

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



**Fred O. Stearns III- Thank you for your 40 years of service**

**For the Year Ending December 31, 2015**

Town of Lyme  
One High Street ~ PO Box 126  
Lyme, New Hampshire 03768-0126  
[WWW.LYMENH.GOV](http://WWW.LYMENH.GOV)

**EMERGENCY SERVICES**

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

**NON-EMERGENCY SERVICES**

**Librarian** Judy Russell- jrussell@lymenhlibrary.org.....795-4622

*Library Hours:*

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

**Select Board:** Susan J. MacKenzie, Chair  
Patricia G. Jenks  
Charles J. Smith  
*Select Board Meetings: Thursday 8:00 am - Town Office Conference Room*

**Administrative Assistant** Dina Cutting- dina@lymenh.gov.....795-4639  
*Select Board Office Hours: Monday, Wednesday, Friday 8:00 am – 2:00 pm (Fax) 795-4637*

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

**Assessing Clerk** Terri Hay- assessing@lymenh.gov.....795-4639

**Planning & Zoning** David Robbins- zoning@lymenh.gov.....795-2661  
*Office Hours: Monday, Wednesday, Friday 8:00 am - 2:00 pm*  
*Thursday 1:00 pm - 6:30 pm*

**Tax Collector** Joanne Coburn- taxcollector@lymenh.gov.....795-4416  
*Office Hours: Monday 10:00 am -12:00 noon*

**Town Clerk** Patricia G. Jenks- patty@lymenh.gov.....795-2535  
**Deputy Town Clerk** Sharon Greateorex- registration@lymenh.gov.....795-2535  
*Office Hours: Monday, Wednesday, Friday 8:00 am – 2:00 pm (Fax) 795-2117*

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

## ***Happy Retirement, Freddie!***

Fred O. Stearns III first came to work for the Town of Lyme on January 26<sup>th</sup>, 1976. Over the past 40 years Fred has been there to assist any community member, emergency personnel or just a person passing through town with any road issue that came along. Fred took great pride in his job and the town is thankful for Fred's dedication, hard work, sense of community, and all those late nights of making sure we all got home safely.

Just a few fun facts to ponder on about Fred-

- Worked as highway department employee from 1/26/1976 to March, 1987
- Worked as Road Agent and Foreman from March, 1987 to 1/26/2016

Number of Select Board members under whom Fred worked as both employee and Highway Road Agent: 24

This means Fred had 24 different bosses over 40 years-wow!

On behalf of the Town, we extend our sincerest appreciation, acknowledging Fred's many years of service, wishing him all the best for a happy and healthy future.







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### ***Lyme School District***

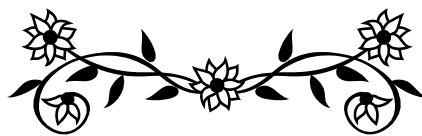
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## ABOUT LYME

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

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



### **We recognize and honor the service of the following people who died in 2015.**

Beverly Snelling Balch	Recreation Committee
Esther Balch	Town Offices & Library Services
Laura DeGoosh	Library Trustee & Ballot Clerk
Anthony LaBombard	Town Auditor, School Treasurer, School Auditor
Marcelis Parsons	Lyme 250 <sup>th</sup> Celebration
Anthony Ryan	Police Chief, Budget & Public Works Facility Committees
Christina Schonenberger	LCAB Building & Lyme History Committees, Library Volunteer & Ballot Clerk
Dorothy "Dorf" Sears	Budget & Non-Profit Review Committees, Planning Board, & Lyme Genealogist

## **National & State Elected Officials**

### **United States Senators**

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

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

### **Representative in Congress - District 2**

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

## **State Elected Officials**

### **Governor**

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

### **Executive Council - District 1**

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

### **State Senator - District 5**

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

### **State Representatives Grafton - District 12**

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

Representative Chris Brown, Democrat  
5 Mink Dr.  
Hanover, N.H. 03755  
643-2032  
[chris.brown@leg.state.nh.us](mailto:chris.brown@leg.state.nh.us)

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

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

**TOWN OFFICERS,  
COMMITTEE AND BOARD MEMBERS**

**Budget Committee**  
(Elected for a 3-year term)

Erik Colberg	Term expires 2016
Brian Cook	Term expires 2016
Robin Taylor	Term expires 2016
Philip Barta	Term expires 2017
Judith Lee Shelnutt Brotman	Term expires 2017
Greg Lange	Term expires 2017
Richard Jones	Term expires 2018
Charles Ragan	Term expires 2018
Wilkes McClave	Term expires 2018
Elizabeth Glenshaw	School Board Representative
Susan MacKenzie	Select Board Representative
Charles J. Smith	Alternate Select Board Representative

**Cemetery Commission**  
(Elected for a 3-year term)

Lara Dwyer	Term expires 2016
Laurel Ross	Term expires 2017
Michael Hinsley	Term expires 2018

**Class V Roads Study Committee**  
(Appointed by the Select Board until completion of study)

James Jenks	Completion of Study
Daniel Brand	Completion of Study
Miriam Weinstein	Completion of Study
Stuart “Mike” Smith	Completion of Study
William Malcolm	Completion of Study
Steven Williams	Highway Department
Fred O. Stearns, III (Retired)	Road Agent
Susan MacKenzie, Chair	Select Board Representative

**Connecticut River Joint Commissions – Upper Valley River Subcommittee**  
(Appointed by the Select Board for an indefinite term)

Susan MacKenzie, Lyme Representative

John Mudge, Lyme Representative

### **Conservation Commission**

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

Thomas Colgan	Term expires 2016
Joanna Jaspersohn	Term expires 2016
Lee Larson, Alternate	Term expires 2016
Margaret Sheehan, Alternate	Term expires 2016
Blake Allison, Chair/Secretary	Term expires 2017
Matthew Stevens	Term expires 2017
James Munroe	Term expires 2018
Russell Hirschler	Term expires 2018
Ian Smith	Term expires 2018
Marybeth Keifer, Alternate	Term expires 2018
Charles J. Smith	Select Board Representative

### **Energy Committee**

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

Matthew Brown	Term expires 2016
Dan O'Hara	Term expires 2016
Joanna Jaspersohn	Term expires 2017
Mike Novello	Term expires 2017
Robin Taylor	Term expires 2017
Mark Bolinger, Chair	Term expires 2018
Scott Nichols	Term expires 2018
Gary Phetteplace	Term expires 2018
Susan MacKenzie	Select Board Representative
Patricia G. Jenks	Select Board Alternate

### **Fast Squad**

(Volunteers)

Karen Keane, President & Captain

### **Federal Emergency Management Agency Plan**

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

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

### **Fire Department**

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

Michael Hinsley, Chief	Term expires 2018
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### **Forest Fire Wardens**

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

*Donald Elder	Warden	Term expires 2017
Alfred Balch	Deputy Warden	Term expires 2019
Henry S. Flickinger, Jr.	Deputy Warden	Term expires 2019
Michael Hinsley	Deputy Warden	Term expires 2019
*Stephen Maddock	Deputy Warden	Term expires 2019
William Nichols	Deputy Warden	Term expires 2019
A. Wayne Pike	Deputy Warden	Term expires 2019
Richard Pippin, Jr.	Deputy Warden	Term expires 2019
Charles Ragan	Deputy Warden	Term expires 2019
Tyler Rich	Deputy Warden	Term expires 2019
*Robert Sanborn	Deputy Warden	Term expires 2019
Douglas Vogt	Deputy Warden	Term expires 2019

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

### **Health Officers**

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

Jeff Hanissian, Health Officer  
Michael Hinsley, Deputy Health Officer

### **Heritage Commission**

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

Jane Fant	Term expires 2016
Richard Pond	Term expires 2016
Laurie Wadsworth	Term expires 2017
Adair Mulligan, Vice Chair	Term expires 2017
Timothy Cook	Term expires 2017
Ray Clark, Chair	Term expires 2018
Jane Eakin	Term expires 2018
Patricia Erwin-Ploog, Alternate	Term expires 2018
Ian Smith - Resigned	Term expires 2018
Patricia G. Jenks	Select Board Liaison

### **Highway Safety Committee**

(Appointed by the Select Board)

Chief Shaun O'Keefe	Police Department
Dina Cutting	Town Office
Susan MacKenzie	Select Board Liaison

### **Independence Day Committee**

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

J. Marie Pippin, Chair - Resigned	Term expires 2018
Matthew Brown	Term expires 2018
James Graham	Term expires 2018
Maryellen Corliss - Resigned	Term expires 2018
Sarah Crockett	Term expires 2018
Patricia G. Jenks	Select Board Representative

### **Inspectors of Election**

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

Marsha Armstrong	Term expires 8/2017
Julia Elder	Term expires 8/2017
Jane Fant	Term expires 8/2017
Nadia Gorman	Term expires 8/2017
Cathy Johnson	Term expires 8/2017
Marya Klee	Term expires 8/2017
Paul Klee	Term expires 8/2017
Katherine Larson	Term expires 8/2017
Lee Larson	Term expires 8/2017
Darlene Lehmann	Term expires 8/2017
Margot Maddock	Term expires 8/2017
Stephen Maddock	Term expires 8/2017
C. Jane Owen	Term expires 8/2017
John Patton	Term expires 8/2017
Kristin Pekala	Term expires 8/2017
Hazel Sanborn	Term expires 8/2017
Jennifer Schiffman	Term expires 8/2017
Beverly Strout	Term expires 8/2017
Earl Strout	Term expires 8/2017
Cynthia Swart	Term expires 8/2017
Tom Toner	Term expires 8/2017
Janet Williams - Resigned	Term expires 8/2017
Barbara Woodard	Term expires 8/2017
Tom Toner	Term expires 8/2017

### **Moderator**

(Elected for 2-year term)

Kevin Peterson	Term expires 2016
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**Library Trustees**  
(Elected for a 3-year term)

Patricia Hudson	Term expires 2016
Daniel Lynch	Term expires 2016
Daniel O'Hara	Term expires 2016
David Allen	Term expires 2016
Audrey Brown	Term expires 2017
Nancy Elizabeth Grandine	Term expires 2017
Margaret Rose Minnock	Term expires 2017
Daniel Parish	Term expires 2018
Beth Taylor, Chair	Term expires 2018
Nancy Snyder – Resigned 2015	Term expires 2018
Judith Russell	Library Director

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

Nancy Elizabeth Grandine	Term expires 2016
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**Planning Board**  
(Elected for a 3-year term)

Vicki Smith	Term expires 2016
Ursula Slate – Replaces John Elliott	Term expires 2016
John “Jack” Elliott, Vice Chair - Resigned	Term expires 2016
Tim Cook	Term expires 2017
Freda Swan, Alternate	Term expires 2017
John Stadler, Chair	Term expires 2018
Eric Furstenberg, Alternate	Term expires 2018
Charles J. Smith	Select Board Representative
Patricia G. Jenks, Alternate	Select Board Representative

**Police Department**

Shaun O’Keefe	Chief
Anthony Swett	Sergeant

### **Recreation Commission**

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

Dina Cutting, Chair	Term expires 2016
Luke Prince	Term expires 2017
James Mayers	Term expires 2017
Denette Guerin	Term expires 2017
Curtis Shepard	Term expires 2018
Susan MacKenzie	Select Board Representative
Stephen Small	Recreation Director

### **Road Agent**

(Elected for a 3-year term)

Fred O. Stearns, III (Retired)	Term expires 2017
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### **Select Board**

(Elected for a 3-year term)

Susan MacKenzie, Chair	Term expires 2016
Patricia G. Jenks	Term expires 2017
Charles J. Smith	Term expires 2018

### **Supervisors of the Checklist**

(Elected for a 6-year term)

Karen Borgstrom	Term expires 2016
John Mudge	Term expires 2018
Alan Greatorex, Chair	Term expires 2020

### **Town Buildings Maintenance Committee**

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

Stephen Campbell	Term expires 2017
Daniel O'Hara	Term expires 2017
Donald Elder	Term expires 2017
Michael Woodard	Term expires 2018
Dina Cutting	Administrative Assistant
Patricia G. Jenks	Select Board Liaison

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

Patricia G. Jenks

Term expires 2018

**Town Treasurer**  
(Elected for 3-year term)

Andrea Colgan

Term expires 2016

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

Joanne Coburn

Term expires 2016

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

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

Term expires 2016  
Term expires 2017  
Term expires 2018

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

Daniel Brand

Term expires 2018

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

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

Term expires 2016  
Term expires 2016  
Term expires 2017  
Term expires 2017  
Term expires 2018  
Term expires 2018  
Term expires 2018





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

**GRAFTON, SS**

**TOWN OF LYME**

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

You are hereby notified that the annual Town Meeting of the Town of Lyme, New Hampshire, will be held at the Lyme Community Gymnasium in the Lyme School on Tuesday, March 8<sup>th</sup>, 2016, at 7:00 AM, to act upon the following subjects:

Polls will open for voting by ballot on Articles 1, 2, 3, & 4 on Tuesday, March 8<sup>th</sup>, 2016, at 7:00 AM and will close at 7:00 PM, unless the Town votes to keep the polls open to a later hour. The business portion of the meeting will convene at 9:00 AM that same day, when all of the other Articles will be considered.

***ELECTION OF OFFICERS***

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

Select Board	One member for 3 years
Budget Committee	Three members for 3 years
Cemetery Trustee	One member for 3 years
Moderator	One member for 2 years
Library Trustees	Three members for 3 years
Library Trustees	One member for 2 years
Overseer of Public Welfare	One member for 1 year
Planning Board	Two members for 3 years
Road Agent	One member for 1 year
Supervisor of the Check List	One member for 6 years
Treasurer	One member for 3 years
Tax Collector	One member for 3 years
Trustee of the Trust Funds	One member for 3 years

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

Include Small Wind Energy Systems Ordinance and add the text “and Regulations” in section 1.35.

**1.35 Status of Other Land Use Ordinances, Regulations, and By-Laws.** The Town of Lyme Subdivision Regulations, Regulations for Site Plan Review, Curb Cut Regulations, Excavation Regulations, Telecommunications Facilities Ordinance, Floodplain Development Ordinance **and Small Wind Energy Systems Ordinance** remain in effect. In the event of any conflict between the provisions of these ordinances **and Regulations** and the Lyme Zoning Ordinance, the provisions which impose the greater restriction or the higher standard shall govern. Modifications of subdivision conditions, including but not limited to building envelopes, may be made by the Planning Board only.

*Note: This amendment is intended as a clarification to the Ordinance.*

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

**Add an objective to the Wetlands Conservation District.**

**3.27.1 Wetlands Conservation District.** The Wetlands Conservation District is hereby defined as any area that is inundated or saturated by surface or ground water at a frequency and duration to

support, and that under normal conditions does support, a predominance of vegetation typically adapted for life in saturated soil conditions, together with a 100 foot buffer zone around such areas.

Wetlands include but are not limited to swamps, marshes, bogs, and similar areas. Wetlands shall be delineated on the basis of hydrophilic vegetation, hydric soils, and wetlands hydrology in accordance with the current New Hampshire Department of Environmental Services Wetlands Bureau Code of Administrative Rules. One hundred percent (100%) of such wetland areas and 80% of the 100 foot buffer zone shall be excluded in the calculation of lot size. Wetlands less than 2,500 square feet in size are excluded from the provisions of the Wetlands Conservation District, although State regulations may apply. The map available in the Town offices at the time of application will provide the Natural Resources Conservation Service (NRCS) hydric soils and National Wetlands Inventory which may be used as preliminary guidance for wetlands delineation. **The primary objective of the Wetlands Conservation District is to protect the Town's wetlands from despoliation or unregulated alteration and thereby to preserve the integrity of these areas, optimizing the following: 1) proper drainage, 2) flood control, 3) water quality, 4) wildlife, flora and fauna, 5) recreation, 6) and aesthetics, all for the purpose of the public good.**

*Note: This amendment was requested by the Lyme Zoning Board of Adjustment as the Wetlands Conservation District was the only Conservation District that did not have a stated objective.*

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

**3) Change section 10:50, variance criteria, to reflect the state requirements in RSA 674:33 10.50 VARIANCE**

The ZBA may, on an appeal, grant a variance from the provisions of this ordinance, but only if all the following facts are found by the ZBA and such findings are specified in its decision:

- (1) The variance will not be contrary to the public interest;
- (2) The spirit of the ordinance is observed;
- (3) Substantial justice is done;
- (4) The values of surrounding properties are not diminished; and
- (5) Literal enforcement of the provisions of the ordinance would result in an unnecessary hardship.

(A) For purposes of this subparagraph, "unnecessary hardship" means that, owing to special conditions of the property that distinguish it from other properties in the area:

(i) No fair and substantial relationship exists between the general public purposes of the ordinance provision and the specific application of that provision to the property; and

(ii) The proposed use is a reasonable one.

(B) If the criteria in subparagraph (A) are not established, an unnecessary hardship will be deemed to exist if, and only if, owing to special conditions of the property that distinguish it from other properties in the area, the property cannot be reasonably used in strict conformance with the ordinance, and a variance is therefore necessary to enable a reasonable use of it.

*Note: RSA 674:33 defines the criteria that must be met for the Zoning Board of Adjustment to grant a variance. The intent of this amendment is to update the Zoning Ordinance variance criteria to match the State criteria.*

#### **TOWN OPERATING BUDGET**

**ARTICLE 5.** To see if the Town will vote to raise and appropriate the sum of two million one hundred and fifty-nine thousand six hundred and one dollars (**\$2,159,601.00**) which represents the operating budget as recommended by the Budget Committee.

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

(Majority vote required.) (The Select Board recommended an operating budget of \$2,160,501.00 by a vote of 3-0.)  
(The Budget Committee recommended an operating budget of \$2,159,601.00 by a vote of 10-0.)

**STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION**

**ARTICLE 6.** To see if the Town will vote to raise and appropriate the sum of eighty-nine thousand two hundred sixty-five dollars (**\$89,265**) for the purpose of maintenance, construction and reconstruction of class IV & V highways; said sum to match the amount determined by State of New Hampshire Block Grant allocation and to be offset from the State of New Hampshire Block Grant Aid estimated payments for the 2016-2017 calendar year.

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

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

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

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

**TO CAPITAL RESERVE FUNDS AND TRUST FUNDS**

**ARTICLE 7.** To see if the Town will vote to raise and appropriate four hundred seventy-eight thousand seven hundred dollars (**\$478,700**) to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

**Capital Reserve Funds:**

Bridge Capital Reserve Fund	\$100,000
Vehicle Capital Reserve Fund	\$145,000
Heavy Equipment Capital Reserve Fund	\$37,000
Class V Roads Rehab Capital Reserve Fund	\$50,000
Public Works Facility Capital Reserve Fund	\$50,000
Emergency Highway Repair Capital Reserve Fund	\$30,000
Computer System Upgrade Capital Reserve Fund	\$7,500
Town Buildings Major Maintenance and Repair Fund	\$10,000
Recreation Facilities Capital Reserve Fund	<u>\$5,000</u>
<b>Capital Reserve Funds Subtotal:</b>	<b>\$434,500</b>

**Expendable Trust Funds:**

Annual Leave Trust Fund (\$4,184.32 Expended)	\$4,200
Town Poor Expendable Trust Fund	<u>\$40,000</u>
<b>Expendable Trust Funds Subtotal:</b>	<b>\$44,200</b>

**Capital Reserve Funds and Expendable Trust Funds      Total:      \$478,700**

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

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

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

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

**ARTICLE 8.** To see if the Town will vote to raise and appropriate one hundred ninety-five thousand eight hundred and thirteen dollars (**\$195,813**) and to fund these appropriations by authorizing the withdrawal of such funds from the Capital Reserve and Trust Funds for the purposes for which they were created as submitted by the Budget Committee as follows:

### **Machinery, Vehicles & Equipment:**

Vehicle Capital Reserve Fund (1 ton truck & police vehicle)	\$174,813
Computer System Upgrade Capital Reserve Fund (equipment)	\$5,000
Property Reappraisal Capital Reserve Fund	\$16,000

## Withdrawals from Capital Reserve Fund

**Total:        \$195,813**

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

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

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

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

**ARTICLE 9.** To see if the Town will vote to authorize the Select Board to make the 3<sup>rd</sup> payment on a 5 year lease-to-own agreement for the purpose of leasing a roller for the Highway Department for a total cost of \$90,921 and to raise and appropriate the sum of eighteen thousand eighty-one dollars (**\$18,081.00**) for the third year's payment for that purpose. This lease agreement contains an escape clause.

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

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

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

***APPROPRIATE FUNDS FROM THE UNRESERVED FUND BALANCE  
TO RELOCATE AND REOPEN RIVER ROAD***

**ARTICLE 10.** To see if the Town will vote to raise and appropriate the sum of five hundred thousand dollars (**\$500,000**) for the purpose of relocating & reopening the portion of River Road 2/10th of a mile south of the East Thetford Road intersection, and to acquire the necessary land for the relocation and to fund this appropriation by authorizing the withdrawal of four hundred thousand dollars (**\$400,000**) from the unreserved fund balance and one hundred thousand dollars (**\$100,000**) to be raised by taxes. The funds will be used for all expenses necessary to reopen the road, including but not limited to testing, engineering, construction and materials for this project. This is a nonlapsing appropriation per RSA 32:7, and will not lapse until the road is reopened or December 31, 2017, 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 Selectmen by a vote of 3-0.)

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

## PAVED ROAD REPAIR AND MAINTENANCE

**ARTICLE 11.** To see if the Town will vote to raise and appropriate the sum of seventy-five thousand dollars (**\$75,000.00**) 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, 2020.

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

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

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

***TO PURCHASE A TANK & SPRAYER UNIT***

**ARTICLE 12.** To see if the Town will vote to raise and appropriate the sum of fourteen thousand three hundred twenty-five dollars (**\$14,325.00**) to be used towards the purchase of 1-VTA-500 5,000 gallon vertical storage tank & 1-Liqui Maxx 750 gallon deluxe sprayer system to be used by the Highway Department.

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

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

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

**ARTICLE 13.** To see if the Town will vote to raise and appropriate the sum of sixteen thousand four hundred eighty-six dollars (**\$16,486.00**) to be used towards funding maintenance of the Town cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).

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

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

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

***TRANSFER FUNDS FROM THE CEMETERY SPECIAL REVENUE FUND INTO THE NEW  
CEMETERY CAPITAL RESERVE FUND***

***(special warrant article)***

**ARTICLE 14.** To see if the Town will vote to raise and appropriate the sum of one thousand six hundred dollars (**\$1,600.00**) to be placed into the New Cemetery Capital Reserve Fund re-established in 2005 under the provisions of RSA 35:1, and to authorize funding this appropriation by the withdrawal of said sum from the Cemetery Special Revenue Fund established in 2005 under the provisions of RSA 31:95-c for that purpose.

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

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

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

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

**ARTICLE 15.** To see if the Town will vote to raise and appropriate the sum of five thousand three hundred seventy-eight dollars (**\$5,378.00**) 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 Selectmen by a vote of 3-0.)

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

***EXPENDITURE OF TRUST FUNDS FOR PROFESSIONAL FINANCIAL MANAGEMENT***

**ARTICLE 16.** To see if the Town will vote, pursuant to RSA 35:9-a II., to authorize the Trustees of Trust Funds to hire professional banking or brokerage assistance for capital reserve funds and to pay for capital reserve fund investment management services and any other associated expenses from capital reserve funds income. Such authority shall remain in effect until rescinded by a vote of Town

Meeting. No vote by the Town to rescind such authority shall occur within five years of the original adoption of this article.

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

#### ***LYME EMERGENCY OPERATION PLAN***

**ARTICLE 17.** To see if the Town will vote to raise and appropriate the sum of eight thousand dollars (\$8,000.00) for the purpose of updating the Lyme Emergency Operations Plan (LEOP) to be funded 50% (up to \$4,000.00) through a grant from the Federal Emergency Management Agency (FEMA), with the remaining 50% (up to \$4,000.00) to be raised by taxation.

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

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

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

#### ***TO MAKE ROAD AGENT APPOINTED FOR A TERM OF ONE YEAR***

**ARTICLE 18.** To see if the Town will vote to authorize the Select Board to appoint a Highway Agent for a term of 1 year, who under the direction of the Select Board, shall have charge of the construction, maintenance, and repair of all town roads and bridges, maintenance and repair of all sidewalks within the town as provided for in RSA 231:62 rather than electing a Road Agent. If this article passes, the elected Road Agent will continue to serve until the March 2017 town election, at which time the elected office shall terminate.

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

#### ***ESTABLISH A CAPITAL RESERVE FUND FOR MUNICIPAL TRANSPORTATION IMPROVEMENTS***

**ARTICLE 19.** To see if the Town will vote to adopt the provisions of NH RSA 261:153 (VI) to levy an additional motor vehicle registration fee in the amount of five dollars (\$5.00) to be used to support a municipal transportation improvement fund. And to further provide that with the adoption of this article the town shall create Capital Reserve Fund, pursuant to RSA Chapter 35 to be known as the Municipal Transportation Capital Reserve Fund, said fund to be used to fund, wholly or in part, improvements in the local or regional transportation system including roads, bridges, bicycle and pedestrian facilities, parking and intermodal facilities and public transportation. The funds may be used for engineering, right-of-way acquisition, and construction costs of transportation facilities, and for operating and capital costs of public transportation only. The funds may be used as matching funds for state or federal funds allocated for local or regional transportation improvements. Such funds shall not be used to offset any other non-transportation appropriations made by the municipality. And to further name the Select Board as agents to expend this Capital Reserve Fund.

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

#### ***LITTLE COMMON***

**ARTICLE 20.** To see if the Town will vote to authorize the Town to enter a lease of a 20' x 90' section of the town owned property located at 39 Union Street and known as "The Little Common" with the Lyme School District for the purpose of constructing and using a parking lot for school purposes. This lease will be from January 1<sup>st</sup>, 2016 to December 31<sup>st</sup>, 2026 and renewable every 10 years thereafter and will have annual rental payments of \$1.

(Majority vote required.) (Recommended by the Selectmen by a vote of 2-1)

#### ***TOWN COMMON***

##### ***Petitioned article***

**ARTICLE 21.** Shall the Select Board authorize Town of Lyme volunteers to level a section of the Town Common for the purpose of making a viable town skating area for future years, by adding



topsoil to the area where the Skating on the Common has been placed for two years in a row, grading it, leveling it, and seeding it, so long as all monies expended are privately raised and the esthetic of the Common is not compromised.

(Majority vote required.) (Not recommended by the Select Board by a vote of 3-0 )

### ***LYME PARKING ORDINANCE AMENDMENT***

#### ***Petitioned article***

**ARTICLE 22.** "To see if the town will vote to direct the Board of Selectmen to amend the Lyme Parking Ordinance to permit, or not prohibit, overnight parking in the State's Park & Ride facility located on Main Street such that over night parking is allowed for up to 21 days, as provided by New Hampshire RSA 262:32".

(Majority vote required.) (Not recommended by the Select Board by a vote of 3-0 )

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

**ARTICLE 23.** To hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto.

(Majority vote required.)

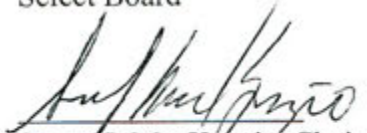
### ***OTHER BUSINESS***

**ARTICLE 24.** To transact any other business that may be legally brought before this Town Meeting.

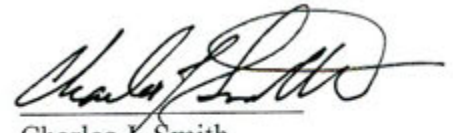
Given under our hands and seal of the Town of Lyme this 11<sup>th</sup> day of February, 2016.

Town of Lyme

Select Board

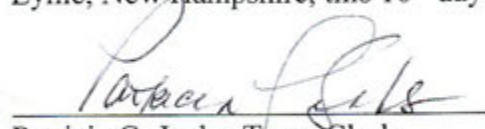
  
Susan J. MacKenzie, Chair

  
Patricia G. Jenks

  
Charles J. Smith

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 16<sup>th</sup> day of February 2016.

  
Patricia G. Jenks, Town Clerk

## Expenditures

	D	E	F	G	H	I	J
	Description	2014	2015	2015	2016	2016	2016
1			Voted at Town Meeting	Spent as of 12/31/2015	Department request 2016	Select Board proposed	Budget Committee
2							
3							
4							
5	<b>4130-4139 Executive:</b>						
6	Selectmen Salary	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
7	Town Web Page	1,450.00	1,500.00	1,450.00	3,000.00	3,000.00	3,000.00
8	Telephone	2,910.74	4,000.00	3,090.37	4,000.00	4,000.00	4,000.00
9	Internet	1,099.99	1,200.00	1,259.12	1,200.00	1,200.00	1,200.00
10	Employee Physicals and Immunizations	0.00	200.00	404.00	200.00	200.00	200.00
11	Meetings, Seminars & Education	1,751.79	2,000.00	-281.28	2,000.00	1,500.00	1,500.00
12	Service Contract on Copier & Printers	520.00	750.00	488.00	750.00	750.00	750.00
13	Selectmen's Supplies	4,750.12	4,500.00	4,615.41	4,500.00	4,500.00	4,500.00
14	Postage	2,480.10	2,500.00	2,560.49	2,500.00	2,700.00	2,700.00
15	Contingency	1,319.63	2,250.00	3,876.67	2,500.00	2,250.00	2,250.00
16	Administrative Assistant Wages	53,032.89	53,205.00	55,413.88	54,017.00	54,017.00	54,017.00
17	Administrative Assistant Benefits	27,399.20	27,665.00	28,028.09	28,495.00	28,495.00	28,495.00
18	Support Staff	14,235.52	19,520.00	15,831.98	26,520.00	26,520.00	26,520.00
19	Energy Committee	0.00	355.00	0.00	355.00	355.00	355.00
20	<b>4130-4139 Executive:</b>	<b>113,949.98</b>	<b>122,645.00</b>	<b>119,736.73</b>	<b>133,037.00</b>	<b>132,487.00</b>	<b>132,487.00</b>
21							
22	<b>4140-4149 Elections, Registration and Vital Statistics:</b>						
23	Town Clerk Salary	32,068.64	32,720.00	33,336.32	33,210.00	33,210.00	33,210.00
24	Town Clerk Benefits	24,530.37	25,269.00	24,906.32	26,035.00	26,035.00	26,035.00
25	Town Clerk Telephone	930.14	800.00	871.14	900.00	900.00	900.00
26	Town Clerk Meetings, Seminars, Education and Dues	358.55	500.00	338.00	1,200.00	800.00	800.00
27	Town Clerk Supplies	618.75	800.00	1,342.75	800.00	800.00	800.00
28	Law Books	120.75	100.00	527.35	200.00	0.00	0.00
29	Town Clerk Postage	1,257.26	1,200.00	1,478.35	1,200.00	1,200.00	1,200.00
30	Computer Software	5,702.00	6,200.00	5,903.00	8,140.00	6,340.00	6,340.00
31	Computer Hardware	0.00	800.00	0.00	0.00	0.00	0.00
32	Deputy Town Clerk Wages	18,784.15	22,991.00	19,865.93	24,100.00	24,100.00	24,100.00
33	Election & Registration Payroll	181.25	300.00	0.00	2,500.00	2,500.00	2,500.00
34	Election & Registration	1,651.41	1,200.00	1,029.19	3,950.00	2,750.00	2,750.00
35	Lyme Phone Book	776.25	800.00	1,018.00	0.00	0.00	0.00
36	Copier Service Contract	325.00	325.00	325.00	325.00	325.00	325.00
37	Supervisor of the Checklist-Election & Registration	55.52	300.00	90.92	300.00	300.00	300.00

## Expenditures

	D	E	F	G	H	I	J
	Description	2014	2015	Spent as of 12/31/2015	Department request 2016	Select Board proposed	2016 Budget Committee
1							
2							
3							
38	Supervisor of the Checklist-Payroll	1,034.95	400.00	366.13	2,142.00	1,800.00	1,800.00
39	Vital Records	1,385.00	0.00	0.00	0.00	0.00	0.00
40	<b>4140-4149 Elections, Registration and Vital Statistics:</b>	<b>89,779.99</b>	<b>94,705.00</b>	<b>91,398.40</b>	<b>105,002.00</b>	<b>101,060.00</b>	<b>101,060.00</b>
41							
42	<b>4150-4151 Financial Administration:</b>						
43	Refunds & Miscellaneous	284.53	500.00	659.18	500.00	500.00	500.00
44	Audit	10,300.00	10,300.00	10,300.00	11,300.00	11,300.00	11,300.00
45	Tax Map Updates	2,783.89	0.00	0.00	0.00	0.00	0.00
46	Tax Collector Salary	12,558.00	12,809.00	12,891.33	13,001.00	13,001.00	13,001.00
47	Recording Fees Grafton County Register of Deeds	122.84	300.00	97.90	300.00	300.00	300.00
48	Tax Collector Telephone	526.46	400.00	551.25	500.00	500.00	500.00
49	Tax Collector/Treasurer Meetings, Seminars, Education and Dues	90.00	100.00	90.00	100.00	100.00	100.00
50	Tax Collector Supplies	472.54	500.00	503.58	500.00	500.00	500.00
51	Tax Collector Postage	723.64	925.00	1,015.03	925.00	925.00	925.00
52	Deputy Tax Collector Wages	800.00	800.00	800.00	800.00	800.00	800.00
53	Timber Tax Consultant	940.00	2,000.00	725.00	2,000.00	1,000.00	1,000.00
54	Treasurer Salary	3,999.96	4,000.00	3,666.63	4,000.00	4,000.00	4,000.00
55	Computer Consultant	2,829.05	2,500.00	1,769.94	2,500.00	2,500.00	2,500.00
56	Town Report	3,096.58	3,500.00	3,249.97	3,500.00	2,900.00	2,900.00
57	Computer Software	4,811.75	5,200.00	4,956.15	5,200.00	5,200.00	5,200.00
58	Budget Committee Expenses	122.00	150.00	0.00	150.00	150.00	150.00
59	<b>4150-4151 Financial Administration:</b>	<b>44,461.24</b>	<b>43,984.00</b>	<b>41,275.96</b>	<b>45,276.00</b>	<b>43,676.00</b>	<b>43,676.00</b>
60							
61	<b>4152 Revaluation of Property:</b>						
62	Assessor	13,695.00	15,360.00	16,329.75	16,000.00	16,000.00	16,000.00
63	Utility Appraiser	4,884.00	5,000.00	5,000.00	5,300.00	5,300.00	5,300.00
64	Tax Maps	0.00	2,800.00	2,700.00	2,800.00	2,800.00	2,800.00
65	Assessing Software	5,600.00	5,105.00	5,050.00	5,000.00	5,000.00	5,000.00
66	Meetings, Dues & Education	0.00	800.00	170.00	800.00	800.00	800.00
67	Mileage	1,950.12	2,000.00	1,818.02	2,000.00	2,000.00	2,000.00
68	Per Diem	1,215.42	1,000.00	486.62	1,000.00	1,000.00	1,000.00
69	<b>4152 Revaluation of Property:</b>	<b>27,344.54</b>	<b>32,065.00</b>	<b>31,554.39</b>	<b>32,900.00</b>	<b>32,900.00</b>	<b>32,900.00</b>
70							
71	<b>4153 Legal Expense:</b>	<b>48,500.79</b>	<b>55,000.00</b>	<b>44,750.87</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>

## Expenditures

	D	E	F	G	H	I	J
	Description	2014	2015	Spent as of 12/31/2015	Department request 2016	Select Board proposed	Budget Committee
1							
2							
3							
72							
73	<b>4155-4159 Personnel Administration:</b>						
74	Town Portion OASDI (6.2% of total payroll)	33,138.55	34,573.00	33,087.68	34,600.00	34,731.00	34,731.00
75	Medicare, Town Portion (1.45% of total payroll)	8,851.59	9,990.00	9,529.77	9,965.00	10,021.00	10,021.00
76	Payroll Contract	2,583.76	2,700.00	2,696.76	2,700.00	2,700.00	2,700.00
77	<b>4155-4159 Personnel Administration:</b>	<b>44,573.90</b>	<b>47,263.00</b>	<b>45,314.21</b>	<b>47,265.00</b>	<b>47,452.00</b>	<b>47,452.00</b>
78							
79	<b>4191-4193 Planning and Zoning:</b>						
80	Recording Fees	0.00	250.00	0.00	250.00	0.00	0.00
81	UVLS Regional Planning Commission Dues	2,218.79	2,262.00	2,261.69	2,284.00	2,284.00	2,284.00
82	Training	160.00	250.00	120.00	250.00	250.00	250.00
83	Supplies	0.00	250.00	183.96	250.00	250.00	250.00
84	Administrator's Wages	48,640.32	49,344.00	50,328.12	50,100.00	52,000.00	52,000.00
85	Administrator's Benefits	30,080.74	30,295.00	30,517.56	30,750.00	31,424.00	31,424.00
86	ZBA Recorder	350.00	1,200.00	1,075.00	1,200.00	1,200.00	1,200.00
87	Mileage	162.80	400.00	0.00	400.00	400.00	400.00
88	Advertising	393.06	750.00	364.08	750.00	750.00	750.00
89	Postage	456.97	1,250.00	570.04	1,250.00	750.00	750.00
90	Printing	0.00	500.00	0.00	500.00	0.00	0.00
91	Publications and Maps	900.00	1,000.00	1,028.00	1,000.00	1,000.00	1,000.00
92	Miscellaneous	136.00	100.00	0.00	100.00	100.00	100.00
93	Planning & Land Use Books		200.00	0.00	200.00	200.00	200.00
94	<b>4191-4193 Planning and Zoning:</b>	<b>83,498.68</b>	<b>88,051.00</b>	<b>86,448.45</b>	<b>89,284.00</b>	<b>90,608.00</b>	<b>90,608.00</b>
95							
96	<b>4194 General Government Buildings:</b>						
97	General Government Buildings payroll	62.08	776.00	0.00	776.00	776.00	776.00
98	Utilities - Academy Building	1,781.43	1,850.00	1,844.04	1,850.00	1,850.00	1,850.00
99	Heat - Academy Building	4,433.97	3,900.00	3,979.27	4,000.00	4,000.00	4,000.00
100	Operation of Academy Building	2,340.93	2,000.00	846.69	2,000.00	2,000.00	2,000.00
101	Operation of Town Offices	3,895.34	4,500.00	3,705.53	4,500.00	4,500.00	4,500.00
102	Utilities - Town Offices	3,625.92	4,000.00	3,597.93	4,000.00	4,000.00	4,000.00
103	Heat - Town Offices	2,309.16	2,015.00	1,690.09	2,200.00	2,200.00	2,200.00
104	Maintenance Town Buildings - Other	523.54	1,500.00	3,690.89	2,000.00	2,000.00	2,000.00
105	Pike House Safety & Maintenance	0.00	2,500.00	5,851.16	2,500.00	2,500.00	2,500.00

## Expenditures

	D	E	F	G	H	I	J
	Description	2014	2015	2015	2016	2016	2016
1			Voted at Town Meeting	Spent as of 12/31/2015	Department request 2016	Select Board proposed	Budget Committee
2							
3							
106	<b>4194 General Government Buildings:</b>	<b>18,972.37</b>	<b>23,041.00</b>	<b>25,205.60</b>	<b>23,826.00</b>	<b>23,826.00</b>	<b>23,826.00</b>
107							
108	<b>4195 Cemeteries:</b>						
109	Electric	174.95	200.00	177.74	200.00	200.00	200.00
110	Mowing contract	6,360.00	6,700.00	6,700.00	7,038.00	7,038.00	7,038.00
111	Truck Rental (Equipment Rental)	350.00	0.00	0.00	0.00	0.00	0.00
112	Equipment Rental fees (burial charge)	0.00	400.00	400.00	400.00	400.00	400.00
113	Materials	0.00	300.00	0.00	300.00	300.00	300.00
114	Equipment Maintenance & Repair	0.00	1,500.00	250.00	1,500.00	1,500.00	1,500.00
115	Propane Heat	57.09	200.00	36.59	200.00	200.00	200.00
116	Other Expenses	0.00	1,300.00	1,740.00	1,300.00	1,300.00	1,300.00
117	Perpetual Care Expenses	16,260.00	19,000.00	14,345.00	18,000.00	18,000.00	18,000.00
118	Sexton Stipend	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
119	<b>4195 Cemeteries:</b>	<b>25,702.04</b>	<b>32,100.00</b>	<b>26,149.33</b>	<b>31,438.00</b>	<b>31,438.00</b>	<b>31,438.00</b>
120							
121	<b>4196 Insurance:</b>						
122	Property Liability Insurance	21,528.52	24,000.00	23,159.49	25,460.00	25,460.00	25,460.00
123	Unemployment Compensation Insurance	1,977.21	2,200.00	1,834.21	2,200.00	2,200.00	2,200.00
124	Workers Compensation Insurance	21,340.88	23,500.00	21,868.69	23,500.00	23,500.00	23,500.00
125	Insurance Deductible	1,375.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
126	<b>4196 Insurance:</b>	<b>46,221.61</b>	<b>50,700.00</b>	<b>46,862.39</b>	<b>52,160.00</b>	<b>52,160.00</b>	<b>52,160.00</b>
127							
128	<b>4197 Advertising and Regional Association:</b>						
129	Advertising	764.45	800.00	963.15	1,000.00	1,000.00	1,000.00
130	Dues	2,058.01	2,100.00	2,067.12	2,100.00	2,100.00	2,100.00
131	<b>4197 Advertising and Regional Association:</b>	<b>2,822.46</b>	<b>2,900.00</b>	<b>3,030.27</b>	<b>3,100.00</b>	<b>3,100.00</b>	<b>3,100.00</b>
132							
133	<b>4199 Other General Government:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
134	SUBTOTAL for GENERAL GOVERNMENT:	545,827.60	592,454.00	561,726.60	618,288.00	613,707.00	613,707.00
135							
136	<b>4210-4214 Police:</b>						
137	Wages and Salaries	113,867.34	116,286.00	122,666.38	120,078.00	119,766.00	119,766.00
138	Overtime & P/T Officer	1,767.58	3,610.00	1,373.19	2,454.00	2,444.00	2,444.00
139	Benefits	82,661.57	84,460.00	85,091.27	87,338.00	87,338.00	87,338.00



## Expenditures

	D	E	F	G	H	I	J
	Description	2014	2015	Spent as of 12/31/2015	Department request 2016	Select Board proposed	Budget Committee
1							
2							
3							
140	Telephone & Communications	1,831.94	3,100.00	2,309.36	2,900.00	2,900.00	2,900.00
141	Uniforms & Equipment	2,055.97	1,500.00	1,801.54	2,000.00	2,000.00	2,000.00
142	Gasoline	7,895.24	8,200.00	5,751.55	8,500.00	7,500.00	7,500.00
143	Vehicle Repair & Maintenance	2,395.81	1,500.00	2,500.54	1,800.00	1,800.00	1,800.00
144	Miscellaneous	587.71	800.00	1,322.84	650.00	650.00	650.00
145	Major Equipment	133.35	200.00	0.00	1,000.00	600.00	600.00
146	Computer Hardware and Software	7,030.00	3,750.00	3,554.95	4,350.00	4,350.00	4,350.00
147	Training & Education	100.00	1,100.00	50.00	500.00	500.00	500.00
148	Professional Associations	255.00	300.00	200.00	300.00	300.00	300.00
149	Animal Control (Cat & Dog)	0.00	600.00	0.00	500.00	500.00	500.00
150	<b>4210-4214 Police:</b>	<b>220,581.51</b>	<b>225,406.00</b>	<b>226,621.62</b>	<b>232,370.00</b>	<b>230,648.00</b>	<b>230,648.00</b>
151							
152	<b>4215-4219 Ambulance:</b>	<b>50,162.00</b>	<b>53,650.00</b>	<b>49,353.00</b>	<b>55,650.00</b>	<b>55,650.00</b>	<b>55,650.00</b>
153							
154	<b>4220-4229 Fire:</b>						
155	Administration	0.00	250.00	0.00	250.00	250.00	250.00
156	Fire Reporting Software	1,416.00	1,500.00	1,889.50	1,500.00	1,500.00	1,500.00
157	Training	1,238.33	1,200.00	1,702.93	1,200.00	1,200.00	1,200.00
158	Dues	2,489.00	2,875.00	2,050.00	2,875.00	2,875.00	2,875.00
159	Miscellaneous	59.77	300.00	133.25	300.00	300.00	300.00
160	Telephone	859.14	930.00	871.14	930.00	930.00	930.00
161	Chief Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
162	Insurance	6,749.00	7,154.00	6,749.00	7,154.00	7,154.00	7,154.00
163	Fire Trucks Parts and Supplies	1,736.50	4,800.00	601.31	4,800.00	4,800.00	4,800.00
164	Motor Fuel	1,106.90	1,500.00	0.00	1,500.00	1,500.00	1,500.00
165	Fire Trucks Major Equipment	1,907.62	1,750.00	4,166.38	1,750.00	1,750.00	1,750.00
166	Hazmat Equipment	523.68	450.00	0.00	450.00	450.00	450.00
167	Radio Repairs	0.00	1,000.00	2,529.51	1,000.00	1,000.00	1,000.00
168	Electric	1,691.11	1,600.00	1,942.22	1,600.00	1,600.00	1,600.00
169	Heat	9,205.52	7,200.00	8,927.63	7,200.00	7,200.00	7,200.00
170	Station Maintenance and Repair	6,331.91	2,250.00	2,306.74	2,250.00	2,250.00	2,250.00
171	Fire Trucks Maintenance and Repair	1,158.50	3,500.00	4,700.51	3,500.00	3,500.00	3,500.00
172	Breathing Apparatus Maintenance and Repair	0.00	1,350.00	0.00	1,350.00	1,350.00	1,350.00
173	Equipment Maintenance and Repair	3,174.75	1,000.00	1,029.89	1,000.00	1,000.00	1,000.00

## Expenditures

	D	E	F	G	H	I	J
	Description	2014	2015	2015	2016	2016	2016
1			Voted at Town Meeting	Spent as of 12/31/2015	Department request 2016	Select Board proposed	Budget Committee
2							
3							
174	FAST Squad Equipment and Supplies	1,872.26	3,500.00	3,237.24	3,500.00	3,500.00	3,500.00
175	<b>4220-4229 Fire:</b>	<b>42,519.99</b>	<b>45,109.00</b>	<b>43,837.25</b>	<b>45,109.00</b>	<b>45,109.00</b>	<b>45,109.00</b>
176							
177							
178							
179	<b>4290-4298 Emergency Management:</b>						
180	Forest Fire Equipment	0.00	600.00	0.00	600.00	600.00	600.00
181	Emergency Management Planning and Training	453.86	1,938.00	1,925.87	1,219.00	1,219.00	1,219.00
182	<b>4290-4298 Emergency Management:</b>	<b>453.86</b>	<b>2,538.00</b>	<b>1,925.87</b>	<b>1,819.00</b>	<b>1,819.00</b>	<b>1,819.00</b>
183							
184	<b>4299 Other Public Safety (including communications):</b>	<b>25,410.13</b>	<b>26,300.00</b>	<b>27,517.61</b>	<b>27,300.00</b>	<b>27,300.00</b>	<b>27,300.00</b>
185							
186	SUBTOTAL for PUBLIC SAFETY:	339,127.49	353,003.00	349,255.35	362,248.00	360,526.00	360,526.00
187							
188	<b>4312 Highways and Streets:</b>						
189	REGULAR:						
190	Highway Agent Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
191	Telephone	867.89	1,300.00	880.34	1,300.00	1,300.00	1,300.00
192	Alcohol and Drug Testing	390.29	300.00	608.92	300.00	300.00	300.00
193	Building Maintenance & Repair	9,338.17	5,000.00	6,226.81	6,000.00	6,000.00	6,000.00
194	Materials and Maintenance (Gravel and Dirt Roads)	25,839.13	50,000.00	40,321.37	58,000.00	58,000.00	58,000.00
195	Mud Season Roads	30,562.92	39,000.00	34,417.89	39,000.00	39,000.00	39,000.00
196	Asphalt, Cold Patch and Shimming	1,410.27	3,000.00	2,828.48	3,000.00	3,000.00	3,000.00
197	Culverts	8,596.95	5,000.00	6,483.70	8,000.00	8,000.00	8,000.00
198	Payroll	101,019.39	108,590.00	89,098.97	107,610.00	107,610.00	107,610.00
199	Overtime	2,893.14	3,134.00	3,789.70	3,134.00	3,134.00	3,134.00
200	Benefits	73,884.86	75,301.00	61,871.45	75,277.00	75,277.00	75,277.00
201	Electric	4,420.57	5,000.00	4,941.26	5,000.00	5,000.00	5,000.00
202	Heat	8,095.91	5,000.00	8,333.83	5,000.00	5,000.00	5,000.00
203	Propane	369.36	2,000.00	102.83	2,000.00	2,000.00	2,000.00
204	Equipment Rental	13,836.50	15,000.00	39,593.50	15,000.00	27,000.00	27,000.00
205	Supplies	4,113.54	3,500.00	3,567.45	4,000.00	4,000.00	4,000.00
206	Motor Fuel	24,562.55	23,000.00	14,586.88	23,000.00	18,000.00	18,000.00
207	Vehicle Maintenance & Repair	21,901.24	23,000.00	26,256.30	33,000.00	25,000.00	25,000.00

## Expenditures

	D	E	F	G	H	I	J
	Description	2014	2015	2015	2016	2016	2016
1			Voted at Town Meeting	Spent as of 12/31/2015	Department request 2016	Select Board proposed	Budget Committee
2							
3							
208	Parts, Equipment	15,027.98	10,500.00	11,850.71	10,500.00	10,500.00	10,500.00
209	Miscellaneous	77.80	100.00	642.90	100.00	100.00	100.00
210	Spare Tires	8,528.83	10,000.00	7,940.49	10,000.00	10,000.00	10,000.00
211	Roadside Maintenance (carry over \$15,400 if left in budget)	16,084.10	17,000.00	9,269.69	22,000.00	22,000.00	22,000.00
212	Safety Clothing	119.88	2,100.00	1,930.26	2,100.00	2,100.00	2,100.00
213	Training & Education	100.00	1,000.00	779.85	1,000.00	1,000.00	1,000.00
214	REGULAR:	373,041.27	408,825.00	377,323.58	435,321.00	434,321.00	434,321.00
215							
216	WINTER:						
217	Payroll - Winter	80,115.04	71,820.00	75,189.48	71,368.00	71,368.00	71,368.00
218	Overtime - Winter	14,773.02	25,670.00	11,282.21	15,700.00	15,770.00	15,770.00
219	Benefits - Winter	53,897.08	53,787.00	49,913.26	53,770.00	53,770.00	53,770.00
220	Motor Fuel - Winter	29,852.15	25,000.00	13,360.15	25,000.00	20,000.00	20,000.00
221	Vehicle Maintenance & Repair - Winter	34,899.56	25,000.00	30,862.27	30,000.00	30,000.00	30,000.00
222	Materials - Winter	69,224.48	75,000.00	93,529.37	75,000.00	75,000.00	75,000.00
223	WINTER:	282,761.33	276,277.00	274,136.74	270,838.00	265,908.00	265,908.00
224							
225	4312 Highways and Streets:	655,802.60	685,102.00	651,460.32	706,159.00	700,229.00	700,229.00
226							
227	4316 Street Lighting:	3,049.24	3,235.00	3,124.45	3,526.00	3,526.00	3,526.00
228							
229	SUBTOTAL for HIGHWAYS and STREETS:	658,851.84	688,337.00	654,584.77	709,685.00	703,755.00	703,755.00
230							
231	4323 Solid Waste Collection:						
232	Payroll - Station Operators	20,704.38	22,988.00	18,560.11	23,000.00	24,466.00	24,466.00
233	Bin and Dumpster Rent	2,850.00	2,400.00	1,200.00	2,400.00	2,400.00	2,400.00
234	Pay-Per-Throw Trash Bags	5,954.08	5,500.00	4,670.55	6,200.00	6,200.00	6,200.00
235	Miscellaneous	836.19	1,000.00	429.06	1,000.00	1,000.00	1,000.00
236	Equipment & Signs	7,136.10	7,000.00	4,976.93	7,000.00	4,000.00	4,000.00
237	Hazardous Waste Pick-Up Day	1,414.92	1,200.00	2,151.66	1,200.00	1,200.00	1,200.00
238	Recycling	3,195.95	1,500.00	11,775.51	8,000.00	13,000.00	13,000.00
239	4323 Solid Waste Collection:	42,091.62	41,588.00	43,763.82	48,800.00	52,266.00	52,266.00
240							
241	4324 Solid Waste Disposal:						

## Expenditures

		D	E	F	G	H	I	J
		Description	2014	2015	Spent as of 12/31/2015	Department request 2016	Select Board proposed	Budget Committee
1	2							
3								
242		Haul Charges	15,702.80	20,000.00	19,365.00	20,000.00	20,000.00	20,000.00
243		Trash and C & D Disposal	21,777.11	25,000.00	21,337.31	25,000.00	25,000.00	25,000.00
244		Co-mingled Disposal	2,854.73	1,200.00	4,518.69	5,000.00	5,000.00	5,000.00
245		Freon Collection and Disposal	256.00	500.00	328.00	500.00	500.00	500.00
246		<b>4324 Solid Waste Disposal:</b>	<b>40,590.64</b>	<b>46,700.00</b>	<b>45,549.00</b>	<b>50,500.00</b>	<b>50,500.00</b>	<b>50,500.00</b>
247								
248		SUBTOTAL for SANITATION:	82,682.26	88,288.00	89,312.82	99,300.00	102,766.00	102,766.00
249								
250		<b>4415-4419 Health Agencies and Hospitals and Other:</b>						
251								
252		HEALTH AGENCIES:						
253		Visiting Nurse Alliance & Hospice	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00
254		Headrest	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
255		West Central Behavioral Health	1,870.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
256		Wise	300.00	300.00	300.00	600.00	600.00	600.00
257		HIV/HCV Resource Center (Acom)	0.00	0.00	0.00	0.00	0.00	0.00
258		CASA for Children "Court Appointed Special Advocates "	500.00	500.00	500.00	500.00	500.00	500.00
259		Tri-Country CAP, Inc.	612.00	304.00	304.00	304.00	304.00	304.00
260		Bridge House Homeless Shelter	1,000.00	0.00	0.00	0.00	0.00	0.00
261		American Red Cross	500.00	500.00	500.00	600.00	500.00	500.00
262		Mascoma Valley Health Initiative	600.00	600.00	600.00	1,280.00	600.00	600.00
263		Lyme Parish nurse	5,000.00	5,400.00	5,400.00	5,800.00	5,800.00	5,800.00
264		HEALTH AGENCIES:	22,632.00	21,854.00	21,854.00	23,334.00	22,554.00	22,554.00
265								
266		HEALTH OFFICER:						
267		Salary, Health Officer	500.00	500.00	500.00	500.00	500.00	500.00
268		Health Officer Expenses	35.00	100.00	0.00	100.00	100.00	100.00
269		HEALTH OFFICER:	535.00	600.00	500.00	600.00	600.00	600.00
270		<b>4415-4419 Health Agencies and Hospitals and Other:</b>	<b>23,167.00</b>	<b>22,454.00</b>	<b>22,354.00</b>	<b>23,934.00</b>	<b>23,154.00</b>	<b>23,154.00</b>
271								
272		<b>4441-4442 Administration and Direct Assistance:</b>						
273		Overseer of Public Welfare Salary	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
274		Community Action Outreach (LISTEN)	850.00	0.00	0.00	0.00	0.00	0.00
275		Grafton Senior Citizens Council	0.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00

## Expenditures

	D	E	F	G	H	I	J
	Description	2014	2015	2015	2016	2016	2016
1							
2							
3							
276	<b>4441-4442 Administration and Direct Assistance:</b>	<b>8,350.00</b>	<b>8,600.00</b>	<b>8,600.00</b>	<b>8,600.00</b>	<b>8,600.00</b>	<b>8,600.00</b>
277							
278	SUBTOTAL for HEALTH and WELFARE:	31,517.00	31,054.00	30,954.00	32,534.00	31,754.00	31,754.00
279							
280	<b>4520-4529 Parks and Recreation:</b>						
281							
282	PARKS:						
283	Trees & Misc. Issues	0.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
284	Mowing Contract	33,040.00	33,100.00	32,700.00	34,362.00	34,362.00	34,362.00
285	Miscellaneous	319.84	0.00	0.00	0.00	0.00	0.00
286	PARKS:	33,359.84	36,600.00	36,200.00	37,862.00	37,862.00	37,862.00
287							
288	RECREATION:						
289	Beach Pumping & Porta Potty	157.50	350.00	220.00	350.00	350.00	350.00
290	Beach Pond Program Coordinator Salary	2,300.00	2,300.00	2,300.00	4,000.00	3,000.00	3,000.00
291	Beach Telephone	420.00	450.00	420.00	450.00	450.00	450.00
292	Beach Electricity	591.03	550.00	640.78	550.00	550.00	550.00
293	Beach Equipment and Pond Program Supplies	1,869.73	2,500.00	2,469.98	2,500.00	2,500.00	2,500.00
294	Beach Pond Program (Camp) Staff	1,352.14	1,500.00	1,308.66	1,500.00	1,500.00	1,500.00
295	Beach Lifeguards Wages	7,356.24	8,000.00	7,412.61	8,000.00	8,000.00	8,000.00
296	Beach Activities Supervisor	2,999.70	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
297	Recreation Director Wages	9,779.30	10,023.00	10,211.97	10,173.00	10,173.00	10,173.00
298	Recreation Miscellaneous	120.00	200.00	160.00	200.00	200.00	200.00
299	RECREATION:	26,945.64	28,873.00	28,144.00	30,723.00	29,723.00	29,723.00
300							
301	<b>4520-4529 Parks and Recreation:</b>	<b>60,305.48</b>	<b>65,473.00</b>	<b>64,344.00</b>	<b>68,585.00</b>	<b>67,585.00</b>	<b>67,585.00</b>
302							
303	<b>4550-4559 Library:</b>						
304	Salaries and Wages	41,765.58	42,636.00	43,439.69	44,768.00	44,768.00	44,768.00
305	Librarian Benefits	29,154.45	29,530.00	29,587.75	30,600.00	30,600.00	30,600.00
306	Librarian's Dues/Seminars	990.40	1,250.00	852.63	1,250.00	1,250.00	1,250.00
307	Library Assistant Wages	25,162.86	26,067.00	25,825.46	26,844.00	26,844.00	26,844.00
308	Custodial Services	7,039.50	7,214.00	6,709.08	9,489.00	9,489.00	8,589.00
309	Library Trustees Dues/Seminars	270.00	300.00	270.00	300.00	300.00	300.00

## Expenditures

	D	E	F	G	H	I	J
	Description	2014	2015	2015	2016	2016	2016
1			Voted at Town Meeting	Spent as of 12/31/2015	Department request 2016	Select Board proposed	Budget Committee
2							
3							
310	Telecommunications	2,430.29	2,400.00	3,217.19	2,520.00	2,520.00	2,520.00
311	Electricity	4,411.34	4,784.00	4,163.65	4,500.00	4,500.00	4,500.00
312	Heat	6,056.41	6,500.00	5,963.77	5,500.00	5,500.00	5,500.00
313	Water	609.30	925.00	596.57	925.00	925.00	925.00
314	Fire Inspection - Extinguishers	898.00	1,100.00	586.00	1,100.00	1,100.00	1,100.00
315	Building Repairs & Maintenance	2,425.73	4,000.00	3,918.54	4,000.00	4,000.00	4,000.00
316	Snow/Window/Rug Cleaning	830.99	2,000.00	1,728.70	2,000.00	2,000.00	2,000.00
317	Office Supplies & Postage	1,258.33	1,200.00	1,131.49	1,200.00	1,200.00	1,200.00
318	Janitorial Supplies	328.67	400.00	276.08	400.00	400.00	400.00
319	Books	9,124.01	9,000.00	8,838.23	10,000.00	10,000.00	10,000.00
320	Magazines	1,370.18	1,500.00	1,426.32	1,500.00	1,500.00	1,500.00
321	Audio Tapes	1,617.70	2,250.00	1,744.27	2,250.00	2,250.00	2,250.00
322	Videos	1,800.84	2,250.00	2,093.71	2,250.00	2,250.00	2,250.00
323	Catalog/Processing	3,596.73	4,000.00	4,118.01	4,300.00	4,300.00	4,300.00
324	Programs/Publicity	542.23	800.00	565.58	800.00	800.00	800.00
325	Other Expenses	0.00	200.00	0.00	200.00	200.00	200.00
326	Computer Maintenance & Supplies	896.50	2,500.00	1,387.55	1,200.00	1,200.00	1,200.00
327		<b>4550-4559 Library:</b>	<b>152,806.00</b>	<b>148,440.27</b>	<b>157,896.00</b>	<b>157,896.00</b>	<b>156,996.00</b>
328							
329	<b>4583 Patriotic Purposes:</b>						
330	Memorial Day and Flags	681.60	950.00	762.65	950.00	950.00	950.00
331		<b>4583 Patriotic Purposes:</b>	<b>950.00</b>	<b>762.65</b>	<b>950.00</b>	<b>950.00</b>	<b>950.00</b>
332							
333	SUBTOTAL for CULTURE and RECREATION:	203,567.12	219,229.00	213,546.92	227,431.00	226,431.00	225,531.00
334							
335	<b>4611-4612 Administration and Purchase of Natural Resources:</b>						
336	Conservation Commission Dues	320.00	342.00	342.00	342.00	342.00	342.00
337	Postage and Supplies	30.17	75.00	132.38	75.00	75.00	75.00
338	Education	0.00	200.00	100.00	200.00	200.00	200.00
339	Monitoring Fund	49.00	200.00	200.00	200.00	200.00	200.00
340	Environmental Monitoring	260.00	250.00	240.00	250.00	250.00	250.00
341	Maintenance and Management Conservation Areas	1,000.00	1,033.00	994.00	1,033.00	1,033.00	1,033.00
342	<b>4611-4612 Administration and Purchase of Natural Resources:</b>	<b>1,659.17</b>	<b>2,100.00</b>	<b>2,008.38</b>	<b>2,100.00</b>	<b>2,100.00</b>	<b>2,100.00</b>
343							

## Expenditures

	D	E	F	G	H	I	J
	Description	2014	2015	2015	2016	2016	2016
1							
2							
3							
344	SUBTOTAL for CONSERVATION:	1,659.17	2,100.00	2,008.38	2,100.00	2,100.00	2,100.00
345							
346	<b>4711 Principal:</b>						
347	Principal-Long Term Highway Garage Bond	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
348	Principal-Long Term Town Offices Bond	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
349	<b>4711 Principal:</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>
350	<b>4721 Interest:</b>						
351	Interest-Long Term Highway Garage Bond	12,687.00	11,437.00	11,437.00	10,687.00	10,687.00	10,687.00
352	Interest-Long Term Town Offices Bond	31,500.00	29,138.00	29,137.50	26,775.00	26,775.00	26,775.00
353	<b>4721 Interest:</b>	<b>44,187.00</b>	<b>40,575.00</b>	<b>40,574.50</b>	<b>37,462.00</b>	<b>37,462.00</b>	<b>37,462.00</b>
354							
355	<b>4723 Interest on Tax Anticipation Notes:</b>	<b>9,773.53</b>	<b>12,000.00</b>	<b>8,170.51</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>
356							
357							
358	SUBTOTAL for DEBT SERVICE:	123,960.53	122,575.00	118,745.01	119,462.00	119,462.00	119,462.00
359							
360	<b>TOTAL OPERATING EXPENSES:</b>	<b>1,987,193.01</b>	<b>2,097,040.00</b>	<b>2,020,133.85</b>	<b>2,171,048.00</b>	<b>2,160,501.00</b>	<b>2,159,601.00</b>
361							
362	<b>4901: Land and Improvements</b>						
363	Land: Forest	7,307.61	0.00	0.00	0.00	0.00	0.00
364	Land	0.00	0.00	0.00	0.00	0.00	0.00
365	<b>4901 Land and Improvements:</b>	<b>7,307.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
366							
367	<b>4902 Machinery, Vehicles and Equipment:</b>						
368	Emergency Major Equipment Rebuilding Trust Fund	4,279.26	0.00	21,588.57	0.00	0.00	0.00
369	Annual Leave Expendable Trust Fund		0.00	4,184.32			
370	Fire Fighting Safety Equipment	2,028.65	25,000.00	0.00	0.00	0.00	0.00
371	Vehicle Capital Reserve Fund:						
372	Dump Highway Truck	185,633.23	0.00	0.00	0.00	0.00	0.00
373	1-ton Highway Truck	0.00	0.00	0.00	125,840.00	125,840.00	125,840.00
374	Police Vehicle	0.00	0.00	0.00	48,973.00	48,973.00	48,973.00
375	Fire Truck	0.00	0.00	0.00	0.00	0.00	0.00
376	Rescue Truck	0.00	0.00	0.00	0.00	0.00	0.00
377	Heavy Equipment Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00

## Expenditures

	D	E	F	G	H	I	J
	Description	2014	2015	Spent as of 12/31/2015	Department request 2016	Select Board proposed	Budget Committee
1							
2							
3							
378	Fire Fighter Equipment Trust Fund (Bessie M. Hall)	12,455.95	0.00	0.00	0.00	0.00	0.00
379	Computer System Upgrade Capital Reserve Fund	4,240.75	21,000.00	21,000.00	5,000.00	5,000.00	5,000.00
380	<b>4902 Machinery, Vehicles and Equipment:</b>	<b>208,637.84</b>	<b>46,000.00</b>	<b>46,772.89</b>	<b>179,813.00</b>	<b>179,813.00</b>	<b>179,813.00</b>
381							
382	<b>4903 Buildings:</b>						
383	Town Buildings Major Maint. & Repair Fund Capital Reserve Fund	5,918.74	0.00	25,377.77	0.00	0.00	0.00
384	<b>4903 Buildings:</b>	<b>5,918.74</b>	<b>0.00</b>	<b>25,377.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
385							
386	<b>4909 Improvements Other Than Buildings:</b>						
387	Bridge Capital Reserve Fund	58,004.76	0.00	21,698.21	0.00	0.00	0.00
388	Public Works Facility Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
389	Class V Roads Rehab Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
390	Emergency Highway Repair Capital Reserve Fund	0.00	0.00	13,798.67	0.00	0.00	0.00
391	Property Reappraisal Capital Reserve Fund	0.00	0.00	0.00	16,000.00	16,000.00	16,000.00
392	Recreational Facilities Capital Reserve Fund	63,052.41	0.00	6,664.60	0.00	0.00	0.00
393	<b>4909 Improvements Other Than Buildings:</b>	<b>121,057.17</b>	<b>0.00</b>	<b>42,161.48</b>	<b>16,000.00</b>	<b>16,000.00</b>	<b>16,000.00</b>
394							
395	SUBTOTAL for CAPITAL OUTLAY:	342,921.36	46,000.00	114,312.14	195,813.00	195,813.00	195,813.00
396							
397	<b>4915 To Capital Reserve Fund:</b>						
398	Bridge Capital Reserve Fund	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
399	Vehicle Capital Reserve Fund	105,000.00	110,000.00	110,000.00	145,000.00	145,000.00	145,000.00
400	Heavy Equipment Capital Reserve Fund	48,151.00	68,000.00	68,000.00	37,000.00	37,000.00	37,000.00
401	Property Reappraisal Capital Reserve Fund	5,000.00	0.00	0.00	0.00	0.00	0.00
402	Class V Roads Rehab Capital Reserve Fund	25,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
403	Public Works Facility Capital Reserve Fund	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
404	Public Land Acquisition Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
405	Emergency Highway Repair Capital Reserve Fund	20,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
406	Computer System Upgrade Capital Reserve Fund	5,250.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
407	Town Buildings Major Maintenance and Repair Fund	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
408	Fire Fighting Safety Equipment Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
409	New Cemetery Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
410	Recreation Facilities Capital Reserve Fund	11,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
411	<b>4915 To Capital Reserve Fund:</b>	<b>379,401.00</b>	<b>430,500.00</b>	<b>430,500.00</b>	<b>434,500.00</b>	<b>434,500.00</b>	<b>434,500.00</b>



## Expenditures

	D	E	F	G	H	I	J
	Description	2014	2015	2015	2016	2016	2016
1			Voted at Town Meeting	Spent as of 12/31/2015	Department request 2016	Select Board proposed	Budget Committee
2							
3							
412							
413	<b>4916 To Expendable Trust Funds (except # 4919):</b>						
414	Trout Pond Management Area Expendable Trust Fund	0.00	0.00	0.00	0.00	0.00	0.00
415	Emergency Major Equipment Rebuilding Trust Fund	12,000.00	14,000.00	14,000.00	0.00	0.00	0.00
416	Annual Leave Expendable Trust Fund		7,500.00	7,500.00	4,200.00	4,200.00	4,200.00
417	Town Poor Expendable Trust Fund	30,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
418	<b>4916 To Expendable Trust Funds (except # 4919):</b>	<b>42,000.00</b>	<b>61,500.00</b>	<b>61,500.00</b>	<b>44,200.00</b>	<b>44,200.00</b>	<b>44,200.00</b>
419							
420	SUBTOTAL for INTERFUND TRANSFERS OUT:	421,401.00	492,000.00	492,000.00	478,700.00	478,700.00	478,700.00
421							
422	TOTAL CAPITAL EXPENSES:	764,322.36	538,000.00	606,312.14	674,513.00	674,513.00	674,513.00
423							
424	TOTAL APPROPRIATIONS:	2,751,515.37	2,635,040.00	2,626,445.99	2,845,561.00	2,835,014.00	2,834,114.00
425							
426							
427	LESS TOTAL ESTIMATED REVENUES:	-706,489.33	-428,075.32	-649,648.00	-569,761.00	-569,761.00	-569,761.00
428							
429	ESTIMATED AMOUNT TO BE RAISED BY TAXES:	2,045,026.04	2,206,964.68	1,976,797.99	2,275,800.00	2,265,253.00	2,264,353.00
430							

## Revenues

	D	E	F	G	H
1					
2		2014	2015	2016	
3	Description		As of 12/2015	Estimated	
4					
5	3110 Current Year Property Tax	\$7,822,524.38	\$8,087,778.64		
6					
7	3185 Timber/Yield Taxes	\$24,509.49	\$14,632.32	\$15,000.00	
8					
9	3186 Payment in Lieu of Taxes:				
10	Other	\$4,526.00	\$4,474.00	\$4,123.00	
11	3186 Payment in Lieu of Taxes:	\$4,526.00	\$4,474.00	\$4,123.00	
12					
13	3190 Interest & Penalties on Delinquent Taxes:				
14	Interest on Delinquent Taxes	\$28,379.18	\$29,400.84	\$25,000.00	
15	3190 Interest & Penalties on Delinquent Taxes:	\$23,882.63	\$29,400.84	\$25,000.00	
16					
17	SUBTOTAL for TAXES (not including current year property taxes):	\$52,918.12	\$48,507.16	\$44,123.00	
18					
19	3220 Motor Vehicle Permit Fees	\$343,195.66	\$369,297.41	\$350,000.00	
20	Boat Permit fees	\$717.40	\$1,211.19	\$1,100.00	
21					
22	3230 Building Permits	\$12,508.94	\$17,343.01	\$13,000.00	
23					
24	3290 Other Licenses, Permits & Fees:				
25	Dog Licenses & Penalties	\$1,334.50	\$1,286.50	\$1,400.00	
26	Town Clerk Miscellaneous	\$2,583.10	\$3,380.00	\$2,000.00	
27	Town Clerk Fees	\$9,471.00	\$10,954.90	\$10,000.00	
28	Marriage Fees	\$84.00	\$77.00	\$50.00	
29	Dog Fees	\$483.00	\$498.00	\$500.00	
30	Certified Copies	\$411.00	\$426.00	\$300.00	
31	3290 Other Licenses, Permits & Fees:	\$14,366.60	\$16,622.40	\$14,250.00	
32					
33	SUBTOTAL for LICENSES, PERMITS and FEES:	\$370,788.60	\$404,474.01	\$378,350.00	
34					
35	3351 NH Shared Revenue Block Grant	\$0.00	\$0.00	\$0.00	
36					
37	3352 Meals & Rooms Tax Distribution	\$82,392.31	\$90,035.00	\$82,088.00	
38					
39	3353 Highway Block Grant	\$0.00	\$0.00	\$0.00	
40					
41	3356 State & Federal Forest Land Reimbursement	\$0.00	\$0.00	\$0.00	

Revenues

	D	E	F	G	H
	Description	2014	2015	2016	
			As of 12/2015	Estimated	
2					
3					
4					
42					
43	<b>3359 Other (Including Railroad Tax):</b>				
44	Other State Reimbursements	\$0.00	\$0.00	\$0.00	
45	Forest Fire Fighting and Training	\$0.00	\$0.00	\$0.00	
46	<b>3359 Other (Including Railroad Tax):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
47					
48	SUBTOTAL from STATE:	\$82,392.31	\$90,035.00	\$82,088.00	
49					
50	<b>3401-3406 Income from Departments:</b>				
51	Subdivision Fees	\$26.00	\$85.00	\$300.00	
52	ZBA Hearing Fees	\$1,544.00	\$1,696.00	\$800.00	
53	Police	\$448.19	\$740.00	\$0.00	
54	Solid Waste (fibers)	\$1,705.40	\$0.00	\$0.00	
55	Solid Waste - Sale of Trash Bags & Cards	\$44,533.40	\$46,154.00	\$38,000.00	
56	Solid Waste - Recycling (scrap metal)	\$2,488.74	\$987.50	\$2,000.00	
57	Copier	\$417.39	\$169.50	\$0.00	
58	LCAB Usage Fees	\$2,600.00	\$3,050.00	\$2,300.00	
59	Highway	\$150.00	\$0.00	\$0.00	
60	Miscellaneous	\$6,229.32	\$1,447.47	\$0.00	
61	Pond Program	\$5,255.00	\$6,945.00	\$5,000.00	
62	Town Clerk (Lyme Phone Book)	\$1,869.00	\$1,390.00	\$300.00	
63	<b>3401-3406 Income from Departments:</b>	<b>\$67,266.44</b>	<b>\$62,664.47</b>	<b>\$48,700.00</b>	
64					
65	SUBTOTAL from CHARGES for SERVICES:	\$67,266.44	\$62,664.47	\$48,700.00	
66					
67	<b>3501 Sale of Town Property</b>	<b>\$8,800.00</b>	<b>\$5,025.25</b>	<b>\$0.00</b>	
68					
69	<b>3502 Interest on Investments</b>	<b>\$505.72</b>	<b>\$815.41</b>	<b>\$400.00</b>	
70					
71	<b>3503-3509 Other:</b>				
72	Dividends & Return of Contributions	\$0.00	\$0.00	\$0.00	
73	LGC return of surplus	\$22,573.33	\$22,426.70	\$0.00	
74	Disability Reimbursement	\$642.86	\$0.00	\$0.00	
75	Legal Reimbursements	\$0.00	\$0.00	\$0.00	
76	Ambulance Reimbursement	\$1,545.00	\$100.00	\$500.00	
77	Rental-High Street	\$15,600.00	\$15,600.00	\$15,600.00	
78	Refunds	\$0.00	\$0.00	\$0.00	
79	<b>3503-3509 Other:</b>	<b>\$40,361.19</b>	<b>\$38,126.70</b>	<b>\$16,100.00</b>	
80					

## Revenues

	D	E	F	G	H
	Description	2014	2015	2016	
			As of 12/2015	Estimated	
2					
3					
4					
81	SUBTOTAL from MISCELLANEOUS REVENUES:	\$49,666.91	\$43,967.36	\$16,500.00	
82					
83					
84	<b>3915 From Capital Reserve Funds:</b>				
85	Bridge Capital Reserve Fund	\$195,076.68	\$21,698.21	\$0.00	
86	New Cemetery Capital Reserve Fund		\$0.00	\$0.00	
87	Public Works Facility Capital Reserve Fund		\$0.00	\$0.00	
88	Vehicle Capital Reserve Fund		\$0.00	\$174,813.00	
89	Heavy Equipment Capital Reserve Fund		\$0.00	\$0.00	
90	Major Highway Rebuilding Capital Reserve Fund		\$0.00	\$0.00	
91	Emergency Highway Repair Capital Reserve Fund		\$13,798.67	\$0.00	
92	Academy Building Capital Reserve Fund		\$0.00	\$0.00	
93	Academy Building Gifts and Donations Fund (to close fund)		\$0.00	\$0.00	
94	Property Reappraisal Capital Reserve Fund		\$0.00	\$16,000.00	
95	Computer System Upgrade Capital Reserve Fund	\$5,622.99	\$21,000.00	\$5,000.00	
96	Public Land Acquisition Capital Reserve Fund		\$0.00	\$0.00	
97	Town Offices Building Capital Reserve Fund (to close fund)		\$0.00	\$0.00	
98	Town Building Major Maint. & Repair Capital Reserve Fund		\$25,377.77	\$0.00	
99	Fire Fighting Safety Equipment Capital Reserve Fund	\$6,291.40	\$0.00	\$0.00	
100	Recreation Facility Capital Reserve Fund	\$3,370.00	\$6,664.60	\$0.00	
101	<b>3915 From Capital Reserve Funds:</b>	<b>\$210,361.07</b>	<b>\$88,539.25</b>	<b>\$195,813.00</b>	
102					
103	<b>3916 From Trust &amp; Agency Funds:</b>				
104	Trout Pond Management Area Expendable Trust Fund		\$0.00	\$0.00	
105	Reimbursements Perpetual Care Trust		\$14,345.00	\$18,000.00	
106	Cemetery Gifts & Donation		\$0.00	\$0.00	
107	Cemetery Special Revenue Fund		\$0.00	\$0.00	
108	Substance Abuse Fund		\$0.00	\$0.00	
109	Emergency Major Equipment Rebuilding Trust Fund	\$13,330.39	\$21,588.57	\$0.00	
110	Town Poor Expendable Trust Fund		\$33,198.91	\$0.00	
111	Annual Leave Expendable Trust Fund		\$4,184.32	\$0.00	
112	<b>3916 From Trust &amp; Agency Funds:</b>	<b>\$13,330.39</b>	<b>\$73,316.80</b>	<b>\$18,000.00</b>	
113					
114	SUBTOTAL from INTERFUND OPERATING TRANSFERS IN:	\$223,691.46	\$161,856.05	\$213,813.00	
115					
116	TOTAL SOURCES OF REVENUE:	\$623,032.38	\$649,648.00	\$569,761.00	
117					



New Hampshire  
Department of  
Revenue Administration

2016  
MS-737

## Budget of the Town of Lyme

Form Due Date: 20 Days after the Town Meeting

**THIS BUDGET SHALL BE POSTED WITH THE WARRANT**  
This form was posted with the warrant on: February 16<sup>th</sup>, 2016

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

### BUDGET COMMITTEE CERTIFICATION

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

Budget Committee Members	
Printed Name	Signature
Richard Jones	<i>Richard Jones</i>
Phil Barta	<i>Phil Barta</i>
Erik Colberg	<i>Erik Colberg</i>
Susan MacKenzie	<i>Susan MacKenzie</i>
Charles Ragan	<i>Charles Ragan</i>
Elizabeth Glenshaw	<i>Elizabeth Glenshaw</i>
Greg Lange	<i>Greg Lange</i>
Judith Brotman	<i>Judith Brotman</i>

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

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



# Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$122,645	\$119,736	\$132,487	\$0	\$132,487	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$94,705	\$91,398	\$101,060	\$0	\$101,060	\$0
4150-4151	Financial Administration	05	\$43,984	\$41,276	\$43,676	\$0	\$43,676	\$0
4152	Revaluation of Property	05	\$32,065	\$31,554	\$32,900	\$0	\$32,900	\$0
4153	Legal Expense	05	\$55,000	\$44,751	\$55,000	\$0	\$55,000	\$0
4155-4159	Personnel Administration	05	\$47,452	\$45,314	\$47,452	\$0	\$47,452	\$0
4191-4193	Planning and Zoning	05	\$88,051	\$86,448	\$90,608	\$0	\$90,608	\$0
4194	General Government Buildings	05	\$23,041	\$25,206	\$23,826	\$0	\$23,826	\$0
4195	Cemeteries	05	\$32,100	\$26,149	\$31,438	\$0	\$31,438	\$0
4196	Insurance	05	\$50,700	\$46,862	\$52,160	\$0	\$52,160	\$0
4197	Advertising and Regional Association	05	\$2,900	\$3,030	\$3,100	\$0	\$3,100	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety</b>								
4210-4214	Police	05	\$225,406	\$226,621	\$230,648	\$0	\$230,648	\$0
4215-4219	Ambulance	05	\$53,650	\$49,353	\$55,650	\$0	\$55,650	\$0
4220-4229	Fire	05	\$45,109	\$43,837	\$45,109	\$0	\$45,109	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	05	\$2,538	\$1,926	\$1,819	\$0	\$1,819	\$0
4299	Other (Including Communications)	05	\$26,300	\$27,518	\$27,300	\$0	\$27,300	\$0
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	05	\$685,102	\$651,460	\$700,229	\$0	\$700,229	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$3,235	\$3,124	\$3,526	\$0	\$3,526	\$0
4319	Other		\$233,400	\$0	\$0	\$0	\$0	\$0
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0



4323	Solid Waste Collection	05	\$41,588	\$43,764	\$52,266	\$0	\$52,266	\$0
4324	Solid Waste Disposal	05	\$46,700	\$45,549	\$50,500	\$0	\$50,500	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment</b>								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Electric</b>								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	05	\$22,454	\$22,354	\$23,154	\$0	\$23,154	\$0
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	05	\$8,600	\$8,600	\$8,600	\$0	\$8,600	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	05	\$65,473	\$64,344	\$67,585	\$0	\$67,585	\$0
4550-4559	Library	05	\$152,806	\$148,440	\$157,896	\$0	\$156,996	\$900
4583	Patriotic Purposes	05	\$950	\$762	\$950	\$0	\$950	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources	05	\$2,100	\$2,008	\$2,100	\$0	\$2,100	\$0
4619	Other Conservation		\$21,115	\$11,985	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	05	\$70,000	\$70,000	\$70,000	\$0	\$70,000	\$0
4721	Long Term Bonds and Notes - Interest	05	\$40,575	\$40,575	\$37,462	\$0	\$37,462	\$0

4723	Tax Anticipation Notes - Interest	05	\$12,000	\$8,170	\$12,000	\$0	\$12,000	\$0
4790-4799	Other Debt Service		\$18,081	\$18,081	\$0	\$0	\$0	\$0
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$46,000	\$21,000	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$130,000	\$56,665	\$0	\$0	\$0	\$0
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$2,545,825</b>	<b>\$2,127,860</b>	<b>\$2,160,501</b>	<b>\$0</b>	<b>\$2,159,601</b>	<b>\$900</b>



## Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4195	Cemeteries	13	\$0	\$0	\$16,486	\$0	\$16,486	\$0
	<b>Purpose:</b> Withdrawal from Cemetery maintenance gifts & donations							
4290-4298	Emergency Management	17	\$0	\$0	\$8,000	\$0	\$8,000	\$0
	<b>Purpose:</b> LYME EMERGENCY OPERATION PLAN							
4312	Highways and Streets	06	\$0	\$0	\$89,265	\$0	\$89,265	\$0
	<b>Purpose:</b> Block Grant appropriation							
4319	Other	11	\$0	\$0	\$75,000	\$0	\$75,000	\$0
	<b>Purpose:</b> Paved Road Repair & Maintenance							
4589	Other Culture and Recreation	15	\$0	\$0	\$5,378	\$0	\$5,378	\$0
	<b>Purpose:</b> INDEPENDENCE DAY CELEBRATION SPECIAL REVENUE FUND							
4902	Machinery, Vehicles, and Equipment	08	\$0	\$0	\$179,813	\$0	\$179,813	\$0
	<b>Purpose:</b> Withdrawal from CRF & Trust Funds							
4909	Improvements Other than Buildings	08	\$0	\$0	\$16,000	\$0	\$16,000	\$0
	<b>Purpose:</b> Withdrawal from CRF & Trust Funds							
4909	Improvements Other than Buildings	10	\$0	\$0	\$500,000	\$0	\$0	\$500,000
	<b>Purpose:</b> TO RELOCATE AND REOPEN RIVER ROAD							
4915	To Capital Reserve Fund	07	\$0	\$0	\$434,500	\$0	\$434,500	\$0
	<b>Purpose:</b> To CRF & TF							
4916	To Expendable Trusts/Fiduciary Funds	07	\$0	\$0	\$44,200	\$0	\$44,200	\$0
	<b>Purpose:</b> To CRF & TF							
4916	To Expendable Trusts/Fiduciary Funds	14	\$0	\$0	\$1,600	\$0	\$1,600	\$0
	<b>Purpose:</b> Transfer funds from Cemetery Special Revenue Fund							
<b>Special Articles Recommended</b>			<b>\$0</b>	<b>\$0</b>	<b>\$1,370,242</b>	<b>\$0</b>	<b>\$870,242</b>	<b>\$500,000</b>

## Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4319	Other	12	\$0	\$0	\$14,325	\$0	\$14,325	\$0

		<b>Purpose: TO PURCHASE A TANK &amp; SPRAYER UNIT</b>								
4790-4799	Other Debt Service		09	\$0	\$0	\$18,081	\$0	\$18,081	\$0	\$0
<b>Individual Articles Recommended</b>		<b>Purpose: Lease to own</b>								
				\$0	\$0	\$32,406	\$0	\$32,406	\$0	\$0



## Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$14,632	\$15,000	\$15,000
3186	Payment in Lieu of Taxes	05	\$4,474	\$4,123	\$4,123
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$29,401	\$25,000	\$25,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	05	\$370,508	\$351,100	\$351,100
3230	Building Permits	05	\$17,343	\$13,000	\$13,000
3290	Other Licenses, Permits, and Fees	05	\$16,622	\$13,150	\$13,150
3311-3319	From Federal Government		\$0	\$0	\$0
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$82,088	\$82,088	\$82,088
3353	Highway Block Grant	06	\$90,035	\$89,265	\$89,265
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)	17	\$0	\$4,000	\$4,000
3379	From Other Governments		\$0	\$0	\$0
<b>Charges for Services</b>					
3401-3406	Income from Departments	05	\$67,689	\$47,600	\$47,600
3409	Other Charges		\$0	\$0	\$0
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0

3502	Interest on Investments	05	\$815	\$400	\$400
3503-3509	Other	05, 13	\$37,125	\$32,586	\$32,586
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	14, 15	\$6,978	\$6,978	\$6,978
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	\$27,664	\$195,813	\$195,813
3916	From Trust and Fiduciary Funds	05	\$14,345	\$18,000	\$18,000
3917	From Conservation Funds		\$0	\$0	\$0
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	10	\$0	\$400,000	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Total Estimated Revenues and Credits</b>			<b>\$779,719</b>	<b>\$1,298,103</b>	<b>\$898,103</b>

## Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$2,077,040	\$2,160,501	\$2,159,601
Special Warrant Articles Recommended	\$754,176	\$1,370,242	\$870,242
Individual Warrant Articles Recommended	\$48,081	\$32,406	\$32,406
<b>TOTAL Appropriations Recommended</b>	<b>\$2,879,297</b>	<b>\$3,563,149</b>	<b>\$3,062,249</b>
Less: Amount of Estimated Revenues & Credits	\$740,144	\$1,298,103	\$898,103
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$2,139,153</b>	<b>\$2,265,046</b>	<b>\$2,164,146</b>



# Budget Committee Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>		<b>\$3,062,249</b>
<b>Less Exclusions:</b>		
2. Principal: Long-Term Bonds & Notes	<b>4711</b>	<b>\$70,000</b>
3. Interest: Long-Term Bonds & Notes	<b>4721</b>	<b>\$37,462</b>
4. Capital outlays funded from Long-Term Bonds & Notes		\$0
5. Mandatory Assessments		\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )		\$107,462
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>		<b>\$2,954,787</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )		\$295,479

## 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 ( <i>Difference of Lines 9 and 10</i> )	\$0

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

12. Amount Recommended (Prior to Meeting)	\$0
13. Amount Voted (Voted at Meeting)	\$0
14. Amount voted over recommended amount ( <i>Difference of Lines 12 and 13</i> )	\$0

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

\$0

**Maximum Allowable Appropriations Voted At Meeting:**  
(*Line 1 + Line 8 + Line 11 + Line 15*)

**\$3,357,728**

## **TOWN OF LYME, NEW HAMPSHIRE**

### **MINUTES**

Town Meeting

March 10, 2015

Town Moderator Kevin Peterson called this meeting to order at 9:02 am in the Lyme School Community Gymnasium. There were approximately 125 people in attendance.

The Moderator took a moment to acknowledge and extend appreciation to all veterans and asked those veterans in attendance to stand or raise a hand and be recognized. Followed was the presentation of the Colors and Pledge of Allegiance led by Michael Brannen of Troop # 273 of the Lyme Boy Scouts.

Ellen Thompson, Parish Nurse, read a list of those who have passed since the 2014 Town Meeting. Those honored included:

<i>Susan Harris</i>	<i>Catherine Smith</i>	<i>Harriet Phillips</i>	<i>George Palmer</i>
<i>Robert Robinson</i>	<i>Peter Dayton</i>	<i>Letitia Smith</i>	<i>Hugh O'Donnell Jr</i>
<i>Kay Murphy</i>	<i>Melanie Adams</i>	<i>Pamela Gile</i>	<i>Christina Schonenberger</i>
<i>Devey Piper</i>	<i>Marjorie Hathaway</i>	<i>Tony LaBombard</i>	<i>Dorf Sears</i>
<i>Janine Weins</i>			

Patty Jenks offered remembrances in honor of Christina Schonenberger and Dorf Sears.

Representing the Lyme Foundation, Jeff Valence presented Mr. Kenneth H. Uline the 2015 Citizen of the Year Award.

Reverend Amy Hayden was welcomed and she read a list of the future—those babies born in 2014. These names are listed in the 2014 Town Report.

There were general announcements, acknowledgements and rules of procedure for this meeting provided by the Moderator. Attendees were reminded to acquire the yes/no voting cards from the Ballot Clerks.

### ***ELECTION OF OFFICERS***

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

Those elected:

Select Board	One member for 3 years	C. Jay Smith
Budget Committee	Three members for 3 years	Richard G. Jones
		Charles Ray Ragan
		Vacant
Budget Committee	One members for 1 year	Erik Colberg

Cemetery Trustee	One member for 3 years	Michael C. Hinsley
Library Trustees	Three members for 3 years	Daniel Parish
		Nancy Snyder
		Beth Taylor
Planning Board	One member for 3 years	John Stadler
Planning Board	One member for 1 year	Ursula Slate
Overseer of Public Welfare	One member for 1 year	Nancy Elizabeth Grandine
Town Clerk	One member for 3 years	Patricia G. Jenks
Trustee of the Trust Funds	One member for 3 years	Marlene Green

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

Change the title section 8.20 from:

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

**To:**

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

And add section 8.29:

8.29 Relocation of an existing structure in a conservation district.

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

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

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

**YES 204 NO 62**



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

Delete section 8.34.

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

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

**ARTICLE 3 WAS VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT**

**YES 198 NO 67**

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

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

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

**ARTICLE 4 WAS VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT**

**YES 205 NO 59**

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

**ARTICLE 5. Judy Brotman made the motion that** the Town vote to raise and appropriate the sum of two million seventy-seven thousand and forty dollars **(\$2,077,040.00)** which represents the operating budget as recommended by the Budget Committee. Said sum does not include appropriations contained in any other warrant articles.

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

**Seconded by Bob Sanborn**

**Jay Smith offered an AMENDMENT to Article 5: To add a total of \$20,000 (twenty thousand dollars) to the Highway Department Winter Budget: \$10,000 (ten thousand dollars) to line item 227 –overtime, and \$10,000 (ten thousand dollars) to line item 231-materials.**

**Amendment Seconded by Simon Carr.**

Jay Smith offered an explanation for his amendment citing weekend and holiday storms (overtime), and excessive weather conditions (materials). There were 27 call-outs (when the highway crew was dispatched out for road maintenance) for the Highway crew in January and February 2015. Budgets have been tight with little excess to carry over.

**AMENDMENT WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

**Article 5 now at \$2,097,040.00 with the approved amendment.**

There was no further discussion on Article 5.

**ARTICLE 5, AS AMENDED, WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

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

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

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

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

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

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

**Seconded by Judy Brotman**

Jay Smith provided an explanation about the Block Grant, which are monies received as apportioned by the State from the income from the gas tax. This is an in/out item.

No discussion.

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

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

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

#### **Capital Reserve Funds:**

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

#### **Expendable Trust Funds:**

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

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

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

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

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

#### **Seconded by Kathy Larson**

Jay Smith explained the Select Board had looked carefully at Capital Reserves and found that historically it was felt they were well funded. However, after researching the replacement costs for equipment and trucks, it was clear they are underfunded. In addition there are several “red-listed” bridges in town which will need attention. Work on some of them has been deferred because they are on roads which have alternate routes. The Hewes Brook Bridge is part of the continuing River Road problem, and needs addressing.

Dick Jones explained that he had voted against this increase as a Budget Committee member because he felt things were moving too fast on the Class V road repairs, and that too much money was going into the Public Works Facility fund while we are still paying on a bond.

Dave Hewitt commented that expendable funds are intended to be spent, and asked why this isn’t part of the operating budget.

Dick Jones replied as a Budget Committee member that by putting money into trust funds, the town is able to set aside enough to meet warrant item expenses.

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

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

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

**Machinery, Vehicles & Equipment:**

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

<b>Withdrawals from Capital Reserve Fund</b>	<b>Total: \$46,000</b>
--	------------------------

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

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

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

**Seconded by Judy Brotman**

Simon Carr explained there had been concern by the Trustees of the Trust Fund, that the money voted into these funds would not be available for use this fiscal year. They have since learned from a call to The New Hampshire Department of Revenue that this is not the case, and that as long as Article 7 passes, the funds are immediately available.

Jan Williams asked what the funds will be spent on. Fire Chief Michael Hinsley responded that there has been money saved over the years to replace and upgrade breathing apparatus. Previously, funds have been spent on protective clothing and co-pay on a grant requesting the new breathing apparatus.

Jay Smith explained that the Town needs to upgrade the computer fire-wall which is obsolete and doesn't meet state specifications for the motor vehicle programs. The Police Department computer system also needs a significant upgrade to stay in compliance with state and regional regulations. The Town has a scheduled rotation for computer upgrades to keep equipment viable.

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

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

**ARTICLE 9. Blake Allison made the motion** that the Town vote to authorize the Select Board to make the 2<sup>nd</sup> payment on a 5 year lease-to-own agreement for the purpose of leasing a roller for the highway department for a total cost of \$90,921 and to raise and appropriate the sum of eighteen thousand eighty-one dollars **(\$18,081.00)** for the Second year's payment for that purpose. This lease agreement contains an escape clause. (This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

**Seconded by Simon Carr.**

Jay Smith provided follow-up to questions asked at Little Town Meeting: The roller, having had a delayed delivery, didn't arrive until August. It currently has 125 hours on it. Its life expectancy is at least 25 years. Winter storage for it has been worked out.

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

***PAVED ROAD REPAIR AND MAINTENANCE***

**ARTICLE 10. Mike Smith made the motion** that the Town vote to raise and appropriate up to one hundred & fifty thousand dollars **(\$150,000.00)** for the purpose of implementing the 2<sup>nd</sup> year of the 10 year plan to repair and maintain the Town's paved roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2020. (This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 2-1.) (Not recommended by the Budget Committee by a vote of 3-4-1.)

**Seconded by Judy Brotman**

Speaking as the Select Board representative on the Roads Committee, Sue MacKenzie provided background materials which help explain the need for this article. Using a Power Point presentation, MacKenzie showed photos of areas on River Road which are distressed and unstable. The priority at this point is a "slump" area on the southern section of River Road. Because of the conditions there, the road has been restricted to one lane until repairs can be made. Engineers are currently analyzing how best to address the problems.

Next in the line of priorities is the Goose Pond Road from the Baker Hill intersection toward Route 10. Water is a critical factor there, undermining the road surface. The tar has already been removed, ground and reappplied which has helped with the massive irregularities in the road surface. The Roads Committee is hoping the remedial measures on this road will be a 20 year fix.

Further on the south end of River Road, near the Hanover town line has river bank stability issues causing broken pavement and compromised conditions. Engineers are currently doing an assessment on that area.

MacKenzie explained about the pavement preservation plan, which is a national effort to preserve all paved roads. Currently Lyme's Road Agent is considering remedial measures for one-half mile of Baker Hill Road to preserve and prevent further asphalt breakdown.

There are funds available from the 2014 and 2015 Block Grant for these purposes. This article requests additional funds to supplement what's available in order to finish taking care of the prioritized issues and begin the others.

Mike Smith offered appreciation for MacKenzie's leadership on the Roads Committee. He commented that the town has deferred the care of the roads because of money restrictions. He commented the we're now at a point where we have to bite the bullet and look at ways to keep the roads drivable and safe, indicating that MacKenzie has done extensive research on ways to accomplish necessary repairs and maintenance using our limited funds. It's the Roads Committee's goal to get as much done as possible for the least amount of money.

Paul Klee was interested in learning why this request has not been supported by the Budget Committee. Speaking for the Budget Committee, Judy Brotman explained the split vote was because it was felt that the requested amount of \$150,000 was just too much.

There was a brief discussion concerning the use of salt vs. sand on winter roads. Part of the explanation, provided by Jay Smith, is that there are federal guidelines and regulations regarding the use of either material excessively and the required costs of spring clean-up efforts.

Tom Toner asked to have the slump location clarified and asked if the Roads Committee was aware of another compromised location on River Road between the access to Gregory Road and the Berway Farm. MacKenzie explained that the slump is .2 miles south of the East Thetford road and that the Select Board and Roads Committee are aware of the other location of concern.

Earl Strout explained his negative vote on the Budget Committee was because although he believes the facts are sensible; things should be prioritized with sensible costs and done in different years.

Discussion continued, and Dan Brand reminded that costs are much worse if maintenance is deferred rather than keeping to a schedule of regular maintenance. He commented there is no savings in waiting and we'll always be playing catch-up. It's time to appropriate some "real money" to deal with the problem areas and feels that the requested \$150,000 is a modest amount, all things considered.

John Mudge thanked the Roads Committee, saying he is very familiar with the River Road issues and tremendous erosion problems.

Mimi Weinstein thanked the Road Crew for their efforts in caring for the roads and MacKenzie's efforts in leading the Roads Committee.

**Dick Jones offered an AMENDMENT to Article 10. The amendment reads Amend Article 10 from \$150,000.00 to \$100,000.00.**

**Seconded by Earl Strout**

Discussion included comments from Walt Swift who is concerned about this amendment feeling that given the history it just kicks up the amounts for future budgets and Mike Smith who spoke against the amendment.

**AMENDMENT TO ARTICLE 10 WAS VOTED IN THE NEGATIVE BY VOICE VOTE.**

**Kathy Larson called the question**

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

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

**ARTICLE 11. Steve Campbell made the motion** that the Town vote to authorize the Select Board as agent to expend money from the Class V Roads Rehabilitation Capital Reserve fund and for the monies to be used for the purpose of repairs, improvements, and maintenance of the Town owned roads this fund was established in 2013 under RSA 35:1.(Majority vote required.) (Recommended by the Select Board by a vote of 3-0.)

**Seconded by Judy Brotman**

Simon Carr felt the Select Board should not have the ability to expend from this fund; it should be a vote at Town Meeting.

After considerable discussion, including explanations of how the article was written (Department of Revenue guidelines), what procedures would be and how this change would be contrary to historical procedure **Dick Jones called the question.**

**VOICE VOTE WAS INCONCLUSIVE; MODERATOR CALLED FOR PAPER BALLOT VOTE.**

**ARTICLE 11 WAS VOTED IN THE NEGATIVE BY PAPER BALLOT.**

**YES 61 NO 62**

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

*(this article needed only if article 11 fails)*

**ARTICLE 12. Mimi Weinstein made the motion** that the Town vote to raise and appropriate the sum of one hundred thousand dollars (\$100,000.00) repairs, improvements, and maintenance of the Town roads and to fund this appropriation by authorizing the withdrawal of fifty thousand dollars (\$50,000.00) from the Class V Roads Rehabilitation Capital Reserve Fund created for that purpose and fifty thousand dollars (\$50,000.00) from taxation. (These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

**Seconded by Nadia Gorman**

**Judy Brotman offered an AMENDMENT to Article 12: To authorize withdrawal of \$100,000.00 from Class V Roads Rehabilitation Capital Reserve Fund created for that purpose (strike out \$50,000.00 from taxation).**

**Amendment seconded by Dick Jones.**

There was a short discussion.

**AMENDMENT to Article 12 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

**ARTICLE 12 as amended was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

**INCREASE PARKING LOT IN DOWNTOWN LYME**

**ARTICLE 13. Dan Brand made the motion** that the Town vote to raise and appropriate up to thirty thousand dollars (**\$30,000.00**) for the purpose of planning and constructing to increase the parking to a total of 29-34 parking spaces in the parking lot located at 3 Main Street. (This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.) (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

**Seconded by Bob Sanborn**

Dan Brand explained that the State of New Hampshire Department of Transportation has offered to split the costs for this project with the Town of Lyme. Abutters will help with grounds keeping. He feels this is a real opportunity for the Town and urged a positive vote.

Sue MacKenzie speaking for the Select Board explained the scope of the project. The connection to Mascoma Bank parking will be preserved. The temporary environmental testing structure will be removed, the town will take care of winter plowing & maintenance and the state will take care of paving maintenance and stripping parking lines.



Questions about keeping the project as environmentally friendly as possible, handicapped parking and pedestrian traffic allowances were asked. These will be worked out with the State.

Jay Smith provided history on how this came about: Originally the Town approached the state about acquiring extra property at the park & ride location to expand parking. The state indicated they'd require an appraisal which the town would have to pay for and then a fair market value sale price would be provided. The Select Board at that time felt this would be too expensive and dropped the idea. This past year, working on Roads Committee projects with the state, the idea was broached again, culminating in this arrangement which keeps the State of New Hampshire as the owner, but allowing the Town increased parking access, hence this Article is brought forth for consideration.

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

***ESTABLISHMENT OF ANNUAL LEAVE EXPENDABLE TRUST FUND  
AND WITHDRAWING FROM IT  
(special warrant article)***

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

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

(Majority vote required.) (Recommended by the Select Board by a vote of 2-1.) (Not recommended by the Budget Committee by a vote of 2-6.)

**Seconded by Nadia Gorman**

Sue MacKenzie explained that this article was presented because of the Town Auditors adverse opinion in the annual reviews of the Town's accounting. Although small towns like Lyme have less exposure to liabilities such as these the potential is always there. Currently the Town has an unfunded liability if a long-term employee leaves.

Judy Brotman explained this Article wasn't supported by the Budget Committee in an effort to hold a line on costs, feeling that this commitment didn't need to be done at this time.

There was a period of general questions and responses.

**ARTICLE 14 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

***DISCONTINUE BLISTERS FOR BOOKS***

**EXPENDABLE TRUST FUND**

**ARTICLE 15. Judy Russell made the motion** that the town vote to discontinue the Blisters for Books Expendable Trust Fund established in 2007, said funds with accumulated interest to date of withdrawal, are to be transferred to the general fund.

(Majority vote required.)

**Seconded by Simon Carr**

**ARTICLE 15 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

**APPROPRIATING MONIES TO PUT INTO BLISTERS FOR BOOKS  
EXPENDABLE TRUST FUND  
(this article needed only if article 15 fails)**

**ARTICLE 16. Judy Russell made the motion to PASS OVER ARTICLE 16** which was to see if the Town will vote to raise and appropriate the sum of four thousand six hundred fifty nine dollars (**\$4,659.00**) to put into the “Blisters for Books Expendable Trust Fund” established in 2007 for the purpose of purchasing children’s books, audiotapes and other resources and to fund this appropriation by authorizing the withdrawal of said sum from the 12/31/2014 unreserved fund balance. The amount represents monies taken into the general fund in 2014 from last year’s Blisters for Books.

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

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

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

**Seconded by Judy Brotman**

**MOTION TO PASS OVER ARTICLE 16 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

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

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

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

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

**Seconded by Dick Jones.**

**ARTICLE 17 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

***TRANSFER FUNDS FROM THE CEMETERY SPECIAL REVENUE FUND INTO THE  
NEW CEMETERY CAPITAL RESERVE FUND***

***(special warrant article)***

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

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

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

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

**Seconded by Bob Sanborn**

**ARTICLE 18 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

***MILFOIL TREATMENT FOR POST POND***

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

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

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

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

**Seconded by Judy Brotman**

**ARTICLE 19 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

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

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

(Majority vote required.)

Shirley Tullar thanked the townspeople for their support of the farm tax relief 79F bill last year. The Berway Farm did apply; jumped through numerous hoops and received a refund of approximately \$34. Shirley reported the State is trying to amend the bill.

Don Elder, Fire Warden, let folks know they are now able to go on-line to obtain burn permits. Wardens still have the right to inspect burn piles before they are burned.

Sue MacKenzie thanked the townspeople and voters on behalf of the Select Board and Roads Committee.

### ***OTHER BUSINESS***

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

This meeting was adjourned at 11:40 AM.

Respectfully Submitted,

Patricia G. Jenks  
Town Clerk

February 8, 2016

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, 2015 financial statements by May 15, 2016. Unless we encounter circumstances beyond our control, the completed reports will be available no later than June 30, 2016.

Very truly yours,

*Vachon Clukay & Company PC*

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

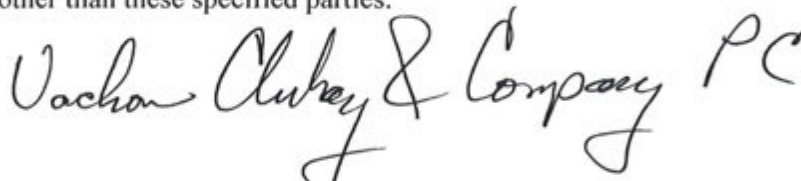
To the Board of Selectmen  
Town of Lyme, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire (the Town) as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

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

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

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



Manchester, New Hampshire  
October 1, 2015

**TOWN OF LYME, NEW HAMPSHIRE**

**Financial Statements**

**December 31, 2014**

**and**

**Independent Auditor's Report**

**TOWN OF LYME, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2014**

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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, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

### ***Basis for Adverse Opinion on Governmental Activities***

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

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

### ***Adverse Opinion***

In our opinion, because of the significance of the matter described in the “Basis for Adverse Opinion on Governmental Activities” paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Lyme, New Hampshire, as of December 31, 2014, 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, 2014, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and budgetary comparison information on pages i-v and 22-23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

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

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

*Vachon Clukey & Company PC*

Manchester, New Hampshire  
October 1, 2015

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2014

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2014. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

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

**Overview of the Financial Statements**

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

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

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

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

***Government-Wide Financial Statements***

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

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

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

***Fund Financial Statements***

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2014

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

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

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

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

#### **Notes to the Basic Financial Statements**

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

#### **Required Supplementary Information**

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the Town's major governmental fund and includes a reconciliation between the reported activity of the revenues, expenditures and transfers for budgetary purposes (Schedule 1) and the activity as presented in the governmental fund financial statements (Exhibit D). The Town's only major governmental fund with an adopted budget for 2014 is the General Fund.

#### **Other Supplementary Information**

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2014

**Government-Wide Financial Analysis**

**Statement of Net Position**

Net position of the Town of Lyme as of December 31, 2014 and 2013 are as follows:

	Governmental Activities	
	<u>2014</u>	<u>2013</u>
Current and other assets:		
Capital assets (net)	\$ 5,438,721	\$ 5,406,901
Other assets	6,628,947	6,122,515
Total assets	<u>✓ 12,067,668</u>	<u>✓ 11,529,416</u>
Deferred outflows of resources:		
Total deferred outflows of resources	<u>                    </u>	<u>                    </u>
Long-term and other liabilities:		
Long-term obligations	887,496	905,586
Other liabilities	<u>2,714,932</u>	<u>2,712,869</u>
Total liabilities	<u>3,602,428</u>	<u>3,618,455</u>
Deferred inflows of resources:		
Unearned tax revenue	1,099	1,010
Unearned other revenue	<u>-</u>	<u>460</u>
Total deferred inflows of resources	<u>1,099</u>	<u>1,470</u>
Net position:		
Net investment in capital assets	4,475,395	4,436,055
Restricted	1,238,341	1,165,555
Unrestricted	<u>2,750,405</u>	<u>2,307,881</u>
Total net position	<u>\$ 8,464,141</u>	<u>\$ 7,909,491</u>

**Statement of Activities**

Change in net position for the year ending December 31, 2014 and 2013 are as follows:

	Governmental Activities	
	<u>2014</u>	<u>2013</u>
Program revenues:		
Charges for services	\$ 92,953	\$ 71,036
Operating grants and contributions	90,908	86,940
Capital grants and contributions	<u>-</u>	<u>104,694</u>
Total program revenues	<u>183,861</u>	<u>262,670</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2014

General revenues:		
Property and other taxes	2,090,891	1,909,460
Licenses and permits	370,789	331,229
Intergovernmental revenue	82,392	76,243
Interest and investment earnings	105,664	172,644
Miscellaneous	75,626	99,417
Total general revenues	<u>2,725,362</u>	<u>2,588,993</u>
Total revenues	<u>2,909,223</u>	<u>2,851,663</u>
Program expenses:		
General government	588,404	610,452
Public safety	403,978	383,824
Highways and streets	865,672	880,894
Health and welfare	67,455	78,988
Sanitation	85,534	81,989
Culture and recreation	290,634	256,189
Interest and fiscal charges	52,896	57,811
Total expenses	<u>2,354,573</u>	<u>2,350,147</u>
Change in net assets	554,650	501,516
Net assets - beginning of year	<u>7,909,491</u>	<u>7,407,975</u>
Net assets - ending of year	<u>\$ 8,464,141</u>	<u>\$ 7,909,491</u>

**Town of Lyme Governmental Activities**

As shown in the above statement the Town experienced a favorable change in financial position of \$554,650 on the full accrual basis of accounting.

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

The General Fund shows a fund balance of \$2,207,463. This represents an increase in fund balance of \$400,704 from the prior year. As referenced above, this fund balance incorporates the Capital Reserve, Expendable Trust Funds and the Independence Day Fund which amounts to \$1,762,473 as of December 31, 2014.

The Permanent Fund's fund balance increased by \$84,976, to a year-end balance of \$1,160,616. This was mostly due to the increase in the market values of investments and the transfer of funds to the General Fund for expenditure reimbursements.

**General Fund Budgetary Highlights**

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

Actual revenues on the budgetary basis were more than the budgeted amount by \$51,974. This is primarily due to higher revenues than anticipated from the licenses and permits of \$29,039.

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2014

The Town under expended its budget by \$75,743 with significant savings occurring in the general government function and capital outlay.

**Capital Assets**

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

The Town's investment in capital assets for its governmental activities as of December 31, 2014 is \$7,125,745. Accumulated depreciation amounts to \$1,687,024, leaving a net book value of \$5,438,721. Major capital asset additions in FY 2014 consist of the Fisher Bridge Project and a Roller machine for the highway department. See Note 6 in the Notes to the Basic Financial Statements for a summary of all capital assets.

**Long-Term Obligations**

During FY 2014, the Town made scheduled debt payments of \$70,000. See Note 9 in the Notes to the Basic Financial Statements for a summary of all long-term obligations.

**Economic Factors**

Some Capital Reserve Funds are adequately funded to meet future needs however some funds raise cause for concern. Vehicle, heavy equipment & Class V roads rehab funds are significantly underfunded. The bridge fund is considered underfunded for the present bridges in need of work. This is due mostly to changes in the laws requiring more extensive studies, permitting and types of construction allowed. A number of the town's roads are in need of significant re-building. This includes new underdrainage and rebuilding which will ultimately lead to road failure if not done. The Roads Committee and Select board continue to tweak the long range roads plan and look at funding for projects to build credible reserve funds.

**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 Select Board 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, 2014

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 3,126,398
Investments	2,993,705
Taxes receivable, net	491,516
Accounts receivable	7,951
Due from other governments	368
Prepaid expenses	9,009
Total Current Assets	<u>6,628,947</u>
Noncurrent Assets:	
Non-depreciable capital assets	1,476,491
Depreciable capital assets, net	3,962,230
Total Noncurrent Assets	<u>5,438,721</u>
Total Assets	<u>12,067,668</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Total Deferred Outflows of Resources	<u>-</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	53,620
Accrued expenses	46,977
Due to other governments	2,530,825
Current portion of bonds payable	72,701
Current portion of notes payable	480
Current portion of capital lease payable	10,329
Total Current Liabilities	<u>2,714,932</u>
Noncurrent Liabilities:	
Bonds payable	825,205
Notes payable	7,200
Capital lease payable	55,091
Total Noncurrent Liabilities	<u>887,496</u>
Total Liabilities	<u>3,602,428</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unearned tax revenue	1,099
Total Deferred Inflows of Resources	<u>1,099</u>
<b>NET POSITION</b>	
Net investment in capital assets	4,475,395
Restricted	1,238,341
Unrestricted	2,750,405
Total Net Position	<u>\$ 8,464,141</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, 2014

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
General government	\$ 588,404	\$ 10,085		\$ (578,319)
Public safety	403,978	448	\$ 7,451	(396,079)
Highways and streets	865,672	150	83,457	(782,065)
Sanitation	85,534	48,728		(36,806)
Health and welfare	67,455			(67,455)
Culture and recreation	290,634	33,542		(257,092)
Debt service	52,896			(52,896)
Total governmental activities	<u>\$ 2,354,573</u>	<u>\$ 92,953</u>	<u>\$ 90,908</u>	<u>(2,170,712)</u>
General revenues:				
Property and other taxes				2,090,891
Licenses and permits				370,789
Grants and contributions:				
Rooms and meals tax distribution				82,392
Interest and investment earnings				105,664
Miscellaneous				<u>75,626</u>
Total general revenues				2,725,362
Change in net position				554,650
Net position - beginning				<u>7,909,491</u>
Net position - ending				<u>\$ 8,464,141</u>

*See accompanying notes to the basic financial statements*

EXHIBIT C  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2014

	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,912,117	\$ 2,264	\$ 212,017	\$ 3,126,398
Investments	1,752,251	1,176,166	65,288	2,993,705
Taxes receivable, net	491,516			491,516
Accounts receivable	7,951			7,951
Due from other governments	368			368
Due from other funds	21,488		23,812	45,300
Prepaid expenses	9,009			9,009
Total Assets	<u>5,194,700</u>	<u>1,178,430</u>	<u>301,117</u>	<u>6,674,247</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 5,194,700</u>	<u>\$ 1,178,430</u>	<u>\$ 301,117</u>	<u>\$ 6,674,247</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 53,620			\$ 53,620
Accrued expenses	28,180			28,180
Due to other governments	2,530,825			2,530,825
Due to other funds	21,548	\$ 17,814	\$ 5,938	45,300
Total Liabilities	<u>2,634,173</u>	<u>17,814</u>	<u>5,938</u>	<u>2,657,925</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unearned tax revenue	353,064			353,064
Total Deferred Inflows of Resources	<u>353,064</u>	<u>-</u>	<u>-</u>	<u>353,064</u>
<b>FUND BALANCES</b>				
Nonspendable	9,009	1,062,017		1,071,026
Restricted	7,680	98,599	61,036	167,315
Committed	1,664,110		219,035	1,883,145
Assigned	5,310		15,108	20,418
Unassigned	521,354			521,354
Total Fund Balances	<u>2,207,463</u>	<u>1,160,616</u>	<u>295,179</u>	<u>3,663,258</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 5,194,700</u>	<u>\$ 1,178,430</u>	<u>\$ 301,117</u>	

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

Capital assets used in governmental activities are not financial  
resources and, therefore, are not reported in the funds 5,438,721

Property taxes are recognized on an accrual basis in the  
statement of net position, not the modified accrual basis 351,965

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 (897,906)  
Notes payable (7,680)  
Capital lease payable (65,420)  
Accrued interest on long-term obligations (18,797)

Net position of governmental activities \$ 8,464,141

*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, 2014

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, 2014

	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds	
<b>Revenues:</b>					
Taxes	\$ 2,042,648		\$ 460	\$ 2,043,108	
Licenses and permits	370,789			370,789	
Intergovernmental	173,300			173,300	
Charges for services	67,266		25,687	92,953	
Interest and investment income	2,604	\$ 102,790	270	105,664	
Miscellaneous	61,487		21,277	82,764	
Total Revenues	2,718,094	102,790	47,694	2,868,578	
<b>Expenditures:</b>					
Current operations:					
General government	548,150			548,150	
Public safety	346,352			346,352	
Highways and streets	672,367			672,367	
Sanitation	82,682			82,682	
Health and welfare	66,783			66,783	
Culture and recreation	211,104		58,416	269,520	
Capital outlay	355,261			355,261	
Debt service:					
Principal retirement	70,000			70,000	
Interest and fiscal charges	53,961			53,961	
Total Expenditures	2,406,660	-	58,416	2,465,076	
Excess Revenues Over (Under) Expenditures	311,434	102,790	(10,722)	403,502	
<b>Other Financing Sources (Uses):</b>					
Proceeds from capital lease	65,420			65,420	
Transfers in	28,851		7,265	36,116	
Transfers out	(5,001)	(17,814)	(13,301)	(36,116)	
Total Other Financing Sources (Uses)	89,270	(17,814)	(6,036)	65,420	
Net Change in Fund Balances	400,704	84,976	(16,758)	468,922	
Fund Balances at Beginning of Year	1,806,759	1,075,640	311,937	3,194,336	
Fund Balances at End of Year	2,207,463	1,160,616	295,179	3,663,258	
					\$ 468,922
Amounts reported for governmental activities in the statement of activities are different because:					
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.					38,958
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.					47,783
In the statement of activities, deferred debt bond premiums are amortized and included with interest expense.					2,940
Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.					70,480
Some expenses reported in the statement of activities, such as accrued interest, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.					(1,875)
Proceeds from capital leases are reported as other financing sources in the funds, but a capital lease increases long-term liabilities in the statement of net position.					(65,420)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the difference between the actual proceeds received from the sale of capital assets and the gain recognized on the disposed capital assets.					(7,138)
Change in Net Position of Governmental Activities					\$ 534,650

See accompanying notes to the basic financial statements

EXHIBIT E  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
December 31, 2014

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and cash equivalents	\$ 2,291	
Investments	<u>171,142</u>	<u>\$ 896,357</u>
Total Assets	<u>173,433</u>	<u>896,357</u>
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
LIABILITIES		
Due To other governments	<u>2,291</u>	<u>896,357</u>
Total Liabilities	<u>2,291</u>	<u>\$ 896,357</u>
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	<u>-</u>	
NET POSITION		
Held in trust for Lyme School	<u>171,142</u>	
Total Net Position	<u>\$ 171,142</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, 2014

	Private- Purpose <u>Trust Funds</u>
ADDITIONS:	
Investment earnings:	
Interest	\$ 2,292
Realized gains on investments	13,113
Net increase in the fair value of investments	<u>2,018</u>
Total Investment Earnings	<u>17,423</u>
Total Additions	<u>17,423</u>
DEDUCTIONS:	
Benefits	<u>2,292</u>
Total Deductions	<u>2,292</u>
Change in net position	15,131
Net position - beginning of year	<u>156,011</u>
Net position - end of year	<u><u>\$ 171,142</u></u>

*See accompanying notes to the basic financial statements*

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2014**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

***Financial Reporting Entity***

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

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

***Basis of Presentation***

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

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

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

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

**2. Fund Financial Statements:**

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

***Fund Accounting***

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

**1. Governmental Funds:**

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

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

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

**2. Fiduciary Funds:**

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

***Measurement Focus***

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

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

**2. Fund Financial Statements:**

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



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

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

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

***Basis of Accounting***

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

**1. Revenues – Exchange and Non-exchange Transactions:**

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

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

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

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

**2. Unearned Revenue:**

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

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

**3. Expenses/Expenditures:**

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

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

***Budgetary Data***

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2014 the Town did not apply fund balance to reduce taxes.

***Investments***

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

***Taxes Receivable***

Taxes levied during the current year and prior and uncollected at December 31, 2014 are recorded as receivables net of reserves for estimated uncollectibles of \$25,000.

***Capital Assets***

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

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

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

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

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

***Compensated Absences***

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

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

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

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

***Net Position***

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

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

***Fund Balance Policy***

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

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

As of December 31, 2014 the Town has not adopted a fund balance policy.

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

***Interfund Activity***

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

***Estimates***

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

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

***Other Post-Employment Benefits***

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

**NOTE 3—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$328,977,700 as of April 1, 2014) and are due on December 1, 2014. Taxes paid after the due date accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

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

In accordance with State law, the Town collects taxes for the Lyme School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$5,230,825 and \$546,325 for the Lyme School District and Grafton County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

**NOTE 4—RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2014, the Town participated in public entity risk pools (Trusts) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2014.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

***Property and Liability Insurance***

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

***Worker's Compensation***

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

**NOTE 5—DEPOSITS AND INVESTMENTS**

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

Deposits and investments as of December 31, 2014 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 3,126,398
Investments	2,993,705
Statement of Fiduciary Net Position:	
Cash and cash equivalents	2,291
Investments	<u>1,067,499</u>
	<u>\$ 7,189,893</u>

Deposits and investments at December 31, 2014 consist of the following:

Deposits with financial institutions	\$ 3,172,022
Investments	<u>4,017,871</u>
	<u>\$ 7,189,893</u>

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

***Credit Risk***

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

The following are the actual ratings as of December 31, 2014, for each investment type:

<u>Investment Type</u>	<u>AAA</u>	<u>Not Rated</u>	<u>Total</u>
State investment pool	\$ 2,794,712		\$ 2,794,712
Mutual funds		\$ 1,223,159	1,223,159
	<u>\$ 2,794,712</u>	<u>\$ 1,223,159</u>	<u>\$ 4,017,871</u>

***Custodial Credit Risk***

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

Of the Town's deposits with financial institutions at year end, \$2,984,410 was collateralized by securities held by the bank in the bank's name. As of December 31, 2014, Town investments in the following investment types were held by the same counterparty that was used to buy the securities.

	<u>Investment Type</u>	<u>Reported Amount</u>
Mutual funds		<u>\$ 1,223,159</u>

***Investment in NHPDIP***

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

The Town's exposure to derivatives is indirect through its participation in the NHPDIP. The Town's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

**NOTE 6—CAPITAL ASSETS**

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

	Balance 01/01/14	Additions	Reductions	Balance 12/31/14
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,476,491			\$ 1,476,491
Total capital assets not being depreciated	<u>1,476,491</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,476,491</u>
Other capital assets:				
Infrastructure	966,785	187,475		1,154,260
Land improvements	159,092			159,092
Buildings and improvements	2,190,765			2,190,765
Vehicles and equipment	<u>2,089,269</u>	<u>83,500</u>	<u>(27,632)</u>	<u>2,145,137</u>
Total other capital assets at historical cost	<u>5,405,911</u>	<u>270,975</u>	<u>(27,632)</u>	<u>5,649,254</u>
Less accumulated depreciation for:				
Infrastructure	(49,309)	(39,625)		(88,934)
Land improvements	(6,534)	(15,909)		(22,443)
Buildings and improvements	(402,223)	(55,536)		(457,759)
Vehicles and equipment	<u>(1,017,435)</u>	<u>(120,947)</u>	<u>20,494</u>	<u>(1,117,888)</u>
Total accumulated depreciation	<u>(1,475,501)</u>	<u>(232,017)</u>	<u>20,494</u>	<u>(1,687,024)</u>
Total other capital assets, net	<u>3,930,410</u>	<u>38,958</u>	<u>(7,138)</u>	<u>3,962,230</u>
Total capital assets, net	<u>\$ 5,406,901</u>	<u>\$ 38,958</u>	<u>\$ (7,138)</u>	<u>\$ 5,438,721</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 34,631
Public safety	46,625
Highways and streets	129,685
Sanitation	2,852
Culture and recreation	<u>18,224</u>
Total governmental activities depreciation expense	<u>\$ 232,017</u>

The balance of the asset acquired through capital lease as of December 31, 2014 is as follows:

Vehicles and equipment	\$ 83,500
Less accumulated depreciation for:	
Vehicles and equipment	<u>(1,392)</u>
	<u>\$ 82,108</u>

**NOTE 7—DEFINED BENEFIT PLAN**

***Plan Description***

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



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

***Funding Policy***

Covered public safety employees are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 25.30% and 10.77%, respectively. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2014, 2013, and 2012 were \$69,462, \$62,179, and \$60,756 respectively, equal to the required contributions for each year.

**NOTE 8—SHORT-TERM OBLIGATIONS**

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

The changes in short-term debt obligations for the year ended December 31, 2014 are as follows:

Balance - January 1, 2014	\$ -
Additions	2,198,000
Reductions	(2,198,000)
Balance - December 31, 2014	<u>\$ -</u>

**NOTE 9—LONG-TERM OBLIGATIONS**

***Changes in Long-Term Obligations***

The changes in the Town's long-term obligations for the year ended December 31, 2014 are as follows:

	Balance 01/01/14	Additions	Reductions	Balance 12/31/14	Due Within One Year
Governmental activities:					
Bonds payable	\$ 950,000		\$ 70,000	\$ 880,000	\$ 70,000
Unamortized bond premium	20,846		2,940	17,906	2,701
Total bonds payable	970,846	\$ -	72,940	897,906	72,701
Notes payable	8,160		480	7,680	480
Capital lease payable	-	83,500	18,080	65,420	10,329
Total governmental activities	<u>\$ 979,006</u>	<u>\$ 83,500</u>	<u>\$ 91,500</u>	<u>\$ 971,006</u>	<u>\$ 83,510</u>

Payments on the general obligation bonds and capital lease are paid out of the General Fund. Payments on the note payable are paid out of the Library Fund.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

***General Obligation Bonds***

Bonds payable at December 31, 2014 are comprised of the following individual issues:

\$508,900 Public Works Bond due in annual installments of \$25,000 through August 2024; interest at 3.0%-5.0%	\$ 250,000
\$899,420 Municipal Building Bond due in annual installments of \$45,000 through August 2028; interest at 4%-5.25%	630,000
	880,000
Add: Unamortized Bond premium	17,906
	<u>\$ 897,906</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2014 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2015	\$ 70,000	\$ 41,075	\$ 111,075
2016	70,000	37,462	107,462
2017	70,000	33,676	103,676
2018	70,000	30,063	100,063
2019	70,000	26,451	96,451
2020-2024	350,000	87,143	437,143
2025-2028	180,000	20,081	200,081
Total	880,000	275,951	1,155,951
Add: <i>Unamortized Bond premium</i>	17,906		17,906
	<u>\$ 897,906</u>	<u>\$ 275,951</u>	<u>\$ 1,173,857</u>

Notes payable at December 31, 2014 are comprised of the following individual issue:

\$9,600 Library Water Improvements due in semi-annual installments of \$240 through July 2030	<u>\$ 7,680</u>
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Debt service requirements to retire general obligation notes outstanding at December 31, 2014 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>
2015	\$ 480
2016	480
2017	480
2018	480
2019	480
2020-2024	2,400
2025-2029	2,400
2030	480
	<u>\$ 7,680</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

***Capital Lease Obligations***

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

Following is the individual capital lease obligation at December 31, 2014:

Highway equipment lease, due in annual installments of \$18,080, including interest at 11.85%, through July 2019.	<u>\$ 65,420</u>
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Debt service requirements to retire the capital lease obligation outstanding at December 31, 2014 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2015	\$ 10,329	\$ 7,751	\$ 18,080
2016	11,553	6,527	18,080
2017	12,921	5,159	18,080
2018	14,452	3,628	18,080
2019	16,165	1,915	18,080
	<u>\$ 65,420</u>	<u>\$ 24,980</u>	<u>\$ 90,400</u>

**NOTE 10—INTERFUND BALANCES AND TRANSFERS**

The Town has combined the cash resources of certain governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2014 are as follows:

	Due from			Totals
	General Fund	Permanent Funds	Nonmajor Governmental Funds	
Due to General Fund		\$ 15,550	\$ 5,938	\$ 21,488
Nonmajor Governmental Funds	\$ 21,548	2,264		23,812
	<u>\$ 21,548</u>	<u>\$ 17,814</u>	<u>\$ 5,938</u>	<u>\$ 45,300</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, 2014 are as follows:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

	Transfer from			
	General Fund	Permanent Funds	Nonmajor Governmental Funds	Governmental Totals
Transfer to General Fund		\$ 15,550	\$ 13,301	\$ 28,851
Nonmajor Governmental Funds	\$ 5,001	2,264		7,265
	<u>\$ 5,001</u>	<u>\$ 17,814</u>	<u>\$ 13,301</u>	<u>\$ 36,116</u>

**NOTE 11—RESTRICTED NET POSITION**

Net position are restricted for specific purposes as follows:

Permanent funds - Principal	\$ 1,062,017
Permanent funds - Income	98,599
Cemetery maintenance gifts & donations fund	16,487
Library fund	43,333
Milfoil remediation	7,500
Independence Day fund	180
Heritage Commission fund	1,216
Prepaid expenses	9,009
Total per Exhibit A	<u>\$ 1,238,341</u>

**NOTE 12—COMPONENTS OF FUND BALANCE**

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

<u>Fund Balances</u>	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Nonspendable</b>				
Prepaid Expenses	\$ 9,009			\$ 9,009
Permanent Funds - Principal		\$ 1,062,017		1,062,017
<b>Restricted for:</b>				
Milfoil Remediation	7,500			7,500
Independence Day Fund	180			180
Permanent Funds - Income		98,599		98,599
Cemetery maintenance gifts & donations fund			\$ 16,487	16,487
Library Fund			43,333	43,333
Heritage Commission Fund			1,216	1,216
<b>Committed for:</b>				
Capital Reserve Funds	1,428,483			1,428,483
Expendable Trust Funds	87,274			87,274
Carryforward appropriations	148,353			148,353
Cemetery Lot Sales Fund			1,200	1,200
Conservation Fund			201,434	201,434
Recreation Fund			16,401	16,401

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2014**

<b>Assigned for:</b>			
Conservation Commission	5,310		5,310
Library Fund		15,108	15,108
<b>Unassigned</b>	<u>521,354</u>		<u>521,354</u>
	<u>\$ 2,207,463</u>	<u>\$ 1,160,616</u>	<u>\$ 295,179</u>
			<u>\$ 3,663,258</u>

**NOTE 13—CONTINGENT LIABILITIES**

***Litigation***

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

**NOTE 14—SUBSEQUENT EVENTS**

In June 2015, the Town entered into a tax anticipation note for \$3,000,000 that is due on December 31, 2015, with an interest rate of 2.05%. A total of \$1,520,000 has been drawn down on this tax anticipation note.

**NOTE 15—RELATED PARTY TRANSACTIONS**

During the year, the Town conducted business with a related party for the purpose of heavy equipment rental and construction services. Expenditures paid to the related party in connection with these services totaled \$44,901 for the year ended December 31, 2014.

**NOTE 16—IMPLEMENTATION OF FUTURE ACCOUNTING STANDARDS**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, which the Town is required to implement in the year ending December 31, 2015. Management believes that this pronouncement will have a potentially significant impact on the Town's government wide financial statements. The Town will have to report its estimated proportional share of the New Hampshire Retirement System's unfunded pension liability in the financial statements for the fiscal years beginning after June 15, 2014.

## 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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 2,075,533	\$ 2,075,533	\$ 2,090,431	\$ 14,898
Licenses and permits	341,750	341,750	370,789	29,039
Intergovernmental	151,973	175,856	173,300	(2,556)
Charges for services	70,000	70,000	67,266	(2,734)
Interest income	350	350	506	156
Miscellaneous	45,132	45,132	58,303	13,171
Total Revenues	<u>2,684,738</u>	<u>2,708,621</u>	<u>2,760,595</u>	<u>51,974</u>
Expenditures:				
Current Operations:				
General government	598,166	598,166	548,150	50,016
Public safety	342,904	342,904	346,352	(3,448)
Highways and streets	724,542	641,085	659,037	(17,952)
Sanitation	84,851	84,851	82,682	2,169
Health and welfare	57,347	49,844	44,776	5,068
Culture and recreation	212,306	212,306	208,483	3,823
Capital outlay	160,965	127,455	93,614	33,841
Debt service:				
Principal retirement	70,000	70,000	70,000	
Interest and fiscal charges	56,187	56,187	53,961	2,226
Total Expenditures	<u>2,307,268</u>	<u>2,182,798</u>	<u>2,107,055</u>	<u>75,743</u>
Excess revenues over expenditures	<u>377,470</u>	<u>525,823</u>	<u>653,540</u>	<u>127,717</u>
Other financing sources (uses):				
Transfers in	21,000	21,000	39,965	18,965
Transfers out	(438,402)	(438,402)	(438,402)	
Total other financing sources (uses)	<u>(417,402)</u>	<u>(417,402)</u>	<u>(398,437)</u>	<u>18,965</u>
Net change in fund balance	(39,932)	108,421	255,103	146,682
Fund balance at beginning of year				
- Budgetary Basis	<u>788,388</u>	<u>788,388</u>	<u>788,388</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 748,456</u>	<u>\$ 896,809</u>	<u>\$ 1,043,491</u>	<u>\$ 146,682</u>

See accompanying notes to the required supplementary information

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2014**

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

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

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 2,812,365	\$ 2,411,661
Difference in property taxes meeting susceptible to accrual criteria	47,783	
Capital lease activity	(65,420)	(65,420)
Non-budgetary revenues and expenditures	(5,282)	(234,185)
Budgetary transfers in and out	445,315	445,315
Non-budgetary transfers in and out	(434,201)	(11,914)
Per Schedule 1	<u>\$ 2,800,560</u>	<u>\$ 2,545,457</u>

**NOTE 2—BUDGETARY FUND BALANCES**

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

<b><i>Nonspendable:</i></b>	
Prepaid expenses	\$ 9,009
<b><i>Restricted:</i></b>	
Milfoil remediation	7,500
<b><i>Committed:</i></b>	
Carryforward appropriations	148,353
<b><i>Assigned:</i></b>	
Conservation commission	5,310
<b><i>Unassigned:</i></b>	
Unassigned - General operations	889,828
	<u>\$ 1,043,491</u>

	Cemetery Lot Sales Fund	Cemetery Maintenance Gifts & Donations Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Heritage Commission Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>							
Cash and cash equivalents			\$ 12,422	\$ 199,595			\$ 212,017
Investments		\$ 16,487	48,801				65,288
Due from other funds	\$ 2,000		2,356	1,839	\$ 16,401	\$ 1,216	23,812
Total Assets	<u>2,000</u>	<u>16,487</u>	<u>63,579</u>	<u>201,434</u>	<u>16,401</u>	<u>1,216</u>	<u>301,117</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 2,000</u>	<u>\$ 16,487</u>	<u>\$ 63,579</u>	<u>\$ 201,434</u>	<u>\$ 16,401</u>	<u>\$ 1,216</u>	<u>\$ 301,117</u>
<b>LIABILITIES</b>							
Due to other funds	\$ 800		\$ 5,138				\$ 5,938
Total Liabilities	<u>800</u>	<u>-</u>	<u>5,138</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,938</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>							
Restricted		16,487	43,333	201,434	16,401	1,216	61,036
Committed	1,200						219,035
Assigned			15,108				15,108
Total Fund Balances	<u>1,200</u>	<u>16,487</u>	<u>58,441</u>	<u>201,434</u>	<u>16,401</u>	<u>1,216</u>	<u>295,179</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,000</u>	<u>\$ 16,487</u>	<u>\$ 63,579</u>	<u>\$ 201,434</u>	<u>\$ 16,401</u>	<u>\$ 1,216</u>	<u>\$ 301,117</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, 2014

	Cemetery Lot Sales Fund	Cemetery Maintenance Gifts & Donations Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Heritage Commission Fund	Total Nonmajor Special Revenue Funds
Revenues:							
Taxes				\$ 460	\$ 25,687		\$ 460
Charges for services							25,687
Interest and investment income		\$ 3	\$ 168	99			270
Miscellaneous	\$ 900		20,377				21,277
Total Revenues	<u>900</u>	<u>3</u>	<u>20,545</u>	<u>559</u>	<u>25,687</u>	<u>\$ -</u>	<u>47,694</u>
Expenditures:							
Current operations:							
Culture and recreation			42,510	1,048	14,725	133	58,416
Total Expenditures	<u>-</u>	<u>-</u>	<u>42,510</u>	<u>1,048</u>	<u>14,725</u>	<u>133</u>	<u>58,416</u>
Excess revenues over (under) expenditures	<u>900</u>	<u>3</u>	<u>(21,965)</u>	<u>(489)</u>	<u>10,962</u>	<u>(133)</u>	<u>(10,722)</u>
Other financing sources (uses):							
Transfers in			7,265				7,265
Transfers out	(800)		(5,001)	(7,500)			(13,301)
Total other financing sources (uses)	<u>(800)</u>	<u>-</u>	<u>2,264</u>	<u>(7,500)</u>	<u>-</u>	<u>-</u>	<u>(6,036)</u>
Net change in fund balances	100	3	(19,701)	(7,989)	10,962	(133)	(16,758)
Fund balances at beginning of year	<u>1,100</u>	<u>16,484</u>	<u>78,142</u>	<u>209,423</u>	<u>5,439</u>	<u>1,349</u>	<u>311,937</u>
Fund balances at end of year	<u>\$ 1,200</u>	<u>\$ 16,487</u>	<u>\$ 58,441</u>	<u>\$ 201,434</u>	<u>\$ 16,401</u>	<u>\$ 1,216</u>	<u>\$ 295,179</u>

October 1, 2015

To the Board of Selectmen  
Town of Lyme, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire for the year ended December 31, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 29, 2015. Professional standards also require that we communicate to you the following information related to our audit.

#### **Significant Audit Findings**

##### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Lyme, New Hampshire are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by the Town of Lyme, New Hampshire during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

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

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

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

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

#### ***Difficulties Encountered in Performing the Audit***

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

#### ***Corrected and Uncorrected Misstatements***

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

#### ***Disagreements with Management***

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

#### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated October 1, 2015.

#### ***Management Consultations with Other Independent Accountants***

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

#### ***Other Audit Findings or Issues***

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

### **Other Matters**

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

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

### **Restriction on Use**

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

Very truly yours,

*Vachon Clukay & Company PC*

Town of Lyme, New Hampshire  
For the year ended December 31, 2014  
Significant Audit Adjustments

The following is a listing of the significant audit adjustments made for the year ended December 31, 2014 and have been corrected by management:

***General Fund:***

- To adjust school tax payable to actual by \$5,230,825
- To record interfund activity between the General Fund and the Capital Reserve Funds in the amount of \$190,845

***Aggregate Remaining Funds:***

- To record activity in the Library investment CD accounts, and remove effects of intra-account transfers in the amount of \$34,845



## FINANCIAL REPORT OF THE TOWN, CITY, OR VILLAGE DISTRICT BUDGET

Form Due Dates: **April 1, 2015**, if operating on a Calendar Year, reporting from 1/1/14 to 12/31/14,  
OR  
**September 1, 2015**, if operating on a Fiscal Year, reporting from 7/1/13 to 6/30/14.

### Instructions

#### Cover Page

- Select the entity type that you are filing for (Municipality or Village District)
- Select the entity name from the pull down menu
- Enter the preparer's information

#### Account Codes

- In the *Expenditures* section, enter the *Other Authorizations*, and *Actual Expenditures* for each applicable account code
- Every instance of an *Other Authorization* requires an explanation on the page preceding the *Revenues* section
- In the *Revenues* section, enter the *Actual Revenues* for each applicable account code

#### Balance Sheet

- Enter the *End of Year* balance for each applicable account code

#### Reconciliation Sheets

- Use at will to aid in reconciling discrepancies on the balance sheet

#### Amortization of Long Term Debt

- Enter all information regarding long term debt

#### For Assistance Please Contact:

#### DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

#### ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: LYME

County: GRAFTON

#### PREPARER'S INFORMATION ?

First Name

Jennifer

Last Name

Dorr

Preparer's Entity

Vachon Clukay & Company PC

Street No.

608

Street Name

Chestnut Street

Phone Number

(603) 622-7070

Email (optional)





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**EXPENDITURES**

**GENERAL GOVERNMENT ?**

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4130 - 4139	Executive ?	\$120,793		\$113,950
4140 - 4149	Election, Reg. & Vital Statistics ?	\$100,704		\$89,780
4150 - 4151	Financial Administration ?	\$46,883		\$45,257
4152	Property Assessment ?	\$32,140		\$27,345
4153	Legal Expense ?	\$55,000		\$48,501
4155 - 4159	Personnel Administration ?	\$46,050		\$44,574
4191 - 4193	Planning & Zoning ?	\$87,190		\$85,026
4194	General Government Buildings ?	\$22,876		\$18,972
4195	Cemeteries ?	\$45,932		\$25,702
4196	Insurance ?	\$51,800		\$46,222
4197	Advertising & Regional Association ?	\$2,400		\$2,822
4199	Other General Government Expense ?			
<b>General Government Subtotal</b>		<b>\$611,768</b>		<b>\$548,151</b>

**PUBLIC SAFETY ?**

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4210 - 4214	Police ?	\$224,402		\$227,806
4215 - 4219	Ambulance ?	\$49,650		\$50,162
4220 - 4229	Fire ?	\$42,520		\$42,520
4240 - 4249	Building Inspection ?			
4290 - 4298	Emergency Management ?	\$1,350		\$454
4299	Other (Including Communications) ?	\$24,982		\$25,410
<b>Public Safety Subtotal</b>		<b>\$342,904</b>		<b>\$346,352</b>





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AIRPORT/AVIATION CENTER ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4301 - 4309	Airport Operations ?			
Airport/Aviation Subtotal				

HIGHWAYS AND STREETS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4311	Administration ?			
4312	Highway & Streets ?	\$836,747	(\$105,919)	\$737,687
		Explanation for Authorizations: Non-Lapsing Appropriations		
4313	Bridges ?			
4316	Street Lighting ?	\$3,110		\$3,049
4319	Other ?			
Highways and Streets Subtotal		\$839,857	(\$105,919)	\$740,736

SANITATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4321	Administration ?			
4323	Solid Waste Collection ?	\$38,351		\$42,092
4324	Solid Waste Disposal ?	\$46,500		\$40,591
4325	Solid Waste Facility Clean-up ?			
4326 - 4329	Sewage Collection, Disposal, and Other ?			
Sanitation Subtotal		\$84,851		\$82,683

WATER DISTRIBUTION AND TREATMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4331	Administration ?			





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4332	Water Services ?			
4335	Water Treatment ?			
4338-4339	Water Conservation & Other ?			
Water Distribution and Treatment Subtotal				

**ELECTRIC ?**

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4351 - 4352	Administration & Generation ?			
4353	Purchase Costs ?			
4354	Electric Equipment Maintenance ?			
4359	Other Electric Costs ?			
Electric Subtotal				

**HEALTH ?**

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4411	Administration ?			
4414	Pest Control ?			
4415 - 4419	Health Agencies & Hospital & Other ?	\$23,232		\$23,167
Health Subtotal		\$23,232		\$23,167

**WELFARE ?**

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4441 - 4442	Administration & Direct Assistance ?	\$8,350		\$8,350
4444	Intergovernmental Welfare Payments ?			
4445 - 4449	Vendor Payments & Other ?			
Welfare Subtotal		\$8,350		\$8,350





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**CULTURE AND RECREATION** ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4520 - 4529	Parks & Recreation ?	\$65,217		\$60,305
4550 - 4559	Library ?	\$154,104		\$143,251
4583	Patriotic Purposes ?	\$950		\$682
4589	Other Culture & Recreation ?	\$25,765	(\$7,503)	\$15,846
Explanation for Authorizations:		Non-Lapsing Appropriations		
Culture and Recreation Subtotal		\$246,036	(\$7,503)	\$220,084

**CONSERVATION AND DEVELOPMENT** ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4611 - 4612	Admin. & Purchase of Natural Resources ?	\$2,035		\$1,659
4619	Other Conservation ?			
4631 - 4632	Redevelopment and Housing ?			
4651 - 4659	Economic Development ?			
Conservation & Development Subtotal		\$2,035		\$1,659

**DEBT SERVICE** ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4711	Principal - Long Term Bonds & Notes ?	\$70,000		\$70,000
4721	Interest - Long Term Bonds & Notes ?	\$44,187		\$44,187
4723	Interest on Tax Anticipation Notes ?	\$12,000		\$9,773
4790 - 4799	Other Debt Service ?			
Debt Service Subtotal		\$126,187		\$123,960

**CAPITAL OUTLAY** ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4901	Land ?			





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4902	Machinery, Vehicles, & Equipment ?	\$21,000		\$11,914
4903	Buildings ?			
4909	Improvements Other Than Buildings ?			
<b>Capital Outlay Subtotal</b>		<b>\$21,000</b>		<b>\$11,914</b>

**OPERATING TRANSFERS OUT ?**

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4912	To Special Revenue Fund ?			
4913	To Capital Projects Fund ?			
4914	To Enterprise Fund ?			
	Sewer			
	Water			
	Electric			
	Airport			
	Other			
4915	To Capital Reserve Fund ?	\$380,201		\$380,201
4916	To Expendable Trust Fund - Not #4917 ?	\$59,001		\$59,001
4917	Health Maintenance Trust Funds ?			
4918	To Nonexpendable Trust Funds ?			
4919	To Fiduciary Funds ?			
<b>Operating Transfers Out Subtotal</b>		<b>\$439,202</b>		<b>\$439,202</b>

**PAYMENTS TO OTHER GOVERNMENTS ?**

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4931	Taxes Assessed for County ?	\$546,325		\$546,325
4932	Taxes Assessed For Village District ?			
4933	Taxes Assessed for Local Education ?	\$4,430,181		\$4,430,181



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4934	Taxes Assessed for State Education ?	\$800,644		\$800,644
4939	Payments to Other Governments ?			
Payments to Other Governments Subtotal		\$5,777,150		\$5,777,150
Less Proprietary Funds, Special Revenue Funds, or Capital Projects Funds		\$10,800		\$800
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>Voted Appropriations</b>	<b>Other Authorizations</b>	<b>Actual Expenditures</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$8,511,772</b>	<b>(\$113,422)</b>	<b>\$8,322,608</b>





REVENUES

TAXES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3110	Property Taxes ?	\$7,801,557		\$7,810,167
3120	Land Use Change Taxes - General Fund ?			
3121	Land Use Change Taxes - Conservation Fund ?			
3180	Resident Taxes ?			
3185	Yield Taxes ?	\$23,500		\$24,509
3186	Payment in Lieu of Taxes ?	\$4,526		\$4,526
3187	Excavation Tax (\$0.02 cents per cubic yard) ?			
3189	Other Taxes ?			
3190	Interest & Penalties on Delinquent Taxes ?	\$23,100		\$28,379
	Inventory Penalties			
Taxes Subtotal		\$7,852,683		\$7,867,581

LICENSES, PERMITS, AND FEES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3210	Business Licenses & Permits ?			
3220	Motor Vehicle Permit Fees ?	\$320,000		\$343,913
3230	Building Permits ?	\$8,500		\$12,509
3290	Other Licenses, Permits, & Fees ?	\$13,250		\$14,367
Licenses, Permits, and Fees Subtotal		\$341,750		\$370,789

FROM FEDERAL GOVERNMENT ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3311 - 3319	From Federal Government ?			
From Federal Government Subtotal				





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**FROM STATE ?**

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3351	Shared Revenues ?			
3352	Meals & Rooms Tax Distribution ?	\$82,392		\$82,392
3353	Highway Block Grant ?	\$83,158		\$83,457
3354	Water Pollution Grant ?			
3355	Housing & Community Development ?			
3356	State & Federal Forest Land Reimbursement ?			
3357	Flood Control Reimbursement ?			
3359	Other (Including Railroad Tax) ?			
3379	From Other Governments ?	\$10,306		\$12,755
<b>From State Subtotal</b>		<b>\$175,856</b>		<b>\$178,604</b>

**CHARGES FOR SERVICES ?**

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3401 - 3406	Income from Departments ?	\$80,000		\$67,266
3409	Other Charges ?			
<b>Charges for Services Subtotal</b>		<b>\$80,000</b>		<b>\$67,266</b>

**MISCELLANEOUS REVENUES ?**

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3501	Sale of Municipal Property ?	\$300		\$8,800
3502	Interest on Investments ?	\$350		\$506
3503 - 3509	Other ?	\$44,832		\$51,700
<b>Miscellaneous Revenues Subtotal</b>		<b>\$45,482</b>		<b>\$61,006</b>





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**2015**  
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**INTERFUND OPERATING TRANSFERS IN ?**

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3912	From Special Revenue Funds ?	\$800		\$800
3913	From Capital Projects Funds ?			
3914	From Enterprise Funds ?			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
	Other - (Offset)			
3915	From Capital Reserve Funds ?	\$21,000		\$11,914
3916	From Trust & Fiduciary Funds ?			\$20,551
3917	Transfers from Conservation Fund ?			
<b>Interfund Operating Transfers Subtotal</b>		<b>\$21,800</b>		<b>\$33,265</b>

**OTHER FINANCING SOURCES ?**

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds & Notes ?			
<small>NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for the purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds. Also, see the supplemental schedule.</small>				
<b>Other Financing Sources Subtotal</b>				

Less Propriety Funds, Spec. Rev. Funds, or Capital Project Funds	\$10,800		\$800
--	----------	--	-------

	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$8,506,771</b>		<b>\$8,577,711</b>





### Taxes/Liens Receivable Worksheet

Line Item	Year of this Report	For Prior Levy	TOTAL
Uncollected at End of Year	\$387,187	\$127,430	\$514,617
"Overlay" carried forward as "Allowance for Abatements"		\$25,000	\$25,000
Receivable at End of year (to Balance Sheet accounts 1080, 1100)	\$387,187	\$102,430	\$489,617

### Reconciliation of Regional School District Liability

Line Item	Amount
Regional School District Liability at Beginning of Year (To Balance Sheet Account 2075, Beginning of Year)	\$2,472,402
<b>ADD:</b> Regional School District Assessment for Current Year	\$5,230,825
Total Liability Within Current Year (Sum of Lines 1 and 2)	\$7,703,227
<b>SUBTRACT:</b> Payments made to Regional School District	\$5,172,402
Due to School District End of Year (To Balance Sheet Account 2075, End of Year)	\$2,530,825

### Reconciliation of Tax Anticipation Notes

Line Item	Amount
Short-Term (TANS) Debt at Beginning of Year (To Balance Sheet Account 2230, Beginning of Year)	
New Issues During Current Year	\$2,198,000
Issues Retired During Current Year	\$2,198,000
Short-Term (TANS) Debt Outstanding at End of Year (To Balance Sheet Account 2230, End of Year)	





**BALANCE SHEET**

Account	Current Assets ?	Beginning of Year	End of Year
1010	Cash and Equivalents ?	\$2,871,008	\$3,174,920
1030	Investments ?		
1080	Tax Receivable ?	\$357,381	\$387,187
1110	Tax Liens Receivable ?	\$137,286	\$102,430
1150	Accounts Receivable ?		\$5,000
1260	Due from Other Governments ?	\$367	\$367
1310	Due from Other Funds ?	\$7,069	
1400	Other Current Assets ?	\$1,271	\$9,009
1670	Tax Deeded Property (Subject to Resale) ?		
<b>TOTAL ASSETS</b>		<b>\$3,374,382</b>	<b>\$3,678,913</b>

Account	Current Liabilities ?	Beginning of Year	End of Year
2020	Warrants and Accounts Payable ?	\$74,785	\$54,131
2030	Compensated Absences Payable ?	\$25,178	\$28,180
2050	Contracts Payable ?		
2070	Due to Other Governments ?		
2075	Due to School Districts ?	\$2,472,402	\$2,530,825
2080	Due to Other Funds ?	\$12,159	\$21,187
2220	Deferred Revenue ?	\$1,470	\$1,099
2230	Notes Payable - Current ?		
2270	Other Payable ?		
<b>TOTAL LIABILITIES</b>		<b>\$2,585,994</b>	<b>\$2,635,422</b>



Account	Fund Equity ?	Beginning of Year	End of Year
2440	Non-spendable Fund Balance ?	\$1,271	\$9,009
2450	Restricted Fund Balance ?		\$7,500
2460	Committed Fund Balance ?	\$34,931	\$148,353
2490	Assigned Fund Balance ?	\$5,310	\$5,310
2530	Unassigned Fund Balance ?	\$746,876	\$873,319
<b>TOTAL FUND EQUITY</b>		<b>\$788,388</b>	<b>\$1,043,491</b>
<b>TOTAL LIABILITIES and FUND EQUITY</b>		<b>\$3,374,382</b>	<b>\$3,678,913</b>

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

### General Fund Balance Sheet Reconciliation

Line Item	Amount
Total Revenues	\$8,577,711
Total Expenditures	\$8,322,608
<b>Change (Increase or Decrease)</b>	<b>\$255,103</b>
Ending Fund Equity from Balance Sheet	\$1,043,491
Less Beginning Fund Equity from Balance Sheet	\$788,388
<b>Change (Increase or Decrease)</b>	<b>\$255,103</b>





2015  
MS-535

**AMORTIZATION OF LONG-TERM DEBT (including Proprietary and Capital Project Funds)**

Description	Original Obligation	Purpose	Annual Installment	Interest Rate (%) or Range (% - %)	Year of Final Payment (YYYY)	Bonds o/s at Beginning of Year	Bonds Issued this Year	Bonds Retired this Year	Bonds o/s at End of year
Highway Garage <sup>+</sup>	\$508,900	General	\$25,000	3%-5%	2024	\$275,000		\$25,000	\$250,000
Municipal Buildi <sup>+</sup>	\$899,420	General	\$45,000	4%-5.25%	2028	\$675,000		\$45,000	\$630,000
Add Line									
Total	\$1,408,320					\$950,000		\$70,000	\$880,000



New Hampshire  
Department of  
Revenue Administration

2015  
MS-535

LYME (277)

**PREPARER'S CERTIFICATION**

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

Preparer's First Name

Dina

Preparer's Last Name

Cutting

*Dina Cutting* Admin Assistant

Preparer's Signature and Title

Aug 10, 2015

Date

☒ Audited ☐ Unaudited

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

Submit

Print

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

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

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

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

**Governing Body Certification**

This is to certify that the information contained in this form was taken from official records and is complete to the best of our knowledge and belief. 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.

*[Signature]* SELECT BOARD

Governing Body Member's Signature and Title

*[Signature]* SELECT BOARD

Governing Body Member's Signature and Title

*[Signature]* Selectman

Governing Body Member's Signature and Title

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# NEW HAMPSHIRE MUNICIPAL BOND BANK

2004 SERIES B

20 YEAR DEBT SCHEDULE FOR HIGHWAY FACILITY

BOND DATED 8/15/2004

AMOUNT OF LOAN

PREMIUM

TOTAL RECEIVED

\$508,900.00

\$21,100.00

\$530,000.00

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

DEBT YEAR	PERIOD	PRINCIPAL OUT- STANDING	PRINCIPAL	RATE	INTEREST	Less 2010 refunding	YEAR ENDING PAYMENT	PAYMENTS
1	8/15/2005	\$508,900.00	\$28,900.00	3.00%	\$26,003.57		\$54,903.57	\$54,903.57
2	8/15/2006	\$480,000.00	\$30,000.00	4.00%	\$23,575.00		\$53,575.00	\$53,575.00
3	8/15/2007	\$450,000.00	\$25,000.00	5.00%	\$22,375.00		\$47,375.00	\$47,375.00
4	8/15/2008	\$425,000.00	\$25,000.00	5.00%	\$21,125.00		\$46,125.00	\$46,125.00
5	8/15/2009	\$400,000.00	\$25,000.00	5.00%	\$19,875.00		\$44,875.00	\$44,875.00
6	8/15/2010	\$375,000.00	\$25,000.00	5.00%	\$18,625.00		\$43,625.00	\$43,625.00
7	8/15/2011	\$350,000.00	\$25,000.00	5.00%	\$17,375.00	-\$438.00	\$41,937.00	\$41,937.00
8	8/15/2012	\$325,000.00	\$25,000.00	5.00%	\$16,125.00	-\$438.00	\$40,687.00	\$40,687.00
9	8/15/2013	\$300,000.00	\$25,000.00	5.00%	\$14,875.00	-\$438.00	\$39,437.00	\$39,437.00
10	8/15/2014	\$275,000.00	\$25,000.00	5.00%	\$13,625.00	-\$938.00	\$37,687.00	\$37,687.00
11	8/15/2015	\$250,000.00	\$25,000.00	5.00%	\$11,437.00	-\$938.00	\$36,437.00	\$36,437.00
12	8/15/2016	\$225,000.00	\$25,000.00	5.00%	\$11,125.00	-\$438.00	\$35,687.00	
13	8/15/2017	\$200,000.00	\$25,000.00	5.00%	\$9,875.00	-\$438.00	\$34,263.00	
14	8/15/2018	\$175,000.00	\$25,000.00	5.00%	\$8,625.00	-\$612.00	\$33,013.00	
15	8/15/2019	\$150,000.00	\$25,000.00	4.75%	\$7,375.00	-\$612.00	\$31,763.00	
16	8/15/2020	\$125,000.00	\$25,000.00	4.75%	\$6,187.50		\$31,187.50	
17	8/15/2021	\$100,000.00	\$25,000.00	5.00%	\$5,000.00		\$30,000.00	
18	8/15/2022	\$75,000.00	\$25,000.00	5.00%	\$3,750.00		\$28,750.00	
19	8/15/2023	\$50,000.00	\$25,000.00	5.00%	\$2,500.00		\$27,500.00	
20	8/15/2024	\$25,000.00	\$25,000.00	5.00%	\$1,250.00		\$26,250.00	
TOTALS			\$508,900.00		\$260,703.07	-\$4,464.00	\$765,077.07	

# NEW HAMPSHIRE MUNICIPAL BOND BANK

2008 SERIES A

20 YEAR DEBT SCHEDULE FOR TOWN OFFICES

BOND DATED 8/15/2008

AMOUNT OF LOAN

PREMIUM

TOTAL RECEIVED

\$899,420.00

\$25,580.00

\$925,000.00

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

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

## SCHEDULE OF LYME PROPERTY - 2015

### BUILDINGS with LAND:

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

### CEMETERIES:

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

### LAND (VACANT):

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

### SUMMARY

Buildings w/Land

Cemeteries

Land (Vacant)

### GRAND TOTALS:

Acreage

21.47

11.20

927.52

960.19

Assessment

\$4,173,000

\$527,500

\$2,109,700

\$6,810,200

\*Land Owned by Upper Valley Land Trust



## SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

### Instructions

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

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

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

### For Assistance Please Contact:

**DRA Municipal and Property Division**

**Phone: (603) 230-5090**

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

### ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: LYME

County: GRAFTON

Original Date

08/27/2015

Revision Date

### ASSESSOR

Diana Calder

Assessor's Name



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

### MUNICIPAL OFFICIALS

Susan J. MacKenzie

Municipal Official 1

Charles J. Smith

Municipal Official 3

Municipal Official 5



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

Patrica G. Jenks

Municipal Official 2

Municipal Official 4

Municipal Official 6

### PREPARER'S INFORMATION

Dina Cutting

Preparer's Name



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

(603) 795-4639

Phone Number

dina@lymenh.gov

Email (optional)





Municipality Values

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

		Number of Acres	Assessed Valuation
1-A	Current Use (At current values) RSA 79-A ?	26,246	\$2,031,400
1-B	Conservation Restriction Assessment RSA 79-B ?	108	\$10,400
1-C	Discretionary Easements RSA 79-C ?		
1-D	Discretionary Preservation Easements RSA 79-D ?	1	\$28,700
1-E	Taxation of Land Under Farm Structures RSA 79-F ?		
1-F	Residential Land (Improved and Unimproved) ?	2,317	\$116,858,900
1-G	Commercial/Industrial Land (excluding Utility Land) ?	86	\$5,807,800
1-H	Total of Taxable Land ?	28,758	\$124,737,200
1-I	Tax Exempt and Non-Taxable Land ?	5,268	\$15,085,800

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

		Number of Structures	Assessed Valuation
2-A	Residential ?		\$190,007,000
2-B	Manufactured Housing as defined in RSA 674:31 ?		\$966,400
2-C	Commercial/Industrial (excluding Utility buildings) ?		\$12,536,800
2-D	Discretionary Preservation Easements RSA 79-D ?	12	\$92,800
2-E	Taxation of Farm Structures RSA 79-F ?		
2-F	Total of Taxable Buildings ?		\$203,603,000
2-G	Tax Exempt and Non-Taxable Buildings ?		\$16,354,200

Utilities and Timber ?

		Assessed Valuation
3-A	Utilities ?	\$5,514,600
3-B	Other Utilities ?	
4	Mature Wood and Timber RSA 79:5 ?	

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

\$333,854,800



Exemptions

		Total # Granted	Assessed Valuation
6	Certain Disabled Veterans (RSA 72:36-a) ?		
7	Improvements to Assist the Deaf RSA (72:38-b V) ?		
8	Improvements to Assist Persons with Disabilities (RSA 72:37-a) ?		
9	School Dining/Dormitory/Kitchen Exemption (RSA 72:23-IV) ?		
10a	Non-Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
10b	Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
11) Modified Assessed Valuation of all Properties (Line 5 minus lines 6,7,8,9,10a,10b) ?			\$333,854,800

Summation of Exemptions ?

		Amount Per Exemption	Total # Granted	Assessed Valuation
12	Blind Exemption (RSA 72:37) ?	\$67,500	3	\$202,500
13	Elderly Exemption (RSA 72:39-a & b)		18	\$2,873,000
14	Deaf Exemption (RSA 72:38-b) ?			
15	Disabled Exemption (RSA 72:37-b) ?	\$135,000	2	\$270,000
16	Wood Heating Energy Systems Exemption (RSA 72:70) ?			
17	Solar Energy Systems Exemption (RSA 72:62) ?			
18	Wind Powered Energy Systems Exemption (RSA 72:66) ?			
19	Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV) ?			
20) Total Dollar Amount of Exemptions (sum of lines 12-19)				\$3,345,500

Calculations

21 NET VALUATION: Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)	\$330,509,300
22 LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 3B	\$5,514,600
23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22)	\$324,994,700

Notes:



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

Utility Value Appraiser ?

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

George E. Sansoucy PE LLC

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

SECTION A

List Electric Companies ?

Electric Company	Assessed Valuation
TRANSCANADA HYDRO NORTHEAST INC	\$627,200
NEW HAMPSHIRE ELECTRIC COOP	\$2,229,400
PSNH DBA EVERSOURCE ENERGY	\$2,376,000
GREEN MOUNTAIN POWER CORPORATION	\$500
GRANITE STATE ELECTRIC COMPANY	\$281,500
A1 Total of all Electric Companies listed in this section:	
	\$5,514,600

List Gas Companies ?

Gas Company	Assessed Valuation
A2 Total of all Gas Companies listed in this section:	



List Water and Sewer Companies ?

Water/Sewer Company	Assessed Valuation
<b>A3 Total of all Water and Sewer Companies listed in this section:</b>	
<b>Grand Total Valuation of all Sect. A Utility Companies</b>	\$5,514,600

**SECTION B**

List Other Utility Companies ?

Other Utility Company	Assessed Valuation
<b>B1 Total of All Other Companies listed in this section (must agree with line 3B):</b>	



**Tax Credits and Exemptions**

**Veterans' Tax Credits** ?

Credit Description	Limits	Number of Individuals	Estimated Tax Credits
? <b>Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28)</b> (\$50 Standard Credit, \$51 up to \$500 upon adoption by city/town)	\$500	63	\$31,500
? <b>Surviving Spouse (RSA 72:29-a)</b> "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$700		
? <b>Tax Credit for Service-Connected Total Disability (RSA 72:35)</b> "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$2,000	5	\$10,000
<b>Total Number and Amount</b>		68	\$41,500

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

**Disabled and Deaf Exemption Report** ?

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

**Elderly Exemption Report - RSA 72:39-a** ?

First Time Filers Granted Elderly Exemption for Current Tax Year			Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted			
Age	#	Amount Per Individual	Age	#	Max Allowable Exemption	Total Actual Exemption Granted
65-74	1	\$135,000	65-74	6	\$810,000	\$810,000
75-79		\$190,000	75-79	4	\$760,000	\$619,700
80+		\$240,000	80+	8	\$1,920,000	\$1,443,300
<b>Total</b>				18	\$3,490,000	\$2,873,000
<b>Income Limits</b>	<b>Single</b>	\$30,000	<b>Asset Limits</b>	<b>Single</b>	\$150,000	
	<b>Married</b>	\$40,000		<b>Married</b>		

**Community Tax Relief Incentive - RSA 79-E** ?

Adopted: ☐ Yes ☒ No



**Property Reports**

**Current Use Reports - RSA 79-A**



	Total Number of Acres Receiving Current Use	Assessed Valuation	Other Current Use Statistics	Total Number of Acres
Farm Land	2,971	\$979,500	Receiving 20% Rec. Adjustment	18,556
Forest Land	12,641	\$759,700	Removed from Current Use During Current Tax Year	10
Forest Land with Documented Stewardship	9,724	\$278,900	Owners in Current Use	313
Unproductive Land	305	\$4,500	Parcels in Current Use	422
Wet Land	605	\$8,800		
<b>Total</b>	26,246	\$2,031,400		

**Land Use Change Tax**



**Gross Monies Received for Calendar Year (Jan 1 through Dec 31)**

Conservation Allocation	Percentage	100	And/Or Dollar Amount	\$80
Monies to Conservation Fund				
Monies to General Fund				

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



	Total Number of Acres Receiving Conservation	Assessed Valuation	Other Conservation Restriction Assessment Statistics	Total Number of Acres
Farm Land	15	\$5,000	Receiving 20% Recreation Adjustment	4
Forest Land	64	\$4,800	Removed from Conservation During Current Tax Year	
Forest Land with Documented Stewardship	21	\$500		
Unproductive Land	8	\$100		<b>Total Number</b>
Wet Land			Owners in Conservation	4
			Parcels in Conservation	4
<b>Total</b>	108	\$10,400		

**Discretionary Easements - RSA 79-C**



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

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



Total Number Granted	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures



Discretionary Preservation Easements - RSA 79-D Historic Agricultural Structures



Total Number of Owners	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures
9	12	1	\$28,700	\$92,800

Map	Lot	Block	%	Description
201	16		30	Barn
201	51	1000	45	Barn
201	117		25	Creamery
406	22	1000	45	Barn
407	31		50	2 Barns
407	74		40	Barn
407	90		70	Barn
407	90		25	Shed
409	13		45	Barn & Milk House
409	49		50	Barn



**Tax Increment Financing Districts - RSA 162-K**



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





**Revenues Received from Payments in Lieu of Tax** ?

	Revenue	Number of Acres
State and Federal Forest Land , Recreational and/or Flood control land from MS-4, acct 3356 & 3357		
White Mountain National Forest only, acct. 3186		

☐ Check if your municipality has entered into an agreement for a payment in lieu of taxes with a renewable generation facility pursuant to RSA 72:74

	Revenue	List Source(s) of Payment in Lieu of Taxes
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
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Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
<b>Total</b>		



**LYME**

**PREPARER'S CERTIFICATION**

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

Preparer's First Name

Dina

Preparer's Last Name

Cutting

Aug 27, 2015

Preparer's Signature and Title

Date

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

**CERTIFICATION**

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

Preparer's Signature

Assessor's Signature

Municipal Official's Signature

Municipal Official's Signature

Municipal Official's Signature

Municipal Official's Signature

Municipal Official's Signature

Municipal Official's Signature

Submit

Please save and e-mail the completed PDF form to **[equalization@dra.nh.gov](mailto:equalization@dra.nh.gov)**

Print

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

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

**TITLE LXIV  
PLANNING AND ZONING**

**CHAPTER 674 POWERS Regulation of Subdivision of Land**

**LOCAL LAND USE PLANNING AND REGULATORY**

**Section 674:39-aa**

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

I. In this section:

- (a) "Involuntary merger" and "involuntarily merged" mean lots merged by municipal action for zoning, assessing, or taxation purposes without the consent of the owner.
- (b) "Owner" means the person or entity that holds legal title to the lots in question, even if such person or entity did not hold legal title at the time of the involuntary merger.
- (c) "Voluntary merger" and "voluntarily merged" mean a merger under RSA 674:39-a, or any overt action or conduct that indicates an owner regarded said lots as merged such as, but not limited to, abandoning a lot line.

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

(a) The request is submitted to the governing body prior to December 31, 2016. (b) No owner in the chain of title voluntarily merged his or her lots. If any owner in the chain of title voluntarily merged his or her lots, then all subsequent owners shall be estopped from requesting restoration. The municipality shall have the burden of proof to show that any previous owner voluntarily merged his or her lots.

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

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

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

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

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



## Tax Rate Breakdown Lyme

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,137,899	\$330,509,300	<b>\$6.46</b>
County	\$577,559	\$330,509,300	<b>\$1.75</b>
Local Education	\$4,616,513	\$330,509,300	<b>\$13.97</b>
State Education	\$794,962	\$324,994,700	<b>\$2.45</b>
<b>Total</b>	<b>\$8,126,933</b>		<b>\$24.63</b>

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

Tax Commitment Calculation	
Total Municipal Tax Effort	\$8,126,933
War Service Credits	(\$41,500)
Village District Tax Effort	
Total Property Tax Commitment	\$8,085,433

10/15/2015

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

## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$3,052,138	
Net Revenues (Not Including Fund Balance)		(\$844,461)
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		(\$125,000)
War Service Credits	\$41,500	
Special Adjustment	\$0	
Actual Overlay Used	\$13,722	
<b>Net Required Local Tax Effort</b>	<b>\$2,137,899</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$577,559	
<b>Net Required County Tax Effort</b>	<b>\$577,559</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$5,698,583	
Net Cooperative School Appropriations		
Net Education Grant		(\$287,108)
Locally Retained State Education Tax		(\$794,962)
<b>Net Required Local Education Tax Effort</b>	<b>\$4,616,513</b>	
State Education Tax	\$794,962	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$794,962</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$330,509,300	\$328,977,700
Total Assessment Valuation without Utilities	\$324,994,700	\$324,097,100

### Village (MS-1V)

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

## Lyme

## Tax Commitment Verification

### 2015 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$8,085,433
1/2% Amount	\$40,427
Acceptable High	\$8,125,860
Acceptable Low	\$8,045,006

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

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

**Under penalties of perjury, I verify the amount above was the 2015 commitment amount on the property tax warrant.**

<b>Tax Collector/Deputy Signature:</b>	<b>Date:</b>
--	--------------

*Submit this signed verification form with a copy of the completed and signed warrant total page and an actual tax bill to your DRA municipal auditor.*

## Requirements for Semi-Annual Billing

### Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Lyme	Total Tax Rate	Semi-Annual Tax Rate
Total 2015 Tax Rate	\$24.63	\$12.32

### Associated Villages

No associated Villages to report



## Fund Balance Retention

<b>Enterprise Funds</b>	<b>\$0</b>
<b>General Fund Operating Expenses</b>	<b>\$9,041,172</b>
<b>Final Overlay</b>	<b>\$13,722</b>

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

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.  
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.  
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2015 Fund Balance Retention Guidelines: Lyme	
Description	Amount
<b>Current Amount Retained (8.28%)</b>	<b>\$748,319</b>
17% Retained <i>(Maximum Recommended)</i>	\$1,536,999
10% Retained	\$904,117
8% Retained	\$723,294
5% Retained <i>(Minimum Recommended)</i>	\$452,059

### 2015 RSA 198:4-b II School Fund Balance Retention Guidelines: Lyme

If a school district has adopted RSA 198:4-b II by a vote of the legislative body, the school district may retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment pursuant to RSA 198:5, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and overexpenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate. This retained fund balance is not cumulative. The maximum allowed fund balance retention has been calculated as:

	Net Assessment	2.5% of Net Assessment
<b>Local School</b>	\$5,411,475	\$135,287



## Tax Collector's Report

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

### Instructions

#### Cover Page

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

#### For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

### ENTITY'S INFORMATION ?

Municipality: LYME

County:

GRAFTON

Report Year:

2015

### PREPARER'S INFORMATION ?

First Name

Joanne

Last Name

Coburn

Street No.

One

Street Name

High Street

Phone Number

(603) 795-4416

Email (optional)



New Hampshire  
Department of  
Revenue Administration

2015  
MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2014	Year: 2013	Year: Prior
Property Taxes	3110		\$388,177.93		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185		\$907.94		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance ?		(\$1,899.00)			
Other Tax or Charges Credit Balance ?					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2014	
Property Taxes	3110	\$8,087,778.64		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$15,557.00		
Yield Taxes	3185	\$14,632.32		
Excavation Tax	3187			
Other Taxes	3189			
-				
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2014	2013	Prior
Property Taxes	3110		\$15,230.62		\$15,533.24
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
-					
Add Line					
Interest and Penalties on Delinquent Taxes	3190	\$894.76	\$14,524.99		
Interest and Penalties on Resident Taxes	3190				

Total Debits	\$8,116,963.72	\$418,841.48		\$15,533.24
--------------	----------------	--------------	--	-------------



New Hampshire  
Department of  
Revenue Administration

2015  
MS-61

Credits

Remitted to Treasurer	Levy for Year of this Report	2014	Prior Levies 2013	Prior
Property Taxes	\$7,689,857.08	\$242,678.96		
Resident Taxes				
Land Use Change Taxes	\$15,557.00			
Yield Taxes	\$13,499.01	\$907.94		
Interest (Include Lien Conversion)	\$894.76	\$14,524.99		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$145,498.97		
-				
Add Line				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2014	Prior Levies 2013	Prior
Property Taxes	\$13,970.10	\$15,230.62		\$15,533.24
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$1,133.31			
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded				





**New Hampshire**  
Department of  
Revenue Administration

**2015**  
**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2014	2013	Prior
Property Taxes	\$382,052.46			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?				
Other Tax or Charges Credit Balance ?				
Total Credits		\$8,116,963.72	\$418,841.48	\$15,533.24



New Hampshire  
Department of  
Revenue Administration

2015  
MS-61

Summary of Debits

Last Year's Levy

Prior Levies (Please Specify Years)

Year: 2014 Year: 2013 Year:

Unredeemed Liens Balance - Beginning of Year		\$85,685.72	\$41,744.50	
Liens Executed During Fiscal Year	\$153,512.42			
Interest & Costs Collected (After Lien Execution)	\$3,371.82	\$653.62	\$9,955.65	
-				

Add Line

Total Debits \$156,884.24 \$86,339.34 \$51,700.15

Summary of Credits

Last Year's Levy

2014

Prior Levies

2013

Redemptions	\$52,352.96	\$5,940.14	\$41,744.50	
-				

Add Line

Interest & Costs Collected (After Lien Execution) #3190	\$3,371.82	\$653.62	\$9,955.65	
-				

Add Line

Abatements of Unredeemed Liens		\$146.96		
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$101,159.46	\$79,598.62		

Total Credits \$156,884.24 \$86,339.34 \$51,700.15



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

Joanne

Coburn

Jan 15, 2016

**2. SAVE AND EMAIL THIS FORM**

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

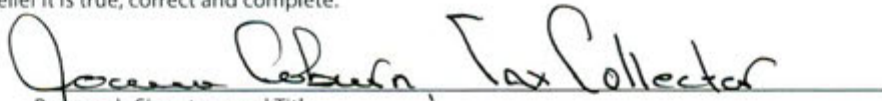
- Michelle Clark: [michelle.clark@dra.nh.gov](mailto:michelle.clark@dra.nh.gov)
- Jamie Dow: [jamie.dow@dra.nh.gov](mailto:jamie.dow@dra.nh.gov)
- Shelley Gerlarneau: [shelley.gerlarneau@dra.nh.gov](mailto:shelley.gerlarneau@dra.nh.gov)
- Stephanie Derosier: [stephanie.derosier@dra.nh.gov](mailto:stephanie.derosier@dra.nh.gov)

**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.

  
Preparer's Signature and Title



## TOWN CLERK

Auto Registration Fees	\$	369,297.41
Dog Licenses & Penalties		1,286.50
Fees		11,955.90
Miscellaneous		3,380.00
Phone Book sales		1,390.00
Transfer Station Inventory (Town Clerk sales only)		12,433.00
Boat Registration Fees		1,211.19
Fees to the State of New Hampshire-Motor Vehicle (beginning July 1, 2015)		59,866.63
Fees to the State of New Hampshire-other		1,877.50
TOTAL REVENUE:	\$	462,698.13

The Town Clerk's Office welcomed Faith Pushee, who provides support staff duties in the office. July 1<sup>st</sup> marked the beginning of our transition to being able to take credit cards and on-line transactions. While we're not quite there yet as of this writing, 2016 should see positive developments in many aspects of the office operations. You'll note the addition of state motor vehicle revenue listed in the accounting, which comes about as the result of collecting payments with one check payable to the Town. The Town then disburses directly to the state, whereas previously we maintained two different accounts for each entity. It was a very active year for vehicle registrations; with a total of 2647 vehicle transactions completed.



1930

Photo: Lyme Historians

### Births Registered in the Town of Lyme for the year ending December 31, 2015

<b>Date of Birth</b>	<b>Place of Birth</b>	<b>Name of Child</b>	<b>Parents</b>
March 25, 2015	Lebanon, NH	Noah Thomas Kobylarz	Amy Gubbins Erik Kobylarz
April 8, 2015	Lebanon, NH	Madison Marie Carter	Heather Demers James Carter
July 3, 2015	Lebanon, NH	Carter Michael Tullar	Heather Tullar Jeramie Tullar
September 30, 2015	Lebanon, NH	Anke Meng	Juan Zhang Ming Meng
October 14, 2015	Lebanon, NH	Wit Thomas Vargo	Sara Vargo Korry Vargo
December 23, 2015	Lebanon, NH	Austin Stephen Joel Goodwin	Alisha Goodwin Kevin Goodwin

### Marriages Registered in the Town of Lyme for year ending December 31, 2015

<b>Date of Marriage</b>	<b>Name of Bride and Groom</b>	<b>Residence</b>
July 11, 2015	Jennifer A. Hicks Craig S. Keysar	Piermont, NH Piermont, NH
July 18, 2015	Julie C. Hewitt Andrew J. Coleman	Boston, MA Boston, MA
August 29, 2015	Jane A. Roberts Nicholas E. Weinberg	Boston, MA Essex, NY
August 29, 2015	Anna C. Balch Charles W. DeVaux	Lyme, NH Lyme, NH
September 19, 2015	Sarah R. Hosford John P. Guyette	West Fairlee, VT West Fairlee, VT

### Deaths Registered in the Town of Lyme for the year ending December 31, 2015

<b>Date of Death</b>	<b>Place of Death</b>	<b>Name</b>	<b>Name of Mother</b>	<b>Name of Father</b>
January 7	Glens Falls NY	Christina Schonenberger	Catherine Stauch	Charles Schonenberger
January 11	Lyme, NH	Devey A. Piper	Vivian Gregory	Walter J. Piper
January 20	Lebanon, NH	Marjorie E. Hathaway	Fannie Chapin	Leo Wilmot
February 17	Lyme, NH	Anthony G. LaBombard	Pauline Buccellato	Gerard LaBombard
February 24	Lyme, NH	Dorothy W. Sears, Jr.	Dorothy Wingett	Charles N. Sears, Jr
.March 10	Lebanon, NH	Janine J. Weins	Louise Gainard	G. Lawton Johnson
March 16	White River Jct, VT	Evelyn D. McCarthy	Anna Gross	Maurice DeSanto
March 29	Lyme, NH	Beverly Ann Balch	Eugenia Stelmach	Lawrence Gray
April 14	Lyme, NH	Mary Carmichael	Ruby Mabel	T.L. Dickinson
May 10	Lyme, NH	Elizabeth Sanborn	Barbara Sanborn	Not listed
June 20	Lyme, NH	Henry G. Marsh	Verna Hibbard	Glen Marsh
August 27	Lebanon, NH	Richard Babbitt	Acenth Dunham	Nathan Babbitt
August 28	Merrimack, NH	Laura P. DeGoosh	Corrine Camp	Chester Pike
November 24	Woodsville, NH	Ruth M. Bacon	Edith Blanchard	Frank Emerson
November 29	Lyme, NH	Anthony Ryan	Audree Beauchamp	Thomas Ryan
December 16	Raleigh, NC	Elizabeth D. Olsen	Lucille Colburn	Harold T. Davis
December 20	Bradford, VT	Evelyn P. Currier	Velma A. Brooks	Amos R. Powers
December 21	N. Haverhill NH	Esther E. Balch	Annie Keddy	Dennison Smith

## Report of the Treasurer for the calendar year ending December 31, 2015

### Summary of Activity

Cash on Hand January 1, 2015	\$	3,174,919.75
Debits (including investment transfers)	\$	12,031,616.83
Credits (including investment transfers)	\$	(11,702,443.00)
Cash on Hand December 31, 2015	\$	3,504,093.58

Note:

The Grafton County Tax was \$577,559.00

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

### Balance Sheet\*

#### Assets

Cash in hands of Treasurer (General Fund)		
Mascoma Savings Bank	\$	3,504,093.58
Uncollected Taxes		
Property Tax 2015	\$	382,052.46
Yield Tax 2015	\$	-
Unredeemed Taxes		
Levy of 2014	\$	101,159.46
Levy of 2013	\$	79,598.62
	\$	180,758.08
Reserve for Uncollectible Accounts	\$	(25,000.00)
<b>Total Assets</b>	<b>\$</b>	<b>4,041,904.12</b>

#### Liabilities and Fund Equity

Accounts Owed by the Town		
School District Taxes Payable	\$	2,711,475.00
Payments made in 2016 for 2015	\$	841,624.75
Other Liabilities	\$	25,027.85
<b>Total Liabilities</b>	<b>\$</b>	<b>3,578,127.60</b>

<b>Unassigned Fund Balance</b>	<b>\$</b>	<b>410,493.73</b>
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#### Assigned Fund Balance

Town Forest Maintenance Fund	\$	5,309.67
Reserve for Recreation Revolving Fund	\$	21,718.59
Cemetery Gifts and Donations	\$	16,486.00
Heritage Commission	\$	5,353.53
Highway Road Maintenance	\$	4,415.00
	<b>\$</b>	<b>53,282.79</b>

<b>Total Liabilities &amp; Fund Equity</b>	<b>\$</b>	<b>4,041,904.12</b>
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\*These are unaudited figures.

**CONSERVATION FUND****Summary of Treasurer's Report for 2015**

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONIT.	NRI BOOK REVENUE
Interest	153.05	146.94	1.52	4.59	
Current Use	(15,000.00)	(15,000.00)			
Land Use Change Tax 2015	15,573.49	15,573.49			
Dep Easement Monitoring	200.00			200.00	
<b>Net Activity</b>	<b>926.54</b>	<b>720.43</b>	<b>1.52</b>	<b>204.59</b>	<b>0.00</b>
<b>Beginning Balance</b>	<b>200,055.73</b>	<b>193,637.91</b>	<b>417.66</b>	<b>5,690.16</b>	<b>310.00</b>
<b>Ending Balance</b>	<b>\$200,982.27</b>	<b>\$194,358.34</b>	<b>\$419.18</b>	<b>\$5,894.75</b>	<b>\$310.00</b>

**RECREATION REVOLVING FUND**

Balance as of 1/1/2015	\$ 16,401.29
Revenues	\$ 24,212.73
Expenses	\$ (18,895.43)
Balance as of 12/31/2015	\$ 21,718.59

**TOWN FOREST MAINTENANCE FUND**

Balance as of 1/1/2015	\$ 5,309.67
Revenues	
Expenses	
Balance as of 12/31/2015	\$ 5,309.67

**CEMETERY GIFTS & DONATIONS**

Balance as of 1/1/2015	\$ -
Revenues	\$ 16,486.00
Expenses	\$ -
Balance as of 12/31/2015	\$ 16,486.00

**HERITAGE FUND**

Balance as of 1/1/2015	\$ 1,216.14
Revenues	\$ 6,080.00
Expenses	\$ (1,942.61)
Balance as of 12/31/2015	\$ 5,353.53



Citizen of the Year- 2015 Kenneth Uline with Shaun O'Keefe

## REPORT OF THE TOWN TRUSTEES

AS OF DECEMBER 31, 2015

Date of Creation	Name of Fund	Balance Beginning of Year (Cost Basis)	Realized Capital Gain	Balance End of Year (Cost Basis)	Net Unrealized Capital Gain/Loss	Fidelity Statement Balance End of Year 2015
1903	<b>Cemetery Trust</b>					
	Principal Account	\$ 681,381.06	\$ 49,063.06	\$ 730,444.12	\$ 245,966.61	\$ 976,410.73
	Income and Expense Account					
		Balance Beginning of Year	Investment Income - Principal	Investment Income	Expended during Year	Balance End of Year
		\$ 92,710.29	\$ 17,625.17	\$ 77.15	(14,345.00)	96,067.61
1960	<b>Library Trust</b>					
	Principal Account	\$ 69,493.70	\$ 184.85	69,678.55	\$ 4,536.28	74,214.83
	Income and Expense Account					
				Investment Income	Expense (to Lyme Library)	
				\$ 1,922.24	1,922.24	
1918	<b>School Trust</b>					
	Principal Account	\$ 119,424.66	\$ 8,613.05	128,037.71	\$ 43,313.67	\$ 171,351.38
	Income and Expense Account					
				Investment Income	Expense (to Lyme School)	
				\$ 3,057.70	3,057.70	
1986	<b>Cemetery Maintenance Trust Fund</b>					
	Principal Account	\$ 16,185.43	\$ 755.59	16,941.02	\$ (334.13)	16,606.89
	Bank Cash Balance	\$ 1,223.64		\$ 121.27	\$ -	\$ 1,344.91
	Net Balance (Fidelity and Bank)					\$ 17,951.80
2013	<b>Bessie Hall Revenue Fund</b>					
		Balance Beginning of Year	Deposit During Year	Income During Year	Expended During Year	Balance End of Year 2015
		\$ 6,149.21	2,277.16	3.07	-	\$ 8,429.44
			\$	\$		\$

# REPORT OF THE TOWN TRUSTEES

AS OF DECEMBER 31, 2015

Date of Creation	Name of Fund	Balance Beginning of Year	Deposit During Year	Income During Year	Expended During Year	Balance End of Year 2015
1956	Bridge Reserve Fund	\$ 150,979.74	\$ 100,000.00	\$ 123.25	\$ (21,698.21)	\$ 229,404.78
1985	Property Reappraisal Fund	\$ 89,268.86	\$ -	\$ 64.75	\$ -	\$ 89,333.61
1986	Emergency Major Equipment Rebuilding Trust Fund	\$ 35,246.26	\$ 14,000.00	\$ 27.61	\$ (21,588.57)	\$ 27,685.30
1987	Special Education Reserve Fund	\$ 225,294.36	\$ 25,000.00	\$ 172.61	\$ -	\$ 250,466.97
1988	Heavy Equipment Fund	\$ 492,127.55	\$ 68,000.00	\$ 368.43	\$ -	\$ 560,495.98
1988	New Cemetery Fund	\$ 18,876.55	\$ 900.00	\$ 14.73	\$ -	\$ 19,791.28
1988	Vehicle Capital Reserve Fund	\$ 247,442.41	\$ 110,000.00	\$ 195.24	\$ -	\$ 357,637.65
1989	Substance Abuse Education Fund	\$ 6,953.16	\$ -	\$ 4.70	\$ -	\$ 6,957.86
1995	High School Tuition Expendable Fund	\$ 487,913.30	\$ 25,000.00	\$ 364.82	\$ -	\$ 513,278.12
1997	Public Land Acquisition CRF	\$ 35,110.26	\$ -	\$ 25.82	\$ -	\$ 35,136.08
1997	Emergency Highway Repair Fund	\$ 95,101.54	\$ 30,000.00	\$ 74.19	\$ (13,798.76)	\$ 111,376.97
1997	Public Works Facility Reserve Fund	\$ 120,617.41	\$ 50,000.00	\$ 93.92	\$ -	\$ 170,711.33
1998	Maintenance School Building Fund	\$ 83,034.36	\$ -	\$ 60.33	\$ -	\$ 83,094.69
1998	Trout Pond Management Area Trust	\$ 6,262.84	\$ -	\$ 4.23	\$ -	\$ 6,267.07
1998	Trout Pond Trust	\$ 15,889.00	\$ -	\$ 10.75	\$ -	\$ 15,899.75
2000	Computer System Upgrade Capital Reserve Fund	\$ 18,082.93	\$ 15,000.00	\$ 19.33	\$ (28,500.00)	\$ 4,602.26
2000	Cemetery Maintenance Gifts & Donations Fund	\$ 16,486.72	\$ -	\$ -	\$ (16,486.72)	<b>CLOSED-1</b>
2002	Fire Fighting Safety Equipment Fund (New Fund)	\$ 67,749.43	\$ -	\$ 49.98	\$ -	\$ 67,799.41
2005	Town Buildings Major Maint. & Repair Trust Fund	\$ 27,755.79	\$ 10,000.00	\$ 22.06	\$ (25,377.77)	\$ 12,400.08
2006	Town Poor Expendable Trust	\$ 18,008.91	\$ 40,000.00	\$ 17.38	\$ (33,198.91)	\$ 24,827.38
2007	Blisters For Books Expendable Trust Fund	\$ 517.81	\$ -	\$ -	\$ (517.81)	<b>CLOSED-2</b>
2009	Recreation Facility Fund	\$ 11,909.47	\$ 5,000.00	\$ 8.65	\$ (6,664.60)	\$ 10,253.52
2010	School Enrollment Response CRF	\$ 100,114.59	\$ -	\$ 73.95	\$ -	\$ 100,188.54
2013	Class V Roads Rehab CRF	\$ 50,005.41	\$ 50,000.00	\$ 41.98	\$ (50,000.00)	\$ 50,047.39
2014	Annual Leave Expendable Trust Fund	\$ -	\$ 7,500.00	\$ 5.08	\$ (4,184.32)	\$ 3,320.76

Note 1 Cemetery Maintenance Gifts & Donations Fund transferred to Town Treasurer

Note 1 Blisters for Books Expendable Trust Fund transferred to Library Trustees



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

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

1995	<b>High School Tuition</b>	To address and even out the required expenditure for High School education.	School Meeting	School Board
1997	<b>Public Land Acquisition</b>	Available for acquisition of land for potential new town developments.	Town Meeting	Town Meeting
1997	<b>Public Works Facility</b>	The actual construction of such projects as are identified in the previous item	Town Meeting	Town Meeting
1997	<b>Emergency Highway Repair</b>	While there is no lower limit, it is generally used for such items as exceptionally severe Mud Season issues and to cover damage from major storms.	Town Meeting	Selectboard
1997	<b>Special Education</b>	To address Special Education costs.	School Meeting	School Board
1998	<b>Trout Pond Gift &amp; Donation</b>	Fund is the residue of funds used for land acquisition of the Trout Pond Forest. This can only be used for future capital expenditure.	Town Meeting	Town Meeting
1998	<b>Trout Pond Management Area</b>	Covers management costs of Trout Pond Forest.	Town Meeting or proceeds from logging operations in Trout Pond Forest	Conservation Commission
1998	<b>Maintenance School Building Fund</b>	Covers long-term capital building project	School Meeting	School Meeting
2000	<b>Computer System Upgrade</b>	Provides for the rolling replacement of the town and police computer systems, including printers. Generally equipment is replaced at five-year intervals, although this may be extended to accommodate major revisions of the operating system or applications.	Town Meeting	Town Meeting
2002	<b>Fire Fighting Safety Equipment</b>	Routine replacement of fire fighters' equipment	Town Meeting	Town Meeting
2005	<b>Town Buildings Major Maintenance &amp; Repair</b>	This fund is to ensure that the town's property stock is maintained at a suitable standard. The Building Maintenance committee makes recommendations on up-coming needs and their priorities.	Town Meeting	Selectboard

2006	<b>Town Poor</b>	The necessary appropriation in to the fund is set by a discussion between the Overseer and the Selectboard. It is determined both by the Overseer's knowledge of current and likely future cases, together with an assessment of the economic climate.	Town Meeting	Overseer of Public Welfare
2009	<b>Recreation Facility</b>	Originally set up for the renovation of the Ball field. It is now a maintenance fund for all recreation facilities.	Town Meeting	Recreation Commission
2010	<b>School Enrolment Response</b>	To address costs or operating expenses triggered by changes in enrolment	School Meeting	School Meeting
2013	<b>Class V Roads Rehabilitation</b>	To cover the planned rehabilitation of Town (Class V) roads.	Town Meeting	Town Meeting
2015	<b>Annual Leave Expendable Trust Fund</b>	To cover vacation and comp time payments to Town employees on the departure of such an employee from Town employment	Town Meeting	Selectboard

### Private Funds

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

## **SELECT BOARD**

The Select Board dealt with a number of significant issues in 2015. Plans designed for the improvements to Goose Pond Road were implemented, and the first half of that project is complete. The expansion and improvements to the NH Park & Ride, in conjunction with the State of New Hampshire DOT, were completed.

A study of Wage & Salaries was done for the purpose of determining if town employees were being compensated appropriately, and to create a baseline for new employees. This exercise was informative, and led to a broad assessment of job descriptions and accompanying wages.

With the unfortunate findings of more River Road structural distress, many hours and dollars were devoted to determining how best to address the various issues. The Select Board and engineers continue to work diligently toward finding fiscally responsible, logical and sustainable solutions.

Coffee Hours continued and were attended regularly, which enhances the Board's ability to know the needs of the community, and continue with our commitment to maintain good communications and relationships with the taxpayers. Your support, thoughtful suggestions and requests are most sincerely appreciated.

Finally, and with great regret, the Select Board accepted three resignations. Russell Stearns resigned in the spring, and Wayne Bates retired at the end of the year. Long-time Road Agent and Highway employee Fred Stearns, having served the community for 40 years, will enjoy an early retirement effective January 26, 2016. His committed service to the Town of Lyme is deeply appreciated, and we wish him all the best.

This has been a period of transition with new employees joining the forces, and seasoned employees helping to carry on good services. Joining the Highway team are Matt Thebodo and Greg Jenks. Joining the Transfer Station team is David "Tim" Cole with Bill Houle taking over as Supervisor. Terri Hay was welcomed as the new Assessing Clerk.

## **ASSESSING DEPARTMENT**

The preliminary annual ratio study for the Department of Revenue Administration shows the median level of assessment for 2015 is 93.6%. The ratio was 98.1% in 2014 and 98.4 in 2013. The average sale price of a single family home in Lyme between 10/1/2014 and 9/30/2015 was \$424,445. Our equity rating is excellent. The range of qualified improved home sale prices was \$146,000 (small chalet on Goose Pond Rd) to \$2,650,000 (gentleman's farm on Washburn Hill).

All assessments (Tax Cards) are now on line! You can view the data for your assessment at Vision Government Solutions, our assessing software provider, at <http://gis.vgsi.com/lymeNH/>.

2016 is our *state mandated* re-assessment year. We are required to "create the values anew" once every 5 years. Based on the above statistics, the average assessment will not change by more than 5%. Notices of new assessment will be mailed to each property owner next summer. As part of this process we may request further or updated documentation from some of our property owners with land in Current Use or receiving an exemption or tax credit.

Please phone the Town Office to schedule an appointment if you have questions about your assessment.

## **POLICE DEPARTMENT**

The Lyme Police Department and the Select Board are pleased announce that Officer Anthony D. Swett was promoted to the rank of Sergeant on January 1, 2016. Sgt. Swett began his employment with the Town of Lyme as a part-time Officer in 2004, and has been a full-time Officer since 2012. Please take a moment to congratulate him if you have the chance.

2015 was again a very busy year for the department, handling over 2,200 calls for service. The New Hampshire State Police covered an additional 50 calls in Lyme. The Upper Valley continues to be stricken with a high number of burglaries, break-ins and thefts, plus a rise in heroin overdoses, which have led to approximately 20 related deaths. Please make sure your houses and vehicles are locked when you are not home. And that you always remove wallets and other valuables whenever possible if you are out in public places.

**REMINDER: As of July 1, 2015 RSA 265:79-c: Use of Mobile Electronic Devices while Driving: PROHIBITED. The use of ANY hand held device used to transmit via voice or data will be prohibited to ALL drivers whether the vehicle is in motion or not. Fines will range from \$100.00 for first offense to \$500.00 for any and all subsequent offenses.** The Lyme Police Department, along with the rest of the Upper Valley Departments, continues to conduct numerous traffic stops to enforce the Hands Free Law. PLEASE, either turn your device off, or use it with a proper hands-free application.

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

## **RECREATION COMMISSION**

The new field at Post Pond opened this spring for baseball, and was a huge success. The field looked absolutely beautiful, and dealt perfectly with the spring and fall rains draining well.

The majority of Lyme children participate in one or more Recreation programs. The following list represents 2015 numbers: Soccer 129 participants, Skiing/Snowboarding 114 participants, Basketball 78 participants, Baseball 47 participants, Lacrosse 25 participants. We also offered summer Challenger Sports Soccer Camp for K-8th grade.

The Commission would like to thank all our volunteer sports Commissioners: Mark & Jennifer Schiffman - soccer, Rusty Keith & Robin Taylor - downhill skiing, Heather Toulmin - cross-country skiing, Aaron Rich - basketball, Luke Prince - baseball and Richard Hendrick & Matt Stevens - 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, and slow pitch softball. A big thank you to the Lyme Green men's softball team for all their help with the temporary setup at the Crossroads field, and the maintenance on the new field.

The Recreational Facilities Capital Reserve Fund is for the maintenance of the tennis/basketball courts and ball field. In 2015 the tennis court surface was patched, and fencing was repaired. The cost for these repairs was \$2,788.50. The ball field was fertilized and fed at the cost of \$3,035.25.

## **HIGHWAY DEPARTMENT**

The Highway Department experienced a year of challenges, and begins this report by thanking all residents for their patience and understanding through this busy, but productive year. To those who took the time to send supportive messages, a special note of appreciation.

Personnel issues left two employees managing the summer road maintenance for about six months, until other employees could be hired. The crew is back to four, including Steve Williams, who stepped into the role of foreman temporarily, Scott Bailey, who provides excellent support to the department and newcomers Greg Jenks and Matt Thebodo.

It was a year of trial-by-fire training, attending classes and accomplishing an extraordinary number of tasks under budget. Major efforts include various activities on River Road, Pinnacle Road, Goose Pond Road, Dorchester Road and the expanded Park & Ride. Highway employees were trained by local experienced grader operators and, with their help, managed to get all roads graded and compacted. Twenty culverts were replaced, with others cleaned and flushed. Headers were replaced or reinforced.

## **CLASS V ROADS STUDY COMMITTEE**

This was a very busy and productive year, as well as frustrating and challenging, on many fronts. Insuring safety and quality, while keeping costs down, continue to be primary concerns.

**Successes:** The Park and Ride is now an expanded, smooth, attractive and well-used functional space. Goose Pond Road, Phase One is completed; now a dry, comparatively smooth road. The plan is to pave the road when the entire project is complete.

**Ongoing:** The River Road "Settlement area" continues to prove challenging to find a long term, cost effective and affordable solution. Investigations of conditions and feasible options to rescue it from the river continue. There will be a request to the Town to consider funding an account in preparation for the remedial measures; whatever they turn out to be.

Roads Committee Meetings are public and are held the 1st and 3rd Tuesday of the month, from 6 to 7 PM at the Town Office. All are welcome to attend the meetings.

## **CEMETERY TRUSTEES**

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

In the Old Cemetery, efforts were continued to preserve the integrity of the gravestones. Each year work is done to preserve graves, and this year a total of fifty-four gravestones and monuments were re-leveled, reset and repaired.

In the Highland Cemetery, efforts were continued to maintain the landscape. This included road maintenance, pruning of both large and small trees and shrubs, and general landscaping on the property. The entrance gate to the Beal Cemetery was replaced. Porter and Gilbert Cemeteries were both maintained at a satisfactory level throughout the year.

## **CONVERSE FREE LIBRARY**

We are thrilled to report another successful year at the library. During 2015, we loaned 24,634 physical items, 2,697 electronic items, and opened the door to 20,112 individual library visits (including school children). Two thousand two hundred eighty-two children and adults attended programs. We are ever-grateful for the support of the Friends of Lyme Library, the Lyme Foundation, the Select Board and numerous other library boosters. This past year, we added new circulation and information desks, repaved the parking lot and installed an automatic opener to the ramp door. We held another successful Blisters fundraiser, with the addition this year of a general request for donations. We thank our stalwart volunteers and trustees for their unflagging energy and devotion.

This year the library spent almost \$10,000 of its reserve funds on capital purchases such as paving, bathroom improvements, the door opener, as well as for general building repairs. We will be replacing the wheelchair lift in 2016 and plan to conduct special fundraising for this project.

### **2015 Non-Town Income**

Trustees of Trust Funds	\$2263
Grants (Lyme Foundation)	\$ 600
Blisters for Books 2014	\$ 460
Blisters for Books 2015	\$6120
Birthday Book Club	\$1601
Other Donations	\$3837
Copier & fax fees	\$ 679
Interest	\$ 145
Kilham Book Fund	\$1146
Non-resident Fees	\$ 358
Other sources	\$ 350

### **2015 Non-Town Expenses**

Books & Other Media	\$ 3371
Programs	\$ 1760
Building Renovations & Equipment	\$ 9636
Blisters	\$ 5255
Copier Contract	\$ 295
Other Expenses	\$ 980

At the end of 2015, the library's reserve fund totaled \$33,429.01, and the checking account balance was \$18,244.10.

## **FIRE DEPARTMENT**

The Lyme Fire Department provides our town members and beyond with fire protection, and emergency response capabilities. The Fire Department is composed of over twenty volunteer members who respond when an emergency occurs, day or night.

The Lyme Fire Department responded to 117 calls for assistance in 2015, and joined in responding to many of the 92 Fast Squad calls for additional manpower or assistance.

The following is an excerpt from the 1966 town report: "Lyme's fire defenses consist of four primary pieces of apparatus including two triple-combination pumpers, one water tanker and a rescue-utility vehicle". While the technology has changed dramatically since 1966 the Lyme Fire Department continues to respond to emergencies with four pieces of apparatus today, including two engines, one tanker and a rescue vehicle used in conjunction with the FAST squad.

The biggest challenge the Fire Department continues to face as we look forward to 2016, is the need to increase membership. We would like to extend an invitation to any citizen who is looking for a new and unique way to serve your community and the greater Upper Valley region.

The Fire Department would like to thank the members of the community and beyond who donated time and money to our organization. The funds received will be used on a variety of safety equipment, training needs and supplies.



## **INDEPENDENCE DAY COMMITTEE**

Last summer's Independence Day celebration on the Common was a success. We sought to offer a way for the Town to gather and socialize in the tradition of the wonderful July 4 get-togethers at Chase Beach, and we met that goal.

Our plan was to provide musical entertainment and the infrastructure to support it, a potluck picnic, kids' activities and a parade. Because there was only a small balance of money left from prior years of fundraising for Independence Day, we applied for a grant from the Lyme Foundation for initial funding of the 2015 event.

The Lyme Foundation provided us with a matching grant, and Lyme townsfolk came through generously. Our main expenses were for the tents, musical entertainment and the sound crew. We also rented a bounce house, porta-potties, and spent money on decorations and t-shirts, which were also used for fundraising.

The Lyme Town Band started off the afternoon festivities with a concert under the big tent. Clearing skies arrived just in time for an exciting parade with lots of local participation, and a large crowd of spectators. After the parade, folks lined up for potluck while Patrick Ross and Matt Brown entertained on their fiddles. Prizes were awarded for stellar potluck contributions, and Bill Murphy led a public speaking event with participation from an endearing group of Lyme's youngsters. Dan and the Dinosaurs followed the fiddle players, and Redhouse closed out the evening in front of a lively crowd of dancers.

There are too many people to list who deserve thanks for making the day a success. Of special note, are the Select Board, Dina Cutting, Police Chief Shaun O'Keefe, Frank Gould and Those Guys, members of Lyme's Congregational and Baptist churches, Karen Keane, and the Lyme Foundation for their generous grant. We thank everyone who helped and participated to create what we hope will be a continuing tradition of celebrating Independence Day on the Common.

## **ENERGY COMMITTEE**

The Lyme Energy Committee kicked off 2015 by working with the Select Board to update and revise its "charge" from the town; this involved removing certain language relating to completed or outdated items, and inserting new language to better reflect the advisory role that the Committee now plays. Throughout the rest of the year, various committee members provided numerous energy-related services to the town including: playing an active role in setting up the wood pellet boilers at the school to earn additional revenue from the sale of renewable energy credits, bringing in and working with an electrician to locate and fix a short-circuit that had shut down the Lyme School's PV system, soliciting and evaluating bids for installing a solar photovoltaic system on the roof of the town office building and, beginning to engage with Lyme's Planning Board about what a solar zoning ordinance might look like (this zoning work will continue in 2016).

## **CONSERVATION COMMISSION**

### **Trails and Land Management**

This past year, the Conservation Commission again partnered with the Upper Valley Trail Alliance's (UVTA) "High School Trails Corps" program. This summer's project was construction of a wildlife viewing blind overlooking Little Post Pond. Work was funded by a grant from the Lyme Foundation and money from the Commission's budget.

### **Project and Application Review**

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

### **Outreach and Education**

In October, the Commission approved a proposal by the Lyme School Third Grade class to set up an "outdoor classroom" in the Big Rock Preserve. Under mutually agreed upon usage guidelines, the students will have throughout the academic year, a firsthand opportunity to explore nature in all its diversity.

Events hosted by the Commission during the year included its annual February snowshoe walk, Lyme's annual "Green Up Day" in May and a "Trails Day" in June that saw projects undertaken in all of the Town's sanctuaries and preserves.

### **The Commission's 2015 Membership**

In the spring, the Commission welcomed two new members, Ian Smith and Margaret Sheehan, both of whom joined as Alternates.

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

[http://www.lymenh.gov/Public\\_Documents/LymeNH\\_BComm/conservation](http://www.lymenh.gov/Public_Documents/LymeNH_BComm/conservation)

## **TOWN BUILDINGS MAINTENANCE COMMITTEE**

During 2015, we continued our review of the ongoing maintenance needs of the town's buildings and made recommendations to the Select Board for specific repairs/improvements. Given the constraints of our small town, we have prioritized these needed repairs and upgrades.

The following were passed on to the Select Board and completed:

- Highway Garage Emergency generator installed
- Programmable thermostat installed at LCAB
- Town Offices/Police Station and water system, Emergency Generator installed
- AC unit installed for Town Clerks/Tax Collectors office
- Library Parking Lot /grading repaving completed
- Common flag pole lighting fixed

Items of concern for 2016:

- Lyme Center Academy Building (rot and paint repairs)
- Garage at the Police Station (paint).

## **FAST SQUAD**

The Lyme FAST Squad (LFS) provides pre-hospital emergency medical response in Lyme, before the ambulance arrives, and supports the ambulance crew on scene. We also participate in the Upper Valley mutual-aid system and the Lyme Fire Department on fire calls. Other activities included:

- Offering CPR courses free to all who work and live in Lyme.
- Working to have homes numbered effectively to decrease response time from law enforcement, EMS and Fire.
- The local Girl Scouts, Brownies and Daisies, pounded the pavement (or dirt!) on two Saturdays in October and November going door-to-door with helpful information.
- FAST provided information at Lyme's first emergency-preparedness day at the September Flea Market on the Common.

We were "toned out," 92 times 2015. 52% of our calls were medical, 48% were accidents. 68% - seniors, with 20% for falls. 12% of our patients represented 27% of our calls. We have seen an increase in mental-health related calls (drug, alcohol, domestic, suicide), representing 12% of our work. We also provided support to three families in Lyme, and one in Orford to support Lyme's firefighters. We continue to work closely with the LCC Parish Nurses to make sure that our patients are getting a full range of services so that they are safe and healthy at home – key to living independently.

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

EMT-Paramedic: Michael Hinsley, Andy Miller\*

EMT – Advanced: Bob Sloop\*, Chris Sweitzer

EMT-Basic: Tom Frawley, Barbara Lynch, Karen Keane, Jim Mason, Aaron Rich, and Randy Snelling\*

\* *New to the squad in 2015*

Please contact me if you would like to join: Karen Keane 603-795-4525; [karenwkeane@me.com](mailto:karenwkeane@me.com)

## **HERITAGE COMMISSION**

The Lyme Heritage Commission can advise and assist residents, organizations, town boards and commissions on matters relating to historic preservation, resources and revitalization efforts.

### **Highlights of 2015 Activities**

- We published a summary of the first town-wide inventory of properties and historic assets over 50 years old. This report, *Lyme Inventory of Historical Resources: Summary Report* (82 pages, full color) can be purchased at the Town Offices (\$20) or accessed at the Library. The project was funded by the Lyme Foundation and other donors.
- With private donations, we established a Historic Assets Fund to assist property owners with historic renovation and restoration projects. (*Contact chairman Ray Clark 795-2664; rayclark@gmail.com.*)
- The Commission became a "consulting party," to the State regarding the upcoming renovation of the East Thetford Bridge.
- Throughout the year, Commission members worked with homeowners, town committees, and real estate agents concerning Lyme's historic assets and properties.

Please contact any member if you have information or photographs to share or if we can help you with historic records or renovation guidance.

## **EMERGENCY MANAGEMENT**

The Emergency Management Committee of Lyme is tasked with the responsibility of assuring that Lyme is prepared to respond in the event of a community-wide emergency. 2015 was a fairly quiet year for significant emergency weather events in the area. The majority of activities of Emergency Management were focused on preparedness planning:

In February, a tabletop training to simulate the activities around an ice storm response was held with the assistance of the state's Homeland Security and Emergency Management. In September, a kick-off event for Lyme-Ready, Set, Go! to promote community emergency preparedness activities, was held on the Common. Seventy-seven Go Bags suitable for storing emergency supplies for winter driving were distributed free to Lyme residents. If you missed getting yours, you may still pick up one at the Town Office. Community Care of Lyme is distributing the bags to new residents. These bags can be refitted to all-weather Go Bags for your emergency supplies during the warmer months.

Ninety-four Files-of-Life were distributed by the Lyme Parish nurses. Residents are encouraged to complete the important medical and contact information and post on the refrigerator for emergency responders. Fire and FAST squad members promoted smoke detectors, and 911 house numbering for emergency response. If you would like more information on emergency preparedness activities go to [Ready.gov](http://Ready.gov) or [ReadyNH.gov](http://ReadyNH.gov).

Updating Lyme's Hazard Mitigation Plan got underway in the fall, and these public meetings will continue to be held into the spring of 2016. In this process, potential hazards are identified, and ways to prevent emergencies or limit damage are proposed and implemented over the next 5-year cycle.

An update of the Lyme Emergency Operations Plan was also started in December, and the majority of this work will take place from the spring through summer of 2016.

For more information on these or other activities in Emergency Management, you may contact Margaret Caudill-Slosberg, [emd@lymenh.gov](mailto:emd@lymenh.gov).

## **FOREST FIRE WARDEN AND STATE FOREST RANGER**

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit(s) is required before doing ANY outside burning. Under State Law (RSA 227-L: 17) a fire permit is required for all outside burning unless the ground is completely covered with snow. To obtain a permit online, visit [www.nhfirepermit.com](http://www.nhfirepermit.com). The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department, DES at 603-271-3503 or [www.des.nh.gov](http://www.des.nh.gov). For other information, please contact the Division of Forests & Lands at 603-271-2214, or at [www.nhdf1.org](http://www.nhdf1.org).

The past fire season had 124 fires that burned 635 acres. Lyme issued 54 written fire permits, with residents buying 20 permits online.

## **COMMUNITY CARE OF LYME**

CommunityCare of Lyme is dedicated to helping all neighbors live the healthy, comfortable, socially-involved lives they choose. Because of a culture that embraces residents in all stages of life, “aging in place,” can be a reality in Lyme. Serving those who may need help and those who wish to share time, talents, and love, CCL links neighbors with trusted information, programs, services, and friends. Our warmest thanks go out to the Lyme community for supports of time, talent and donations.

In 2015, CommunityCare of Lyme developed multiple ways to carry out its mission of meeting unmet needs in Lyme, providing a one-stop source for Town information and building community connections:

- Engaging volunteer support for crises such as two house fires, home visits for ongoing aging in place needs, and connecting residents to local and regional resources;
- Maintaining an updated Lyme Events Calendar which is available weekly on the Lyme listserv;
- Updating the Lyme Local Service and Contractor List online (developed by Jessica Lahey);
- Convening the May, 2015 Town-wide Forum;
- Advancing the work of the Aging in Place Committee;
- Hosting Third Thursday Lunch;
- Adopting the New Neighbor Prog. (created by Ellen Thompson, Judy Russell, and Patty Jenks);
- Collaborating with Lyme Health Ministries and service organizations to support senior lunches, Advanced Care Planning workshops, and the Independence Day celebration; and
- Sharing Lyme’s successes with, and learning from, other communities through involvement with the Independence Day Committee, Upper Valley Aging in Community Forum, Aging Resource Center, United Valley Interfaith Project and the Village to Village national organization.

With support from the Lyme Foundation and Vital Communities, CommunityCare of Lyme was registered as a NH non-profit charitable organization and a 501(c)3 public charity with the IRS. CommunityCare of Lyme encourages volunteers of all ages to join in neighbors helping neighbors.

## **PARISH NURSE**

2015 saw continued growth in the role of the Parish Nurse for the Lyme community. Ellen Thompson was joined by Lynn Smith to serve the community. Ellen and Lynn cared for 93 individuals with a wide range of needs, of whom only 27% were members of the church. They engaged with, and on behalf of them in many ways, including: over 400 home, nursing home and hospital visits; consultations regarding health issues and planning; referrals to health care providers and services; medical equipment delivery/pickup and education about its use; education about upcoming surgery and other interventions; family meetings, emails and phone calls; blood pressure checks; adult protective services consultations; coordination of offers to volunteer or advocate for youth and elders; connections with physicians; medication reviews and pharmacy consultations; 911 calls and other collaborations with the FAST Squad; caregiver support; and rides. With the help of a generous donor, we initiated a walking group. Some of us walk together on Monday morning, many walk independently and track their progress. Six community members were reliant on the Parish Nurse and coordinated volunteer support to remain in their homes as they age. Medical equipment was able to be shared/donated with others like; a lift chair moved to a Roger’s House resident in Lebanon. Bugbee Senior Center and a Dominican Republic non-profit, were able to utilize our excess equipment. All were extremely appreciative of the generosity of Lyme residents.

Ellen and Lynn also served the community through regular office hours and at senior lunches, the Flu Clinic, blood drives, and church services at both Lyme churches. Every week there are more

community members identified to be seen or checked on. Connections and coordination with the Dartmouth-Hitchcock Lyme Clinic have increased, and relationships have been built with local visiting nurse associations, home care agencies, and private caregivers. Ellen also chairs the Aging-in-Place committee, and partners with Community Care of Lyme. Together, Ellen and Lynn have impact beyond Lyme, as they collaborate regionally to help other towns begin Parish Nursing programs.

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

### **WEST CENTRAL BEHAVIORAL HEALTH**

West Central Behavioral Health (WCBH) was pleased to provide mental and behavioral health services for those in need for Lyme during the last fiscal year. Twenty Lyme residents received services, including 10 adults, 8 children, and 2 elders. We were grateful to receive \$1,870 in funding from the Town of Lyme to help support the delivery of these services.

By supporting access to mental health care for all, the Town of Lyme is investing in the overall health and safety of the community. Mental health affects every facet of a community's welfare, from employment and education to health and housing. Mental health care enables individuals to reach and maintain the best possible quality of life, and to contribute to their fullest at home, in the workforce, and as a member of the community.

During the past fiscal year, WCBH provided individual & group therapy, counseling, medication & case management, serving more than 3,000 individuals of all ages in the Upper Valley & Sullivan County, and providing close to \$500,000 in unreimbursed care. As the state-designated community mental health center for the region, WCBH ensures that quality, affordable mental health care is accessible for all, providing care regardless of ability to pay.

Services delivered at WCBHs' Outpatient Clinics in Lebanon, Newport and Claremont and in the community included:

Adult Outpatient Programs, providing mental health services for individuals coping with anxiety, adjustment during times of crisis (such as bereavement, divorce, or job loss), trauma, and other challenges.

Child and Family Programs, providing counseling, therapy, and case management for children and families.

Emergency Services, through a 24-hour crisis hotline, emergency response, and in collaboration with the area's network of first responders (police, fire, hospitals).

Enhanced Care and Community Support Programs, serving those with chronic, severe, and severe and persistent mental illness.

And additional programs including: Mental Health First Aid; Assertive Community Treatment; Supported Employment; and Halls of Hope, an alternative to incarceration program at the Grafton County Courts.

Thank you to the residents of Lyme for your generous and long-standing support.

## **CONNECTICUT RIVER JOINT COMMISSIONS**

CRJC's mission is to preserve the visual & ecological integrity, the sustainable working landscape of the Connecticut River Valley, and guide its growth and development through grassroots leadership. Five local river subcommittees carry out this work with a corps of over 100 volunteers. The Connecticut River Joint Commissions have continued to educate and engage citizens about the river, and the economic and environmental health of the entire region in Vermont and New Hampshire.

The Upper Valley Subcommittee of the Connecticut River Joint Commissions consists of appointed volunteers from the Vermont towns of Hartford, Norwich, Thetford, Fairlee, and Bradford, and the New Hampshire towns of Lebanon, Hanover, Lyme, Orford, and Piermont. We meet every two months in Thetford to discuss and act on a variety of river-related issues.

The subcommittee reviewed and commented on a wide range of regulatory applications, including river shoreline stabilization, wetlands activity, stormwater management, utility and solar projects, and private waterfront structures. We also participated in the Wilder Dam federal re-licensing process.

The subcommittee reviewed the proposed Conservation Management Plan for the Silvio O. Conte National Fish and Wildlife Refuge, which encompasses the entire Connecticut River Watershed. In the Upper Valley area, we commented to the U.S. Fish and Wildlife Service on proposed conservation areas in the Mascoma and Ompompanoosuc river watersheds.

## **VISITING NURSE & HOSPICE FOR VT AND NH**

The Visiting Nurse & Hospice for Vermont and New Hampshire (VNH) is a compassionate, non-profit healthcare organization committed to providing the highest quality home health and hospice services to individuals and their families. VNH provides care for people of all ages and at all stages in life, and delivers care to all regardless of their ability to pay. 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, 2014 and June 30, 2015, VNH made 861 homecare visits to 45 Lyme residents. We provided approximately, \$37,575 in unreimbursed – or charity – care to Lyme residents.

**Home Health Care:** 676 home visits to 35 residents with short-term medical or physical needs.

**Long-Term Care:** 6 home visits to 1 resident with chronic medical problems who need extended care in the home to avoid admission to a nursing home.

**Hospice Services:** 170 home visits to 9 residents who were in the final stages of their lives.

**Maternal and Child Health Services:** 9 home visits to 5 residents for well-baby, preventative and palliative medical care.

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





University of New Hampshire Cooperative Extension's mission is to provide New Hampshire citizens with research-based education and information, to enhance their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources and improve the economy.

Here are some of our noteworthy impacts during the past calendar year:

Dave Falkenham collaborated with the County to begin a timber sale on the County forest lands. After Dave's departure in July, Jim Frohn was hired in December as our new County Forester.

Donna Lee partnered with two local schools to develop a 4-H presence in their community.

Lisa Ford continued to promote healthy living practices, educate youth, parents, adults, and seniors about smart food choices and being physically active.

Jessica Sprague taught ServSafe® courses along with other food safety and food preservation programs. She is working with the food safety team to develop farm food safety programming.

Volunteer Master Gardeners began work on planning the first Master Gardener training program held in the North Country in ten years; it was conducted in the fall of 2015.

**Be sure to look for us on Facebook and Twitter and on-line at [www.extension.unh.edu](http://www.extension.unh.edu)**

Respectfully submitted: Heather Bryant, County Office Administrator



## UPPER VALLEY LAKE SUNAPEE REGIONAL PLANNING COMMISSION

The Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) has been providing professional planning assistance to municipal boards since 1963. The UVLSRPC coordinates inter-municipal planning, acts as a liaison between local and state/federal agencies, and provides advisory technical assistance on development issues. The Commission serves 27 communities in Grafton, Sullivan, and Merrimack Counties.

The Commission's highlight of 2015 was the adoption of the UVLSRPC Regional Plan (available online at [regionalplan.uvlsrpc.org](http://regionalplan.uvlsrpc.org)). This plan is based on the most extensive public engagement process in the Commission's history and presents a bold vision for the future development of our region over the next twenty years. In addition to the adoption of the Regional Plan, UVLSRPC highlights for 2015 included:

- Responding to more than 150 municipal requests for technical assistance.
- Coordinating four Household Hazardous Waste Collections that served over 1,000 households in the region.
- Coordinating with the NH Department of Transportation to develop the 2017-2026 Ten-Year Transportation Improvement Plan with approved projects totaling more than \$125 million over the next ten years in the UVLSRPC region.
- Providing administrative and staffing assistance to the Connecticut River Joint Commissions.

Please feel free to contact me at (603) 448-1680 or e-mail me at [nmiller@uvlsrpc.org](mailto:nmiller@uvlsrpc.org) to share your thoughts. It is a pleasure to serve the municipalities of this region!

Nathan Miller, Executive Director

## **WISE**

WISE is the Upper Valley's sole provider of crisis intervention and support services to victims of domestic and sexual violence, and a leading educator on healthy and safe relationships. WISE provides free and legally confidential services, including a crisis line, safety planning, confidential emergency shelter, transitional housing assistance, legal aid, victim in-person advocacy at local emergency rooms, police stations, and courthouses, and a variety of support groups.

WISE educators present workshops in area schools and community groups on healthy relationships, media literacy, bullying, dating violence, and consent. Research shows that students receiving prevention education classes evidence greater respect in dating relationships and friendships.

WISE assists over 1,000 victims each year. WISE also reaches survivors, in creative ways: writing groups, yoga classes, sobriety meetings and a therapeutic riding program. WISE educates through regular trainings to teachers, medical, legal, and law enforcement professionals, and through a presence at farmers' markets, hospitals and local events.

WISE's Safe Home, which opened in 2015, houses victims of violence. It offers a respectful environment that protects women and allows for residents to regain independence, work on legal and logistical issues, and nurture healthy parenting. WISE's website ([www.WISEuv.org](http://www.WISEuv.org)) has many resources to identify intimate partner violence, increase safety, and support a victim of domestic violence, sexual abuse, or stalking. WISE trains law enforcement and medical professionals on a Lethality Assessment screening to identify victims at high risk of intimate partner homicide, who are immediately referred to WISE.

Supporting people in crisis, in confidence, and educating citizens is crucial to eliminating domestic violence and abuse. WISE services are available 24/7. WISE remains grateful for support to assure.

## **HEADREST**

Headrest's Crisis Hotline and Teen Line provide the Upper Valley with a valuable resource for those who are in need of immediate, confidential crisis intervention services. Our mission is "to assist those who are addicted, in crisis or without support by developing, maintaining and delivering effective programs."

Being the only call center in New England accredited by the American Association of Suicidology, Headrest prides itself on knowing that we provide the best possible care and assistance to those who utilize our services. In 2015, Headrest served 7,945 callers for crisis services. Also, Headrest offers other treatments including: Individual, Family and Group Psychotherapy, Intensive Outpatient, Family Workshops and Low-Intensity Residential. Headrest in Lyme is now a recognized, licensed Health Facility by approval from the State of New Hampshire, and has increased its bed capacity from 8 to 10 beds.

In recognition of the generosity and support provided to Headrest by Upper Valley municipalities and the town of Lyme taxpayers, Headrest would like to extend a "thank you," for your past and present support. Headrest's Crisis Hotline and Teen Line are available, at no charge, to the town of Lyme residents 24 hours a day, 7 days a week. There is always someone to take your call if you are in need at (603) 448-4400 or (800) 639-6095.

Suzanne Thistle, MA, MLADC, Executive Director, [sue.thistle@headrest.org](mailto:sue.thistle@headrest.org)

## **LISTEN**

LISTEN provides services and support to meet the critical needs of Upper Valley individuals and families. All services are provided free of charge. Our programs,

*Fuel Assistance      Food Pantry      Camp Scholarships      Holiday Helper Baskets*  
*Community Dinners      Housing Helpers      Utility Assistance      Emergency Financial Aid*  
*Thrift Store Vouchers      Representative Payee      Teen Life Skills Education,*

have grown from our vision of *a community connected by and supportive of the process of "Neighbor Helping Neighbor."* This vision is all about healthy communities. We are deeply grateful to the residents of Lyme for their ongoing support.

In 2015, LISTEN COMMUNITY SERVICES provided Lyme residents the following benefits:

<b>FY 2015 Service</b>	<b>Description of unit of Service</b>	<b># of Households Served</b>	<b>Cost of Service or Benefit</b>
Heating Helpers	Households receive heating oil	2	\$690
Thrift Store Vouchers	Households receive clothing	2	\$320
Summer Camp	Children in-need attend camp	4	\$900
USDA Food	Households receive USDA food	1	\$50
	Total	9	\$1,960

## **GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.**

Grafton County Senior Citizens Council, Inc., a private nonprofit organization, provides services to support the health and well-being of our communities' older citizens. The Council operates senior centers in Canaan, Lebanon, Orford, and Haverhill; and sponsors RSVP and the Grafton County ServiceLink Resource Center. Through these programs, older adults take part in a range of services including home delivered meals, community meals, transportation, outreach and counseling, chore services, recreational and educational programs and volunteer opportunities.

During 2014-15, 31 older residents of Lyme were served by one or more of the Council's programs. Twenty-eight Lyme residents were assisted by ServiceLink.

- Older adults from Lyme enjoyed 370 meals in the company of friends in the senior dining rooms.
- They received 587 hot, nourishing meals delivered to their homes by caring volunteers.
- Lyme residents received help from ServiceLink or GCSCC outreach workers on 45 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 477.5 hours of volunteer service.

The cost to provide Council services for Lyme residents in 2014-15 was \$10,429.44.

Such services can be critical to elderly individuals who want to remain in their own homes, saving tax dollars that would otherwise be expended for nursing home care. As our population grows older, supportive services such as those offered by the Council become even more critical. Lyme's population over age 60 has increased 71.7% over the past 20 years, according to U.S. Census data from 1990-2010.

## **CASA**

### **Who we are:**

For 26 years, Court Appointed Special Advocates (CASA) of New Hampshire has strived to protect the right of our state's most vulnerable children to live, learn, and grow in the embrace of a loving family. Our purpose is to provide well-trained and caring Guardians ad Litem (GALs) for abused and neglected children who come to the attention of NH's courts through no fault of their own.

### **Our impact:**

At any given time, CASA of NH provides personalized advocacy for more than 1,000 children. We provided more than 430 volunteer GALs to serve as child advocates for 87% of the cases in the state in 2014. Our goal is to be able to serve 100% of the cases. In 2015, 1,103 children in New Hampshire received the advocacy of a CASA GAL. Of those children, CASA served 69 in Grafton County with 31 volunteers. Our vital work continues with the assistance of town funding and other revenue sources. For more information and volunteer opportunities please visit [www.casanh.org](http://www.casanh.org).

## **MVHI**

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

In 2015, appropriations from Lyme and nine other towns in the Upper Valley Region supported the Public Health Council of Upper Valley (PHC), a regional collaborative working to leverage the diverse capabilities of our communities, health and human services providers, schools, and businesses to improve our regional response to public health needs. Over the course of the year, members developed a Community Health Improvement Plan for addressing substance misuse, obesity, older adult falls, and other concerns for the region. The PHC supported a number of initiatives by fostering new partnerships and investing in pilot projects. Some of these include:

- Bringing dental health care services to people in community settings;
- Bringing Crisis Intervention Team training to law enforcement partners. CIT improves law enforcement responses to people with mental illness.
- Increasing our community and individual awareness of how changes in our climate can affect our health

For more information about the PHC, please visit us at [www.uvpublichealth.org](http://www.uvpublichealth.org).

Also in 2015, MVHI contributed to regional efforts to increase the number of residents receiving flu vaccines. We disseminated information about free flu vaccines to the public. We hosted four flu vaccine clinics in the region that provided 1,120 free flu vaccines to residents aged 10 and older. These clinics were held in Plainfield, Enfield and Orford which were open to all.

MVHI greatly appreciates the support we receive from Lyme and will continue to work hard to meet your needs in 2016.



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

**8th grade - Mrs. Chomko**



Lauren Chomko  
Tom Harkins  
Greta Bolinger  
Margaret Finley  
Hazel Garrity-Hanche  
Maeve Goodrich  
Ramon Graham

Harlee Gray  
Nick Hunton  
Zoe Hutchins  
Kennedy Lange  
Jack Lynch  
Emilie Marshall  
Pierre Mayo

Nicolas Mayo-Pushet  
Grace Morrell  
Casey Nichols  
Tony Pippen  
Eliza Rodi  
A.J. Tensen  
Brian Turkington

**FOR THE YEAR ENDING**  
**DECEMBER 31, 2015**

## **LYME SCHOOL DISTRICT SCHOOL BOARD**

	Term Expires
Jay Davis, Vice-Chair	2016
Heidi Lange, Secretary	2016
Paul Mayo	2017
Steve Toulmin	2017
Samuel Levey	2018
Elizabeth Glenshaw, Chair	2018
Alicia Willette	2018

## **SCHOOL DISTRICT OFFICIALS**

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

## **ADMINISTRATION**

Jeffrey W. Valence	Principal
Mikiko McGee	Director of Special Education
Michael Harris	Superintendent of Schools
Teresa Thurston	Coordinator of Business Services

## **INSTRUCTIONAL STAFF**

Connie Balch	Special Education
Amanda Bums	Grade 5
Kristen Bushway	Music
Lauren Chomko	Humanities, Gr 8; Lang. Arts Gr 6 & 7
Kate Cook	Math Differentiation Teacher
Jacob Cooke	Library Coordinator
Bonnie Cornell	Language Arts and SS, Grade 6
Penny Cove	Special Education
Lisa Damren	Physical Education & Health
Steven Dayno	Grade 4
Megan Donegan	Early Literacy, Reading Differentiation
Nancy Fleming	Grade 2
Marguerite Franks	Technology Coordinator
Emily Girdwood	Art
Thomas Harkins	Spanish
Melinda Lyons	Grade 4
Mikiko McGee	Special Education Director
Susanne Merrill	Math, Gr 7 & 8; Math Support Gr 5-8



Jane Officer  
 Skip Pendleton  
 Jennifer Pratt  
 Danielle Scully  
 Trisha Shipman  
 Helen Skelly  
 Elaine White  
 Jennifer Wilcox

French, Gr 5-8; Social Studies, Gr 6 & 7  
 Science, Grades 5-8  
 Math, Grades 5-8  
 Kindergarten  
 Grade 3  
 Home School Counselor  
 Special Education  
 Grade 1

## 2015 LYME SCHOOL EIGHTH GRADE GRADUATES

Greta Bolinger  
 Margaret Finley  
 Hazel Garrity-Hanchett  
 Maeve Goodrich  
 Ramon Graham  
 Harlee Gray

Zoe Hutchins  
 Kennedy Lange  
 Jack Lynch  
 Emilie Marshall  
 Pierre Mayo  
 Nicholas Mayo-Pushee  
 Grace Morrell

Cassandra Nichols  
 Tony Pippin  
 Elizabeth Rodi  
 Arend Jacob Tensen  
 Brian Turkington  
 Nicholas Hunton

## 2015 LYME DISTRICT HIGH SCHOOL GRADUATES

### Hanover

Asher Brown  
 Sean Jones  
 John Kotz  
 Ben Lynch  
 Kennedy Marshall  
 Amara Nichols  
 Nate Spitz  
 Quinn Valence  
 Joe Williams  
 Owen Wohlforth

### St Johnsbury

Jacob Glenshaw  
 Anya Steesy  
 Monica Steffey  
 Chloe Valence  
 Joplin Wallace

### Thetford

Josh Fields  
 Lucy Guerra  
 Maxie Guerra  
 Ian Mundy

## LYME HIGH SCHOOL STUDENTS AS OF OCTOBER 1, 2015

Hanover High School	51
St Johnsbury Academy	18
Thetford Academy	16
OOD	3
<b>Total</b>	<b>88</b>

SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

MARCH 8, 2016

**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, 2016, at 7:00 in the morning to act on the following subjects:

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

NOTE: ALL OTHER SCHOOL BUSINESS WILL BE CONDUCTED AT THE SCHOOL DISTRICT MEETING TO BE HELD ON THURSDAY, MARCH 3, 2016, AT 6:00 PM AT THE LYME COMMUNITY GYMNASIUM.

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

Given under our hands and seals at said Lyme this eleventh day of February 2016.

A TRUE COPY ATTEST:

Elizabeth Glenshaw, Chair

Paul Mayo

Steven Toulmin

Jay Davis

Heidi Lange

Alicia Willette

Samuel Levy

School Board, School District of Lyme, New Hampshire

School: Lyme School District  
New Hampshire  
Warrant and Budget  
2016

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

Date: **MARCH 3, 2016**  
Time: **6:00 PM**  
Location: **LYME ELEMENTARY SCHOOL**

**Article 1: Hear Reports of Others**

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

**Article 2: Operating Budget**

To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of \$6,465,848 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include amounts proposed in any other article except for Article 9. The School Board recommends this appropriation. The Budget Committee recommends this appropriation. (Majority vote required.)

**Article 3: After K Program**

To see if the Lyme School District will vote to raise and appropriate the sum of \$46,503 for the purpose of extending the day for Kindergarten students, to be offset by payments from students' families. The School Board recommends this appropriation. The Budget Committee recommends this appropriation. No amount to be raised by taxation. (Majority vote required.)

**Article 4: Discontinue Enrollment Response Capital Reserve Fund**

To see if the town will vote to discontinue the Enrollment Response Capital Reserve Fund created in March, 2011. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. The School Board recommends this appropriation. (Majority vote required.)

#### **Article 5: Establish Post Retirement Benefit Capital Reserve Fund**

To see if the town will vote to establish a Post Retirement Benefit Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of covering the District's costs brought about by staff retirements, and to raise and appropriate the sum of \$50,060 to be placed in this fund, with this sum to come from the June 30, 2016 Fund Balance available for transfer on July 1. Further, to name the School Board as agents to expend from said fund. The School Board recommends this appropriation. The Budget Committee recommends this appropriation. No amount to be raised by taxation. (Majority Vote Required.)

#### **Article 6: Establish Enrollment Response Capital Reserve Fund**

To see if the town will vote to establish an Enrollment Response Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of covering the District's costs brought about by changes in enrollment, including but not limited to additional tuition costs or operating expenses, such as additional staff, equipment, or needed rentals for portable classrooms, and to raise and appropriate the sum of \$50,060 to be placed in this fund, with this sum to come from the June 30, 2016 Fund Balance available for transfer on July 1. Further, to name the School Board as agents to expend from said fund. The School Board recommends this appropriation. The Budget Committee recommends this appropriation. No amount to be raised by taxation. (Majority Vote Required.)

#### **Article 7: Transfer of Surplus to Special Education Fund**

To see if the Lyme School District will vote to raise and appropriate up to \$25,000 to be added to the Special Education Capital Reserve Fund, previously established at the Lyme School District meeting on March 8, 1984, with such amount to be funded from the year end undesignated fund balance available on July 1, 2016. No amount to be raised by taxation. (Note: This transfer would only occur if there were a surplus at the end of the current fiscal year.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation. (Majority vote required.)

#### **Article 8: Transfer of Surplus to High School Trust**

To see if the Lyme School District will vote to raise and appropriate up to \$25,000 to be added to the High School Tuition Expendable Trust Fund previously established at the Lyme School District meeting on March 9, 1995, with such amount to be funded from the year end undesignated fund balance available on July 1, 2016. No amount to be raised from taxation. (Note: This transfer would only occur if there were a surplus at the end of the current fiscal year.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation. (Majority vote required.)

#### **Article 9: Salaries of District Officials**

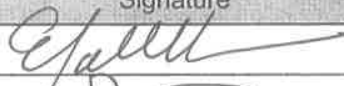

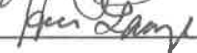
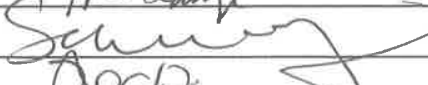

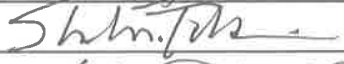

To determine and fix the salaries of school district officers as follows: School District Treasurer \$800.00; School District Clerk \$75.00; School District Moderator \$75.00. The amounts in this article are included in Article 2. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

#### **Article 10: Other Business**

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

Given under our hands at said Lyme this 11<sup>th</sup> day of February, 2016.

We certify and attest that on or before February 17, 2016, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Lyme Center PO and Lyme PO, and delivered the original to the School District Clerk.

Printed Name	Position	Signature
Elizabeth Glenshaw	School Board Chair	
Jay Davis	School Board Vice Chair	
Heidi Lange	School Board Secretary	
Samuel Levey	School Board Member	
Paul Mayo	School Board Member	
Steven Toulmin	School Board Member	
Alicia Willette	School Board Member	



New Hampshire  
Department of  
Revenue Administration

2016  
MS-27

## School Budget Form: Lyme School District

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24  
Appropriations and Estimates of Revenue for the Fiscal Year from July 1, 2016 to June 30, 2017

Form Due Date: 20 days after the meeting

### THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

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

For assistance please contact the NH DRA Municipal and Property Division

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

### SCHOOL BUDGET COMMITTEE CERTIFICATION

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

School Budget Committee Members	
Printed Name	Signature
Judith Brotman	<i>Judith Brotman</i>
Richard Jones	<i>Richard Jones</i>
Phil Banta	<i>Phil Banta</i>
Sue Mackenzie	<i>Sue Mackenzie</i>
Wilkes McClave	<i>Wilkes McClave</i>
Elizabeth Glenshaw	<i>Elizabeth Glenshaw</i>
Charles Ragan	<i>Charles Ragan</i>
Greg Lange	<i>Greg Lange</i>

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

*Erik Celberg*

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	02	\$3,374,300	\$3,599,648	\$3,835,766	\$0	\$3,835,766	\$0
1200-1299	Special Programs	02	\$836,279	\$910,756	\$1,052,770	\$0	\$1,052,770	\$0
1300-1399	Vocational Programs	02	\$17,182	\$14,369	\$23,611	\$0	\$23,611	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Support Services</b>								
2000-2199	Student Support Services	02	\$260,043	\$228,734	\$249,115	\$0	\$249,115	\$0
2200-2299	Instructional Staff Services	02	\$77,542	\$88,442	\$87,864	\$0	\$87,864	\$0
<b>General Administration</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$26,099	\$23,656	\$26,962	\$0	\$26,962	\$0
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$234,817	\$241,856	\$253,714	\$0	\$253,714	\$0
2400-2499	School Administration Service	02	\$223,333	\$239,805	\$244,510	\$0	\$244,510	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$255,904	\$256,529	\$267,819	\$0	\$267,819	\$0
2700-2799	Student Transportation	02	\$94,719	\$103,420	\$120,133	\$0	\$120,133	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Non-Instructional Services</b>								
3100	Food Service Operations	02	\$87,871	\$84,574	\$90,990	\$0	\$90,990	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$11,853	\$0	\$0	\$0	\$0	\$0



Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>Other Outlays</b>								
5110	Debt Service - Principal	02	\$75,000	\$77,500	\$85,000	\$0	\$85,000	\$0
5120	Debt Service - Interest	02	\$69,097	\$113,736	\$109,593	\$0	\$109,593	\$0
<b>Fund Transfers</b>								
5220-5221	To Food Service	02	\$23,787	\$18,001	\$18,001	\$0	\$18,001	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$5,667,826</b>	<b>\$6,001,026</b>	<b>\$6,465,848</b>	<b>\$0</b>	<b>\$6,465,848</b>	<b>\$0</b>

## Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	05	\$0	\$0	\$50,060	\$0	\$50,060	\$0
	<b>Purpose:</b> Establish Post Retirement Benefit Capital Reserve							
5251	To Capital Reserve Fund	06	\$0	\$0	\$50,060	\$0	\$50,060	\$0
	<b>Purpose:</b> Establish Enrollment Response Capital Reserve Fund							
5251	To Capital Reserve Fund	07	\$50,000	\$25,000	\$25,000	\$0	\$25,000	\$0
	<b>Purpose:</b> Transfer of Surplus to Special Education Fund							
5252	To Expendable Trusts/Fiduciary Funds	08	\$11,478	\$25,000	\$25,000	\$0	\$25,000	\$0
	<b>Purpose:</b> Transfer of Surplus to High School Trust							
Special Articles Recommended			\$61,478	\$50,000	\$150,120	\$0	\$150,120	\$0

## Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
1100-1199	Regular Programs	03	\$0	\$0	\$46,503	\$0	\$46,503	\$0
	<b>Purpose:</b> After K Program							
Individual Articles Recommended			\$0	\$0	\$46,503	\$0	\$46,503	\$0

## Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Local Sources</b>					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$300	\$300	\$300
1600-1699	Food Service Sales	02	\$54,628	\$59,841	\$59,841
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02, 03	\$45,875	\$47,378	\$47,378
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	02	\$12,106	\$60,000	\$60,000
3240-3249	Vocational Aid	02	\$6,800	\$6,300	\$6,300
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$740	\$740	\$740
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$11,836	\$12,408	\$12,408
4570	Disabilities Programs	02	\$45,946	\$45,946	\$45,946
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve	02	\$506	\$506	\$506
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Reserve 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	02	\$80,000	\$60,000	\$60,000
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05, 07, 08, 06	\$0	\$150,120	\$150,120
9999	Fund Balance to Reduce Taxes	02	\$0	\$20,000	\$20,000
<b>Total Estimated Revenues and Credits</b>			<b>\$258,737</b>	<b>\$463,539</b>	<b>\$463,539</b>

### Budget Summary

Item	Current Year	School Board Ensuig Year	Budget Committee Ensuig Year
Operating Budget Appropriations Recommended	\$6,001,026	\$6,465,848	\$6,465,848
Special Warrant Articles Recommended	\$50,000	\$150,120	\$150,120
Individual Warrant Articles Recommended	\$0	\$46,503	\$46,503
TOTAL Appropriations Recommended	\$6,051,026	\$6,662,471	\$6,662,471
Less: Amount of Estimated Revenues & Credits	\$340,886	\$463,539	\$463,539
Estimated Amount of State Education Tax/Grant		\$369,306	\$369,306
Estimated Amount of Taxes to be Raised for Education		\$5,829,626	\$5,829,626

# Budget Committee Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$6,662,471</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$85,000
3. Interest: Long-Term Bonds & Notes	\$109,593
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$194,593
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$6,467,878</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$646,788
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount ( <i>Difference of Lines 9 and 10</i> )	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted At Meeting: (Line 1 + Line 8 + Line 11 + Line 12)</b>	<b>\$7,309,259</b>

# SAU #76 - Lyme School District

## Proposed Budget 2017

Report # 12433

Statement Code: A Working

Account Number / Description	2015 Budget 7/1/2014 - 6/30/2015	2015 Actual 7/1/2014 - 6/30/2015	2016 Budget 7/1/2015 - 6/30/2016	2017 Proposed 7/1/2016 - 6/30/2017	Difference
<b>1100 High School Instruction</b>					
10-1-1100-5310-00000 Secondary 504 Services	17,000.00	0.00	7,500.00	8,500.00	1,000.00
10-1-1100-5561-00000 High School Tuition, In-State	1,003,661.00	793,587.87	935,620.00	1,096,706.00	161,086.00
10-1-1100-5562-00000 High School Tuition, Out of State	512,922.00	654,913.00	593,171.00	518,048.00	(75,123.00)
10-1-1100-5563-00000 Vocational Tuition	23,017.00	17,182.24	14,369.00	23,611.00	9,242.00
	<b>\$1,556,600.00</b>	<b>\$1,465,683.11</b>	<b>\$1,550,660.00</b>	<b>\$1,646,865.00</b>	<b>\$96,205.00</b>
<b>1200 High School Special Ed.</b>					
10-1-1200-5110-00000 Salaries, Sec Special Ed	39,313.50	40,655.83	40,100.00	40,501.00	401.00
10-1-1200-5130-00000 Extended Year Tutoring, Sec Special Ed	1,000.00	0.00	500.00	1,000.00	500.00
10-1-1200-5211-00000 Health Insurance, Sec Special Ed	10,156.38	9,431.59	10,556.91	11,035.05	478.14
10-1-1200-5212-00000 Dental Insurance, Sec Special Ed	793.52	793.42	793.52	793.52	0.00
10-1-1200-5213-00000 Life/LTD Insurance, Sec Special Ed	105.00	79.16	105.00	105.00	0.00
10-1-1200-5220-00000 Social Security, Sec Special Ed	2,437.44	2,339.03	2,486.20	2,511.06	24.86
10-1-1200-5221-00000 Medicare, Sec Special Ed	570.05	547.02	581.45	587.26	5.81
10-1-1200-5232-00000 Retirement, Sec Special Ed	5,566.73	5,756.38	6,283.68	6,346.47	62.79
10-1-1200-5320-00000 Contracted Services, Sec Special Ed	2,500.00	3,197.50	2,500.00	26,020.00	23,520.00
10-1-1200-5321-00000 Staff Development, Sec Special Ed	2,650.00	3,047.78	2,700.00	2,700.00	0.00
10-1-1200-5360-00000 Legal Expenses, Sec Special Ed	2,500.00	546.00	2,500.00	2,500.00	0.00
10-1-1200-5561-00000 Non Residential Tuition, Sec Special Ed	38,900.00	68,872.74	34,750.00	156,350.00	121,600.00
10-1-1200-5562-00000 Residential Tuition, Sec Special Ed	0.00	62,696.98	131,066.00	150,000.00	18,934.00
10-1-1200-5580-00000 Travel Reimbursement, Sec Special Ed	1,500.00	1,500.00	1,500.00	1,500.00	0.00
	<b>\$107,992.62</b>	<b>\$199,463.43</b>	<b>\$236,422.76</b>	<b>\$401,949.36</b>	<b>\$165,526.60</b>
<b>1100 Regular Instruction</b>					
10-2-1100-5110-00000 Teacher Salaries, Instruction	1,172,814.98	1,173,006.90	1,240,518.69	1,302,147.02	61,628.33
10-2-1100-5111-00000 Staff Salaries, Instruction	22,556.01	13,080.62	12,302.72	12,611.04	308.32
10-2-1100-5120-00000 Substitute Salaries, Instruction	11,000.00	28,382.48	11,000.00	25,000.00	14,000.00
10-2-1100-5130-00000 Extra Curricular Stipends, Instruction	2,000.00	2,400.00	2,400.00	3,500.00	1,100.00
10-2-1100-5210-00000 Health Buybacks, Instruction	3,950.00	4,190.00	4,190.00	3,690.00	(500.00)
10-2-1100-5211-00000 Health Insurance, Instruction	255,266.14	228,099.96	253,382.94	285,690.74	32,307.80
10-2-1100-5212-00000 Dental Insurance, Instruction	17,743.85	17,083.75	17,058.66	19,333.76	2,275.10
10-2-1100-5213-00000 Life/LTD Insurance, Instruction	3,600.00	2,909.11	5,900.00	5,900.00	0.00
10-2-1100-5215-00000 HRA Administration, Instruction	400.00	380.00	400.00	400.00	0.00
10-2-1100-5220-00000 Social Security, Instruction	75,250.51	72,875.04	78,078.85	82,508.85	4,430.00
10-2-1100-5221-00000 Medicare, Instruction	17,598.94	17,043.73	18,260.41	19,296.42	1,036.01
10-2-1100-5232-00000 Teacher Retirement, Instruction	150,973.01	147,802.60	169,857.23	183,471.28	13,614.05
10-2-1100-5250-00000 Unemployment Comp, Instruction	1,800.00	696.00	1,800.00	1,800.00	0.00
10-2-1100-5260-00000 Workers Comp, Instruction	7,570.00	4,430.68	8,327.00	9,138.00	811.00
10-2-1100-5310-00000 504 Services, Instruction	1,000.00	0.00	1,000.00	1,000.00	0.00
10-2-1100-5320-00000 Fine Arts/Enrichment, Instruction	3,500.00	1,716.73	3,500.00	3,500.00	0.00
10-2-1100-5321-00000 Assessment, Instruction	7,000.00	2,215.00	4,000.00	4,000.00	0.00
10-2-1100-5330-00000 ESL Services, Instruction	5,120.00	2,885.50	3,720.00	12,340.08	8,620.08
10-2-1100-5430-00000 Repairs to Equipment, Instruction	800.00	408.96	800.00	800.00	0.00



# SAU #76 - Lyme School District

## Proposed Budget 2017

Report # 12433

Account Number / Description	2015 Budget	2015 Actual	2016 Budget	2017 Proposed	Difference
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
10-2-1100-5431-00000 Repairs/Computer Equipment, Instruction	1,500.00	1,425.59	1,500.00	2,000.00	500.00
10-2-1100-5442-00000 Copier & Laminator Leases, Instruction	8,600.00	6,332.79	8,600.00	8,600.00	0.00
10-2-1100-5532-00000 On-Line Services, Instruction	6,550.00	6,295.04	6,900.00	6,900.00	0.00
10-2-1100-5561-00000 K-8 Tuition, Instruction	0.00	1,460.00	0.00	0.00	0.00
10-2-1100-5610-00000 Supplies, Instruction	27,000.00	28,041.88	26,500.00	29,500.00	3,000.00
10-2-1100-5640-00000 Books, Instruction	7,500.00	5,300.58	20,500.00	20,500.00	0.00
10-2-1100-5650-00000 Software, Instruction	3,000.00	2,581.59	3,000.00	3,000.00	0.00
10-2-1100-5651-00000 Student Information System	0.00	0.00	8,250.00	8,500.00	250.00
10-2-1100-5733-00000 Furniture, Instruction	3,500.00	770.14	3,500.00	3,500.00	0.00
10-2-1100-5739-00000 Equipment, Instruction	2,500.00	0.00	2,500.00	2,500.00	0.00
10-2-1100-5740-00000 Computer Equipment, Instruction	27,850.00	28,018.65	28,670.00	28,750.00	80.00
	<b>\$1,847,943.44</b>	<b>\$1,799,833.32</b>	<b>\$1,946,416.50</b>	<b>\$2,089,877.19</b>	<b>\$143,460.69</b>
<b>1110 Foreign Language, Elem.</b>					
10-2-1110-5110-22345 Teacher Salaries, Foreign Language, Elem	72,108.95	72,108.95	75,460.56	79,303.90	3,843.34
10-2-1110-5211-22345 Health Insurance, Foreign Language, Elem	20,312.76	18,864.82	21,113.82	22,070.10	956.28
10-2-1110-5212-22345 Dental Insurance, Foreign Language, Elem	1,587.04	1,587.04	1,587.04	1,587.30	0.26
10-2-1110-5213-22345 Life/LTD Insurance, Foreign Language, El	180.00	158.25	180.00	180.00	0.00
10-2-1110-5220-22345 Social Security, Foreign Language, Elem.	4,470.75	3,879.90	4,678.55	4,916.84	238.29
10-2-1110-5221-22345 Medicare, Foreign Language, Elem.	1,045.58	907.36	1,094.18	1,149.91	55.73
10-2-1110-5232-22345 Retirement, Foreign Language, Elem.	10,210.72	10,682.66	11,824.54	12,426.96	602.42
10-2-1110-5610-22345 Supplies, Foreign Language, Elem.	500.00	490.91	500.00	500.00	0.00
10-2-1110-5640-22345 Books, Foreign Language, Elem.	500.00	0.00	500.00	500.00	0.00
	<b>\$110,915.80</b>	<b>\$108,679.89</b>	<b>\$116,938.69</b>	<b>\$122,635.01</b>	<b>\$5,696.32</b>
<b>1200 Elementary Special Ed</b>					
10-2-1200-5110-00000 Teacher Salaries, Elem Special Ed	194,969.79	194,970.22	222,451.82	231,293.45	8,841.63
10-2-1200-5111-00000 Staff Salaries, Elem Special Ed	136,848.00	154,560.43	166,664.23	195,377.17	28,712.94
10-2-1200-5112-00000 Pre-School Salaries, Elem. Special Ed	0.00	1,275.18	5,300.64	0.00	(5,300.64)
10-2-1200-5130-00000 Extended Year Tutoring, Elem Special Ed	8,500.00	12,322.25	10,000.00	10,000.00	0.00
10-2-1200-5210-00000 Health Buybacks, Elem Special Ed	500.00	755.00	750.00	1,290.00	540.00
10-2-1200-5211-00000 Health Insurance, Elem Special Ed	77,861.54	65,277.99	76,626.40	84,604.16	7,977.76
10-2-1200-5212-00000 Dental Insurance, Elem Special Ed	4,993.16	4,726.35	5,047.88	5,761.90	714.02
10-2-1200-5213-00000 Life/LTD Insurance, Elem Special Ed	750.00	1,118.92	750.00	750.00	0.00
10-2-1200-5220-00000 Social Security, Elem Special Ed	21,719.69	21,734.21	24,500.35	26,955.13	2,454.78
10-2-1200-5221-00000 Medicare, Elem Special Ed	5,079.63	5,083.22	5,729.91	6,304.03	574.12
10-2-1200-5231-00000 Retirement, Elem. Special Ed.	3,588.64	3,412.48	5,923.28	8,602.00	2,678.72
10-2-1200-5232-00000 Retirement, Elem Special Ed	27,607.79	26,671.89	31,338.77	32,483.22	1,144.45
10-2-1200-5320-00000 Contracted Services, Elem Special Ed	63,960.00	28,358.25	27,550.00	26,500.00	(1,050.00)
10-2-1200-5321-00000 Pre-School Consultant, Elem Special Ed	2,000.00	110.00	6,800.00	6,800.00	0.00
10-2-1200-5322-00000 Assessment, Elementary Special Ed	0.00	0.00	1,200.00	1,200.00	0.00
10-2-1200-5360-00000 Legal Expenses, Elem Special Ed	600.00	650.40	600.00	600.00	0.00
10-2-1200-5560-00000 Preschool Tuition, Elem Special Ed	5,000.00	0.00	0.00	0.00	0.00
10-2-1200-5561-00000 K-8 Tuition, Elem Special Ed	74,000.00	86,304.18	74,000.00	0.00	(74,000.00)

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	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
10-2-1200-5580-00000 Travel Reimbursement, Elem Special Ed	1,000.00	1,496.48	1,000.00	1,500.00	500.00
10-2-1200-5610-00000 Supplies, Elem Special Ed	2,876.68	4,255.41	3,500.00	3,800.00	300.00
10-2-1200-5640-00000 Books, Elem Special Ed	800.00	497.28	1,200.00	1,200.00	0.00
10-2-1200-5733-00000 Furniture, Elem Special Ed	1,000.00	999.99	400.00	1,000.00	600.00
10-2-1200-5739-00000 Equipment, Elem Special Ed	2,400.00	2,314.24	1,200.00	1,200.00	0.00
10-2-1200-5740-00000 Computer Equipment, Elem Special Ed	3,000.00	1,298.34	1,800.00	3,600.00	1,800.00
	<b>\$639,054.92</b>	<b>\$618,192.71</b>	<b>\$674,333.28</b>	<b>\$650,821.06</b>	<b>\$(23,512.22)</b>
<b>2120 Guidance</b>					
10-2-2120-5110-00000 Salaries, Guidance	31,096.38	31,062.27	31,683.06	32,475.47	792.41
10-2-2120-5211-00000 Health Insurance, Guidance	6,777.56	6,288.10	7,037.16	7,357.22	320.06
10-2-2120-5212-00000 Dental Insurance, Guidance	408.03	407.16	407.16	0.00	(407.16)
10-2-2120-5213-00000 Life/LTD Insurance, Guidance	115.00	111.93	115.00	0.00	(115.00)
10-2-2120-5220-00000 Social Security, Guidance	1,927.98	1,262.56	1,964.35	2,013.48	49.13
10-2-2120-5221-00000 Medicare, Guidance	450.90	295.36	459.40	470.89	11.49
10-2-2120-5232-00000 Retirement, Guidance	4,403.26	0.00	0.00	0.00	0.00
	<b>\$45,179.11</b>	<b>\$39,427.38</b>	<b>\$41,666.13</b>	<b>\$42,317.06</b>	<b>\$650.93</b>
<b>2130 Health Services</b>					
10-2-2130-5110-00000 Salaries, Health Services	58,433.00	57,170.00	59,602.00	56,203.00	(3,399.00)
10-2-2130-5210-00000 Health Buybacks, Health Services	500.00	500.00	500.00	0.00	(500.00)
10-2-2130-5211-00000 Health Insurance, Health Services	0.00	0.00	0.00	8,174.32	8,174.32
10-2-2130-5212-00000 Dental Insurance, Health Services	470.80	470.58	471.02	2,057.88	1,586.86
10-2-2130-5213-00000 Life/LTD Insurance, Health Services	175.00	153.69	175.00	175.00	0.00
10-2-2130-5220-00000 Social Security, Health Services	3,653.85	3,574.10	3,726.32	3,484.58	(241.74)
10-2-2130-5221-00000 Medicare, Health Services	854.53	835.77	871.48	814.94	(56.54)
10-2-2130-5232-00000 Retirement, Health Services	8,274.20	8,095.34	9,339.66	8,807.04	(532.62)
10-2-2130-5430-00000 Repairs, Health Services	200.00	0.00	200.00	200.00	0.00
10-2-2130-5610-00000 Supplies, Health Services	850.00	1,071.63	850.00	1,000.00	150.00
10-2-2130-5739-00000 Equipment, Health Services	800.00	0.00	800.00	1,000.00	200.00
	<b>\$74,211.38</b>	<b>\$71,871.11</b>	<b>\$76,535.48</b>	<b>\$81,916.76</b>	<b>\$5,381.28</b>
<b>2140 Psychological Services</b>					
10-2-2140-5320-00000 Psychological Services	21,000.00	32,485.00	21,000.00	24,100.00	3,100.00
	<b>\$21,000.00</b>	<b>\$32,485.00</b>	<b>\$21,000.00</b>	<b>\$24,100.00</b>	<b>\$3,100.00</b>
<b>2150 Speech Services</b>					
10-2-2150-5220-00000 Social Security, Speech	3,795.00	0.00	0.00	0.00	0.00
10-2-2150-5221-00000 Medicare, Speech	888.00	0.00	0.00	0.00	0.00
10-2-2150-5320-00000 Speech Services	29,390.35	31,377.85	64,000.00	64,000.00	0.00
10-2-2150-5321-00000 Extended Year Program, Speech	1,200.00	0.00	1,883.00	4,000.00	2,117.00
	<b>\$35,273.35</b>	<b>\$31,377.85</b>	<b>\$65,883.00</b>	<b>\$68,000.00</b>	<b>\$2,117.00</b>
<b>2160 OT/PT Services</b>					
10-2-2160-5220-00000 Social Security, OT/PT	212.04	769.54	682.99	730.00	47.01

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10-2-2160-5221-00000 Medicare, OT/PT	49.59	179.96	159.73	171.00	11.27
10-2-2160-5320-00000 OT/PT Services	22,018.55	20,284.13	22,057.16	28,880.00	6,822.84
10-2-2160-5321-00000 Extended Year Services, OT/PT	250.00	0.00	250.00	3,000.00	2,750.00
	<b>\$22,530.18</b>	<b>\$21,233.63</b>	<b>\$23,149.88</b>	<b>\$32,781.00</b>	<b>\$9,631.12</b>
<b>2190 Other Student Services</b>					
10-2-2190-5320-00000 Other Services	500.00	0.00	500.00	0.00	(500.00)
	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$(500.00)</b>
<b>2210 Improvement/Instruction</b>					
10-2-2210-5110-00000 Teacher Stipends, Improvement	4,800.00	3,668.70	4,800.00	4,800.00	0.00
10-2-2210-5112-00000 Common Core Stipends, Improvement	10,000.00	9,999.00	10,000.00	10,000.00	0.00
10-2-2210-5220-00000 Social Security, Improvement	1,240.00	900.64	1,240.00	1,228.00	(12.00)
10-2-2210-5221-00000 Medicare, Improvement	290.00	210.63	290.00	287.00	(3.00)
10-2-2210-5232-00000 Retirement, Improvement	2,832.00	1,521.48	2,832.00	2,832.00	0.00
10-2-2210-5240-00000 Teacher Reimb- Conferences, Improvement	11,800.00	13,411.58	14,300.00	14,300.00	0.00
10-2-2210-5241-00000 Incent/TeacherExcellence, Improvement	5,000.00	2,196.63	5,000.00	5,000.00	0.00
10-2-2210-5242-00000 SS Reimb - Conferences, Improvement	500.00	651.33	500.00	500.00	0.00
10-2-2210-5329-00000 Wellness Program, Improvement	750.00	470.00	1,000.00	1,000.00	0.00
10-2-2210-5610-00000 Supplies, Improvement	250.00	204.00	250.00	250.00	0.00
10-2-2210-5640-00000 Prof. Library/Publication, Improvement	200.00	0.00	200.00	0.00	(200.00)
	<b>\$37,662.00</b>	<b>\$33,233.99</b>	<b>\$40,412.00</b>	<b>\$40,197.00</b>	<b>\$(215.00)</b>
<b>2211 Supervision/Improvement</b>					
10-2-2211-5322-00000 Evaluators, Supervision of Improvement	10,000.00	7,584.00	10,000.00	7,500.00	(2,500.00)
	<b>\$10,000.00</b>	<b>\$7,584.00</b>	<b>\$10,000.00</b>	<b>\$7,500.00</b>	<b>\$(2,500.00)</b>
<b>2220 Library</b>					
10-2-2220-5110-00000 Teacher Salaries - Library	29,290.55	29,290.55	30,888.30	32,697.61	1,809.31
10-2-2220-5211-00000 Health Insurance, Library	3,986.84	3,703.04	4,144.14	4,332.90	188.76
10-2-2220-5213-00000 Life/LTD, Library	135.00	109.17	135.00	135.00	0.00
10-2-2220-5220-00000 Social Security, Library	1,816.01	1,536.04	1,915.07	2,027.25	112.18
10-2-2220-5221-00000 Medicare, Library	424.71	359.26	447.88	474.12	26.24
10-2-2220-5610-00000 Supplies, Library	500.00	0.00	500.00	500.00	0.00
	<b>\$36,153.11</b>	<b>\$34,998.06</b>	<b>\$38,030.39</b>	<b>\$40,166.88</b>	<b>\$2,136.49</b>
<b>2310 School Board</b>					
10-2-2310-5110-00000 Salaries, School Board	2,400.00	2,330.00	2,450.00	2,950.00	500.00
10-2-2310-5220-00000 Social Security, School Board	150.00	384.90	152.00	400.00	248.00
10-2-2310-5221-00000 Medicare, School Board	35.00	90.02	36.00	94.00	58.00
10-2-2310-5232-00000 Bonus - employer retirement	496.00	566.33	548.45	548.45	0.00
10-2-2310-5320-00000 Contracted Services, School Board	5,000.00	1,145.35	0.00	0.00	0.00
10-2-2310-5340-00000 Performance Bonuses, School Board	3,500.00	4,000.00	3,500.00	3,500.00	0.00
10-2-2310-5360-00000 Legal Services, School Board	2,000.00	4,418.00	2,000.00	3,000.00	1,000.00
10-2-2310-5370-00000 Audit, School Board	8,000.00	8,610.00	8,000.00	9,500.00	1,500.00

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10-2-2310-5540-00000 Advertising, School Board	3,500.00	1,154.69	3,500.00	3,500.00	0.00
10-2-2310-5610-00000 Supplies, School Board	350.00	371.09	350.00	350.00	0.00
10-2-2310-5810-00000 Dues and Fees, School Board	3,100.00	3,028.96	3,120.00	3,120.00	0.00
	<b>\$28,531.00</b>	<b>\$26,099.34</b>	<b>\$23,656.45</b>	<b>\$26,962.45</b>	<b>\$3,306.00</b>
<b>2320 SAU Administration</b>					
10-2-2320-5110-00000 Salaries, SAU	168,429.10	169,855.80	171,797.40	177,651.00	5,853.60
10-2-2320-5210-00000 Health Buybacks, SAU	250.00	250.00	250.00	250.00	0.00
10-2-2320-5211-00000 Health Insurance, SAU	17,679.22	16,420.21	18,375.89	19,209.45	833.56
10-2-2320-5212-00000 Dental Insurance, SAU	1,264.38	1,452.12	1,452.10	1,452.88	0.78
10-2-2320-5213-00000 Life/LTD, SAU	375.00	326.31	375.00	375.00	0.00
10-2-2320-5220-00000 Social Security, SAU	10,458.11	10,113.30	10,666.93	11,029.86	362.93
10-2-2320-5221-00000 Medicare, SAU	2,445.86	2,365.20	2,494.69	2,579.57	84.88
10-2-2320-5231-00000 Staff Retirement, SAU	6,573.58	6,573.58	6,953.96	7,023.64	69.68
10-2-2320-5232-00000 Special Ed Director Retirement, SAU	5,566.73	5,757.39	6,283.68	6,346.47	62.79
10-2-2320-5320-00000 Contracted Services, SAU	4,000.00	2,816.02	4,000.00	3,000.00	(1,000.00)
10-2-2320-5430-00000 Repairs, SAU	460.00	465.00	460.00	500.00	40.00
10-2-2320-5431-00000 Network/Computer Maintenance, SAU	6,096.00	6,434.73	6,096.00	6,096.00	0.00
10-2-2320-5531-00000 Telephone, SAU	1,500.00	1,566.21	1,500.00	2,000.00	500.00
10-2-2320-5532-00000 Internet Connection, SAU	1,800.00	524.96	0.00	0.00	0.00
10-2-2320-5534-00000 Postage, SAU	850.00	620.10	850.00	850.00	0.00
10-2-2320-5580-00000 Travel, SAU	1,400.00	906.18	1,400.00	1,400.00	0.00
10-2-2320-5590-00000 Hiring/Pre Employment, SAU	500.00	169.50	500.00	600.00	100.00
10-2-2320-5610-00000 Supplies, SAU	1,500.00	1,125.04	1,500.00	1,500.00	0.00
10-2-2320-5650-00000 Software, SAU	4,500.00	4,788.94	4,700.00	5,000.00	300.00
10-2-2320-5733-00000 Furniture, SAU	250.00	205.92	250.00	250.00	0.00
10-2-2320-5740-00000 Computer Equipment, SAU	2,700.00	968.26	900.00	5,500.00	4,600.00
10-2-2320-5810-00000 Dues and Fees, SAU	900.00	1,112.19	1,050.00	1,100.00	50.00
	<b>\$239,497.98</b>	<b>\$234,816.96</b>	<b>\$241,855.65</b>	<b>\$253,713.87</b>	<b>\$11,858.22</b>
<b>2400 School Administration</b>					
10-2-2400-5110-00000 Salaries, School Administration	158,146.00	153,840.15	161,281.40	163,544.92	2,263.52
10-2-2400-5211-00000 Health Insurance, School Administration	30,224.64	28,068.74	29,801.73	31,466.08	1,664.35
10-2-2400-5212-00000 Dental Insurance, School Administration	2,057.62	2,057.62	2,058.07	2,058.32	0.25
10-2-2400-5213-00000 Life/LTD, School Administration	300.00	236.04	300.00	300.00	0.00
10-2-2400-5220-00000 Social Security, School Administration	9,785.40	9,050.55	10,086.25	10,241.96	155.71
10-2-2400-5221-00000 Medicare, School Administration	2,313.42	2,184.52	2,358.87	2,401.13	42.26
10-2-2400-5231-00000 Secretary's Retirement, School Administr	4,752.59	4,025.33	5,021.53	5,215.57	194.04
10-2-2400-5232-00000 Principal's Retirement, School Administr	16,343.08	16,343.17	18,447.52	18,631.86	184.34
10-2-2400-5320-00000 Staff Development, School Administration	1,500.00	770.82	1,500.00	1,500.00	0.00
10-2-2400-5531-00000 Telephone, School Administration	3,450.00	3,408.75	3,450.00	3,450.00	0.00
10-2-2400-5534-00000 Postage, School Administration	1,400.00	1,290.82	1,400.00	1,400.00	0.00
10-2-2400-5539-00000 Substitute Serv - Salaries, School Admin	1,400.00	1,172.00	1,400.00	2,050.00	650.00
10-2-2400-5550-00000 Printing and Binding, School Administrat	500.00	134.77	500.00	500.00	0.00

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	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
10-2-2400-5580-00000 Principal's Travel, School Administratio	1,000.00	0.00	1,000.00	1,000.00	0.00
10-2-2400-5610-00000 Supplies, School Administration	750.00	749.65	750.00	750.00	0.00
10-2-2400-5810-00000 Dues and Fees, School Administration	450.00	0.00	450.00	0.00	(450.00)
	<b>\$234,372.75</b>	<b>\$223,332.93</b>	<b>\$239,805.37</b>	<b>\$244,509.84</b>	<b>\$4,704.47</b>
<b>2600 Building &amp; Grounds</b>					
10-2-2600-5110-00000 Salaries, B & G	71,884.80	73,378.16	73,299.20	76,356.80	3,057.60
10-2-2600-5112-00000 Summer Custodian Help, B & G	3,500.00	5,084.88	3,500.00	3,500.00	0.00
10-2-2600-5120-00000 Custodial Substitutes, B & G	2,000.00	1,856.32	2,000.00	2,000.00	0.00
10-2-2600-5211-00000 Health Insurance, B & G	34,868.86	30,257.96	33,014.02	40,861.86	7,847.84
10-2-2600-5212-00000 Dental Insurance, B&G	0.00	470.34	471.12	706.68	235.56
10-2-2600-5213-00000 Life/LTD, B & G	250.00	214.83	250.00	250.00	0.00
10-2-2600-5220-00000 Social Security, B & G	4,797.86	4,778.53	4,885.55	5,075.12	189.57
10-2-2600-5221-00000 Medicare, B & G	1,122.34	1,117.56	1,277.84	1,187.17	(90.67)
10-2-2600-5231-00000 Retirement, B & G	4,307.94	4,572.42	4,555.98	4,807.14	251.16
10-2-2600-5421-00000 Trash Removal, B & G	5,500.00	6,458.51	5,500.00	5,500.00	0.00
10-2-2600-5424-00000 Snow Removal, B & G	4,000.00	2,630.00	4,000.00	4,000.00	0.00
10-2-2600-5430-00000 Repairs to Building, B & G	25,000.00	26,646.98	25,000.00	25,000.00	0.00
10-2-2600-5431-00000 Grounds Upkeep, B & G	5,000.00	3,715.00	5,000.00	5,000.00	0.00
10-2-2600-5433-00000 LWA Water Fee	3,600.00	3,238.43	3,600.00	3,600.00	0.00
10-2-2600-5434-00000 Generator Repairs/Maintenance, B&G	0.00	474.63	0.00	0.00	0.00
10-2-2600-5435-00000 Equipment Repairs/Maintenance, B&G	0.00	165.23	0.00	0.00	0.00
10-2-2600-5520-00000 Building Insurance, B & G	10,776.00	10,631.00	11,645.00	11,444.00	(201.00)
10-2-2600-5580-00000 Travel, B & G	400.00	298.48	400.00	400.00	0.00
10-2-2600-5610-00000 Custodial Supplies, B & G	11,500.00	10,260.27	12,500.00	12,500.00	0.00
10-2-2600-5621-00000 LP Gas, B & G	4,000.00	2,373.32	4,000.00	4,000.00	0.00
10-2-2600-5622-00000 Electricity, B & G	30,830.00	33,324.37	30,830.00	30,830.00	0.00
10-2-2600-5624-00000 Wood Pellets, B & G	37,000.00	31,249.25	27,000.00	27,000.00	0.00
10-2-2600-5626-00000 Diesel Fuel, B & G	800.00	45.00	800.00	800.00	0.00
10-2-2600-5733-00000 Furniture/Furniture Repairs, B & G	1,500.00	815.48	1,500.00	1,500.00	0.00
10-2-2600-5739-00000 Equipment, B & G	1,500.00	1,847.45	1,500.00	1,500.00	0.00
	<b>\$264,137.80</b>	<b>\$255,904.40</b>	<b>\$256,528.71</b>	<b>\$267,818.77</b>	<b>\$11,290.06</b>
<b>2700 Transportation</b>					
10-2-2700-5110-00000 Parent Salary, Transportation	0.00	0.00	0.00	3,018.60	3,018.60
10-2-2700-5220-00000 Social Security, Transportation	0.00	0.00	0.00	187.15	187.15
10-2-2700-5221-00000 Medicare, Transportation	0.00	0.00	0.00	43.77	43.77
10-2-2700-5440-00000 Field Trips, Transportation	3,500.00	3,841.89	3,500.00	4,000.00	500.00
10-2-2700-5443-00000 Bus Lease, Transportation	89,924.00	89,924.00	94,420.00	107,383.00	12,963.00
10-2-2700-5626-00000 Bus Fuel, Transportation	5,500.00	952.81	5,500.00	5,500.00	0.00
	<b>\$98,924.00</b>	<b>\$94,718.70</b>	<b>\$103,420.00</b>	<b>\$120,132.52</b>	<b>\$16,712.52</b>
<b>FARM TO SCHOOL</b>					
10-2-3100-5610-52345 Farm to School, Supplies	0.00	1,460.46	0.00	0.00	0.00

# SAU #76 - Lyme School District

## Proposed Budget 2017

Report # 12433

Account Number / Description	2015 Budget 7/1/2014 - 6/30/2015	2015 Actual 7/1/2014 - 6/30/2015	2016 Budget 7/1/2015 - 6/30/2016	2017 Proposed 7/1/2016 - 6/30/2017	Difference
<b>FARM TO SCHOOL</b>	<b>\$0.00</b>	<b>\$1,460.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>4900 Facilities Acquisitions</b>					
10-2-4900-5441-00000 Rental of Buildings	27,000.00	11,853.00	0.00	0.00	0.00
	<b>\$27,000.00</b>	<b>\$11,853.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>5100 Debt Service</b>					
10-2-5100-5830-00000 Bond Interest	79,241.00	69,096.74	113,736.25	109,592.50	(4,143.75)
10-2-5100-5910-00000 Bond Principal	75,000.00	75,000.00	77,500.00	85,000.00	7,500.00
	<b>\$154,241.00</b>	<b>\$144,096.74</b>	<b>\$191,236.25</b>	<b>\$194,592.50</b>	<b>\$3,356.25</b>
<b>5221 Transfer to Food Service</b>					
10-2-5221-5930-00000 Transfer to Food Service	8,000.00	23,786.84	18,001.43	18,001.43	0.00
	<b>\$8,000.00</b>	<b>\$23,786.84</b>	<b>\$18,001.43</b>	<b>\$18,001.43</b>	<b>\$0.00</b>
<b>3100 Food Service</b>					
21-2-3100-5110-00000 Salaries, Food Service	0.00	32,695.00	35,700.00	36,593.00	893.00
21-2-3100-5211-00000 Health Insurance, Food Service	0.00	5,822.30	7,819.02	8,174.32	355.30
21-2-3100-5212-00000 Dental Insurance, Food Service	0.00	392.04	471.02	471.02	0.00
21-2-3100-5213-00000 Life/LTD, Food Service	0.00	99.13	115.00	115.00	0.00
21-2-3100-5220-00000 Social Security, Food Service	0.00	1,962.06	2,213.40	2,268.77	55.37
21-2-3100-5221-00000 Medicare, Food Service	0.00	458.94	517.65	530.60	12.95
21-2-3100-5231-00000 Food Service, Retirement	0.00	3,521.23	3,987.72	4,087.38	99.66
21-2-3100-5320-00000 Food Service, Contracted Services	0.00	8,200.00	0.00	0.00	0.00
21-2-3100-5580-00000 Food Service, Travel Reimbursement	0.00	146.29	250.00	250.00	0.00
21-2-3100-5610-00000 Supplies, Food Service	0.00	2,505.98	3,500.00	3,500.00	0.00
21-2-3100-5630-00000 Food Purchases, Food Service	0.00	32,068.21	30,000.00	35,000.00	5,000.00
	<b>\$0.00</b>	<b>\$87,871.18</b>	<b>\$84,573.81</b>	<b>\$90,990.09</b>	<b>\$6,416.28</b>
<b>3120 Food Service Operations</b>					
21-2-3120-5320-00000 Cont. Services, Food Service Operations	71,000.00	0.00	0.00	0.00	0.00
	<b>\$71,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Idea B Grant</b>					
22-2-1200-5111-02549 Idea B - Para Salaries	18,000.00	18,000.00	0.00	0.00	0.00
22-2-1200-5610-02549 Idea B - Supplies	623.32	623.32	0.00	0.00	0.00
22-2-2150-5320-02549 Idea B - Speech Salaries	29,688.65	29,688.65	0.00	0.00	0.00
22-2-2160-5320-02549 Idea B - OT/PT	366.45	366.45	0.00	0.00	0.00
22-2-2210-5240-02549 Idea B - Professional Development	200.00	200.00	0.00	0.00	0.00
	<b>\$48,878.42</b>	<b>\$48,878.42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Idea Preschool Grant</b>					
22-2-2150-5320-02742 Idea Preschool - Speech Salaries	921.00	921.00	0.00	0.00	0.00
	<b>\$921.00</b>	<b>\$921.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Small Rural Schools Grant</b>					

# SAU #76 - Lyme School District

## Proposed Budget 2017

Report # 12433

Account Number / Description	2015 Budget 7/1/2014 - 6/30/2015	2015 Actual 7/1/2014 - 6/30/2015	2016 Budget 7/1/2015 - 6/30/2016	2017 Proposed 7/1/2016 - 6/30/2017	Difference
22-2-2190-5240-00000 Small Rural Schools Grant, Conferences	0.00	1,417.00	0.00	0.00	0.00
22-2-2190-5320-00000 Small Rural Schools Grant	0.00	29,945.47	0.00	0.00	0.00
	<b>\$0.00</b>	<b>\$31,362.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$5,720,519.86</b>	<b>\$5,649,165.92</b>	<b>\$6,001,025.78</b>	<b>\$6,465,847.79</b>	<b>\$464,822.01</b>
<b>5251 TR to Capital Reserves</b>					
10-2-5251-5930-00000 Transfer to C.R.F. from Surplus	50,000.00	50,000.00	25,000.00	125,120.00	100,120.00
	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$25,000.00</b>	<b>\$125,120.00</b>	<b>\$100,120.00</b>
<b>5252 TR to Expendable T Funds</b>					
10-2-5252-5930-00000 Transfer to E.T.F. from Surplus	11,478.21	11,478.21	25,000.00	25,000.00	0.00
	<b>\$11,478.21</b>	<b>\$11,478.21</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>
<b>TOTAL TRANSFER FUNDS</b>	<b>\$61,478.21</b>	<b>\$61,478.21</b>	<b>\$50,000.00</b>	<b>\$150,120.00</b>	<b>\$100,120.00</b>
<b>OPERATING BUDGET w/ TRANSFERS</b>	<b>\$5,781,998.07</b>	<b>\$5,710,644.13</b>	<b>\$6,051,025.78</b>	<b>\$6,615,967.79</b>	<b>\$564,942.01</b>



# SAU #76 - Lyme School District

## Anticipated Revenue 2017

Report # 12434

Statement Code: Revenue

Account Number / Description	2015 Actual	2016 Budget	2017 Anticipated	Difference
	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
<b>10 GENERAL FUND</b>				
10-0-1111-4000-00000 Current Appropriations	(4,430,181.00)	(4,616,513.35)	(5,033,234.81)	(416,721.46)
10-0-1510-4000-00000 Interest on Investments	(368.98)	(300.00)	(300.00)	0.00
10-0-1990-4000-00000 Other Local Revenue	(59,303.84)	(875.00)	(875.00)	0.00
10-0-1991-4000-00000 Scholarship Income	(2,291.50)	0.00	0.00	0.00
10-0-3105-4000-00000 *State Taxes	(800,644.00)	(794,962.00)	(796,391.00)	(1,429.00)
10-0-3110-4000-00000 Equitable Ed Aid	(265,841.00)	(287,108.00)	(369,306.24)	(82,198.24)
10-0-3210-4000-00000 School Building Aid	(22,992.74)	0.00	0.00	0.00
10-0-3230-4000-00000 Catastrophic Aid	(28,242.15)	(12,106.00)	(60,000.00)	(47,894.00)
10-0-3240-4000-00000 Vocational Aid	(10,105.19)	(6,800.00)	(6,300.00)	500.00
10-0-4810-4000-00000 Federal Forest Reserve	(459.44)	(506.00)	(506.00)	0.00
10-0-5252-4000-00000 Special Ed. Reserve	0.00	(60,000.00)	(60,000.00)	0.00
10-0-5251-4000-00001 Maintenance Capital Reserve Fund	0.00	(20,000.00)	0.00	20,000.00
10-0-1920-4000-52345 Farm to School	(3,600.00)	0.00	0.00	0.00
10-0-1980-4000-70000 Budgeted PY Fund Balance	0.00	(45,000.00)	(20,000.00)	25,000.00
<b>TOTAL 10 GENERAL FUND</b>	<b>\$(5,624,029.84)</b>	<b>\$(5,844,170.35)</b>	<b>\$(6,346,913.05)</b>	<b>\$(502,742.70)</b>
<b>21 FOOD SERVICE</b>				
21-0-1600-4000-00000 Food Service Sales	(51,501.55)	(54,628.00)	(59,841.00)	(5,213.00)
21-0-3260-4000-00000 Food Service Aid	(661.17)	(740.00)	(740.00)	0.00
21-0-4260-4000-00000 Child Nutrition Program	(11,921.62)	(11,836.00)	(12,408.00)	(572.00)
21-0-5221-4000-00000 Fund Transfers	(23,786.84)	0.00	0.00	0.00
<b>TOTAL 21 FOOD SERVICE</b>	<b>\$(87,871.18)</b>	<b>\$(67,204.00)</b>	<b>\$(72,989.00)</b>	<b>\$(5,785.00)</b>
<b>22 SPECIAL REVENUES</b>				
22-0-4520-4000-00000 Small Rural Schools Grant	(31,362.47)	0.00	0.00	0.00
22-0-4500-4000-02549 Idea-B Grant	(48,878.42)	(45,025.00)	(45,025.00)	0.00
22-0-4501-4000-02742 Idea Preschool Grant	(921.00)	(921.00)	(921.00)	0.00
22-0-4521-4000-02800 Title I Grant	(12,896.82)	0.00	0.00	0.00
<b>TOTAL 22 SPECIAL REVENUES</b>	<b>\$(94,058.71)</b>	<b>\$(45,946.00)</b>	<b>\$(45,946.00)</b>	<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>\$(5,805,959.73)</b>	<b>\$(5,957,320.35)</b>	<b>\$(6,465,848.05)</b>	<b>\$(508,527.70)</b>

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

### Special Education Revenues

Account	Description	Actual 2014	Actual 2015
<b>Local Funds</b>			
1111	**Current Appropriation	\$ 632,752	\$ 753,367
<b>State Funds</b>			
3100	Adequacy	\$ 35,199	\$ 45,193
3105	State Taxes	\$ 111,897	\$ 136,109
3230	Catastrophic Aid	\$ 9,670	\$ 28,242
	Subtotal	\$ 156,766	\$ 209,544
<b>Federal Funds</b>			
4500	Special Education Grants	\$ 42,971	\$ 49,799
4580	Medicaid Distribution	\$ -	\$ -
	Subtotal	\$ 42,971	\$ 49,799
<b>Other Funds</b>			
5000	Transfers from Expendable Trusts	\$ -	\$ -
	Total	\$ 832,489	\$ 1,012,710

### Special Education Expenditures

Account	Description	Actual 2014	Actual 2015
1200	Regular Special Education	\$ 538,264	\$ 636,816
1230	High School Special Education	\$ 124,435	\$ 199,463
2140	Psychological Services	\$ 27,375	\$ 32,485
2150	Speech Language Services	\$ 65,544	\$ 61,988
2160	OT/PT Services	\$ 19,608	\$ 21,600
2190	Other Student Services	\$ -	\$ -
2320	SAU Administration (Director's salary/benefits)	\$ 57,263	\$ 60,358
	Total	\$ 832,489	\$ 1,012,710

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

\*\* Approximately 17% of total appropriation

State of New Hampshire  
**Lyme School District - Annual Meeting**  
March 5, 2015 6:00 p.m.  
Lyme School Cafeteria  
Minutes

Moderator William Waste brought this meeting to order at 6:08 p.m.

There were approximately 110 in attendance. School Board Members present: Elizabeth Glenshaw, Chair, Jay Davis, Heidi Lange, Barbara Lynch, Scott May, Paul Mayo and Steven Toulmin.

Also in attendance were: Mike Harris, Superintendent, Teresa Thurston, Coordinator of Business Services, Jeffrey Valence, Principal, Steven Dayno, Teacher.

Announcements made in regards to election of School District Officials which will be on Tuesday March, 10, 2015 with polls open between 7:00 a.m. and 7:00 p.m.

Voice without vote was asked for and then granted to Mike Harris, Teresa Thurston, and Steven Dayno with no objections.

Article 1 was opened by Moderator Waste;

**Article 1: Hear Reports of Others**

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

No Discussion noted.

**ARTICLE 1 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).**

Moderator Waste announced that discussion and vote on Article 2 would be considered after Article three.

Article 3 was presented by Moderator Waste;

**Article 3: Operating Budget**

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

**Motion moved** as read by Dick Jones

**Motion seconded** by Frank Bowles

At 6:12 p.m. the floor was yielded to Elizabeth Glenshaw and she began a Power Point presentation detailing some of the significant budget items. A copy of the presentation is held with the original filing of these minutes in the Town Office Records Safe. Points included but are not limited to;

- There was a cost savings of \$5004.75 in overall building expenses
- Multiple, unanticipated "out of district" placements were needed rising the Special Education costs from the anticipated \$74,00 to \$285,000
- The Health Care Plan for staff had an increase of 21% or \$80,000. By accepting a lesser plan, a 2% raise for teachers was included in this amount
- State Retirement Fund is underfunded and an additional contribution of \$35,828 was required
- Moving forward over the next 6 years there will be a significant increase in High School population which will require a large draw down of the High School Tuition Reserve Fund. The board has developed a plan on how this will occur over the coming years.
- Designated High School choice evaluation indicates that there was an \$86,660 savings recognized as the result of choice as compared to the cost of all students being required to attend Hanover High School.
- In budgeting discussions and decisions choices were made to:
  - Maintain early language, music, library and hot lunch programs as they are
  - Did not increase Differentiation resources, add a curriculum position and have a slower roll-out of the new math program that is tied to the Common Core curriculum.
- The per pupil cost in Lyme is \$17,801 which compares very favorably to other local schools

At 6:25 p.m. the Power Point presentation was concluded and a general discussion followed.

### **ARTICLE 3 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).**

Moderator Waste returned the meeting to consider Article 2 and read as

### **Article 2: Collective Bargaining Agreement**

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

Fiscal Year 2016

Estimated Amount: \$33,000

Fiscal Year 2017

Estimated Amount: \$66,000

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

**Motion moved** as read by Dick Jones

**Motion seconded** by Frank Bowles

A discussion was held. It was clarified that the reason there is no anticipated increase relates back to the previously discussed item that the pay raise is included in the Health Care Cost increase. Mark Schiffman clarified that this is a multi-year contract and this Article represents an estimate.

**ARTICLE 2 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).**

Moderator Waste read Article 4;

**Article 4: Transfer of Surplus to Special Education**

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

**Motion moved** as read by John Mudge

**Motion seconded** by Earl Strout

A longer discussion was held on various points;

- Why the Article is for \$25,000 when it was \$50,000 last year; what happens to excess funds returned? Dick Jones responded, explaining that excess funds are returned to Town's undesignated fund balance.
- Karl Furstenberg asked why, with identified increasing needs, was not more designated? Elizabeth Glenshaw indicated that the board worked very hard to make this a bare bones budget and no excess is expected. The Board worked to find the balance between funding of the Trust Funds and overall and budget responsibility.
- A discussion was held about amending the Article alone or by combining Article 4 & 5 together. It was determined that there was no viable way to amend the Article as written. It was also clarified that the body cannot create a new Article from the floor at the meeting; Articles must be duly posted and warned.
- Leigh Prince asked if some of the High School Tuition Reserve Fund could be used for High School aged "out-of district" placements. Jeff Valence said they could not as it would decrease the amount of money received from the State Catastrophic Relief Fund.
- Don Elder asked if the \$25,000 in this Article, if available from surplus, was the only money being put in the Special Education Reserve Fund this year or is there a line item in the budget for putting funds in this Reserve Account? Elizabeth Glenshaw confirmed this would be the only money being added to the fund this year.

**ARTICLE 4 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).**

Moderator Waste presented Article 5;

**Article 5: Transfer of Surplus to High School Trust**

To see if the Lyme School District will vote to raise and appropriate up to \$25,000 to be added to the High School Tuition Expendable Trust Fund previously established at the Lyme School District meeting on March 9, 1995, with such amount to be funded from the year end undesignated fund balance available on

July 1, 2015. No amount to be raised from taxation. (Note: This transfer would only occur if there were a surplus at the end of the current fiscal year.) Recommendations Required. (Majority vote required) The School Board recommends this appropriation.(unanimous) The Budget Committee recommends this appropriation.(unanimous)

**Motion moved** as read by Earl Strout  
**Motion seconded** by Kathy Larson

Moderator called for a discussion, the body indicated that the concerns had been covered in the discussion on Article 4.

**ARTICLE 5 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).**

Moderator Waste presented Article 6;

**Article 6: Salaries of District Officials**

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

Moderator Waste called for discussion. No desire for a discussion was noted from the body.

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

Article 7 was opened by Moderator Waste;

**Article 7: Other Business**

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

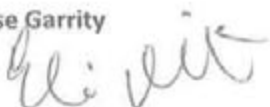
Moderator Waste called for discussion.

- Jeff Valence gave a warm Thank You to the community for their support of the building [project and their on-going support of the school and offered school tours immediately following the meeting.
- Jeff Valence recognized the exceptional efforts of Rob Meyer, Clerk of the Works and Scott May as Chair of the Building Committee in bringing the addition to fruition.
- Jeff Valence recognized and thanked School Board members; Barbara Lynch and Scott May who are leaving the School Board.

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

Meeting Adjourned at 7:08 p.m.

Elise Garrity



School District Clerk

## **Thetford Academy**

One of four New England town academies in Vermont and The Lyme School's partner school to the west, Thetford Academy provides a high-quality secondary education to some 310 students from 13 towns across the Upper Valley, including Lyme. Thetford Academy offers more than 100 courses in science, math, technology, humanities, world languages, and the arts – an astonishing array of offerings for a small school. An honors program enables students to delve more deeply into their studies; 68 percent of the members of the Class of 2015 took at least one honors course during their high school career, and 18 percent took one or more classes at Dartmouth during their junior or senior years.

TA completed a two-year partnership with the Dartmouth College Environmental Studies department in June. Dartmouth students in collaboration with TA faculty and students developed a series of recommendations in such areas as solar power, outdoor education, an outdoors curriculum, sustainable foods, and trail building. Immediately following the Dartmouth project, TA received a \$55,000 renewable grant from the Woodbury Foundation to launch an Environmental Science and Outdoor Education initiative. This funding has enabled TA to develop and implement many of Dartmouth's recommendations, including an aquaponics project, curriculum modules for the STEM program, a mindfulness program, an outdoor club, a photography club, a rock climbing club, a cross-country ski program, a recycling and composting initiative, and more.

This fall, Thetford Academy signed a 10-year agreement with the Vermont Department of Forests, and Parks & Recreation to utilize the nearby 177-acre Thetford Hill State Forest for educational and recreational purposes. TA is now expanding its curriculum, outdoor education efforts, and student life programs to utilize the entire forest, while ensuring that it remains open and accessible to the public.

To find out more about Thetford Academy, check out [www.ThetfordAcademy.org](http://www.ThetfordAcademy.org). It's an honor to serve the families of Thetford, Lyme, and the Upper Valley.



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

<b>YEAR</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>SPEC</b>	<b>TOTAL</b>
1989	19	28	27	23	17	26	19	20	14	15	10	16	21	3	258
1990	25	20	26	25	20	16	24	19	20	14	17	8	17	4	255
1991	21	28	19	24	24	21	15	22	20	16	15	17	11	2	255
1992	21	24	29	25	24	23	23	16	25	19	17	14	21	2	283
1993	20	20	25	31	17	21	25	21	17	24	18	16	14	1	270
1994	14	16	22	24	33	17	21	24	27	17	25	19	18	5	282
1995	30	16	21	23	25	33	16	20	25	22	18	24	18	4	295
1996	15	32	18	22	24	23	32	16	23	25	18	23	21	3	295
1997	14	19	31	21	21	23	23	33	17	24	21	16	18	4	285
1998	10	15	18	30	18	23	23	22	32	17	22	18	16	5	269
1999	17	14	15	19	29	19	25	24	23	30	20	23	23	3	284
2000	21	17	13	14	18	28	18	24	24	22	33	21	20	3	276
2001	19	21	13	14	15	18	26	18	24	23	28	25	23	3	270
2002	9	22	23	17	12	17	16	27	19	25	25	24	30	2	268
2003	19	10	22	27	15	17	16	18	27	24	27	25	23	2	272
2004	13	20	14	22	29	15	18	17	16	28	24	23	28	0	267
2005	20	15	18	14	23	29	13	22	17	20	28	23	25	0	267
2006	19	21	16	19	16	26	30	17	20	22	18	25	25	2	276
2007	18	20	19	18	19	15	27	26	16	20	24	16	26	2	266
2008	20	18	21	22	20	19	16	28	27	21	19	22	15	1	269
2009	23	19	19	23	26	20	17	16	24	27	21	18	26	0	279
2010	20	29	22	18	24	26	19	18	18	28	29	19	19	0	289
2011	20	24	30	23	18	22	28	18	18	20	28	27	20	1	297
2012	12	26	21	34	24	20	24	28	20	18	19	30	28	1	305
2013	16	16	25	17	35	25	19	20	26	17	20	19	29	1	285
2014	18	16	14	28	18	36	27	18	19	25	17	20	20	2	278
2015	19	22	18	22	25	18	36	26	20	25	24	17	19	3	294