Building & Grounds					
10-2-2600-5110-00000 Salaries, B & G	70,491.20	71,997.52	71,884.80	73,299.20	1,414.40
10-2-2600-5112-00000 Summer Custodian Help, B & G	2,690.74	1,724.00	3,500.00	3,500.00	0.00
10-2-2600-5120-00000 Custodial Substitutes, B & G	2,000.00	1,876.66	2,000.00	2,000.00	0.00
10-2-2600-5211-00000 Health Insurance, B & G	33,477.08	33,475.00	34,868.86	39,173.16	4,304.30
10-2-2600-5212-00000 Dental Insurance, B&G	0.00	0.00	0.00	471.12	471.12
10-2-2600-5213-00000 Life/LTD, B & G	0.00	321.10	250.00	250.00	0.00
10-2-2600-5220-00000 Social Security, B & G	4,370.46	4,504.07	4,797.86	4,885.55	87.69
10-2-2600-5221-00000 Medicare, B & G	1,022.13	1,053.43	1,122.34	1,277.84	155.50
10-2-2600-5231-00000 Retirement, B & G	4,225.00	4,292.51	4,307.94	4,555.98	248.04
10-2-2600-5421-00000 Trash Removal, B & G	5,500.00	5,228.69	5,500.00	5,500.00	0.00
10-2-2600-5424-00000 Snow Removal, B & G	4,000.00	2,620.00	4,000.00	4,000.00	0.00
10-2-2600-5430-00000 Repairs to Building, B & G	33,000.00	21,623.05	25,000.00	25,000.00	0.00
10-2-2600-5431-00000 Grounds Upkeep, B & G	1,500.00	2,337.43	5,000.00	5,000.00	0.00
10-2-2600-5433-00000 LWA Water Fee	3,600.00	3,468.43	3,600.00	3,600.00	0.00
10-2-2600-5520-00000 Building Insurance, B & G	10,071.00	10,683.00	10,776.00	11,645.00	869.00
10-2-2600-5580-00000 Travel, B & G	400.00	309.43	400.00	400.00	0.00
10-2-2600-5610-00000 Custodial Supplies, B & G	10,500.00	13,152.29	11,500.00	12,500.00	1,000.00
10-2-2600-5621-00000 LP Gas, B & G	3,000.00	3,030.56	4,000.00	4,000.00	0.00
10-2-2600-5622-00000 Electricity, B & G	30,830.00	28,368.54	30,830.00	30,830.00	0.00
10-2-2600-5624-00000 Fuel Oil, B & G	37,000.00	30,296.92	37,000.00	27,000.00	(10,000.00)
10-2-2600-5626-00000 Diesel Fuel, B & G	800.00	39.95	800.00	800.00	0.00
10-2-2600-5733-00000 Furniture/Furniture Repairs, B & G	1,500.00	0.00	1,500.00	1,500.00	0.00
10-2-2600-5739-00000 Equipment, B & G	1,500.00	15,462.45	1,500.00	1,500.00	0.00
	\$261,477.61	\$255,865.03	\$264,137.80	\$262,687.85	\$(1,449.95)
2700 Transportation					
10-2-2700-5440-00000 Field Trips, Transportation	3,500.00	3,819.41	3,500.00	3,500.00	0.00
10-2-2700-5443-00000 Bus Lease, Transportation	87,305.00	87,304.90	89,924.00	94,420.00	4,496.00
10-2-2700-5626-00000 Bus Fuel, Transportation	5,500.00	2,320.72	5,500.00	5,500.00	0.00
	\$96,305.00	\$93,445.03	\$98,924.00	\$103,420.00	\$4,496.00
4300 Architecture/Engineering					
10-2-4300-5330-00000 Architecture and Engineering Services	0.00	12,339.91	0.00	0.00	0.00
	\$0.00	\$12,339.91	\$0.00	\$0.00	\$0.00
4900 Facilities Acquisitions					
10-2-4900-5441-00000 Rental of Buildings	0.00	0.00	27,000.00	0.00	(27,000.00)

SAU #76 - Lyme School District

Proposed Budget 2016

Report # 10842

Account Number / Description	2014 Budget 7/1/2013 - 6/30/2014	2014 Actual 7/1/2013 - 6/30/2014	2015 Budget 7/1/2014 - 6/30/2015	2016 Proposed 7/1/2015 - 6/30/2016	Difference
10-2-4900-5720-00000 Facilities Acquisitions & Construction	63,000.00	56,545.36	0.00	0.00	0.00
	\$63,000.00	\$56,545.36	\$27,000.00	\$0.00	\$(27,000.00)
5100 Debt Service					
10-2-5100-5830-00000 Bond Interest	6,722.00	6,721.88	79,241.00	113,736.25	34,495.25
10-2-5100-5910-00000 Bond Principal	75,000.00	75,000.00	75,000.00	77,500.00	2,500.00
	\$81,722.00	\$81,721.88	\$154,241.00	\$191,236.25	\$36,995.25
5221 Transfer to Food Service					
10-2-5221-5930-00000 Transfer to Food Service	0.00	7,050.73	8,000.00	18,001.43	10,001.43
	\$0.00	\$7,050.73	\$8,000.00	\$18,001.43	\$10,001.43
3100 Food Service					
21-2-3100-5110-00000 Salaries, Food Service	0.00	0.00	0.00	35,700.00	35,700.00
21-2-3100-5211-00000 Health Insurance, Food Service	0.00	0.00	0.00	8,450.64	8,450.64
21-2-3100-5212-00000 Dental Insurance, Food Service	0.00	0.00	0.00	471.02	471.02
21-2-3100-5213-00000 Life/LTD, Food Service	0.00	0.00	0.00	115.00	115.00
21-2-3100-5220-00000 Social Security, Food Service	0.00	0.00	0.00	2,213.40	2,213.40
21-2-3100-5221-00000 Medicare, Food Service	0.00	0.00	0.00	517.65	517.65
21-2-3100-5231-00000 Food Service, Retirement	0.00	0.00	0.00	3,987.72	3,987.72
21-2-3100-5580-00000 Food Service, Travel Reimbursement	0.00	0.00	0.00	250.00	250.00
21-2-3100-5610-00000 Supplies, Food Service	0.00	0.00	0.00	3,500.00	3,500.00
21-2-3100-5630-00000 Food Purchases, Food Service	0.00	0.00	0.00	30,000.00	30,000.00
	\$0.00	\$0.00	\$0.00	\$85,205.43	\$85,205.43
3120 Food Service Operations					
21-2-3120-5320-00000 Cont. Services, Food Service Operations	73,500.00	59,975.00	71,000.00	0.00	(71,000.00)
	\$73,500.00	\$59,975.00	\$71,000.00	\$0.00	\$(71,000.00)
Idea B Grant					
22-2-1200-5111-02549 Idea B - Para Salaries	8,500.00	8,500.00	0.00	0.00	0.00
22-2-1200-5320-02549 Idea B - Contracted Services	4,500.00	2,980.00	0.00	0.00	0.00
22-2-2150-5320-02549 Idea B - Speech Salaries	32,116.00	30,570.30	0.00	0.00	0.00
	\$45,116.00	\$42,050.30	\$0.00	\$0.00	\$0.00
Idea Preschool Grant					
22-2-2150-5320-02742 Idea Preschool - Speech Salaries	921.00	921.00	0.00	0.00	0.00
	\$921.00	\$921.00	\$0.00	\$0.00	\$0.00
Small Rural Schools Grant					
22-2-2190-5110-00000 Small Rural Schools Grant, Salaries	0.00	4,052.74	0.00	0.00	0.00
22-2-2190-5240-00000 Small Rural Schools Grant, Conferences	0.00	6,388.95	0.00	0.00	0.00
22-2-2190-5320-00000 Small Rural Schools Grant	0.00	541.29	0.00	0.00	0.00
	\$0.00	\$10,982.98	\$0.00	\$0.00	\$0.00

SAU #76 - Lyme School District

Proposed Budget 2016

Report # 10842

Account Number / Description	2014 Budget 7/1/2013 - 6/30/2014	2014 Actual 7/1/2013 - 6/30/2014	2015 Budget 7/1/2014 - 6/30/2015	2016 Proposed 7/1/2015 - 6/30/2016	Difference
TOTAL OPERATING BUDGET	\$5,553,903.00	\$5,504,097.43	\$5,720,519.86	\$6,001,025.78	\$280,505.92
5251 Transfer to C.R.F.					
10-2-5251-5930-00001 Transfer to Capital Reserve Funds	80,000.00	80,000.00	0.00	0.00	0.00
	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00
5251 TR to Capital Reserves					
10-2-5251-5930-00000 Transfer to C.R.F. from Surplus	5,414.40	5,414.40	50,000.00	25,000.00	(25,000.00)
	\$5,414.40	\$5,414.40	\$50,000.00	\$25,000.00	\$(25,000.00)
5252 TR to Expendable T Funds					
10-2-5252-5930-00000 Transfer to E.T.F. from Surplus	40,000.00	40,000.00	11,478.21	25,000.00	13,521.79
	\$40,000.00	\$40,000.00	\$11,478.21	\$25,000.00	\$13,521.79
TOTAL TRANSFER FUNDS	\$125,414.40	\$125,414.40	\$61,478.21	\$50,000.00	\$(11,478.21)
OPERATING BUDGET w/ TRANSFERS	\$5,679,317.40	\$5,629,511.83	\$5,781,998.07	\$6,051,025.78	\$269,027.71

SAU #76 - Lyme School District

Anticipated Revenue 2016

Report # 10843

Statement Code: Revenue

	2014 Actual	2015 Budget	2016 Anticipated	Difference
Account Number / Description	7/1/2013 - 6/30/2014	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	
10 GENERAL FUND				
10-0-1111-4000-00000 Current Appropriations	(4,389,899.00)	(4,422,180.86)	(4,610,068.35)	(187,887.49)
10-0-1510-4000-00000 Interest on Investments	(150.77)	(300.00)	(300.00)	0.00
10-0-1990-4000-00000 Other Local Revenue	(10,733.76)	(875.00)	(875.00)	0.00
10-0-1991-4000-00000 Scholarship Income	(2,018.24)	0.00	0.00	0.00
10-0-3105-4000-00000 *State Taxes	(782,503.00)	(800,644.00)	(794,962.00)	5,682.00
10-0-3110-4000-00000 Equitable Ed Aid	(246,149.00)	(265,841.00)	(287,108.00)	(21,267.00)
10-0-3210-4000-00000 School Building Aid	(22,992.74)	(22,993.00)	0.00	22,993.00
10-0-3230-4000-00000 Catastrophic Aid	(9,670.34)	(22,000.00)	(30,000.00)	(8,000.00)
10-0-3240-4000-00000 Vocational Aid	(22,623.21)	(13,000.00)	(6,800.00)	6,200.00
10-0-4810-4000-00000 Federal Forest Reserve	(506.30)	(506.00)	(506.00)	0.00
10-0-5252-4000-00000 Special Ed. Reserve	0.00	0.00	(60,000.00)	(60,000.00)
10-0-5251-4000-00001 Maintenance Capital Reserve Fund	0.00	0.00	(20,000.00)	(20,000.00)
10-0-1920-4000-22345 Early Language	(50,000.00)	(40,000.00)	0.00	40,000.00
10-0-1980-4000-70000 Budgeted PY Fund Balance	0.00	0.00	(45,000.00)	(45,000.00)
TOTAL 10 GENERAL FUND	\$(5,537,246.36)	\$(5,588,339.86)	\$(5,855,619.35)	\$(267,279.49)
21 FOOD SERVICE				
21-0-1600-4000-00000 Food Service Sales	(43,056.00)	(49,628.00)	(54,628.00)	(5,000.00)
21-0-3260-4000-00000 Food Service Aid	(735.74)	(740.00)	(740.00)	0.00
21-0-4260-4000-00000 Child Nutrition Program	(9,132.53)	(10,760.00)	(11,836.00)	(1,076.00)
21-0-5221-4000-00000 Fund Transfers	(7,050.73)	(8,000.00)	(18,001.43)	(10,001.43)
TOTAL 21 FOOD SERVICE	\$(59,975.00)	\$(69,128.00)	\$(85,205.43)	\$(16,077.43)
22 SPECIAL REVENUES				
22-0-4520-4000-00000 Small Rural Schools Grant	(10,982.98)	0.00	0.00	0.00
22-0-4500-4000-02549 Idea-B Grant	(42,050.30)	(48,874.00)	(48,874.00)	0.00
22-0-4501-4000-02742 Idea Preschool Grant	(921.00)	(921.00)	(921.00)	0.00
22-0-4521-4000-02800 Title I Grant	(6,015.85)	(10,406.00)	(10,406.00)	0.00
TOTAL 22 SPECIAL REVENUES	\$(59,970.13)	\$(60,201.00)	\$(60,201.00)	\$0.00
GRAND TOTAL	\$(5,657,191.49)	\$(5,717,668.86)	\$(6,001,025.78)	\$(283,356.92)

Accounting of Actual Special Education Expenses and Revenues*

Special Education Revenues

Account	Description	Actual 2013	Actual 2014
Local Funds			
1111	**Current Appropriation	\$ 501,793	\$ 632,752
State Funds			
3100	Adequacy	\$ 27,806	\$ 35,199
3105	State Taxes	\$ 93,603	\$ 111,897
3230	Catastrophic Aid	\$ 29,552	\$ 9,670
	Subtotal	\$ 150,961	\$ 156,766
Federal Funds			
4500	Special Education Grants	\$ 51,546	\$ 42,971
4580	Medicaid Distribution	\$ -	\$ -
	Subtotal	\$ 51,546	\$ 42,971
Other Funds			
5000	Transfers from Expendable Trusts	\$ -	\$ -
	Total	\$ 704,300	\$ 832,489

Special Education Expenditures

Account	Description	Actual 2013	Actual 2014
1200	Regular Special Education	\$ 447,296	\$ 538,264
1230	High School Special Education	\$ 120,030	\$ 124,435
2140	Psychological Services	\$ 18,727	\$ 27,375
2150	Speech Language Services	\$ 65,433	\$ 65,544
2160	OT/PT Services	\$ 19,745	\$ 19,608
2190	Other Student Services	\$ -	\$ -
2320	SAU Administration (Director's salary/benefits)	\$ 33,069	\$ 57,263
	Total	\$ 704,300	\$ 832,489

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

** Approximately 14.3% of total appropriation

State of New Hampshire
Lyme School District - Annual Meeting
March 6, 2014 6:00 p.m.
Lyme School Community Gymnasium
Minutes

Moderator William Waste brought this meeting to order at 6:08 p.m. There were approximately 400 attendees. Registered voters were marked off on the checklist and given a paper "Yes/No" ballot card, starting at the "three". *(An example is attached to the original filing of the 2014 minutes.)*

School Board Members present: Mark Schiffman, Barbara Lynch, Elizabeth Glenshaw, Scott May, Stephanie Clark, Heidi Lange, and Jay Davis.

Also in attendance were: Dr. Michael Harris, Superintendent, Teresa Thurston, Coordinator of Business Services, Jeffrey Valence, Principal, Steven Dayno, Teacher and Ingrid Nichols representing Banwell Associates.

Announcements made in regards to election of school district officials, which will be on Tuesday March, 11, 2014 with polls open between 7:00 a.m. and 7:00 p.m.

Voice without vote was asked for and then granted to Michael Harris, Teresa Thurston, Ingrid Nichols and Steven Dayno with no objections.

ARTICLE 1. Steve Campbell made the motion *To see if the Lyme School District will vote to raise and appropriate the sum of Three Million Two Hundred and Eighty Thousand Dollars (\$3,280,000) to finance the renovation, construction and equipping of the Lyme Elementary School; and authorize the issuance of not more than Three Million Dollars (\$3,000,000) of bonds or notes under and in compliance with the terms of the Municipal Finance Act, RSA 33; to authorize the School Board to issue, negotiate, sell and deliver such bonds and notes and to determine the manner of sale, interest rates, maturity and the other terms thereof; and to authorize the School Board to apply for, accept and expend any federal, state or other grants for the Project and to take any other action relative thereto; Eighty-Thousand Dollars (\$80,000) will be expended from the Maintenance of School Buildings Capital Reserve Fund, and Two-Hundred Thousand Dollars (\$200,000) will be raised from other sources; and to further raise and appropriate the additional sum of Seventy Seven Thousand Dollars (\$77,000) for the first year's debt service payment on the bonds or notes. (Two-thirds ballot vote required) The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (6-1).*

SECONDED by Robert Sanborn

The floor was yielded to Mark Schiffman

Jeff Valence, Ingrid Nichols and Mark Schiffman gave brief Power Point presentations. Mark Schiffman introduced the school board members, staff, Ms. Banwell and the renovation committee members.

Points addressed in the Power Point presentation included, but were not limited to:

- Priorities of the Building are to have the capability for varied configurations to meet today's teaching standards, and adjust to population changes year-to-year as well as improve safety, energy efficiency and ADA compliance.
- The design of the project with detailed slides of each area of addition/renovation.
- Project Timeline.
- Financing - including how the expenses of this project dovetail with the phasing out of prior debt service payments while capturing costs associated with building maintenance and the rental of trailers.

(A complete copy of the power point presentation is attached to the original filing of the School District Meeting Minutes for 2014.)

Follow-up questions began at 6:45 p.m. and included among others:

One resident asked what the impact of the project would be on the playground and parking? *The playground structure will need to be re-located, and a playground committee is currently working on new models likely to include a decentralized plan with multiple elements in different locations. It is hoped to use some of the soil removed for construction be applied to other parts of the playground to try to level it out a bit. The parking situation is not expected to change if the renovation is approved.*

One resident asked what the impact of the bond portion of the budget would be on a \$300,000 home. *That portion of the budget accounts for about \$200 of the tax bill on a home assessed at that level.*

One resident asked if there will be a need for additional staff? *No additional staff will be needed. Staffing is based on the needs of the student population and not related to the instructional space available.*

The meeting was moved into full discussion;

Mark Schiffman reports a highly successful challenge grant recently brought forward to the community by the Lyme Foundation. (They had offered matching donations of up to \$50,000 on any funds privately raised toward the project, after the initial \$200,000 that had been raised by January.) Now an additional challenge grant has been made for another \$50,000 match. In light of these significant and successful fundraising efforts the School Board asked to submit a **friendly amendment to decrease the issuance of the bond for not more than \$2,850,000**. Steve Campbell and Robert Sanborn, as the raisers of the warrant article, both agreed to the friendly amendment. The warrant article was amended to read:

To see if the Lyme School District will vote to raise and appropriate the sum of Three Million Two Hundred and Eighty Thousand Dollars (\$3,280,000) to finance the renovation, construction and equipping of the Lyme Elementary School; and authorize the issuance of not more than Two Million, Eight Hundred Fifty Thousand Dollars (\$2,850,000) of bonds or notes under and in compliance with the terms of the Municipal Finance Act, RSA 33; to authorize the School Board to issue, negotiate, sell and deliver such bonds and notes and to determine the manner of sale, interest rates, maturity and the other terms thereof; and to authorize the School Board to apply for, accept and expend any federal, state or other grants for the Project and to take any other action relative thereto; Eighty-Thousand Dollars

(\$80,000) will be expended from the Maintenance of School Buildings Capital Reserve Fund, and Two-Hundred Thousand Dollars (\$200,000) will be raised from other sources; and to further raise and appropriate the additional sum of Seventy Seven Thousand Dollars (\$77,000) for the first year's debt service payment on the bonds or notes. (Two-thirds ballot vote required) The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (6-1).

Kate Semple Barta spoke as a parent, volunteer and former school board member of the basic need of this additional space to improve "working conditions" for the students. She reports that often times children are sitting on the floor in the hallway and stairwell due to lack of instructional/work space. She says that the school board and staff have already maxed out any usable space. Closets have been turned into classrooms, copy machines have been moved into hallways. The only conference room in the school is frequently used as a learning space, disrupting meetings. The existing cafeteria kitchen is no larger than the average household kitchen, yet it serves 100 students most days, there is minimal kitchen storage space and the food is currently stored in an outside shed. Overall, storage has been forced to move to harder to reach spaces, both inside and outside the building in order to attempt to create more learning space and of concern is the fact that there is no separate bathroom for adults.

Kathy Larson commended the School Board and Renovation Committee for the extensive care & work that they have put in place for this bond article and she is supporting the renovation plan.

Jay Davis spoke of his appreciation for the School Board and Renovation committee for listening carefully to and then responding to the concerns expressed last year and the attempts to balance a wide variety of needs of all Lyme Citizens.

Other points of discussion;

How well and how long will the renovation support the needs of the school? *The addition will allow for hard splits in all lower grades if ever needed. The estimate is that with this additional space the school could accommodate a population into the upper 200's. This addition should be able to accommodate student population for the next 20 years and if it is ever needed the next logical renovation step would be to do a complete renovation of the Barnes School.*

Some residents spoke of concern that the plan was too expensive and the tax burden on long time residents would be significant, possibly forcing them out of Lyme due to high taxes.

One resident expressed frustration that in 1994 the bond was passed with the promise that the building would serve the school "far into the future" and this does not seem to be the case. Mark Schiffman responded that the 1994 addition/renovation is, in fact, holding up well and has been an excellent investment, however there are other parts of the building that require maintenance and upgrades as well as a need to improve energy efficiency. Additionally since then a significant change in the educational model and expectations nationally requires smaller, more flexible spaces. If the renovation project does not pass there will continue to be a need for adjustments and repairs and that throughout this process the School Board had always been aware of the necessity to balance the needs of the school with the needs of the tax-payer.

A home owner expressed that he considered an investment in the school as ultimately an investment in the value of his home when it came time to sell, Lyme and Lyme School will be considered desirable.

Please clarify the Construction Management process? *Chair Schiffman briefly reviewed the process of "Design – Build" using the architectural design from Banwell & Associates of Lebanon, N.H. there was an open competitive bid process for a construction manager. Three finalist submitted bids; Trumbull – Nelson of Hanover, N.H., Engelberth Construction of Colchester, VT. and Estes & Gallup of Lyme N.H. The Renovation Committee chose to work with both "Engelberth AND Estes & Gallup to develop pricing estimates and a Guaranteed Maximum Price (GMP) for the construction portion of the project. Ultimately Estes & Gallup delivered the best combination of service and value and the Board intends to continue working with Estes & Gallup through project. As Construction Manager, Estes & Gallup will oversee the bidding of sub-contractors as necessary to complete the project.*

Robert Sanborn indicated that perhaps it was time to call the question. The Hall seemed to be in agreement, Moderator Waste called for any more discussion.

A former Lyme student related her experience as she attended the Chesley School with 28 students in one classroom with one teacher and the older students helped the younger students with their lessons. She feels that 22 separate classrooms for 200 students seemed unreasonable and is deeply concerned about being "taxed out" of Lyme. *Mark Schiffman noted the concerns with understanding and re-iterated that the basic education model has changed significantly since the 1 room schoolhouse and that the School Board is comfortable presenting this plan as "best" for as many people as possible, and recognizing that there is no perfect solution for everyone. He also noted that there are only 16 primary classrooms in the design, but that these spaces and others may be used in a variety of ways.*

Seeing no further comments or questions the question was called and voting on Article 1, as amended. The voting opened at 7:30 p.m. with clear instructions indicating that voters should use the "Question 3" tear off ballot. Voting will remain open until 8:30 p.m.

At 7:35 p.m. Moderator Waste called for a brief recess.

At 7:56 p.m. Moderator Waste reconvened the meeting and wanted to thank Paphanh Sithavady who will be donating all proceeds from the food sale held during the recess to the Lyme School.

ARTICLE 2. *To hear the reports of Agents, Auditors, Committees, or other officers heretofore chosen, and pass any vote relating thereto.*

Moderator Waste referred the Hall to the reports in the 2013 Town Report as written. As there were no additional reports or amendments the meeting moved on to Article 3.

ARTICLE 3. *(Only to be considered if Article 1 fails.) To see if the Lyme School District will vote to raise and appropriate the sum of \$80,000 to be placed in the Maintenance of School Buildings Capital Reserve Fund established at the Lyme School District meeting on March 14, 1996, for the purposes of building repairs and upgrades. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (7-0).*

Moderator Waste announced that Article 3 would hold for now, pending the results of voting on ARTICLE 1.

ARTICLE 4. *Mardi Bowles made the motion to see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of Five Million, Six-Hundred Forty-Three Thousand, and Five-Hundred Twenty Dollars (\$5,643,520) for the support of schools, for the payment of salaries for School District officials and agents, and for the payment of the statutory obligations of the District. This article does not include amounts proposed in any other article except for Article 7. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (7-0).*

SECONDED by Robert Sanborn

Chair Schiffman took a moment to recognize and thank over 100 people, who have helped with the renovation project thus far, and then made a brief Power Point presentation that provided an overview of the 2014-2015 Lyme SAU Operating Budget.

In response to a question, clarification was made on one slide that indicated the per pupil cost published annually by the State of New Hampshire is for K-8 only. High schools are recorded separately and Lyme tuitions it's students to a variety of high schools. (A complete copy of the power point presentation is attached to the original filing of the School District Meeting Minutes for 2014.)

Moderator Waste asked for a sense of the meeting regarding voice /ballot vote on Article 4. Unless 7 or more voters raised their hand it would be a voice vote. Seeing no raised hands indicating a desire for a ballot vote, he called for a voice vote on Article 4:

ARTICLE 4 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE (MAJORITY).

Principal Jeff Valence took a moment to recognize the entire body of citizens present tonight for coming out in a show of care, concern and support of the school regardless of their personal vote or the outcome. He praised the School Board as a whole for the incredible dedication each of them have and the endless hours of effort they put into making Lyme School the best it can be. He recognized out going School Board members Stephanie Clark and Chair, Mark Schiffman. Both received by a strong round of applause and standing ovation.

ARTICLE 5. *Richard Jones made the motion To see if the Lyme School District will vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be placed in the Special Education Reserve Fund, established at the Lyme School District meeting on March 8, 1984, with such amount to be funded from the year end undesignated fund balance available on July 1, 2014. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (7-0).*

SECONDED by Judy Brotman

Discussion. None.

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

ARTICLE 6. Richard Jones made the motion *To see if the Lyme School District will vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be placed in the High School Tuition Fund, established at the Lyme School District meeting on March 9, 1995, with such amount to be funded from the year end undesignated fund balance available on July 1, 2014. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (7-0).*

SECONDED by Jennifer Cooke

Discussion. None.

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

ARTICLE 7. Richard Jones made the motion *Article 7. To determine and fix the salaries of school district officers as follows: School District Treasurer \$800.00; School District Clerk \$75.00; School District Moderator \$75.00. The amounts in this article are included in Article 4. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (7-0).*

SECONDED by Simon Carr

Discussion. Mark Schiffman noted that while the officers mentioned in this article are paid, the School Board is not. He does not see this as a problem, especially when compared to level of commitment required by the Lyme Selectboard. He then noted, that while this is not the right forum to discuss it, the town of Lyme needs to consider raising the level of compensation for the Selectboard in light of their workload.

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

At 8:40 Moderator Waste announced the results of the Article 1 vote:

ARTICLE 1 WAS VOTED IN THE AFFIRMATIVE BY BALLOT VOTE (YES- 336 NO- 106).

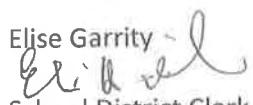
In light of the passage of Article 1, Moderator Waste made a motion to table Article 3.

IN REGARDS TO ARTICLE 3 A MOTION WAS MADE, SECONDED and VOTED UNANIMOUSLY TO TABLE THE ARTICLE.

ARTICLE 8. *To transact any other business that may legally come before this meeting.*

Seeing no further business at hand, Moderator Waste adjourned the meeting.

Meeting Adjourned at 8:43.

Elise Garrity

School District Clerk



The Lyme School

Kindergarten to Eighth Grade

Serving the community of Lyme, New Hampshire for over 100 years

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2014 SCHOOL REPORT

On behalf of the entire Lyme School, we would like to say thank you to every member of the Lyme community for their support of the Lyme School. After five years of planning and two years of presenting ideas to address the school's facility needs, it is wonderful to be able to see just how much of a difference the renovations make. Those who have been able to tour the school have told us they are very impressed with the renovations. For those of you who have not been able to visit, please feel free to stop in. We would love to show you around.

Given that the financial impact of the renovation was an understandable concern throughout the process, we are especially pleased that there is great news on this front. Several new financial details have helped us make the most of our financial resources. The bond rate, which was estimated to be somewhere between 4% and 4.5%, was set for the life of the loan at 3.36%. The expected cost of heating next year is \$10,000 less than our current year as a result of the renovations to our heating plant. Due to the hard work of the construction committee, our construction managers, Estes and Gallup, and contractors like Lyme Electric, we were able to complete the project on time and at, or just below, budget. You will note that the ongoing portion of our budget devoted to facilities is LESS than it was last year because we no longer have to rent trailers, the cost of heating is down, the bond costs were lower than predicted, and as a community we successfully raised \$350,000 to offset the amount we needed to borrow.

On the academic front we are working hard to address the goals of the most recent strategic plan, which was developed and adopted last year. The board worked hard to reach a broad representation of Lyme constituents in order to understand our community's educational priorities. It is an ambitious document that focuses on nearly every aspect of the school, from how we manage educational costs to how we communicate with parents and students. It establishes goals such as examining how programs, such as foreign language and technology, can be expanded to meet the changing expectations of the economy; how we can best report student progress; and how we can effectively support students who require additional instruction as well as challenge those who show aptitude. With the mandated move to the Common Core, a major emphasis on professional development for our faculty will be how to meet the Common Core objectives in a thoughtful and productive way in our classrooms.

Our enrollment, which increased by four new students this week, remains stable at around 200. As we look forward, we are strategizing how to manage costs in the coming years when the number of Lyme students in high school will spike to their highest levels in recent years. Fortunately, this year also marked the point at which an equal number of students attended Thetford Academy and St. Johnsbury Academy as Hanover High School, saving the town over \$85,000 in tuition versus if all had attended Hanover High School.

Despite our best efforts to keep budget increases within 1% of the CPI, the district was hit by several cost increases over which we have little to no control. Indeed, 85% of the budget increase are from factors we cannot control: increases in state health care costs; contributions to the NH retirement system for teachers; and an increase in the number of students who require out-of-district placements to meet their special educational needs.

The Lyme School District is fortunate to have reserve funds that can help cushion year-to-year changes in some areas of the budget. Based on projections for special education expenses and high school enrollment over the next several years, we plan to withdraw from these funds to help offset large swings in the budget from year to year. For example, over the next few years we intend to withdraw from the Special Education Reserve Fund to pay for a portion of the out-of-district placement costs, while in following years we intend to withdraw from the High School Trust when the high school population starts to climb.

Thetford Academy Head of School Report

In August 2014, Thetford Academy welcomed 83 new students to campus, including seven new freshmen from Lyme. The Academy's official enrollment of 314 students – the highest enrollment in five years – includes 20 from Lyme, with which Thetford Academy has a longstanding partnership agreement. Of the school's students, 64% are residents of Thetford, 33% are from twelve other towns across the Upper Valley (including Lyme), and 3% are international students – seven from China and two from Europe.

In Thetford Academy news since the last Lyme Town Meeting, the school's robotics team was a contender in the VEX High School Robotics World Championship in California, the school was a State Finalist in the Samsung Solve for Tomorrow Contest (a nationwide STEM competition), and the girls varsity basketball team won the Vermont Division III State Championship. In addition, Dean of Academics and science teacher Marc Chabot won the 2014 Angelo J. Dorta Award for Teaching Excellence, the 2015 California Casualty's Award for Teaching Excellence, and the 2014 Siemens Teachers as Researchers Fellowship; Dean of Students Jade Huntington was inducted into the Vermont Sports Hall of Fame; and English Teacher Joe Deffner was named a Summer Scholar by the National Endowment for the Humanities.

The past two years, Thetford Academy faculty members have designed 14 new elective courses, including Environmental Studies, Timber Framing, Mobile App Design, Making Music with your Mac, Yoga, and Why Food Matters. Over the past two years the school has offered more than 100 courses taught by 34 teachers – a staggering diversity of offerings for a small school. An embedded honors program has been launched to enable students to probe more deeply into their studies. Including both embedded honors courses and traditional honors courses like Calculus and Advanced Chemistry, 67 percent of the members of the Class of 2014 took at least one honors course during their Thetford Academy high school career.

Thetford Academy began a two-year partnership with the Dartmouth College Environmental Studies department in March 2014. In the first year, 17 students from Dartmouth with the support of Academy staff conducted research at Thetford Academy in such areas as alternative energy, sustainable food and outdoor leadership. The second year of the program is set to begin in March 2015.

To find out more about Thetford Academy, check out www.ThetfordAcademy.org. It's an honor to serve the families of Lyme, Thetford and the Upper Valley.

Sincerely,

William A. Bugg III
Head of School, Thetford Academy

**LYME SCHOOL DISTRICT
INSTRUCTIONAL STAFF
AS OF JANUARY 1, 2015**

Instructional Staff

Amanda Burns	Grade 5
Kristen Bushway	Music
Lauren Chomko	Humanities, Grade 8; Language Arts, Grades 6 & 7
Kate Cook	Math Differentiation Teacher
Jacob Cooke	Library Coordinator
Bonnie Cornell	Grade 5; Language Arts, Grade 6
Penny Cove	Special Education
Lisa Damren	Physical Education & Health
Steven Dayno	Grade 4
Megan Donegan	Early Literacy, Reading Differentiation Teacher
Nancy Fleming	Grade 2
Marguerite Franks	Technology Coordinator
Emily Girdwood	Art
Thomas Harkins	Spanish
Melinda Lyons	Grade 3
Mikiko McGee	Special Education Director
Susanne Merrill	Math, Grades 7 & 8; Math Support, Grades 5-8
Jane Officer	French, Grades 5-8; Social Studies, Grades 6 & 7
Skip Pendleton	Science, Grades 5-8
Jennifer Pratt	Math, Grades 5-8
Danielle Scully	Kindergarten
Trisha Shipman	Grade 3
Helen Skelly	Home School Counselor
Heather Stadheim	Language Arts and Social Studies, Grade 5
Elaine White	Special Education
Jennifer Wilcox	Grade 1

2014 LYME SCHOOL EIGHTH GRADE GRADUATES

Earl Barrowes
Arthur Clayton
Sivi Colberg
Abigail Cook
Grace Cooke
Samuel Coyle
Noah Glenshaw
Hadley Greene
Sawyer Hanlon
Spencer Hayes
Matthew Hunton
Brenna Kerin
Alina Masland

Alexis Maxwell
Samuel Maynes
Margaret McCutcheon
Jasper Meyer
Emily Murphy
Margaret Parish
Alexis Rich
Amelia Roth
Seth Stadheim
Ralph Steyn
Caitlyn Town
Breanna Williams
David Wilson

2014 LYME DISTRICT HIGH SCHOOL GRADUATES

Hanover

Philip Caffry
Camille Celone
Ellen Cook
Hailey Estes
William Fillo
Caroline Howell
Jara Kuhne
Jeremiah Leonard
Kendra McGowan
Madeline Mulvihill
Zachary Owen
Corrie Presland-Byrne
Xavier Tchana
Grace Tecca
Annalee Wilson

Lebanon

Dylan DeRego

St. Johnsbury

Liam Hinsley
Ethan Hurd
Victoria Lopez
Ceciline Steyn

Thetford

Mason Bailey
Erika Gray
Mariah Lang
Molly Pippin
Emily Rondeau
Randy Snelling
Hunter Stein
Audrey Wakefield
Jack Wilmott

LYME HIGH SCHOOL STUDENTS AS OF OCTOBER 1, 2014

Hanover High School	42
St. Johnsbury Academy	21
Thetford Academy	19
OOD	1
Total	83

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

YEAR	K	1	2	3	4	5	6	7	8	9	10	11	12	SPEC	TOTAL
1988	22	29	25	18	23	19	17	17	14	11	19	18	28	4	264
1989	19	28	27	23	17	26	19	20	14	15	10	16	21	3	258
1990	25	20	26	25	20	16	24	19	20	14	17	8	17	4	255
1991	21	28	19	24	24	21	15	22	20	16	15	17	11	2	255
1992	21	24	29	25	24	23	23	16	25	19	17	14	21	2	283
1993	20	20	25	31	17	21	25	21	17	24	18	16	14	1	270
1994	14	16	22	24	33	17	21	24	27	17	25	19	18	5	282
1995	30	16	21	23	25	33	16	20	25	22	18	24	18	4	295
1996	15	32	18	22	24	23	32	16	23	25	18	23	21	3	295
1997	14	19	31	21	21	23	23	33	17	24	21	16	18	4	285
1998	10	15	18	30	18	23	23	22	32	17	22	18	16	5	269
1999	17	14	15	19	29	19	25	24	23	30	20	23	23	3	284
2000	21	17	13	14	18	28	18	24	24	22	33	21	20	3	276
2001	19	21	13	14	15	18	26	18	24	23	28	25	23	3	270
2002	9	22	23	17	12	17	16	27	19	25	25	24	30	2	268
2003	19	10	22	27	15	17	16	18	27	24	27	25	23	2	272
2004	13	20	14	22	29	15	18	17	16	28	24	23	28	0	267
2005	20	15	18	14	23	29	13	22	17	20	28	23	25	0	267
2006	19	21	16	19	16	26	30	17	20	22	18	25	25	2	276
2007	18	20	19	18	19	15	27	26	16	20	24	16	26	2	266
2008	20	18	21	22	20	19	16	28	27	21	19	22	15	1	269
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

Town of Lyme
Office of Select Board
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Little Town Meeting
Tuesday, March 3, 2015 ~ 7:00 pm

School Meeting
Thursday, March 5, 2015 ~ 6:00 pm
Business Meeting

Town Meeting – Elections & Official Ballots
Tuesday, March 10, 2015 ~ 7:00 am – 7:00 pm
Official Ballot Issues
Election of Town & School Officers

Town Meeting – Business Meeting
Tuesday, March 10, 2015 ~ 9:00 am