

ANNUAL REPORT
of the
TOWN OF LYME, NEW HAMPSHIRE



William "Uncle Bill" LaBombard – Sexton/Parks & Rec/Highway

For the Year Ending December 31, 2021

EMERGENCY SERVICES

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

NON-EMERGENCY SERVICES

Librarian: Judy Russell - 795-4622

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

Select Board: Judith Brotman, Chair
Benjamin Kilham
David Kahn

Select Board Meetings: Every other Thursday 9:00 am - Town Office Conference Room

Select Board Office Hours: Monday, Wednesday, Friday 8:00am to 4:00pm

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

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

Office Clerk: Jordan Toland795-4639

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

Office Hours:

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

Tax Collector: Barbara Woodard.....795-4416

Office Hours: Monday 10:00am to 12:00pm

Town Clerk: Patricia G. Jenks795-2535

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

Town Office Hours: Monday, Wednesday, & Friday 8:00am to 2:00pm (Fax) 795-2117

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

Transfer Station Hours: Wednesday 2:00pm to 6:00pm & Sunday 8:00am to 02:00pm

In Memoriam

We recognize and honor the following individuals who died in 2021. Each served the Town of Lyme in different capacities and with true commitment.

William (Bill) Grant

Zoning Board 1989-1995

Darlene Lehmann

Inspector of Elections (Ballot Clerk): 2003-2017

Michael (Mike) Morton

Energy Committee 2008-2014

Eleanor Mudge

Library Trustee 1972-1978

Holder of the Boston Post Cane 2018-2021

Denzil Stearns

Highway Department 1973-1975

Michael Woodard

Building Maintenance Committee 2011-2020

Capital Improvement Committee 2011- 2020

Zoning Board 2017-2021

Zoning Board Alternate 2012-2017

New Town Offices Committee 2005-2010

William (Bill) LaBombard

Sexton: (Elected) 1990-2013, (Appointed) 2013-2021

Highway, Parks & Recreation employee from 1988 to 2012

On the front cover: William LaBombard with his friend and co-worker Wayne Bates.

Bill LaBombard worked in several capacities for the Town of Lyme over a span of 33 years. Well known for his remarkable ability to operate heavy equipment and heavy trucks he also was gifted at plowing snow. For years he maintained the parks & grounds, tending to the mowing and seasonal cleanups. He was the “go-to” person for our cemeteries and their care during his tenure as Lyme Town Sexton.

Bill was a people-person, loving a good visit. His approachable and caring patience enabled many to learn from him and many to deal with the death of a loved one knowing that Bill was taking care of things.



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

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NOTES

National & State Elected Officials

United States Senators

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

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

Representative in Congress - District 2

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

State Elected Officials

Governor

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

Executive Council - District 1

Councilor Joseph D. Kenney
PO Box 201
Union, New Hampshire
State Office: 271-3632
Joseph.D.Kenney@nh.gov

State Senator - District 5

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

State Representatives Grafton - District 12

Representative Russell Muirhead (D)
11 Lyme Rd
Hanover, N.H. 03755
Russell.Muirhead@leg.state.nh.us
603-277-9062

Representative Mary A. Hakken-Phillips (D)
79 Lyme Street
Hanover, N.H. 03755
Mary.HakkenPhillips@leg.state.nh.us

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

Representative James Michael Murphy (D)
Hanover, N.H. 03755
James.Murphy@leg.state.nh.us

ABOUT LYME

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

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



Eleanor Mudge recipient of the Boston Post Cane 2018

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

Moderator's Rules of Procedure – Town of Lyme

Speaking

- Practice respect and civility at all times. OK to disagree, not OK to be disagreeable or disrespectful.
- Before you speak, be recognized by the Moderator and address all comments to the podium.
- Wait for a mike to come to you. (I will try to recognize both the speaker and one to follow to keep things moving; we will bring the mike to you.)
- The first time you are recognized to speak, please state your name and where in town you live.
- If you are asking a question, you may follow-up or clarify.
- Moderator will recognize those who have not spoken to an issue before anyone who has spoken previously to that issue. Lyme residents only may speak, unless granted 'voice without vote.'
- Please add to previous comments, but do not just repeat what has been said before.
- If you wish to "Call the Question", you must raise your hand and be recognized first. If people who wish to speak to the issue have not yet spoken, they will be allowed to speak.

Motions

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

Voting

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

These rules may be altered by the meeting, by majority vote. If you believe I have erred in terms of procedure, you may request a point of order, and the meeting will decide. Again, a majority vote is required to overrule the moderator. RSA 40:4, I

**TOWN OFFICERS,
COMMITTEE AND BOARD MEMBERS**

Budget Committee

(Elected for a 3-year term)

Richard Jones - Chair	Term expires 2024
James Graham	Term expires 2024
Susan MacKenzie	Term expires 2024
William Malcolm	Term expires 2023
Wilkes McClave III	Term expires 2022
Erik Colberg	Term expires 2022
Michael McKusick	Term expires 2022
Lynne Parshall	Term expires 2022
Brian Spence	Term expires 2022
Judith Brotman	Select Board Representative
Elizabeth Glenshaw	School Board Representative

Cemetery Trustees

(Elected for a 3-year term)

Michael Hinsley	Term expires 2024
Jay Cary	Term expires 2023
Laurie Wadsworth	Term expires 2022

Connecticut River Joint Commissions – Upper Valley River Subcommittee

(Appointed by the Select Board for an indefinite term)

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

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

Blake Allison, Chair/Secretary <i>pro-tem</i>	Term expires 2023
Margaret Sheehan	Term expires 2024
Russell Hirschler (alternate)	Term expires 2024
Lin Brown	Term expires 2024
Ann Barry Flood	Term expires 2024
Susan MacKenzie	Term expires 2024
Matthew Stevens	Term expires 2023
Thomas Colgan	Term expires 2022
Jill Kearney Niles (alternate)	Term expires 2024
Sara Zahendra (alternate)	Term expires 2024
Rebecca Hanissian (alternate)	Term expires 2022
David Lysy (alternate)	Term expires 2022
Benjamin Kilham	Select Board Representative

Energy Committee

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

Mark Bolinger, Chair	Term expires 2024
James Nourse	Term expires 2023
Michael Novello	Term expires 2023
Matthew Brown	Term expires 2023
Henry Higgs	Term expires 2023

Daniel O'Hara
David Kahn

Term expires 2022
Select Board Representative

Fast Squad
(Volunteers)

Lisa Rayes, President & Captain

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

Margaret Caudill-Slosberg, Emergency Management Director
Michael Hinsley, Deputy Emergency Management Director

Term expires 2023

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

Michael Mundy, Chief

Term expires 2022

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

Don Elder *	Warden
Charles Ragan *	Deputy Warden
Alfred Balch	Deputy Warden
Michael Mundy	Fire Chief
A. Wayne Pike	Deputy Warden
Richard Pippin, Jr.	Deputy Warden
Scott Thompson	Deputy Warden
Ernst Kling	Deputy Warden
Henry Stokes	Deputy Warden
Douglas Vogt	Deputy Warden
Kevin Lahaye	Deputy Warden

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

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

Michael Hinsley, Health Officer
Jeff Hanissian, Deputy Health Officer

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

Adair Mulligan, Vice Chair
Timothy Cook
Laurie Wadsworth
Benjamin Kilham

Select Board Liaison

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

Marcia Armstrong	Term expires 8/2021
Jennifer Bent	Term expires 8/2021
Roger Berger	Term expires 8/2021
Margaret (Mardi) Bowles	Term expires 8/2021
Audrey Brown	Term expires 8/2021
Simon Carr	Term expires 8/2021
Emily Cooke	Term expires 8/2021
Nadia Gorman	Term expires 8/2021
Marya Klee	Term expires 8/2021
Paul Klee	Term expires 8/2021
Kathleen McGowan	Term expires 8/2021
James Nourse	Term expires 8/2021
Rebecca Lovejoy	Term expires 8/2021
Margot Maddock	Term expires 8/2021
Kristin Pekala	Term expires 8/2021
Hebe Quinton	Term expires 8/2021
Jennifer Schiffman	Term expires 8/2021
Sarah Shipton	Term expires 8/2021
Cynthia Swart	Term expires 8/2021
Christine Taylor	Term expires 8/2021
Thomas Toner	Term expires 8/2021
Barbara Woodard	Term expires 8/2021

Moderator
(Elected for 2-year term)

Kevin Peterson	Term expires 2022
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Library Trustees
(Elected for a 3-year term)

John Biglow	Term expires 2024
Deborah Robinson	Term expires 2024
Julie Goodrich	Term expires 2024
Katharine Ramsden	Term expires 2023
Audrey Brown	Term expires 2023
Georgina Voegele	Term expires 2023
Marybeth Durkin	Term expires 2022
Daniel O’Hara	Term expires 2022
Judith Russell	Library Director

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

Nancy Elizabeth Grandine	Term expires 2022
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Planning Board

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

John Stadler, Chair	Term expires 2024
Timothy Cook, Vice Chair	Term expires 2023
Eric Furstenberg	Term expires 2022
Vicki Smith	Term expires 2022
Richard Menge (alternate)	Term Expires 2023
Richard Brown (alternate)	Term Expires 2022
David Kahn	Select Board Representative

Police Department

Shaun O’Keefe	Chief
Camden Elliott	Sergeant

Recreation Commission

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

Dina Cutting, Chair	Term expires 2022
Chris Pratt	Term expires 2022
Luke Prince	Term expires 2023
Denette Guerin, Alternate	Term expires 2023
Curtis Shepard	Term Expires 2024
Judith Brotman	Select Board Representative
Stephen Small	Recreation Director

Road Agent

(Appointed for a 1-year term)

Scott Bailey	Term expires 2022
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Select Board

(Elected for a 3-year term)

Judith Lee Shelnutt Brotman, Chair	Term expires 2023
Benjamin Kilham	Term expires 2022
David Kahn	Term expires 2024

Supervisors of the Checklist

(Elected for a 6-year term)

Michelle Whitcomb	Term expires 2026
John Mudge	Term expires 2024
Karen Borgstrom	Term expires 2022

Town Buildings Maintenance Committee

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

Stephen Campbell	Term expires 2023
Daniel O’Hara	Term expires 2023
Thomas Toner	Term expires 2023

Dina Cutting
Benjamin Kilham

Administrator
Select Board Liaison

Town Clerk
(Elected for a 3-year term)

Patricia Jenks

Term expires 2024

Town Treasurer
(Elected for 3-year term)

Mary Lou Robinson

Term expires 2022

Tax Collector
(Elected for a 3-year term)

Barbara Woodard

Term expires 2022

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

John Biglow
Margaret Bowles
Stuart V. (Mike) Smith

Term expires 2024

Term expires 2023

Term expires 2022

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

William Malcolm

Term expires 2024

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

Francis Bowles, Chair
Lynne Parshall
Judith Timchula
Helena Witte (alternate)
William Malcolm

Term expires 2023

Term expires 2023

Term expires 2023

Term Expires 2024

Term expires 2022



Michael Whitman
2021 Lyme Citizen of the Year

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

TOWN OF LYME, NEW HAMPSHIRE
TOWN MEETING
March 9, 2021 and May 15, 2021
Minutes

Due to Covid-19 precautions and procedural adjustments the 2021 Town Meeting was held on two days, the first being the usual date established by RSA for the Election of Officials (March 9, 2021); the second being the assembly date assigned for purposes of the business meeting which was held on the Lyme Common, under a tent to allow for safe distancing as determined by the Select Board after discussion with the Emergency Management Directors. (May 15, 2021) Masks were worn by attendees at both events.

Polls were open for voting by ballot on Articles 1, 2 and 3 on Tuesday, March 9th, 2021, at 11:00 AM and closed at 7:00 PM.

The business meeting of the annual Town Meeting convened at 9:00 AM Saturday May 15th, 2021 on the Town Common, when all of the other Articles were considered.

ELECTION OF OFFICERS (March 9, 2021)

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

1 Budget Committee member for 2 years	Bill Malcolm
3 Budget Committee members for 3 years	James Graham Richard G. Jones Wilkes McClave III
1 Cemetery Commission member for 3 years	Michael Hinsley
3 Library Trustees for 3 years	John Biglow Julie Goodrich Deb Robinson
1 Overseer of Public Welfare for 1 year	Nancy Elizabeth Grandine
1 Planning Board member for 3 years	John Stadler
1 Select Board member for 3 years	David Kahn
1 Town Clerk for 3 years	Patricia Jenks
1 Trustee of the Trust Funds for 3 years	John Biglow
1 Supervisor of the Checklist for 5 years	Michelle Whitcomb

AMENDMENT TO ZONING ORDINANCES

ARTICLE 2. Are you in favor of the adoption of Amendment #1 as proposed by the Lyme Planning Board to promote Senior Housing that is suited to the needs of seniors, located close to municipal and social services and facilities, and designed to facilitate independent living with an emphasis on safety and accessibility in the Lyme Common Zoning District.

(Recommended by the Planning Board by a vote of 5-0)

Senior Housing: An arrangement of dwelling units designed exclusively for seniors as set forth in Article XIII.

GROSS FLOOR AREA, Senior Housing. The sum of the floor area of each Senior Housing unit. Floors are measured from the interior limits of the structure where there is at least five feet in height between the floor and the ceiling. The floor area of a Senior Housing unit includes floor areas within each unit only if used for living space. It includes closets and stairwells and enclosed porches within a unit, but does not include common areas.

Senior: A person at least 62 years of age.

Article XIII Senior Housing.

Senior Housing is a residential use suited to the needs of seniors located close to municipal and social services and facilities, and designed to facilitate independent living with an emphasis on safety and accessibility.

A Senior Housing development must meet all the requirements for a Site Plan Review under section 12.10 of the Lyme Zoning Ordinance as well as the following criteria:

- a) Senior Housing may be located in one or more buildings on a lot or on a portion of the lot within the Lyme Common Zoning District.
- b) Only Seniors may occupy a Senior Housing dwelling unit. No more than two Seniors may occupy a Senior Housing dwelling unit.
- c) The number of Senior Housing units on a lot shall not exceed ten.
- d) Dimensional controls such as lot coverage, building footprint, gross floor area, and property boundary and road setbacks may be relaxed by the Planning Board upon the issuance of a Conditional Use Permit, if the following criteria are met:
 - i. the proposed dimensions are consistent with the dimensions of the buildings in the neighborhood;
 - ii. the site is adequate to support on-site wastewater disposal;
 - iii. an adequate supply of water for domestic use and for fire suppression is available, either on-site or from a shared water system;
 - iv. the site can accommodate necessary amenities such as off-street parking, pedestrian ways, landscaping, and recreation areas; and
 - v. Senior Housing may share a lot or building with other principal uses that are allowed in the Lyme Common Zoning District. The gross floor area of the Senior Housing dwelling units, common areas and accessory buildings must exceed 70% of the sum of senior housing gross floor area, non-senior housing residential gross floor area and non-residential gross floor area on the lot in order for the Planning Board to vary the dimensional controls as described in (d).
- e)
 - i. The gross floor area of Senior Housing dwelling units in a single development shall average no larger than 1200 square feet.
 - ii. Interior common areas shall not be counted as residential square footage within the principal structure.
 - iii. The maximum building footprint shall not exceed 8,000 square feet and maximum gross floor area of all the buildings and accessory structures on the lot shall not exceed 12,000 square feet
 - iv. Up to 3,000 square feet of covered parking dedicated solely to the Senior Housing residents shall not be counted as part of building footprint and gross floor area.
- f) Parking may not be located in the front setback and shall be provided on site following the standards contained in Appendix A of the Site Plan Review regulations.
- g) The exterior appearance and massing of any structure associated with Senior Housing must be harmonious and consistent with the present character of the neighborhood.
- h) The owner of any Senior Housing dwelling unit is responsible for supplying proof of each of the resident's age to the Zoning Administrator by the last day of January of each year and whenever a new resident occupies a Senior Housing dwelling unit. Upon notification by the Zoning Administrator or any resident of the Town of a failure to comply with this requirement, the Select board shall be responsible for enforcement as set forth in Section 9.12 and shall take action within 14 days.
- i) Buildings and structures used for Senior Housing shall not be changed to any other use for 25 years after first occupancy as Senior Housing.

- j) If at any time after the adoption of this Article a State law is enacted that mandates that any provisions or incentives of this Article must be applied to other forms of housing, this Article shall terminate as of the effective date of that law and not be valid thereafter.

4.41 Principal Building and Activity on Lots. There shall be only one principal building and one principal activity on a lot unless otherwise approved under the lot size averaging subdivision provision (Section 5.11 D.), the multi-dwelling and conversion provision (Section 4.46), Senior Housing (Article XIII), or the planned development provision (Section 4.49).

5.13 C

- C. Property line setbacks are provided in Table 5.1. In the Lyme Common and Lyme Center Districts, minimum road setbacks for new buildings, additions to existing buildings or replacements of existing buildings shall be no less than the median setback of the five closest buildings on the same side of the street. The minimum setbacks shall not be reduced except in accordance with the provisions of Section 8.20 and Article XIII, Senior Housing.

5.14 D

- D. except as otherwise permitted by special exception in connection with lot size averaging subdivisions (Section 5.11); planned development (Section 4.49); Senior Housing (Article XIII) and expansion of any lawful non-conforming structure in existence when this ordinance was passed (section 8.25).

5.15 E

- E. except as otherwise permitted by special exception for lot size averaging subdivisions (section 5.11 D); planned developments (section 4.49); and expansion of any lawful non-conforming structure in existence when this ordinance was passed (section 8.25); Senior Housing (Article XIII) and

5.16 Gross Floor Area. Gross Floor Areas are provided in Table 5.1. The maximum gross floor area shall be determined by the Planning Board and shall not exceed 14,000 square feet per each lot that would be available to the applicant if the property were subdivided into the maximum number of lots which could be created in a subdivision meeting all of the requirements of the Lyme Subdivision Regulations and this ordinance. Only the principal building in Skiing Facilities Use shall be subject to a maximum gross floor area limitation of 18,000 square feet. For all other uses in the Skiway District, the maximum gross floor area shall be 14,000 square feet. Gross Floor Area for Senior Housing shall be determined by the Planning Board through Site Plan Review as provided in Article XIII.

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
Agritourism	SPR	SPR	SPR	SPR	SPR	SPR	SPR	SPR
Forestry	Y	Y	Y	Y	Y	Y	Y	Y
RESIDENTIAL								
Single Dwelling	Y	Y	Y	Y	Y	N	Y	Y
Multi-Dwelling Conversion	SPR	SPR	SPR	SPR	N	N	N	N
Affordable Housing	SEE ARTICLE XI							
Lot Size Averaging	Y	Y	Y	Y	Y	N	Y	Y

Senior Housing	N	SPR	N	N	N	N	N	N
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.

YES 406

NO 191

COMBINE THE OFFICE OF TOWN CLERK AND TAX COLLECTOR

ARTICLE 3. Are you in favor of combining the offices of tax collector and town clerk into one elected position of town clerk/tax collector? If approved, one individual will be elected to hold the combined elective office for a term of three years beginning in March, 2022. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0)

YES 257

NO 349

The Business Meeting portion of Town Meeting was called to order on May 15, 2021 under a tent on the Lyme Common at 9:06 AM. There were approximately 150 people in attendance. Voters were asked to check in with Ballot Clerks to obtain the Yes/No voting cards prior to the Call to Order.

Moderator Kevin Peterson recognized all Veterans, asking them to stand and be honored. Following that, the Lyme Girl Scouts presented The Colors and the Pledge of Allegiance was

recited. Girl Scouts Johanna Bujarski, Della Cote, Hannah Eck, Maddie Pippin and Malia Pippin were recognized as having received the Junior Girl Scouts Bronze Award-the highest award for community involvement.

Reverend Amy Hayden read the names of those Lyme residents who have died since last Town Meeting. Included are:

Noreen Estes	Cecil "Danny" Currier	Beverly Piper
Richard Birch	Margaret Menard	Herbert Butman
Cynthia Bognolo	Craig Walton	Ruth Woodward
Priscilla Alvord	Irene "Dottie" Gernhard	Hsing Ching "Wango" Weng
Mary Etta Day	Mike Morton	Arthur Pike
Steve Hewes	Verna Rich	Michael Woodard
David Hagerman	Paula Pomeroy	Darlene Lehmann
Duane Small	Jeffrey Small	

She also read the names of babies born to or adopted by Lyme Residents since last Town Meeting. Included are:

Walter Merle French	Griffin Jacobi Saunders	Nathan Mahlab Price
Amala Iris Meyer	Hugh Yoon Smith	Jacob Howard Peritz
Leo Hewitt Coleman	Peyton Bartlett Goss	

John Mudge, Chair of the Supervisors of the Checklist asked to be recognized. Mr. Mudge read a statement honoring retiring Supervisor Alan Greator. Mr. Greator served as a Supervisor of the Checklist for many years. He was instrumental in helping transition the procedural operations from manual to computerized formatting. There was a round of applause in appreciation of Alan's contributions.

Lisa Hayes from The Lyme Foundation presented the Citizen of the Year Award to Michael Whitman.

Moderator Peterson made general announcements, pointed out handouts and surveys available, thanked the election assistants and reviewed the Rules of Procedures.

Mike Smith made the MOTION that the Rules of Procedure be adopted.

Simon Carr SECONDED the motion.

Motion was APPROVED by VOICE VOTE.

There being no objection, **Voice without Vote was granted to Laura Spector Morgan**, an Attorney from the Town's Legal Firm.

TOWN OPERATING BUDGET (May 15, 2021)

ARTICLE 4. Richard Jones made the MOTION that the Town will vote to raise and appropriate the sum of two million four hundred thirty two thousand eight hundred seventeen dollars (**\$2,432,817.00**) which represents the operating budget as recommended by the Budget Committee. Said sum does not include appropriations contained in any other warrant articles. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 9-0) (To be raised by taxation)

SECONDED by Wilkes McClave.

Richard Jones proposed an AMENDMENT to increase line 69 of the budget worksheet from \$55,000.00, adding \$103,000 for a bottom line legal budget of \$158,000, bring the budget total to \$2,535,817.00.

AMENDMENT SECONDED by Judith Brotman

Ms. Brotman, Chair of the Select Board explained the request for this amendment was the opportunity to settle a long standing legal dispute with one of the utility companies. During a period of questions, Select Board member David Kahn further explained that Consolidated

Communications (formerly Fairpoint Communications) had challenged the assessments on their properties and this was an effort to resolve the issue, thereby reducing further legal expenses.

AMENDMENT was VOTED IN THE AFFIRMATIVE BY Voice Vote

Faith Catlin proposed an AMENDMENT to remove line number 300 from the operating budget (\$28,960.26) which represents the Recreation portion of the budget.

There being NO SECOND to this proposed amendment, the AMENDMENT WAS REJECTED.

Leigh Prince proposed an AMENDMENT to increase the town operating budget by \$15,000.00 for the intended purpose of hiring Lifeguards and a Pond Activities Supervisor for Chase Beach/Post Pond Recreation Area.

AMENDMENT WAS SECONDED by Lynne Parshall

AMENDMENT WAS VOTED IN THE AFFIRMATIVE by VOICE VOTE

ARTICLE 4, AS AMENDED (Bottom line \$2,550,817.00), was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

TO CAPITAL RESERVE FUNDS AND TRUST FUNDS

ARTICLE 5. Simon Carr made the MOTION that the Town vote to raise and appropriate four hundred fifteen thousand dollars (\$415,000) to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

Capital Reserve Funds:

Bridge Capital Reserve Fund	\$50,000
Vehicle Capital Reserve Fund	\$200,000
Heavy Equipment Capital Reserve Fund	\$30,000
Property Reappraisal Capital Reserve Fund	\$10,000
Public Works Facility Capital Reserve Fund	\$50,000
Computer System Upgrade Capital Reserve Fund	\$5,000
Town Buildings Major Maintenance and Repair Fund	\$5,000
Fire Fighting Safety Equipment Capital Reserve Fund	\$10,000
Recreation Facilities Capital Reserve Fund	<u>\$10,000</u>
Capital Reserve Funds Subtotal:	\$370,000

Expendable Trust Funds:

Emergency Major Equipment Rebuilding Trust Fund	\$10,000
Town Poor Expendable Trust Fund	\$30,000
Annual Leave Trust Fund	<u>\$5,000</u>
Expendable Trust Funds total:	\$45,000

Capital Reserve Funds and Expendable Trust Funds Total: \$415,000

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 9-0) (To be raised by taxation)

SECONDED by Wilkes McClave

No Discussion.

MOTION WAS VOTED IN THE AFFIRMATIVE by VOICE VOTE

STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION

ARTICLE 6. Susan MacKenzie made the **MOTION** that the Town vote to raise and appropriate the sum of ninety five thousand dollars (**\$95,000**) for the purpose of maintenance, construction and reconstruction of Class IV & V highways with \$95,000 anticipated to come from the State of New Hampshire Block Grant. Said sum does not include appropriations contained in any other warrant articles. (Majority vote required.)
(Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 10-0) (No amount to be raised by taxation.)

SECONDED by Richard Jones

Rich Menge asked if this was an actual grant. Select Board responded and confirmed that it is.

ARTICLE 6 was **VOTED IN THE AFFIRMATIVE** by **VOICE VOTE**

WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND

ARTICLE 7. Margaret Caudill-Slosberg made the **MOTION** that the Town vote to raise and appropriate the sum of eighty one thousand two hundred fifty two dollars (**\$81,252**) for the annual payment on the Fire Truck, the purchase of which was authorized in 2019; and further to authorize the withdrawal of this amount from the Vehicle Capital Reserve Fund. The purchase agreement does not contain an escape clause.

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

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

SECONDED by Phil Kinsler

ARTICLE 7 was **VOTED** in the **AFFIRMATIVE** by **VOICE VOTE**

WITHDRAWAL FROM THE PUBLIC WORKS FACILITY CAPITAL RESERVE FUND

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

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

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

SECONDED by Susan MacKenzie

Ms. MacKenzie remarked it is a beautiful Fire Station and thanked all for the effort. Moderator Peterson noted that the Fire Department is planning an open house for later this year.

ARTICLE 8 was **VOTED** in the **AFFIRMATIVE** by **VOICE VOTE**

WITHDRAWAL FROM CAPITAL RESERVE FUNDS

ARTICLE 9. Bill Waste made the **MOTION** that the Town vote to raise and appropriate the sum of seventy-four thousand seven hundred sixty-five dollars (**\$74,765**) to fund the following purchases by authorizing the withdrawal of such funds from the Capital Reserve Funds for the purposes for which they were created as submitted by the Budget Committee:

Computer System Upgrade CRF: Computer equipment replacement	\$25,000
Property Reappraisal Capital Reserve Fund: Town wide re-appraisal	\$49,765

Withdrawals from Capital Reserve Funds Total:	\$74,765
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These appropriations are **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.)

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

SECONDED by Elizabeth Glenshaw

Judith Brotman proposed an **AMENDMENT** to reduce Article 9 by \$5,000.00 from the Computer System Upgrade CRF, explaining the entire amount requested was not needed at this time.

AMENDMENT was **SECONDED** by Leigh Prince.

AMENDMENT was **VOTED** in the **AFFIRMATIVE** by **VOICE VOTE**

ARTICLE 9, as **AMENDED** was **VOTED** in the **AFFIRMATIVE** by **VOICE VOTE**

WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND

ARTICLE 10. Steve Campbell made the **MOTION** that the Town vote to raise and appropriate sixty eight thousand dollars (\$68,000) for the purchase of a new police vehicle and to fund this appropriation by authorizing the withdrawal of such funds from the Vehicle Capital Reserve Fund. This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.)

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

SECONDED by Richard Jones.

Chief of Police, Shaun O'Keefe **PROPOSED AN AMENDMENT** to add \$2,500.00 to Article 10, bringing the total withdrawal for the police cruiser to \$70,500.00

Chief O'Keefe explained that due to Covid-19 and the global effects on Ford Motor Company and its independent contractors, he had been advised there is an unprecedented shortage of microchips that are required in order for the vehicles to operate. Given that shortage, the department will not be able to receive the originally placed order for a 2021 Ford Interceptor. The vehicle we will receive will be a 2022 and this drives the costs up accordingly.

MOTION TO AMEND was **SECONDED** by **BILL WASTE**

After a short period of questions and clarifications the **AMENDMENT** was **VOTED** in the **AFFIRMATIVE** by **VOICE VOTE**.

Article 10, **AS AMENDED** was **VOTED** in the **AFFIRMATIVE** by **VOICE VOTE**.

WITHDRAWAL FROM CLASS V ROADS CAPITAL RESERVE FUND

ARTICLE 11. Paul Klee made the **MOTION** that the Town vote to raise and appropriate the sum of one hundred thousand dollars (\$100,000) to fund the paving of North River Road and to authorize the withdrawal of such funds from the Class V Roads Capital Reserve Fund for this purpose.

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

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

SECONDED by Jo Steele.

After discussion and clarification, Judith Brotman made the **MOTION** to **AMEND** the language in Article 11 to read: ".....to fund the paving of north River Road and other roads....."

MOTION TO AMEND was **SECONDED** by Richard Jones.

AMENDMENT was **VOTED** in the **AFFIRMATIVE** by **VOICE VOTE**

After clarifications provided by Road Agent Scott Bailey, **ARTICLE 11**, as **AMENDED** was **VOTED IN THE AFFIRMATIVE** by **VOICE VOTE**

PAVED ROAD REPAIR AND MAINTENANCE

ARTICLE 12. Luke Prince made the MOTION that the Town vote to raise and appropriate the sum of eighty two thousand dollars (\$82,000.00) for the purpose of repair and maintenance of the Town's paved roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2026. This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.)

(Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0) (To be raised by taxation)

SECONDED by Simon Carr

After discussion and clarification, **ARTICLE 12** was **VOTED** in the **AFFIRMATIVE** by **VOICE VOTE**.

Moderator Kevin Peterson recused himself prior to the start of acting on Article 13, as his family has vested interest in the outcome. Assistant Moderator Bill Waste managed the meeting for Articles 13 and 14.

**COMPLETELY DISCONTINUE THE WEST LANE OF THE SECTION OF
"OLD RIVER ROAD" WITH THE EAST LANE BEING A CLASS B TRAIL**

ARTICLE 13. Judith Brotman made the MOTION that the town vote to completely discontinue the west lane of the section of "old River Road" from its intersection of the new by-pass on the north end, south to the intersection with the south end and return the underlying land to the abutting land owners for a distance of 1,053 feet running from just south of 307 River Road to just north of 278 River Road AND to see if the Town will vote to reclassify the EAST LANE section of the "Old River Road" from its intersection of the new bypass on the north end for 1,053 feet south to its intersection with the south end of the new bypass to a Class B Trail in accordance with RSA 231-A. (Majority vote required.)

A Class B Trail is a full public right of way subject to public trail use restrictions. It may not be used for vehicular access for any new or existing building or structure, and shall not be used by the owners of land served by or abutting on such trail in any manner inconsistent with applicable public trail use restrictions. Approval of this article will result in the termination of all public rights to use the west lane of Old River Road.

Should Article 14 pass, this article shall be null and void.

SECONDED by David Kahn.

Judith Brotman proposed an **AMENDMENT** to Article 13, changing the trail to a Class A trail (from a proposed Class B trail).

Proposed **AMENDMENT** was **SECONDED** by Jennifer Cooke.

After a significant period of questions and clarifications, the proposed **AMENDMENT** to Article 13 was **VOTED** in the **AFFIRMATIVE** by **VOICE VOTE**.

Jane Fant proposed an **AMENDMENT** to the amended Article 13, adding ".....south end and retain 40 feet at the beginning and end of the 1,053 feet section before returning the rest to the abutting owners.....".

Town Counsel in attendance was concerned that making this change was not on subject and recommended against this amendment. She also clarified that easement is by prescription because this road has been in use over 20 years.

Dick Jones commented he'd done much research on town roads saying right of way allows the right to travel, not build parking areas. He recommended not further amending the article.

MOTION to **AMEND** was **SECONDED** by John Gartner.

After further comments and clarifications, Steve Campbell CALLED TO END DISCUSSION ON THIS PROPOSED AMENDMENT.

MOTION to END DEBATE was ACCEPTED AND VOTED IN THE AFFIRMATIVE by VOICE VOTE.

MOTION TO AMEND was VOTED in the NEGATIVE by VOICE VOTE.

Richard Menge MADE THE MOTION TO TABLE ARTICLE 13 and move discussion to Article 14.

Legal Counsel said the motion to table was in order.

MOTION TO TABLE ARTICLE 13 was SECONDED by John Mudge.

Emily Davis asked if Articles 13 & 14 could be discussed together.

Moderator Waste indicated they could not-they needed to be dealt with one at a time.

MOTION TO TABLE ARTICLE 13 was VOTED in the AFFIRMATIVE by VOICE VOTE.

Moderator Waste instructed that the voters would go back to the agenda and discuss Article 14.

"OLD RIVER ROAD" CHANGE TO A CLASS A TRAIL

ARTICLE 14. Judith Brotman MADE the MOTION that the Town vote to reclassify the section of the "Old River Road" from its intersection of the new bypass on the north end for 1053 feet south to its intersection with the south end of the new bypass to a Class A Trail in accordance with RSA 231-A. (Majority vote required.)

A Class A Trail is a full public right of way subject to public trail use restrictions. It may not be used for vehicular access to any new building, but it may be used by abutting landowners to provide access for agriculture and forestry and to any building existing prior to its designation as a Class A trail. The municipality shall bear no responsibility for maintaining the trail for such uses.

Should Article 13 pass, this article shall be null and void.

SECONDED by Richard Jones.

After a significant period of questions and clarifications, Richard Brown MADE THE MOTION TO END DISCUSSION on the proposed amendment.

Motion to end debate was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

Moderator Waste asked for a voice vote on Article 14. Voice vote was too close to determine and paper ballots were used.

While Article 14 was dealt with, Moderator Peterson resumed the meeting.

INDEPENDENCE DAY CELEBRATION SPECIAL REVENUE FUND

ARTICLE 15. Bill Malcolm made the MOTION that the Town will to raise and appropriate the sum of six thousand nine hundred eighty-three dollars (\$6,983.00) to sponsor an Independence Day celebration, including but not limited to a parade, picnic, music and family fun and to fund this appropriation by authorizing withdrawal of that sum from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 Town Meeting. This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.)

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

SECONDED by Dave Hewitt

Article 15 was VOTED IN THE AFFIRMATIVE by VOICE VOTE

MILFOIL TREATMENT FOR POST POND

ARTICLE 16. John Mudge made the MOTION that the Town vote to raise and appropriate the sum of nineteen thousand eight hundred fifty dollars (\$19,850.00) for milfoil treatment of Post Pond, with seven thousand nine hundred forty dollars (\$7,940.00) to be funded through a grant from the New Hampshire Department of Environmental Services; a withdrawal of six thousand eight hundred eight dollars (\$6,808.00) from the unassigned fund balance and five thousand one hundred two dollars (\$5,102.00) to be funded by the withdrawal of this amount from the Conservation Fund. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the milfoil problem is resolved or by December 31, 2027, whichever is sooner.

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

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

SECONDED by Jennifer Cooke

Judith Brotman proposed an AMENDMENT to Article 16, reducing the total expenditure from \$19,850.00 to \$16,750.00 with \$6,700 funded from a NHDES Grant and \$3,242.00 from the Conservation Fund. \$6,808 will come from the unassigned fund balance as stated in the warrant. The lapse date will change to December 31, 2026.

SECONDED by John Mudge.

Proposed AMENDMENT was VOTED IN THE AFFIRMATIVE by VOICE VOTE.

Article 16, as AMENDED was VOTED in the AFFIRMATIVE by VOICE VOTE.

DISCONTINUE CEMETERY GENERAL MAINTENANCE CAPITAL RESERVE FUND
ARTICLE 17. Laurie Wadsworth made the MOTION that the town vote to discontinue the Cemetery General Maintenance Fund created in 1986. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required) (Recommended by the Select Board by a vote of 3-0)

SECONDED by Michael Beahan.

Laurie Wadsworth made the MOTION that this article be PASSED OVER as it is not needed at this time.

Motion to pass over was SECONDED by Barbara Woodard.

MOTION TO PASS OVER was VOTED in the AFFIRMATIVE by VOICE VOTE. No other action was needed.

APPROPRIATE FUNDS TO NEW CEMETERY CAPITAL RESERVE FUND
ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of twenty thousand three hundred eighty eight dollars (\$20,388) to be added to the New Cemetery Capital Reserve Fund. Said funds to come from the unassigned fund balance. This amount is the equivalent of the balance remaining in the Cemetery General Maintenance Capital Reserve Fund, proposed to be discontinued, above. This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 10-0) (No amount to be raised by taxation.)
This Article is contingent upon the passage of Article 17

The Vote taken to PASS OVER Article 17 resulted in the ability to PASS OVER Article 18.

Moderator Peterson declared no action was necessary-ARTICLE 18 WAS PASSED OVER.

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

ARTICLE 19. Laurie Wadsworth made the **MOTION** that the Town vote to raise and appropriate the sum of fifteen thousand nine hundred ninety one dollars (**\$15,991.00**) to be used towards funding maintenance of the Town cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).

This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.)
(Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 10-0) (No amount to be raised by taxation.)

SECONDED by Jay Cary

Article 19 was **VOTED** in the **AFFIRMATIVE** by **VOICE VOTE**.

OVERSEER OF PUBLIC WELFARE TO BE APPOINTED

ARTICLE 20. David Kahn made the **MOTION** to learn if the voters are in favor of discontinuing the elected office of overseer of public welfare? If approved, the person elected to that office this year will continue to serve until March 8, 2022, at which point the select board will appoint an individual to serve as overseer of public welfare.

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

SECONDED by Wilkes McClave.

After clarification and assurance by Mr. Kahn, speaking for the Select Board, that this article was no reflection on the current Overseer of Public Welfare, but an effort to streamline efficiency and operations, there was a period of comments and questions.

ARTICLE 20 was **VOTED** in the **NEGATIVE** by **VOICE VOTE**.

Following the vote on article 20, Moderator Peterson yielded to Assistant Moderator Waste to learn the vote of Article 14. Further, the time of Town Meeting was extended by ½ hour to allow adequate discussion on remaining articles.

ARTICLE 14 was **VOTED** IN THE **AFFIRMATIVE** BY **PAPER BALLOT**
YES 75 NO 66

Moderator Waste instructed that Article 14 passes.

Hoyt Alverson made the **MOTION** to restrict reconsideration of Article 14.

MOTION TO RESTRICT was **SECONDED** by Phil Kinsler.

MOTION TO RESTRICT was **VOTED** in the **AFFIRMATIVE** by **VOICE VOTE**.

Moderator Waste indicated that with the passage of Article 14, tabled Article 13, is now moot.

REPORTS OF AGENTS, AUDITORS & COMMITTEES

ARTICLE 21. To hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto.
(Majority vote required.)

There were no reports provided.

OTHER BUSINESS

ARTICLE 22. To transact any other business that may be legally brought before this Town Meeting.

Margaret Caudill-Slosberg proposed the following resolution:

The Lyme for Fair Nonpartisan Redistricting Resolution

Every 10 years the New Hampshire General Court is obligated to redraw the maps of political districts within the state following the federal census. With this resolution, The Town of Lyme urges the New Hampshire General Court to ensure fair and effective representation of New Hampshire voters without gerrymandering. In addition, the Town of Lyme urges the NH General Court to carry out the redistricting in a fair and transparent way through public meetings, not to favor a particular political party, to include communities of interest, and to minimize multi-seat districts.

Furthermore, if the resolution is passed by the Town of Lyme we request that this resolution be transmitted by written notice from town officials to Lyme's state legislators, informing them of the requests from their constituents within 30 days of the vote.

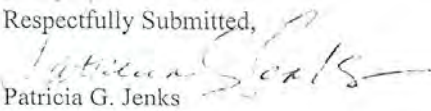
SECONDED by Simon Carr

VOTED IN THE AFFIRMATIVE by VOICE VOTE

Select Board Chair, Judith Brotman offered sincere appreciation to the Emergency Management Director, Public Health Director and the associated teams for their guidance and leadership throughout the past year during the pandemic. They received a round of applause.

Moderator Peterson declared the meeting closed at 12:30 pm.

Respectfully Submitted,


Patricia G. Jenks

Town Clerk

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

GRAFTON, SS

TOWN OF LYME

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

You are hereby notified that the official polls of the Town of Lyme, New Hampshire, will be held at the Lyme Community room/Gymnasium in the Lyme School on Tuesday, March 8th, 2022, at 9:00 AM, to act upon the following subjects:

Polls will open for voting by ballot on Article 1 on Tuesday, March 8th, 2022, at **7:00 AM and will close at 7:00 PM**, unless the Town votes to keep the polls open to a later hour.

ELECTION OF OFFICERS

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

Budget Committee: 4 members for 3-year terms
Cemetery Commission: 1 member for a 3-year term
Library Trustees: 3 members for 3-year terms
Library Trustees: 1 members for 1-year term
Overseer of Public Welfare: 1 Overseer for a 1-year term
Planning Board: 2 members for 3-year terms
Select Board: 1 member for a 3-year term
Supervisor of the Checklist: 1 member for a 6-year term
Tax Collector: 1 Collector for a 3-year term
Town Treasurer: 1 Treasurer for a 3-year term
Trustee of the Trust Funds: 1 Trustee for a 3-year term

TAX COLLECTOR TO BE APPOINTED

ARTICLE 2. Are you in favor of discontinuing the elected office of Tax Collector? If approved, the person elected to that office this year will continue to serve until March 14, 2023, at which point the Select Board will appoint an individual to serve as Tax Collector.

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

TREASURER TO BE APPOINTED

ARTICLE 3. Are you in favor of discontinuing the elected office of Treasurer? If approved, the person elected to that office this year will continue to serve until March 14, 2023, at which point the Select Board will appoint an individual to serve as Treasurer.

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

OVERSEER OF PUBLIC WELFARE TO BE APPOINTED

ARTICLE 4. Are you in favor of discontinuing the elected office of Overseer of Public Welfare? If approved, the person elected to that office this year will continue to serve until March 14, 2023, at which point the Select Board will appoint an individual to serve as Overseer of Public Welfare.

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

TOWN OPERATING BUDGET

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of two million six hundred eighty one thousand five hundred fourty three dollars (**\$2,681,543.00**) which represents the operating budget as recommended by the Budget Committee.

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

(Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 9-0-1) (To be raised by taxation)

TO CAPITAL RESERVE FUNDS AND TRUST FUNDS

ARTICLE 6. To see if the Town will vote to raise and appropriate four hundred ten thousand dollars (**\$410,000**) to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

Capital Reserve Funds:

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

Expendable Trust Funds:

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

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

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

(Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 10-0) (To be raised by taxation)

STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of ninety-five thousand dollars (**\$95,000**) for the purpose of maintenance, construction and reconstruction of Class IV & V highways with \$95,000 anticipated to come from the State of New Hampshire Block Grant. Said sum does not include appropriations contained in any other warrant articles. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 10-0) (No amount to be raised by taxation.)

WITHDRAWAL FROM THE PUBLIC WORKS FACILITY CAPITAL RESERVE FUND

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of eighty one thousand seven

hundred sixteen dollars (**\$81,716**) for the annual payment on the Fire Station, the purchase of which was authorized in 2020; and further to authorize the withdrawal of this amount from the Public Works Facility Capital Reserve Fund.

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

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

WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND

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

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

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

INDEPENDENCE DAY CELEBRATION SPECIAL REVENUE FUND

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of six thousand nine hundred eighty-three dollars (**\$6,983.00**) to sponsor an Independence Day celebration, including but not limited to a parade, picnic, music and family fun and to fund this appropriation by authorizing withdrawal of that sum from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 Town Meeting. This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.)

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

MILFOIL TREATMENT FOR POST POND

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of thirty nine thousand nine hundred ninety seven dollars (**\$39,997.00**) for milfoil treatment of Post Pond, with nineteen thousand nine hundred ninety nine dollars (**\$19,999.00**) to be funded through a grant from the New Hampshire Department of Environmental Services; a withdrawal of three thousand eight hundred thirty one dollars (**\$3,831.00**) from the Unassigned Fund Balance and sixteen thousand one hundred sixty seven dollars (**\$16,167.00**) to be funded by the withdrawal of this amount from the Conservation Fund. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the milfoil problem is resolved or by December 31, 2027, whichever is sooner.

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

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

WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS AND DONATIONS FUND

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of fifteen thousand nine hundred ninety one dollars (**\$15,991.00**) to be used towards funding maintenance of the Town Cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000). This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.)
(Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 10-0) (No amount to be raised by taxation.)

REVOLVING FUND FOR TOWN (AED'S) AUTOMATIC ELECTRONIC DEFIBRILLATOR
ARTICLE 13. To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of maintaining and replacing the AED's owned by the Town of Lyme. All revenues received from gifts, donations and fund-raising efforts performed by The Lyme Fast Squad and its designees for the purpose of maintaining and replacing the AED's will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's General Fund balance. The Town Treasurer shall have custody of all moneys in the fund, and shall pay out only upon order of the Select Board approval and no further approval is required by the town meeting to expend. Such funds may be expended only for the purpose of maintaining and replacing the AED's owned by the Town of Lyme. (Majority vote required)
(Recommended by the Select Board by a vote of 3-0.)

PETITIONED WARRANT ARTICLE

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

Elderly Lyme residents may apply for the elderly tax exemption as of 2021 for **\$215,000** if they are between the ages of 65 and 75, **\$270,000** if they are between 75 and 80, and **\$320,000** if they are over 80. Exemption amounts and qualification parameters shall be voted on any year of a town wide revaluation. (State law RSA 72:39-b) In order to qualify, an applicant must:

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

REPORTS OF AGENTS, AUDITORS & COMMITTEES

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

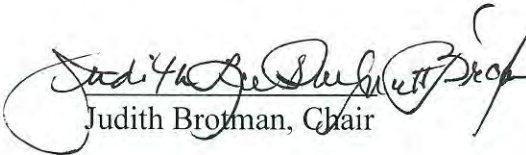
OTHER BUSINESS

ARTICLE 16. 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 27th day of January 2022.

Town of Lyme

Select Board

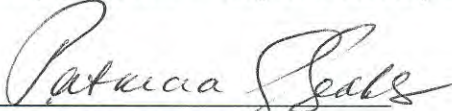

Judith Brotman, Chair


Benjamin Kilham


David Kahn

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 4th day of February 2022.


Patricia G. Jenks, Town Clerk

2022 proposed budget worksheet

	D	E	F	G	H	I	J	K
	Description	2019 Actual	2020 Actual	2021 Voted at Town Meeting	2021 spent unaudited as of 12/31/2021	2022 Department Request	2022 Select Board proposed	2022 Budget Committee
1								
2								
3								
5	4130-4139 Executive:							
6	Select Board Salary	\$2,000.00	\$2,000.00	\$3,000.00	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00
7	Town Web Page	\$1,600.00	\$1,680.00	\$3,200.00	\$2,075.98	\$3,200.00	\$3,200.00	\$3,200.00
8	Telephone	\$2,990.84	\$3,156.08	\$3,100.00	\$2,879.32	\$3,100.00	\$3,100.00	\$3,100.00
9	Internet	\$2,295.84	\$2,191.52	\$3,572.00	\$2,349.39	\$3,500.00	\$3,500.00	\$3,500.00
10	Employee Physicals	\$250.00	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
11	Meetings, Seminars & Education	\$751.91	\$1,080.00	\$1,000.00	\$864.40	\$750.00	\$750.00	\$750.00
12	Service Contract on Copier & Printers	\$670.00	\$1,406.60	\$500.00	\$465.00	\$500.00	\$500.00	\$500.00
13	Select Board Supplies	\$6,780.54	\$5,934.79	\$5,000.00	\$6,242.95	\$5,000.00	\$5,000.00	\$5,000.00
14	Postage	\$2,669.73	\$3,380.60	\$3,000.00	\$3,920.95	\$3,000.00	\$3,000.00	\$3,000.00
15	Contingency - temp & over time	\$1,502.84	\$10,907.89	\$2,250.00	\$1,720.41	\$2,250.00	\$2,250.00	\$2,250.00
16	Select Board Administrator Wages	\$37,167.62	\$62,211.19	\$64,314.00	\$66,822.11	\$67,850.00	\$67,850.00	\$67,850.00
17	Select Board Administrator Benefits	\$31,296.75	\$32,228.13	\$35,500.00	\$35,635.81	\$33,660.00	\$33,660.00	\$33,660.00
18	Select Board/Assessing Clerk Wages	\$29,112.23	\$18,420.28	\$28,650.00	\$30,053.91	\$34,175.00	\$34,175.00	\$34,175.00
19	Clerk Benefits	\$2,325.00	\$0.00	\$15,765.00	\$14,473.76	\$15,539.00	\$15,539.00	\$15,539.00
20	Energy Committee	\$0.00	\$250.00	\$355.00	\$66.00	\$355.00	\$355.00	\$355.00
21		\$141,413.30	\$144,847.08	\$169,406.00	\$169,569.99	\$176,079.00	\$176,079.00	\$176,079.00
22								
23	4140-4149 Elections, Registration and Vital Statistics:							
24	Town Clerk Salary	\$36,439.50	\$37,944.01	\$37,314.00	\$37,314.16	\$39,328.00	\$39,328.00	\$39,328.00
25	Town Clerk Benefits	\$19,666.21	\$17,582.51	\$18,920.00	\$18,373.96	\$18,002.00	\$18,002.00	\$18,002.00
26	Town Clerk Telephone	\$955.30	\$1,082.06	\$1,000.00	\$1,386.93	\$1,200.00	\$1,200.00	\$1,200.00
27	Town Clerk Meetings, Seminars, Education and Dues	\$292.52	\$24.00	\$500.00	\$274.00	\$400.00	\$400.00	\$400.00
28	Town Clerk Supplies	\$599.03	\$1,001.90	\$1,000.00	\$777.22	\$1,200.00	\$1,200.00	\$1,200.00
29	Town Clerk Postage	\$2,056.10	\$2,379.62	\$1,200.00	\$3,520.55	\$1,500.00	\$1,500.00	\$1,500.00
30	Computer Software	\$6,427.00	\$6,747.00	\$7,000.00	\$6,532.99	\$6,500.00	\$6,500.00	\$6,500.00
31	Computer Hardware	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32	Deputy Town Clerk Wages	\$21,977.12	\$28,303.22	\$31,350.00	\$23,929.05	\$33,100.00	\$33,100.00	\$33,100.00
33	Election & Registration Payroll	\$32.63	\$3,119.24	\$500.00	\$731.93	\$800.00	\$800.00	\$800.00
34	Election & Registration	\$1,219.99	\$4,238.24	\$10,500.00	\$7,999.76	\$1,500.00	\$1,500.00	\$1,500.00
35	Election & Reg computer hardware support	\$0.00	\$0.00	\$100.00	\$165.00	\$200.00	\$200.00	\$200.00
36	Lyme Phone Book	\$682.30	\$0.00	\$400.00	\$672.72	\$0.00	\$0.00	\$0.00
37	Copier Service Contract	\$325.00	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38	Supervisor of the Checklist-Election & Registration	\$0.00	\$0.00	\$200.00	\$0.00	\$300.00	\$300.00	\$300.00
39	Supervisor of the Checklist-Payroll	\$195.76	\$1,265.14	\$500.00	\$50.75	\$1,000.00	\$1,000.00	\$1,000.00
40		\$91,068.46	\$104,036.94	\$110,484.00	\$101,729.02	\$105,030.00	\$105,030.00	\$105,030.00
41								

2022 proposed budget worksheet

	D	E	F	G	H	I	J	K
	Description	2019 Actual	2020 Actual	2021 Voted at Town Meeting	2021 spent as of 12/31/2021	2022 Department Request	2022 Select Board proposed	2022 Budget Committee
1								
2								
3								
42	4150-4151 Financial Administration:							
43	Refunds & Miscellaneous	\$358.54	\$113.36	\$500.00	\$161.32	\$300.00	\$300.00	\$300.00
44	Audit	\$12,200.00	\$11,500.00	\$14,500.00	\$15,750.00	\$14,500.00	\$14,500.00	\$14,500.00
45	Tax Collector Salary	\$10,548.60	\$10,865.04	\$11,082.00	\$10,865.04	\$11,680.00	\$11,680.00	\$11,680.00
46	Recording Fees Grafton County Register of Deeds	\$162.55	\$482.65	\$300.00	\$221.01	\$300.00	\$300.00	\$300.00
47	Tax Collector Telephone	\$587.65	\$978.25	\$950.00	\$1,053.66	\$950.00	\$950.00	\$950.00
48	Tax Collector/Treasurer Meetings, Seminars, Ed and Dues	\$80.00	\$20.00	\$700.00	\$50.00	\$700.00	\$700.00	\$700.00
49	Tax Collector Supplies	\$46.59	\$362.35	\$250.00	\$233.15	\$250.00	\$250.00	\$250.00
50	Tax Collector Postage	\$1,003.11	\$818.96	\$1,000.00	\$1,309.90	\$100.00	\$1,000.00	\$1,000.00
51	Deputy Tax Collector Wages	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$2,500.00	\$2,500.00
52	Timber Tax Consultant	\$0.00	\$0.00	\$500.00	\$0.00	\$100.00	\$100.00	\$100.00
53	Treasurer Salary	\$3,999.96	\$4,119.96	\$4,202.00	\$4,119.96	\$4,430.00	\$4,430.00	\$4,430.00
54	Computer Consultant	\$4,180.51	\$1,889.79	\$2,500.00	\$11,880.79	\$2,500.00	\$2,500.00	\$2,500.00
55	Town Report	\$0.00	\$1,654.55	\$1,800.00	\$1,425.00	\$2,000.00	\$2,000.00	\$2,000.00
56	Computer Software	\$5,573.65	\$7,305.90	\$5,800.00	\$7,088.89	\$6,000.00	\$6,000.00	\$6,000.00
57	Budget Committee Expenses	\$270.00	\$0.00	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
58	4150-4151 Financial Administration:	\$40,511.16	\$41,610.81	\$45,734.00	\$55,658.72	\$45,460.00	\$47,360.00	\$47,360.00
59								
60	4152 Revaluation of Property:							
61	Assessor	\$11,671.27	\$15,771.98	\$12,500.00	\$14,032.61	18450	\$18,450.00	\$18,450.00
62	Utility Appraiser	\$5,075.00	\$6,320.73	\$6,000.00	\$4,327.75	\$6,000.00	\$6,000.00	\$6,000.00
63	Tax Maps	\$2,100.00	\$2,300.00	\$2,000.00	\$2,200.00	2000	\$2,000.00	\$2,000.00
64	Assessing Software	\$5,532.00	\$5,682.05	\$7,000.00	\$6,090.00	7000	\$7,000.00	\$7,000.00
65	Meetings, Dues & Education	\$0.00	\$0.00	\$500.00	\$0.00	500	\$500.00	\$500.00
66	4152 Revaluation of Property:	\$24,378.27	\$30,074.76	\$28,000.00	\$26,650.36	\$33,950.00	\$33,950.00	\$33,950.00
67								
68	4153 Legal Expense:	\$49,546.75	\$34,067.98	\$158,000.00	\$136,558.30	\$158,000.00	\$158,000.00	\$158,000.00
69	<i>Legal Settlement</i>						\$103,000.00	\$103,000.00
70	4155-4159 Personnel Administration:							
71	Town Portion OASDI (6.2% of total payroll)	\$35,841.14	\$36,191.52	\$38,920.00	\$36,563.16	\$48,658.00	\$48,658.00	\$48,658.00
72	Medicare, Town Portion (1.45% of total payroll)	\$6,292.78	\$10,259.96	\$11,287.00	\$10,644.60	\$13,103.00	\$13,103.00	\$13,103.00
73	Payroll Contract	\$3,166.90	\$3,178.47	\$2,800.00	\$3,327.97	\$3,000.00	\$3,000.00	\$3,000.00
74	4155-4159 Personnel Administration:	\$45,300.82	\$49,629.95	\$53,007.00	\$50,535.73	\$64,761.00	\$64,761.00	\$64,761.00
75								
76	4191-4193 Planning and Zoning:							
77	UVLS Regional Planning Commission Dues	\$2,356.07	\$2,380.09	\$2,405.00	\$2,404.12	\$2,506.00	\$2,506.00	\$2,506.00
78	Training	\$60.00	\$0.00	\$250.00	\$0.00	\$500.00	\$500.00	\$500.00

	D	E	F	G	H	I	J	K
	Description	2019 Actual	2020 Actual	2021 Voted at Town Meeting	2021 spent unaudited as of 12/31/2021	2022 Department Request	2022 Select Board proposed	2022 Budget Committee
1								
2								
3								
79	Supplies	\$45.00	\$945.41	\$500.00	\$592.49	\$600.00	\$600.00	\$600.00
80	Planning & Zoning Administrator's Wages	\$54,427.71	\$57,927.60	\$57,762.00	\$57,744.00	\$60,881.00	\$60,881.00	\$60,881.00
81	Planning & Zoning Administrator's Benefits	\$33,565.43	\$34,195.92	\$30,753.00	\$29,588.96	\$29,204.00	\$29,204.00	\$29,204.00
82	ZBA Recorder	\$925.00	\$1,014.99	\$1,500.00	\$900.00	\$1,500.00	\$1,500.00	\$1,500.00
83	Mileage	\$207.64	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
84	Advertising	\$841.58	\$931.12	\$800.00	\$572.90	\$800.00	\$800.00	\$800.00
85	Postage	\$549.80	\$57.99	\$750.00	\$749.00	\$750.00	\$750.00	\$750.00
86	Publications and Maps	\$144.00	\$944.00	\$1,000.00	\$900.00	\$1,000.00	\$1,000.00	\$1,000.00
87	Miscellaneous	\$30.50	\$328.95	\$200.00	\$277.88	\$200.00	\$200.00	\$200.00
88	Planning & Land Use Books	\$0.00	\$114.99	\$200.00	\$135.00	\$200.00	\$200.00	\$200.00
89	4191-4193 Planning and Zoning:	\$93,152.73	\$98,741.06	\$96,320.00	\$93,864.35	\$98,341.00	\$98,341.00	\$98,341.00
90								
91	4194 General Government Buildings:							
92	General Government Buildings payroll	\$18,786.98	\$20,773.64	\$23,566.00	\$19,785.96	\$29,600.00	\$29,600.00	\$29,600.00
93	General Government Building & Transfer Station-Benefits	\$14,796.91	\$15,462.48	\$21,811.00	\$17,965.59	\$35,100.00	\$35,100.00	\$35,100.00
94	Utilities - Academy Building	\$1,942.80	\$2,228.87	\$2,000.00	\$2,526.14	\$2,000.00	\$2,000.00	\$2,000.00
95	Heat - Academy Building	\$4,069.65	\$2,893.46	\$3,500.00	\$2,148.13	\$3,500.00	\$3,500.00	\$3,500.00
96	Operation of Academy Building	\$1,963.82	\$1,206.08	\$2,150.00	\$4,450.41	\$2,150.00	\$2,150.00	\$2,150.00
97	Operation of Town Offices	\$1,786.05	\$2,147.61	\$2,390.00	\$2,719.88	\$5,390.00	\$5,390.00	\$5,390.00
98	Maintenance Town Buildings - Other	\$2,500.23	\$13,749.68	\$3,350.00	\$3,247.00	\$3,350.00	\$3,350.00	\$3,350.00
99	Pike House Safety & Maintenance	\$1,476.47	\$2,503.19	\$2,500.00	\$1,780.00	\$2,500.00	\$2,500.00	\$2,500.00
100	Utilities - Town Offices	\$901.95	\$566.24	\$1,200.00	\$1,067.69	\$1,200.00	\$1,200.00	\$1,200.00
101	Heat - Town Offices	\$876.88	\$1,693.85	\$2,200.00	\$1,575.48	\$2,200.00	\$2,200.00	\$2,200.00
102	4194 General Government Buildings:	\$49,101.74	\$63,225.10	\$64,667.00	\$57,266.28	\$86,990.00	\$86,990.00	\$86,990.00
103								
104	4195 Cemeteries:							
105	Electric	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
106	Mowing contract	\$8,920.00	\$9,200.00	\$9,384.00	\$9,864.00	\$9,900.00	\$9,900.00	\$9,900.00
107	Equipment Rental fees (burial charge)	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00
108	Materials	\$0.00	\$23.98	\$300.00	\$337.91	\$300.00	\$300.00	\$300.00
109	Equipment Maintenance & Repair	\$400.75	\$33.73	\$500.00	\$11.99	\$500.00	\$500.00	\$500.00
110	Road Repair	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	\$750.00	\$750.00
111	Propane Heat	\$0.00	\$0.00	\$110.00	\$0.00	\$110.00	\$110.00	\$110.00
112	Other Expenses	\$0.00	\$1,330.00	\$2,200.00	\$0.00	\$2,700.00	\$2,700.00	\$2,700.00
113	Perpetual Care Expenses	\$16,100.00	\$12,975.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
114	Sexton Stipend	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
115	4195 Cemeteries:	\$27,920.75	\$26,062.71	\$16,344.00	\$10,213.90	\$17,360.00	\$17,360.00	\$17,360.00

2022 proposed budget worksheet

	D	E	F	G	H	I	J	K
	Description	2019 Actual	2020 Actual	2021 Voted at Town Meeting	2021 spent unaudited as of 12/31/2021	2022 Department Request	2022 Select Board proposed	2022 Budget Committee
1								
2								
3								
116								
117	4196 Insurance:							
118	Property Liability Insurance	\$21,666.00	\$24,723.00	\$26,008.00	\$20,026.37	\$26,009.00	\$26,008.00	\$26,008.00
119	Unemployment Compensation Insurance	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
120	Workers Compensation Insurance	\$11,480.71	\$17,573.12	\$18,341.00	\$11,657.86	\$18,341.00	\$18,341.00	\$18,341.00
121	Insurance Deductible	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
122		\$34,646.71	\$43,796.12	\$45,849.00	\$32,184.23	\$45,850.00	\$45,849.00	\$45,849.00
123								
124	4197 Advertising and Regional Association:							
125	Advertising	\$1,207.87	\$208.36	\$1,500.00	\$896.52	\$1,500.00	\$1,500.00	\$1,500.00
126	Dues	\$2,213.00	\$2,213.70	\$2,300.00	\$2,103.00	\$2,300.00	\$2,300.00	\$2,300.00
127		\$3,420.87	\$2,422.06	\$3,800.00	\$2,999.52	\$3,800.00	\$3,800.00	\$3,800.00
128								
129	4199 Other General Government:	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
130	SUBTOTAL for GENERAL GOVERNMENT:	\$600,461.56	\$638,514.57	\$791,711.00	\$737,230.40	\$835,721.00	\$837,620.00	\$837,620.00
131								
132	4210-4214 Police:							
133	Wages and Salaries	\$123,315.72	\$129,844.94	\$165,400.00	\$143,441.71	\$178,100.00	\$178,100.00	\$178,100.00
134	Overtime & P/T Officer	\$2,546.03	\$2,405.97	\$2,800.00	\$2,400.85	\$2,951.00	\$2,951.00	\$2,951.00
135	Benefits	\$79,520.18	\$81,965.71	\$109,751.00	\$91,051.80	\$104,433.00	\$104,433.00	\$104,433.00
136	Telephone & Communications	\$2,294.92	\$2,468.91	\$2,900.00	\$3,024.03	\$2,900.00	\$2,900.00	\$2,900.00
137	Uniforms & Equipment	\$418.68	\$1,571.16	\$2,200.00	\$4,569.99	\$3,000.00	\$3,000.00	\$3,000.00
138	Gasoline	\$5,244.82	\$5,836.83	\$6,800.00	\$6,900.20	\$6,800.00	\$6,800.00	\$6,800.00
139	Vehicle Repair & Maintenance	\$2,802.67	\$4,464.88	\$2,300.00	\$2,505.49	\$1,800.00	\$1,800.00	\$1,800.00
140	Miscellaneous	\$769.14	\$1,031.96	\$1,000.00	\$558.73	\$800.00	\$800.00	\$800.00
141	Major Equipment	\$0.00	\$2,061.68	\$2,500.00	\$2,928.82	\$1,800.00	\$1,800.00	\$1,800.00
142	Computer Hardware and Software	\$6,944.95	\$8,807.25	\$6,000.00	\$3,445.00	\$5,500.00	\$5,500.00	\$5,500.00
143	Training & Education	\$356.79	\$0.00	\$500.00	\$0.00	\$300.00	\$300.00	\$300.00
144	Professional Associations	\$260.00	\$175.00	\$300.00	\$200.00	\$300.00	\$300.00	\$300.00
145	Animal Control (Cat & Dog)	\$0.00	\$0.00	\$100.00	\$0.00	\$200.00	\$200.00	\$200.00
146		\$224,473.90	\$255,156.00	\$302,551.00	\$261,026.62	\$308,884.00	\$308,884.00	\$308,884.00
147								
148	4215-4219 Ambulance:	\$68,908.65	\$70,408.10	\$64,890.00	\$78,076.54	\$67,000.00	\$67,000.00	\$67,000.00
149								
150	4220-4229 Fire:							
151	Administration	\$0.00	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00
152	Fire Reporting Software	\$2,158.83	\$2,106.34	\$1,900.00	\$2,106.34	\$1,900.00	\$1,900.00	\$1,900.00

2022 proposed budget worksheet

	D	E	F	G	H	I	J	K
	Description	2019 Actual	2020 Actual	2021 Voted at Town Meeting	2021 spent unaudited as of 12/31/2021	2022 Department Request	2022 Select Board proposed	2022 Budget Committee
1								
2								
3								
153	Training	\$3,147.67	\$61.09	\$1,200.00	\$884.10	\$1,200.00	\$1,200.00	\$1,200.00
154	Dues	\$451.00	\$614.50	\$2,875.00	\$2,000.00	\$2,875.00	\$2,875.00	\$2,875.00
155	Miscellaneous	\$1,106.53	\$4,095.28	\$300.00	\$713.43	\$300.00	\$300.00	\$300.00
156	Telephone	\$960.29	\$1,082.06	\$950.00	\$2,137.66	\$2,115.00	\$2,115.00	\$2,115.00
157	Chief Salary	\$1,000.00	\$4,000.00	\$5,000.00	\$5,000.00	\$6,250.00	\$6,250.00	\$6,250.00
158	Insurance	\$6,749.00	\$6,749.00	\$6,749.00	\$6,765.00	\$6,765.00	\$6,765.00	\$6,765.00
159	Fire Trucks Parts and Supplies	\$1,076.57	\$1,313.45	\$2,000.00	\$5,189.03	\$0.00	\$0.00	\$0.00
160	Motor Fuel	\$980.00	\$0.00	\$1,500.00	\$1,490.00	\$1,500.00	\$1,500.00	\$1,500.00
161	Fire Trucks Major Equipment	\$0.00	\$963.97	\$700.00	\$0.00	\$700.00	\$700.00	\$700.00
162	Hazmat Equipment	\$0.00	\$0.00	\$450.00	\$0.00	\$500.00	\$500.00	\$500.00
163	Radio Repairs	\$166.50	\$3,512.40	\$1,000.00	\$1,920.00	\$3,000.00	\$3,000.00	\$3,000.00
164	Electric	\$2,400.66	\$1,683.22	\$2,400.00	\$3,032.88	\$3,200.00	\$3,200.00	\$3,200.00
165	Heat	\$4,401.99	\$2,625.15	\$6,000.00	\$4,923.04	\$6,000.00	\$6,000.00	\$6,000.00
166	Station Maintenance and Repair	\$1,441.68	\$2,564.93	\$1,600.00	\$1,020.96	\$1,000.00	\$1,000.00	\$1,000.00
167	Fire Trucks Maintenance and Repair	\$4,709.80	\$150.00	\$2,500.00	\$1,710.73	\$4,500.00	\$4,500.00	\$4,500.00
168	Breathing Apparatus Maintenance and Repair	\$0.00	\$1,024.90	\$1,000.00	\$735.30	\$500.00	\$500.00	\$500.00
169	Equipment Maintenance and Repair	\$8,264.32	\$4,250.80	\$4,400.00	\$3,305.95	\$4,400.00	\$4,400.00	\$4,400.00
170	FAST Squad Equipment and Supplies	\$7,649.47	\$10,611.13	\$4,500.00	\$3,894.56	\$5,000.00	\$5,000.00	\$5,000.00
171	4220-4229 Fire:	\$46,564.31	\$51,134.00	\$47,274.00	\$46,828.98	\$51,705.00	\$51,705.00	\$51,705.00
172								
173	4290-4298 Emergency Management:							
174	Forest Fire Equipment	\$146.00	\$0.00	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00
175	Emergency Management	\$2,469.13	\$1,972.63	\$1,800.00	\$1,020.77	\$1,400.00	\$1,400.00	\$1,400.00
176	COVID-19		\$6,212.70	\$10,000.00	\$552.37	\$1,000.00	\$1,000.00	\$1,000.00
177	4290-4298 Emergency Management:	\$2,615.13	\$8,185.33	\$12,400.00	\$1,573.14	\$3,000.00	\$3,000.00	\$3,000.00
178								
179	4299 Other Public Safety (including communications):	\$15,926.76	\$48,990.71	\$30,000.00	\$16,194.88	\$31,500.00	\$31,500.00	\$31,500.00
180								
181	SUBTOTAL for PUBLIC SAFETY:	\$358,488.75	\$433,874.14	\$457,115.00	\$403,700.16	\$462,089.00	\$462,089.00	\$462,089.00
182								
183	4312 Highways and Streets:							
184	REGULAR:							
185	Highway Agent Salary	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$2,000.00	\$2,000.00
186	Telephone	\$1,118.68	\$1,521.45	\$1,500.00	\$2,159.65	\$1,500.00	\$1,500.00	\$1,500.00
187	Alcohol and Drug Testing	\$80.00	\$287.00	\$300.00	\$1,171.50	\$300.00	\$300.00	\$300.00
188	Building Maintenance & Repair	\$7,916.93	\$33,000.16	\$6,000.00	\$9,082.85	\$6,000.00	\$6,000.00	\$6,000.00
189	Materials and Maintenance (Gravel and Dirt Roads)	\$36,108.37	\$76,960.29	\$60,000.00	\$40,654.63	\$60,000.00	\$60,000.00	\$60,000.00

2022 proposed budget worksheet

D		E	F	G	H	I	J	K
1		2019	2020	2021	2021 spent	2022	2022	2022
2	Description	Actual	Actual	Voted at Town Meeting	unaudited as of 12/31/2021	Department Request	Select Board proposed	Budget Committee
3								
190	Mud Season Roads	\$55,017.31	\$42,506.97	\$57,825.00	\$38,394.16	\$57,825.00	\$57,825.00	\$57,825.00
191	Asphalt, Cold Patch and Shimming	\$3,282.20	\$2,247.73	\$3,000.00	\$2,408.33	\$3,000.00	\$3,000.00	\$3,000.00
192	Culverts	\$9,498.73	\$3,631.82	\$15,000.00	\$6,106.25	\$15,000.00	\$15,000.00	\$15,000.00
193	Payroll	\$94,067.41	\$91,714.51	\$85,504.00	\$96,741.35	\$121,216.00	\$121,216.00	\$121,216.00
194	Overtime	\$4,951.79	\$3,991.28	\$5,200.00	\$3,337.03	\$7,072.00	\$7,072.00	\$7,072.00
195	Contracted Services	\$14,010.00	\$26,357.50	\$20,000.00	\$20,002.50	\$20,000.00	\$20,000.00	\$20,000.00
196	Benefits	\$51,880.76	\$54,722.18	\$67,572.00	\$47,090.79	\$67,000.00	\$67,000.00	\$67,000.00
197	Electric	\$3,978.98	\$3,766.30	\$5,000.00	\$4,571.37	\$5,000.00	\$5,000.00	\$5,000.00
198	Heat	\$7,110.26	\$2,691.04	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
199	Propane	\$662.05	\$3,132.85	\$2,000.00	\$7,512.94	\$6,000.00	\$6,000.00	\$6,000.00
200	Equipment Rental	\$11,120.90	\$5,877.80	\$20,000.00	\$28,857.95	\$20,000.00	\$20,000.00	\$20,000.00
201	Supplies	\$1,612.78	\$2,186.38	\$3,000.00	\$1,876.90	\$3,000.00	\$3,000.00	\$3,000.00
202	Motor Fuel	\$17,254.14	\$6,218.76	\$15,000.00	\$16,839.47	\$15,000.00	\$15,000.00	\$15,000.00
203	Vehicle Maintenance & Repair	\$78,744.31	\$39,602.52	\$50,000.00	\$33,092.87	\$50,000.00	\$50,000.00	\$50,000.00
204	Parts, Equipment	\$13,955.38	\$10,497.89	\$15,000.00	\$32,238.16	\$15,000.00	\$15,000.00	\$15,000.00
205	Miscellaneous	\$2,849.02	\$1,500.00	\$100.00	\$1,849.70	\$100.00	\$100.00	\$100.00
206	Spare Tires	\$10,883.12	\$8,348.80	\$10,000.00	\$4,834.28	\$10,000.00	\$10,000.00	\$10,000.00
207	Roadside Maintenance	\$9,261.04	\$50,925.44	\$20,000.00	\$7,637.68	\$20,000.00	\$20,000.00	\$20,000.00
208	Calcium Chloride (20,000 gal)	\$6,862.80	\$4,021.00	\$20,000.00	\$3,921.96	\$20,000.00	\$20,000.00	\$20,000.00
209	Safety Clothing	\$2,896.92	\$2,573.31	\$2,100.00	\$3,087.52	\$2,100.00	\$2,100.00	\$2,100.00
210	Training & Education	\$220.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
211	REGULAR:	\$446,343.88	\$479,282.98	\$491,101.00	\$414,469.84	\$527,113.00	\$528,113.00	\$528,113.00
212								
213	WINTER:							
214	Payroll - Winter	\$68,428.68	\$55,724.00	\$53,440.00	\$60,434.45	\$75,760.00	\$75,760.00	\$75,760.00
215	Overtime - Winter	\$19,444.88	\$12,801.17	\$12,500.00	\$13,875.18	\$17,681.00	\$17,681.00	\$17,681.00
216	Contracted Services & temp employee	\$14,083.00	\$12,763.50	\$27,000.00	\$8,298.50	\$27,000.00	\$27,000.00	\$27,000.00
217	Benefits - Winter	\$45,733.91	\$41,086.46	\$48,265.00	\$45,687.62	\$48,900.00	\$48,900.00	\$48,900.00
218	Motor Fuel - Winter	\$13,342.56	\$10,251.99	\$20,000.00	\$13,113.41	\$20,000.00	\$20,000.00	\$20,000.00
219	Vehicle Maintenance & Repair - Winter	\$29,643.58	\$30,734.55	\$30,000.00	\$25,258.42	\$30,000.00	\$30,000.00	\$30,000.00
220	Materials - Winter	\$119,912.21	\$63,678.27	\$85,500.00	\$82,239.10	\$85,500.00	\$85,500.00	\$85,500.00
221	Contracted (Pit Rent)	\$4,617.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
222	WINTER:	\$315,206.09	\$227,039.94	\$276,705.00	\$248,906.68	\$304,841.00	\$304,841.00	\$304,841.00
223								
224	4312 Highways and Streets:	\$761,549.97	\$706,322.92	\$767,806.00	\$663,376.52	\$831,954.00	\$832,954.00	\$832,954.00
225								
226	4316 Street Lighting:	\$3,592.62	\$3,350.16	\$3,700.00	\$2,706.10	\$3,700.00	\$3,700.00	\$3,700.00

2022 proposed budget worksheet

	D	E	F	G	H	I	J	K
	Description	2019 Actual	2020 Actual	2021 Voted at Town Meeting	2021 spent unaudited as of 12/31/2021	2022 Department Request	2022 Select Board proposed	2022 Budget Committee
1								
2								
3								
227								
228	SUBTOTAL for HIGHWAYS and STREETS:	\$765,142.59	\$709,673.08	\$771,506.00	\$666,082.62	\$835,654.00	\$836,654.00	\$836,654.00
229								
230	4323 Solid Waste Collection:							
231	Payroll - Station Operators	\$26,357.55	\$27,587.00	\$30,000.00	\$16,180.15	\$36,212.00	\$36,212.00	\$36,212.00
232	Solid Waste Compactor & Labor	\$52,530.00	\$22,082.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
233	Pay-Per-Throw Stickers & Cards	\$600.99	\$1,198.98	\$2,000.00	\$1,452.99	\$2,000.00	\$2,000.00	\$2,000.00
234	Miscellaneous	\$1,729.90	\$822.89	\$0.00	\$880.21	\$0.00	\$0.00	\$0.00
235	Equipment & Signs	\$5,786.44	\$40,590.82	\$1,750.00	\$11,195.40	\$3,000.00	\$3,000.00	\$3,000.00
236	Hazardous Waste Pick-Up Day	\$3,772.63	\$2,662.30	\$4,000.00	\$3,557.12	\$4,000.00	\$4,000.00	\$4,000.00
237	Recycling (zero sort)	\$18,827.05	\$4,589.76	\$28,500.00	\$475.33	\$29,000.00	\$29,000.00	\$29,000.00
238	4323 Solid Waste Collection:	\$109,604.56	\$110,181.00	\$66,250.00	\$33,741.20	\$74,212.00	\$74,212.00	\$74,212.00
239								
240	4324 Solid Waste Disposal:							
241	Haul Charges	\$8,179.50	\$9,222.92	\$22,000.00	\$11,314.83	\$22,000.00	\$22,000.00	\$22,000.00
242	Municipal Waste Disposal	\$15,759.30	\$11,810.31	\$31,280.00	\$21,499.09	\$25,000.00	\$25,000.00	\$25,000.00
243	Co-mingled Disposal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
244	Mercury Disposal	\$504.00	\$0.00	\$750.00	\$0.00	\$750.00	\$750.00	\$750.00
245	4324 Solid Waste Disposal:	\$24,442.80	\$29,572.00	\$54,030.00	\$32,813.92	\$47,750.00	\$47,750.00	\$47,750.00
246								
247	SUBTOTAL for SANITATION:	\$134,047.36	\$139,753.00	\$120,280.00	\$66,555.12	\$121,962.00	\$121,962.00	\$121,962.00
248								
249	4415-4419 Health Agencies and Hospitals and Other:							
250								
251	HEALTH AGENCIES:							
252	Visiting Nurse Alliance & Hospice	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00
253	Headrest	\$1,300.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
254	West Central Behavioral Health	\$2,300.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,315.00	\$2,315.00	\$2,315.00
255	Wise	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
256	CASA for Children "Court Appointed Special Advocates "	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
257	Tri-Country CAP, Inc.	\$304.00	\$855.00	\$304.00	\$304.00	\$3,350.00	\$3,350.00	\$3,350.00
258	Public Health Council of the UV(was MVHI)	\$600.00	\$1,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
259	Lyme Parish Nurse	\$5,800.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
260	American Red Cross	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
261	HEALTH AGENCIES:	\$22,354.00	\$24,893.00	\$23,054.00	\$23,054.00	\$26,215.00	\$26,215.00	\$26,215.00
262								
263	HEALTH OFFICER:							
264	Salary, Health Officer	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00

2022 proposed budget worksheet

	D	E	F	G	H	I	J	K
	Description	2019 Actual	2020 Actual	2021 Voted at Town Meeting	2021 spent unaudited as of 12/31/2021	2022 Department Request	2022 Select Board proposed	2022 Budget Committee
1								
2								
3								
265	Health Officer Expenses	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
266	HEALTH OFFICER:	\$500.00	\$500.00	\$600.00	\$500.00	\$600.00	\$600.00	\$600.00
267	4415-4419 Health Agencies and Hospitals and Other:	\$22,854.00	\$25,393.00	\$23,654.00	\$23,554.00	\$26,815.00	\$26,815.00	\$26,815.00
268								
269	4441-4442 Administration and Direct Assistance:							
270	Overseer of Public Welfare Salary	\$7,500.00	\$7,500.00	\$8,250.00	\$8,250.00	\$8,250.00	\$8,250.00	\$8,250.00
271	Grafton Senior Citizens Council	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
272	Public Health Council					\$1,309.00	\$1,309.00	\$1,309.00
273	4441-4442 Administration and Direct Assistance:	\$9,000.00	\$9,000.00	\$9,750.00	\$9,750.00	\$11,059.00	\$11,059.00	\$11,059.00
274								
275	SUBTOTAL for HEALTH and WELFARE:	\$31,854.00	\$34,393.00	\$33,404.00	\$33,304.00	\$37,874.00	\$37,874.00	\$37,874.00
276								
277	4520-4529 Parks and Recreation:							
278								
279	PARKS:							
280	Trees & Misc. Issues	\$190.50	\$2,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
281	Mowing Contract	\$35,814.50	\$36,800.00	\$37,536.00	\$37,536.00	\$39,600.00	\$39,600.00	\$39,600.00
282	PARKS:	\$36,005.00	\$39,300.00	\$41,036.00	\$41,036.00	\$43,100.00	\$43,100.00	\$43,100.00
283								
284	RECREATION:							
285	Beach Pumping & Porta Potty	\$399.73	\$360.00	\$350.00	\$240.00	\$350.00	\$350.00	\$350.00
286	Beach Pond Program Coordinator Salary	\$3,000.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00
287	Beach Telephone	\$420.00	\$420.00	\$420.00	\$455.00	\$420.00	\$420.00	\$420.00
288	Beach Electricity	\$650.82	\$651.71	\$550.00	\$612.69	\$550.00	\$550.00	\$550.00
289	Beach Equipment and Pond Program Supplies	\$1,654.50	\$842.60	\$1,000.00	\$1,462.77	\$1,000.00	\$1,000.00	\$1,000.00
290	Beach Pond Program (Camp) Staff	\$605.19	\$0.00	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00
291	Beach Lifeguards Wages	\$7,961.71	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
292	Beach Activities Supervisor	\$3,235.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
293	Beach Staff-Monitors		\$2,223.75	\$10,000.00	\$4,885.04	\$10,000.00	\$10,000.00	\$10,000.00
294	Recreation Director Wages	\$10,886.00	\$11,422.11	\$11,550.00	\$11,327.10	\$12,175.00	\$12,175.00	\$12,175.00
295	Recreation Miscellaneous	\$1,606.08	\$0.00	\$300.00	\$248.35	\$300.00	\$300.00	\$300.00
296	RECREATION:	\$30,419.03	\$15,920.17	\$43,270.00	\$19,230.95	\$43,895.00	\$43,895.00	\$43,895.00
297								
298	4520-4529 Parks and Recreation:	\$66,424.03	\$55,220.17	\$84,306.00	\$60,266.95	\$86,995.00	\$86,995.00	\$86,995.00
299								
300	4550-4559 Library:							
301	Salaries and Wages	\$51,777.28	\$55,412.55	\$54,961.00	\$54,960.88	\$57,709.00	\$57,709.00	\$57,709.00

2022 proposed budget worksheet

	D	E	F	G	H	I	J	K
1	Description	2019 Actual	2020 Actual	2021 Voted at Town Meeting	2021 spent unaudited as of 12/31/2021	2022 Department Request	2022 Select Board proposed	2022 Budget Committee
3								
302	Librarian Benefits	\$33,167.64	\$34,332.75	\$37,770.00	\$36,746.53	\$35,633.00	\$35,633.00	\$35,633.00
303	Librarian's Dues/Seminars	\$856.30	\$563.40	\$1,000.00	\$506.97	\$1,000.00	\$1,000.00	\$1,000.00
304	Library Assistants Wages	\$26,842.26	\$26,029.20	\$29,386.00	\$26,089.74	\$30,975.00	\$30,975.00	\$30,975.00
305	Library Clerk	\$6,825.00	\$12,916.46	\$13,627.00	\$12,642.90	\$14,367.00	\$14,367.00	\$14,367.00
306	Custodial Wages	\$7,557.57	\$7,381.07	\$7,800.00	\$7,103.30	\$8,221.00	\$8,221.00	\$8,221.00
307	Library Trustees Dues/Seminars	\$270.00	\$270.00	\$270.00	\$370.00	\$270.00	\$270.00	\$270.00
308	Telecommunications	\$2,834.23	\$2,880.90	\$2,415.00	\$2,649.17	\$2,450.00	\$2,450.00	\$2,450.00
309	Electricity	\$4,257.68	\$3,255.02	\$3,500.00	\$3,662.06	\$3,000.00	\$3,000.00	\$3,000.00
310	Heat	\$4,589.99	\$3,654.12	\$3,750.00	\$2,342.99	\$3,000.00	\$3,000.00	\$3,000.00
311	Water	\$593.05	\$1,003.49	\$700.00	\$427.05	\$854.00	\$854.00	\$854.00
312	Fire Inspection - Extinguishers	\$912.00	\$632.00	\$1,100.00	\$1,096.00	\$1,100.00	\$1,100.00	\$1,100.00
313	Building Repairs & Maintenance	\$3,248.82	\$2,159.80	\$1,500.00	\$3,836.39	\$2,000.00	\$2,000.00	\$2,000.00
314	Snow/Window/Rug Cleaning	\$1,852.20	\$2,114.95	\$2,100.00	\$20.40	\$2,100.00	\$2,100.00	\$2,100.00
315	Office Supplies & Postage	\$653.85	\$1,299.87	\$900.00	\$689.72	\$900.00	\$900.00	\$900.00
316	Janitorial Supplies	\$316.08	\$365.79	\$500.00	\$923.23	\$500.00	\$500.00	\$500.00
317	Books	\$13,026.76	\$13,396.70	\$11,000.00	\$17,799.06	\$15,000.00	\$15,000.00	\$15,000.00
318	Magazines	\$1,309.45	\$1,027.59	\$1,000.00	\$955.69	\$1,000.00	\$1,000.00	\$1,000.00
319	Audio Tapes	\$1,814.28	\$2,379.99	\$2,500.00	\$1,007.55	\$2,500.00	\$2,500.00	\$2,500.00
320	Videos	\$2,400.40	\$1,985.94	\$2,500.00	\$1,168.91	\$2,500.00	\$2,500.00	\$2,500.00
321	Catalog/Processing	\$4,936.20	\$3,992.16	\$4,300.00	\$5,881.76	\$5,300.00	\$5,300.00	\$5,300.00
322	Programs/Publicity	\$457.51	\$87.69	\$500.00	\$468.22	\$600.00	\$600.00	\$600.00
323	Other Expenses	\$0.00	\$18.98	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
324	Computer Maintenance & Supplies	\$1,869.97	\$472.04	\$3,000.00	\$1,930.58	\$3,500.00	\$3,500.00	\$3,500.00
325		\$172,368.52	\$182,440.00	\$186,179.00	\$183,279.10	\$194,579.00	\$194,579.00	\$194,579.00
326								
327	4583 Patriotic Purposes:							
328	Memorial Day and Flags	\$986.42	\$472.90	\$950.00	\$0.00	\$950.00	\$950.00	\$950.00
329		\$986.42	\$472.90	\$950.00	\$0.00	\$950.00	\$950.00	\$950.00
330								
331	SUBTOTAL for CULTURE and RECREATION:	\$239,778.97	\$238,133.07	\$271,435.00	\$243,546.05	\$282,524.00	\$282,524.00	\$282,524.00
332								
333	4611-4612 Administration and Purchase of Natural Resources:							
334	Conservation Commission Dues	\$350.00	\$350.00	\$342.00	\$500.00	\$350.00	\$350.00	\$350.00
335	Postage and Supplies	\$0.00	\$0.00	\$75.00	\$0.00	\$75.00	\$75.00	\$75.00
336	Education	\$288.00	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
337	Monitoring Fund	\$200.00	\$200.00	\$200.00	\$285.26	\$200.00	\$200.00	\$200.00
338	Environmental Monitoring	\$480.00	\$0.00	\$250.00	\$160.00	\$250.00	\$250.00	\$250.00

2022 proposed budget worksheet

	D	E	F	G	H	I	J	K
1	Description	2019	2020	2021	2021 spent	2022	2022	2022
2		Actual	Actual	Voted at Town Meeting	unaudited as of 12/31/2021	Department Request	Select Board proposed	Budget Committee
3								
339	Maintenance and Management Conservation Areas	\$200.00	\$1,510.00	\$1,033.00	\$1,091.10	\$1,033.00	\$1,033.00	\$1,033.00
340	4611-4612 Administration and Purchase of Natural Resources:	\$1,518.00	\$2,060.00	\$2,100.00	\$2,036.36	\$2,108.00	\$2,108.00	\$2,108.00
341								
342	SUBTOTAL for CONSERVATION:	\$1,518.00	\$2,060.00	\$2,100.00	\$2,036.36	\$2,108.00	\$2,108.00	\$2,108.00
343								
344	4711 Principal:							
345	Principal-Long Term Highway Garage Bond	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
346	Principal-Long Term Town Offices Bond	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
347	Solar-CDFA Loan	\$2,824.82	\$3,024.85	\$2,850.00	\$2,614.26	\$2,907.05	\$2,907.05	\$2,907.00
348	4711 Principal:	\$72,824.82	\$73,024.85	\$72,850.00	\$72,614.26	\$72,907.05	\$72,907.00	\$72,907.00
349	4721 Interest:							
350	Interest-Long Term Highway Garage Bond	\$6,763.00	\$5,635.50	\$4,448.00	\$4,448.00	\$3,750.00	\$3,750.00	\$3,750.00
351	Interest-Long Term Town Offices Bond	\$17,465.50	\$14,158.50	\$15,581.00	\$12,074.26	\$13,725.00	\$13,725.00	\$13,725.00
352	Interest-Long Term Solar-CDFA loan	\$411.82	\$508.39	\$387.00	\$352.66	\$329.59	\$330.00	\$330.00
353	4721 Interest:	\$24,640.32	\$20,302.39	\$20,416.00	\$16,874.92	\$17,804.59	\$17,805.00	\$17,805.00
354								
355	4723 Interest on Tax Anticipation Notes:	\$26,157.56	\$17,545.87	\$10,000.00	\$21,286.05	\$10,000.00	\$10,000.00	\$10,000.00
356								
357	SUBTOTAL for DEBT SERVICE:	\$123,622.70	\$110,873.11	\$103,266.00	\$110,775.23	\$100,711.64	\$100,712.00	\$100,712.00
358								
359	TOTAL OPERATING EXPENSES:	\$2,254,913.93	\$2,307,273.97	\$2,550,817.00	\$2,263,229.94	\$2,678,643.64	\$2,681,543.00	\$2,681,543.00
360								
361								
362								
363	CAPITAL BUDGET							
364								
365	4902 Machinery, Vehicles and Equipment:							
366	Vehicle Capital Reserve Fund:							
367	Fire Truck	0.00	0.00	0.00	0.00	81,716.00	81,716.00	81,716.00
368	4902 Machinery, Vehicles and Equipment:	0.00	0.00	0.00	0.00	81,716.00	81,716.00	81,716.00
369								
370	4909 Improvements Other Than Buildings:							
371	Public Works Facility Capital Reserve Fund					82,467.00	82,467.00	82,467.00
372	4909 Improvements Other Than Buildings:	0.00	0.00	0.00	0.00	82,467.00	82,467.00	82,467.00
373								
374								
375								

	D	E	F	G	H	I	J	K
	Description	2019 Actual	2020 Actual	2021 Voted at Town Meeting	2021 spent unaudited as of 12/31/2021	2022 Department Request	2022 Select Board proposed	2022 Budget Committee
1								
2								
3								
376	SUBTOTAL for CAPITAL OUTLAY:							
377								
378	4915 To Capital Reserve Fund:							
379	Bridge Capital Reserve Fund				50,000.00	50,000.00	50,000.00	50,000.00
380	Vehicle Capital Reserve Fund				200,000.00	200,000.00	200,000.00	200,000.00
381	Heavy Equipment Capital Reserve Fund				30,000.00	30,000.00	30,000.00	30,000.00
382	Property Reappraisal Capital Reserve Fund				10,000.00	10,000.00	10,000.00	10,000.00
383	Public Works Facility Capital Reserve Fund				75,000.00	75,000.00	75,000.00	75,000.00
384	Computer System Upgrade Capital Reserve Fund				5,000.00	5,000.00	5,000.00	5,000.00
385	Town Buildings Major Maintenance and Repair Fund				5,000.00	5,000.00	5,000.00	5,000.00
386	Fire Fighting Safety Equipment Capital Reserve Fund				5,000.00	5,000.00	5,000.00	5,000.00
387	Recreation Facilities Capital Reserve Fund				5,000.00	5,000.00	5,000.00	5,000.00
388	4915 To Capital Reserve Fund:	0.00	0.00	0.00	0.00	385,000.00	385,000.00	385,000.00
389								
390	4916 To Expendable Trust Funds (except # 4919):							
391	Town Poor Expendable Trust Fund					20,000.00	20,000.00	20,000.00
392	Annual Lease Trust Fund					5,000.00	5,000.00	5,000.00
393	4916 To Expendable Trust Funds (except # 4919):	0.00	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00
394								
395	Cemetery Gifts & Maintenance					15,991.00	15,991.00	15,991.00
396	Indeprndance Day Fund					6,983.00	6,983.00	6,983.00
397	Milfoil Treatment-Other Conservation					39,997.00	39,997.00	39,997.00
398	NH State Block Grant					95,000.00	95,000.00	95,000.00
399								
400	Operating Budget					2,681,543.00	2,681,543.00	2,681,543.00
401								
402	TOTAL CAPITAL EXPENSES & WARRANT ARTICLES:					732,154.00	732,154.00	732,154.00
403								
404	TOTAL APPROPRIATIONS:					3,413,697.00	3,413,697.00	3,413,697.00
405								
406	LESS TOTAL ESTIMATED REVENUES:	0.00	0.00	0.00	0.00	1,015,529.00	1,015,529.00	1,015,529.00
407								
408	ESTIMATED AMOUNT TO BE RAISED BY TAXES:	0.00	0.00	0.00	0.00	2,398,168.00	2,398,168.00	2,398,168.00
409								
410								

REVENUES

Description	2019	2020	2021	2022
	Actual	Actual	Actual	Estimated
3110 Current Year Property Tax				
3185 Timber/Yield Taxes	\$14,273.30	\$12,150.20	\$14,137.32	\$13,000.00
3186 Payment in Lieu of Taxes:				
Other	\$4,860.00	\$4,965.00		\$4,900.00
3186 Payment in Lieu of Taxes:	\$4,860.00	\$4,965.00	\$4,500.00	\$4,500.00
3190 Interest & Penalties on Delinquent Taxes:				
Interest on Delinquent Taxes	\$38,842.31	\$19,143.16	\$13,477.34	\$15,000.00
3190 Interest & Penalties on Delinquent Taxes:	\$38,842.31	\$19,143.16	\$13,477.34	\$15,000.00
SUBTOTAL for TAXES (not including current year property taxes):	\$57,975.61	\$36,258.36	\$32,114.66	\$32,500.00
3220 Motor Vehicle Permit Fees	\$408,331.00	\$407,322.83	\$427,573.47	\$429,000.00
Boat Permit fees	\$933.32	\$1,362.08	\$1,556.17	\$2,250.00
3230 Building Permits	\$18,169.84	\$24,381.61	\$5,792.26	\$8,000.00
3290 Other Licenses, Permits & Fees:				
Dog Licenses & Penalties	\$1,426.80	\$1,361.00	\$1,459.50	\$1,300.00
Town Clerk Miscellaneous	\$3,867.20	\$4,269.15	\$4,643.15	\$4,825.00
Town Clerk Fees	\$12,283.00	\$12,155.50	\$12,605.50	\$13,100.00
Marriage Fees	\$49.00	\$63.00	\$42.00	\$50.00
Dog Fees	\$460.00	\$453.50	\$445.00	\$500.00
Certified Copies	\$547.00	\$553.00	\$584.00	\$6,000.00
3290 Other Licenses, Permits & Fees:	\$18,633.00	\$18,855.15	\$19,779.15	\$25,775.00
SUBTOTAL for LICENSES, PERMITS and FEES:	\$446,067.16	\$451,921.67	\$454,701.05	\$465,025.00
3351 NH Shared Revenue	\$0.00	\$0.00	\$0.00	\$0.00
3352 Meals & Rooms Tax Distribution	\$87,904.78	\$87,492.08	\$127,076.29	\$100,800.00
3353 Highway Block Grant	\$0.00	\$97,516.62	\$95,029.21	\$95,000.00
3356 State & Federal Forest Land Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Aid (additional funds this year and next)		\$10,776.89	\$11,047.00	\$0.00
3359 Other (Including Railroad Tax):				
Other State Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
Forest Fire Fighting and Training	\$0.00	\$0.00	\$0.00	\$0.00

REVENUES

3359 Other (Including Railroad Tax):	\$0.00	\$0.00	\$0.00	\$19,999.00
SUBTOTAL from STATE:	\$87,904.78	\$185,008.70	\$233,152.50	\$215,799.00
3401-3406 Income from Departments:				
Subdivision Fees	\$1,632.80	\$390.00	\$0.00	\$250.00
ZBA Hearing Fees	\$1,697.74	\$1,732.10	\$1,990.00	\$1,800.00
Planning/Zoning document fees	\$0.00	\$0.00	\$0.00	\$0.00
Police	\$570.00	\$0.00	\$0.00	\$0.00
Solid Waste (fibers)	\$245.76	\$0.00	\$145.00	\$0.00
Solid Waste - Sale of Trash Bags & Cards	\$55,412.55	\$60,639.75	\$56,988.00	\$65,000.00
Solid Waste - Recycling (scrap metal)	\$1,906.92	\$963.39	\$2,190.79	\$1,300.00
Copier	\$542.95	\$514.42	\$306.25	\$300.00
LCAB Usage Fees	\$3,575.00	\$5,320.00	\$4,800.00	\$4,800.00
Fire Department	\$471.74	\$0.00	\$300.00	\$0.00
Highway	\$9,382.81	\$419.84	\$1,756.94	\$0.00
Rec. Funds for field	\$250.00	\$0.00	\$450.00	\$0.00
Miscellaneous	\$46,000.00	\$15,814.12	\$0.00	\$0.00
Pond Program	\$1,655.00	\$0.00	\$0.00	\$0.00
Town Clerk (Lyme Phone Book)	\$1,149.00	\$120.00	\$1,002.00	\$300.00
Electric REC sales	\$745.35	\$1,658.91	\$1,515.80	\$1,200.00
3401-3406 Income from Departments:	\$125,237.62	\$87,572.53	\$71,444.78	\$74,950.00
SUBTOTAL from CHARGES for SERVICES:	\$125,237.62	\$87,572.53	\$71,444.78	\$74,950.00
3501 Sale of Town Property	\$0.00	\$0.00	\$6,000.00	\$0.00
3502 Interest on Investments	\$4,327.57	\$2,625.61	\$704.62	\$2,200.00
3503-3509 Other:				
Dividends & Return of Contributions	\$0.00	\$0.00	\$0.00	\$0.00
LGC return of surplus	\$0.00	\$0.00	\$21,134.46	\$0.00
Disability Reimbursement	\$10,358.91	\$0.00	\$0.00	\$0.00
Legal Reimbursements	\$0.00	\$7,354.00	\$0.00	\$0.00
Ambulance Reimbursement	\$0.00	\$0.00	\$0.00	\$2,000.00
Rental-High Street	\$15,900.00	\$15,900.00	\$15,900.00	\$15,900.00
Refunds	\$78.67	\$0.00	\$0.00	\$0.00
3503-3509 Other:	\$26,337.58	\$23,254.00	\$37,034.46	\$17,900.00
SUBTOTAL from MISCELLANEOUS REVENUES:	\$30,665.15	\$25,879.61	\$43,739.08	\$20,100.00
3912 From Special Revenue Funds				\$6,983.00
3915 From Capital Reserve Funds:				
Bridge Capital Reserve Fund	\$2,475.00	\$0.00	\$0.00	\$0.00
New Cemetery Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
Public Works Facility Capital Reserve Fund - WA 8	\$0.00	\$400,000.00	\$81,715.74	\$81,716.00

REVENUES

Vehicle Capital Reserve Fund - WA 9	\$218,066.03	\$0.00	\$147,663.62	\$82,467.00
Heavy Equipment Capital Reserve Fund	\$153,850.00	\$0.00	\$0.00	\$0.00
Major Highway Rebuilding Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Highway Repair Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
Academy Building Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
Property Reappraisal Capital Reserve Fund	\$0.00	\$0.00	\$39,583.00	\$0.00
Computer System Upgrade Capital Reserve Fund	\$7,443.40	\$0.00	\$17,117.49	\$0.00
Public Land Acquisition Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
Town Building Major Maint. & Repair CRF	\$12,130.00	\$0.00	\$0.00	\$0.00
Class V Roads	\$0.00	\$36,150.89	\$1,364.22	\$0.00
Municipal Transportation Capital Reserve Fund	\$11,670.00	\$11,675.00	\$12,010.00	\$0.00
Fire Fighting Safety Equipment Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Facility CRF	\$150.00	\$24,575.00	\$275.00	\$0.00
3915 From Capital Reserve Funds:	\$405,784.43	\$472,400.89	\$299,729.07	\$164,183.00
3916 From Trust & Agency Funds:				
Trout Pond Management Area Expendable Trust Fund	\$0.00	\$0.00	\$0.00	\$0.00
Reimbursements Perpetual Care Trust	\$16,100.00	\$12,975.00	\$0.00	\$0.00
Cemetery Gifts & Donation - WA 12	\$0.00	\$0.00	\$0.00	\$15,991.00
Cemetery Special Revenue Fund	\$0.00	\$0.00	\$0.00	\$0.00
Substance Abuse Fund	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Major Equipment Rebuilding Trust Fund	\$0.00	\$0.00	\$5,628.61	\$0.00
Town Poor Exp Trust Fund	\$26,306.15	-\$2,495.00	\$23,398.44	\$0.00
Annual Leave ETF	\$0.00	\$0.00	\$0.00	\$0.00
3916 From Trust & Agency Funds:	\$42,406.15	\$10,480.00	\$29,027.05	\$15,991.00
SUBTOTAL from INTERFUND OPERATING TRANSFERS IN	\$448,190.58	\$482,880.89	\$328,756.12	\$180,174.00
TOTAL SOURCES OF REVENUE:	\$747,850.32	\$786,640.87	\$824,105.07	\$1,015,529.00
From Conservation Funds - WA 11				\$16,167.00
Total				\$16,167.00
Other Financing Sources				
Amount voted from Fund Balance				\$3,831.00
Total				\$3,831.00
<i>Long Term Bonds and Notes (Fire Station loan)</i>			\$500,000.00	
<i>Pellet boiler grant</i>			\$18,316.40	
<i>Emergency Grant-Training room set up</i>			\$16,256.00	
<i>Milfoil Grant</i>			\$5,726.00	
<i>Over Seer of Welfare</i>			\$7,005.61	
<i>Return of funds for Fire Station project = \$38,537.88</i>				

February 7, 2022

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

Dear Members of the Board:

We expect to complete the fieldwork in connection with the audit of the Town of Lyme's December 31, 2021 financial statements by June 30, 2022. Unless we encounter circumstances beyond our control, the completed reports will be available no later than August 31, 2022.

Very truly yours,

Vachon Clukay & Company PC

TOWN OF LYME, NEW HAMPSHIRE
Financial Statements
December 31, 2020
and
Independent Auditor's Report

TOWN OF LYME, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2020

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**TOWN OF LYME, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2020**

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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, 2020, 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, deferred outflows of resources, or deferred inflows of resources for the Town's single employer other post-employment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other 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, deferred outflows of resources and deferred inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, deferred outflows of resources and deferred inflows of resources, 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, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Lyme, New Hampshire, as of December 31, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions on pages i-vi and 33-39 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 governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor governmental 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 governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Vachon Clukay & Company PC

Manchester, New Hampshire
January 31, 2022

**TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2020**

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2020. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

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

Overview of the Financial Statements

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

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

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

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

Government-Wide Financial Statements

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

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

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

**TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2020**

Fund Financial Statements

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

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

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

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The Town's fiduciary funds include a private-purpose trust which accounts for a program for the Lyme School District. The fiduciary funds also include custodial funds, which are the capital reserve funds held for the Lyme School District, taxes collected for Grafton County, and taxes and motor vehicle permit fees collected for the State of New Hampshire.

Notes to the Basic Financial Statements

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

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the

**TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2020**

Town's major general fund and includes a reconciliation between the reported activity of the revenues, expenditures and transfers for budgetary purposes (Schedule 1) and the activity as presented in the governmental fund financial statements (Exhibit D). The Town's only major governmental fund with an adopted budget for 2020 is the General Fund. Also included are the schedule of changes in the Town's proportionate share of the net OPEB liability, the schedule of the Town's OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of the Town's pension contributions.

Other Supplementary Information

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

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Lyme as of December 31, 2020 and 2019 are as follows:

	<u>2020</u>	<u>2019</u>
Current and other assets:		
Capital assets (net)	\$ 9,385,222	\$ 8,227,204
Other assets	<u>5,122,070</u>	<u>7,890,973</u>
Total assets	<u>14,507,292</u>	<u>16,118,177</u>
Deferred outflows of resources:		
Deferred outflows related to OPEB	3,743	3,221
Deferred outflows related to pension	<u>312,455</u>	<u>169,033</u>
Total deferred outflows of resources	<u>316,198</u>	<u>172,254</u>
Long-term and other liabilities:		
Long-term obligations	2,345,702	1,883,619
Other liabilities	<u>354,234</u>	<u>3,023,207</u>
Total liabilities	<u>2,699,936</u>	<u>4,906,826</u>
Deferred inflows of resources:		
Deferred inflows related to OPEB	1,070	179
Deferred inflows related to pension	<u>82,020</u>	<u>71,860</u>
Total deferred inflows of resources	<u>83,090</u>	<u>72,039</u>
Net position:		
Net investment in capital assets	8,081,928	7,163,217
Restricted	1,609,901	1,470,405
Unrestricted	<u>2,348,635</u>	<u>2,677,944</u>
Total net position	<u>\$12,040,464</u>	<u>\$11,311,566</u>

**TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2020**

Statement of Activities

Changes in net position for the year ending December 31, 2020 and 2019 are as follows:

	<u>2020</u>	<u>2019</u>
Program revenues:		
Charges for services	\$ 109,396	\$ 103,458
Operating grants and contributions	<u>125,117</u>	<u>347,180</u>
Total program revenues	<u>234,513</u>	<u>450,638</u>
General revenues:		
Property and other taxes	2,417,985	2,352,126
Licenses and permits	463,598	457,509
Intergovernmental revenue	103,246	87,905
Interest and investment earnings (loss)	169,394	252,770
Miscellaneous	<u>482,020</u>	<u>248,711</u>
Total general revenues	<u>3,636,243</u>	<u>3,399,021</u>
Total revenues	<u>3,870,756</u>	<u>3,849,659</u>
Program expenses:		
General government	718,451	661,804
Public safety	515,460	433,509
Highways and streets	1,337,108	982,825
Sanitation	123,908	136,576
Health and welfare	68,970	59,344
Culture and recreation	313,958	365,865
Conservation	4,246	8,960
Interest and fiscal charges	<u>59,757</u>	<u>60,099</u>
Total expenses	<u>3,141,858</u>	<u>2,708,982</u>
Change in net position	728,898	1,140,677
Net position at beginning of year	<u>11,311,566</u>	<u>10,170,889</u>
Net position at end of year	<u>\$12,040,464</u>	<u>\$11,311,566</u>

Town of Lyme Governmental Activities

As shown in the above statement the Town experienced a favorable change in financial position of \$728,898 on the full accrual basis of accounting.

**TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2020**

Financial Analysis of the Town's Funds

The General Fund shows a fund balance of \$2,812,522. This represents a decrease in fund balance of \$193,983. As referenced above, this fund balance incorporates the Capital Reserve and Expendable Trust Funds, and the Heritage Fund, which amounts to \$2,119,002 as of December 31, 2020.

The Permanent Fund's fund balance increased by \$129,941, to a year-end balance of \$1,390,014.

The Fire Station Capital Project Fund's fund balance increased by \$29,561, to a year-end balance of \$125,032.

General Fund Budgetary Highlights

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

Actual revenues on the budgetary basis were less than the budgeted amount by \$6,041. This is primarily due to less taxes than anticipated.

Actual expenditures on the budgetary basis were less than the budgeted amount by \$206,292. This is primarily due to a savings within highways and streets and culture and recreation.

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, 2020 is \$12,376,108. Accumulated depreciation amounts to \$2,990,886, leaving a net book value of \$9,385,222. See Note 4 in the Notes to the Basic Financial Statements for a summary of all capital assets.

Long-Term Obligations

During FY 2020, the Town made scheduled debt payments of \$72,794 on the outstanding bonds. See Note 6 in the Notes to the Basic Financial Statements for a summary of all long-term obligations.

**TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2020**

Economic Factors

The River Road is constantly eroding due to Great River Hydro and the production of electricity. The continuous up and down of the water level on the Connecticut River is causing serious erosion along River Road in Lyme. The Town will move forward with underdrainage for the Goose Pond Road and then in 2023 the final phase III for this road rehab will be complete. The Select Board continue to work towards a long-range roads maintenance plan and a plan to enable the town to fund the various projects over years to come. The Town has received funding from FEMA in the amount of \$230,994.02 which went in to the Class V road CRF and the Emergency Road Repair CRF. The bridges in town are still in a state of review. There will be a long range plan developed for the repair and rehab in the near future. The Fire Station construction was completed in 2021. A long range plan will be discussed over the coming year to address the Transfer station's needs.

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, 2020

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 872,676
Investments	3,530,285
Taxes receivable, net	458,749
Due from other governments	18,316
Prepaid items	<u>242,044</u>
Total Current Assets	<u>5,122,070</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	2,723,864
Depreciable capital assets, net	<u>6,661,358</u>
Total Noncurrent Assets	<u>9,385,222</u>
Total Assets	<u>14,507,292</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	3,743
Deferred outflows related to pension	<u>312,455</u>
Total Deferred Outflows of Resources	<u>316,198</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	162,470
Accrued liabilities	47,462
Current portion of bonds payable	72,850
Current portion of notes payable	<u>71,452</u>
Total Current Liabilities	<u>354,234</u>
Noncurrent Liabilities:	
Bonds payable	413,078
Notes payable	311,237
Other long-term obligations	439,477
OPEB liability	55,231
Net pension liability	<u>1,126,679</u>
Total Noncurrent Liabilities	<u>2,345,702</u>
Total Liabilities	<u>2,699,936</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to OPEB	1,070
Deferred inflows related to pension	<u>82,020</u>
Total Deferred Inflows of Resources	<u>83,090</u>
NET POSITION	
Net investment in capital assets	8,081,928
Restricted	1,609,901
Unrestricted	<u>2,348,635</u>
Total Net Position	<u>\$ 12,040,464</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, 2020

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 718,451	\$ 14,236	\$ 31,369	\$ (672,846)
Public safety	515,460	7,008	17,400	(491,052)
Highways and streets	1,337,108	420	97,517	(1,239,171)
Sanitation	123,908	61,602		(62,306)
Health and welfare	68,970			(68,970)
Culture and recreation	313,958	3,295	1,666	(308,997)
Conservation	4,246			(4,246)
Interest and fiscal charges	59,757			(59,757)
Total governmental activities	<u>\$ 3,141,858</u>	<u>\$ 86,561</u>	<u>\$ 147,952</u>	<u>(2,907,345)</u>
General revenues:				
Property and other taxes				2,417,985
Licenses and permits				463,598
Grants and contributions:				
Municipal aid				15,754
Rooms and meals tax distribution				87,492
Interest and investment earnings				169,394
Miscellaneous				482,020
Total general revenues				<u>3,636,243</u>
Change in net position				728,898
Net Position at beginning of year				<u>11,311,566</u>
Net Position at end of year				<u>\$ 12,040,464</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LYME, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2020

	General Fund	Permanent Funds	Fire Station Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 633,338			\$ 239,338	\$ 872,676
Investments	2,105,121	\$ 1,391,328		33,836	3,530,285
Taxes receivable, net	458,749				458,749
Due from other governments			\$ 18,316		18,316
Due from other funds			177,144	82,730	259,874
Prepaid items	242,044				242,044
Total Assets	<u>3,439,252</u>	<u>1,391,328</u>	<u>195,460</u>	<u>355,904</u>	<u>5,381,944</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total Deferred Outflows of Resources	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 3,439,252</u>	<u>\$ 1,391,328</u>	<u>\$ 195,460</u>	<u>\$ 355,904</u>	<u>\$ 5,381,944</u>
LIABILITIES					
Accounts payable	\$ 92,042		\$ 70,428		\$ 162,470
Accrued liabilities	28,066				28,066
Due to other funds	258,560	\$ 1,314			259,874
Total Liabilities	<u>378,668</u>	<u>1,314</u>	<u>70,428</u>	<u>\$ -</u>	<u>450,410</u>
DEFERRED INFLOWS OF RESOURCES					
Uncollected property taxes	248,062				248,062
Total Deferred Inflows of Resources	<u>248,062</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>248,062</u>
FUND BALANCES					
Nonspendable	16,469	1,318,216			1,334,685
Restricted	47,154	71,798	125,032	47,701	291,685
Committed	2,501,430			308,203	2,809,633
Assigned	13,228				13,228
Unassigned	234,241				234,241
Total Fund Balances	<u>2,812,522</u>	<u>1,390,014</u>	<u>125,032</u>	<u>355,904</u>	<u>4,683,472</u>
Total Liabilities, Deferred Inflows of Resources: and Fund Balances	<u>\$ 3,439,252</u>	<u>\$ 1,391,328</u>	<u>\$ 195,460</u>	<u>\$ 355,904</u>	<u>\$ 5,381,944</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
TOWN OF LYME, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2020

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 4,683,472
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	9,385,222
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	248,062
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB	3,743
Deferred outflows of resources related to net pension liability	312,455
Deferred inflows of resources related to OPEB	(1,070)
Deferred inflows of resources related to net pension liability	(82,020)
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	(485,928)
Notes payable	(382,689)
Other long-term obligations	(439,477)
Accrued interest on long-term obligations	(19,396)
OPEB liability	(55,231)
Net pension liability	<u>(1,126,679)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 12,040,464</u>

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF LYME, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General Fund	Permanent Funds	Fire Station Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 2,456,126			\$ 46,060	\$ 2,502,186
Licenses and permits	463,598				463,598
Intergovernmental	251,198				251,198
Charges for services	82,856			3,705	86,561
Interest and investment income	24,868	\$ 144,230		296	169,394
Miscellaneous	32,239		\$ 437,456	12,325	482,020
Total Revenues	<u>3,310,885</u>	<u>144,230</u>	<u>437,456</u>	<u>62,386</u>	<u>3,954,957</u>
Expenditures:					
Current operations:					
General government	649,016				649,016
Public safety	417,406			312	417,718
Highways and streets	1,084,324				1,084,324
Sanitation	121,149				121,149
Health and welfare	68,970				68,970
Culture and recreation	240,669			26,100	266,769
Conservation	2,060			2,186	4,246
Capital outlay	289,450		1,247,372	16,356	1,553,178
Debt service:					
Principal retirement	193,852				193,852
Interest and fiscal charges	50,947				50,947
Total Expenditures	<u>3,117,843</u>	<u>-</u>	<u>1,247,372</u>	<u>44,954</u>	<u>4,410,169</u>
Excess revenues over (under) expenditures	<u>193,042</u>	<u>144,230</u>	<u>(809,916)</u>	<u>17,432</u>	<u>(455,212)</u>
Other financing sources (uses):					
Issuances of promissory note			439,477		439,477
Transfers in	12,975		400,000	1,314	414,289
Transfers out	(400,000)	(14,289)	-	-	(414,289)
Total Other financing sources (uses)	<u>(387,025)</u>	<u>(14,289)</u>	<u>839,477</u>	<u>1,314</u>	<u>439,477</u>
Net Change in Fund Balances	(193,983)	129,941	29,561	18,746	(15,735)
Fund Balances at beginning of year, as restated	<u>3,006,505</u>	<u>1,260,073</u>	<u>95,471</u>	<u>337,158</u>	<u>4,699,207</u>
Fund Balances at end of year	<u>\$ 2,812,522</u>	<u>\$ 1,390,014</u>	<u>\$ 125,032</u>	<u>\$ 355,904</u>	<u>\$ 4,683,472</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1
TOWN OF LYME, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2020

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (15,735)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	1,158,018
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(84,201)
Proceeds from note issuances are other financing sources in the funds, but note issuances increase long-term liabilities in the statement of net position.	(439,477)
Repayment of bond and note payable principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	193,852
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.	1,518
In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	(10,328)
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	7,036
Net changes in pension	<u>(81,785)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 728,898</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, 2020

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ASSETS		
Cash and cash equivalents		\$ 2,846,735
Investments	\$ 234,774	1,193,419
Taxes receivable		<u>386,355</u>
Total Assets	<u>234,774</u>	<u>4,426,509</u>
LIABILITIES		
Due to other governments	<u>2,951</u>	<u>3,233,090</u>
Total Liabilities	<u>2,951</u>	<u>3,233,090</u>
NET POSITION		
Restricted for:		
Individuals and other governments	<u>231,823</u>	<u>1,193,419</u>
Total Net Position	<u>\$ 231,823</u>	<u>\$ 1,193,419</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, 2020

	<u>Private- Purpose Trust Funds</u>	<u>Custodial Funds</u>
ADDITIONS:		
Contributions:		
Miscellaneous		\$ 53,000
Total Contributions	<u>\$ -</u>	<u>53,000</u>
Investment Earnings:		
Interest income	2,951	12,114
Realized gain on investments	175	
Net increase in the fair value of investments	<u>20,985</u>	
Total Investment Earnings	<u>24,111</u>	<u>12,114</u>
Property taxes collected for other governments		7,005,657
Motor vehicle fees collected for other governments		<u>126,457</u>
Total Additions	<u>24,111</u>	<u>7,197,228</u>
DEDUCTIONS:		
Benefits paid	2,951	
Payments of property taxes to other governments		7,005,657
Payments of motor vehicle fees to other governments		<u>126,457</u>
Total Deductions	<u>2,951</u>	<u>7,132,114</u>
Change in net position	21,160	65,114
Net Position at beginning of year	<u>210,663</u>	<u>1,128,305</u>
Net Position at end of year	<u>\$ 231,823</u>	<u>\$ 1,193,419</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, 2020

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

Basis of Presentation

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

1. Government-Wide Financial Statements:

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

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

2. Fund Financial Statements:

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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

Fund Accounting

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

1. Governmental Funds:

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

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

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

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

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into two classifications: private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town's only private-purpose trust fund accounts for a program for the Lyme School District. Custodial funds are used to account for amounts collected by the Town and remitted to other individuals or governments. These assets are therefore not available to support the Town's own programs. The Town's custodial funds account for property taxes collected on behalf of the Lyme School District and Grafton County, motor vehicle fees collected on behalf of the State of New Hampshire, and the capital reserve funds of the Lyme School District, which are held by the Town as required by State law.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Measurement Focus

1. Government-Wide Financial Statements:

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

2. Fund Financial Statements:

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

The fiduciary funds are reported using the economic resources measurement focus.

Basis of Accounting

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

1. Revenues – Exchange and Non-exchange Transactions:

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

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 12). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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

Licenses and permits, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

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

2. Expenses/Expenditures:

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

Budgetary Data

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

Investments

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

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2020 are recorded as receivables net of reserves for estimated uncollectibles of \$25,000.

Capital Assets

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

All capital assets, including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks). Infrastructure records have been maintained effective January 1, 2004 and are included in these financial statements. The Town maintains a capitalization threshold of \$10,000. The Town's infrastructure consists of roads and bridges. Improvements are capitalized; the costs of normal

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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

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

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

Bond Premiums

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

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS’s fiduciary

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

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

Net Position

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

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

Fund Balance Policy

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

- ***Nonspendable Fund Balance***: Amounts that are not in a spendable form or are required to be maintained intact.
- ***Restricted Fund Balance***: Amounts constrained to specific purposes stipulated by external resource providers or through enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or by the enabling legislation.
- ***Committed Fund Balance***: Amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision making authority (annual Town Meeting). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The governing body's actions must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

- *Assigned Fund Balance*: Amounts the Town intends to use for specific purposes. Intent can be expressed by the Board of Selectmen or by an official to which the Board of Selectmen delegates the authority. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as “assigned”.
- *Unassigned Fund Balance*: Amounts that are available for any purpose; these amounts are reported only in the General Fund and any governmental fund with a deficit fund balance.

Spending Prioritizations

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

Minimum Level of Unassigned Fund Balance

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

Interfund Activity

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

Estimates

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

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2020 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 872,676
Investments	3,530,285
Statement of Fiduciary Net Position:	
Cash and cash equivalents	2,846,735
Investments	1,428,193
	<u>\$ 8,677,889</u>

Deposits and investments at December 31, 2020 consist of the following:

Deposits with financial institutions	\$ 3,753,247
Investments	4,924,642
	<u>\$ 8,677,889</u>

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

Credit Risk

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

The following are the actual ratings as of December 31, 2020 for each investment type:

<u>Investment Type</u>	<u>Aaa</u>	<u>Aa3</u>	<u>A1</u>	<u>A2</u>	<u>Baa2</u>	<u>Not Rated</u>	<u>Total</u>
Money market mutual funds						\$ 1,779,727	\$ 1,779,727
US Treasury obligations	\$ 1,532,854						1,532,854
US government agencies	99,978					190,115	290,093
Corporate bonds	28,526		\$ 20,444	\$ 22,400	\$ 21,030		92,400
Municipal bonds		\$ 25,554					25,554
	<u>\$ 1,661,358</u>	<u>\$ 25,554</u>	<u>\$ 20,444</u>	<u>\$ 22,400</u>	<u>\$ 21,030</u>	<u>\$ 1,969,842</u>	<u>\$ 3,720,628</u>

Custodial Credit Risk

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

All of the Town’s deposits with financial institutions as of December 31, 2020 were covered by federal depository insurance.

As of December 31, 2020, Town investments in the following investment types were held by the same counterparty that was used to buy the securities.

<u>Investment Type</u>	<u>Amount</u>
Fixed income funds	\$ 304,952
Equity securities	899,062
Money market mutual funds	1,779,727
US government agencies	290,093
US Treasury obligations	1,532,854
Municipal bonds	25,554
Corporate bonds	92,400
	<u>\$ 4,924,642</u>

Interest Rate Risk

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Remaining Maturity (in Years)</u>		
		<u>0-1 Years</u>	<u>1-5 Years</u>	<u>≥ 5 Years</u>
US Treasury obligations	\$ 1,532,854	\$ 251,230	\$ 1,209,776	\$ 71,848
US government agencies	290,093		200,175	89,918
Municipal bonds	25,554		25,554	
Corporate bonds	92,400		41,474	50,926
	<u>\$ 1,940,901</u>	<u>\$ 251,230</u>	<u>\$ 1,476,979</u>	<u>\$ 212,692</u>

Fair Value Measurement of Investments

The Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

As of December 31, 2020, the Town's investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>			<u>Total</u>
	<u>Level 1</u> <u>Inputs</u>	<u>Level 2</u> <u>Inputs</u>	<u>Level 3</u> <u>Inputs</u>	
Fixed income funds	\$ 304,952			\$ 304,952
Equity securities	899,062			899,062
US government agencies		\$ 290,093		290,093
US Treasury obligations		1,532,854		1,532,854
Municipal bonds		25,554		25,554
Corporate bonds		92,400		92,400
	<u>\$ 1,204,014</u>	<u>\$ 1,940,901</u>	<u>\$ -</u>	<u>\$ 3,144,915</u>

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

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

NOTE 4—CAPITAL ASSETS

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

	<u>Balance</u> <u>01/01/20</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/20</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,476,491			\$ 1,476,491
Construction in process	1,440,510	\$ 1,247,373	\$ (1,440,510)	1,247,373
Total capital assets not being depreciated	<u>2,917,001</u>	<u>1,247,373</u>	<u>(1,440,510)</u>	<u>2,723,864</u>
Other capital assets:				
Infrastructure	2,197,982	1,683,823		3,881,805
Land improvements	193,581			193,581
Buildings and improvements	2,278,274			2,278,274
Vehicles and equipment	3,268,584	30,000		3,298,584
Total other capital assets at historical cost	<u>7,938,421</u>	<u>1,713,823</u>	<u>-</u>	<u>9,652,244</u>
Less accumulated depreciation for:				
Infrastructure	(381,514)	(129,802)		(511,316)
Land improvements	(115,784)	(19,358)		(135,142)
Buildings and improvements	(744,369)	(58,674)		(803,043)
Vehicles and equipment	(1,386,551)	(154,834)		(1,541,385)
Total accumulated depreciation	<u>(2,628,218)</u>	<u>(362,668)</u>	<u>-</u>	<u>(2,990,886)</u>
Total other capital assets, net	<u>5,310,203</u>	<u>1,351,155</u>	<u>-</u>	<u>6,661,358</u>
Total capital assets, net	<u>\$ 8,227,204</u>	<u>\$ 2,598,528</u>	<u>\$ (1,440,510)</u>	<u>\$ 9,385,222</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Depreciation expense was charged to governmental functions as follows:

General government	\$ 35,775
Public safety	65,292
Highways and streets	233,153
Sanitation	2,759
Culture and recreation	25,689
Total governmental activities depreciation expense	<u>\$ 362,668</u>

NOTE 5—SHORT-TERM OBLIGATIONS

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

The changes in short-term debt obligations for the year ended December 31, 2020 are as follows:

Balance - January 1, 2020	\$ -
Additions	3,128,000
Reductions	<u>(3,128,000)</u>
Balance - December 31, 2020	<u>\$ -</u>

NOTE 6—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2020 are as follows:

	Balance <u>01/01/20</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2020</u>	Due Within <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 553,449		\$ 72,794	\$ 480,655	\$ 72,850
Unamortized bond premium	<u>6,791</u>		<u>1,518</u>	<u>5,273</u>	
Total Bonds payable	560,240	\$ -	74,312	485,928	72,850
Notes payable	<u>503,747</u>	-	<u>121,058</u>	<u>382,689</u>	<u>71,452</u>
Total governmental activities	<u>\$ 1,063,987</u>	<u>\$ -</u>	<u>\$ 195,370</u>	<u>\$ 868,617</u>	<u>\$ 144,302</u>

Payments on the general obligation bonds and two issues of the note payable are paid out of the General Fund. Payments on one note payable are paid out of the Library Fund.

General Obligation Bonds

Bonds payable at December 31, 2020 are comprised of the following individual issues:

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NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

\$508,900 Public Works Bond due in annual installments of \$25,000 through August 2024; interest at 3.0%-5.0%	\$ 100,000
\$899,420 Municipal Building Bond due in annual installments of \$45,000 through August 2028; interest at 4%-5.25%	360,000
\$29,313 Solar Project Bond due in annual installments of \$3,237 through June 2027; interest at 2.00%	<u>20,655</u>
	480,655
Add: <i>Unamortized bond premium</i>	<u>5,273</u>
	<u>\$ 485,928</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2020 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 72,850	\$ 16,909	\$ 89,759
2022	72,907	13,982	86,889
2023	72,965	10,760	83,725
2024	73,026	7,523	80,549
2025	48,087	4,865	52,952
2026-2028	<u>140,820</u>	<u>4,026</u>	<u>144,846</u>
Total	480,655	58,065	538,720
Add: <i>Unamortized bond premium</i>	<u>5,273</u>		<u>5,273</u>
	<u>\$ 485,928</u>	<u>\$ 58,065</u>	<u>\$ 543,993</u>

Notes payable at December 31, 2020 are comprised of the following individual issues:

\$518,000 public safety note due in annual installments of \$82,466 through December 2025; interest at 3.0%	\$ 377,889
\$9,600 Library Water Improvements due in semi-annual installments of \$240 through July 2030	<u>4,800</u>
	<u>\$ 382,689</u>

Debt service requirements to retire general obligation notes outstanding at December 31, 2020 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 71,452	\$ 11,494	\$ 82,946
2022	73,611	9,335	82,946
2023	75,835	7,111	82,946
2024	78,128	4,819	82,947
2025	81,263	2,457	83,720
2026-2030	<u>2,400</u>	<u>-</u>	<u>2,400</u>
	<u>\$ 382,689</u>	<u>\$ 35,216</u>	<u>\$ 417,905</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Other Long-Term Obligations

The Town entered into a \$500,000 promissory note for the construction of the new Fire Station. As of December 31, 2020, \$439,477 was drawn down for construction payments. The note will be fully drawn down in early 2021. Payments on the note are scheduled to begin in April 2021 with interest at 3.50%.

NOTE 7—OTHER POSTEMPLOYMENT BENEFITS

Plan Description

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

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

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

Benefits Provided

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

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Funding Policy

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and police officers were 0.29% and 3.66%, respectively. Contributions to the OPEB plan for the Town were \$6,130 for the year ended December 31, 2020. Employees are not required to contribute to the OPEB plan.

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

At December 31, 2020, the Town reported a liability of \$55,231 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2019. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2020, the Town's proportion was approximately 0.0126 percent, which was an increase of 0.0017 percentage points from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized negative OPEB expense of (\$905). At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 160
Changes in assumptions	\$ 355	
Net difference between projected and actual investment earnings on OPEB plan investments	207	
Changes in proportion and differences between Town contributions and proportionate share of contributions		910
Town contributions subsequent to the measurement date	<u>3,181</u>	
Totals	<u>\$ 3,743</u>	<u>\$ 1,070</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$2,673. The Town reported \$3,181 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

<u>June 30,</u>	
2021	\$ (699)
2022	61
2023	73
2024	<u>57</u>
	<u>\$ (508)</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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

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

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

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for Teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables)
- Increased the medical subsidy margin for teachers from 0.20% to 0.50%

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	3.71-4.15%
International equity	20%	3.96-6.20%
Fixed income	25%	0.42-1.66%
Alternative investments	15%	4.81-7.71%
Real estate	<u>10%</u>	2.95%
Total	<u><u>100%</u></u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2020 was 6.75%. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

The following presents the Town’s proportionate share of the net OPEB liability calculated using the discount rate of 6.75 percent, as well as what the Town’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease	Current Discount Rate	1% Increase
	<u>(5.75%)</u>	<u>(6.75%)</u>	<u>(7.75%)</u>
Town's proportionate share of the net OPEB liability	\$ 59,975	\$ 55,231	\$ 51,112

NOTE 8—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

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

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Benefits Provided

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

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

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

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

Changes in Benefits

Ch 340 laws of 2019 (HB 616) grants a one-time, 1.5% COLA on the first \$50,000 of an annual pension benefit to members who retired on or before July 1, 2014, or any beneficiaries of such member who is receiving a survivorship pension benefit. The COLA will take effect on the retired member's first anniversary date of retirement occurring after July 1, 2020. The adjustment shall become a permanent addition to the member's base retirement allowance.

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 24.77% and 10.88%, respectively. The Town contributed 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2020 were \$79,510.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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

At December 31, 2020, the Town reported a liability of \$1,126,679 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2019. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2020, the Town's proportion was approximately 0.0176 percent, which was a decrease of 0.0013 percentage points from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized pension expense of \$155,971. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 30,426	\$ 12,097
Change in assumptions	111,451	
Net difference between projected and actual earnings on pension plan investments	69,686	
Changes in proportion and differences between Town contributions and share of contributions	61,899	69,923
Town contributions subsequent to the measurement date	<u>38,993</u>	
Totals	<u>\$ 312,455</u>	<u>\$ 82,020</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$230,435. The Town reported \$38,993 as deferred outflows of resources related to pension resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense in the measurement periods as follows:

Year Ending <u>June 30,</u>	
2021	\$ 32,551
2022	63,184
2023	55,488
2024	<u>40,219</u>
	<u>\$ 191,442</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions:

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

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

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

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for Teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables)

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	3.71-4.15%
International equity	20%	3.96-6.20%
Fixed income	25%	0.42-1.66%
Alternative investments	15%	4.81-7.71%
Real estate	10%	2.95%
Total	<u>100%</u>	

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Discount Rate

The discount rate used to measure the collective pension liability as of June 30, 2020 was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease <u>(5.75%)</u>	Discount rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Town's proportionate share of the net pension liability	\$ 1,458,591	\$ 1,126,679	\$ 855,463

NOTE 9—INTERFUND BALANCES AND TRANSFERS

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

Interfund balances at December 31, 2020 are as follows:

	General <u>Fund</u>	Due from Permanent <u>Funds</u>	<u>Totals</u>
Due to			
Fire Station Capital Project Fund	\$ 177,144		\$ 177,144
Nonmajor Governmental Funds	<u>81,416</u>	<u>\$ 1,314</u>	<u>82,730</u>
	<u>\$ 258,560</u>	<u>\$ 1,314</u>	<u>\$ 259,874</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, 2020 are as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

	General <u>Fund</u>	Transfer from Permanent <u>Funds</u>	<u>Totals</u>
Transfer to General Fund		\$ 12,975	\$ 12,975
Fire Station Capital Project Fund	\$ 400,000		400,000
Nonmajor Governmental Funds		1,314	1,314
	<u>\$ 400,000</u>	<u>\$ 14,289</u>	<u>\$ 414,289</u>

NOTE 10—RESTRICTED NET POSITION

Net position are restricted for specific purposes as follows:

Permanent Funds - Principal	\$ 1,318,216
Permanent Funds - Income	71,798
Cemetery maintenance gifts & donations	15,992
Recreation grant	13,291
Private donations	12,906
Library Fund	40,553
Fire Station Capital Project Fund	125,032
Independence Day Fund	7,148
Heritage Commission Fund	4,965
	<u>\$ 1,609,901</u>

NOTE 11—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2020 are as follows:

<u>Fund Balances</u>	General <u>Fund</u>	Permanent <u>Funds</u>	Fire Station Capital Project <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Nonspendable:					
Prepaid items	\$ 16,469				\$ 16,469
Permanent Funds - Principal		\$ 1,318,216			1,318,216
Restricted for:					
Independence Day Fund				\$ 7,148	7,148
Permanent Funds - Income		71,798			71,798
Cemetery maintenance gifts & donations	15,992				15,992
Recreation grant	13,291				13,291
Private donations	12,906				12,906
Library Fund				40,553	40,553
Heritage Commission Fund	4,965				4,965
Fire Station Capital Project Fund			\$ 125,032		125,032

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Committed for:

Capital Reserve Funds	2,062,252			2,062,252
Expendable Trust Funds	51,785			51,785
Carryforward appropriations	354,976			354,976
Encumbrances	32,417			32,417
Conservation Fund			281,374	281,374
Police Special Details Fund			595	595
Recreation Fund			26,234	26,234

Assigned for:

Subsequent years' expenditures	7,918			7,918
Conservation Commission	5,310			5,310

Unassigned

	<u>234,241</u>			<u>234,241</u>
	<u>\$ 2,812,522</u>	<u>\$ 1,390,014</u>	<u>\$ 125,032</u>	<u>\$ 355,904</u>
				<u>\$ 4,683,472</u>

NOTE 12—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$354,174,300 as of April 1, 2020) and are due on December 10, 2020. Taxes paid after the due date accrue interest at 8% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Lyme School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$6,383,090 and \$622,567 for the Lyme School District and Grafton County, respectively. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

NOTE 13—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2020, the Town was a member of and participated in public entity risk pools (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

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, 2020.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker’s Compensation

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

NOTE 14—RECLASSIFICATION OF FUND BALANCE

During the year ended December 31, 2020, it was determined that donations previously received towards construction of the Fire Station building needed to be moved from the General Fund into the Fire Station Capital Project Fund. The impact of this reclassification on fund balance of the General Fund and the Fire Station Capital Project Fund as of January 1, 2020 is as follows:

	General Fund	Fire Station Capital Project Fund
Fund Balance - January 1, 2020 (as previously reported)	\$ 3,101,976	
Amount of restatement due to:		
Reclassification of fund balance	(95,471)	\$ 95,471
Fund Balance - January 1, 2020, as restated	<u>\$ 3,006,505</u>	<u>\$ 95,471</u>

NOTE 15—CONTINGENT LIABILITIES

Litigation

There may be various claims and suits pending against the Town, which arise in the normal course of the Town’s activities. In the opinion of Town management, any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Settlement

During the year ended December 31, 2019, the Town entered into a settlement agreement with a utility company for an appeal of property tax assessments for the tax years 2014-2017. The settlement resulted in the Town paying either a refund or a future property tax credit totaling \$82,964 in six semi-annual installments. An abatement of \$27,655 has been recognized in the Town's financial statements during the year ended December 31, 2020 in accordance with this agreement. Future tax revenues will be impacted by future abatements as follows:

December 31, 2021	\$	27,655
December 31, 2022		<u>13,827</u>
	\$	<u><u>41,482</u></u>

NOTE 16—SUBSEQUENT EVENTS

In June 2021, the Town settled a tax appeal case that resulted in a settlement amount to CCI for a total of \$198,061. This amount is to be paid in full on or before December 31, 2021 or the Town may pay the settlement amount in two equal installments of \$99,031 on or before December 31, 2021 and on or before September 1, 2022.

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

SCHEDULE 1
TOWN OF LYME, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 2,397,758	\$ 2,397,758	\$ 2,371,925	\$ (25,833)
Licenses and permits	435,200	435,200	451,923	16,723
Intergovernmental	214,748	214,748	251,198	36,450
Charges for services	65,500	65,500	82,856	17,356
Interest income	2,100	2,100	2,626	526
Miscellaneous	23,300	23,300	30,408	7,108
Total Revenues	<u>3,138,606</u>	<u>3,138,606</u>	<u>3,190,936</u>	<u>52,330</u>
Expenditures:				
Current operations:				
General government	674,299	674,299	636,912	37,387
Public safety	393,696	393,696	417,406	(23,710)
Highways and streets	1,357,831	1,228,430	1,084,324	144,106
Sanitation	139,753	139,753	153,566	(13,813)
Health and welfare	34,493	34,493	34,393	100
Culture and recreation	291,458	291,458	239,924	51,534
Conservation	2,100	2,100	2,060	40
Capital outlay	287,000	61,425	46,138	15,287
Debt service:				
Principal retirement	193,370	193,370	193,852	(482)
Interest and fiscal charges	46,865	46,865	50,947	(4,082)
Total Expenditures	<u>3,420,865</u>	<u>3,065,889</u>	<u>2,859,522</u>	<u>206,367</u>
Excess revenues over (under) expenditures	<u>(282,259)</u>	<u>72,717</u>	<u>331,414</u>	<u>258,697</u>
Other financing sources (uses):				
Transfers in	513,136	513,136	454,765	(58,371)
Transfers out	(892,070)	(892,070)	(892,145)	(75)
Total Other financing sources (uses)	<u>(378,934)</u>	<u>(378,934)</u>	<u>(437,380)</u>	<u>(58,446)</u>
Net change in fund balance	(661,193)	(306,217)	(105,966)	200,251
Fund Balance at beginning of year				
- Budgetary Basis	<u>1,015,131</u>	<u>1,015,131</u>	<u>1,015,131</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 353,938</u>	<u>\$ 708,914</u>	<u>\$ 909,165</u>	<u>\$ 200,251</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

TOWN OF LYME, NEW HAMPSHIRE

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

For the Year Ended December 31, 2020

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

Significant Actuarial Assumptions

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

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF LYME, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2020

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

See accompanying notes to the required supplementary information

SCHEDULE 4

TOWN OF LYME, NEW HAMPSHIRE

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

For the Year Ended December 31, 2020

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2020	0.01761495%	\$ 1,126,679	\$ 558,738	201.65%	58.72%
June 30, 2019	0.01894634%	\$ 911,632	\$ 582,641	156.47%	65.59%
June 30, 2018	0.01739256%	\$ 837,487	\$ 511,152	163.84%	64.73%
June 30, 2017	0.01618891%	\$ 796,169	\$ 432,677	184.01%	62.66%
June 30, 2016	0.01839091%	\$ 977,954	\$ 476,496	205.24%	58.30%
June 30, 2015	0.01895269%	\$ 750,816	\$ 484,773	154.88%	65.47%
June 30, 2014	0.01940923%	\$ 728,542	\$ 482,497	150.99%	66.32%
June 30, 2013	0.02130674%	\$ 916,996	\$ 526,013	174.33%	59.81%

Significant Actuarial Assumptions

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

See accompanying notes to the required supplementary information

SCHEDULE 5
TOWN OF LYME, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2020

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2020	\$ 79,510	\$ (79,510)	\$ -	\$ 560,120	14.20%
December 31, 2019	\$ 82,320	\$ (82,320)	\$ -	\$ 587,104	14.02%
December 31, 2018	\$ 78,487	\$ (78,487)	\$ -	\$ 553,799	14.17%
December 31, 2017	\$ 64,121	\$ (64,121)	\$ -	\$ 453,041	14.15%
December 31, 2016	\$ 61,171	\$ (61,171)	\$ -	\$ 443,719	13.79%
December 31, 2015	\$ 64,578	\$ (64,578)	\$ -	\$ 479,917	13.46%
December 31, 2014	\$ 58,322	\$ (58,322)	\$ -	\$ 445,607	13.09%
December 31, 2013	\$ 61,170	\$ (61,170)	\$ -	\$ 530,210	11.54%

See accompanying notes to the required supplementary information

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2020

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

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

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 3,323,860	\$ 3,517,843
Difference in property taxes meeting susceptible to accrual criteria	(84,201)	
Encumbrances		32,417
Non-budgetary revenues and expenditures	(35,748)	(290,738)
Budgetary transfers in and out	<u>441,790</u>	<u>492,145</u>
Per Schedule 1	<u>\$ 3,645,701</u>	<u>\$ 3,751,667</u>

NOTE 2—BUDGETARY FUND BALANCE

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

<i>Nonspendable:</i>	
Prepaid items	\$ 16,469
<i>Restricted:</i>	
Cemetery Gifts and Donations	15,992
Recreation Grant	13,291
Donations	12,906
<i>Committed:</i>	
Carryforward appropriations	354,976
<i>Assigned:</i>	
Subsequent years' expenditures	7,918
Conservation commission	5,310
<i>Unassigned:</i>	
Unassigned - General operations	<u>482,303</u>
	<u>\$ 909,165</u>

TOWN OF LYME, NEW HAMPSHIRE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

For the Year Ended December 31, 2020

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

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town’s proportionate share of the net OPEB liability, and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

NOTE 4—SCHEDULE OF CHANGES IN THE TOWN’S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN PENSION CONTRIBUTIONS

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

SCHEDULE A
TOWN OF LYME, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2020

	Police Special Detail Fund	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Total Nonmajor Special Revenue Funds
ASSETS						
Cash and cash equivalents			\$ 5,403	\$ 233,935		\$ 239,338
Investments			33,836			33,836
Due from other funds	\$ 595	\$ 7,148	1,314	47,439	\$ 26,234	82,730
Total Assets	<u>595</u>	<u>7,148</u>	<u>40,553</u>	<u>281,374</u>	<u>26,234</u>	<u>355,904</u>
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 595</u>	<u>\$ 7,148</u>	<u>\$ 40,553</u>	<u>\$ 281,374</u>	<u>\$ 26,234</u>	<u>\$ 355,904</u>
LIABILITIES						
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES						
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Restricted		7,148	40,553			47,701
Committed	595			281,374	26,234	308,203
Total Fund Balances	<u>595</u>	<u>7,148</u>	<u>40,553</u>	<u>281,374</u>	<u>26,234</u>	<u>355,904</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 595</u>	<u>\$ 7,148</u>	<u>\$ 40,553</u>	<u>\$ 281,374</u>	<u>\$ 26,234</u>	<u>\$ 355,904</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, 2020

	Police Special Detail Fund	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Total Nonmajor Special Revenue Funds
Revenues:						
Taxes				\$ 46,060		\$ 46,060
Charges for services	\$ 410				\$ 3,295	3,705
Interest and investment income				296		296
Miscellaneous			\$ 11,825	500		12,325
Total Revenues	<u>410</u>	<u>\$ -</u>	<u>11,825</u>	<u>46,856</u>	<u>3,295</u>	<u>62,386</u>
Expenditures:						
Current operations:						
Public safety	312					312
Culture and recreation			14,723		11,377	26,100
Conservation				2,186		2,186
Capital outlay			16,356			16,356
Total Expenditures	<u>312</u>	<u>-</u>	<u>31,079</u>	<u>2,186</u>	<u>11,377</u>	<u>44,954</u>
Excess revenues over (under) expenditures	<u>98</u>	<u>-</u>	<u>(19,254)</u>	<u>44,670</u>	<u>(8,082)</u>	<u>17,432</u>
Other financing sources (uses):						
Transfers in			1,314			1,314
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,314</u>	<u>-</u>	<u>-</u>	<u>1,314</u>
Net change in fund balances	98	-	(17,940)	44,670	(8,082)	18,746
Fund Balances at beginning of year	<u>497</u>	<u>7,148</u>	<u>58,493</u>	<u>236,704</u>	<u>34,316</u>	<u>337,158</u>
Fund Balances at end of year	<u>\$ 595</u>	<u>\$ 7,148</u>	<u>\$ 40,553</u>	<u>\$ 281,374</u>	<u>\$ 26,234</u>	<u>\$ 355,904</u>



2022
MS-737

Proposed Budget
Lyme

For the period beginning January 1, 2022 to December 31, 2022
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Richard Jones	Chair	<i>Richard G Jones</i>
Elizabeth Glenshaw	School Board Representative	<i>Elizabeth Glenshaw</i>
Judith Brotman	Select Board Representative	<i>Judith Brotman</i>
Eric Colberg		<i>Eric Colberg</i>
Wilkes McClave		<i>Wilkes McClave</i>
Michael McKusick		<i>Michael McKusick</i>
Brian Spence		
William Malcolm		
Lynne Parshall		<i>Lynne Parshall</i>
Sue MacKenzie		<i>Sue MacKenzie</i>
James Graham		<i>James Graham</i>

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

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



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$169,569	\$169,406	\$176,079	\$0	\$176,079	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$101,729	\$110,484	\$105,030	\$0	\$105,030	\$0
4150-4151	Financial Administration	05	\$55,658	\$45,734	\$47,360	\$0	\$47,360	\$0
4152	Revaluation of Property	05	\$26,650	\$28,000	\$33,950	\$0	\$33,950	\$0
4153	Legal Expense	05	\$136,558	\$158,000	\$158,000	\$0	\$158,000	\$0
4155-4159	Personnel Administration	05	\$50,535	\$53,007	\$64,761	\$0	\$64,761	\$0
4191-4193	Planning and Zoning	05	\$93,864	\$96,320	\$98,341	\$0	\$98,341	\$0
4194	General Government Buildings	05	\$57,266	\$64,667	\$86,990	\$0	\$86,990	\$0
4195	Cemeteries	05	\$10,213	\$32,335	\$17,360	\$0	\$17,360	\$0
4196	Insurance	05	\$32,184	\$45,849	\$45,849	\$0	\$45,849	\$0
4197	Advertising and Regional Association	05	\$2,999	\$3,800	\$3,800	\$0	\$3,800	\$0
4199	Other General Government	05	\$0	\$100	\$100	\$0	\$100	\$0
General Government Subtotal			\$737,225	\$807,702	\$837,620	\$0	\$837,620	\$0
Public Safety								
4210-4214	Police	05	\$261,026	\$302,551	\$308,884	\$0	\$308,884	\$0
4215-4219	Ambulance	05	\$78,076	\$64,890	\$67,000	\$0	\$67,000	\$0
4220-4229	Fire	05	\$46,828	\$47,274	\$51,705	\$0	\$51,705	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	05	\$1,573	\$12,400	\$3,000	\$0	\$3,000	\$0
4299	Other (Including Communications)	05	\$16,194	\$30,000	\$31,500	\$0	\$31,500	\$0
Public Safety Subtotal			\$403,697	\$457,115	\$462,089	\$0	\$462,089	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	05	\$663,376	\$1,044,806	\$832,954	\$832,954	\$832,954	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$2,706	\$3,700	\$3,700	\$3,700	\$3,700	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
			\$666,082	\$1,048,506	\$836,654	\$836,654	\$836,654	\$0
Highways and Streets Subtotal								
\$666,082 \$1,048,506 \$836,654 \$836,654 \$0								
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	05	\$33,741	\$66,250	\$74,212	\$74,212	\$74,212	\$0
4324	Solid Waste Disposal	05	\$32,813	\$54,030	\$47,750	\$47,750	\$47,750	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
			\$66,554	\$120,280	\$121,962	\$121,962	\$121,962	\$0
Sanitation Subtotal								
\$66,554 \$120,280 \$121,962 \$121,962 \$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
			\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal								
\$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
			\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal								
\$0 \$0 \$0 \$0 \$0								



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	05	\$23,554	\$23,654	\$26,815	\$0	\$26,815	\$0
	Health Subtotal		\$23,554	\$23,654	\$26,815	\$0	\$26,815	\$0
Welfare								
4441-4442	Administration and Direct Assistance	05	\$9,750	\$9,750	\$11,059	\$0	\$11,059	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$9,750	\$9,750	\$11,059	\$0	\$11,059	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	05	\$60,266	\$84,306	\$86,995	\$0	\$86,995	\$0
4550-4559	Library	05	\$183,279	\$186,179	\$194,579	\$0	\$194,579	\$0
4583	Patriotic Purposes	05	\$0	\$7,933	\$950	\$0	\$950	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$243,545	\$278,418	\$282,524	\$0	\$282,524	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	05	\$2,036	\$2,100	\$2,108	\$0	\$2,108	\$0
4619	Other Conservation		\$14,915	\$16,750	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$16,951	\$18,850	\$2,108	\$0	\$2,108	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	05	\$72,614	\$72,850	\$72,907	\$0	\$72,907	\$0
4721	Long Term Bonds and Notes - Interest	05	\$16,874	\$20,416	\$17,805	\$0	\$17,805	\$0
4723	Tax Anticipation Notes - Interest	05	\$21,286	\$10,000	\$10,000	\$0	\$10,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$110,774	\$103,266	\$100,712	\$0	\$100,712	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$149,278	\$151,752	\$0	\$0	\$0	\$0
4903	Buildings		\$81,716	\$81,716	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$58,064	\$69,765	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$289,058	\$303,233	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations			\$2,681,543	\$0	\$0	\$2,681,543	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)	
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	
4195	Cemeteries	12	\$15,991	\$0	\$15,991	\$0	
		<i>Purpose: WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS AND</i>					
4583	Patriotic Purposes	10	\$6,983	\$0	\$6,983	\$0	
		<i>Purpose: INDEPENDENCE DAY CELEBRATIONS SPECIAL REVENUE FUND</i>					
4619	Other Conservation	11	\$39,997	\$0	\$39,997	\$0	
		<i>Purpose: Milfoil Treatment</i>					
4902	Machinery, Vehicles, and Equipment	08	\$82,467	\$0	\$82,467	\$0	
		<i>Purpose: WITHDRAWAL FROM THE PUBLIC WORKS FACILITY CAPITAL</i>					
4903	Buildings	07	\$81,716	\$0	\$81,716	\$0	
		<i>Purpose: WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND</i>					
4915	To Capital Reserve Fund	06	\$385,000	\$0	\$385,000	\$0	
		<i>Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS</i>					
4916	To Expendable Trusts/Fiduciary Funds	06	\$25,000	\$0	\$25,000	\$0	
		<i>Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS</i>					
Total Proposed Special Articles			\$637,154	\$0	\$637,154	\$0	



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
4312	Highways and Streets	09	\$95,000	\$0	\$95,000	\$0
<i>Purpose: STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION</i>						
Total Proposed Individual Articles			\$95,000	\$0	\$95,000	\$0



New Hampshire
Department of
Revenue Administration

2022
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$14,137	\$13,000	\$13,000
3186	Payment in Lieu of Taxes	05	\$0	\$4,500	\$4,500
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$13,477	\$15,000	\$15,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$27,614	\$32,500	\$32,500
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	05	\$429,129	\$431,250	\$431,250
3230	Building Permits	05	\$5,792	\$8,000	\$8,000
3290	Other Licenses, Permits, and Fees	05	\$19,779	\$25,775	\$25,775
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$454,700	\$465,025	\$465,025
State Sources					
3351	Municipal Aid/Shared Revenues		\$11,047	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$127,076	\$100,800	\$100,800
3353	Highway Block Grant	09	\$95,029	\$95,000	\$95,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	11	\$0	\$19,999	\$19,999
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$233,152	\$215,799	\$215,799



New Hampshire
Department of
Revenue Administration

2022
MS-737

		Revenues			
Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
Charges for Services					
3401-3406	Income from Departments	05	\$71,444	\$74,950	\$74,950
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$71,444	\$74,950	\$74,950
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$6,000	\$0	\$0
3502	Interest on Investments	05	\$704	\$2,200	\$2,200
3503-3509	Other	05	\$37,034	\$17,900	\$17,900
Miscellaneous Revenues Subtotal			\$43,738	\$20,100	\$20,100
Interfund Operating Transfers In					
3912	From Special Revenue Funds	10	\$5,726	\$6,983	\$6,983
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	08, 07	\$299,729	\$164,183	\$164,183
3916	From Trust and Fiduciary Funds	12	\$29,027	\$15,991	\$15,991
3917	From Conservation Funds	11	\$5,102	\$16,167	\$16,167
Interfund Operating Transfers In Subtotal			\$339,584	\$203,324	\$203,324
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	11	\$6,808	\$3,831	\$3,831
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$6,808	\$3,831	\$3,831
Total Estimated Revenues and Credits			\$1,177,040	\$1,015,529	\$1,015,529



Supplemental Schedule

1. Total Recommended by Budget Committee	\$3,413,697
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$72,907
3. Interest: Long-Term Bonds & Notes	\$17,805
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$90,712
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$3,322,985
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$332,299
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$3,745,996



Financial Report of the Budget

Lyme

For the period ending December 31, 2020

PREPARER'S EFILE CERTIFICATION

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

Jennifer Dorr

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
DAVID KAHN	SELECT BOARD MEMBER?	
Bryan Kilham	Select Board	
Judith DeDufresne	Chair, S.B.	

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

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



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$148,995	\$144,308
4140-4149	Election, Registration, and Vital Statistics	\$98,199	\$103,465
4150-4151	Financial Administration	\$45,536	\$41,659
4152	Revaluation of Property	\$34,100	\$30,875
4153	Legal Expense	\$55,000	\$34,068
4155-4159	Personnel Administration	\$50,261	\$49,236
4191-4193	Planning and Zoning	\$100,711	\$97,937
4194	General Government Buildings	\$55,484	\$63,083
4195	Cemeteries	\$35,160	\$26,063
4196	Insurance	\$46,953	\$43,796
4197	Advertising and Regional Association	\$3,800	\$2,422
4199	Other General Government	\$100	\$0
General Government Subtotal		\$674,299	\$636,912
Public Safety			
4210-4214	Police	\$239,187	\$255,156
4215-4219	Ambulance	\$64,890	\$70,408
4220-4229	Fire	\$47,659	\$51,134
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$11,960	\$8,186
4299	Other (Including Communications)	\$30,000	\$48,991
Public Safety Subtotal		\$393,696	\$433,875
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$0	\$0
4312	Highways and Streets	\$1,116,402	\$1,080,974
4313	Bridges	\$0	\$219,037
<i>Explanation: Agents to expend from CRF</i>			
4316	Street Lighting	\$3,700	\$3,350
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$1,120,102	\$1,303,361



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$110,181	\$100,116
4324	Solid Waste Disposal	\$29,572	\$21,033
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$139,753	\$121,149
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
Electric			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
Health			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$25,493	\$25,393
Health Subtotal		\$25,493	\$25,393
Welfare			
4441-4442	Administration and Direct Assistance	\$9,000	\$9,000
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
Welfare Subtotal		\$9,000	\$9,000
Culture and Recreation			
4520-4529	Parks and Recreation	\$73,132	\$85,159
<i>Explanation: Includes \$24,275 as agents to expend from CRF</i>			
4550-4559	Library	\$182,440	\$177,177
4583	Patriotic Purposes	\$7,933	\$473
4589	Other Culture and Recreation	\$0	\$0
Culture and Recreation Subtotal		\$263,505	\$262,809



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$2,100	\$2,060
4619	Other Conservation	\$34,936	\$1,390
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$37,036	\$3,450
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$72,793	\$72,793
4721	Long Term Bonds and Notes - Interest	\$23,516	\$20,535
4723	Tax Anticipation Notes - Interest	\$10,000	\$17,545
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$106,309	\$110,873
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$395,926	\$389,500
4903	Buildings	\$400,000	\$400,000
4909	Improvements Other than Buildings	\$25,000	\$16,139
Capital Outlay Subtotal		\$820,926	\$805,639
Operating Transfers Out			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$882,070	\$882,145
4916	To Expendable Trusts/Fiduciary Funds	\$10,000	\$10,000
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$892,070	\$892,145
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$622,567
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$5,673,714
4934	Taxes Assessed for State Education	\$0	\$709,376
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$7,005,657
Total Before Payments to Other Governments		\$4,482,189	\$4,604,606



Expenditures

Plus Payments to Other Governments		\$7,005,657
Plus Commitments to Other Governments from Tax Rate	\$7,005,657	
Less Proprietary/Special Funds	\$400,000	\$400,000
Total General Fund Expenditures	\$11,087,846	\$11,210,263



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$9,342,514
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$10,000	\$12,150
3186	Payment in Lieu of Taxes	\$4,965	\$4,965
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$10,000	\$17,953
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$24,965	\$9,377,582
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$410,000	\$408,685
3230	Building Permits	\$10,200	\$24,382
3290	Other Licenses, Permits, and Fees	\$15,000	\$18,856
3311-3319	From Federal Government	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$435,200	\$451,923
State Sources			
3351	Municipal Aid/Shared Revenues	\$15,754	\$15,754
3352	Meals and Rooms Tax Distribution	\$87,492	\$87,492
3353	Highway Block Grant	\$97,528	\$97,517
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$13,974	\$50,435
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$214,748	\$251,198
Charges for Services			
3401-3406	Income from Departments	\$65,500	\$82,856
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$65,500	\$82,856
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$0	\$0
3502	Interest on Investments	\$2,100	\$2,626
3503-3509	Other	\$23,300	\$30,409
Miscellaneous Revenues Subtotal		\$25,400	\$33,035



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$900,926	\$1,085,102
	<i>Explanation: Includes reimbursement from GRF as agents to expend of \$243,312</i>		
3916	From Trust and Fiduciary Funds	\$0	\$12,975
3917	From Conservation Funds	\$12,210	\$0
	Interfund Operating Transfers In Subtotal	\$913,136	\$1,098,077
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
	Other Financing Sources Subtotal	\$0	\$0
	Less Proprietary/Special Funds	\$400,000	\$400,000
	Plus Property Tax Commitment from Tax Rate	\$9,429,071	
	Total General Fund Revenues	\$10,708,020	\$10,894,671



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$6,771,270	\$3,480,073
1030	Investments	\$0	\$0
1080	Tax Receivable	\$544,153	\$570,375
1110	Tax Liens Receivable	\$253,211	\$274,729
1150	Accounts Receivable	\$0	\$0
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$1,974	\$4,469
1400	Other Current Assets	\$0	\$0
1670	Tax Deeded Property (Subject to Resale)	\$0	\$0
Current Assets Subtotal		\$7,570,608	\$4,329,646
Current Liabilities			
2020	Warrants and Accounts Payable	\$807,586	\$97,209
2030	Compensated Absences Payable	\$19,918	\$22,899
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$2,851,873	\$3,233,090
2080	Due to Other Funds	\$169,101	\$276,910
2220	Deferred Revenue	\$0	\$0
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$2,707,000	\$0
Current Liabilities Subtotal		\$6,555,478	\$3,630,108
Fund Equity			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$43,510	\$42,189
2460	Committed Fund Balance	\$392,354	\$129,401
2490	Assigned Fund Balance	\$14,062	\$45,645
2530	Unassigned Fund Balance	\$565,204	\$482,303
Fund Equity Subtotal		\$1,015,130	\$699,538



**2021
MS-535**

Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$622,567	\$0	\$5,673,714	\$709,376	\$0	\$9,342,514
Commitment	\$622,567	\$0	\$5,673,714	\$709,376		\$9,429,071
Difference	\$0	\$0	\$0	\$0		(\$86,557)

General Fund Balance Sheet Reconciliation

Total Revenues	\$10,894,671
Total Expenditures	\$11,210,263
Change	(\$315,592)
Ending Fund Equity	\$699,538
Beginning Fund Equity	\$1,015,130
Change	(\$315,592)



**2021
MS-535**

Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Highway Garage (General)	\$508,900	\$25,000	3%-5%	2024	\$125,000	\$0	\$25,000	\$100,000
Municipal Building (General)	\$899,420	\$45,000	4%-5.29%	2028	\$405,000	\$0	\$45,000	\$360,000
Solar project (General)	\$29,313	\$3,237	2%	2027	\$23,449	\$0	\$2,793	\$20,656
	\$1,437,633				\$553,449	\$0	\$72,793	\$480,656

NEW HAMPSHIRE MUNICIPAL BOND BANK

2004 SERIES B

AMOUNT OF LOAN \$508,900.00

20 YEAR DEBT SCHEDULE FOR HIGHWAY FACILITY

PREMIUM \$21,100.00

BOND DATED 8/15/2004

TOTAL RECEIVED \$530,000.00

BOND PAYMENT SCHEDULE FOR PUBLIC WORKS FACILITY - LOAN DATE 2004

DEBT YEAR	PERIOD	PRINCIPAL OUT-STANDING	PRINCIPAL	RATE	INTEREST	Less 2010 refunding	YEAR ENDING PAYMENT	PAYMENTS
1	8/15/2005	\$508,900.00	\$28,900.00	3.00%	\$26,003.57		\$54,903.57	\$54,903.57
2	8/15/2006	\$480,000.00	\$30,000.00	4.00%	\$23,575.00		\$53,575.00	\$53,575.00
3	8/15/2007	\$450,000.00	\$25,000.00	5.00%	\$22,375.00		\$47,375.00	\$47,375.00
4	8/15/2008	\$425,000.00	\$25,000.00	5.00%	\$21,125.00		\$46,125.00	\$46,125.00
5	8/15/2009	\$400,000.00	\$25,000.00	5.00%	\$19,875.00		\$44,875.00	\$44,875.00
6	8/15/2010	\$375,000.00	\$25,000.00	5.00%	\$18,625.00		\$43,625.00	\$43,625.00
7	8/15/2011	\$350,000.00	\$25,000.00	5.00%	\$17,375.00	-\$438.00	\$41,937.00	\$41,937.00
8	8/15/2012	\$325,000.00	\$25,000.00	5.00%	\$16,125.00	-\$438.00	\$40,687.00	\$40,687.00
9	8/15/2013	\$300,000.00	\$25,000.00	5.00%	\$14,875.00	-\$438.00	\$39,437.00	\$39,437.00
10	8/15/2014	\$275,000.00	\$25,000.00	5.00%	\$13,625.00	-\$938.00	\$37,687.00	\$37,687.00
11	8/15/2015	\$250,000.00	\$25,000.00	5.00%	\$11,437.00	-\$938.00	\$36,437.00	\$36,437.00
12	8/15/2016	\$225,000.00	\$25,000.00	5.00%	\$11,125.00	-\$438.00	\$35,687.00	\$35,687.00
13	8/15/2017	\$200,000.00	\$25,000.00	5.00%	\$9,875.00	-\$438.00	\$34,263.00	\$34,263.00
14	8/15/2018	\$175,000.00	\$25,000.00	5.00%	\$8,625.00	-\$612.00	\$33,013.00	\$33,013.00
15	8/15/2019	\$150,000.00	\$25,000.00	4.75%	\$7,375.00	-\$612.00	\$31,763.00	\$31,763.00
16	8/15/2020	\$125,000.00	\$25,000.00	4.75%	\$6,187.50	-\$612.00	\$30,635.50	\$30,635.50
17	8/15/2021	\$100,000.00	\$25,000.00	5.00%	\$5,000.00	-\$552.00	\$29,448.00	\$29,448.00
18	8/15/2022	\$75,000.00	\$25,000.00	5.00%	\$3,750.00	-\$551.00	\$28,199.00	
19	8/15/2023	\$50,000.00	\$25,000.00	5.00%	\$2,500.00	-\$551.00	\$26,949.00	
20	8/15/2024	\$25,000.00	\$25,000.00	5.00%	\$1,250.00	-\$566.00	\$25,684.00	
TOTALS							\$260,703.07	\$762,305.07

NEW HAMPSHIRE MUNICIPAL BOND BANK

2008 SERIES A

20 YEAR DEBT SCHEDULE FOR TOWN OFFICES

BOND DATED 8/15/2008

AMOUNT OF LOAN

PREMIUM

TOTAL RECEIVED

\$899,420.00

\$25,580.00

\$925,000.00

BOND PAYMENT SCHEDULE FOR TOWN OFFICES - LOAN DATE 2008

DEBT YEAR	PERIOD	PRINCIPAL OUT-STANDING	PRINCIPAL	RATE	INTEREST	Refund	YEAR ENDING PAYMENT	PAYMENTS
1	8/15/2009	\$899,420.00	\$44,420.00	4.00%	\$45,201.25		\$89,621.25	\$89,621.25
2	8/15/2010	\$855,000.00	\$45,000.00	4.00%	\$40,162.50		\$85,162.50	\$85,162.50
3	8/15/2011	\$810,000.00	\$45,000.00	5.00%	\$38,362.50		\$83,362.50	\$83,362.50
4	8/15/2012	\$765,000.00	\$45,000.00	5.00%	\$36,112.50		\$81,112.50	\$81,112.50
5	8/15/2013	\$720,000.00	\$45,000.00	5.00%	\$33,862.50		\$78,862.50	\$78,862.50
6	8/15/2014	\$675,000.00	\$45,000.00	5.25%	\$31,500.00		\$76,500.00	\$76,500.00
7	8/15/2015	\$630,000.00	\$45,000.00	5.25%	\$29,137.50		\$74,137.50	\$74,137.50
8	8/15/2016	\$585,000.00	\$45,000.00	5.25%	\$26,775.00		\$71,775.00	\$71,775.00
9	8/15/2017	\$540,000.00	\$45,000.00	5.25%	\$24,412.50		\$69,412.50	\$69,412.50
10	8/15/2018	\$495,000.00	\$45,000.00	5.25%	\$22,050.00		\$67,050.00	\$67,050.00
11	8/15/2019	\$450,000.00	\$45,000.00	5.00%	\$19,687.50	-\$2,222.00	\$62,465.50	\$62,465.50
12	8/15/2020	\$405,000.00	\$45,000.00	4.13%	\$17,437.50	-\$3,279.00	\$59,158.50	\$59,158.50
13	8/15/2021	\$360,000.00	\$45,000.00	4.13%	\$15,581.26	-\$3,507.00	\$57,074.26	\$57,074.26
14	8/15/2022	\$315,000.00	\$45,000.00	4.25%	\$13,725.00	-\$3,272.00	\$55,453.00	
15	8/15/2023	\$270,000.00	\$45,000.00	4.25%	\$11,812.50	-\$3,272.00	\$53,540.50	
16	8/15/2024	\$225,000.00	\$45,000.00	4.25%	\$9,900.00	-\$3,272.00	\$51,628.00	
17	8/15/2025	\$180,000.00	\$45,000.00	4.38%	\$7,987.50	-\$3,272.00	\$49,715.50	
18	8/15/2026	\$135,000.00	\$45,000.00	4.38%	\$6,018.76	-\$3,272.00	\$47,746.76	
19	8/15/2027	\$90,000.00	\$45,000.00	4.50%	\$4,050.00	-\$3,272.00	\$45,778.00	
20	8/15/2028	\$45,000.00	\$45,000.00	4.50%	\$2,025.00	-\$1,636.00	\$45,389.00	
TOTALS			\$899,420.00		\$435,801.27		\$1,304,945.27	

SCHEDULE OF LYME PROPERTY - 2021

BUILDINGS with LAND:

Description	Parcel Address	Map #	Lot #	Acreage	Assessment
Library	38 Union Street	201	38	0.44	\$915,600
Jail	2 Pleasant Street	201	94.100	0.07	\$27,400
Fire Station	44 High Street	201	103	1.28	\$580,900
Town Garage	24 High Street	201	110.1000	3.47	\$781,700
Town Office/Police Building	1 High Street	201	120	3.11	\$1,492,300
Post Pond Recreation Area	111 Orford Road	407	5.1000	11.80	\$391,900
Lyme Center Academy Building	183 Dorchester Road	409	18	1.30	\$755,500

CEMETERIES:

Description	Parcel Address	Map #	Lot #	Acreage	Assessment
Old Lyme Cemetery & Tomb	1 Pleasant Street	201	78	3.70	\$429,100
Highland Cemetery	24 High Street	201	110.2000	6.57	\$258,000
Gilbert Cemetery	240 River Road	402	72	58.00	\$312,000
Porter Cemetery	597 River Road	405	25	0.36	\$12,200
Beal Cemetery	517 Dorchester Road	420	5	0.57	\$10,900
Tinkhamtown Cemetery	Location Unknown				

LAND (VACANT):

Description	Parcel Address	Map #	Lot #	Acreage	Assessment
Lyme Plain Common	1 On The Common	201	28	1.40	\$29,200
Big Rock Nature Preserve	18 Market Street	201	31.2000	9.99	\$43,000
Big Rock Nature Preserve	20 Union Street	201	47	12.82	\$103,200
Little Common	39 Union Street	201	59	0.38	\$16,900
Land Under Horsesheds	6 John Tomson Way	201	93.100	0.16	\$40,300
Land on Wilmott Way	30 Wilmott Way	401	62	1.30	\$11,300
Land on Hewes Brook	39 Shoestrap Road	402	39	1.80	\$15,700
Hewes Brook Nature Preserve	111 River Road	402	89	1.00	\$32,300
Land on Orford Road	263 Orford Road	406	1	8.80	\$35,000
Lyme Town Forest	85 Orfordville Road	406	30	372.00	\$585,800
Land adjoining Post Pond	105 Orford Road	407	4	2.2	\$40,400
Chaffee Wildlife Sanctuary	115 Orford Road	407	5.2000	21.02	\$126,900
Land on Mud Turtle Pond Road	36 Mud Turtle Pond	407	77	70.00	\$251,800
Land on Post Pond Lane	Road92 Post Pond Lane	408	12	19.60	\$117,700
Junction of Franklin/Acorn Hill Rds.	171 Acorn Hill Road	408	68	0.04	\$400
Land on Canaan Ledge Lane	17 Canaan Ledge Lane	413	19	2.70	\$22,300
Land on Canaan Ledge Lane	25 Canaan Ledge Lane	413	20	16.00	\$77,500
Land on Dorchester Road	379 Dorchester Road	414	39	0.54	\$5,200
Trout Pond Forest	4 Trout Pond Lane	415	3	385.40	\$435,200
Reservoir Pond Access	637 Dorchester Road	421	1	0.37	\$75,600
SUMMARY	Acreage				

	Buildings w/Land	21.47			
	Cemeteries	69.20			
	Land (Vacant)	927.52			
	GRAND TOTALS:	1018.19			



Lyme
Summary Inventory of Valuation

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

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

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

Assessor		
BOARD OF SELECTMEN (TOWN OF LYME)		

Municipal Officials		
Name	Position	Signature
JUDITH LEE SHELNUTT BROTMAN	CHAIR	
BEN KILHAM	MEMBER	
DAVID KAHN	MEMBER	

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

Preparer's Signature



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	26,196.21	\$2,658,800	
1B	Conservation Restriction Assessment RSA 79-B	125.26	\$19,900	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	4.67	\$22,700	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	2,282.77	\$145,989,100	
1G	Commercial/Industrial Land	86.09	\$7,769,700	
1H	Total of Taxable Land	28,695.00	\$156,460,200	
1I	Tax Exempt and Non-Taxable Land	5,252.51	\$16,639,900	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$235,802,300	
2B	Manufactured Housing RSA 674:31	0	\$1,314,000	
2C	Commercial/Industrial	0	\$13,216,000	
2D	Discretionary Preservation Easements RSA 79-D	11	\$305,300	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$250,637,600	
2G	Tax Exempt and Non-Taxable Buildings	0	\$18,976,300	
Utilities & Timber			Valuation	
3A	Utilities		\$5,445,500	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$412,543,300	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$412,543,300	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$67,500	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	17	\$3,355,000
14	Deaf Exemption RSA 72:38-b	\$135,000	0	\$0
15	Disabled Exemption RSA 72:37-b	\$135,000	5	\$675,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	60	\$945,000
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$4,975,000
21A	Net Valuation			\$407,568,300
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$407,568,300
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$407,568,300
22	Less Utilities			\$5,445,500
23A	Net Valuation without Utilities			\$402,122,800
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$402,122,800



Utility Value Appraiser

George E. Sansoucy, P.E.,LLC

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
GREEN MOUNTAIN POWER CORPORATION				\$500	\$500
NEW HAMPSHIRE ELECTRIC COOP	\$2,490,800	\$370,500			\$2,861,300
PSNH DBA EVERSOURCE ENERGY	\$2,583,700				\$2,583,700
	\$5,074,500	\$370,500		\$500	\$5,445,500



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	56	\$28,000
Surviving Spouse RSA 72:29-a	\$700	0	
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	4	\$8,000
All Veterans Tax Credit RSA 72:28-b	\$0		
Combat Service Tax Credit RSA 72:28-c	\$0		
		60	\$36,000

Deaf & Disabled Exemption Report

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

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

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year		Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Age	Number	Amount	Maximum	Total
65-74		65-74	5	\$135,000	\$675,000	\$675,000
75-79		75-79	4	\$190,000	\$760,000	\$760,000
80+		80+	8	\$240,000	\$1,920,000	\$1,920,000
			17		\$3,355,000	\$3,355,000

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

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

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

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

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

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

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

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



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,915.46	\$1,257,000
Forest Land	14,787.02	\$1,090,900
Forest Land with Documented Stewardship	7,665.06	\$294,500
Unproductive Land	227.72	\$4,500
Wet Land	600.95	\$11,900
	26,196.21	\$2,658,800

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	17,832.82
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	0.00
Total Number of Owners in Current Use	Owners:	233
Total Number of Parcels in Current Use	Parcels:	424

Land Use Change Tax

Gross Monies Received for Calendar Year		\$40,060
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:
Monies to Conservation Fund		\$40,060
Monies to General Fund		\$0

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

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	37.10
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	6
Parcels in Conservation Restriction	Parcels:	7



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

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

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

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

Map	Lot	Block	%	Description
201	16		25	barn
201	117		25	creamery
407	31		50	2 barns
407	74		40	barn
407	90		25	cobblers shed
407	90		70	barn
409	13		45	barn & milkhouse
409	49		50	barn
403	29	1000	50	barn

Tax Increment Financing District **Date** **Original** **Unretained** **Retained** **Current**

This municipality has no TIF districts.

Revenues Received from Payments in Lieu of Tax

	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$0.00	0.00
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)

	Amount
GREAT RIVER HYDRO LLC	\$23,000
	\$23,000

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)

	Amount
DOI National Park list under 3186 regular PILT section.	\$5,036
	\$5,036

Notes



2021
\$24.07

Tax Rate Breakdown Lyme

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,383,245	\$407,568,300	\$5.85
County	\$614,801	\$407,568,300	\$1.51
Local Education	\$6,125,901	\$407,568,300	\$15.03
State Education	\$677,074	\$402,122,800	\$1.68
Total	\$9,801,021		\$24.07

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$9,801,021
War Service Credits	(\$36,000)
Village District Tax Effort	
Total Property Tax Commitment	\$9,765,021

 James P. Gerry Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/15/2021
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Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$3,585,774	
Net Revenues (Not Including Fund Balance)		(\$1,237,529)
Fund Balance Voted Surplus		(\$6,808)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$36,000	
Special Adjustment	\$0	
Actual Overlay Used	\$5,808	
Net Required Local Tax Effort	\$2,383,245	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$614,801	
Net Required County Tax Effort	\$614,801	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$7,409,659	
Net Cooperative School Appropriations		
Net Education Grant		(\$606,684)
Locally Retained State Education Tax		(\$677,074)
Net Required Local Education Tax Effort	\$6,125,901	
State Education Tax	\$677,074	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$677,074	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$407,568,300	\$354,174,300
Total Assessment Valuation without Utilities	\$402,122,800	\$347,696,300
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$407,568,300	\$354,174,300

Village (MS-1V)

Description	Current Year
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Lyme

Tax Commitment Verification

2021 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$9,765,021
1/2% Amount	\$48,825
Acceptable High	\$9,813,846
Acceptable Low	\$9,716,196

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

Commitment Amount	<i>9,766,207</i>
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2021 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: <i>Barbara Woodard.</i>	Date: <i>11.15.2021</i>
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Requirements for Quarterly Billing

Pursuant to RSA 76:15-a		
Lyme	Total Tax Rate	Quarterly Tax Rate
Total 2021 Tax Rate	\$24.07	\$6.02
Associated Villages		
No associated Villages to report		

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$11,003,550
Final Overlay	\$5,808

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

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.

[2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.

[3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2021 Fund Balance Retention Guidelines: Lyme

Description	Amount
Current Amount Retained (4.32%)	\$475,495
17% Retained <i>(Maximum Recommended)</i>	\$1,870,604
10% Retained	\$1,100,355
8% Retained	\$880,284
5% Retained <i>(Minimum Recommended)</i>	\$550,178

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



Tax Collector's Report

For the period beginning and ending

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

Instructions

Cover Page

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

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

ENTITY'S INFORMATION

Municipality:

County:

Report Year:

PREPARER'S INFORMATION

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)



Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Year:	Prior Levies (Please Specify Years)		
			2020	Year:	Year:	Year:
Property Taxes	3110		\$570,332.94			
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185		\$42.08			
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance		(\$4,381.21)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	2020	Prior Levies	
Property Taxes	3110	\$9,766,207.76			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185	\$2,085.60			
Excavation Tax	3187				
Other Taxes	3189				

Overpayment Refunds	Account	Levy for Year of this Report	2020	Prior Levies	
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190		\$13,056.81		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$9,763,912.15	\$583,431.83	\$0.00	\$0.00



Credits

Remitted to Treasurer	Levy for Year of this Report		Prior Levies	
		2020		
Property Taxes	\$8,912,405.73	\$568,896.71		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$2,085.60	\$42.08		
Interest (Include Lien Conversion)		\$13,056.81		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)				
<input style="width: 300px;" type="text"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report		Prior Levies	
		2020		
Property Taxes	\$44,928.70	\$1,436.23		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
<input style="width: 300px;" type="text"/>				
Current Levy Deeded				



MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2020	Prior Levies	
Property Taxes	\$808,873.33			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$4,381.21)			
Other Tax or Charges Credit Balance				
Total Credits	\$9,763,912.15	\$583,431.83	\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$804,492.12
Total Unredeemed Liens (Account #1110 - All Years)	\$242,165.06



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2020	Year: 2019	Year:
Unredeemed Liens Balance - Beginning of Year		\$154,578.15	\$111,479.30	
Liens Executed During Fiscal Year	\$176,949.52			
Interest & Costs Collected (After Lien Execution)	\$738.00	\$3,399.85	\$3,430.27	
Total Debits	\$177,687.52	\$157,978.00	\$114,909.57	\$0.00

Summary of Credits

	Last Year's Levy	Prior Levies		
		2020	2019	
Redemptions	\$41,199.40	\$72,303.93	\$86,283.28	
	\$1,055.30	\$2,302.94		
Interest & Costs Collected (After Lien Execution) #3190	\$738.00	\$1,096.91	\$3,430.27	
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$134,694.82	\$82,274.22	\$25,196.02	
Total Credits	\$177,687.52	\$157,978.00	\$114,909.57	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$804,492.12
Total Unredeemed Liens (Account #1110 - All Years)	\$242,165.06



LYME (277)

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

Preparer's First Name	Preparer's Last Name	Date
Barbara	Woodard	Feb 3, 2022

2. SAVE AND EMAIL THIS FORM
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

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

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

Barbara Woodard.
Tax Collector, Town of Lyme

Preparer's Signature and Title

TOWN CLERK

Vehicle Registration Fees	\$ 426,123.00
Dog Licenses & Penalties	1,459.50
Fees (clerk, dog, marriage & certified copies)	13,676.50
Miscellaneous (mailing fees, copies, UCC's)	4,643.15
Phone Book sales	1,002.00
Transfer Station Inventory & Bins (Town Clerk sales only)	13,329.00
Boat Registration Fees	1,556.17
Transportation Tax	12,010.00
Fees to State of NH- Motor Vehicle	131,514.98
Fees to the State of New Hampshire (dogs & vital statistics)	1,815.50
TOTAL REVENUE:	\$ 607,129.80
Number of Vehicles registered in 2021	2700

As we muddled our way through yet another year of Covid-19 awareness and precautions, we saw a great surge of activity with the arrival of many new residents. Office procedures loosened up a bit, with staff and customers continuing to be masked, but now able to conduct business in the comfort of the building instead of the parking lot. We continue to be very appreciative of everyone's cooperation and understanding as we try to keep everyone safe.

The ability for completing vehicle registration and dog license renewals may now be done online by accessing www.lymenh.gov and going to the Town Clerk page. Additionally, in an effort to reduce paper waste, notices for renewals will be mailed via email for those folks for whom we have email addresses.

**BIRTHS REGISTERED IN THE TOWN OF LYME FOR THE YEAR ENDING
DECEMBER 31, 2021**

Date of Birth	Place of Birth	Name of Child	Parents
02-15-2021	Lebanon, NH	Leo Hewitt Coleman	Andrew Coleman & Julie Coleman
04-24-2021	Lebanon, NH	Peyton Bartlett Goss	Rowen Goss & Emily Goss
05-29-2021	Lebanon, NH	Margaret Louise Kokko	Michael Kokko & Sarah Kokko
06-07-2021	Lebanon, NH	Beatrice Rose Bland	Eric Bland & Sarah Dahlen
07-03-2021	Lebanon, NH	Asa Magnolia Veillette	Peter Veillette & Laurie Veillette
07-21-2021	Lebanon, NH	Coleson John Bailey	Scott Bailey & Elizabeth Bailey
09-14-2021	Lebanon, NH	Zoe Rose Robbins-Snyder	Hunter Snyder & Heidi Robbins
10-08-2021	Lebanon, NH	Madeline Ruey Culler	George Culler IV & Diana Culler
10-08-2021	Lebanon, NH	Natalie Mary Culler	George Culler IV & Diana Culler
10-21-2021	Lebanon, NH	Tala Belle Dela Cruz Caffry	William Caffry & Fauve Dela Cruz
11-25-2021	Hanover, NH	Muhammad-Amin Amro Farid	Amro Fraid & Inas Khayal

**MARRIAGES REGISTERED IN THE TOWN OF LYME
FOR THE YEAR ENDING DECEMBER 31, 2021**

<u>Date of Marriage</u>	<u>Name of Bride and Groom</u>	<u>Residence</u>
08-14-2021	Lynne A Howard Adam P Bristol	Lyme, NH Lyme, NH



DEATHS REGISTERED IN THE TOWN OF LYME FOR THE YEAR ENDING DECEMBER 31, 2021

<u>Date of Death</u>	<u>Place of Death</u>	<u>Name</u>	<u>Name of Mother</u>	<u>Name of Father</u>
01-05-2021	Windsor, VT	Mary Etta Day	Ruth Hadlock	Clayton Hadlock
01-07-2021	Lyme, NH	Michael S. Morton	Sabra Wakefield	Anton Morton
01-14-2021	Farmington, NH	Arthur D. Pike	Betty Schwotzer	Charles C. Pike
01-26-2021	Lyme, NH	Stephen C. Hewes	Louise Cutting	Charles Hewes
02-11-2021	Hanover, NH	David S. Hagerman	Elizabeth Eames	Donald Hagerman
02-13-2021	Hanover, NH	Verna Rich	Beulah Rowell	Harold Simmons
02-14-2021	Lyme, NH	Michael S. Woodard	Mary Shields	John Woodard
03-15-2021	Lebanon, NH	Darlene C. Lehmann	Myrtle Miller	Russell Frye
03-28-2021	Lebanon, NH	Duane W. Small	Ida Young	Ralph Small
05-12-2021	Lyme, NH	Jeffrey A. Small	Alice Clark	Duane Small
06-09-2021	Hanover, NH	Eleanor A. Mudge	Eleanor Hobson	George Mackenzie
06-17-2021	Lyme, NH	Denzil C. Stearns	Edna Hutchins	Fred Stearns
07-03-2021	Lyme, NH	Todd Wilmot	Linda Horton	Merle Wilmot
08-31-2021	Lebanon, NH	Carol E. Balch	Alice Ladeau	Clarence LaBombard
09-25-2021	Lebanon, NH	Hubert K. Benoit	Greta Kinnmouth	Raymond Hull
10-24-2021	Lyme, NH	Kenneth H. Uline	Grace Gilbert	Hiram Uline
11-07-2021	Lyme, NH	Hazel P. Wheeler	Mary Elliott	Charles Campbell

11-19-2021	Lebanon, NH	William B. Grant	Evelyn Nay	Elliott Grant
12-15-2021	Lebanon, NH	Margaret Little	Beth Wood	Rodney Dunlap
12-16-2021	Lebanon, NH	Emily S. Davis	Mildred Sussman	Charles Davis
12-23-2021	Lebanon, NH	William H. LaBombard Sr.	Helen Conroy	Richard LaBombard

Report of the Treasurer for the calendar year ending December 31, 2021

Summary of Activity

Cash on Hand January 1, 2020	\$	3,479,024.73
Adjustment Per Auditor 2020	\$	1,151.01
Debits (including investment transfers)	\$	14,372,742.43
Credits (including investment transfers)	\$	(14,415,807.83)
Cash on Hand December 31, 2021	\$	3,437,110.34

Note:

The Grafton County Tax was \$614,801.00

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

Balance Sheet*

Assets

Cash in hands of Treasurer (General Fund)			
	Mascoma Savings Bank	\$	3,563,930.05
	Cash on Hand	\$	296.52
	Uncleared Checks	\$	(134,757.86)
	BMSI Dec 20, MSB Dec 21	\$	7,641.63
		\$	3,437,110.34
Uncollected Taxes			
ML	Property Tax 2021	\$	177,687.52
ML	Yield Tax 2020	\$	42.08
Unredeemed Taxes			
ML	Levy of 2020	\$	157,978.00
		\$	157,978.00
Reserve for Uncollectible Accounts		\$	(25,000.00)
Total Assets		\$	3,747,775.86
Liabilities and Fund Equity			
Accounts Owed by the Town			
ML	School District Taxes Payable	\$	3,052,975.00
ML	Other Liabilities	\$	151,906.33
	Total Liabilities	\$	3,204,881.33
Unassigned Fund Balance		\$	479,486.65
Assigned Fund Balance			
	Town Forest Maintenance Fund	\$	5,309.67
	Reserve for Recreation Revolving Fund	\$	25,760.13
	Cemetery Gifts and Donations	\$	15,991.00
	Heritage Commission	\$	4,964.62
	Police Special Detail Fund	\$	568.51
	Milfoil	\$	3,831.00
	Independence Day Fund	\$	6,982.95
		\$	63,407.88
Total Liabilities & Fund Equity		\$	3,747,775.86

*These are unaudited figures.

CONSERVATION FUND

Summary of Treasurer's Report for 2021

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONIT.	NRI BOOK REVENUE	TROUT POND C&D
YTD Interest	\$ 126.86	\$ 114.20	\$ 1.27	\$ 3.80	\$ -	\$ 7.59
Bank Fee	\$ (32.45)	\$ (29.21)	\$ (0.32)	\$ (0.97)	\$ -	\$ (1.95)
Dep Current Use - donations						
WD Current Use	\$ (917.00)	\$ (917.00)				
Land Use Change Tax 2021						
Net Activity	\$ (822.59)	\$ (832.01)	\$ 0.95	\$ 2.83	\$ -	\$ 5.64
Beginning Balance	\$ 233,934.88	\$ 210,525.94	\$ (0.24)	\$ 7,056.50	\$ 310.00	\$ 16,042.68
Ending Balance	\$ 233,112.29	\$ 209,693.93	\$ 0.71	\$ 7,059.33	\$ 310.00	\$ 16,048.32

RECREATION FUND

Balance as of 1/1/2020	\$ 18,449.52
Revenues	\$ 16,717.00
Expenses	\$ (9,406.39)
Balance as of 12/31/2021	\$ 25,760.13

HERITAGE FUND

Balance as of 1/1/2020	\$ 4,964.62
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2021	\$ 4,964.62

INDEPENDENCE DAY FUND

Balance as of 1/1/2020	\$ 6,982.95
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2021	\$ 6,982.95

TOWN FOREST MAINTENANCE FUND

Balance as of 1/1/2020	\$ 5,309.67
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2021	\$ 5,309.67

CEMETERY GIFTS AND DONATIONS

Balance as of 1/1/2020	\$ 15,991.00
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2021	\$ 15,991.00

POLICE SPECIAL DETAIL FUND

Balance as of 1/1/2020	\$ 568.51
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2021	\$ 568.51

MILFOIL NON-LAPSING FUND

Balance as of 1/1/2020	\$ 7,918.00
Revenues	\$ 10,828.00
Expenses	\$ (14,915.00)
Balance as of 12/31/2021	\$ 3,831.00

Town of Lyme Funds
MS-9 for Year Ending December 31, 2021

DATE	TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	PRINCIPAL - ACCOUNTS 8/00/006470, 8/00/006447, 8/00/006480			INCOME - ACCOUNTS 8/00/006470, 8/00/006447, 8/00/006480			TOTAL					
						BALANCE 01/01/21	NEW FUNDS	GAIN/LOSS	EXPEND	BALANCE 12/31/21	BALANCE 01/01/21		Gross Income	Mgmt Fees	Transf/Income Exp	BALANCE 12/31/21	
01/01/1986	Emergency Equipment Repair Fund	Capital	Receive (RSA 34-58) (Other)	Common Investment	0.88%	27,618.09	10,000.00	(4.83)	(5,628.61)	31,984.65	913.02	168.22	(143.41)	-	937.83	32,922.48	
01/01/1988	Trot Pond Management Area	Capital	Receive (RSA 34-58) (Other)	Common Investment	0.20%	6,253.84	-	(1.09)	-	6,252.75	206.05	38.08	(32.47)	-	211.66	6,464.41	
01/01/1956	Bridge Reserve CFR	Capital	Receive (RSA 34-58) (Other)	Common Investment	10.19%	316,688.02	50,000.00	(55.99)	-	366,632.03	12,777.86	1,942.43	(1,656.02)	-	13,064.27	379,696.30	
01/01/1985	Property Reappraisal	Capital	Receive (RSA 34-58) (Other)	Common Investment	2.34%	73,164.12	10,000.00	(12.85)	(39,583.00)	43,568.27	2,386.85	445.41	(379.73)	-	2,452.53	46,020.80	
01/01/1988	Heavy Equipment	Capital	Receive (RSA 34-58) (Other)	Common Investment	4.35%	132,282.71	30,000.00	(23.91)	-	162,258.80	8,408.74	829.47	(707.18)	-	8,531.03	170,789.83	
01/01/1998	Maintenance School Building Fund	Capital	Receive (RSA 34-58) (Other)	Common Investment	1.69%	52,973.11	26,000.00	(9.29)	-	78,963.82	1,715.07	322.41	(274.89)	-	1,762.59	80,726.41	
01/01/1997	Emergency Hwy Repair Fund	Capital	Receive (RSA 34-58) (Other)	Common Investment	8.99%	287,832.07	-	(49.43)	-	287,782.64	3,057.10	1,714.98	(1,463.12)	-	3,309.96	291,092.60	
01/01/1997	Public Works Facility CRF	Capital	Receive (RSA 34-58) (Other)	Common Investment	2.34%	99,999.80	50,000.00	(16.08)	(81,715.74)	68,267.98	4,774.33	331.22	(321.51)	-	4,784.04	73,052.02	
01/01/1987	Special Education CRF	Capital	Receive (RSA 34-58) (Other)	Common Investment	9.34%	293,187.10	88,000.00	(51.36)	-	381,135.74	9,056.26	1,781.93	(1,519.19)	-	9,319.00	390,454.74	
01/01/1995	High School Tuition Expendable Fund	Capital	Receive (RSA 34-58) (Other)	Common Investment	19.49%	61,204.90	-	(107.13)	-	61,194.77	18,399.10	3,716.93	(3,168.87)	-	18,947.16	630,887.93	
01/01/1988	New Cemetery	Capital	Receive (RSA 34-58) (Other)	Common Investment	0.79%	24,792.15	23,598.11	(4.57)	-	48,385.69	765.58	159.17	(134.03)	-	790.72	49,176.41	
01/01/1988	Vehicle CRF	Capital	Receive (RSA 34-58) (Other)	Common Investment	10.93%	336,352.94	200,000.00	(58.36)	(147,663.62)	388,630.96	17,126.87	1,799.14	(1,572.79)	-	17,353.22	405,984.18	
01/01/2000	Computer System Upgrade Capital Reserve Fund	Capital	Receive (RSA 34-58) (Other)	Common Investment	0.55%	17,109.92	5,000.00	(3.03)	(17,117.49)	4,989.40	685.65	104.93	(89.46)	-	701.12	5,690.52	
01/01/2002	Fire Fighting Safety Equipment Fund	Capital	Receive (RSA 34-58) (Other)	Common Investment	1.54%	48,777.70	10,000.00	(8.44)	-	58,769.26	909.95	292.95	(249.76)	-	953.14	59,722.40	
01/01/2005	Town Buildings, Major Maintenance & Repair	Capital	Receive (RSA 34-58) (Other)	Common Investment	0.28%	8,540.04	5,000.00	(1.54)	-	13,538.50	504.12	53.30	(45.47)	-	511.95	14,050.45	
01/01/2006	Town Poor Expendable Trust	Capital	Receive (RSA 34-58) (Other)	Common Investment	0.12%	2,446.70	30,000.00	(0.66)	(23,398.44)	9,047.60	1,448.44	22.98	(19.57)	-	1,451.85	10,499.45	
01/01/1989	Substance Abuse Education Fund	Capital	Receive (RSA 34-58) (Other)	Common Investment	0.23%	7,951.72	-	(1.39)	-	7,950.33	259.30	48.42	(41.28)	-	266.44	8,216.77	
01/01/1998	Trot Pond Gift & Donation Fund	Capital	Receive (RSA 34-58) (Other)	Common Investment	0.00%	(37.98)	-	-	-	(37.98)	23.23	-	-	-	23.23	(14.75)	
01/01/2009	Recreation Facility Fund	Capital	Receive (RSA 34-58) (Other)	Common Investment	0.05%	1,734.82	10,000.00	(0.29)	-	11,734.53	(5.39)	10.20	(8.57)	-	(3.76)	11,730.77	
01/01/2013	Class V Roads Rehab CRF	Capital	Receive (RSA 34-58) (Other)	Common Investment	17.66%	566,882.96	-	(97.10)	(1,364.22)	565,421.64	4,315.63	3,367.51	(2,871.08)	-	4,812.06	570,233.70	
01/01/2015	Annual Leave Expendable Trust Fund	Capital	Receive (RSA 34-58) (Other)	Common Investment	0.24%	7,504.86	5,000.00	(1.31)	-	12,903.55	249.33	45.70	(38.98)	-	256.05	12,759.60	
01/01/2016	Lyme School Post Retirement	Capital	Receive (RSA 34-58) (Other)	Common Investment	2.99%	94,983.87	-	(16.43)	-	94,967.44	1,683.60	569.92	(485.91)	-	1,767.61	96,735.05	
01/01/2016	Lyme School Enrollment Response	Capital	Receive (RSA 34-58) (Other)	Common Investment	3.01%	94,927.32	19,000.00	(16.55)	-	113,910.77	2,362.68	573.59	(489.04)	-	2,447.23	116,358.00	
01/01/2018	Municipal Transportation Fund	Capital	Receive (RSA 34-58) (Other)	Common Investment	0.88%	28,374.37	-	(4.85)	-	28,369.52	210.55	168.51	(143.67)	-	235.39	28,604.91	
CAPITAL RESERVE FUND TOTALS						100%	\$ 3,142,388.15	\$ 571,598.11	\$ (546.88)	\$ (316,471.12)	\$ 3,396,968.66	\$ 92,233.92	\$ 18,597.40	\$ (15,855.00)	\$ -	\$ 94,886.32	\$ 3,491,854.98
01/01/1960	Library Fund	Trust	Library	Common Investment	6.90%	82,427.41	-	(4,121.45)	-	86,548.86	1,314.45	1,801.93	(693.46)	(1,314.45)	1,108.47	87,657.33	
01/01/1903	Cemetery Fund	Trust	Cemetery	Common Investment	92.60%	1,052,503.24	-	(55,615.17)	-	1,108,118.41	71,798.14	24,404.68	(9,939.90)	(11,553.40)	75,255.52	1,183,373.93	
01/01/1988	Bessie Hall Revenue Fund	Trust	Department	Common Investment	9.42%	-	-	-	-	-	5,081.13	144.80	(54.89)	1,670.53	6,841.57		
COMMON TRUST FUND TOTALS						100%	\$ 1,134,930.65	\$ -	\$ (59,736.62)	\$ -	\$ 1,194,667.27	\$ 78,193.72	\$ 26,351.41	\$ (10,142.25)	\$ (11,197.32)	\$ 83,205.56	\$ 1,277,872.83
01/01/1918	Lyme School Fund	Trust	Educational	Common Investment	90.79%	186,139.28	-	(16,853.54)	-	202,992.82	2,950.85	3,757.93	(1,236.14)	(2,950.85)	2,521.79	205,514.61	
01/01/1986	Cemetery General Maintenance Fund	Trust	Cemetery	Common Investment	9.95%	18,106.49	-	(1,139.73)	(19,246.22)	-	2,623.13	290.76	(112.00)	(2,801.89)	-	-	
NH PUBLIC TRUST FUND TOTALS						100%	\$ 204,245.77	\$ -	\$ (17,993.27)	\$ (19,246.22)	\$ 202,992.82	\$ 5,573.98	\$ 4,048.69	\$ (1,348.14)	\$ (6,752.74)	\$ 2,521.79	\$ 205,514.61
Town of Lyme Total							\$ 4,481,564.57	\$ 571,598.11	\$ 77,183.41	\$ (335,717.34)	\$ 4,794,628.75	\$ 176,001.62	\$ 48,907.50	\$ (27,345.39)	\$ (16,950.06)	\$ 180,613.67	\$ 4,975,242.42

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 Trust Fund	Income-only fund. Revenue is paid directly to the School.		School Board
1956	Bridge Reserve	Maintenance and repair of all town bridges. Bridges are inspected by the State on regular basis.	Town Meeting	Selectboard
1985	Property Reappraisal	Provides for the regular reappraisal of property in accordance with State requirements.	Town Meeting	Town Meeting
1986-2021	Cemetery General Maintenance Trust Fund	Discontinued by vote of town meeting in May 2021		Trustees of the Trust Funds
1986	Emergency Major Equipment Rebuilding & Maintenance	Covers major repair or maintenance to Town equipment and vehicles and is only available for repairs or maintenance that exceeds \$2,900.	Town Meeting	Selectboard
1988	Heavy Equipment	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/FAST squad vehicles.	Town Meeting	Town Meeting
1988	New Cemetery	Intention is to provide for a new cemetery when Highland Cemetery is full. Value of plot determined by Selectboard.	Revenue from plot purchases.	Town Meeting
1989	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 Works Facility	Construction projects	Town Meeting	Town Meeting
1997	Emergency Highway Repair	There is no lower limit but it is generally used for such items as exceptionally severe Mud Season issues and to cover damage from major storms.	Town Meeting	Selectboard
1997	Special Education	To address Special Education costs.	School Meeting	School Board
1998	Trout Pond Management Area	Covers management costs of Trout Pond Forest.	Town Meeting or proceeds from logging operations in Trout Pond Forest	Conservation Commission
1998	Maintenance School Building Fund	Covers long-term capital building and maintenance projects.	School Meeting	School Meeting
2000	Computer System Upgrade	Provides for the rolling replacement of the town and police computer systems, including printers. Generally, equipment is replaced at five-year intervals, although this may be extended to accommodate major revisions of the operating system or applications.	Town Meeting	Town Meeting
2002	Fire Fighting Safety Equipment	Routine replacement of fire fighters' equipment.	Town Meeting	Town Meeting
2005	Town Buildings Major Maintenance & Repair	This fund is to ensure that the town's property stock is maintained at a suitable standard. The Building Maintenance committee makes recommendations on up-coming needs and their priorities.	Town Meeting	Selectboard
2006	Town Poor Expendable	The necessary appropriation in to the fund is set by a discussion between the Overseer and the Selectboard. It is determined both by the Overseer's knowledge of current and likely future cases, together with an assessment of the economic climate.	Town Meeting	Overseer of Public Welfare

2009	Recreation Facility	Originally set up for the renovation of the Ball field. It is now a maintenance fund for all recreation facilities.	Town Meeting	Recreation Commission
2013	Class V Roads Rehabilitation	To cover the planned rehabilitation of Town (Class V) roads.	Town Meeting	Town Meeting
2015	Annual Leave Expendable Trust Fund	To cover vacation and comp time payments to Town employees on the departure of such an employee from Town employment	Town Meeting	Selectboard
2016	School Enrollment Response	To address costs or operating expenses triggered by changes in enrolment. Closed and re-opened by School Meeting 2016	School Meeting	School Meeting
2016	School Post Retirement Benefit	To address costs brought about by staff retirements	School Meeting	School Meeting
2017	Municipal Transportation	To address such transportation expenses as may be deemed necessary.	Levy on every vehicle taxed in Lyme	Town Meeting

Private Trust 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. Revenue from this 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 into this fund.	Fire Chief

CONVERSE FREE LIBRARY

COLLECTION

Number of items at the beginning of the year **32,731**; end of year **35,883** (20.5 items per capita)

CIRCULATION

Number of physical volumes lent for the year: **22,614**

Number of electronic items lent: **7,837**

Number of items lent, in total: **30,451** (about 17.5 items per capita)

PATRONS

Number of new borrowers added during year: **116** (includes new students and new school staff)

Number of active accounts during the year: **823** (includes family accounts; number of actual borrowers is greater)

We were pleased to return to almost-full open hours in 2021, despite the many challenges facing everyone. Our lending statistics returned to pre-2020 numbers, which fills us with optimism. The Board and administration are currently developing a new Strategic Plan; we encourage citizen input. We thank our generous donors (a record-breaking year for Blisters!), Dina Cutting and the Select Board, Lyme Emergency Management and the COVID-19 Response Team, Lyme School Administration, and our outgoing Trustees Dan O'Hara, Marybeth Durkin, and Georgina Voegele—and of course our terrific staff: Margaret Caffry, Brian Passeri, and Megan Fryman.

FINANCIAL (Peter Swart, Treasurer)

2021 Non- Town Income

Trustee of Trust Funds	\$ 1,314
Donations	\$ 9,400
Book Sales	\$ 35
Blisters For Books	\$12,786
Birthday Book Club	\$ 1,200
Copier and Fax Fees	\$ 130
Kilham Book Fund	\$ 106
Other Sources	\$ 220

Total Income \$25,191

2021 Non-Town Expenses

Books & Other Media	\$ 4,355
Blisters for Books	\$ 3,909
Supplies	\$ 424
Renovations/Equip	\$ 2,390
NY Times Online	\$ 0
Copier Contract	\$ 0
Other	\$ 1,181

Total Expenses \$12,259

At the end of 2021, the Library Reserve Fund totaled \$33,904. The Checking Account balance was \$18,335.

SELECT BOARD

Dear Lyme Community,

As we close out our second pandemic year, which has brought each and every one of us special challenges, the Board continues to support and thank all the many community members who have continued to stay the course as we went from full lock down, to partial lockdown, to anything goes, to masks optional, to some of everything - with schools and restaurants and stores and businesses slowly reopening.

2021 saw our highway department return to a full staff complement, with 3 new employees, all operating under the experienced direction of Scott Bailey.

The status of the repair of the East Thetford Bridge consumed the minds and efforts of many, as evidenced through the LymeList in the early winter. We will continue to be in contact with the State in an effort to contribute to the design and reconstruction of the bridge.

The completion of the paving of the final section of River Road and the paving of Market Street are scheduled for this year, utilizing the previously approved funding from Town Meeting 2021. Goose Pond Road, Phase 3, is on the schedule for next year.

As 2022 unfolded, a newly installed Chief takes the reins of the Fire Department. We congratulate Aaron Rich on his appointment, and bid outgoing Chief Mike Mundy the very best in his "retirement" and many thanks for his efforts.

As it has been for the past several years, the Board has attempted to keep a close watch on operational expenditures and proposed Warrant Articles, attempting to hold down the ever increasing local taxes. The difficulty of a town-wide reappraisal, especially during a robust real estate market, resulted in a redistribution of the tax burden.

Yours truly,

Judy, Ben, David

ASSESSING DEPARTMENT

In 2021, approximately 250 properties were visited as part of an ongoing cyclical database maintenance program. In addition, there were roughly 100 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2020. These properties were adjusted accordingly.

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

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

It is of the utmost importance to have accurate data to ensure all property owners in Lyme are assessed equitably. The Town of Lyme conducted a town-wide reassessment pursuant to Section 2, Article 6 of the NH Constitution and RSA 75:8-a in 2021. Due to a robust real-estate market since the last town-wide reassessment in 2016, Lyme saw an overall increase in assessments of 16%. This includes current use properties which did not see such a dramatic increase because current use values are set by the State of NH. Some properties increased more than 16%, some increase level with the town at or near 16% and some increased less than 16%.

This project wasn't as simple as merely increasing every property assessment by 16%. It required a more detailed analysis to determine which types of property and associated data needed to be adjusted and by how much. The goal of this project was to eliminate the inequities among different types of property that have naturally occurred over the past five years. Conceptually, it is expected when a town-wide revaluation is completed after a number of years have passed since the last town-wide reassessment, 1/3 of the properties will increase more than the town in total, 1/3 will increase the same as the town in total and 1/3 will increase less than the town in total.

As a result of the recalibration of the assessment software model, the lower valued properties saw a higher percentage increase compared with the overall town-wide increase. This is largely due to the state of the real estate market that is currently being experienced. There were more people vying for the lower valued properties, therefore the increasing the demand caused the values of these properties to increase at a higher percentage than the higher valued properties.

In short the new assessments were based on qualified sales that occurred in Lyme from April 1, 2019 through September 30, 2021. The official ratio study has not been completed by the NH Dep. Of Revenue Administration, which is expected in mid-March 2022. The next scheduled town wide revaluation will be conducted in 2026.

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

Todd Haywood, RES, CNHA, Lyme Assessing Agent

CEMETERY TRUSTEES

In spite of COVID, the trustees were able to accomplish much this year, principally the rewriting of Lyme's Cemetery Regulations, along with a revised pricing list for lots. Our goals were to make the rules clearer, while adding changes, including the allowing of unvaulted burials. To that end, we hosted an informational meeting in July with Lee Webster, an expert in the so-called "green burials." About 75 residents attended, and their enthusiastic response convinced us to make accommodations, with some guidelines, for this ancient practice in Lyme's burying grounds. (See the new regulations and price list on the Cemetery Trustees page of the Town website.)

Additionally, we welcomed expert Jonathan Appel back to continue his work of restoring, straightening and cleaning the oldest gravestones in our cemeteries. This year, he labored in both Beal and the Old Cemeteries. You will notice his accomplishments in Beal especially, as many of the stones there were either crooked or partially buried.

We continue to look into ways to respectfully honor the memory of Cate and Prince, an enslaved couple who were brought here from Connecticut and buried in Beal Cemetery around 1800, though their grave markers have disappeared. Please let one of us know if you'd like to help us in this effort.

Finally, in September we sadly accepted the resignation of Bill LaBombard as Sexton. Bill passed away only a few months later. Bill had faithfully served the people of Lyme in that position for 31 years. We note that everyone who recalled Bill's help spoke of his kindness and compassion during their time of grief. Bill left very big shoes to fill, but we are rewriting the Sexton's job description and hope to hire another compassionate person before spring.

CONSERVATION COMMISSION

The Covid-19 Pandemic continued in 2021 to present challenges for conducting the Conservation Commission's activities. Early in the year, strictures put in place by the State of NH regarding group meetings compromised its ability to conduct in person business meetings and outside events. Fortunately, those restrictions expired at the end of June, and in August in person meetings resumed supplemented by a Zoom component. Those first meetings were held at the Town Offices, but in November they returned to their traditional site at the Lyme Center Academy Building thanks to a newly installed Wi-Fi hookup that enabled use of the Zoom platform for people who favored attending via remote access.

Trails and Land Management

Despite Covid's continued disruption, some significant trail work was accomplished. The focus of the effort was Trout Pond Forest which received a much-needed makeover. Brush was cleared back from the trails, waterbars were installed to improve drainage, and the trail blazes were repainted. The work was done by the Upper Valley Trails Alliance's High School Trails Corps, with financial support from the Lyme Foundation and the Conservation Fund.

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

Outreach and Education

Most programs were cancelled, but thanks to considerable support from *CommunityCare of Lyme*, the always popular "Green up Day" took place in early May with almost 80 individuals participating.

Commission 2021 Membership

The Commission welcomed five new members in April. They included Lin Brown, Ann Barry Flood (Secretary), Sue MacKenzie (Vice Chair), Jill Niles, and Sarah Zahendra. Blake Allison continued as Commission Chair. Voting members were Tom Colgan, Meg Sheehan and Matt Stevens. Alternates included Rebecca Hanissian, Russell Hirschler and David Lysy. Ben Kilham served as the Select Board's representative.

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

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

EMERGENCY MANAGEMENT

The Lyme Emergency Management (EM) and Operations Center is tasked with the responsibility of assuring that Lyme is prepared to respond in the event of a community-wide emergency and to give assistance to public health emergencies such as the COVID pandemic. Fortunately, except for a summer storm that affected the southwest section of Lyme, we were untouched in any major way by weather events this year. However, the global pandemic has continued to frustrate our sense of normalcy.

During this past year Lyme residents took advantage of the COVID vaccine. As of the writing of this report 74% of our population has been fully vaccinated (that is received first doses of a primary series) with 82% having received at least 1 dose. In December, the Lyme EOC hosted a Mobile Vaccine Clinic at the Lyme Fire Station and 96 citizens from Lyme and the surrounding area received boosters or first/second vaccines in the primary series.

The Lyme COVID Response Team representing Town operations, CommunityCare of Lyme, the Lyme Parish Nurses, the Lyme Congregational Church, Converse Library, the Lyme School and Crossroads Academy, the PTO, Food Pantry, and the Emergency Operations Center staff continued to meet weekly until the summer and then once a month until summer's end.

Thanks to grants provided through Homeland Security and FEMA the new Fire station got its back-up generator, conference room tables and chairs and equipment for the office of Emergency Management.

Looking forward to 2022, grants and applications were submitted in preparation for the 5-year review and update of both the Lyme Hazard Mitigation and Emergency Operations Plans.

As 2022 looms before us with all its uncertainties, we remain confident that Lyme will continue to persevere by dint of its community spirit and collaboration among the citizenry to endure and overcome any crises we may encounter.

Remember we all have a duty to make Lyme- Ready, Set to Go in a disaster:

Ready Be informed, Set Make a Plan, Go! Take Action.

ENERGY COMMITTEE

The focus for the committee this year has been on supporting the successful 2020 warrant article endorsing the town-wide goal of 100% reliance on clean, renewable sources of electricity by 2030 and clean, renewable sources for all other energy needs, including for heating and transportation, by 2050. The committee worked with the Planning Board to update the energy chapter of the town's Master Plan, including recommendations to reduce the energy use and carbon footprint of municipal buildings and vehicles through weatherization and increased use of clean renewable energy sources, to adopt zoning regulations that are more permissive for the use of renewable energy sources, including group net metering solar projects, and to embrace 'smart growth' land use planning that promotes energy efficiency, long-term sustainability and minimizes environmental impact. Our current efforts are focused on the installation of a photovoltaic array on the fire station - one that would share any excess production with other municipal buildings in town. 2021 generation at the Town Office PV system was 19,576 kWh, which was slightly below average, but still enough generation and bill savings to more-than-service the loan. As part of our education outreach, one of our members regularly posts news on the status of electric vehicle ownership in Lyme and the surrounding towns.

The committee would like to publically thank Scott Nichols for his many years of service.

FAST SQUAD

The Lyme EMS Department provides pre-hospital emergency medical response in Lyme before the ambulance arrives and supports the ambulance crew while 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.

We are all volunteers – we respond from our homes, at night or during the day, we leave work and time with family and friends –we respond as needed.

Lyme EMS was toned out 104 times for patients in 2021. This is an increase from the 95 calls in 2020 and the 89 calls in 2019.

Of the 104 total people assessed and/or treated this year:

- 91% of them were adults
- 62% of calls were medical in nature (cardiac, respiratory distress, pain, stroke, altered consciousness)
- 38% of calls were trauma-based (within this percentage, 15% were falls or lift-assists)

In addition, Lyme EMS was toned out 11 times in 2021 for mutual aid to our neighboring towns, firefighter rehab during an active fire or for wilderness rescue.

This year Lyme EMS was fortunate to be the recipient of a generous grant from The Lyme Foundation that allowed for the purchase of a new Zoll X Advanced Series heart monitor. This tool, more than any other in our department is the most valuable during a critical medical or trauma event. Its features include EKG capabilities allowing Lyme EMS to identify a STEMI (heart attack) in the field, alert the receiving hospital and ensure ambulance transport is expedited. The device also provides auditory and visual feedback to first responders when it is used as an AED and when providing rescue breaths during bag valve mask ventilation.

Lyme EMS would like to thank the Lyme Utility Club for their generous financial support. Their thoughtfulness and assistance has been and continues to be very much appreciated! Their donations have enabled Lyme EMS to purchase items such as a tent for use on scene at fire calls as well as personal carbon monoxide monitors worn by EMS when entering a home with possible CO emissions.

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

Members:

EMT-Paramedic: Andy Miller; Matt Fulton*

EMT-Advanced: Lisa Rayes, Kevin Lahaye

EMT-Basic: Tom Frawley, Aaron Rich

FIRE DEPARTMENT

2021 was our first full year in our new station and it has been a pleasure to work out of this well designed station. Our call response is more efficient and safe. Our gear and trucks are being kept cleaner and getting better care and maintenance. Overall the outcome exceeds our expectations and the town will be well served by this energy efficient, low maintenance structure for decades to come. Final fixtures including our gear washer and dryer are being installed now after supply chain issues delayed their arrival.

A big thank you to all the community members and support that helped make this beautiful station a reality. The community of Lyme and the Lyme Fire Department are fortunate to have this building to work out of and protect our equipment.

In total, over \$500,000 was raised through donation towards this project. A special thank you to the Lyme Foundation and the Lyme Benefit Fund for their generosity. Thanks to our hands-on management of the project, many volunteer hours and the transparent and thoughtful work of our contractors. We are happy to report a surplus of approximately \$38,000 that will remain in the Facilities Capital Reserve Fund.

We responded to 119 calls in 2021 with 18 calls on assist to EMS/ FAST Squad. Overall a typical year in terms of call volume and type.

The Lyme Fire Department has a strong roster with talented leadership coming up in the ranks. After five years as Chief, I have decided it is time to step aside and let this rising leadership take on their new roles that they are well prepared for.

Deputy Chief Aaron Rich, Lyme Fire Fighter and EMS member for 20 years and former Piermont Chief for 1 year has volunteered to become the Chief. As a fire fighter an EMS member, he has a broad range of experiences and skills. We are fortunate to have him ready to step up.

I will continue to remain very active in the department and look forward to working with Chief Aaron Rich for a smooth transition. Thank you for the opportunity to serve. Mike Mundy

HERITAGE COMMISSION

Since established at Town Meeting in 2011, Lyme's Heritage Commission has worked to promote appreciation of our town's historic features, including houses, barns, and bridges. The Commission evaluated and supported a project to protect an early stone culvert in Lyme Center. We sponsored a petition that revealed strong public interest in adding a walkway/bikeway to the East Thetford Bridge during its repair, and communicated this to DOT as well as our state and federal representatives and other interested parties. The previous year, we had supported an initiative to place the bridge on the National Register of Historic Places, which may not prevent it from being demolished if needed.

While the pandemic continues to restrict Commission meetings (only two in 2021) Commission members remained active with photo documentation of a number of historic houses in Lyme. Commissioners are happy to assist owners of historic properties to access information, resources, and possible funding for renovation and restoration projects. Meetings are open to the public and anyone interested in joining the Heritage Commission should contact the Select Board. All are welcome.

POLICE DEPARTMENT

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

For those of you who are not aware, The Lyme Police Department has a new Sergeant aboard. Sgt. Camden Elliott came to us from Haverhill in April. Please make an effort to introduce yourselves and say hello when you see him around town.

2021 continued to prove challenging with COVID-19. But, the Department responded to over 1500 calls for service in 2021. Much of these calls were: traffic stops, fire and ambulance calls, accidents, DUI, Identity Theft, theft of property, scam calls, and calls that were civil in nature.

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

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

I would encourage everyone to make sure your houses and vehicles are locked when you are not home. You should never leave your keys or valuables in your vehicles overnight. And you should always remove purses, wallets, and other valuables whenever possible if you are out in public places. If you find that you have been victimized, PLEASE notify the Police immediately.

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

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

New Hampshire RSA 265:79-c: Use of Mobile Electronic Devices while Driving: PROHIBITED. The use of ANY Hand Held device used to transmit via voice or data will be prohibited to ALL drivers whether the vehicle is in motion or not. Fines will range from \$100.00 for first offense to \$500.00 for any and all subsequent offenses.

Please drive safely, watch for things that are out of place and report them, take care of your neighbors and “Do The Right Thing.”

I would like to wish everyone a Safe and Happy 2022. Thanks, Chief Shaun J. O’Keefe

RECREATION COMMISSION

The majority of Lyme children participate in one or more Recreation programs. The following list represents 2021 numbers: Soccer 134 participants, Skiing/Snowboarding cancelled because of Pandemic, Basketball 56 participants, Baseball (in-house) 39 participants, Lacrosse 48 participants. Note that numbers increased for all sports with the exception of basketball & skiing, so the commission continues to serve more and more children each year.

The Commission would like to thank all our volunteer sports Commissioners: Kate Miller- soccer, Steve Small - basketball, Luke Prince - baseball and Sarah Eck - lacrosse. We are always looking for more volunteer coaches, officials and team organizers. Please remember volunteers help keep the program fees as low as possible.

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

TRANSFER STATION



In the fall of 2021, the Town was awarded a grant from NH the Beautiful in the amount of \$3,530.00. NH the Beautiful is a private non-profit charitable trust.

This grant was used toward the purchase of one of two Wastequip Model 445HD 4-yard stationary compactors. One compactor is used for household trash and the other for Single-Stream Recycling. Due to the COVID-19 pandemic, our recycling program came to a halt, and residents were diverted to the Lebanon, NH facility. We have now restructured our process to accept recyclable materials in a way that allows for social distancing between both staff and residents.

The new compactor units that were purchased use much less power combined than our old compactor. The hoppers on the new machines are also three times the size of the old machine so they do not get cycled nearly as often as the old one.

We had a total of 215.89 tons of household trash received in 2021. And although we had a late start we managed 39.42 tons of recyclables. Our Electronics Collection event put on by American Retroworks, totaled 334 lbs. of E-Waste. We collected 158 lbs. of mercury-containing lamps, 30 lbs. of PCB contaminated ballasts, 3 lbs. of mercury thermostats, 9 lbs. of lithium cell batteries. All of which were handled by Next Level Recycling company. We shipped out three Call2Recycle boxes of rechargeable batteries weighing approximately 150 lbs. And there were 53 households from Lyme that attended the Hazardous Waste Collections.

We plan to have a great year in 2022 at the Transfer Station with safety being our main priority. We also like to stress the NH Department of Environmental Services hierarchy of Recycling...

REDUCE, REUSE, Recycle!!!



COMMUNITY CARE OF LYME

CCL continues our mission to be a conduit to love, care, and needed support for all neighbors, as they strive to live the healthy, comfortable, and socially-involved lives they choose.

Since the beginning of the pandemic, CCL has answered the community help line with a warm voice every day for individuals and organizations seeking information, help, or ways to help others. In 2021 we responded to more than 300 calls and emails. **Anyone, any time may call 603-795-0603 or email help@cclyme.org.** We answered questions and coordinated care and assistance, in partnership with the Lyme Parish Nursing team, Those Guys, other organizations, neighbors, and family members. The Neighbors Network saw that all were connected. The CCL Jenks Fund provided support to uplift spirits. The Welcome Fund was created to support Afghan refugees and others displaced by challenging circumstances. Kathy Sherrieb continued to lead the wonderful volunteers at the Lyme Food Pantry, providing food weekly while also offering special holiday meals. As a team we coordinated volunteers offering errands, deliveries, outside help, and more. Debbie Whitaker and Nancy Allison coordinated three monthly “Happy Feet” clinics, with strict safety protocols.

The health and wellness offerings were expanded with weekly *Monday’s Menu* and *Wellness Wednesday* posts. CCL offered programs both in person and online to connect with people and lift spirits during what was a lonely and anxious time for many. We promoted birds and birding with Blake Allison, Northern Woodlands and others, then collaborated with Matt Brown Fine Art Gallery and the Lyme School in *The Beauty of Birds* virtual art show. We celebrated a virtual Galentine’s Day, telling stories and sharing photos of the women who empower us. “*Our Hour*” warm visits pivoted to be offered both in person and virtually.

Larger outdoor events were held during summer and fall, including the Lawn Party Luncheon overlooking the Connecticut River (80+ participants), the New Neighbors Potluck on the Lyme Common (150+ attendees), the Health and Wellness Fair (20+ organizations and 100+ participants), and our inaugural *Blue Jeans and Bluegrass* community appreciation event (Dan & the Dinosaurs, 200+ attendees and volunteers). We spread holiday cheer with *Jingle All The Way!*, a virtual holiday variety show produced by Thomas Chapin. School classes, staff, and dozens of neighbors of all ages contributed to this spirit-lifting video, viewed over 275 times.

Throughout the year, we shared weekly community updates with comforting messages, news, information, and opportunities to connect with friends, neighbors, and healthy activities – safely. The CCL website, calendar, and directory continued to evolve with your input. Thank you! CCL worked with more organizations and businesses throughout the Upper Valley, strengthening ties with our neighbors. The CCL Living Room is now open again, with attention to safety. We thank the Select Board for their support and the Lyme Emergency Management Team for guidance. We are enormously grateful for everyone who supported CommunityCare of Lyme through financial contributions and volunteerism. Involvement is essential to CCL’s mission.

Please contact us if there’s any way you think we can be helpful to you or someone you know: help@cclyme.org • 603-795-0603 or reach out to any member of the CCL team: Martha Tecca, *president*, Patty Jenks, Shelby Wood, *manager of program development*, and board members Jennifer Boylston, Julie Davis, Lara Dwyer, Kathy Sherrieb, Jeff Valence, Margaret Caldwell, and Laurie Veillette.

LYME PARISH NURSE PROGRAM

This has been a year of transition for the Parish Nurse Program. Kari Allen retired in June from the nurse position after four years of service to our community. She was instrumental in shaping the Lyme response to COVID 19, innovative in continuing to provide meals to our older adults, including senior Lunch and Learn monthly gatherings and built additional volunteer resources within the community. The computerization of the nurses' statistics and increased contact with other health-related organizations in the Upper Valley including DHMC. Kari started out with a partner, Sharon Morgan, RN. After Sharon's retirement, Kari decided to increase her hours and carry on as a single nurse. She did this with the help of Teri Hontas' 8 hours a week for paperwork and telephone communication.

After an extensive search (we are competing with other health care providers for nurses), the health committee of the LCC hired two nurses to fill the position, Kathy Watson and Missy Ball. We are very pleased about their enthusiasm, energy and excitement to continue to serve the entire town of Lyme.

Please note that while the church initiated and supervises the Parish Nurse Program, we serve the entire population of Lyme irrespective of race, gender, religion or national origin.

STATISTICAL SUMMARY

From September 1, 2020 to August 31, 2021, there were 109 clients served, including 23 new clients. We serve 86 clients on a continuing basis. The client median age was 76 years with 34 % living alone and 13% financially stressed.

As of August 31, there are 44 active clients - meaning they are being seen at least every 3-4 weeks with many being contacted more often. Total contacts for the year were 659 with an average of 12.7 contacts weekly. Home visits comprised 24% of these contacts, phone/email 52%, office visits 12%, and inpatient visits 9%. Each nurse now works 15 hours a week.

Most of our clients are self-referred. But family and friends, Primary Care Physicians, Specialty Clinics and other agency staff also refer to our nurses.

There are 3 problems that each account for over 50% of the issues addressed by the nurses: fall risk, ineffective symptom management, and impaired mobility. Frailty is addressed in 37% of the referrals and isolation/poor social connections in 33%. Poor nutrition/food insecurity and struggling to stay at home occur in 25% of the referrals. We can't forget mental health issues and impaired cognition; which also occur in 19% of the cases.

Interventions that the nurses noted included: providing COVID-19 information and education, care coordination and management, delivery of essential items to the home, family and caregiver support, and medication related activities. Clients report a decline in anxiety and worry, improved symptom management, smooth transitions to home and/or to alternate facilities and a decrease in falls after our clients become our clients.

The Parish Nurses do not charge for their services. They do fill a gap in our health care system and are an integral part of the safety net for our community. They rely on donations and contributions from the Town of Lyme, Byrne Foundation, Lyme Congregational Church, Baptist Church of Lyme, Women's Fellowship, Utility Club and private citizens. Please continue your support for this wonderful program which serves our community so well.

CONNECTICUT RIVER JOINT COMMISSIONS

The Connecticut River Joint Commissions (CRJC) is a bi-state commission dedicated to helping preserve the visual, ecological, and working landscape of the Connecticut River Valley while encouraging and maintaining economic viability throughout the region. With its 20-person board and its five local river subcommittees (representing an additional 100 volunteers) the CRJC strives to help guide proposed watershed activities by initiating, reviewing, and commenting on a wide variety of projects and regulatory proposals such as shore land protection, energy issues and clean water initiatives. While the Vermont and NH Commissioners and the local subcommittee volunteers often focus on independent river-based initiatives, they are all united in a shared regard and reverence for the Connecticut River, the surrounding landscape, and the regional ecosystem. This shared spirit of cooperation allows them to identify and share collaborative efforts that help safeguard the Valley.

In FY 2021 the CRJC contacted and engaged policy makers and planners from both states and the public to research and address issues such as:

- Climate Migration in the CT River Valley
- FERC hydro-power dam relicensing
- River basin planning
- River recreational concerns and opportunities
- Local and regional funding sources for economic growth
- Strengthening and supporting the Local River Subcommittees and their work

For a separate list of Local River Subcommittee locations and their 2021 activities, please email Olivia Uyizeye ouyizeye@uvlsrpc.org

This commitment to bi-state interaction and sharing best practices is an integral component of the CRJC's longstanding Connecticut River Corridor Management Plan and its current 2020-2025 Strategic Plan. The strategic plan builds on over 30 years of experience in engaging communities in the Connecticut River Valley and outlines the CRJC's anticipated projects for the next five years. The actions proposed in this plan leverage the group's strongest assets: the passion and commitment of its volunteer members and its statutorily enabled purpose and connection to state government.

This multifaceted and collaborative work is exemplified within the Climate Migration project which addresses the widely accepted theory that the Connecticut River Valley of Vermont and New Hampshire will see substantial growth related to migration from metropolitan areas, driven by climate change and sea level rise as well as the current pandemic. It is anticipated that the need for facilitated cooperation and coordination between state and local entities and outside organizations and educational institutions to research and address this growth and development within the watershed will increase exponentially in the coming years. The CRJC is consulting on an upcoming webinar with state and local planners, real estate experts, the Conservation Law Foundation, and Antioch University to determine the extent of this migration and the likely short and long-term impacts of climate migration growth on the region.



We are pleased that both Vermont and New Hampshire have again agreed to fund and sustain the CRJC as we move forward on this array of projects. State funding allows the CRJC to continue serving communities of the Valley.

In the coming year, the CRJC will:

- Update the CRJC website to make it more easily accessible and informative

- Convene stakeholders to gather input on Tactical Basin Plans in Vermont
- Help create activities on water quality priorities with each of the five Local River Subcommittees
- Produce a New Hampshire Department of Environmental Services Biennial Local River Subcommittee report
- Convene VT & NH State staff to discuss coordination and management of the Connecticut River

A copy of the complete CRJC strategic plan can be viewed on the CRJC website. The CRJC acknowledges the funding assistance of the New Hampshire Charitable Foundation to complete the strategic plan and the facilitation of Emily Davis of Brattleboro, Vermont.

If you would like more information on any of our 2021 CRJC or Local River Subcommittee projects, or if you are interested in assisting us with this important work, please e-mail us at contact@crjc.org. The Commission and subcommittees currently have openings available for residents of both New Hampshire and Vermont. We would be happy to share information on becoming a commission or subcommittee member and the appointment process.

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.

From July 1, 2020 through June 30, 2021, 94 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. ServiceLink assisted 22 Lyme residents.

- Older adults from Lyme enjoyed 3,558 balanced meals prepared by GCSCC staff.
- Staff completed 188 wellness calls to homebound residents.
- Lyme residents received help from ServiceLink or GCSCC outreach workers on 103 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 116 hours of volunteer service.

The cost to provide Council services for Lyme residents in 2020-21 was \$43,684.92.

HEADREST

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

For those in recovery, Headrest offers Outpatient Counseling, in either an individual or group setting, Intensive Outpatient Counseling, our Low Intensity Residential Program, where length of stay depends on each client's treatment plan, and the Headrest "Opportunities For Work" (HOW) Vocational Program, which helps our clients get and keep career-ladder, living-wage jobs. For those in crisis, Headrest operates the 24/7 Crisis Hotline (**1-800-273-TALK**) that serves NH, VT and even parts of ME. On average, the 24/7 Crisis Hotline fields 10,000 calls per year relating to a variety of crisis including depression/anxiety, substance use disorder, domestic violence and

suicide ideation. Other programs include the Impaired Driver Care Management Program (DUI School), where individuals who have lost their license due to a DUI learn to take responsibility for their actions and work towards getting their license back, and the Friends & Family Support Group, which is facilitated by people who are also in recovery.

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

VISITING NURSE AND HOSPICE FOR *Home Health, HospVT and NHice and Pediatric Services Lyme, NH*

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

VNH services reduce costs associated with town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2020 and June 30, 2021 VNH made 759 homecare visits to 46 residents. This included approximately \$27,404.93 in unreimbursed care to residents.

- **Home Health Care:** 369 home visits to 39 residents with short-term medical or physical needs.
- **Hospice Services:** 335 home visits to 4 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 55 home visits to 3 residents for well-baby, preventative and palliative medical care.

VNH serves many of Lyme’s vulnerable citizens – the frail elderly and disabled, at-risk families, people with terminal illnesses, children with chronic medical needs, and the uninsured and underinsured. We are dedicated to delivering outstanding home health and hospice services that enrich the lives of the people we serve.

Over the past year this has included many telehealth visits for which we did not receive reimbursement. It is with your help that we are able to provide services like this to those in need. Lyme’s annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

PUBLIC HEALTH COUNCIL OF THE UPPER VALLEY

Thank you to the residents of Lyme for supporting the Public Health Council of the Upper Valley (PHC).

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

In 2021, PHC staff and partners worked together to increase collaboration, promote greater health equity, and address priority public health issues for the region. The greatest of these priorities was COVID-19 and its impact on our region. Our work this year has included:

- Hosted regular meetings for PHC partners to share information about pandemic resources and provide opportunities for sharing and problem solving.
- Ensured cross-border communication about COVID vaccination efforts and helped coordinate vaccine clinics as needed, primarily in New Hampshire given the two states different approaches to vaccine distribution.
- Provided staff support to Upper Valley emergency response efforts and committees within Upper Valley Strong.
- Hosted five flu clinics in rural communities, providing about 1,400 free vaccines, with support from Dartmouth Hitchcock, Geisel School of Medicine and many local partners.
- Continued health equity work by facilitating a committee to explore racism and health as well as consulted on several student projects exploring health equity issues.
- Collaborated with local school districts and the Hartford Community Coalition to ensure availability of summer meals for children in the region.
- Hosted Lead-Safe Practices trainings for local contractors and launched a webpage with childhood lead poisoning prevention resources.

PHC greatly appreciates the support we receive from Lyme and will continue to work hard to meet your needs in 2022. For more information about PHC, visit us at www.uvpublichealth.org.

UNIVERSITY OF NEW HAMPSHIRE COOPERATIVE EXTENSION

Since 1915, the University of New Hampshire Cooperative Extension (UNH Extension) has improved people's lives by providing research-based information and non-formal education programs on topics important to people across the state. UNH Extension works in four broad topic areas: Youth and Family Development, Community and Economic Development, Natural Resources and Food and Agriculture. Below are some program highlights for 2021 from the staff at the Grafton County Extension.

- 4-H youth were excited to return to the North Haverhill Fair this year to showcase some of their many projects and animals. The Carved Pumpkin Display at the Grafton County Complex featuring pumpkins carved by nursing home residents and 4-H families was another highlight to the year.
- Chronic Disease and Chronic Pain Self-Management programs continued to be offered online. Nutrition Connections, Master Gardener interns and the Pemi Youth Center (PYC) partnered to create a garden space behind the PYC in Plymouth. The youth learned about gardening and cooking the vegetables they grew.
- Work continued with local communities as part of a Building Community Resilience grant, addressing current needs and preparing for new opportunities and challenges.
- Chainsaw safety training and several wildlife workshops were held throughout Grafton County.
- Woodlot visits on over 8500 acres were done to assist landowners with forest management goals.
- The final session of a collaborative 4-part cover crop workshop series was a well-attended farmer meeting in the field behind the farm stand at the Grafton County complex, where cover crops had been planted.
- Contacts with farmers, food processors and restaurants were made at farmers markets where Extension provided resources and information on food safety. Our popular S.A.F.E. online trainings continued to be offered.
- The Spirit of New Hampshire Volunteer Service Award was presented to the Mount Sacred Heart Garden Volunteers, which include several Grafton County Master Gardeners, for their work sustaining a 10,000 square

foot garden at their facility in Littleton. The garden provides produce for the North Country's food pantries year-round.

Visit our website, Extension.unh.edu for more information on programs and upcoming events.

UPPER VALLEY LAKE SUNAPEE REGIONAL PLANNING COMMITTEE

- Keys to the Valley Regional Housing Initiative: UVLSRPC has tackled the housing challenges of our region by teaming up with two Regional Planning Commission's in Vermont. Our team gathered data, provided outreach, and developed a toolbox for all of those involved in the solutions to the housing crisis. www.Keystothevalley.com
- Regional Corridor Transportation Plan: UVLSRPC has the knowledge and expertise in the areas of Regional Transportation. Our team is wrapping up our corridor planning effort with a guided Action Plan to further assist communities in developing transportation projects that are shovel-ready for funding. Our overall goal is to bring more transportation funds to the Upper Valley Region! <https://www.uvlsrpc.org/projects/transportation/regional-corridor-transportation-plan/>
- COVID-19 Support: UVLSRPC provided various regional and local technical assistance to our communities during the global pandemic. Some of the services we provided included: staffing support for understaffed municipalities; outreach and networking to provide technical assistance; served on a community wide transportation committee to enhance services to those in need; assisted communities in grant writing and various recovery fund applications; and continued to find funding sources to support the work in progress to better serve our members.

Connect with us at info@uvlsrpc.org or 603-448-1680

TRI COUNTY COMMUNITY ACTION PROGRAM

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

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

Annually we serve more than 24,000 individuals that reside over 4,455 sq. miles of Northern New Hampshire. TCCAP and our 16 service programs provide services to all residents of Coos, Carroll, and Grafton County's requesting and needing support.

During our Fiscal Year 2021 we served a Total of 23 Lyme Clients valuing \$19,036 in services provide.

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

WISE

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

For 50 years, WISE has been the only organization dedicated to providing crisis advocacy and support for victims of gender-based violence within 23 communities in Windsor and Orange Counties, VT and Grafton County, NH, including Lyme. WISE is a non-profit organization dedicated to supporting people and communities impacted by domestic violence, sexual violence, human trafficking and stalking. WISE offers a confidential and free 24-hour crisis line, peer support groups and workshops, emergency shelter, transitional housing, safety planning and accompaniment to hospitals, police stations, court houses and other social service agencies.

In FY21 (7/1/20-6/30/21), WISE provided advocacy and other critical support services to a total of 1362 people, 67% accessed WISE services for the first time. WISE advocates are available every hour, every day at 866-348-WISE, or webchat or text at wiseuv.org. Follow us @WISEuv.

Program Center · 38 Bank Street · Lebanon, NH 03766 every hour, every day · 866-348-WISE
tel: 603-448-5922 · fax: 603-448-2799 · www.wiseuv.org

COURT APPOINTED SPECIAL ADVOCATES (CASA) OF NEW HAMPSHIRE

For 32 years Court Appointed Special Advocates (CASA) of New Hampshire has strived to protect the right of our state's most vulnerable children and to enable them to grow in a safe, permanent and nurturing home.

At any given time, CASA of NH provides personalized advocacy for more than 1,000 children. We provided more than 400 volunteer GALs to serve as child advocates for 87% of the cases in the state in 2021. Our goal is to have a trained CASA volunteer advocate available for 100% of cases. In 2021, 1,417 children in New Hampshire received the advocacy of a CASA volunteer. Of those children, CASA served 89 in Grafton County with 45 volunteers. Our vital work continues with the assistance of town funding and other revenue sources.

For more information and volunteer opportunities please visit www.casanh.org.

NOTES

ANNUAL REPORT

OF THE

LYME SCHOOL DISTRICT



For the year ending December 31, 2021

**LYME SCHOOL DISTRICT
SCHOOL BOARD**

TERM EXPIRES

Phil Barta	2022
Vincent Berk	2023
Jennifer Boylston, Secretary	2024
Yolanda Bujarski, Chair	2024
Sarah Glass	2022
Elizabeth Glenshaw, Vice Chair	2024
Hayes Greenway	2023

SCHOOL DISTRICT OFFICIALS

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

ADMINISTRATION

Corinne Cascadden	Interim Superintendent
Elise Foxall	Interim Vice Principal
Mikiko McGee	Director of Special Education
Janet Mitchell	Coordinator of Business Services

**LYME SCHOOL DISTRICT
INSTRUCTIONAL STAFF
AS OF JANUARY 1, 2022**

Instructional Staff

Connie Balch	Special Education & Behavior Coach
Brian Betournay	Design Lab
Devin Burkhart	Grade 3
Amanda Burns	Grade 5
Mo Chandler	Spanish, Grades 6-8
Thomas Chapin	Music
Jillian Collins	Humanities, Grades 7,8
Kate Cook	Early Numeracy
Emily Cushman	Grade 1
Lisa Damren	Physical Education & Health
Steven Dayno	Grade 4
Nancy Fleming	Kindergarten
Trisha Gautreau	Grade 4
Emily Girdwood	Art
Thomas Harkins	Spanish, Grades K-5
Stephanie Kocurek	Special Education, Grades 6-8
Melinda Lyons	Grade 2
Sarah McBride	Special Education, Grades K-3
Susanne Merrill	Math, Grades 5,6
Rebecca Neuroth	Library Media Specialist
Kristen Pizarro	Science, Grades 6-8
Jennifer Pratt	Math, Grades 7,8
Heather Stadheim	Humanities, Grades 6,7
Rachel Stanton	School Counselor
Damaris Tyler	Instrumental/Band
Tyler Rooke	Special Education, Grades 4,5
Jennifer Wilcox	Early Literacy

2021 LYME SCHOOL EIGHTH GRADE GRADUATES

Leo Barta	Juliana Masland
Isobel Bent	Jackson Maxfield
Sebastian Bujarski	Elenor O'Brien
Aiden Caulfield	Alijca Perdrizet
Danielle Cooney	Isaac Prince
Destiny Demary	Evan Rich
Cole DeMatteo	Sadie Ross
Jessica Fisher	Dan Rush
Joseph Glass	Angus Spence
Oliver Greenway	Cody Stearns
Ella Harvey	Ella Tullar
Ava Hayden	Katherine Tullar
Clancy Killebrew	Ruth Wilmott
Andrew Ladd	

2021 LYME DISTRICT HIGH SCHOOL GRADUATES

Hanover

Eva Barta
Eriq Bowie
Hannah Burdick
Owen Callahan
Sophie Caulfield
Lily Colberg
Jared YuYu Cutting
Andrew Lumley
Linus Mayo
Maria Mayo-Pushee
Meredith Olenec
Alice Rodi
Jason Rush
Lucia Taylor
Reilly Uiterwyk

St. Johnsbury

Pierce Clark
Ellie Coyle
Jane Goodrich
Garrett Prince

Thetford

Nicholas Gray
Layla Hanissian
Kodiak Shepard

LYME HIGH SCHOOL STUDENTS AS OF OCTOBER 1, 2021

Hanover High School	70
Rivendell Academy	2
St. Johnsbury Academy	9
Thetford Academy	16
Out of District	1
Total	98



Lyme School District

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

Date: March 3, 2022
Time: 6:00 p.m.
Location: Lyme Elementary School
Details: Gymnasium

GOVERNING BODY CERTIFICATION

Given under our hands, 21st day of February 2022

We certify and attest that on or before February 21st, a true and attested copy of this document was posted at the place of meeting and at Lyme Town Office and Lyme Post Office and that an original was delivered to the School District Clerk.

Name	Position	Signature
Yolanda Bujarski	Chair	<i>Yolanda Bujarski</i>
Elizabeth Glenshaw	Vice Chair	<i>E. Glenshaw</i>
Jennifer Boylston	Secretary	<i>Jennifer Boylston</i>
Hayes Greenway		
Phil Barta		<i>Phil Barta</i>
Vincent Berk		
Sarah Glass		<i>Sarah Glass</i>



Article 01 To hear the reports of others.

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

Article 02 Operating Budget

To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of \$7,874,145.00 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in any special or individual articles addressed separately, except for the amounts in article 5. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 03 Building Maintenance Projects

To see if the Lyme School District will vote to raise and appropriate the School Board's recommended amount of \$70,000.00 for the purpose of building renovations beyond the annual Buildings and Grounds expenditures. Projects may include the renovation of four classrooms and the sanding and refinishing of the gym floor. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 04 Transfer from Surplus to Maintenance Capital Reserve Fund

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$100,000.00 to be added to the Maintenance Capital Reserve Fund previously established at the Lyme School District Meeting March, 1996. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 05 Salaries of District Officials

To determine and fix the salaries of school district officers as follows: School District Treasurer \$825; School District Clerk \$100; School District Moderator \$100. The amounts in this article are included in Article 2. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 06 Other Business

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

SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

MARCH 8, 2022

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 8, 2022, at 7:00 in the morning to act on the following subjects:

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

NOTE: ALL OTHER SCHOOL BUSINESS WILL BE CONDUCTED AT THE SCHOOL DISTRICT MEETING TO BE HELD ON THURSDAY, MARCH 3, 2022, AT 6:00 PM AT THE LYME COMMUNITY GYMNASIUM. ^{Jm}

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 eighteenth day of January 2022.

A TRUE COPY ATTEST:


Yolanda Bujarski, Chair



Elizabeth Glenshaw



Jennifer Boylston



Phil Barta



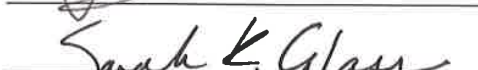
Hayes Greenway



Vincent Berk



Sarah Glass



School Board, School District of Lyme, New Hampshire



Proposed Budget
Lyme School District

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2022 to June 30, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

SCHOOL BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Richard Jones	Chair	<i>[Signature]</i>
Judith Brotman		<i>[Signature]</i>
Elizabeth Glenshaw		<i>[Signature]</i>
Erik Colberg		<i>[Signature]</i>
Wilkes McClave		<i>[Signature]</i>
Michael McKusick		<i>[Signature]</i>
Brian Spence		
William Malcolm		
Lynne Pashall		
Sue MacKenzie		
James Graham		

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

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



New Hampshire
Department of
Revenue Administration

2022
MS-27

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$4,220,806	\$4,540,881	\$4,494,061	\$0	\$4,494,061	\$0
1200-1299	Special Programs	02	\$1,098,569	\$1,148,594	\$1,273,531	\$0	\$1,273,531	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
	Instruction Subtotal		\$5,319,375	\$5,689,475	\$5,767,592	\$0	\$5,767,592	\$0
Support Services								
2000-2199	Student Support Services	02	\$350,366	\$385,479	\$392,029	\$0	\$392,029	\$0
2200-2299	Instructional Staff Services	02	\$80,734	\$107,178	\$107,548	\$0	\$107,548	\$0
	Support Services Subtotal		\$431,100	\$492,657	\$499,577	\$0	\$499,577	\$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	02	\$70,142	\$20,503	\$20,853	\$0	\$20,853	\$0
	General Administration Subtotal		\$70,142	\$20,503	\$20,853	\$0	\$20,853	\$0
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$187,260	\$197,649	\$333,187	\$0	\$333,187	\$0
2400-2499	School Administration Service	02	\$428,868	\$436,271	\$417,319	\$0	\$417,319	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0



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2600-2699	Plant Operations and Maintenance	02	\$439,505	\$318,167	\$332,259	\$0	\$332,259	\$0
2700-2799	Student Transportation	02	\$114,775	\$123,381	\$127,315	\$0	\$127,315	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
Executive Administration Subtotal			\$1,170,408	\$1,075,468	\$1,210,080	\$0	\$1,210,080	\$0

Non-Instructional Services

3100	Food Service Operations	02	\$116,999	\$112,069	\$135,000	\$0	\$135,000	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$116,999	\$112,069	\$135,000	\$0	\$135,000	\$0

Facilities Acquisition and Construction

4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0	\$0	\$0

Other Outlays

5110	Debt Service - Principal	02	\$122,535	\$128,002	\$133,483	\$0	\$133,483	\$0
5120	Debt Service - Interest	02	\$93,292	\$87,342	\$81,124	\$0	\$81,124	\$0
Other Outlays Subtotal			\$215,827	\$215,344	\$214,607	\$0	\$214,607	\$0

Fund Transfers

5220-5221	To Food Service	02	\$50,122	\$20,000	\$26,436	\$0	\$26,436	\$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



New Hampshire
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 Revenue Administration

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MS-27

Proposed Budget

9990	Supplemental Appropriation	\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal	\$50,122	\$20,000	\$0	\$26,436	\$0	\$26,436

	Total Operating Budget Appropriations	\$7,874,145	\$0	\$0	\$7,874,145	\$0	\$0
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Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	04	\$100,000	\$0	\$100,000	\$0
			<i>Purpose: Transfer from Surplus to Maintenance Capital Reser</i>			
Total Proposed Special Articles			\$100,000	\$0	\$100,000	\$0



New Hampshire
 Department of
 Revenue Administration

2022
MS-27

Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	Budget Committee's period ending 6/30/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)
2600-2699	Plant Operations and Maintenance	03	\$70,000	\$0	\$70,000	\$0
<i>Purpose: Building Maintenance Projects</i>						

Total Proposed Individual Articles			\$70,000	\$0	\$70,000	\$0
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New Hampshire
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MS-27

Proposed Budget

Account	Source	Article	Revised Revenues for period ending 6/30/2022	School Board's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$300	\$300	\$300
1600-1699	Food Service Sales	02	\$78,069	\$94,365	\$94,365
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$900	\$900	\$900
Local Sources Subtotal			\$79,269	\$95,565	\$95,565
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid	02	\$16,000	\$23,624	\$23,624
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$1,000	\$1,200	\$1,200
3270	Driver Education	02	\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$17,000	\$24,824	\$24,824
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$13,000	\$13,000	\$13,000
4570	Disabilities Programs	02	\$36,250	\$65,761	\$65,761
4580	Medicaid Distribution		\$0	\$0	\$0



New Hampshire
 Department of
 Revenue Administration

2022
MS-27

Proposed Budget

4590-4999	Other Federal Sources (non-4810)	\$0	\$0	\$0
4810	Federal Forest Reserve	\$410	\$370	\$370
	Federal Sources Subtotal	\$49,660	\$79,131	\$79,131

Other Financing Sources

5110-5139	Sale of Bonds or Notes	\$0	\$0	\$0
5140	Reimbursement Anticipation Notes	\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund	\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds	\$0	\$0	\$0
5230	Transfer from Capital Project Funds	\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds	\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds	\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds	\$0	\$0	\$0
5300-5699	Other Financing Sources	\$20,000	\$26,435	\$26,435
9997	Supplemental Appropriation (Contra)	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	\$0	\$100,000	\$100,000
9999	Fund Balance to Reduce Taxes	\$49,970	\$0	\$0
	Other Financing Sources Subtotal	\$69,970	\$126,435	\$126,435

Total Estimated Revenues and Credits

		\$215,899	\$325,955	\$325,955
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New Hampshire
 Department of
 Revenue Administration

**2022
MS-27**

Proposed Budget

Item	School Board Period ending 6/30/2023 (Recommended)	Budget Committee Period ending 6/30/2023 (Recommended)
Operating Budget Appropriations	\$7,874,145	\$7,874,145
Special Warrant Articles	\$100,000	\$100,000
Individual Warrant Articles	\$70,000	\$70,000
Total Appropriations	\$8,044,145	\$8,044,145
Less Amount of Estimated Revenues & Credits	\$325,955	\$325,955
Less Amount of State Education Tax/Grant	\$484,608	\$484,608
Estimated Amount of Taxes to be Raised	\$7,233,582	\$7,233,582



Proposed Budget

1. Total Recommended by Budget Committee	\$8,044,145
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$133,483
3. Interest: Long-Term Bonds & Notes	\$81,124
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$214,607
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$7,829,538
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$782,954
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$8,827,099

SAU #76 - Lyme School District

Proposed Budget 2023

Account Number / Description	FY21 Budget 7/1/2020 - 6/30/2021	FY21 Actual 7/1/2020 - 6/30/2021	Revised FY22 Budget 7/1/2021 - 6/30/2022	FY23 Budget 7/1/2022 - 6/30/2023	Difference	%
1100 High School Instruction						
10-1-1100-5310-00000 Secondary 504 Services	\$1,000.00	\$525.00	\$1,050.00	\$6,000.00	\$4,950.00	471.43%
10-1-1100-5561-00000 Tuition, In-State	\$1,441,272.00	\$1,442,487.70	\$1,441,272.00	\$1,285,403.00	(\$155,869.00)	(10.81%)
10-1-1100-5562-00000 Tuition, Out of State	\$422,276.00	\$413,332.00	\$422,276.00	\$407,426.00	(\$14,850.00)	(3.52%)
10-1-1100-5563-00000 Vocational Tuition	\$38,796.00	\$33,625.00	\$38,796.00	\$38,796.00	\$0.00	0.00%
1100 High School Instruction	\$1,903,344.00	\$1,889,969.70	\$1,903,394.00	\$1,737,625.00	(\$165,769.00)	(8.71%)
1200 High School Special Ed.						
10-1-1200-5110-00000 Salaries	\$47,098.62	\$50,818.70	\$47,098.49	\$51,739.73	\$4,641.24	9.85%
10-1-1200-5130-00000 Extended Year Tutoring	\$1,076.50	\$0.00	\$1,500.00	\$0.00	(\$1,500.00)	(100.00%)
10-1-1200-5211-00000 Health Insurance	\$8,743.54	\$8,744.38	\$9,155.90	\$10,311.30	\$1,155.40	12.62%
10-1-1200-5212-00000 Dental Insurance	\$491.92	\$491.92	\$491.92	\$477.36	(\$14.56)	(2.96%)
10-1-1200-5213-00000 Life/LTD Insurance	\$0.00	\$96.00	\$0.00	\$0.00	\$0.00	---
10-1-1200-5220-00000 Social Security	\$2,845.41	\$2,983.09	\$2,845.40	\$3,125.79	\$280.39	9.85%
10-1-1200-5221-00000 Medicare	\$665.46	\$697.66	\$665.46	\$731.03	\$65.57	9.85%
10-1-1200-5232-00000 Retirement	\$8,169.07	\$9,046.45	\$9,646.78	\$10,597.50	\$950.72	9.86%
10-1-1200-5234-00000 403B	\$1,376.81	\$1,376.94	\$1,376.83	\$1,512.54	\$135.71	9.86%
10-1-1200-5320-00000 Contracted Services	\$17,800.00	\$20,247.85	\$15,000.00	\$32,740.00	\$17,740.00	118.27%
10-1-1200-5321-00000 Staff Development	\$2,875.00	\$3,699.00	\$3,875.00	\$2,400.00	(\$1,475.00)	(38.06%)
10-1-1200-5360-00000 Legal Expenses	\$2,500.00	\$9,273.80	\$1,000.00	\$2,800.00	\$1,800.00	180.00%
10-1-1200-5561-00000 Non Residential Tuition	\$61,000.00	\$102,684.78	\$52,350.00	\$135,500.00	\$83,150.00	158.83%
10-1-1200-5562-00000 Residential Tuition	\$0.00	\$2,807.75	\$45,000.00	\$25,000.00	(\$20,000.00)	(44.44%)
10-1-1200-5580-00000 Travel Reimbursement	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-1-1200-5810-00000 Dues & Fees	\$0.00	\$0.00	\$0.00	\$2,325.00	\$2,325.00	---
1200 High School Special Ed.	\$156,642.33	\$212,968.32	\$191,005.78	\$280,260.25	\$89,254.47	46.73%
1100 Regular Instruction						
10-2-1100-5110-00000 Teacher Salaries	\$1,452,729.41	\$1,445,831.37	\$1,435,434.85	\$1,494,108.95	\$58,674.10	4.09%
10-2-1100-5111-00000 Staff Salaries	\$42,015.02	\$52,223.51	\$98,623.37	\$128,653.98	\$30,030.61	30.45%
10-2-1100-5120-00000 Substitute Salaries	\$21,530.00	\$19,404.65	\$20,000.00	\$21,530.00	\$1,530.00	7.65%
10-2-1100-5130-00000 Extra Curricular Stipends	\$3,767.75	\$1,500.00	\$6,459.00	\$6,459.00	\$0.00	0.00%
10-2-1100-5210-00000 Health Buybacks	\$18,500.00	\$19,767.00	\$18,640.00	\$18,640.00	\$0.00	0.00%
10-2-1100-5211-00000 Health Insurance	\$328,409.21	\$318,693.33	\$367,447.08	\$365,556.31	(\$1,890.77)	(0.51%)
10-2-1100-5212-00000 Dental Insurance	\$24,023.49	\$23,139.12	\$25,242.04	\$26,173.57	\$931.53	3.69%
10-2-1100-5213-00000 Life/LTD Insurance	\$6,000.00	\$4,088.08	\$7,000.00	\$7,000.00	\$0.00	0.00%
10-2-1100-5214-00000 Short Term Disability Ins	\$6,000.00	\$6,278.81	\$7,000.00	\$7,000.00	\$0.00	0.00%
10-2-1100-5215-00000 HRA Administration	\$400.00	\$592.50	\$630.00	\$630.00	\$0.00	0.00%
10-2-1100-5220-00000 Social Security	\$91,165.69	\$92,704.66	\$96,267.29	\$101,767.00	\$5,499.71	5.71%
10-2-1100-5221-00000 Medicare	\$21,321.01	\$21,681.35	\$22,514.13	\$23,800.34	\$1,286.21	5.71%
10-2-1100-5232-00000 Teacher Retirement	\$239,280.08	\$242,093.94	\$284,908.26	\$290,085.12	\$5,176.86	1.82%

Account Number / Description	FY21	FY21	Revised FY22	FY23	Difference	%
	Budget	Actual	Budget	Budget		
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023		
10-2-1100-5234-00000 403B	\$15,357.00	\$9,662.75	\$19,248.19	\$44,013.75	\$24,765.56	128.66%
10-2-1100-5239-00000 Other Local Retirement	\$4,131.85	\$0.00	\$0.00	\$0.00	\$0.00	---
10-2-1100-5250-00000 Unemployment Comp	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10-2-1100-5260-00000 Workers Comp	\$10,109.00	\$5,089.60	\$10,109.00	\$10,109.00	\$0.00	0.00%
10-2-1100-5290-00000 Wellness Program	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-1100-5310-00000 504 Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-1100-5320-00000 Contracted Service	\$500.00	\$2,444.12	\$500.00	\$15,000.00	\$14,500.00	2900.00%
10-2-1100-5321-00000 Assessment	\$4,300.00	\$79.50	\$800.00	\$900.00	\$100.00	12.50%
10-2-1100-5322-00000 Enrichment	\$3,500.00	\$119.00	\$2,500.00	\$25,187.00	\$22,687.00	907.48%
10-2-1100-5330-00000 ESL Services	\$2,000.00	\$2,344.48	\$16,000.00	\$5,000.00	(\$11,000.00)	(68.75%)
10-2-1100-5430-00000 Repairs to Equipment	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	0.00%
10-2-1100-5431-00000 Repairs/Computer Equip	\$2,000.00	\$937.23	\$2,500.00	\$3,000.00	\$500.00	20.00%
10-2-1100-5442-00000 Copier & Laminator Leases	\$9,600.00	\$5,115.00	\$9,600.00	\$9,600.00	\$0.00	0.00%
10-2-1100-5532-00000 On-Line Services	\$6,450.00	\$7,454.55	\$10,200.00	\$18,898.00	\$8,698.00	85.27%
10-2-1100-5610-00000 Supplies	\$33,000.00	\$20,326.03	\$33,000.00	\$34,800.00	\$1,800.00	5.45%
10-2-1100-5611-00000 Supplies - Design Lab	\$5,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10-2-1100-5640-00000 Books	\$7,500.00	\$1,830.54	\$7,500.00	\$33,355.00	\$25,855.00	344.73%
10-2-1100-5650-00000 Software	\$8,405.00	\$3,371.13	\$15,268.00	\$10,970.00	(\$4,298.00)	(28.15%)
10-2-1100-5651-00000 Student Info System	\$2,000.00	\$701.25	\$1,000.00	\$15,251.00	\$14,251.00	1425.10%
10-2-1100-5733-00000 Furniture	\$3,500.00	\$9,312.49	\$3,500.00	\$3,500.00	\$0.00	0.00%
10-2-1100-5739-00000 Equipment	\$2,500.00	\$1,931.99	\$2,500.00	\$8,648.00	\$6,148.00	245.92%
10-2-1100-5740-00000 Computer Equipment	\$30,000.00	\$11,617.88	\$25,400.00	\$21,500.00	(\$3,900.00)	(15.35%)
10-2-1100-5815-00000 SP1	\$0.00	\$0.00	\$82,396.00	\$0.00	(\$82,396.00)	(100.00%)
1100 Regular Instruction	\$2,408,294.51	\$2,330,835.86	\$2,637,487.21	\$2,756,436.02	\$118,948.81	4.51%
1200 Elementary Special Ed						
10-2-1200-5110-00000 Teacher Salaries	\$345,798.36	\$345,348.39	\$347,680.19	\$359,762.23	\$12,082.04	3.48%
10-2-1200-5111-00000 Staff Salaries	\$256,911.95	\$237,843.55	\$241,216.40	\$254,136.40	\$12,920.00	5.36%
10-2-1200-5130-00000 Extended Year Tutoring	\$16,000.00	\$16,000.98	\$21,000.00	\$15,000.00	(\$6,000.00)	(28.57%)
10-2-1200-5210-00000 Health Buybacks	\$2,780.00	\$10,300.00	\$10,000.00	\$12,000.00	\$2,000.00	20.00%
10-2-1200-5211-00000 Health Insurance	\$133,640.18	\$133,904.99	\$156,125.46	\$162,409.70	\$6,284.24	4.03%
10-2-1200-5212-00000 Dental Insurance	\$8,434.49	\$8,530.32	\$9,371.41	\$7,877.04	(\$1,494.37)	(15.95%)
10-2-1200-5213-00000 Life/LTD Insurance	\$0.00	\$2,288.00	\$0.00	\$0.00	\$0.00	---
10-2-1200-5220-00000 Social Security	\$37,363.33	\$37,896.94	\$37,056.86	\$38,723.68	\$1,666.82	4.50%
10-2-1200-5221-00000 Medicare	\$8,738.26	\$8,928.46	\$8,666.50	\$9,056.36	\$389.86	4.50%
10-2-1200-5232-00000 Retirement	\$55,932.11	\$61,475.25	\$72,828.86	\$75,343.87	\$2,515.01	3.45%
10-2-1200-5234-00000 403B	\$4,363.81	\$4,262.81	\$9,437.51	\$11,521.67	\$2,084.16	22.08%
10-2-1200-5320-00000 Contracted Services	\$15,000.00	\$4,666.30	\$15,000.00	\$21,240.00	\$6,240.00	41.60%
10-2-1200-5321-00000 Pre-School Consultant	\$5,502.42	\$5,919.27	\$8,500.00	\$8,500.00	\$0.00	0.00%
10-2-1200-5322-00000 Assessment	\$1,000.00	\$649.10	\$1,200.00	\$3,200.00	\$2,000.00	166.67%
10-2-1200-5360-00000 Legal Expenses	\$500.00	\$252.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10-2-1200-5560-00000 Preschool Tuition	\$5,280.00	\$0.00	\$5,280.00	\$0.00	(\$5,280.00)	(100.00%)
10-2-1200-5580-00000 Travel Reimbursement	\$1,000.00	\$0.00	\$1,200.00	\$800.00	(\$400.00)	(33.33%)
10-2-1200-5610-00000 Supplies	\$3,000.00	\$3,408.80	\$4,200.00	\$4,550.00	\$350.00	8.33%
10-2-1200-5640-00000 Books	\$1,000.00	\$746.63	\$1,700.00	\$1,700.00	\$0.00	0.00%
10-2-1200-5650-00000 Software	\$0.00	\$1,000.00	\$225.00	\$550.00	\$325.00	144.44%

Account Number / Description	FY21	FY21	Revised FY22	FY23	Difference	%
	Budget	Actual	Budget	Budget		
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023		
10-2-1200-5733-00000 Furniture	\$750.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
10-2-1200-5739-00000 Equipment	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
10-2-1200-5740-00000 Computer Equipment	\$1,700.00	\$2,178.87	\$1,700.00	\$1,700.00	\$0.00	0.00%
1200 Elementary Special Ed	\$905,894.91	\$885,600.66	\$957,588.19	\$993,270.95	\$35,682.76	3.73%
2120 Guidance						
10-2-2120-5110-00000 Salaries	\$54,512.37	\$56,628.00	\$58,677.00	\$61,023.00	\$2,346.00	4.00%
10-2-2120-5211-00000 Health Insurance	\$23,610.08	\$24,424.14	\$25,574.38	\$27,842.88	\$2,268.50	8.87%
10-2-2120-5212-00000 Dental Insurance	\$983.84	\$983.84	\$983.84	\$1,674.40	\$690.56	70.19%
10-2-2120-5213-00000 Life/LTD Insurance	\$0.00	\$186.36	\$0.00	\$0.00	\$0.00	---
10-2-2120-5220-00000 Social Security	\$3,379.77	\$3,029.47	\$3,637.97	\$3,783.43	\$145.46	4.00%
10-2-2120-5221-00000 Medicare	\$790.43	\$708.49	\$850.82	\$884.83	\$34.01	4.00%
10-2-2120-5232-00000 Retirement	\$9,703.20	\$10,057.58	\$12,333.88	\$12,827.10	\$493.22	4.00%
10-2-2120-5234-00000 403b	\$0.00	\$564.98	\$1,173.64	\$1,830.66	\$657.02	55.98%
10-2-2120-5320-00000 Contracted Services	\$6,445.00	\$0.00	\$6,445.00	\$6,445.00	\$0.00	0.00%
10-2-2120-5610-00000 Supplies	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-2120-5650-00000 Software	\$0.00	\$0.00	\$0.00	\$195.00	\$195.00	---
2120 Guidance	\$100,424.69	\$96,582.86	\$110,676.53	\$117,506.30	\$6,829.77	6.17%
2130 Health Services						
10-2-2130-5110-00000 Salaries	\$63,258.07	\$54,184.59	\$64,855.46	\$68,356.00	\$3,500.54	5.40%
10-2-2130-5111-00000 Staff Salaries	\$0.00	\$27,769.50	\$0.00	\$0.00	\$0.00	---
10-2-2130-5120-00000 Substitutes	\$0.00	\$6,306.59	\$0.00	\$0.00	\$0.00	---
10-2-2130-5210-00000 Health Buybacks	\$0.00	\$1,120.00	\$2,000.00	\$1,600.00	(\$400.00)	(20.00%)
10-2-2130-5211-00000 Health Insurance	\$5,245.90	\$874.35	\$0.00	\$0.00	\$0.00	---
10-2-2130-5212-00000 Dental Insurance	\$306.90	\$51.16	\$0.00	\$0.00	\$0.00	---
10-2-2130-5213-00000 Life/LTD Insurance	\$0.00	\$138.38	\$0.00	\$0.00	\$0.00	---
10-2-2130-5220-00000 Social Security	\$3,922.00	\$6,282.33	\$4,145.04	\$4,337.27	\$192.23	4.64%
10-2-2130-5221-00000 Medicare	\$917.24	\$1,469.30	\$969.40	\$1,014.36	\$44.96	4.64%
10-2-2130-5234-00000 403B	\$0.00	\$461.42	\$0.00	\$1,640.52	\$1,640.52	---
10-2-2130-5610-00000 Supplies	\$1,300.00	\$2,583.85	\$1,300.00	\$1,300.00	\$0.00	0.00%
10-2-2130-5651-00000 Software	\$895.00	\$0.00	\$895.00	\$895.00	\$0.00	0.00%
10-2-2130-5739-00000 Equipment	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	0.00%
2130 Health Services	\$76,545.11	\$101,241.47	\$74,864.90	\$79,843.15	\$4,978.25	6.65%
2140 Psychological Services						
10-2-2140-5320-00000 Psychological Services	\$25,000.00	\$27,088.88	\$28,600.00	\$19,500.00	(\$9,100.00)	(31.82%)
2140 Psychological Services	\$25,000.00	\$27,088.88	\$28,600.00	\$19,500.00	(\$9,100.00)	(31.82%)
2150 Speech Services						
10-2-2150-5120-00000 Substitutes	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	---
10-2-2150-5220-00000 Social Security	\$5,831.10	\$6,895.92	\$5,970.60	\$5,981.76	\$11.16	0.19%
10-2-2150-5221-00000 Medicare	\$1,363.73	\$1,612.77	\$1,396.35	\$1,398.96	\$2.61	0.19%
10-2-2150-5320-00000 Speech Services	\$95,760.00	\$60,931.22	\$96,300.00	\$96,480.00	\$180.00	0.19%
10-2-2150-5321-00000 Extended Year Program	\$5,382.50	\$6,460.00	\$6,460.00	\$6,460.00	\$0.00	0.00%
2150 Speech Services	\$108,337.33	\$76,899.91	\$110,126.95	\$110,320.72	\$193.77	0.18%

Account Number / Description	FY21	FY21	Revised FY22	FY23	Difference	%
	Budget	Actual	Budget	Budget		
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023		
2160 OT/PT Services						
10-2-2160-5220-00000 Social Security	\$353.40	\$579.70	\$353.40	\$447.64	\$94.24	26.67%
10-2-2160-5221-00000 Medicare	\$82.65	\$135.58	\$82.65	\$104.69	\$22.04	26.67%
10-2-2160-5320-00000 OT/PT Services	\$50,769.00	\$43,053.25	\$56,469.00	\$60,000.00	\$3,531.00	6.25%
10-2-2160-5321-00000 Extended Year Services	\$2,058.14	\$4,499.44	\$4,306.00	\$4,306.00	\$0.00	0.00%
10-2-2160-5610-00000 Supplies	\$0.00	\$284.90	\$0.00	\$0.00	\$0.00	---
2160 OT/PT Services	\$53,263.19	\$48,552.87	\$61,211.05	\$64,858.33	\$3,647.28	5.96%
2210 Improvement/Instruction						
10-2-2210-5110-00000 Teacher Stipends	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	---
10-2-2210-5220-00000 Social Security	\$535.50	\$198.68	\$0.00	\$0.00	\$0.00	---
10-2-2210-5221-00000 Medicare	\$0.00	\$46.50	\$0.00	\$0.00	\$0.00	---
10-2-2210-5232-00000 Retirement	\$1,246.00	\$311.50	\$0.00	\$0.00	\$0.00	---
10-2-2210-5240-00000 Teacher Reimb- Confer	\$18,000.00	\$5,755.00	\$18,000.00	\$18,000.00	\$0.00	0.00%
10-2-2210-5241-00000 Incent/TeacherExcellence	\$5,000.00	\$3,921.83	\$10,000.00	\$10,000.00	\$0.00	0.00%
10-2-2210-5242-00000 SS Reimb - Conferences	\$1,000.00	\$220.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-2210-5321-00000 Inservice Contracted Serv	\$3,171.50	\$0.00	\$3,500.00	\$3,500.00	\$0.00	0.00%
10-2-2210-5329-00000 Wellness Program	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-2210-5610-00000 Supplies	\$250.00	\$0.00	\$0.00	\$250.00	\$250.00	---
10-2-2210-5640-00000 Prof. Library/Publication	\$0.00	\$40.02	\$250.00	\$250.00	\$0.00	0.00%
2210 Improvement/Instruction	\$32,203.00	\$10,493.53	\$33,750.00	\$34,000.00	\$250.00	0.74%
2211 Supervision/Improvement						
10-2-2211-5322-00000 Evaluators	\$8,600.00	\$8,154.00	\$8,600.00	\$8,600.00	\$0.00	0.00%
10-2-2211-5532-00000 On-Line Serv	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	(\$4,500.00)	(100.00%)
2211 Supervision/Improvement	\$13,100.00	\$12,654.00	\$13,100.00	\$8,600.00	(\$4,500.00)	(34.35%)
2220 Library						
10-2-2220-5110-00000 Teacher Salaries	\$40,612.32	\$40,573.00	\$40,435.00	\$41,045.50	\$610.50	1.51%
10-2-2220-5211-00000 Health Insurance	\$4,371.77	\$4,522.44	\$4,735.77	\$5,155.67	\$419.90	8.87%
10-2-2220-5212-00000 Dental Ins	\$255.84	\$255.84	\$255.84	\$248.17	(\$7.67)	(3.00%)
10-2-2220-5213-00000 Life/LTD	\$0.00	\$96.00	\$0.00	\$0.00	\$0.00	---
10-2-2220-5220-00000 Social Security	\$2,517.96	\$2,421.63	\$2,506.97	\$2,544.82	\$37.85	1.51%
10-2-2220-5221-00000 Medicare	\$588.88	\$566.28	\$586.31	\$595.16	\$8.85	1.51%
10-2-2220-5232-00000 Teacher Retirement	\$7,229.04	\$7,222.02	\$8,499.40	\$8,627.71	\$128.31	1.51%
10-2-2220-5234-00000 403b	\$0.00	\$405.86	\$808.73	\$1,231.36	\$422.63	52.26%
10-2-2220-5610-00000 Supplies	\$500.00	\$833.76	\$500.00	\$1,000.00	\$500.00	100.00%
10-2-2220-5640-00000 Books	\$1,000.00	\$689.46	\$2,000.00	\$4,500.00	\$2,500.00	125.00%
2220 Library	\$57,075.81	\$57,586.29	\$60,328.02	\$64,948.39	\$4,620.37	7.66%
2310 School Board						
10-2-2310-5110-00000 Salaries	\$1,025.00	\$1,025.00	\$1,025.00	\$1,025.00	\$0.00	0.00%
10-2-2310-5220-00000 Social Security	\$78.41	\$63.55	\$78.41	\$78.41	\$0.00	0.00%
10-2-2310-5221-00000 Medicare	\$0.00	\$14.86	\$0.00	\$0.00	\$0.00	---
10-2-2310-5320-00000 Contracted Services	\$7,000.00	\$10,578.90	\$2,400.00	\$2,400.00	\$0.00	0.00%
10-2-2310-5360-00000 Legal Services	\$5,000.00	\$42,958.00	\$2,000.00	\$2,000.00	\$0.00	0.00%

Account Number / Description	FY21	FY21	Revised FY22	FY23	Difference	%
	Budget	Actual	Budget	Budget		
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023		
10-2-2310-5370-00000 Audit	\$9,500.00	\$9,446.00	\$9,500.00	\$9,500.00	\$0.00	0.00%
10-2-2310-5540-00000 Advertising	\$4,000.00	\$2,460.94	\$2,000.00	\$2,000.00	\$0.00	0.00%
10-2-2310-5610-00000 Supplies	\$350.00	\$215.80	\$0.00	\$350.00	\$350.00	---
10-2-2310-5810-00000 Dues and Fees	\$3,500.00	\$3,378.96	\$3,500.00	\$3,500.00	\$0.00	0.00%
2310 School Board	\$30,453.41	\$70,142.01	\$20,503.41	\$20,853.41	\$350.00	1.71%
2320 SAU Administration						
10-2-2320-5110-00000 Salaries	\$117,185.79	\$113,366.47	\$114,882.35	\$205,983.19	\$91,100.84	79.30%
10-2-2320-5210-00000 Health Buybacks	\$281.25	\$0.00	\$0.00	\$1,250.00	\$1,250.00	---
10-2-2320-5211-00000 Health Insurance	\$32,655.08	\$32,653.28	\$34,193.44	\$47,415.31	\$13,221.87	38.67%
10-2-2320-5212-00000 Dental Insurance	\$1,725.62	\$1,663.91	\$1,725.62	\$1,959.12	\$233.50	13.53%
10-2-2320-5213-00000 Life/LTD	\$0.00	\$270.64	\$0.00	\$0.00	\$0.00	---
10-2-2320-5220-00000 Social Security	\$6,968.94	\$6,638.75	\$7,017.45	\$12,733.13	\$5,715.68	81.45%
10-2-2320-5221-00000 Medicare	\$1,629.83	\$1,552.67	\$1,641.18	\$2,977.91	\$1,336.73	81.45%
10-2-2320-5231-00000 Staff Retirement	\$9,159.28	\$9,159.44	\$11,529.18	\$12,637.89	\$1,108.71	9.62%
10-2-2320-5232-00000 Admin Retirement	\$0.00	\$0.00	\$0.00	\$17,656.92	\$17,656.92	---
10-2-2320-5234-00000 403B	\$2,460.00	\$2,492.97	\$2,460.12	\$6,123.60	\$3,663.48	148.91%
10-2-2320-5320-00000 Contracted Services	\$700.00	\$150.00	\$700.00	\$700.00	\$0.00	0.00%
10-2-2320-5321-00000 Professional Develop	\$2,750.00	\$699.00	\$2,750.00	\$2,750.00	\$0.00	0.00%
10-2-2320-5430-00000 Repairs	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
10-2-2320-5431-00000 Network/Computer Maint	\$14,000.00	\$15,309.82	\$14,500.00	\$14,500.00	\$0.00	0.00%
10-2-2320-5531-00000 Telephone	\$1,200.00	\$1,084.16	\$1,200.00	\$1,200.00	\$0.00	0.00%
10-2-2320-5534-00000 Postage	\$850.00	\$689.00	\$850.00	\$850.00	\$0.00	0.00%
10-2-2320-5580-00000 Travel	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-2320-5590-00000 Hiring/Pre Employ	\$500.00	\$687.25	\$500.00	\$500.00	\$0.00	0.00%
10-2-2320-5610-00000 Supplies	\$1,000.00	\$642.50	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-2320-5733-00000 Furniture	\$250.00	\$0.00	\$0.00	\$250.00	\$250.00	---
10-2-2320-5740-00000 Computer Equip	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-2320-5810-00000 Dues and Fees	\$500.00	\$200.00	\$500.00	\$500.00	\$0.00	0.00%
2320 SAU Administration	\$196,015.79	\$187,259.86	\$197,649.34	\$333,187.07	\$135,537.73	68.57%
2400 School Administration						
10-2-2400-5110-00000 Salaries	\$291,856.70	\$293,459.75	\$295,566.11	\$227,494.32	(\$68,071.79)	(23.03%)
10-2-2400-5111-00000 Staff Salaries	\$0.00	\$0.00	\$0.00	\$35,911.20	\$35,911.20	---
10-2-2400-5210-00000 Health Buybacks	\$3,500.00	\$4,000.00	\$4,000.00	\$0.00	(\$4,000.00)	(100.00%)
10-2-2400-5211-00000 Health Insurance	\$32,353.28	\$30,312.53	\$33,877.63	\$58,776.94	\$24,899.31	73.50%
10-2-2400-5212-00000 Dental Insurance	\$3,962.74	\$3,715.57	\$3,962.80	\$3,125.31	(\$837.49)	(21.13%)
10-2-2400-5213-00000 Life/LTD	\$0.00	\$535.44	\$0.00	\$0.00	\$0.00	---
10-2-2400-5220-00000 Social Security	\$16,621.67	\$16,822.89	\$16,864.67	\$15,888.56	(\$976.11)	(5.79%)
10-2-2400-5221-00000 Medicare	\$4,203.84	\$4,243.95	\$4,243.43	\$3,715.87	(\$527.56)	(12.43%)
10-2-2400-5231-00000 Staff Retirement	\$4,078.80	\$3,837.94	\$4,940.04	\$5,330.42	\$390.38	7.90%
10-2-2400-5232-00000 Admin Retirement	\$44,126.94	\$44,353.40	\$52,868.66	\$45,898.38	(\$6,970.28)	(13.18%)
10-2-2400-5234-00000 403B	\$8,787.05	\$7,798.81	\$8,248.12	\$7,627.81	(\$620.31)	(7.52%)
10-2-2400-5320-00000 Staff Development	\$3,000.00	\$8,714.00	\$4,500.00	\$4,900.00	\$400.00	8.89%
10-2-2400-5321-00000 Staff Training	\$0.00	\$650.00	\$0.00	\$0.00	\$0.00	---
10-2-2400-5430-00000 Repairs to Equip	\$0.00	\$99.00	\$0.00	\$0.00	\$0.00	---

Account Number / Description	FY21	FY21	Revised FY22	FY23	Difference	%
	Budget	Actual	Budget	Budget		
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023		
10-2-2400-5531-00000 Telephone	\$4,500.00	\$4,809.20	\$4,500.00	\$4,500.00	\$0.00	0.00%
10-2-2400-5534-00000 Postage	\$700.00	\$480.81	\$700.00	\$700.00	\$0.00	0.00%
10-2-2400-5539-00000 Substitute Serv	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10-2-2400-5580-00000 Travel	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	---
10-2-2400-5610-00000 Supplies	\$250.00	\$441.72	\$0.00	\$250.00	\$250.00	---
10-2-2400-5640-00000 Publications	\$200.00	\$0.00	\$0.00	\$200.00	\$200.00	---
10-2-2400-5739-00000 Office Equipment	\$0.00	\$149.99	\$0.00	\$0.00	\$0.00	---
10-2-2400-5810-00000 Dues and Fees	\$0.00	\$2,443.00	\$0.00	\$0.00	\$0.00	---
2400 School Administration	\$421,141.02	\$428,868.00	\$436,271.46	\$417,318.81	(\$18,952.65)	(4.34%)
2600 Building & Grounds						
10-2-2600-5110-00000 Salaries	\$106,901.60	\$90,295.06	\$108,472.00	\$95,160.00	(\$13,312.00)	(12.27%)
10-2-2600-5112-00000 Summer Custodian Help	\$3,230.00	\$3,020.15	\$3,230.00	\$8,230.00	\$5,000.00	154.80%
10-2-2600-5120-00000 Custodial Substitutes	\$2,153.00	\$11,604.43	\$2,153.00	\$2,153.00	\$0.00	0.00%
10-2-2600-5210-00000 Health Buybacks	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	---
10-2-2600-5211-00000 Health Insurance	\$28,809.08	\$22,811.13	\$32,791.70	\$36,841.94	\$4,050.24	12.35%
10-2-2600-5212-00000 Dental Insurance	\$1,023.36	\$1,417.36	\$1,023.36	\$1,011.77	(\$11.59)	(1.13%)
10-2-2600-5213-00000 Life/LTD	\$0.00	\$452.76	\$0.00	\$0.00	\$0.00	---
10-2-2600-5220-00000 Social Security	\$6,674.40	\$6,175.64	\$6,725.26	\$5,899.92	(\$825.34)	(12.27%)
10-2-2600-5221-00000 Medicare	\$1,560.96	\$1,444.31	\$1,572.85	\$1,379.82	(\$193.03)	(12.27%)
10-2-2600-5231-00000 Retirement	\$9,939.28	\$8,621.22	\$12,695.28	\$13,379.48	\$684.20	5.39%
10-2-2600-5234-00000 403B	\$0.00	\$536.81	\$1,805.96	\$1,705.32	(\$100.64)	(5.57%)
10-2-2600-5260-00000 Worker's Comp	\$0.00	\$2,992.00	\$0.00	\$0.00	\$0.00	---
10-2-2600-5320-00000 Contracted Services	\$0.00	\$6,163.69	\$0.00	\$0.00	\$0.00	---
10-2-2600-5421-00000 Trash Removal	\$8,000.00	\$8,089.84	\$8,200.00	\$10,000.00	\$1,800.00	21.95%
10-2-2600-5424-00000 Snow Removal	\$5,300.00	\$3,213.64	\$5,300.00	\$5,300.00	\$0.00	0.00%
10-2-2600-5430-00000 Repairs to Building	\$27,000.00	\$62,173.78	\$27,000.00	\$30,000.00	\$3,000.00	11.11%
10-2-2600-5431-00000 Grounds Upkeep	\$8,000.00	\$1,969.95	\$8,000.00	\$8,000.00	\$0.00	0.00%
10-2-2600-5432-00000 Building Renovations	\$0.00	\$96,340.80	\$0.00	\$0.00	\$0.00	---
10-2-2600-5433-00000 LWA Water Fee	\$3,600.00	\$3,319.81	\$3,600.00	\$3,600.00	\$0.00	0.00%
10-2-2600-5434-00000 Generator Repairs/Maint	\$0.00	\$1,440.00	\$0.00	\$0.00	\$0.00	---
10-2-2600-5435-00000 Equip Repairs/Maint	\$5,000.00	\$9,148.95	\$5,000.00	\$10,000.00	\$5,000.00	100.00%
10-2-2600-5441-00000 Storage Rental	\$0.00	\$5,227.50	\$0.00	\$0.00	\$0.00	---
10-2-2600-5520-00000 Building Insurance	\$12,198.00	\$12,198.00	\$12,198.00	\$12,198.00	\$0.00	0.00%
10-2-2600-5580-00000 Travel	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	0.00%
10-2-2600-5610-00000 Custodial Supplies	\$15,000.00	\$26,945.38	\$15,000.00	\$18,000.00	\$3,000.00	20.00%
10-2-2600-5621-00000 LP Gas	\$7,000.00	\$10,192.43	\$5,000.00	\$7,000.00	\$2,000.00	40.00%
10-2-2600-5622-00000 Electricity	\$30,830.00	\$31,041.44	\$34,000.00	\$34,000.00	\$0.00	0.00%
10-2-2600-5624-00000 Wood Pellets	\$24,000.00	\$12,494.93	\$20,000.00	\$23,000.00	\$3,000.00	15.00%
10-2-2600-5626-00000 Diesel Fuel	\$1,500.00	\$173.85	\$1,000.00	\$1,500.00	\$500.00	50.00%
10-2-2600-5733-00000 Furn/Furn Repairs	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10-2-2600-5739-00000 Equipment	\$1,500.00	\$0.00	\$1,500.00	\$2,000.00	\$500.00	33.33%
2600 Building & Grounds	\$311,869.68	\$439,504.86	\$318,167.41	\$332,259.25	\$14,091.84	4.43%
2700 Transportation						
10-2-2700-5110-00000 Salary	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	---

Account Number / Description	FY21	FY21	Revised FY22	FY23	Difference	%
	Budget	Actual	Budget	Budget		
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023		
10-2-2700-5220-00000 Social Security	\$310.00	\$0.00	\$0.00	\$0.00	\$0.00	---
10-2-2700-5221-00000 Medicare	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	---
10-2-2700-5231-00000 Staff Retirement	\$558.50	\$0.00	\$0.00	\$0.00	\$0.00	---
10-2-2700-5260-00000 Worker's Comp	\$0.00	\$314.00	\$0.00	\$0.00	\$0.00	---
10-2-2700-5440-00000 Field Trips	\$5,000.00	\$557.60	\$5,000.00	\$5,000.00	\$0.00	0.00%
10-2-2700-5443-00000 Bus Lease	\$114,518.00	\$113,883.40	\$117,381.00	\$120,315.00	\$2,934.00	2.50%
10-2-2700-5626-00000 Bus Fuel	\$7,000.00	\$20.00	\$1,000.00	\$2,000.00	\$1,000.00	100.00%
2700 Transportation	\$132,459.00	\$114,775.00	\$123,381.00	\$127,315.00	\$3,934.00	3.19%
5100 Debt Service						
10-2-5100-5830-00000 Bond Interest	\$93,252.26	\$93,291.84	\$87,342.01	\$81,124.28	(\$6,217.73)	(7.12%)
10-2-5100-5910-00000 Bond Principal	\$122,534.74	\$122,535.16	\$128,002.49	\$133,482.72	\$5,480.23	4.28%
5100 Debt Service	\$215,787.00	\$215,827.00	\$215,344.50	\$214,607.00	(\$737.50)	(0.34%)
5221 Transfer to Food Service						
10-2-5221-5930-00000 Transfer to Food Service	\$20,000.00	\$50,121.52	\$20,000.00	\$26,435.45	\$6,435.45	32.18%
5221 Transfer to Food Service	\$20,000.00	\$50,121.52	\$20,000.00	\$26,435.45	\$6,435.45	32.18%
Total General Fund Budget	\$7,167,850.78	\$7,256,972.60	\$7,513,449.75	\$7,739,145.10	\$225,695.35	3.00%
3100 Food Service						
21-2-3100-5110-00000 Salaries	\$43,050.00	\$42,775.00	\$43,695.75	\$0.00	(\$43,695.75)	(100.00%)
21-2-3100-5111-00000 Assistant Salaries	\$0.00	\$11,334.40	\$12,060.82	\$0.00	(\$12,060.82)	(100.00%)
21-2-3100-5210-00000 Health Buybacks	\$500.00	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)	(100.00%)
21-2-3100-5213-00000 Life/LTD	\$0.00	\$164.88	\$0.00	\$0.00	\$0.00	---
21-2-3100-5220-00000 Social Security	\$2,700.10	\$3,495.85	\$3,580.91	\$0.00	(\$3,580.91)	(100.00%)
21-2-3100-5221-00000 Medicare	\$631.48	\$817.52	\$837.47	\$0.00	(\$837.47)	(100.00%)
21-2-3100-5231-00000 Retirement	\$4,808.76	\$4,808.76	\$6,143.72	\$0.00	(\$6,143.72)	(100.00%)
21-2-3100-5320-00000 Contracted Services	\$0.00	\$0.00	\$0.00	\$135,000.00	\$135,000.00	---
21-2-3100-5580-00000 Travel Reimbursement	\$250.00	\$0.00	\$250.00	\$0.00	(\$250.00)	(100.00%)
21-2-3100-5610-00000 Supplies	\$3,500.00	\$3,227.38	\$3,500.00	\$0.00	(\$3,500.00)	(100.00%)
21-2-3100-5630-00000 Food Purchases	\$40,000.00	\$48,374.82	\$40,000.00	\$0.00	(\$40,000.00)	(100.00%)
Total Food Service	\$95,440.34	\$116,998.61	\$112,068.67	\$135,000.00	\$22,931.33	20.46%
Total Operating Budget	\$7,263,291.12	\$7,373,971.21	\$7,625,518.42	\$7,874,145.10	\$248,626.68	3.26%
Idea B Grant - 82609						
22-2-1200-5110-82609 Salaries	\$0.00	\$19,914.65	\$0.00	\$0.00	\$0.00	---
22-2-1200-5111-82609 Staff Salaries	\$0.00	\$2,704.80	\$0.00	\$0.00	\$0.00	---
22-2-1200-5220-82609 Social Security	\$0.00	\$779.76	\$0.00	\$0.00	\$0.00	---
22-2-1200-5221-82609 Medicare	\$0.00	\$1,750.66	\$0.00	\$0.00	\$0.00	---
22-2-2150-5320-82609 Speech Services	\$0.00	\$42,000.00	\$0.00	\$0.00	\$0.00	---
22-2-2160-5320-82609 OT/PT	\$0.00	\$7,446.87	\$0.00	\$0.00	\$0.00	---
Idea B Grant	\$0.00	\$74,596.74	\$0.00	\$0.00	\$0.00	---
Idea Preschool Grant						

Account Number / Description	FY21	FY21	Revised FY22	FY23	Difference	%
	Budget	Actual	Budget	Budget		
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023		
22-2-2150-5320-02742 PreK - Speech Salaries	\$0.00	\$102.37	\$0.00	\$0.00	\$0.00	---
22-2-2150-5320-82640 PreK - Speech Salaries	\$0.00	\$730.16	\$0.00	\$0.00	\$0.00	---
Idea Preschool Grant	\$0.00	\$832.53	\$0.00	\$0.00	\$0.00	---
Sped Remote Learning Grant						
22-2-1200-5321-02750 Prof Dev	\$0.00	\$279.00	\$0.00	\$0.00	\$0.00	---
22-2-1200-5610-02750 Supplies	\$0.00	\$66.28	\$0.00	\$0.00	\$0.00	---
Sped Remote Learning Grant	\$0.00	\$345.28	\$0.00	\$0.00	\$0.00	---
Cares-Esser Grant #02751						
22-2-1100-5610-02751 Supplies	\$0.00	\$8,043.71	\$0.00	\$0.00	\$0.00	---
Cares-Esser Grant	\$0.00	\$8,043.71	\$0.00	\$0.00	\$0.00	---
Esser II Grant						
22-2-1100-5330-02752 ELL Salary	\$0.00	\$13,000.00	\$0.00	\$0.00	\$0.00	---
22-2-2130-5120-02752 Health Screeners	\$0.00	\$13,000.00	\$0.00	\$0.00	\$0.00	---
22-2-2130-5610-02752 Nursing Supplies	\$0.00	\$4,456.38	\$0.00	\$0.00	\$0.00	---
22-2-2600-5320-02752 Contracted Svc	\$0.00	\$34,000.00	\$0.00	\$0.00	\$0.00	---
22-2-3100-5610-02752 Food Service Supplies	\$0.00	\$3,848.29	\$0.00	\$0.00	\$0.00	---
Esser II Grant	\$0.00	\$68,304.67	\$0.00	\$0.00	\$0.00	---
Comp Ed Grant						
22-2-1200-5130-02749 Extended Year Tutoring	\$0.00	\$11,421.00	\$0.00	\$0.00	\$0.00	---
22-2-1200-5232-02749 Teacher Retirement	\$0.00	\$7,839.26	\$0.00	\$0.00	\$0.00	---
22-2-2140-5320-02749 Contracted Services	\$0.00	\$15,098.62	\$0.00	\$0.00	\$0.00	---
Comp Ed Grant	\$0.00	\$34,358.88	\$0.00	\$0.00	\$0.00	---
SPSRF Grant						
22-2-1100-5110-99999 Salaries	\$0.00	\$12,061.50	\$0.00	\$0.00	\$0.00	---
22-2-1100-5111-99999 Staff Salaries	\$0.00	\$4,296.40	\$0.00	\$0.00	\$0.00	---
22-2-1100-5220-99999 Social Security	\$0.00	\$1,014.19	\$0.00	\$0.00	\$0.00	---
22-2-1100-5221-99999 Medicare	\$0.00	\$237.19	\$0.00	\$0.00	\$0.00	---
22-2-1100-5232-99999 Teacher Retirement	\$0.00	\$2,146.95	\$0.00	\$0.00	\$0.00	---
22-2-1100-5610-99999 Supplies	\$0.00	\$6,600.00	\$0.00	\$0.00	\$0.00	---
22-2-1200-5111-99999 Sped Assistant Salaries	\$0.00	\$11,007.80	\$0.00	\$0.00	\$0.00	---
22-2-1200-5210-99999 Health Buyback	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	---
22-2-1200-5220-99999 Sped Social Security	\$0.00	\$806.48	\$0.00	\$0.00	\$0.00	---
22-2-1200-5221-99999 Sped Medicare	\$0.00	\$188.62	\$0.00	\$0.00	\$0.00	---
22-2-1200-5234-99999 403B	\$0.00	\$68.86	\$0.00	\$0.00	\$0.00	---
22-2-2600-5320-99999 Contracted Services	\$0.00	\$5,969.01	\$0.00	\$0.00	\$0.00	---
22-2-2600-5739-99999 Equipment	\$0.00	\$9,603.00	\$0.00	\$0.00	\$0.00	---
SPSRF Grant	\$0.00	\$56,000.00	\$0.00	\$0.00	\$0.00	---
Title I Grant						
22-2-1100-5110-70159 Salaries	\$0.00	\$737.61	\$0.00	\$0.00	\$0.00	---
Title I Grant #70159	\$0.00	\$737.61	\$0.00	\$0.00	\$0.00	---

Account Number / Description	FY21	FY21	Revised FY22	FY23	Difference	%
	Budget	Actual	Budget	Budget		
	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023		
Title IV Grant						
22-2-1100-5532-88848 Data Communications	\$0.00	\$1,380.15	\$0.00	\$0.00	\$0.00	---
22-2-1100-5650-88848 Title IV	\$0.00	\$554.40	\$0.00	\$0.00	\$0.00	---
Title IV Grant	\$0.00	\$1,934.55	\$0.00	\$0.00	\$0.00	---
Title IV 98848						
22-2-2210-5320-98848 Professional Development	\$0.00	\$7,200.00	\$0.00	\$0.00	\$0.00	---
22-2-2210-5640-98848 Books	\$0.00	\$1,107.09	\$0.00	\$0.00	\$0.00	---
Title IV 98848	\$0.00	\$8,307.09	\$0.00	\$0.00	\$0.00	---
Small Rural Schools Grant						
22-2-2190-5320-00000 Contracted Service	\$0.00	\$2,133.75	\$0.00	\$0.00	\$0.00	---
22-2-2190-5532-00000 On-Line Servs	\$0.00	\$1,795.00	\$0.00	\$0.00	\$0.00	---
22-2-2190-5610-00000 Supplies	\$0.00	\$993.72	\$0.00	\$0.00	\$0.00	---
22-2-2190-5740-00000 Equipment	\$0.00	\$10,899.00	\$0.00	\$0.00	\$0.00	---
Small Rural Schools Grant	\$0.00	\$15,821.47	\$0.00	\$0.00	\$0.00	---
Total Grants	\$0.00	\$269,282.53	\$0.00	\$0.00	\$0.00	---
Total Budget with Grants	\$7,263,291.12	\$7,643,253.74	\$7,625,518.42	\$7,874,145.10	\$248,626.68	3.26%
5251 TR to Capital Reserves						
10-2-5251-5930-00000 Transfer from Surplus	\$0.00	\$53,000.00	\$0.00	\$0.00	\$0.00	---
5251 TR to Capital Reserves	\$0.00	\$53,000.00	\$0.00	\$0.00	\$0.00	---
Total Fund Transfers	\$0.00	\$53,000.00	\$0.00	\$0.00	\$0.00	---
Total Operations	\$7,263,291.12	\$7,696,253.74	\$7,625,518.42	\$7,874,145.10	\$248,626.68	3.26%

1/26/2022 10:47:31AM

SAU #76 - Lyme School District

Anticipated Revenue FY23

Statement Code: REV

Account Number / Description	2021 Actual 7/1/2020 - 6/30/2021	2022 Revised Budget 7/1/2021 - 6/30/2022	FY2023 7/1/2022 - 6/30/2023	Difference
10 GENERAL FUND				
10-0-1111-4000-00000 Current Appropriations	(\$5,673,714.00)	(\$6,125,862.00)	(\$6,320,523.00)	(\$194,661.00)
10-0-1311-4000-00000 Individual Tuition	(\$39,385.00)	\$0.00	\$0.00	\$0.00
10-0-1510-4000-00000 Interest on Investments	(\$378.79)	(\$300.00)	(\$300.00)	\$0.00
10-0-1920-4000-00000 Contributions & Donations	(\$140.00)	\$0.00	\$0.00	\$0.00
10-0-1990-4000-00000 Other Local Revenue	\$0.00	(\$900.00)	(\$900.00)	\$0.00
10-0-1991-4000-00000 Scholarship Income	(\$2,950.85)	\$0.00	\$0.00	\$0.00
10-0-3105-4000-00000 *State Taxes	(\$709,376.00)	(\$677,074.00)	(\$484,608.00)	\$192,466.00
10-0-3110-4000-00000 Equitable Ed Aid	(\$520,215.52)	(\$606,683.00)	(\$843,059.00)	(\$236,376.00)
10-0-3240-4000-00000 Vocational Aid	(\$18,086.54)	(\$16,000.00)	(\$23,624.00)	(\$7,624.00)
10-0-4810-4000-00000 Federal Forest Reserve	(\$369.98)	(\$410.00)	(\$370.00)	\$40.00
10-0-5240-4000-00000 Use of PY Unassigned Fund Balance	\$0.00	(\$49,970.00)	\$0.00	\$49,970.00
TOTAL 10 GENERAL FUND	(\$6,964,616.68)	(\$7,477,199.00)	(\$7,673,384.00)	(\$196,185.00)
21 FOOD SERVICE				
21-0-1600-4000-00000 Food Service Sales	(\$52,047.80)	(\$78,069.00)	(\$94,365.00)	(\$16,296.00)
21-0-3260-4000-00000 Food Service Aid	(\$1,007.19)	(\$1,000.00)	(\$1,200.00)	(\$200.00)
21-0-4260-4000-00000 Child Nutrition Program	(\$10,385.24)	(\$13,000.00)	(\$13,000.00)	\$0.00
21-0-4261-4000-00000 USDA Commodities	(\$3,436.86)	\$0.00	\$0.00	\$0.00
21-0-5221-4000-00000 Fund Transfers	(\$50,121.52)	(\$20,000.00)	(\$26,435.00)	(\$6,435.00)
TOTAL 21 FOOD SERVICE	(\$116,998.61)	(\$112,069.00)	(\$135,000.00)	(\$22,931.00)
22 SPECIAL REVENUES				
22-0-4520-4000-00000 Small Rural Schools Grant	(\$15,821.47)	\$0.00	\$0.00	\$0.00
22-0-4590-4000-00000 Revenue - SPSRF	(\$56,000.00)	\$0.00	\$0.00	\$0.00
22-0-4500-4000-02549 Idea-B Grant	\$0.00	\$0.00	(\$65,000.00)	(\$65,000.00)
22-0-4501-4000-02742 Idea Preschool Grant	(\$102.37)	\$0.00	(\$761.00)	(\$761.00)
22-0-4500-4000-02749 Comp Ed Grant	(\$34,358.88)	\$0.00	\$0.00	\$0.00
22-0-4500-4000-02750 Sped Remote Learning Grant	(\$345.28)	\$0.00	\$0.00	\$0.00
22-0-4500-4000-02751 CARES-ESSER Grant	(\$8,043.71)	\$0.00	\$0.00	\$0.00
22-0-4500-4000-02752 Esser II Revenue	(\$68,304.67)	\$0.00	\$0.00	\$0.00
22-0-4500-4000-44449 Idea-B Grant - 44440	(\$25,406.91)	\$0.00	\$0.00	\$0.00
22-0-4521-4000-70159 Title I Revenue	(\$737.61)	\$0.00	\$0.00	\$0.00
22-0-4500-4000-82609 Idea-B Grant #82609	(\$74,596.74)	(\$35,500.00)	\$0.00	\$35,500.00
22-0-4500-4000-82640 Idea-P Grant #82640	(\$730.16)	(\$750.00)	\$0.00	\$750.00
22-0-4524-4000-88848 Title IV Revenue	(\$1,934.55)	\$0.00	\$0.00	\$0.00
22-0-4524-4000-98848 Title IV Revenue	(\$8,307.09)	\$0.00	\$0.00	\$0.00
TOTAL 22 SPECIAL REVENUES	(\$294,689.44)	(\$36,250.00)	(\$65,761.00)	(\$29,511.00)
GRAND TOTAL	(\$7,376,304.73)	(\$7,625,518.00)	(\$7,874,145.00)	(\$248,627.00)

Accounting of Actual Special Education Expenses and Revenues*

Special Education Revenues

Account	Description	Actual 2020	Actual 2021
Local Funds			
1111	**Current Appropriation	\$ 951,354	\$ 1,028,555
State Funds			
3100	Adequacy	\$ 82,159	\$ 94,159
3105	State Taxes	\$ 128,035	\$ 128,397
3230	Catastrophic Aid	\$ -	\$ -
	Subtotal	\$ 210,194	\$ 222,556
Federal Funds			
4500	Special Education Grants	\$ 36,841	\$ 149,612
4580	Medicaid Distribution	\$ -	\$ -
	Subtotal	\$ 36,841	\$ 149,612
Other Funds			
5000	Transfers from Expendable Trusts	\$ -	\$ -
	Total	\$ 1,198,389	\$ 1,400,723

Special Education Expenditures

Account	Description	Actual 2020	Actual 2021
1200	Regular Special Education	\$ 882,818	\$ 885,601
1230	High School Special Education	\$ 144,814	\$ 212,968
2140	Psychological Services	\$ 19,013	\$ 42,188
2150	Speech Language Services	\$ 104,415	\$ 119,732
2160	OT/PT Services	\$ 47,329	\$ 56,000
2190	Other Student Services	\$ -	\$ 84,234
2320	SAU Administration (Director's salary/benefits)	\$ -	\$ -
	Total	\$ 1,198,389	\$ 1,400,723

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

** Approximately 18.12% of total appropriations

State of New Hampshire
Lyme School District - Annual Meeting
May 15, 2021 1:00 p.m.
Lyme Common
Minutes

The meeting was postponed until 1:30 due to the Town Meeting running long.

Moderator William Waste brought this meeting to order at 1:40 on Saturday, May 15, 2021.

The unique circumstances brought on by the COVID-19 pandemic led to an adjustment to the traditional annual Town governance cycle with the Election of Officers by Official Ballot being held on Tuesday, March 09, 2021 while the deliberative session had been delayed until this date. Election of Officers are noted as:

Moderator-1-year Bill Waste

Treasurer-1-year Dina Cutting

School District Clerk-1-year Elise Garrity

School Board Member-1-year Sarah Glass

School Board Member-3 year:

Jennifer Boylston

Yolanda Bujarski

Elizabeth Glenshaw

Outgoing Select Board Members; Matthew Hayden, Jonathan Voegele and Barbara Wilson have submitted a letter of resignation to the School District Clerk dated March 15, 2021. The newly elected School Board Members were duly sworn in and assumed the duties of the office.

In attendance representing the school were: Coordinator of Business Services, Janet Mitchell, and Principal Jeffrey Valence.

There were approximately 100 in attendance. School Board Members present: Chair, Yolanda Bujarski, Vice Chair, Elizabeth Glenshaw, Secretary, Jennifer Boylston, Hayes Greenway, Phil Barta, Sarah Glass and Vincent Berk. Chair Bujarski offered some opening remarks including a brief overview of the proposed budget, the challenges presented by the COVID-19 pandemic and a successfully resolved legal issue.

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

The Rules of Decorum and Order were reviewed, a simplified version based of Robert's Rules of Order will be in use. Moderator Waste indicted that the rules are outlined on page six of the 2020 Annual Town Report.

Articles 1 through 7 will be by voice ballot unless requested, in writing, by five registered voters prior to voice vote or seven registered voters after an initial voice vote.

Article 01: To hear the reports of others.

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

Moderator Waste called for any additions or clarifications to the reports as listed in the School District section of the Annual Report for the Town of Lyme. Seeing none, the reports will be considered as presented and he called for a motion and voice vote.

MOVED BY: Richard Jones

SECONDED BY: Matthew Hayden

Article 1 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).

Jeff Valence, Phil Barta and Hayes Greenway gave a power point presentation outlining the success and challenges faced by the school over the past year, the general operating plan for the next school year, including the return to more normal operations with a normal length school day and the return of middle school electives. The Supplemental Public School Relief Fund (SPSRF) and Elementary and Secondary School Emergency Relief (ESSER II) Grant funding, and the anticipated Elementary and Secondary School Emergency Relief (ESSER III) Grant funding were reviewed. The status of the various trust funds, and the past and proposed budget to be presented in Article Two were also reviewed. Jennifer Boylston presented informational graphics comparing Lyme school costs and enrollment as compared to other similar schools was presented including a review of the State education funding model. Vincent Berk closed with some final thoughts.

Article 02: Operating Budget

To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of \$7,543,122 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in any special or individual articles addressed separately, except for the

amounts in article 06. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

MOVED BY: Yolanda Bujarski

SECONDED BY: Cybele Merrick

Moderator Waste called for discussion;

The highlights of the brief discussion that followed include:

The tuition costs of the receiving High Schools were reviewed.

Barbara Wilson offered a prepared statement in opposition of the combination of Principal/Superintendent positions stating concerns that teachers who might have a concern or conflict with the Principal have no higher authority to turn to.

Joseph Miller cited a \$3,000 expense for a Crisis Communication Consultant following Board meeting of 3/4/21 and asked about the line item that money come from and Kathleen Sherrieb wanted more information on the need for a crisis communication consultant.

School Board chair Yolanda Bujarski replied that the expense was pulled out of the School Board Line item. She stated the Consultant was used to ensure that the released statement regarding the legal matter discussed in the non-public session of the Lyme School Board held on 3/4/21 did not violate the employee's privacy or rights.

In response to an inquiry from Lenore Bolton, Principal Jeff Valence reports that the 2021-2022 K-8 enrollment is anticipated at approximately 200 and High School enrollment currently projected at 102. But unknowns include those that may opt to attend a non-receiving school or move out of the district.

Seeing no further discussion, Moderator Waste called for a voice vote.

Article 2 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Majority).

Article 03: Transfer from Surplus to Enrollment Response Capital Reserve Fund

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$19,000 to be added to the Enrollment Response Capital Reserve Fund previously established at the Lyme School District Meeting March, 2011. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

MOVED BY: Phil Barta

SECONDED BY: Simon Carr

Moderator Waste brought forward a comment from the earlier Town meeting to clarify what “no amount to be raised from taxation” meant. Janet Mitchell and Richard Jones clarified that the wording in Articles such as this means that unspent funds from an approved budget at the end of the fiscal year are transferred to the specified Fund in the specified amount.

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

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

Article 04: Transfer from Surplus to Special Education Reserve Fund

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$88,000 to be added to the Special Education Reserve Fund previously established at the Lyme School District Meeting March, 1984. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

MOVED BY: Jennifer Boylston

SECONDED BY: Matthew Hayden

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

Article 4 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).

Article 05: Transfer from Surplus to Maintenance Capital Reserve Fund

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$26,000 to be added to the Maintenance Capital Reserve Fund previously established at the Lyme School District Meeting March, 1996. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

MOVED BY: Hayes Greenway

SECONDED BY: Leah Prince

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

Article 5 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).

Article 06: Salaries of District Officials

To determine and fix the salaries of school district officers as follows: School District Treasurer \$825; School District Clerk \$100; School District Moderator \$100. The amounts in this article are included in Article 2. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

MOVED BY: Vincent Berk

SECONDED BY: Jan Williams

Moderator Waste called for discussion;

Mark Schiffman spoke to clarify that these Salaried are only for the Treasurer, Clerk and Moderator salaries and that School Board members are not paid. Given the significant time commitment and associated costs it might warrant a discussion in the future that they be paid a small stipend such as the Select board members receive.

Seeing no further discussion, Moderator Waste called for a voice vote.

Article 6 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).

Article 07: Other Business

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

Moderator Waste called for discussion;

Barbara Woodward expressed thanks to both the current and past School Board members, the Librarian, Jeff Valence and others that participated in the Zoom meeting following a COVID-19 case in the Lyme School.

Yolanda Bujarski expressed thanks to the Town citizens present and to recognize the efforts of the staff and the school COVID committee thorough this very challenging year.

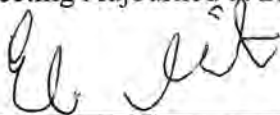
Seeing no further discussion, Moderator Waste called for a voice vote.

Article 7 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).

Richard Jones – Motion to adjourn.

Moderator Waste saw no objections.

Meeting Adjourned at 2:52 pm.



Elise Garrity, School District Clerk

State of New Hampshire
Lyme School District – Special Meeting
October 8, 2021 9:00 a.m.
Minutes

Moderator William Waste brought this meeting to order at 9:02 a.m. on Friday, October 8, 2021 and clarified the purpose of meeting and the adjustments to the physical layout.

In attendance representing the school were: Coordinator of Business Services, Janet Mitchell.

There were approximately 20 members of the public in attendance. School Board Members present: Chair, Yolanda Bujarski, Vice Chair, Elizabeth Glenshaw, and Phil Barta.

Article 01: Operating Budget.

Shall the Lyme School District vote to raise and appropriate the sum of up to \$82,396.63 to the operating budget? This sum to be off-set by a one-time grant in the amount up to \$82,396.63 as part of the State of New Hampshire’s adequacy aid to the District. No amount to be raised by additional taxation. (Majority vote required) The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

MOVED BY: Elizabeth Glenshaw

SECONDED BY: Leigh Prince

Vice Chair Glenshaw offered opening remarks and a short presentation explaining the grant monies.

Moderator Waste called for discussion;

Highlights of the brief discussion that followed include:

Richard Jones informed the audience that the budget committee voted to recommend the article 6-1 with 1 abstention.

How the funds would be utilized and the status of the ESSR funding were briefly reviewed.

Moderator waste called for further discussion and seeing none, moved to the vote. He noted that there were no participants outside the hall in the alternate rooms therefore the voting on the article would be by voice vote and called for the vote.

Article 1 was VOTED IN THE AFFIRMATIVE BY VOICE BALLOT. (Unanimous).

Moderator Waste called for adjourned and seeing no objections he adjourned the meeting.

Meeting Adjourned at 9:12 a.m.



Elise Garrity, School District Clerk



The Lyme School

Kindergarten to Eighth Grade Serving the community of Lyme, New Hampshire for over 100 years
(603) 795 - 2125 • MAIN STREET, LYME, NEW HAMPSHIRE 03768

I am proud to have led the Lyme School through the 2021-22 school year. In a year of much transition and ongoing challenges due to the global pandemic, our teachers have continued to provide high quality in-person instruction all of this school year and last school year as well.

To keep us all safe and healthy, we have required masks in the school building and have kept students in their cohorts with no large group gatherings. Many of our students and staff have opted into the weekly COVID surveillance testing and we now test over 100 students and staff weekly.

I'd like to recognize the important roles our school nurse, the teachers, and the parents have had in keeping our school as healthy as possible. Since the start of the 2020-21 school year, we have had 25 COVID cases in total in our school. Four total cases were in 2020-21 and twenty one cases have been reported in the 2021-22 school year. We have had no in school transmission from any individual cases.

In 2019, the Lyme School renewed its 5 year Strategic Plan. Though COVID has made it a daily struggle at times to keep our doors open, we continue to work on our goals for school improvement. Our instructional goals developed from the recommendations in the 2019-2024 Strategic Plan are to:

- Expand Inquiry Based Learning at the Lyme School
- Incorporate more Research and Information Literacy Skills across all subjects and grades
- Examine and create standard practices for Differentiation/Small Group Instruction in Literacy and Math

Our teachers work and plan weekly with our library media/technology integrationist to develop new units which include research skills that will leverage the deeper inquiry based learning we value at the Lyme School. A great example is our 6th grade Passion Project Podcasts where our students have researched topics they are passionate about and are creating podcasts through a web-based tool. These podcasts will be available on our school website soon.

Our work in reading and math instruction is focused on developing more lessons that incorporate small group instruction to address individual student needs in these important skill areas. Our reading and math interventionists meet regularly with the classroom teachers to discuss the most recent student data and provide lesson suggestions to support differentiated instruction. The 2022-23 budget has an increase in instructional materials for reading. It has been well over a decade since our reading program has been updated. Our teachers have been participating in weekly professional development in reading this school year to ensure that we are well prepared to review our curriculum and choose the program that best meets our school's needs.

We have two new teachers this year at the Lyme School, Tyler Rooke and Kristen Pizarro. Mr. Rooke is a special education teacher in the lower school and Ms. Pizarro is a science teacher in the middle school. We were happy to have them join our Lyme School community in August and they have settled in well. In our staffing for 2022-23, we request an increase of .4 FTE for our middle school Spanish teacher to help with our growing class sizes in grades 5-8. The Lyme teachers regularly share the great learning that is happening in their classrooms on our school website. Please visit us often at www.lymeschool.org to see our work.

A final recognition goes to our Director of Buildings and Grounds and the custodial staff for the attention to detail and care they put into keeping our school clean, bright, and inviting. Recent painting in the hallways and other classroom renovations have lifted the overall appearance of our interior and the daily cleaning keeps the school sparkling and a healthy place for all.

The 2021-22 school year has been a very unusual year, but I am proud and grateful for the staff's hard work and the parents and community for the support that has made it possible to keep the Lyme School a place where we are all proud to work and learn.

Elise Foxall
Interim Principal

**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
1995	15	32	18	22	24	23	32	16	23	25	18	23	21	3	295
1996	14	19	31	21	21	23	23	33	17	24	21	16	18	4	285
1997	10	15	18	30	18	23	23	22	32	17	22	18	16	5	269
1998	17	14	15	19	29	19	25	24	23	30	20	23	23	3	284
1999	21	17	13	14	18	28	18	24	24	22	33	21	20	3	276
2000	19	21	13	14	15	18	26	18	24	23	28	25	23	3	270
2001	9	22	23	17	12	17	16	27	19	25	25	24	30	2	268
2002	19	10	22	27	15	17	16	18	27	24	27	25	23	2	272
2004	13	20	14	22	29	15	18	17	16	28	24	23	28	0	267
2005	20	15	18	14	23	29	13	22	17	20	28	23	25	0	267
2006	19	21	16	19	16	26	30	17	20	22	18	25	25	2	276
2007	18	20	19	18	19	15	27	26	16	20	24	16	26	2	266
2008	20	18	21	22	20	19	16	28	27	21	19	22	15	1	269
2009	23	19	19	23	26	20	17	16	24	27	21	18	26	0	279
2010	20	29	22	18	24	26	19	18	18	28	29	19	19	0	289
2011	20	24	30	23	18	22	28	18	18	20	28	27	20	1	297
2012	12	26	21	34	24	20	24	28	20	18	19	30	28	1	305
2013	16	16	25	17	35	25	19	20	26	17	20	19	29	1	285
2014	18	16	14	28	18	36	27	18	19	25	17	20	20	2	278
2015	19	22	18	22	25	18	36	26	20	25	24	17	19	3	294
2016	15	21	21	18	23	25	18	34	28	22	25	25	18	2	295
2017	22	14	22	17	18	24	25	18	36	23	24	22	24	1	290
2018	17	25	18	22	18	22	25	25	19	32	26	21	23	1	294
2019	18	17	24	19	22	22	22	27	26	16	31	21	20	0	285
2020	16	18	15	26	18	24	22	21	25	28	14	30	22	0	279
2021	23	19	19	19	27	20	22	24	25	24	28	15	30	1	296

