



Tax Rate Breakdown Lyme

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,671,658	\$416,844,800	\$6.41
County	\$622,457	\$416,844,800	\$1.49
Local Education	\$7,752,478	\$416,844,800	\$18.60
State Education	\$697,467	\$412,824,200	\$1.69
Total	\$11,744,060		\$28.19

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$11,744,060
War Service Credits	(\$35,500)
Village District Tax Effort	
Total Property Tax Commitment	\$11,708,560

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New Hampshire Department of Revenue Administration

10/24/2025

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$4,257,117	
Net Revenues (Not Including Fund Balance)		(\$1,608,802)
Fund Balance Voted Surplus		(\$14,832)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$35,500	
Special Adjustment	\$0	
Actual Overlay Used	\$2,675	
Net Required Local Tax Effort	\$2,671,658	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$622,457	
Net Required County Tax Effort	\$622,457	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$9,018,937	
Net Cooperative School Appropriations		
Net Education Grant		(\$568,992)
Locally Retained State Education Tax		(\$697,467)
Net Required Local Education Tax Effort	\$7,752,478	
State Education Tax	\$697,467	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$697,467	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$416,844,800	\$412,840,700
Total Assessment Valuation without Utilities	\$412,824,200	\$408,981,900
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$416,844,800	\$412,840,700

Village (MS-1V)

Description	Current Year
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Lyme

Tax Commitment Verification

2025 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$11,708,560
1/2% Amount	\$58,543
Acceptable High	\$11,767,103
Acceptable Low	\$11,650,017

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

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

Under penalties of perjury, I verify the amount above was the 2025 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:	Date:
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Requirements for Quarterly Billing

Pursuant to RSA 76:15-a		
Lyme	Total Tax Rate	Quarterly Tax Rate
Total 2025 Tax Rate	\$28.19	\$7.05
Associated Villages		
No associated Villages to report		

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$13,329,519
Final Overlay	\$2,675

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

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

[2] Government Finance Officers Association (GFOA), (2015), *Best Practice: Fund Balance Guidelines for the General Fund*.

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

2025 Fund Balance Retention Guidelines: Lyme	
Description	Amount
Current Amount Retained (5.00%)	\$666,869
17% Retained <i>(Maximum Recommended)</i>	\$2,266,018
10% Retained	\$1,332,952
8% Retained	\$1,066,362
5% Retained <i>(Minimum Recommended)</i>	\$666,476