

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



**Sharon Greateorex**  
*Deputy Town Clerk*



Thank you for your combined 65  
years of service to the Town of Lyme.



**Patty Jenks**  
*Town Clerk*

**For the Year Ending December 31, 2024**

*Town of Lyme  
1 High Street  
PO Box 126*

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**www.lymenh.gov**

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**EMERGENCY SERVICES**

<b><u>FAST Squad:</u></b>	Andy Miller	<b>Emergency.....911</b> All other calls.....795-4639
<b><u>Fire Chief:</u></b>	Aaron Rich	<b>Emergency.....911</b> All other calls.....795-4639
<b><u>Police Chief:</u></b>	Shaun J. O'Keefe	<b>Emergency.....911</b> All other calls.....795-2047
<b><u>Road Agent:</u></b>	Scott Bailey	<b>Emergency.....643-2222</b> All other calls.....795-4042

**NON-EMERGENCY SERVICES**

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

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

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

**Select Board Meetings:** Every other Tuesday 10:00 am - Town Office Conference Room

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

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

**Assessing Agent:** Granite Hill Municipal Services .....795-4639

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

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

**Office Hours:**

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

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

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

**Town Clerk:** Emily Shepard ..... 795-2535

**Deputy Town Clerk:** Karen Borgstrom ..... 795-2535

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

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

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

## **In Memoriam**

*We recognize and honor the following individuals who died in 2024. Each served the Town of Lyme in different capacities and with true commitment.*



### **Wayne Bates**

*Lyme Center Academy Building Committee  
Assistant Sexton  
Transfer Station Attendant*

### **Abbie Penfield**

*School Board  
Youth Committee*

### **Wayne Thompson**

*Deputy Fire Chief  
Volunteer Fire Crew*

### **Allan Newton**

*Public Works Facility Committee  
Recreation Commission-Chase Beach supervisor  
Safety and Loss Joint Prevention  
Safety Committee  
Select Board  
Eurasian Milfoil Study Committee*

*“Those who touch our lives stay in our hearts forever.”*

*- Unknown author*

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

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**KEEP AN EYE OUT FOR AMAZING DRAWINGS DONE BY LYME SCHOOL 4<sup>th</sup> Grade STUDENTS  
THROUGH OUT THE TOWN REPORT.**

## **National & State Elected Officials**

### **United States Senators**

Senator Margaret Hassan, Democrat  
324 Hart Senate Office Building  
Washington, DC 20510  
202-224-3324  
<http://www.hassan.senate.gov>

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

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

Representative Ann McLane Kuster, Democrat  
2201 Rayburn HOB  
Washington, DC 20515  
202-225-5206  
<http://kuster.house.gov/>

## **State Elected Officials**

### **Governor**

Governor Chris Sununu, Republican  
State House  
107 North Main Street  
Concord, N.H. 03301  
603-271-2121  
<http://www.governor.nh.gov>

### **Executive Council - District 2**

Cinde Warmington, Democrat  
PO Box 2133  
Concord, New Hampshire 03301  
603-271-3632  
[Cinde.Warmington@nh.gov](mailto:Cinde.Warmington@nh.gov)

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

Senator Suzanne Prentiss (D – West Lebanon)  
Legislative Office Building Room 102-A  
33 State Street Concord NH 03301  
*Phone:* 603.381.9195  
[Suzanne.Prentiss@leg.state.nh.us](mailto:Suzanne.Prentiss@leg.state.nh.us)

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

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

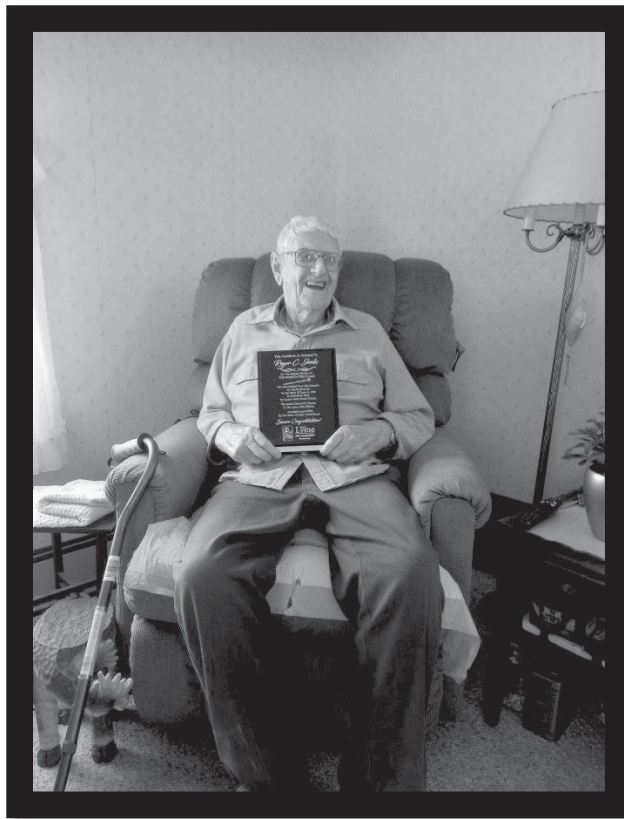
Representative Mary A. Hakken-Phillips (D)  
79 Lyme Road  
Hanover, N.H. 03755  
[Mary.HakkenPhillips@leg.state.nh.us](mailto:Mary.HakkenPhillips@leg.state.nh.us)

Representative James Michael Murphy (D)  
State House- House Member Mail  
107 North Main Street  
Concord, NH 03301  
[James.Murphy@leg.state.nh.us](mailto:James.Murphy@leg.state.nh.us)

## ABOUT LYME

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

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



Roger Jenks recipient of the Boston Post Cane, picture provided by Emily Shepard

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

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

*Presented by Town Moderator Mark Schiffman. To be adopted at the beginning of Town Meeting 2025.*

### Speaking

- Practice respect and civility at all times. OK to disagree, not OK to be disagreeable or disrespectful.
- Before speaking, raise your hand and be recognized by the Moderator.
- Wait for a microphone to come to you. It's important that all can hear you.
- The first time you are recognized to speak, please state your name and where in town you live.
- Address all comments to the Moderator. If you are asking a question, you may follow-up or clarify.
- Moderator will recognize those who have not spoken to an issue before anyone who has spoken previously to that issue. Lyme residents only may speak, unless granted 'voice without vote.'
- Please add to previous comments, but do not just repeat what has been said before.
- If you wish to "Call the Question," you must raise your hand and be recognized first. If people who wish to speak to the issue have not yet spoken, they will be allowed to speak-Moderator's discretion.

### Motions

- We follow simplified rules of order.
- Motions must be moved and seconded, and the "mover" will have the first right to speak.
- All amendments must be given to the Town Clerk in writing (and readable!) before we vote.
- One motion/amendment at a time.
- Any amendments involving money must include a dollar amount.
- Reconsideration of previous vote – A Motion to Reconsider may be made at any time after a vote is taken on an article and must be made by someone who voted with the majority in the previous vote on the issue. A Motion to Reconsider requires only a simple majority. A motion to Restrict Reconsideration can be made at any time after a vote is taken, for any previous warrant article or articles. RSA 40:10

### Voting

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

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

**TOWN OFFICERS,  
COMMITTEE AND BOARD MEMBERS**  
**Budget Committee**  
(Elected for a 3-year term)

Richard Jones, Chair	Term expires 2027
Jennifer Boylston	Term expires 2027
Vincent Berk	Term expires 2026
William Malcolm	Term expires 2026
Wilkes McClave III	Term expires 2025
Brian Spence	Term expires 2025
Richard Brown	Term expires 2025
Scott May	Term expires 2025
Hayes Greenway	Term expires 2025
Judith Brotman	Select Board Representative
Kristin Roth	School Board Representative

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

Michael Hinsley	Term expires 2027
Dina Cutting	Term expires 2026
Laurie Wadsworth	Term expires 2025

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

William Malcolm, Lyme Representative

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

Blake Allison, Chair/Secretary <i>pro-tem</i>	Term expires 2026
Ann Flood	Term expires 2027
Susan MacKenzie	Term expires 2027
Margaret Sheehan	Term expires 2027
Sara Zahendra (alternate)	Term expires 2027
Jill Niles (alternate)	Term expires 2027
Russell Hirschler (alternate)	Term expires 2027
John Biglow (alternate)	Term expires 2027
Tom Colgan	Term expires 2025
David Lysy	Term expires 2025
Benjamin Kilham	Select Board Representative

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

James Nourse, Chair	Term expires 2026
Scott Barthold	Term expires 2027
Brett Wanner	Term expires 2027
Michael Novello	Term expires 2026
Matthew Brown	Term expires 2026
Richard Trefren	Term expires 2026
Mark Bolinger	Term expires 2025
David Kahn	Select Board Representative

**Fast Squad**  
(Volunteers)

Andy Miller, President & Captain

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

Michael Hinsley, Emergency Management Director

Appointed until replaced

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

Aaron Rich, Chief

Term expires 2027

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

Ernst Kling *	Warden
Charles Ragan *	Deputy Warden
Alfred Balch	Deputy Warden
Michael Mundy	Deputy Warden
Henry Stokes	Deputy Warden
Douglas Vogt	Deputy Warden
Kevin LaHaye	Deputy Warden
Jesse Cutting	Deputy Warden
Dan Breton	Deputy Warden

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

**Health Officers**  
(Recommended by the Select Board, approved & appointed by the State)  
Michael Hinsley, Health Officer  
Jeff Hanissian, Deputy Health Officer

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

Laurie Wadsworth

Term expires 2025

Judith Russell

Term expires 2025

Benjamin Kilham, Select Board Representative

### **Inspectors of Election**

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

Emily Boren	Term expires 2026
Ellen Parish	Term expires 2026
Laurel Ross	Term expires 2026
Kym Williams	Term expires 2026
Emily Cooke	Term expires 2025
Nadia Gorman	Term expires 2025
James Nourse	Term expires 2025
Paul Klee	Term expires 2025
Marya Klee	Term expires 2025
Lynn McRae	Term expires 2025
Hebe Quinton	Term expires 2025
Christine Taylor	Term expires 2025
Kristin Pekala	Term expires 2025
Simon Carr	Term expires 2025
Rebecca Lovejoy	Term expires 2025
Barbara Palmer	Term expires 2025
Audrey Brown	Term expires 2025
Sarah Shipton	Term expires 2025
Jennifer Schiffman	Term expires 2025
Thomas Toner	Term expires 2025
Kathleen McGowan	Term expires 2025

### **Moderator**

(Elected for 2-year term)

Mark Schiffman	Term expires 2026
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### **Library Trustees**

(Elected for a 3-year term)

Melanie Isett, Chair	Term expires 2025
Alex Nunez, Treasurer	Term expires 2026
Margaret Lysy, Secretary	Term expires 2025
Deborah Robinson	Term expires 2027
Philip Kinsler	Term expires 2027
Alex Bortolot	Term expires 2027
Courtney Wise	Term expires 2026
Erin O'Donnell	Term expires 2026
Kim Werner	Term expires 2025
Judith Russell	Library Director

### **Overseer of Public Welfare**

(Elected for a 1-year term)

Nancy Elizabeth Grandine	Term expires 2025
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### **Planning Board**

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

Richard Menge, Chair	Term expires 2025
Timothy Cook, Vice Chair	Term expires 2026
Nathaniel Niles	Term expires 2027
Vicki Smith	Term expires 2025
Richard Brown (alternate)	Term expires 2025
Hebe Quinton (alternate)	Term expires 2025
David Kahn	Select Board Representative

### **Police Department**

Shaun O’Keefe	Chief
Anthony Swett	Sergeant
Nicholas Terino	Officer

### **Recreation Commission**

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

Dina Cutting, Chair	Term expires 2025
Curtis Shepard	Term expires 2027
Kim Essensa (alternate)	Term expires 2027
Ashley Luurstema (alternate)	Term expires 2027
Luke Prince	Term expires 2026
Chris Pratt	Term expires 2025
Judith Brotman	Select Board Representative
Stephen Small	Recreation Director

### **Road Agent**

(Appointed for a 1-year term)

Scott Bailey	Term expires 2025
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### **Select Board**

(Elected for a 3-year term)

Judith Lee Shelnutt Brotman, Chair	Term expires 2026
David Kahn	Term expires 2027
Benjamin Kilham	Term expires 2025

### **Supervisors of the Checklist**

(Elected for a 6-year term)

Margaret Johnston	Term expires 2029
Sue MacKenzie	Term expires 2028
Michelle Lemay	Term expires 2026

### **Town Clerk**

(Elected for a 3-year term)

Emily Shepard	Term expires 2027
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**Town Treasurer**  
(Elected for 3-year term)

Mary Lou Robinson  
Michelle Lemay

Resigned 2024  
Term expires 2025

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

Marci O'Keefe

Term expires 2025

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

Phil Kinsler  
Stephen Castellani  
Richard Brown

Term expires 2027  
Term expires 2026  
Term expires 2025

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

William Malcolm

Term expires 2028

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

Helena Witte  
William Malcolm  
Zoe Washburn  
Aaron Mancuso (alternate)

Term expires 2025  
Term expires 2025  
Term expires 2025  
Term expires 2027



2024 Lyme Citizen of the Year

## Judy Russell

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**TOWN MEETING**  
**March 12, 2024**  
**Minutes**

The Polls were open for voting by Official ballot on Articles 1, 2, and 3 on Tuesday March 12, 2024 at the Lyme School Community Gymnasium from 7:00AM to 7:00PM.

The Business Meeting convened at 9:09AM, at which time all other Warrant Articles were considered. Approximately 150 people were in attendance.

Moderator Kevin Peterson recognized attendees who had been or are currently in the Armed Forces. The Pledge of Allegiance was recited.

Honoring the Past, Emily Shepard read the names of Lyme's people who had passed away in 2023, followed by a moment of silence. The Moderator followed this by sharing that the current holder of the Boston Post Cane, Fran Tullar had recently passed away just shy of her 101<sup>st</sup> birthday on March 14. Our sympathies are extended to her family.

Celebrating the Present, Moderator Peterson recognized several people, including the election team for their service to the community. Retiring Town Clerk Patty Jenks was recognized for her 40-year service to the Town. Patty offered thanks for this honor and acknowledged retiring Moderator Kevin Peterson for the 12 years he had held the office of Town Moderator.

Daria Killebrew, speaking for The Lyme Foundation presented the Citizen of the Year Award to Judy Russell, Director of the Lyme Library.

Celebrating the Future, Judy Russell read the names of babies born to Lyme families in 2023.

The Moderator reviewed general procedures and Rules of Civility for this Town Meeting, reminding attendees of civic engagements and opportunities.

**Joan Barthold MADE the MOTION to authorize Voice without Vote for Town Attorney Joe Driscoll.**

**SECONDED by Bill Malcolm**

**Motion PASSED in the AFFIRMATIVE by VOICE VOTE**

### ***ELECTION OF OFFICIALS***

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

Budget Committee-2 Committee members for 3 years	Jennifer Boylston
	Richard G Jones
Cemetery Trustee-1 Trustee for 3 years	Michael C Hinsley
Library Trustees-3 Trustees for 3 years	Alex Bortolot
	Deb Robinson
	Phil Kinsler
Overseer of Public Welfare-1 Overseer for 1 year	Nancy Grandine
Planning Board-1 Member for 3 years (recount)	Nathaniel Niles
Select Board-1 Member for 3 years	David Kahn
Supervisor of Checklist-1 Supervisor for 6 years	Margaret "Mugs" Johnston
Town Clerk-1 Clerk for 3 years	Emily Shepard
Town Moderator-1 Moderator for 2 years	Mark Schiffman
Trustee of Trust Funds-1 Trustee for 3 years	Phil Kinsler

### ***ZONING ARTICLES***

**ARTICLE 2.** Solar Energy Systems Zoning Amendment-Add the following definitions to Article II:

**SOLAR ENERGY SYSTEM (SES)** - A structure composed of multiple components that relies upon sunshine as an energy source and is capable of collecting, distributing, and/or storing energy. A Solar Energy System may be a:

- a) Roof-mounted Solar Energy System - A Solar Energy System that is attached to the roof of a building. It is not a separate structure.
- b) Tracking Solar Energy System - A Solar Energy System that is ground-mounted and moves to track the motion of the sun.
- c) Fixed Solar Energy System - A Solar Energy System that is fixed to the ground and does not have tracking capabilities.

Solar energy systems may be further defined by size as follows:

- a) Small Solar Energy System - A Solar Energy System that is either roof-mounted or ground-mounted with a cumulative footprint of 2,000 square feet or less. This footprint area is measured by totaling the land area occupied by all of the components of the solar energy system including, but not limited to mounting equipment, panels and ancillary parts of the system. The horizontal area of the panels will be used to measure the area of a Small Solar Energy System. The area of the footprint of a pedestal for a tracking system or racks for a fixed system shall be excluded from this area calculation.
- b) Medium Solar Energy System - A Solar Energy System that is ground-mounted with a cumulative footprint larger than 2,000 square feet but occupying no more than 43,560 square feet. This footprint area is measured by totaling the land area occupied by all of the components of the solar energy system including, but not limited to mounting equipment, panels and ancillary parts of the system. In addition, the footprint also includes the land area in between components of the system.

- c) **Large Solar Energy System** - A Solar Energy System that is ground-mounted with a cumulative footprint larger than 1 acre up to a maximum of 7 acres. This footprint area is measured by totaling the land area occupied by all of the components of the solar energy system including, but not limited to mounting equipment, panels and ancillary parts of the system. In addition, the footprint also includes the land area in between components of the system.

For the calculation of size of a Solar Energy System, the measurement of cumulative footprint does not include fences and equipment housed in a pre-existing structure or access roads not within the system boundaries.

**GROUP NET METERED SYSTEM** - A Solar Energy System that supplies energy or energy credits to the host lot and/or a lot or lots other than the one on which the system is located.

**Add to section 4.42:**

D. Solar Energy Systems (see Article XIV)

**Add a new Article XIV – Solar Energy Systems:**

#### **Article XIV SOLAR ENERGY SYSTEMS**

**14.10 Purposes.** The purposes of this article are to:

- a) Encourage the use of Solar Energy Systems and group net metering opportunities;
- b) Define the authority of the Town of Lyme to regulate Solar Energy Systems;
- c) Provide standards and requirements for the operation, siting, design, appearance, construction, modification, and removal of Solar Energy System;
- d) Protect the historical, cultural, natural, and aesthetic resources of the Town of Lyme and property values therein by minimizing the adverse impacts of Solar Energy System; and
- e) Locate Solar Energy System in a manner which promotes the safety, health, welfare, and quality of life of the residents of the Town of Lyme and those who visit.

**14.20 Small Solar Energy Systems.** Small Solar Energy Systems are allowed as an accessory use in all districts if they meet the following conditions:

- a) if a roof-mounted Solar Energy System modifies the building footprint or height of the structure on which it is mounted, the resulting structure must conform to the dimensional controls of the Lyme Zoning Ordinance;
- b) the highest point of any part of a ground-mounted Solar Energy System shall be no more than 21 feet measured vertically from the ground;
- c) a ground-mounted Solar Energy System in the Lyme Common District or the Lyme Center District shall not be located in the area between the public road and any side of the building facing a public road; and
- d) the combined structures on the lot must conform with the footprint and lot coverage standards for the district in which it is located.

**14.30 Medium Solar Energy Systems.** Medium Solar Energy Systems may be principal or accessory uses in the Rural, Commercial or Skiway Zoning Districts, and shall require a Site Plan Review and a Conditional Use Permit.

**14.40 Large Solar Energy Systems.** Large Solar Energy Systems may be principal or accessory uses in the Large Solar Energy District (See 14.50b) or the Skiway District, and shall require a Site Plan Review and a Conditional Use Permit.

**14.50 Requirements for a Conditional Use Permit.** Medium and Large Solar Energy Systems require a Conditional Use Permit which may be granted if the following criteria are met:

- a) Medium Solar Energy Systems are not permitted in any location that requires upgraded utilities on a designated Scenic Road.
- b) Large Solar Energy Systems are only allowed in the Skiway District or the Large Solar Energy District which comprises the area along Rt.10, bounded on the north by the Lyme Common Zoning District and to the south by the border with Hanover. Large Solar Energy Systems must be located within 1900 feet of the Route 10 right of way as measured from the edges of Rt.10 on either side.
- c) Medium and Large Solar Energy Systems may be allowed only if at least 60% of the power generated by each Solar Energy System will be supplied, per contractual arrangement, to properties in Lyme.
- d) Solar Energy Systems shall be sited in a visually unobtrusive manner as viewed from nearby properties and public right of ways.
- e) Solar Energy Systems larger than 7 acres are not allowed.
- f) Medium and Large Solar Energy Systems shall be located a minimum setback distance of fifty feet from all exterior property lines and existing public rights of way.
- g) A Large Solar Energy System may not be located on a site which has an area of over an acre that has been clear cut within the last 5 years prior to submission of a complete Site Plan Review.
- h) All proposed power and communication lines (both on-site and off-site) serving a Ground-mounted Solar Energy System shall be buried underground up to the point of interconnection with grid components, unless the owner/operator is able to demonstrate the presence of technical or physical constraints (e.g. shallow bedrock, water courses, etc.) that may interfere with the ability to bury lines in certain areas.
- i) The Planning Board may impose conditions on any Solar Energy System project subject to Conditional Use review to the extent the Board concludes such conditions are desirable to minimize any adverse effect of the proposed use on adjoining properties, and to preserve the intent of the purposes of the Zoning Ordinance as set forth in section 1.20.

**14.60 Submission Requirements for a Conditional Use Permit.**

- a) Applications for Conditional Use Permits shall be the same as that used for Site Plan review, except that submission of plans for traffic impact, parking, septic system may be waived by the Planning Board.
- b) The Applicant shall supply manufacturer's specifications for all proposed equipment.
- c) The Applicant shall supply a statement detailing potential glare onto abutting properties and nearby roadways estimating the interaction of sun to panel angle, time of year and visibility locations.
- d) The Applicant shall supply estimates of any equipment noise on the site based on equipment specification materials. If after installation, the Planning Board determines that noise from the



Solar Energy System is a nuisance, the Applicant may be required to implement sound mitigation features to address the nuisance.

- e) All Large Solar Energy Systems and associated equipment must be removed once the system has been out of use for 12 consecutive months. The Applicant shall submit a decommissioning plan to the Planning Board as part of the application for a Conditional Use Permit. This plan shall include provisions for the removal of all structures, foundations and electrical transmission components, including all below grade components, and the restoration of soil and vegetation within eighteen months of the system being out of use.
- f) The Planning Board may require that the owner or operator post a bond, letter of credit, escrow account or some other surety for the decommissioning.

Amend Table 4.1 to include the Solar Energy Systems District.

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

Retail Use	SPR	SPR	SPR	N <sup>1</sup>	N <sup>1</sup>	N <sup>1</sup>	N <sup>1</sup>	N	N/A
Sawmill	N	N	N	SPR	SPR	SPR	SPR	SPR	N/A
Service Use	SPR	SPR	SPR	N	N	N	N	N	N/A
Skiing Facilities	N	N	N	N	SPR	SPR	N	SPR	N/A
<b>Solar Energy Systems</b>									
Small Solar Energy Systems	Y	Y	Y	Y	Y	Y	Y	Y	Y
Medium Solar Energy Systems	N	N	SD	SD	N	SPR/CU	N	N	SPR/CU
Large Solar Energy Systems	N	N	SD	SD	N	SPR/CU	N	N	SPR/CU

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

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

**N** - Use not permitted.

**SD** - Allowable within the Solar Energy System District with Site Plan Review and Conditional Use Permit.

**N/A** - Not applicable to this district see underlying Zoning District.

**CU** - Conditional Use Permit Required.

**YES 286**

**NO 61**

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

**ARTICLE 3. Dick Jones MADE the MOTION** to see if the Town will vote to raise and appropriate the sum of two million eight hundred twenty-one thousand four hundred ninety-four dollars (**\$2,821,494**) which represents the operating budget as recommended by the Budget Committee. Said sum does not include appropriations contained in any other warrant articles. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (To be raised by taxation.)

### **SECONDED by Wilkes McClave**

An explanation and general comments were provided by Budget Committee member Dick Jones. There was a short period of questions and responses.

**Article 3 was VOTED IN THE AFFIRMATIVE by VOICE VOTE**

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

**ARTICLE 4. Mark Schiffman MADE the MOTION** that the Town vote to raise and appropriate four hundred ten thousand dollars (**\$410,000**) to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

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

Vehicle Capital Reserve Fund	\$250,000
Heavy Equipment Capital Reserve Fund	\$30,000
Property Reappraisal Capital Reserve Fund	\$5,000
Class V Roads Rehab Capital Reserve Fund	\$5,000



Public Works Facility Capital Reserve Fund	\$80,000
Computer System Upgrade Capital Reserve Fund	\$5,000
Fire Fighting Safety Equipment Capital Reserve Fund	\$20,000
Recreation Facilities Capital Reserve Fund	<u>\$5,000</u>
<b>Capital Reserve Funds Subtotal:</b>	<b>\$400,000</b>

**Expendable Trust Funds:**

Town Poor Expendable Trust Fund	<u>\$10,000</u>
<b>Expendable Trust Funds total:</b>	<b>\$10,000</b>

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

These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (To be raised by taxation.)

**SECONDED by Dick Jones**

There was a short period of discussion.

**Article 4 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***REPAIRS TO THE EDGELL BRIDGE***

**ARTICLE 5. Lee Larson MADE THE MOTION** that the town vote to raise and appropriate the sum of six hundred ninety thousand dollars (**\$690,000**) for the purpose of repairing the Edgell Bridge and to fund this appropriation as follows: the withdrawal of **\$250,000** from the Bridge Capital Reserve Fund, **\$188,589** from the unexpended fund balance (which represents \$100,000 in donations received to date as well as \$88,589 in state bridge grant funds); **\$190,000** from taxation, and the balance of **\$61,411** to be raised by additional donations. Should donations above that amount be received, they will be used to lower the amount raised from taxation. (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (Some funds to be raised by taxation.)

**SECONDED by Jennifer Prileson**

Moderator Peterson pointed out there has been a redistribution of costs thanks to generous donations received. Select Board Chair Judy Brotman described this effort as unique, equating it to the fundraising and donations received toward the Fire Station project.

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

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

**ARTICLE 6. Judy Russell MADE THE MOTION** that the Town vote to raise and appropriate the sum of ninety-five thousand dollars (**\$95,000**) for the purpose of maintenance, construction and reconstruction of Class IV & V highways with \$95,000 anticipated to come from the State of New Hampshire Block Grant. Said sum does not include appropriations contained in any other

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

**SECONDED by Rich Brown**

There was no discussion.

**Article 6 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***WITHDRAWAL FROM THE PUBLIC WORKS FACILITY CAPITAL RESERVE FUND***  
**ARTICLE 7.** Bryan Roth **MADE THE MOTION** that the Town vote to raise and appropriate the sum of eighty-one thousand seven hundred seventeen dollars (**\$81,717**) for the annual payment on the Fire Station, the purchase of which was authorized in 2020; and further to authorize the withdrawal of this amount from the Public Works Facility Capital Reserve Fund. This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (No amount to be raised by taxation.)

**SECONDED by Brian Rich**

There was no discussion.

**Article 7 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND***  
**ARTICLE 8.** Bryan Roth **MADE THE MOTION** that the Town vote to raise and appropriate the sum of eighty-two thousand two hundred fifty two dollars (**\$82,252**) for the annual payment on the Fire Truck, the purchase of which was authorized in 2019; and further to authorize the withdrawal of this amount from the Vehicle Capital Reserve Fund. The purchase agreement does not contain an escape clause. This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (No amount to be raised by taxation.)

**SECONDED by Phil Kinsler**

There was no discussion.

**Article 8 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***WITHDRAWAL FROM HEAVY EQUIPMENT CAPITAL RESERVE FUND***  
**ARTICLE 9.** Wilkes McClave **MADE THE MOTION** that the Town vote to raise and

appropriate the sum of one hundred forty-four thousand dollars (\$144,000) for the purchase of a backhoe as a highway work vehicle and to fund this appropriation by authorizing the withdrawal of such funds from the Heavy Equipment Capital Reserve Fund. This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (No amount to be raised by taxation.)

**SECONDED by Mark Schiffman**

**There was a short discussion and explanation by Road Agent Scott Bailey.**

**Article 9 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***DISCONTINUE A CLASS VI SECTION BETWEEN SHOESTRAP ROAD AND MAPLE LANE***

**ARTICLE 10. Brian Rich MADE THE MOTION** that the Town vote, pursuant to RSA 231:43, to completely discontinue the section of Shoestrap Road that was made subject to gates and bars in 2007, specifically, a small portion of Shoestrap Road of approximately one thousand four hundred fifteen feet (1,415') in length (located approximately one thousand three hundred forty-five feet (1,345') east of River Road to three thousand, one hundred sixty-five feet (3,165') west of Dartmouth College Highway). If passed, the public will no longer have any rights to use the road for any purposes, however, no owner of land shall, without the owner's written consent, be deprived of access over such highway, at such owner's own risk. (Majority vote required.) (No amount to be raised by taxation.)

**SECONDED by Shaun O'Keefe**

Moderator Peterson explained how the debate and vote on this article would be handled. He also pointed out the ramifications of how a vote on Article 10 would/could affect how Article 11 would be handled.

Speaking for the Select Board, David Kahn explained the logic behind this article, including the numerous calls of concerns and complaints the Select Board had received. He indicated that the Select Board has not endorsed any of the options; they felt the issue needed to come before the town for consideration.

Several residents living on or near the Shoestrap Road spoke concerning this article. Phil Kinsler asked if Article 10 passes, would people still be able to ride bikes on this section of road. It was confirmed by Mr. Kahn that they would not.

Further questions and answers were asked and answered by a Select Board member or the Town legal counsel present.

James Graham inquired about the gates in place and why they were not locked. Mr. Kahn responded that the gates had been vandalized, and that were not able to be locked pursuant to Class VI road standards.

After a significant period of time spent in further discussion, Lee Larson **CALLED THE QUESTION.**

Moderator Peterson provided clarification on what the vote consequences would be on Article 10 and instructed the use of voting card #A.

**Article 10 was VOTED IN THE NEGATIVE BY PAPER BALLOT.**

**YES 12**

**NO 146**

***RECLASSIFY THE CLASS VI SECTION OF SHOESTRAP ROAD  
AND CHANGE THIS TO A CLASS A TRAIL***

**ARTICLE 11.** Hebe Quinton **MADE THE MOTION** that the Town vote to reclassify the Class VI section of Shoestrap Road to a Class A Trail in accordance with RSA 231-A:1 (I.) (Majority vote required.) (No amount to be raised by taxation.)

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

Should Article 10 pass, this article shall be null and void.

**SECONDED by Jan Williams**

Hunter Snyder offered clarification about the article, followed by a series of comments from numerous attendees.

Nick Moore asked for clarification as to what happens if this article does not pass.

Select Board member David Kahn indicated the Board had not discussed this possibility. Select Board member Ben Kilham spoke regarding the article.

**Steve Doig CALLED THE QUESTION**

Moderator Peterson asked if there were other comments which was followed by further discussion. Hearing no further questions, the Moderator instructed that Article 11 move to paper ballot.

**ARTCILE 11 was VOTED IN THE NEGATIVE BY PAPER BALLOT**

**YES 31**

**NO 127**

***REMOVE MATERIAL FROM PROPERTY***

**ARTICLE 12.** David Kahn **MADE THE MOTION** that the Town vote to raise and appropriate the sum of one hundred fifty thousand dollars of **(\$150,000)** to remove the materials stored on the properties located at 116 Dorchester Road and 172 Goose Pond Road, that the Grafton County Superior Court by its order dated November 25<sup>th</sup>, 2015, has authorized the Town to remove, and to cover any legal or other related costs associated with such action. (Recommended by the Select Board by a vote of 2-0-1.) (Recommended by the Budget Committee by a vote of 8-0-1.) (Majority vote required.) (To be raised by taxation.)

**SECONDED by Charles Ragan**

Select Board member David Kahn explained that this article was brought forward due to the large volume of calls and complaints received by the Select Board. He feels this is a challenging warrant article.

Martha Smith, owner of the Dorchester Road property, spoke concerning this situation, including the fact that as the property owner, she was not given notice of the warrant article.

Jedediah Smith, owner of the Goose Pond Road property, also spoke concerning the article, acknowledging that while the property might not be tidy, its condition was not in violation of property laws.

There was a considerable period of time while this warrant article was discussed, including suggestions of ways that people could provide help to the family in sorting out ways to deal with the issues.

**MARLENE GREEN OFFERED AN AMENDMENT TO ARTICLE 12:** To raise funds to assist homeowners with costs to help toward the cleanup.

Town Attorney indicated that this warrant article is based on a court order. Ms. Green was advised that the amendment might not be appropriate at this time and Ms. Green withdrew the amendment.

Another long period of questions and comments ensued.

**LISA BINDER OFFERED AN AMENDMENT TO ARTICLE 12, adding the following:**  
Subject to a 6-month abeyance period during which the Select Board may not act under the Article, during which period the property owner must make documented progress in cleaning the property.

**AMENDMENT SECONDED BY BILL MALCOLM**

There was further discussion about the proposed amendment. Town Counsel felt it did not achieve the intent.

Moderator Peterson called for a vote on the proposed amendment as read by Lisa Binder.

**PROPOSED AMENDMENT WAS VOTED IN THE NEGATIVE BY VOICE VOTE**

**Moderator Peterson called for a vote on Article 12 by paper ballot, instructing the use of #C, thanking voters for dealing affably with a difficult situation.**

**ARTICLE 12 was VOTED IN THE AFFIRMATIVE BY PAPER BALLOT**

**YES 80**

**NO 51**

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

**ARTICLE 13. Phil Kinsler MADE THE MOTION** that the Town vote to raise and appropriate the sum of six thousand seven hundred forty-seven dollars (**\$6,747.00**) to sponsor an Independence Day celebration, including but not limited to a parade, picnic, music and family fun and to fund this appropriation by authorizing withdrawal of that sum from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 Town Meeting. This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (No amount to be raised by taxation.)

**SECONDED by Tim Williams**

**There was no discussion.**

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

***MILFOIL TREATMENT FOR POST POND***

**ARTICLE 14. Sue MacKenzie MADE THE MOTION** that the Town vote to raise and appropriate the sum of thirty seven thousand forty five dollars (**\$37,045**) for milfoil treatment of Post Pond, with eighteen thousand five hundred and twenty three dollars (**\$18,523**) to be funded through a grant from the New Hampshire Department of Environmental Services; nine thousand and eighty seven dollars (**\$9,087**) to come from the Unassigned Fund Balance and nine thousand four hundred and thirty five dollars (**\$9,435**) to be funded by the withdrawal of this amount from the Conservation Fund. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the milfoil problem is resolved or by December 31, 2027, whichever is sooner. This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-

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

**SECONDED BY Joan Barthold**

Ms. MacKenzie provided a brief explanation.

**ARTICLE 14 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

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

**ARTICLE 15.** Michael Hinsley **MADE THE MOTION** that the Town vote to raise and appropriate the sum of fifteen thousand nine hundred ninety-one dollars (**\$15,991**) to be used towards funding maintenance of the Town Cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000). This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 10-0.) (No amount to be raised by taxation.)

**SECONDED BY Laurie Wadsworth**

Mr. Hinsley provided background on the Article.

**ARTICLE 15 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***STANDARD AND OPTIONAL VETERANS' TAX CREDIT (RSA 72:28)***

**ARTICLE 16.** Shaun O'Keefe **MADE THE MOTION** that the Town vote to readopt the provisions of RSA 72:28, Optional Veterans' Tax Credit. If readopted, the credit will apply to every resident of this state who is any person who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States in any qualifying war or armed conflict listed in this section, and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty by a member of the national guard or reserve shall be included as service under this subparagraph; (b) Every resident of this state who was terminated from the armed forces because of service-connected disability; or the surviving spouse of such resident; and (c) The surviving spouse of any resident who suffered a service-connected death. If adopted, the credit granted will be \$500.00, which is the amount adopted by the town in 2023 (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (No amount to be raised by taxation.)

*NOTE: This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.*

**SECONDED by Dick Jones**



Chief O'Keefe explained this will allow veterans' widows to receive the exemption.

**ARTICLE 16 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***ALL VETERANS' TAX CREDIT (RSA 72:28-b)***

**ARTICLE 17. Shaun O'Keefe MADE THE MOTION** that the Town vote to readopt the provisions of RSA 72:28-b, All Veteran's Tax Credit. If readopted, the credit will be available to any resident who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty or state active duty by a member of the national guard or reserve shall be included as service under this paragraph; provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$500.00, the same amount as the optional veterans' tax credit voted by the Town under RSA 72:28. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (No amount to be raised by taxation.)

*NOTE: This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.*

**SECONDED BY Dick Jones**

Chief O'Keefe explained this article prohibits a spouse and the veteran from claiming the exemption at the same time.

**ARTICLE 17 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***LYME COMMUNITY POWER ELECTRIC AGGREGATION PLAN***

**ARTICLE 18. James Graham MADE THE MOTION** that the Town vote to adopt the Lyme Community Power Electric Aggregation Plan, finalized January 12, 2024 by the Lyme Electrical Aggregation Committee and to further authorize the Select Board to develop and implement Lyme Community Power, and to take all action in furtherance thereof, pursuant to New Hampshire Statute Section 53-E. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Energy Committee by a vote of 5-0.) (No amount to be raised by taxation.)

**SECONDED BY David Perlman**



There was a period of discussion.

**ARTICLE 18 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

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

**ARTICLE 19.** Wilkes McClave **MADE THE MOTION** to hear reports of Agents, Auditors, Committees or other officers heretofore chosen, and to pass any vote relating thereto. (Majority vote required)

**SECONDED BY Bill Malcolm**

**There was no discussion.**

**ARTICLE 19 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***OTHER BUSINESS***

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

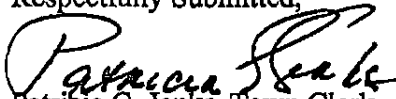
Martha Smith offered thanks to all the people who offered to help her family.

Marilyn Wanner spoke on behalf of CommunityCare of Lyme.

Bill Waste offered appreciation to Kevin Peterson for his years as Town Moderator and wished him a happy retirement.

This meeting was adjourned at 1:02PM.

Respectfully Submitted,

  
Patricia G. Jenks, Town Clerk



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

**GRAFTON, SS**

**TOWN OF LYME**

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

You are hereby notified that the official polls of the Town of Lyme, New Hampshire, will be held at the Lyme Community room/Gymnasium in the Lyme School on Tuesday, March 11<sup>th</sup>, 2025 at 9:00 AM to act upon the following subjects:

Polls will open for voting by ballot on Articles 1, 2 & 3 on Tuesday, March 11<sup>th</sup>, 2025 at **7:00 AM and will close at 7:00 PM**, unless the Town votes to keep the polls open to a later hour.

**ELECTION OF OFFICIALS**

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

Budget Committee- 5 Committee members for 3 years  
Cemetery Trustee- 1 Trustee for 3 years  
Library Trustees- 3 Trustees for 3 years  
Overseer of Public Welfare- 1 Overseer for 1 year  
Planning Board- 2 Members for 3 years  
Select Board- 1 Member for 3 years  
Tax Collector-1 for 3 years  
Treasurer- 1 for 3 years  
Trustee of Trust Funds-1 Trustee for 3 years

**PETITIONED ZONING WARRANT ARTICLE**

**ARTICLE 2.** To change section 4.65-C-2 of the Lyme Zoning Ordinance from "No underground fuel storage tanks are permitted" to "No underground oil storage tanks (as defined in NH RSA146-A:2, III) are permitted. Propane and natural gas tanks are excluded from this provision."  
(Not recommended by the Planning Board by a unanimous vote.)

**PETITIONED WARRANT ARTICLE**

**ARTICLE 3.** "Do you approve of having 2 sessions for the annual town meeting in this town, the first session for choice of town officers elected by an official ballot and other action required to be inserted on said official ballot and the second session, on a date set by the Select Board, for transaction of other business?"  
(Recommended by the Select Board by a vote of 3-0.)

**TOWN OPERATING BUDGET**

**ARTICLE 4.** To see if the Town will vote to raise and appropriate the sum of two million nine hundred eighty-three thousand one hundred thirty-five dollars (**\$2,983,135**) which represents the operating budget as recommended by the Budget Committee.  
Said sum does not include appropriations contained in any other warrant articles.  
(Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (To be raised by taxation.)

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

**ARTICLE 5.** To see if the Town will vote to raise and appropriate four hundred ten thousand dollars (\$410,000) to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

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

Bridge Capital Reserve Fund	\$10,000
Vehicle Capital Reserve Fund	\$225,000
Heavy Equipment Capital Reserve Fund	\$30,000
Public Works Facility Capital Reserve Fund	\$80,000
Computer System Upgrade Capital Reserve Fund	\$5,000
Town Building Major Maintenance and Repair CRF	\$10,000
Fire Fighting Safety Equipment Capital Reserve Fund	<u>\$20,000</u>
<b>Capital Reserve Funds Subtotal:</b>	<b>\$380,000</b>

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

Emergency Major Equipment Rebuilding Trust Fund	\$10,000
Town Poor Expendable Trust Fund	\$5,000
Annual Leave Trust Fund	<u>\$15,000</u>
<b>Expendable Trust Funds total:</b>	<b>\$30,000</b>

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

These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (To be raised by taxation.)

### ***TO CAPITAL RESERVE FUNDS***

**ARTICLE 6.** To see if the Town will vote to raise and appropriate six hundred dollars (\$600.00) to be added to the Recreation Facility Capital Reserve Fund previously established. The funds are to come from revenue generated from rental of the boat racks.

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

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

**ARTICLE 7.** To see if the Town will vote to raise and appropriate the sum of ninety-nine thousand dollars (\$99,000) for the purpose of maintenance, construction and reconstruction of Class IV & V highways with \$99,000 anticipated to come from the State of New Hampshire Block Grant. Said sum does not include appropriations contained in any other warrant articles. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

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

**ARTICLE 8.** To see if the Town will vote to raise and appropriate the sum of eighty-one thousand seven hundred seventeen dollars (\$81,717) for the annual payment on the Fire Station, the purchase of which was authorized in 2020; and further to authorize the withdrawal of this amount from the Public Works Facility Capital Reserve Fund.

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

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

**ARTICLE 9.** To see if the Town will vote to raise and appropriate the sum of four hundred seventeen thousand seven hundred five dollars (**\$417,705.00**) for the purchase of two (2) highway department trucks; and further to authorize the withdrawal of this amount from the Vehicle Capital Reserve Fund for the purposes for which it was created.

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

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

**ARTICLE 10.** To see if the Town will vote to raise and appropriate eighty-five thousand dollars (**\$85,000**) for the purchase of a new police vehicle and to fund this appropriation by authorizing the withdrawal of such funds from the Vehicle Capital Reserve Fund for the purposes for which it was created.

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

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

**ARTICLE 11.** To see if the Town will vote to raise and appropriate the sum of eighty-two thousand two hundred fifty-two dollars (**\$82,252**) for the annual payment on the Fire Truck, the purchase of which was authorized in 2019; and further to authorize the withdrawal of this amount from the Vehicle Capital Reserve Fund. The purchase agreement does not contain an escape clause.

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

***WITHDRAWAL FROM COMPUTER SYSTEM UPGRADE CAPITAL RESERVE FUNDS***

**ARTICLE 12.** To see if the Town will vote to raise and appropriate the sum of eight thousand dollars (**\$8,000**) to fund the following purchases by authorizing the withdrawal of such funds from the Computer System Upgrade Capital Reserve Fund for the purposes for which it was created.

Computer System Upgrade CRF: Printer & copier	\$ 8,000
<b>Withdrawals from Capital Reserve Funds Total:</b>	<b>\$8,000</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. ) (No amount to be raised by taxation.)

**INDEPENDENCE DAY CELEBRATION  
SPECIAL REVENUE FUND**

**ARTICLE 13.** To see if the Town will vote to raise and appropriate the sum of six thousand seven hundred forty-seven dollars (**\$6,747.00**) to sponsor an Independence Day celebration, including but not limited to a parade, picnic, music and family fun and to fund this appropriation by authorizing withdrawal of that sum from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 Town Meeting. This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**MILFOIL TREATMENT FOR POST POND**

**ARTICLE 14.** To see if the Town will vote to raise and appropriate the sum of forty-six thousand four hundred twenty dollars (**\$46,420.00**) for milfoil treatment of Post Pond, with twenty-three thousand two hundred ten dollars (**\$23,210.00**) to be funded through a 50% grant from the New Hampshire Department of Environmental Services; fourteen thousand eight hundred thirty-two dollars (**\$14,832.00**) to come from the Unassigned Fund Balance and eight thousand three hundred seventy-eight dollars (**\$8,378.00**) to be funded by the withdrawal of this amount from the Conservation Fund. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the milfoil problem is resolved or by December 31, 2027, whichever is sooner.

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

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

**ARTICLE 15.** To see if the Town will vote to raise and appropriate the sum of fifteen thousand nine hundred ninety-one dollars (**\$15,991**) to be used towards funding maintenance of the Town Cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).

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

**REPORTS OF AGENTS, AUDITORS & COMMITTEES**

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

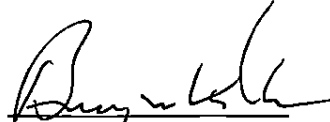
**OTHER BUSINESS**


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

Given under our hands and seal of the Town of Lyme this 10~~th~~ day of February 2025.

Town of Lyme  
Select Board

  
Judith Brotman, Chair

  
Benjamin Kilham

  
David Kahn

Recording of Warrant:

This Warrant and return of Warrant has been duly recorded in the Office of the Town Clerk of Lyme, New Hampshire, this 10 day of February 2025.

  
Emily Shepard, Town Clerk





Budget worksheet  
2024-2025

	D	E	F	G	H	I	J	K	L	M
		2023	2024	2024	2024	2025	2025	2025	2025	2025
	Description	Actual	Voted at Town Meeting	Spent as of 12/31/2024	% left to spend	Department	% Increase	Select Board	Budget Committee	% Increase
1										
2										
3										
4	<b>4130-4139 Executive:</b>									
5	Select Board	\$2,000.00	\$3,000.00	\$2,000.00	33%	\$3,000.00	0%	\$3,000.00	\$3,000.00	0.0%
6	Wages							\$141,677.00	\$141,677.00	
7	Benefits							\$64,313.00	\$64,313.00	
8	Town Web Page	\$4,029.81	\$2,800.00	\$2,665.53	5%	\$2,900.00	3.6%	\$2,900.00	\$2,900.00	3.6%
9	Telephone	\$2,794.24	\$3,100.00	\$3,234.56	-4%	\$3,315.00	6.9%	\$3,315.00	\$3,315.00	6.9%
10	Internet	\$5,085.37	\$4,320.00	\$4,337.23	0%	\$4,320.00	0.0%	\$4,320.00	\$4,320.00	0.0%
11	Employee Physicals	\$243.00	\$200.00	\$0.00	100%	\$200.00	0.0%	\$200.00	\$200.00	0.0%
12	Meetings, Seminars & Education	\$770.94	\$750.00	\$1,058.90	-41%	\$750.00	0.0%	\$750.00	\$750.00	0.0%
13	Service Contract on Copier & Printers	\$390.00	\$390.00	\$390.00	0%	\$395.00	1.3%	\$395.00	\$395.00	1.3%
14	Select Board Supplies	\$7,895.18	\$5,000.00	\$5,726.43	-15%	\$6,000.00	20.0%	\$5,000.00	\$5,000.00	0.0%
15	Postage	\$2,949.00	\$3,300.00	\$3,304.90	0%	\$3,500.00	6.1%	\$3,000.00	\$3,000.00	-9.1%
16	Contingency	\$17,433.44	\$0.00	\$0.00	0%	\$0.00	0.0%	\$0.00	\$0.00	
17	Select Board Administrator Wages	\$74,304.96	\$75,969.50	\$79,082.32	-4%	\$82,409.00	8.5%	\$0.00	\$0.00	
18	Select Board Administrator Benefits	\$35,309.56	\$41,197.00	\$41,877.35	-2%	\$43,800.00	6.3%	\$0.00	\$0.00	
19	Select Board/Assessing Clerk Wages	\$37,628.88	\$41,600.00	\$43,202.67	-4%	\$45,115.00	8.4%	\$0.00	\$0.00	
20	Select Board/Assessing Clerk Benefits	\$15,800.09	\$19,231.00	\$17,837.47	7%	\$20,513.00	6.7%	\$0.00	\$0.00	
21	Energy Committee	\$250.00	\$355.00	\$350.00	1%	\$355.00	0.0%	\$355.00	\$355.00	0.0%
22	<b>4130-4139 Executive:</b>	<b>\$206,884.47</b>	<b>\$201,212.50</b>	<b>\$205,067.36</b>	<b>-2%</b>	<b>\$216,572.00</b>	<b>7.6%</b>	<b>\$229,225.00</b>	<b>\$229,225.00</b>	<b>13.92%</b>
23										
24	<b>4140-4149 Elections, Registration and Vital Statistics:</b>									
25	Town Clerk Salary	\$44,203.37	\$38,200.00	\$41,823.67	-9%	\$41,256.00	8.0%	\$41,256.00	\$41,256.00	8.00%
26	Town Clerk Benefits	\$19,776.71	\$21,016.00	\$15,703.72	25%	\$19,990.00	-4.9%	\$19,990.00	\$19,990.00	-4.88%
27	Town Clerk Telephone	\$1,432.40	\$1,200.00	\$1,497.40	-25%	\$1,200.00	0.0%	\$1,200.00	\$1,200.00	0.00%
28	Town Clerk Meetings, Seminars, Education and Dues	\$1,244.38	\$1,000.00	\$1,807.75	-81%	\$2,000.00	100.0%	\$1,500.00	\$1,500.00	50.00%
29	Town Clerk Supplies	\$395.46	\$1,000.00	\$2,137.03	-114%	\$1,200.00	20.0%	\$1,000.00	\$1,000.00	0.00%
30	Town Clerk Postage	\$2,240.65	\$1,500.00	\$1,480.45	1%	\$1,500.00	0.0%	\$1,500.00	\$1,500.00	0.00%
31	Computer Software	\$0.00	\$6,700.00	\$7,012.00	-5%	\$7,012.00	4.7%	\$7,012.00	\$7,012.00	4.66%
32	Computer Hardware	\$0.00	\$0.00	\$0.00	0%	\$0.00	0.0%	\$0.00	\$0.00	
33	Deputy Town Clerk Wages	\$37,793.98	\$48,292.00	\$44,707.98	7%	\$50,155.00	3.9%	\$40,436.00	\$40,436.00	-16.27%
34	Deputy Town Clerk Benefits	\$0.00	\$18,477.00	\$0.00	100%	\$20,946.00	13.4%	\$20,946.00	\$20,946.00	13.36%
35	Election & Registration Payroll	\$361.70	\$1,000.00	\$3,393.00	-239%	\$1,000.00	0.0%	\$1,000.00	\$1,000.00	0.00%
36	Election & Registration	\$507.94	\$1,000.00	\$1,610.49	-61%	\$1,000.00	0.0%	\$1,000.00	\$1,000.00	0.00%
37	Election & Reg computer hardware support	\$0.00	\$0.00	\$0.00	0%	\$0.00	0.0%	\$0.00	\$0.00	
38	Lyme Phone Book	\$1,556.53	\$0.00	\$0.00	0%	\$0.00	0.0%	\$0.00	\$0.00	
39	Copier Service Contract	\$0.00	\$0.00	\$0.00	0%	\$0.00	0.0%	\$0.00	\$0.00	
40	Supervisor of the Checklist-Election & Registration	\$111.60	\$500.00	\$0.00	100%	\$500.00	0.0%	\$500.00	\$500.00	0.00%
41	Supervisor of the Checklist-Payroll	\$101.75	\$1,000.00	\$925.16	7%	\$1,000.00	0.0%	\$500.00	\$500.00	

Budget worksheet  
2024-2025

	D	E	F	G	H	I	J	K	L	M
		2023	2024	2024	2024	2025	2025	2025	2025	2025
1	Description	Actual	Voted at Town Meeting	Spent as of 12/31/2024	% left to spend	Department	% Increase	Select Board	Budget Committee	% Increase
2										
3										
42	<b>4140-4149 Elections, Registration and Vital Statistics:</b>	<b>\$109,726.47</b>	<b>\$140,885.00</b>	<b>\$122,098.65</b>	13%	<b>\$148,759.00</b>	5.6%	<b>\$137,840.00</b>	<b>\$137,840.00</b>	-2.2%
43										
44	<b>4150-4151 Financial Administration:</b>									
45	Refunds & Miscellaneous	\$425.72	\$400.00	\$512.79	-28%	\$400.00	0.0%	\$400.00	\$400.00	0.0%
46	Audit	\$18,500.00	\$17,000.00	\$18,743.46	-10%	\$17,000.00	0.0%	\$17,000.00	\$17,000.00	0.0%
47	Tax Collector Salary	\$12,696.12	\$13,077.00	\$13,077.00	0%	\$13,508.00	3.3%	\$13,508.00	\$13,508.00	3.3%
48	Recording Fees Grafton County Register of Deeds	\$201.75	\$300.00	\$253.75	15%	\$300.00	0.0%	\$300.00	\$300.00	0.0%
49	Tax Collector Telephone	\$1,099.80	\$1,104.00	\$962.57	13%	\$1,100.00	-0.4%	\$1,100.00	\$1,100.00	-0.4%
50	Tax Collector/Treasurer Meetings, Seminars, Ed and Dues	\$40.00	\$500.00	\$172.00	66%	\$400.00	-20.0%	\$400.00	\$400.00	-20.0%
51	Tax Collector Supplies	\$74.87	\$100.00	\$60.89	39%	\$100.00	0.0%	\$100.00	\$100.00	0.0%
52	Tax Collector Postage	\$1,178.40	\$800.00	\$1,347.28	-68%	\$1,000.00	25.0%	\$1,000.00	\$1,000.00	25.0%
53	Deputy Tax Collector Wages	\$2,500.00	\$2,500.00	\$0.00	100%	\$2,500.00	0.0%	\$2,500.00	\$2,500.00	0.0%
54	Tax Software							\$3,339.00	\$3,339.00	
55	Timber Tax Consultant	\$0.00	\$0.00	\$0.00	0%	\$0.00	0.0%	\$0.00	\$0.00	
56	Treasurer Salary	\$4,814.28	\$4,958.00	\$4,958.04	0%	\$5,122.00	3.3%	\$5,122.00	\$5,122.00	3.3%
57	Computer Consultant	\$3,982.70	\$3,000.00	\$5,664.72	-89%	\$3,500.00	16.7%	\$3,500.00	\$3,500.00	16.7%
58	Town Report	\$2,151.00	\$2,100.00	\$2,230.00	-6%	\$2,191.00	4.3%	\$2,191.00	\$2,191.00	4.3%
59	Computer Software	\$7,268.45	\$7,300.00	\$32,624.00	-347%	\$8,112.00	11.1%	\$4,800.00	\$4,800.00	-34.2%
60	Budget Committee Expenses	\$0.00	\$300.00	\$39.60	87%	\$300.00	0.0%	\$100.00	\$100.00	-66.7%
61	<b>4150-4151 Financial Administration:</b>	<b>\$54,933.09</b>	<b>\$53,439.00</b>	<b>\$80,646.10</b>	-51%	<b>\$55,533.00</b>	3.9%	<b>\$55,360.00</b>	<b>\$55,360.00</b>	3.6%
62										
63	<b>4152 Revaluation of Property:</b>									
64	Assessor	\$15,331.88	\$20,165.00	\$18,989.20	6%	\$10,000.00	-50.4%	\$20,165.00	\$20,165.00	0.0%
65	Utility Appraiser	\$4,093.75	\$4,000.00	\$4,000.00	0%	\$4,000.00	0.0%	\$4,000.00	\$4,000.00	0.0%
66	Tax Maps	\$2,200.00	\$3,300.00	\$3,100.00	6%	\$2,500.00	-24.2%	\$2,500.00	\$2,500.00	-24.2%
67	Assessing Software	\$9,761.00	\$8,595.00	\$23,157.00	-169%	\$9,626.00	12.0%	\$7,204.00	\$7,204.00	-16.2%
68	Assessing Website hosting	\$0.00	\$2,087.00	\$0.00	100%	\$2,900.00	39.0%	\$2,900.00	\$2,900.00	39.0%
69	Meetings, Dues & Education	\$0.00	\$100.00	\$0.00	100%	\$0.00	-100.0%	\$0.00	\$0.00	-100.0%
70	<b>4152 Revaluation of Property:</b>	<b>\$31,386.63</b>	<b>\$38,247.00</b>	<b>\$49,246.20</b>	-29%	<b>\$29,026.00</b>	-24.1%	<b>\$36,769.00</b>	<b>\$36,769.00</b>	-3.9%
71										
72	<b>4153 Legal Expense:</b>	<b>\$34,549.97</b>	<b>\$60,000.00</b>	<b>\$89,486.85</b>	-49%	<b>\$75,000.00</b>	25.0%	<b>\$60,000.00</b>	<b>\$60,000.00</b>	0.0%
73										
74	<b>4155-4159 Personnel Administration:</b>									
75	Town Portion OASDI (6.2% of total payroll)	\$44,294.30	\$51,401.00	\$50,286.40	2%	\$55,302.00	7.6%	\$55,302.00	\$55,302.00	7.6%
76	Medicare, Town Portion (1.45% of total payroll)	\$12,444.17	\$14,454.00	\$13,663.62	5%	\$15,593.00	7.9%	\$15,593.00	\$15,593.00	7.9%
77	Payroll Contract	\$3,673.60	\$3,250.00	\$2,552.30	21%	\$3,250.00	0.0%	\$3,250.00	\$3,250.00	0.0%
78	<b>4155-4159 Personnel Administration:</b>	<b>\$60,412.07</b>	<b>\$69,105.00</b>	<b>\$66,502.32</b>	4%	<b>\$74,145.00</b>	7.3%	<b>\$74,145.00</b>	<b>\$74,145.00</b>	7.3%
79	<b>4191-4193 Planning and Zoning:</b>									

Budget worksheet  
2024-2025

	D	E	F	G	H	I	J	K	L	M
1		2023	2024	2024	2024	2025	2025	2025	2025	2025
2	Description	Actual	Voted at Town Meeting	Spent as of 12/31/2024	% left to spend	Department	% Increase	Select Board	Budget Committee	% Increase
3										
80	UVLS Regional Planning Commission Dues	\$2,680.32	\$2,814.69	\$2,814.69	0%	\$2,814.69	0.0%	\$2,898.45	\$2,899.00	3.0%
81	Training	\$0.00	\$200.00	\$0.00	100%	\$500.00	150.0%	\$200.00	\$200.00	0.0%
82	Supplies	\$270.46	\$500.00	\$520.80	-4%	\$1,000.00	100.0%	\$750.00	\$750.00	50.0%
83	Planning & Zoning Administrator's Wages	\$68,687.14	\$68,172.00	\$69,189.00	-1%	\$70,886.00	4.0%	\$70,886.00	\$70,886.00	4.0%
84	Planning & Zoning Administrator's Benefits	\$31,228.31	\$35,605.00	\$36,574.29	-3%	\$37,530.00	5.4%	\$37,530.00	\$37,530.00	5.4%
85	ZBA Recorder	\$400.00	\$600.00	\$600.00	0%	\$1,200.00	100.0%	\$500.00	\$500.00	-16.7%
86	Mileage	\$0.00	\$100.00	\$0.00	100%	\$200.00	100.0%	\$100.00	\$100.00	0.0%
87	Advertising	\$0.00	\$600.00	\$604.90	-1%	\$800.00	33.3%	\$1,000.00	\$1,000.00	66.7%
88	Postage	\$242.37	\$500.00	\$631.98	-26%	\$750.00	50.0%	\$750.00	\$750.00	50.0%
89	Publications and Maps	\$900.00	\$1,200.00	\$1,050.00	13%	\$1,200.00	0.0%	\$1,200.00	\$1,200.00	0.0%
90	Miscellaneous	\$925.30	\$200.00	\$739.00	-270%	\$600.00	200.00%	\$300.00	\$300.00	50.0%
91	Planning & Land Use Books	\$459.00	\$350.00	\$0.00	100%	\$350.00	0.00%	\$350.00	\$350.00	0.0%
92	Vision licensing		\$0.00	\$0.00	0%	\$1,500.00	100.00%	\$0.00	\$0.00	
93	4191-4193 Planning and Zoning:	\$105,792.90	\$110,841.69	\$112,724.66	-2%	\$119,330.69	7.66%	\$116,464.45	\$116,465.00	5.1%
94										
95	4194 General Government Buildings:									
96	General Government Buildings payroll	\$23,417.91	\$33,133.00	\$28,795.46	13%	\$35,189.00	6.2%	\$35,189.00	\$35,189.00	6.2%
97	General Government Building & Transfer Station-Benefits	\$39,593.32	\$43,396.00	\$44,162.37	-2%	\$46,360.00	6.8%	\$46,360.00	\$46,360.00	6.8%
98	Utilities - Academy Building	\$3,532.51	\$3,864.00	\$3,392.46	12%	\$3,800.00	-1.7%	\$3,800.00	\$3,800.00	-1.7%
99	Heat - Academy Building	\$3,063.65	\$5,400.00	\$3,705.26	31%	\$5,400.00	0.0%	\$4,400.00	\$4,400.00	-18.5%
100	Operation of Academy Building	\$2,274.30	\$2,500.00	\$3,651.85	-46%	\$2,600.00	4.0%	\$2,600.00	\$2,600.00	4.0%
101	Operation of Town Offices	\$5,916.70	\$4,100.00	\$5,218.15	-27%	\$4,100.00	0.0%	\$4,100.00	\$4,100.00	0.0%
102	Maintenance Town Buildings - Other	\$3,625.60	\$3,350.00	\$2,078.90	38%	\$3,350.00	0.0%	\$2,500.00	\$2,500.00	-25.4%
103	Pike House Safety & Maintenance	\$4,153.54	\$2,500.00	\$3,631.65	-45%	\$2,500.00	0.0%	\$1,500.00	\$1,500.00	-40.0%
104	Utilities - Town Offices	\$1,714.23	\$1,000.00	\$467.86	53%	\$1,000.00	0.0%	\$1,000.00	\$1,000.00	0.0%
105	Heat - Town Offices	\$1,798.00	\$2,850.00	\$1,257.67	56%	\$2,850.00	0.0%	\$2,000.00	\$2,000.00	-29.8%
106	4194 General Government Buildings:	\$89,089.76	\$102,093.00	\$96,361.63	6%	\$107,149.00	5.0%	\$103,449.00	\$103,449.00	1.3%
107	4195 Cemeteries:									
108	Electric	\$0.00	\$200.00	\$0.00	100%	\$100.00	-50.0%	\$100.00	\$100.00	-50.0%
109	Mowing contract	\$10,890.00	\$11,770.00	\$11,770.00	0%	\$12,360.00	5.0%	\$12,360.00	\$12,360.00	5.0%
110	Equipment Rental fees (burial charge)	\$0.00	\$0.00	\$0.00	0%	\$0.00	0.0%	\$0.00	\$0.00	
111	Materials	\$779.10	\$800.00	\$0.00	100%	\$1,500.00	87.5%	\$1,000.00	\$1,000.00	25.0%
112	Equipment Maintenance & Repair	\$217.75	\$500.00	\$934.16	-87%	\$500.00	0.0%	\$500.00	\$500.00	0.0%
113	Road Repair	\$0.00	\$500.00	\$0.00	100%	\$500.00	0.0%	\$500.00	\$500.00	0.0%
114	Propane Heat	\$0.00	\$0.00	\$0.00	0%	\$0.00	0.0%	\$0.00	\$0.00	
115	Other Expenses	\$3,724.50	\$1,000.00	\$670.00	33%	\$1,000.00	0.0%	\$500.00	\$500.00	-50.0%
116	Perpetual Care Expenses	\$1,980.00	\$0.00	\$0.00	0%	\$0.00	0.0%	\$0.00	\$0.00	
117	Sexton Stipend	\$1,604.13	\$3,500.00	\$3,500.00	0%	\$5,000.00	42.9%	\$4,200.00	\$4,200.00	20.0%

Budget worksheet  
2024-2025

	D	E	F	G	H	I	J	K	L	M
	Description	2023	2024	2024	2024	2025	2025	2025	2025	2025
1										
2		Actual	Voted at Town Meeting	Spent as of 12/31/2024	% left to spend	Department	% Increase	Select Board	Budget Committee	% Increase
3										
118	4195 Cemeteries:	\$19,195.48	\$18,270.00	\$16,874.16	8%	\$20,960.00	14.7%	\$19,160.00	\$19,160.00	4.9%
119										
120	4196 Insurance:									
121	Property Liability Insurance	\$31,354.20	\$30,900.00	\$33,681.00	-9%	\$36,712.00	9.0%	\$36,712.00	\$36,712.00	18.8%
122	Unemployment Compensation Insurance	\$665.00	\$665.00	\$662.00	0%	\$632.00	-4.5%	\$632.00	\$632.00	-5.0%
123	Workers Compensation Insurance	\$13,295.87	\$16,100.00	\$18,003.00	-12%	\$20,163.00	12.0%	\$20,163.00	\$20,163.00	25.2%
124	Insurance Deductible	\$0.00	\$1,000.00	\$0.00	100%	\$1,000.00	0.0%	\$1,000.00	\$1,000.00	0.0%
125	4196 Insurance:	\$45,315.07	\$48,665.00	\$52,346.00	-8%	\$58,507.00	20.2%	\$58,507.00	\$58,507.00	20.2%
126										
127	4197 Advertising and Regional Association:									
128	Advertising	\$1,238.50	\$1,500.00	\$79.20	95%	\$1,500.00	0.0%	\$1,000.00	\$1,000.00	-33.3%
129	Dues	\$2,071.00	\$2,300.00	\$2,193.56	5%	\$2,300.00	0.0%	\$2,300.00	\$2,300.00	0.0%
130	4197 Advertising and Regional Association:	\$3,309.50	\$3,800.00	\$2,272.76	40%	\$3,800.00	0.0%	\$3,300.00	\$3,300.00	-13.2%
131										
132	4199 Other General Government:	\$0.00	\$100.00	\$0.00	100%	\$100.00	0.0%	\$100.00	\$100.00	0.0%
133	SUBTOTAL for GENERAL GOVERNMENT:	\$760,595.41	\$852,330.16	\$893,626.69	-5%	\$908,881.69	6.6%	\$894,319.45	\$894,320.00	4.9%
134										
135	4210-4214 Police:									
136	Wages and Salaries	\$143,871.06	\$147,624.00	\$126,803.09	14%	\$179,897.00	21.9%	\$207,728.00	\$207,728.00	40.7%
137	Overtime	\$643.29	\$3,368.00	\$2,411.76	28%	\$3,542.00	5.2%	\$3,542.00	\$3,542.00	5.2%
138	Benefits	\$85,431.03	\$114,841.00	\$71,237.85	38%	\$116,310.00	1.3%	\$132,717.00	\$132,717.00	15.6%
139	Telephone & Communications	\$2,232.84	\$2,500.00	\$2,326.20	7%	\$2,500.00	0.0%	\$2,500.00	\$2,500.00	0.0%
140	Uniforms & Equipment	\$1,824.22	\$3,500.00	\$7,637.70	-118%	\$4,000.00	14.3%	\$4,000.00	\$4,000.00	14.3%
141	Gasoline	\$5,164.63	\$6,000.00	\$5,155.09	14%	\$7,000.00	16.7%	\$5,000.00	\$5,000.00	-16.7%
142	Vehicle Repair & Maintenance	\$3,621.37	\$2,300.00	\$1,270.65	45%	\$2,000.00	-13.0%	\$2,000.00	\$2,000.00	-13.0%
143	Miscellaneous	\$1,056.86	\$800.00	\$1,342.37	-68%	\$1,000.00	25.0%	\$500.00	\$500.00	-37.5%
144	Major Equipment	\$4,450.73	\$1,000.00	\$21,550.10	-2055%	\$1,200.00	20.0%	\$1,000.00	\$1,000.00	0.0%
145	Computer Hardware and Software	\$17,080.91	\$12,000.00	\$3,025.00	75%	\$13,000.00	8.3%	\$13,000.00	\$13,000.00	8.3%
146	Training & Education	\$0.00	\$1,000.00	\$293.46	71%	\$1,500.00	50.0%	\$1,500.00	\$1,500.00	50.0%
147	Professional Associations	\$200.00	\$300.00	\$200.00	33%	\$300.00	0.0%	\$300.00	\$300.00	0.0%
148	Animal Control (Cat & Dog)	\$0.00	\$100.00	\$0.00	100%	\$100.00	0.0%	\$100.00	\$100.00	0.0%
149	4210-4214 Police:	\$265,576.94	\$295,333.00	\$243,253.27	18%	\$332,349.00	12.5%	\$373,887.00	\$373,887.00	26.6%
150										
151	4215-4219 Ambulance:	\$78,317.59	\$77,681.00	\$78,943.80	-2%	\$80,680.00	3.9%	\$79,680.00	\$79,680.00	2.6%
152										
153	4220-4229 Fire:									
154	Administration	\$2,500.00	\$2,500.00	\$2,500.00	0%	\$9,360.00	274.4%	\$7,500.00	\$7,500.00	200.0%

Budget worksheet  
2024-2025

	D	E	F	G	H	I	J	K	L	M
		2023	2024	2024	2024	2025	2025	2025	2025	2025
1	Description	Actual	Voted at Town Meeting	Spent as of 12/31/2024	% left to spend	Department	% Increase	Select Board	Budget Committee	% Increase
2										
3										
155	Fire Reporting Software	\$2,250.54	\$2,500.00	\$2,169.75	13%	\$2,500.00	0.0%	\$2,500.00	\$2,500.00	0.0%
156	Training	\$780.00	\$1,500.00	\$1,416.89	6%	\$1,500.00	0.0%	\$1,500.00	\$1,500.00	0.0%
157	Dues	\$2,350.00	\$2,875.00	\$2,100.00	27%	\$2,875.00	0.0%	\$2,875.00	\$2,875.00	0.0%
158	Miscellaneous	\$610.10	\$500.00	\$54.68	89%	\$500.00	0.0%	\$500.00	\$500.00	0.0%
159	Telephone	\$2,151.49	\$2,700.00	\$3,128.36	-16%	\$3,500.00	29.6%	\$3,500.00	\$3,500.00	29.6%
160	Chief Salary	\$6,250.00	\$8,000.00	\$8,000.00	0%	\$20,000.00	150.0%	\$20,000.00	\$20,000.00	150.0%
161	Insurance	\$6,765.00	\$6,787.00	\$6,787.00	0%	\$6,787.00	0.0%	\$6,787.00	\$6,787.00	0.0%
162	Fire Trucks Parts and Supplies	\$2,356.74	\$2,500.00	\$1,008.49	60%	\$3,500.00	40.0%	\$3,500.00	\$3,500.00	40.0%
163	Motor Fuel	\$0.00	\$500.00	\$655.04	-31%	\$500.00	0.0%	\$500.00	\$500.00	0.0%
164	Fire Trucks Major Equipment	\$0.00	\$1,000.00	\$4,077.36	-308%	\$0.00	-100.0%	\$0.00	\$0.00	-100.0%
165	Hazmat Equipment	\$0.00	\$750.00	\$947.23	-26%	\$800.00	6.7%	\$800.00	\$800.00	6.7%
166	Radio Repairs	\$0.00	\$3,000.00	\$0.00	100%	\$3,000.00	0.0%	\$1,500.00	\$1,500.00	-50.0%
167	Electric	\$4,939.39	\$4,750.00	\$3,773.02	21%	\$4,750.00	0.0%	\$4,750.00	\$4,750.00	0.0%
168	Heat	\$3,193.60	\$4,500.00	\$2,977.40	34%	\$4,500.00	0.0%	\$4,500.00	\$4,500.00	0.0%
169	Station Maintenance and Repair	\$6,008.56	\$2,000.00	\$10,860.12	-443%	\$2,500.00	25.0%	\$2,000.00	\$2,000.00	0.0%
170	Fire Trucks Maintenance and Repair	\$15,977.10	\$10,000.00	\$6,229.09	38%	\$11,500.00	15.0%	\$10,000.00	\$10,000.00	0.0%
171	Breathing Apparatus Maintenance and Repair	\$1,545.00	\$1,750.00	\$1,633.11	7%	\$2,750.00	57.1%	\$2,750.00	\$2,750.00	57.1%
172	Equipment Maintenance and Repair	\$5,510.70	\$5,000.00	\$6,242.99	-25%	\$5,000.00	0.0%	\$5,000.00	\$5,000.00	0.0%
173	FAST Squad Equipment and Supplies	\$5,193.40	\$6,000.00	\$6,072.68	-1%	\$10,000.00	66.7%	\$6,000.00	\$6,000.00	0.0%
174	4220-4229 Fire:	\$68,381.62	\$69,112.00	\$70,633.21	-2%	\$95,822.00	38.6%	\$86,462.00	\$86,462.00	25.1%
175										
176	4290-4298 Emergency Management:									
177	Forest Fire Equipment	\$2,777.25	\$1,500.00	\$1,500.00	0%	\$1,500.00	0.0%	\$1,500.00	\$1,500.00	0.0%
178	Emergency Management	\$689.98	\$1,500.00	\$0.00	100%	\$1,500.00	0.0%	\$1,500.00	\$1,500.00	0.0%
179	4290-4298 Emergency Management:	\$3,467.23	\$3,000.00	\$1,500.00	50%	\$3,000.00	0.0%	\$3,000.00	\$3,000.00	0.0%
180										
181	4299 Other Public Safety (including communications):	\$33,038.55	\$35,993.00	\$42,399.07	15%	\$43,930.00	22.1%	\$43,930.00	\$43,930.00	22.1%
182										
183	SUBTOTAL for PUBLIC SAFETY:	\$448,781.93	\$481,119.00	\$436,729.35	9%	\$555,781.00	15.5%	\$586,959.00	\$586,959.00	22.0%
184										
185	4312 Highways and Streets:									
186	REGULAR:									
187	Highway Agent Salary	\$4,000.00	\$4,000.00	\$4,000.00	0%	\$4,000.00	0.0%	\$4,000.00	\$4,000.00	0.0%
188	Telephone	\$1,566.20	\$1,500.00	\$2,258.69	-51%	\$1,600.00	6.7%	\$1,600.00	\$1,600.00	6.7%
189	Internet	\$878.95	\$900.00	\$943.00	-5%	\$900.00	0.0%	\$900.00	\$900.00	0.0%
190	Alcohol and Drug Testing	\$423.25	\$300.00	\$110.00	63%	\$300.00	0.0%	\$300.00	\$300.00	0.0%
191	Building Maintenance & Repair	\$7,588.05	\$6,000.00	\$3,017.89	50%	\$6,000.00	0.0%	\$6,000.00	\$6,000.00	0.0%
192	Materials and Maintenance (Gravel and Dirt Roads)	\$84,212.39	\$67,200.00	\$54,028.97	20%	\$67,200.00	0.0%	\$67,200.00	\$67,200.00	0.0%

Budget worksheet  
2024-2025

	D	E	F	G	H	I	J	K	L	M
1	Description	2023	2024	2024	2024	2025	2025	2025	2025	2025
2		Actual	Voted at Town Meeting	Spent as of 12/31/2024	% left to spend	Department	% increase	Select Board	Budget Committee	% increase
3										
193	Mud Season Roads	\$23,204.23	\$57,825.00	\$51,181.98	11%	\$57,825.00	0.0%	\$57,825.00	\$57,825.00	0.0%
194	Asphalt, Cold Patch and Shimming	\$1,592.26	\$3,000.00	\$1,663.79	45%	\$3,000.00	0.0%	\$3,000.00	\$3,000.00	0.0%
195	Culverts	\$9,781.37	\$15,000.00	\$17,680.14	-18%	\$15,000.00	0.0%	\$15,000.00	\$15,000.00	0.0%
196	Payroll	\$121,955.02	\$142,065.00	\$151,054.28	-6%	\$153,474.00	8.0%	\$153,474.00	\$153,474.00	8.0%
197	Overtime	\$10,379.57	\$8,100.00	\$9,863.43	-22%	\$8,609.00	6.3%	\$8,609.00	\$8,609.00	6.3%
198	Contracted Services	\$15,750.00	\$20,000.00	\$16,562.50	17%	\$20,000.00	0.0%	\$20,000.00	\$20,000.00	0.0%
199	Benefits	\$57,567.14	\$92,756.00	\$84,937.03	8%	\$99,700.00	7.5%	\$99,700.00	\$99,700.00	7.5%
200	Electric	\$6,129.16	\$6,000.00	\$4,565.61	24%	\$6,000.00	0.0%	\$6,000.00	\$6,000.00	0.0%
201	Propane	\$5,587.39	\$6,000.00	\$8,604.92	-43%	\$8,000.00	33.3%	\$7,000.00	\$7,000.00	16.7%
202	Equipment Rental	\$9,735.00	\$10,000.00	\$21,835.49	-118%	\$20,000.00	100.0%	\$20,000.00	\$20,000.00	100.0%
203	Roadside Mowing		\$24,375.00	\$24,375.00	0%	\$25,000.00	2.6%	\$0.00	\$0.00	-100.0%
204	Supplies	\$6,827.13	\$3,000.00	\$1,749.50	42%	\$3,000.00	0.0%	\$2,000.00	\$2,000.00	-33.3%
205	Motor Fuel	\$18,172.99	\$23,000.00	\$26,223.37	-14%	\$23,000.00	0.0%	\$23,000.00	\$23,000.00	0.0%
206	Vehicle Maintenance & Repair	\$21,858.60	\$35,000.00	\$52,610.90	-50%	\$45,000.00	28.6%	\$45,000.00	\$45,000.00	28.6%
207	Parts, Equipment	\$21,589.86	\$9,000.00	\$19,621.39	-118%	\$12,000.00	33.3%	\$12,000.00	\$12,000.00	33.3%
208	Miscellaneous	\$276.63	\$100.00	\$49.85	50%	\$100.00	0.0%	\$100.00	\$100.00	0.0%
209	Spare Tires	\$23,231.83	\$10,000.00	\$4,292.46	57%	\$10,000.00	0.0%	\$10,000.00	\$10,000.00	0.0%
210	Roadside Maintenance	\$5,434.28	\$10,000.00	\$8,947.92	11%	\$10,000.00	0.0%	\$10,000.00	\$10,000.00	0.0%
211	Mag chloride	\$5,339.88	\$20,000.00	\$9,422.79	53%	\$20,000.00	0.0%	\$20,000.00	\$20,000.00	0.0%
212	Safety Clothing	\$3,209.83	\$4,000.00	\$3,429.04	14%	\$4,500.00	12.5%	\$4,500.00	\$4,500.00	12.5%
213	Training & Education	\$3,955.30	\$1,000.00	\$0.00	100%	\$1,000.00	0.0%	\$1,000.00	\$1,000.00	0.0%
214	REGULAR:	\$470,246.31	\$580,121.00	\$583,029.94	-1%	\$625,208.00	7.8%	\$598,208.00	\$598,208.00	3.1%
215										
216	WINTER:									
217	Payroll - Winter	\$87,770.99	\$ 90,821.00	\$ 90,237.72	1%	\$97,608.00	7.5%	\$97,608.00	\$97,608.00	7.5%
218	Overtime - Winter	\$13,774.41	\$ 20,223.00	\$ 15,006.44	26%	\$21,521.00	6.4%	\$21,521.00	\$21,521.00	6.4%
219	Contracted Services	\$21,495.00	\$ 20,000.00	\$ 10,591.00	47%	\$27,000.00	35.0%	\$17,000.00	\$17,000.00	-15.0%
220	Benefits - Winter	\$42,389.98	\$ 57,972.00	\$ 77,204.19	-33%	\$62,303.00	7.5%	\$62,303.00	\$62,303.00	7.5%
221	Motor Fuel - Winter	\$23,579.00	\$ 23,000.00	\$ 13,462.74	41%	\$23,000.00	0.0%	\$23,000.00	\$23,000.00	0.0%
222	Vehicle Maintenance & Repair - Winter	\$47,285.50	\$ 30,000.00	\$ 15,074.89	50%	\$30,000.00	0.0%	\$30,000.00	\$30,000.00	0.0%
223	Materials - Winter	\$84,641.48	\$ 85,000.00	\$ 62,908.69	26%	\$85,000.00	0.0%	\$85,000.00	\$85,000.00	0.0%
224	WINTER:	\$330,936.36	\$ 327,016.00	\$ 284,485.67	13%	\$346,432.00	5.9%	\$336,432.00	\$336,432.00	2.9%
225										
226	4312 Highways and Streets:	\$801,182.67	\$907,137.00	\$867,515.61	4%	\$971,640.00	7.1%	\$934,640.00	\$934,640.00	3.0%
227										
228	4316 Street Lighting:	\$3,172.73	\$3,700.00	\$2,752.31	26%	\$3,700.00	0.0%	\$3,700.00	\$3,700.00	0.0%
229										

Budget worksheet  
2024-2025

	D	E	F	G	H	I	J	K	L	M
		2023	2024	2024	2024	2025	2025	2025	2025	2025
	Description	Actual	Voted at Town Meeting	Spent as of 12/31/2024	% left to spend	Department	% increase	Select Board	Budget Committee	% increase
1										
2										
3										
230	SUBTOTAL for HIGHWAYS and STREETS:	\$804,355.40	\$910,837.00	\$870,267.92	4%	\$975,340.00	7.1%	\$938,340.00	\$938,340.00	3.0%
231										
232	4323 Solid Waste Collection:									
233	Payroll - Station Operators	\$40,748.85	\$40,200.00	\$41,957.90	-4%	\$46,501.00	15.7%	\$46,501.00	\$46,501.00	15.7%
234	Compactor Maintenance	\$1,937.80	\$2,000.00	\$3,553.09	-78%	\$2,000.00	0.0%	\$2,000.00	\$2,000.00	0.0%
235	Pay-Per-Throw Stickers & Cards	\$1,504.90	\$1,650.00	\$1,920.80	-16%	\$1,400.00	-15.2%	\$1,400.00	\$1,400.00	-15.2%
236	Training & Certifications	\$1,025.12	\$600.00	\$980.00	-63%	\$1,100.00	83.3%	\$1,100.00	\$1,100.00	83.3%
237	Safety Equipment & Signs	\$4,365.80	\$2,000.00	\$1,067.49	47%	\$2,500.00	25.0%	\$2,500.00	\$2,500.00	25.0%
238	Hazardous Waste Pick-Up Day	\$3,897.62	\$4,000.00	\$4,343.22	-9%	\$4,000.00	0.0%	\$4,000.00	\$4,000.00	0.0%
239	Recycling (zero sort)	\$17,009.45	\$20,000.00	\$11,069.48	45%	\$16,000.00	-20.0%	\$13,000.00	\$13,000.00	-35.0%
240	4323 Solid Waste Collection:	\$70,489.54	\$70,450.00	\$64,891.98	8%	\$73,501.00	4.3%	\$70,501.00	\$70,501.00	0.1%
241										
242	4324 Solid Waste Disposal:									
243	Haul Charges	\$12,722.16	\$17,500.00	\$15,093.90	14%	\$16,700.00	-4.6%	\$16,700.00	\$16,700.00	-4.6%
244	Municipal Waste Disposal	\$21,840.46	\$20,000.00	\$23,975.42	-20%	\$25,800.00	29.0%	\$25,800.00	\$25,800.00	29.0%
245	Mercury Disposal	\$0.00	\$750.00	\$140.98	81%	\$500.00	-33.3%	\$500.00	\$500.00	-33.3%
246	4324 Solid Waste Disposal:	\$34,562.62	\$38,250.00	\$39,210.30	-3%	\$43,000.00	12.4%	\$43,000.00	\$43,000.00	12.4%
247										
248	SUBTOTAL for SANITATION:	\$105,052.16	\$108,700.00	\$104,102.28	4%	\$116,501.00	7.2%	\$113,501.00	\$113,501.00	4.4%
249										
250	4415-4419 Health Agencies and Hospitals and Other:									
251										
252	HEALTH AGENCIES:									
253	Visiting Nurse Alliance & Hospice	\$10,950.00	\$10,950.00	\$10,950.00	0%	\$10,950.00	0.0%	\$10,950.00	\$10,950.00	0.0%
254	Headrest	\$2,000.00	\$1,000.00	\$1,000.00	0%	\$3,000.00	200.0%	\$1,000.00	\$1,000.00	0.0%
255	West Central Behavioral Health	\$2,315.00	\$2,315.00	\$2,315.00	0%	\$2,315.00	0.0%	\$2,315.00	\$2,315.00	0.0%
256	Wise	\$600.00	\$600.00	\$600.00	0%	\$600.00	0.0%	\$600.00	\$600.00	0.0%
257	CASA for Children "Court Appointed Special Advocates	\$500.00	\$500.00	\$500.00	0%	\$500.00	0.0%	\$500.00	\$500.00	0.0%
258	Tri-Country CAP, Inc.	\$3,490.00	\$3,490.00	\$3,490.00	0%	\$3,490.00	0.0%	\$3,490.00	\$3,490.00	0.0%
259	Public Health Council of the UV(was MVHI)	\$1,309.00	\$1,309.50	\$1,309.50	0%	\$1,700.00	29.8%	\$1,309.00	\$1,309.00	0.0%
260	Lyme Parish Nurse	\$6,000.00	\$7,000.00	\$7,000.00	0%	\$7,000.00	0.0%	\$7,000.00	\$7,000.00	0.0%
261	Red cross	\$0.00	\$500.00	\$500.00	0%	\$500.00	0.0%	\$500.00	\$500.00	0.0%
262	HEALTH AGENCIES:	\$27,164.00	\$27,664.50	\$27,664.50	0%	\$30,055.00	8.6%	\$27,664.00	\$27,664.00	0.0%
263										
264	HEALTH OFFICER:									
265	Salary, Health Officer	\$500.00	\$500.00	\$500.00	0%	\$500.00	0.0%	\$500.00	\$500.00	0.0%
266	Health Officer Expenses	\$0.00	\$100.00	\$0.00	100%	\$100.00	0.0%	\$100.00	\$100.00	0.0%



Budget worksheet  
2024-2025

	D	E	F	G	H	I	J	K	L	M
		2023	2024	2024	2024	2025	2025	2025	2025	2025
1	Description	Actual	Voted at Town Meeting	Spent as of 12/31/2024	% left to spend	Department	% Increase	Select Board	Budget Committee	% Increase
2										
3										
267	HEALTH OFFICER:	\$500.00	\$600.00	\$500.00	17%	\$600.00	0.0%	\$600.00	\$600.00	0.0%
268	4415-4419 Health Agencies and Hospitals and Other:	\$27,664.00	\$28,264.50	\$28,164.50	0%	\$30,655.00	8.5%	\$28,264.00	\$28,264.00	0.0%
269										
270	4441-4442 Administration and Direct Assistance:									
271	Overseer of Public Welfare Salary	\$8,967.72	\$9,237.00	\$9,237.00	0%	\$9,542.00	3.3%	\$9,542.00	\$9,542.00	3.3%
272	Grafton Senior Citizens Council	\$1,700.00	\$1,700.00	\$1,700.00	0%	\$1,700.00	0.0%	\$1,700.00	\$1,700.00	0.0%
273	4441-4442 Administration and Direct Assistance:	\$10,667.72	\$10,937.00	\$10,937.00	0%	\$11,242.00	2.8%	\$11,242.00	\$11,242.00	2.8%
274										
275	SUBTOTAL for HEALTH and WELFARE:	\$38,331.72	\$39,201.50	\$39,101.50	0%	\$41,897.00	6.9%	\$39,506.00	\$39,506.00	0.8%
276										
277	4520-4529 Parks and Recreation:									
278										
279	PARKS:									
280	Trees & Misc. Issues	\$0.00	\$2,000.00	\$1,500.00	25%	\$2,000.00	0.0%	\$2,000.00	\$2,000.00	0.0%
281	Mowing Contract	\$43,560.00	\$47,080.00	\$47,080.00	0%	\$47,080.00	0.0%	\$49,440.00	\$49,440.00	5.0%
282	PARKS:	\$43,560.00	\$49,080.00	\$48,580.00	1%	\$49,080.00	0.0%	\$51,440.00	\$51,440.00	4.8%
283										
284	RECREATION:									
285	Beach Pumping & Porta Potty	\$900.00	\$1,440.00	\$1,150.00	20%	\$1,200.00	-16.7%	\$1,200.00	\$1,200.00	-16.7%
286	Beach Pond Program Coordinator Salary	\$0.00	\$0.00	\$0.00	0%	\$3,500.00	0.0%	\$0.00	\$0.00	
287	Beach Telephone	\$560.00	\$540.00	\$430.00	20%	\$540.00	0.0%	\$480.00	\$480.00	-11.1%
288	Beach Electricity	\$739.77	\$700.00	\$667.51	5%	\$600.00	-14.3%	\$600.00	\$600.00	-14.3%
289	Beach Equipment and Pond Program Supplies	\$5,822.83	\$1,000.00	\$8,448.40	-745%	\$1,500.00	50.0%	\$500.00	\$500.00	-50.0%
290	Beach Pond Program (Camp) Staff	\$0.00	\$1,500.00	\$0.00	100%	\$1,500.00	0.0%	\$0.00	\$0.00	-100.0%
291	Beach Lifeguards Wages	\$0.00	\$21,500.00	\$16,185.26	25%	\$21,500.00	0.0%	\$18,000.00	\$18,000.00	-16.3%
292	Beach Staff-Monitors	\$3,135.25	\$4,000.00	\$1,373.14	66%	\$2,500.00	-37.5%	\$2,500.00	\$2,500.00	-37.5%
293	Recreation Director Wages	\$13,500.00	\$21,000.00	\$20,850.85	1%	\$21,693.00	3.3%	\$21,693.00	\$21,693.00	3.3%
294	Recreation Miscellaneous	\$240.00	\$300.00	\$355.00	-18%	\$355.00	18.3%	\$355.00	\$355.00	18.3%
295	RECREATION:	\$24,897.85	\$51,980.00	\$49,460.16	5%	\$54,888.00	5.6%	\$45,328.00	\$45,328.00	-12.8%
296										
297	4520-4529 Parks and Recreation:	\$68,457.85	\$101,060.00	\$98,040.16	3%	\$103,968.00	2.9%	\$96,768.00	\$96,768.00	-4.2%
298										
299	4550-4559 Library:									
300	Salaries and Wages	\$83,161.35	\$69,002.00	\$68,881.30	0%	\$71,417.00	3.5%	\$71,417.00	\$71,417.00	3.5%
301	Librarian Benefits	\$39,315.84	\$44,622.00	\$43,714.31	2%	\$47,438.48	6.3%	\$47,438.00	\$47,438.00	6.3%
302	Librarian's Dues/Seminars	\$484.60	\$1,250.00	\$409.00	67%	\$1,250.00	0.0%	\$1,250.00	\$1,250.00	0.0%
303	Library Assistants Wages	\$25,225.88	\$29,547.00	\$28,612.09	3%	\$30,577.00	3.5%	\$30,577.00	\$30,577.00	3.5%
304	Library Clerk	\$9,463.50	\$17,690.00	\$9,615.43	46%	\$18,308.00	3.5%	\$18,308.00	\$18,308.00	3.5%

Budget worksheet  
2024-2025

	D	E	F	G	H	I	J	K	L	M
		2023	2024	2024	2024	2025	2025	2025	2025	2025
	Description	Actual	Voted at Town Meeting	Spent as of 12/31/2024	% left to spend	Department	% Increase	Select Board	Budget Committee	% Increase
1										
2										
3										
305	Janitorial Sub-Contractor	\$13,225.00	\$15,600.00	\$14,945.00	4%	\$14,040.00	-10.0%	\$14,040.00	\$14,040.00	-10.0%
306	Library Trustees Dues/Seminars	\$270.00	\$300.00	\$300.00	0%	\$300.00	0.0%	\$300.00	\$300.00	0.0%
307	Telecommunications	\$2,454.29	\$2,500.00	\$2,837.48	-13%	\$3,000.00	20.0%	\$3,000.00	\$3,000.00	20.0%
308	Electricity	\$3,729.03	\$1,800.00	\$125.26	93%	\$500.00	-72.2%	\$500.00	\$500.00	-72.2%
309	Heat	\$5,157.71	\$5,000.00	\$6,021.60	-20%	\$4,000.00	-20.0%	\$4,000.00	\$4,000.00	-20.0%
310	Water	\$897.80	\$900.00	\$857.90	5%	\$860.00	-4.4%	\$860.00	\$860.00	-4.4%
311	Fire Inspection - Extinguishers	\$1,032.00	\$1,250.00	\$1,032.00	17%	\$1,372.00	9.8%	\$1,372.00	\$1,372.00	9.8%
312	Building Repairs & Maintenance	\$2,234.45	\$1,750.00	\$1,831.42	-5%	\$2,000.00	14.3%	\$2,000.00	\$2,000.00	14.3%
313	Snow/Window/Rug Cleaning	\$2,064.04	\$2,150.00	\$2,213.40	-3%	\$2,315.00	7.7%	\$2,315.00	\$2,315.00	7.7%
314	Office Supplies & Postage	\$522.80	\$750.00	\$481.80	36%	\$750.00	0.0%	\$750.00	\$750.00	0.0%
315	Janitorial Supplies	\$426.51	\$400.00	\$296.44	26%	\$450.00	12.5%	\$400.00	\$400.00	0.0%
316	Books	\$16,805.46	\$15,000.00	\$17,042.63	-14%	\$16,750.00	11.7%	\$15,000.00	\$15,000.00	0.0%
317	Magazines	\$876.04	\$1,200.00	\$824.58	31%	\$1,250.00	4.2%	\$1,250.00	\$1,250.00	4.2%
318	Audio Tapes	\$1,065.64	\$1,500.00	\$1,510.75	-1%	\$2,150.00	43.3%	\$2,150.00	\$2,150.00	43.3%
319	Videos	\$2,765.73	\$1,750.00	\$1,083.22	38%	\$2,500.00	42.9%	\$2,500.00	\$2,500.00	42.9%
320	Catalog/Processing	\$4,616.07	\$4,000.00	\$4,226.31	-6%	\$5,000.00	25.0%	\$5,000.00	\$5,000.00	25.0%
321	Programs/Publicity	\$327.68	\$500.00	\$452.09	10%	\$500.00	0.0%	\$500.00	\$500.00	0.0%
322	Other Expenses	\$0.00	\$100.00	\$0.00	100%	\$100.00	0.0%	\$100.00	\$100.00	0.0%
323	Computer Maintenance & Supplies	\$1,708.32	\$2,000.00	\$1,314.72	34%	\$2,954.00	47.7%	\$2,954.00	\$2,954.00	47.7%
324	4550-4559 Library:	\$197,829.74	\$220,561.00	\$208,628.73	5%	\$229,781.48	4.2%	\$227,981.00	\$227,981.00	3.4%
325										
326	4583 Patriotic Purposes:									
327	Memorial Day and Flags	\$682.70	\$700.00	\$484.91	31%	\$700.00	0.0%	\$700.00	\$700.00	0.0%
328	4583 Patriotic Purposes:	\$682.70	\$700.00	\$484.91	31%	\$700.00	0.0%	\$700.00	\$700.00	0.0%
329										
330	SUBTOTAL for CULTURE and RECREATION:	\$266,970.29	\$322,321.00	\$307,153.80	5%	\$334,449.48	3.8%	\$325,449.00	\$325,449.00	1.0%
331										
332	4611-4612 Administration and Purchase of Natural Resources:									
333	Conservation Commission Dues	\$250.00	\$350.00	\$350.00	0%	\$350.00	0.0%	\$350.00	\$350.00	0.0%
334	Postage and Supplies	\$0.00	\$75.00	\$0.00	100%	\$100.00	33.3%	\$75.00	\$75.00	0.0%
335	Education	\$200.00	\$200.00	\$199.73	0%	\$300.00	50.0%	\$200.00	\$200.00	0.0%
336	Monitoring Fund	\$271.28	\$200.00	\$460.00	-130%	\$200.00	0.0%	\$200.00	\$200.00	0.0%
337	Environmental Monitoring	\$1,472.53	\$250.00	\$0.00	100%	\$250.00	0.0%	\$250.00	\$250.00	0.0%
338	Maintenance and Management Conservation Areas	\$0.00	\$1,033.00	\$1,532.65	-48%	\$1,033.00	0.0%	\$1,033.00	\$1,033.00	0.0%
339	4611-4612 Administration and Purchase of Natural Resources:	\$2,193.81	\$2,108.00	\$2,542.38	-21%	\$2,233.00	5.9%	\$2,108.00	\$2,108.00	0.0%
340										
341	SUBTOTAL for CONSERVATION:	\$2,193.81	\$2,108.00	\$2,542.38	-21%	\$2,233.00	5.9%	\$2,108.00	\$2,108.00	0.0%

Budget worksheet  
2024-2025

	D	E	F	G	H	I	J	K	L	M
1	Description	2023	2024	2024	2024	2025	2025	2025	2025	2025
2		Actual	Voted at Town Meeting	Spent as of 12/31/2024	% left to spend	Department	% increase	Select Board	Budget Committee	% increase
3										
342										
343	<b>4711 Principal:</b>									
344	Principal-Long Term Highway Garage Bond	\$25,000.00	\$25,000.00	\$25,000.00	0%	\$0.00	-100.0%	\$0.00	\$0.00	-100.0%
345	Principal-Long Term Town Offices Bond	\$45,000.00	\$45,000.00	\$45,000.00	0%	\$45,000.00	0.0%	\$45,000.00	\$45,000.00	0.0%
346	Solar-CDFIA Loan	\$2,965.73	\$3,026.00	\$3,042.98	-1%	\$3,086.00	2.0%	\$3,086.00	\$3,086.00	2.0%
347	<b>4711 Principal:</b>	\$72,965.73	<b>\$73,026.00</b>	<b>\$73,042.98</b>	0%	<b>\$48,086.00</b>	-34.2%	<b>\$48,086.00</b>	<b>\$48,086.00</b>	-34.2%
348	<b>4721 Interest:</b>									
349	Interest-Long Term Highway Garage Bond	\$1,949.00	\$684.00	\$684.00	0%	\$0.00	-100.0%	\$0.00	\$0.00	-100.0%
350	Interest-Long Term Town Offices Bond	\$8,540.50	\$6,628.00	\$6,628.00	0%	\$4,716.00	-28.8%	\$4,716.00	\$4,716.00	-28.8%
351	Interest-Long Term Solar-CDFIA loan	\$270.94	\$212.00	\$193.66	9%	\$150.00	-29.2%	\$150.00	\$150.00	-29.2%
352	<b>4721 Interest:</b>	<b>\$10,760.44</b>	<b>\$7,524.00</b>	<b>\$7,505.66</b>	0%	<b>\$4,866.00</b>	-35.3%	<b>\$4,866.00</b>	<b>\$4,866.00</b>	-35.3%
353										
354	<b>4723 Interest on Tax Anticipation Notes:</b>	<b>\$30,855.82</b>	<b>\$30,000.00</b>	\$45,596.19	-52%	<b>\$30,000.00</b>	0.0%	<b>\$30,000.00</b>	<b>\$30,000.00</b>	0.0%
355										
356	SUBTOTAL for DEBT SERVICE:	\$114,581.99	\$110,550.00	\$126,144.83	-14%	\$82,952.00	-25.0%	\$82,952.00	\$82,952.00	-25.0%
357										
358	<b>TOTAL OPERATING EXPENSES:</b>	<b>\$2,540,862.71</b>	<b>\$2,827,166.66</b>	<b>\$2,779,668.75</b>	2%	<b>\$3,018,035.17</b>	6.8%	<b>\$2,983,134.45</b>	<b>\$2,983,135.00</b>	5.5%
359										
360										
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378										

Revenues

	A	B	C	D	E
1	REVENUES	Auditors #'s	2023	2024	2025
2		2022	Actual	Actual	Estimated Revenues
3	3110 Current Year Property Tax	\$9,692,559.00		\$11,358,570.00	
4					
5	3185 Timber/Yield Taxes:	\$14,527.00	\$6,329.92	\$8,937.80	\$8,500.00
6					
7	3186 Payment in Lieu of Taxes:				
8	Great River Hydro	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00
9	Other	\$5,036.00	\$5,527.00	\$5,879.00	\$5,800.00
10	3186 Payment in Lieu of Taxes:	\$22,036.00	\$22,527.00	\$22,879.00	\$22,800.00
11					
12	3190 Interest & Penalties on Delinquent Taxes:				
13	Interest on Delinquent Taxes	\$18,305.00	\$11,527.16	\$24,617.92	\$18,150.00
14	Tax Penalties	\$0.00	\$0.00	\$0.00	\$0.00
15	Tax Overpayments & Miscellaneous.	\$0.00	\$0.00	\$0.00	\$0.00
16	3190 Interest & Penalties on Delinquent Taxes:	\$18,305.00	\$11,527.16	\$24,617.92	\$18,150.00
17					
18	AXES (not including current year property taxes):	\$54,868.00	\$40,384.08	\$56,434.72	\$49,450.00
19					
20	3220 Motor Vehicle Permit Fees:	\$433,028.54	\$438,892.00	\$488,935.50	\$453,000.00
21	Boat Permit Fees:	\$1,853.46	\$1,181.33	\$1,335.72	\$1,400.00
22					
23	3230 Building Permits:	\$5,792.00	\$10,124.28	\$20,556.70	\$12,200.00
24					
25	3290 Other Licenses, Permits & Fees:				
26	Dog Licenses & Penalties	\$1,184.00	\$1,140.00	\$1,323.50	\$1,215.00
27	Town Clerk Miscellaneous	\$4,219.00	\$4,554.00	\$4,175.50	\$4,300.00
28	Town Clerk Fees	\$12,227.00	\$12,377.00	\$12,361.50	\$13,200.00
29	Marriage Fees	\$42.00	\$21.00	\$63.00	\$42.00
30	Dog Fees	\$443.50	\$433.00	\$460.00	\$445.00
31	Certified Copies	\$818.00	\$671.00	\$528.00	\$672.00
32	3290 Other Licenses, Permits & Fees:	\$18,933.50	\$19,196.00	\$18,911.50	\$19,874.00
33					
34	UBTOTAL for LICENSES, PERMITS and FEES:	\$459,607.50	\$469,393.61	\$529,739.42	\$486,474.00
35					
36	3351 NH Shared Revenue Block Grant:	\$0.00	\$0.00	\$0.00	\$0.00
37					
38	3352 Meals & Rooms Tax Distribution:	\$153,090.00	\$163,442.79	\$169,736.60	\$162,000.00
39					
40	3353 Highway Block Grant:	\$160,114.56	\$97,726.57	\$98,798.00	\$99,000.00
41	2022-One time revenue- bill 401 (additional \$82,000) + (\$95,000)				
42	2023-HB2-one time payment separate from regular Block Grant		\$27,485.05	\$0.00	\$0.00
43	3356 State & Federal Forest Land Reimbursement:				
44	Municipal Aid (additional funds this year and next)	\$0.00	\$0.00	\$0.00	\$0.00
45	3359 Other (Including Railroad Tax):	\$23,698.00	milfoil	\$11,930.00	\$23,210.00
46	Other State Reimbursements				
47	Forest Fire Fighting and Training				
48					
49	3359 Other (Including Railroad Tax):	\$336,902.56	\$288,654.41	\$280,464.60	\$284,210.00
50					
51	3401-3406 Income from Departments:				
52	Subdivision Fees	\$340.00	\$0.00	\$0.00	\$0.00
53	ZBA Hearing Fees	\$1,299.00	\$670.00	\$1,045.37	\$950.00
54	Planning & Zoning Document Fees	\$0.00	\$0.00	\$0.00	\$0.00
55	Police	\$235.35	\$1,153.00	\$450.84	\$0.00
56	Solid Waste (fibers)	\$0.00	\$0.00	\$0.00	\$0.00
57	Solid Waste (drop off fees)	\$0.00	\$0.00	\$0.00	\$0.00
58	Solid Waste - Sale of Trash Bags	\$51,516.70	\$44,601.00	\$61,057.50	\$60,000.00
59	Solid Waste - Recycling (scrap metal)	\$0.00	\$1,882.07	\$1,201.70	\$1,000.00
60	Solid Waste - Recycling	\$1,497.58	\$661.87	\$1,798.05	\$1,300.00
61	Copier	\$447.83	\$410.09	\$1,347.57	\$200.00
62	Cemetery fees	\$1,200.00	\$0.00	\$0.00	\$0.00
63	Lyme Center Academy usage fees	\$300.00	\$10,100.00	\$5,500.00	\$5,500.00
64	Highway	\$5,243.92	\$2,179.45	\$602.56	\$0.00
65	Conservation Commission	\$0.00	\$0.00	\$0.00	\$0.00
66	Fire Department	\$0.00	\$100.00	\$600.00	\$0.00
67	Miscellaneous	\$180.00	\$2,616.35	\$45.00	\$0.00
68	Pond Program	\$0.00	\$0.00	\$0.00	\$0.00
69	Town Clerk (Lyme Phone Book)	\$419.00	\$846.50	\$168.00	\$400.00
70	Electric Rec Sales	\$1,109.29	\$1,208.05	\$795.09	\$1,000.00
71	3401-3409 Income from Departments:	\$63,788.67	\$66,428.38	\$74,611.68	\$70,350.00
72					
73					

Revenues

	A	B	C	D	E
74	<b>3409 Other Charges:</b>				
75	New Cemetery				\$600.00
76					
77	<b>TOTAL from CHARGES for SERVICES:</b>	<b>\$63,788.67</b>	<b>\$66,428.38</b>	<b>\$74,611.68</b>	<b>\$70,950.00</b>
78					
79	<b>3501 Sale of Town Property:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
80					
81	<b>3502 Interest on Investments:</b>	<b>\$0.00</b>	<b>\$672.97</b>	<b>\$591.32</b>	<b>\$620.00</b>
82					
83	<b>3503-3509 Other:</b>				
84	Dividends & Return of Contributions	\$0.00	\$0.00	\$0.00	\$0.00
85	Insurance Reimbursement	\$199.60	\$0.00	\$0.00	\$0.00
86	Highway Disability Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
87	Disability Reimbursement	\$1,601.80	\$3,428.58	\$0.00	\$0.00
88	Legal Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
89	Ambulance Reimbursement	\$1,351.67	\$4,457.58	\$0.00	\$0.00
90	Rental Property	\$15,900.00	\$15,900.00	\$16,695.00	\$16,695.00
91	Refunds	\$3,699.19	\$0.00	\$0.00	\$0.00
92	<b>3503-3509 Other:</b>	<b>\$22,752.26</b>	<b>\$23,786.16</b>	<b>\$16,695.00</b>	<b>\$17,315.00</b>
93					
94	<b>AL from MISCELLANEOUS REVENUES:</b>	<b>\$22,752.26</b>	<b>\$24,459.13</b>	<b>\$17,286.32</b>	<b>\$17,935.00</b>
95					
96	<b>Total Revenues:</b>	<b>\$915,166.73</b>	<b>\$889,319.61</b>	<b>\$958,536.74</b>	<b>\$909,019.00</b>
97					
98	<b>3915 From Capital Reserve Funds:</b>				
99	Bridge Capital Reserve Fund	\$0.00	\$0.00	\$250,000.00	\$0.00
100	New Cemetery Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
101	Public Works Facility Capital Reserve Fund	\$81,716.00	\$81,717.00	\$81,715.74	\$81,717.00
102	Vehicle Capital Reserve Fund-Fire truck payr	\$82,467.00	\$82,466.00	\$326,166.23	\$82,252.00
103	Vehicle Capital Reserve Fund-Highway plow	\$0.00	\$0.00	\$0.00	\$502,705.00
104	Heavy Equipment Capital Reserve Fund	\$0.00	\$0.00	\$136,423.52	\$0.00
105	Major Highway Rebuilding Capital Reserve F	\$0.00	\$0.00	\$0.00	\$0.00
106	Emergency Highway Repair Capital Reserve	\$0.00	\$0.00	\$0.00	\$0.00
107	Recreation Facility Capital Reserve Fund	\$0.00	\$2,848.00	\$2,950.77	\$600.00
108	Academy Building Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
109	Academy Building Gifts and Donations Fund	\$0.00	\$0.00	\$0.00	\$0.00
110	Property Reappraisal Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
111	Computer System Upgrade Capital Reserve f	\$0.00	\$0.00	\$0.00	\$8,000.00
112	Public Land Acquisition Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
113	Town Offices Building Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
114	Town Building Major Maint. & Repair CFR	\$0.00	\$0.00	\$0.00	\$0.00
115	Fire Fighting Safety Equipment	\$0.00	\$18,420.06	\$1,527.89	\$0.00
116	Class V Roads Capital Reserve Fund	\$0.00	\$240,000.00	\$0.00	\$0.00
117	Municipal Transportation Capital Reserve fun	\$11,765.00	\$11,765.00	\$11,692.00	\$0.00
118	<b>3915 From Capital Reserve Funds:</b>	<b>\$175,948.00</b>	<b>\$437,216.06</b>	<b>\$810,476.15</b>	<b>\$675,274.00</b>
119					
120	<b>3916 From Trust &amp; Agency Funds:</b>				
121					
122	Besse Hall	\$0.00	\$0.00	\$4,348.05	\$5,048.73
123	Trout Pond Management Area Expendable T	\$0.00	\$0.00	\$0.00	\$0.00
124	Reimbursement Perpetual Care Trust	\$0.00	\$0.00	\$14,856.50	\$0.00
125	Cemetery Gifts & Donation	\$0.00	\$0.00	\$0.00	\$15,991.00
126	Substance Abuse Fund	\$260.00	\$0.00	\$0.00	\$0.00
127	Emergency Major Equipment Rebuilding Tru	\$0.00	\$0.00	\$0.00	\$0.00
128	Town Welfare Trust Fund	\$11,398.00	\$0.00	\$13,260.82	\$0.00
129	Annual Leave Trust	\$0.00	\$0.00	\$16,221.73	\$0.00
130	<b>3916 From Trust &amp; Agency Funds:</b>	<b>\$11,658.00</b>	<b>\$0.00</b>	<b>\$48,687.10</b>	<b>\$21,039.73</b>
131					
132	<b>3917-From Conservation Fund</b>	<b>\$16,167.00</b>	<b>\$0.00</b>	<b>\$9,435.00</b>	<b>\$8,378.00</b>
133					
134	<b>ERFUND OPERATING TRANSFERS IN:</b>	<b>\$187,606.00</b>	<b>\$437,216.06</b>	<b>\$859,163.25</b>	<b>\$704,691.73</b>
135					
136	<b>3934 Proceeds from Long Term Bonds &amp; Notes:</b>			<b>\$0.00</b>	<b>\$0.00</b>
137					
138	<b>TOTAL SOURCES OF REVENUE:</b>	<b>\$1,125,524.99</b>	<b>\$1,326,535.67</b>	<b>\$1,817,699.99</b>	<b>\$1,613,710.73</b>
139					
140	<b>Inderpendance Day WA</b>		<b>\$6,983.00</b>	<b>\$6,747.00</b>	<b>\$6,747.00</b>
141	<b>Milfoil Grant WA</b>		<b>\$25,960.00</b>	<b>\$37,045.00</b>	<b>\$46,420.00</b>
142	<b>Municipal Transpertation</b>		<b>-\$11,000.00</b>	<b>-\$11,692.00</b>	<b>-\$11,000.00</b>



Town of  
**Lyme**  
NEW HAMPSHIRE  
*Chartered 1761*

**TOWN OF LYME, NEW HAMPSHIRE**

**Financial Statements**

**December 31, 2023**

**and**

**Independent Auditor's Report**

**TOWN OF LYME, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**December 31, 2023**

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December 31, 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Lyme, New Hampshire

### Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire (the Town), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town of Lyme, New Hampshire's basic financial statements as listed in the table of contents.

#### Summary of Opinions

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

#### Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Lyme, New Hampshire, as of December 31, 2023, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Lyme, New Hampshire, as of December 31, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Adverse and Unmodified Opinions

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

## Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 2 to the financial statements, management has not recorded a liability, deferred outflows of resources, or deferred inflows of resources for the Town of Lyme, New Hampshire's single employer other postemployment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other postemployment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the deferred outflows of resources, liabilities, and deferred inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the deferred outflows of resources, liabilities, deferred inflows of resources, net position, and expenses of the governmental activities is not reasonably determinable.

## Responsibilities of Management for the Financial Statements

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Lyme, New Hampshire's internal control. Accordingly, no such opinion is expressed.

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

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

### **Required Supplementary Information**

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lyme, New Hampshire's basic financial statements. The combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
February 18, 2025

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2023**

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2023. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

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

**Overview of the Financial Statements**

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

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

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

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

***Government-Wide Financial Statements***

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

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

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

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2023**

**Fund Financial Statements**

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

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

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

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

**Notes to the Basic Financial Statements**

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

**Required Supplementary Information**

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

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2023**

Town's major general fund 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 2023 is the General Fund. Also included are the schedule of changes in the Town's proportionate share of the net OPEB liability, the schedule of the Town's OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of the Town's pension contributions.

**Other Supplementary Information**

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

**Government-Wide Financial Analysis**

**Statement of Net Position**

Net position of the Town of Lyme governmental activities as of December 31, 2023 and 2022 are as follows:

	<u>2023</u>	<u>2022</u>
Current and other assets:		
Capital assets (net)	\$ 8,772,864	\$ 9,136,028
Other assets	<u>5,418,439</u>	<u>5,582,188</u>
Total assets	<u>14,191,303</u>	<u>14,718,216</u>
Deferred outflows of resources:		
Deferred outflows related to OPEB	2,152	3,739
Deferred outflows related to pension	<u>275,758</u>	<u>356,543</u>
Total deferred outflows of resources	<u>277,910</u>	<u>360,282</u>
Long-term and other liabilities:		
Long-term obligations	1,742,217	1,957,413
Other liabilities	<u>576,660</u>	<u>636,572</u>
Total liabilities	<u>2,318,877</u>	<u>2,593,985</u>
Deferred inflows of resources:		
Property taxes collected in advance	6,819	-
Deferred inflows related to pension	<u>24,404</u>	<u>47,728</u>
Total deferred inflows of resources	<u>31,223</u>	<u>47,728</u>



**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2023**

Net position:		
Net investment in capital assets	8,071,667	8,215,531
Restricted	1,707,192	1,662,349
Unrestricted	2,340,254	2,558,905
Total net position	<u>\$ 12,119,113</u>	<u>\$ 12,436,785</u>

**Statement of Activities**

Changes in net position of governmental activities for the year ending December 31, 2023 and 2022 are as follows:

	<u>2023</u>	<u>2022</u>
Program revenues:		
Charges for services	\$ 91,226	\$ 85,334
Operating grants and contributions	154,138	273,840
Total program revenues	<u>245,364</u>	<u>359,174</u>
General revenues:		
Property and other taxes	2,071,533	2,320,822
Licenses and permits	481,158	464,607
Intergovernmental revenue	163,443	153,090
Interest and investment earnings (losses)	236,742	(304,732)
Miscellaneous	140,813	184,754
Total general revenues	<u>3,093,689</u>	<u>2,818,541</u>
Total revenues	<u>3,339,053</u>	<u>3,177,715</u>
Program expenses:		
General government	830,653	858,532
Public safety	635,670	566,755
Highways and streets	1,641,568	1,455,605
Sanitation	104,909	86,584
Health and welfare	39,052	49,172
Culture and recreation	382,317	330,826
Conservation	12,204	2,701
Interest and fiscal charges	56,852	57,873
Total expenses	<u>3,703,225</u>	<u>3,408,048</u>
Change in net position	(364,172)	(230,333)
Net position at beginning of year, as restated	<u>12,483,285</u>	<u>12,667,118</u>
Net position at end of year	<u>\$ 12,119,113</u>	<u>\$ 12,436,785</u>

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2023**

**Town of Lyme Governmental Activities**

As shown in the above statement the Town experienced a decrease in financial position of \$364,172 on the full accrual basis of accounting.

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

The General Fund shows a fund balance of \$2,882,328. This represents a decrease in fund balance of \$395,552. As referenced above, this fund balance incorporates the Capital Reserve and Expendable Trust Funds, and the Heritage Fund, which amounts to \$2,316,944 as of December 31, 2023.

The Permanent Fund's fund balance increased \$134,513, to a year-end balance of \$1,435,899.

**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 \$35,911. This was due to unanticipated donations for the Edgell Bridge project and licenses and permit fees.

Actual expenditures on the budgetary basis were less than the budgeted amount by \$187,600. This is primarily due to savings in the public safety department related to personnel, the highway department and culture and recreation.

**Capital Assets**

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

The Town's investment in capital assets for its governmental activities as of December 31, 2023 is \$12,870,856. Accumulated depreciation amounts to \$4,097,992, leaving a net book value of \$8,772,864. See Note 4 in the Notes to the Basic Financial Statements for a summary of all capital assets.

**Long-Term Obligations**

During FY 2023, the Town made scheduled debt payments of \$219,300 on the outstanding notes and bonds. See Note 6 in the Notes to the Basic Financial Statements for a summary of all long-term obligations.

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2023**

**Economic Factors**

The River Road continues to erode due to Great River Hydro and the production of electricity. The continuous up and down of the water level on the Connecticut River is causing serious erosion along the river banks of River Road in Lyme. The Town needs to address the south section of the River Road- complete underdrainage, including raising up the grade of the road significantly. This will be a very expensive project. The Town completed a paving project on Acorn Hill Road. The Select Board continues to work towards a long-range roads' maintenance plan and a plan to enable the town to fund the various projects over years to come. We have 2 red listed bridges in need of repair. Each will be over \$300,000. The remaining bridges in town are still in a state of review. The emergency work being done on Edgell bridge as run into some additional problems. The project will cost over the estimated figure. Donations have come in and we have received an additional amount to cover the overage. The Town has used Bridge Capital Reserve Funds, State of NH Bridge grant funding, private donations and funds "to be raised by taxes". There will be a long-range plan developed for the repair and rehab of the 2 red listed bridges, in the meantime the town continues to contribute to the Bridge Capital Reserve Fund. The funds for the Fire Station solar project were used to install solar on the Converse Free Library. The Town is looking forward to have a 2026 reassessment of the values for Lyme property taxes. Once again concerns of growing costs for replacement vehicles, highway trucks and Fire apparatus are on the rise. The vehicle Capital Reserve Fund at present will not maintain a balance robust enough to fund these significant vehicle costs in the coming years. The yearly allocation of funds will be increased significantly. The next road project is an emergency erosion area on Grafton Turnpike. This could be a \$500,000 + repair project in the coming year.

**Contacting the Town of Lyme's Financial Management**

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen at, PO Box 126, Lyme, NH 03768, telephone number 603-795-4639.

EXHIBIT A  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Net Position**  
December 31, 2023

	Governmental <u>Activities</u>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 1,132,083
Investments	3,817,984
Taxes receivable, net	<u>468,372</u>
Total Current Assets	<u>5,418,439</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,476,491
Depreciable capital assets, net	<u>7,296,373</u>
Total Noncurrent Assets	<u>8,772,864</u>
Total Assets	<u>14,191,303</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to OPEB	2,152
Deferred outflows related to pension	<u>275,758</u>
Total Deferred Outflows of Resources	<u>277,910</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	160,370
Accrued liabilities	18,142
Advances from grantors	175,356
Current portion of bonds payable	73,026
Current portion of notes payable	<u>149,766</u>
Total Current Liabilities	<u>576,660</u>
Noncurrent Liabilities:	
Bonds payable	190,761
Notes payable	287,644
OPEB liability	56,981
Net pension liability	<u>1,206,831</u>
Total Noncurrent Liabilities	<u>1,742,217</u>
Total Liabilities	<u>2,318,877</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property taxes collected in advance	6,819
Deferred inflows related to pension	<u>24,404</u>
Total Deferred Inflows of Resources	<u>31,223</u>
<b>NET POSITION</b>	
Net investment in capital assets	8,071,667
Restricted	1,707,192
Unrestricted	<u>2,340,254</u>
Total Net Position	<u>\$ 12,119,113</u>

EXHIBIT B  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Activities**  
For the Year Ended December 31, 2023

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>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 830,653	\$ 17,251		\$ (813,402)
Public safety	635,670	1,552		(634,118)
Highways and streets	1,641,568	2,179	\$ 144,392	(1,494,997)
Sanitation	104,909	47,145		(57,764)
Health and welfare	39,052			(39,052)
Culture and recreation	382,317	23,099	9,746	(349,472)
Conservation	12,204			(12,204)
Interest and fiscal charges	56,852			(56,852)
Total governmental activities	<u>\$ 3,703,225</u>	<u>\$ 91,226</u>	<u>\$ 154,138</u>	<u>(3,457,861)</u>
General revenues:				
Property and other taxes				2,071,533
Licenses and permits				481,158
Grants and contributions:				
Rooms and meals tax distribution				163,443
Interest and investment earnings				236,742
Miscellaneous				140,813
Total general revenues				<u>3,093,689</u>
Change in net position				(364,172)
Net Position at beginning of year, as restated				<u>12,483,285</u>
Net Position at end of year				<u>\$ 12,119,113</u>

EXHIBIT C  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2023

	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 852,141		\$ 279,942	\$ 1,132,083
Investments	2,350,039	\$ 1,447,745	20,200	3,817,984
Taxes receivable, net	468,372			468,372
Due from other funds	14,833		62,637	77,470
Total Assets	<u>3,685,385</u>	<u>1,447,745</u>	<u>362,779</u>	<u>5,495,909</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>\$ 3,685,385</u>	<u>\$ 1,447,745</u>	<u>\$ 362,779</u>	<u>\$ 5,495,909</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 160,370			\$ 160,370
Accrued liabilities	7,649			7,649
Advances from grantors	175,356			175,356
Due to other funds	60,766	\$ 11,846	\$ 4,858	77,470
Total Liabilities	<u>404,141</u>	<u>11,846</u>	<u>4,858</u>	<u>420,845</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes collected in advance	6,819			6,819
Uncollected property taxes	392,097			392,097
Total Deferred Inflows of Resources	<u>398,916</u>	<u>-</u>	<u>-</u>	<u>398,916</u>
<b>FUND BALANCES</b>				
Nonspendable		1,345,046		1,345,046
Restricted	202,111	90,853	69,182	362,146
Committed	2,360,355		293,597	2,653,952
Assigned	14,397			14,397
Unassigned (deficit)	305,465		(4,858)	300,607
Total Fund Balances	<u>2,882,328</u>	<u>1,435,899</u>	<u>357,921</u>	<u>4,676,148</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,685,385</u>	<u>\$ 1,447,745</u>	<u>\$ 362,779</u>	<u>\$ 5,495,909</u>

EXHIBIT C-1  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
December 31, 2023

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 4,676,148
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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.	8,772,864
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Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	392,097
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Deferred outflows of resources and deferred inflows of resources that do not  
require or provide the use of current financial resources are not reported  
within the funds.

Deferred outflows of resources related to OPEB	2,152
Deferred outflows of resources related to net pension liability	275,758
Deferred inflows of resources related to net pension liability	(24,404)

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	(263,787)
Notes payable	(437,410)
Accrued interest on long-term obligations	(10,493)
OPEB liability	(56,981)
Net pension liability	<u>(1,206,831)</u>

Net Position of Governmental Activities (Exhibit A)	<u>\$ 12,119,113</u>
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EXHIBIT D  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2023

	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 1,969,885		\$ 13,081	\$ 1,982,966
Licenses and permits	481,158			481,158
Intergovernmental	317,581			317,581
Charges for services	67,853		23,373	91,226
Interest and investment income	89,666	\$ 146,709	367	236,742
Miscellaneous	91,291		49,522	140,813
Total Revenues	<u>3,017,434</u>	<u>146,709</u>	<u>86,343</u>	<u>3,250,486</u>
Expenditures:				
Current operations:				
General government	758,652	10,325		768,977
Public safety	457,185		260	457,445
Highways and streets	797,388			797,388
Sanitation	104,909			104,909
Health and welfare	39,052			39,052
Culture and recreation	292,978		39,553	332,531
Conservation	2,194		10,010	12,204
Capital outlay	846,045		21,394	867,439
Debt service:				
Principal retirement	72,966			72,966
Interest and fiscal charges	41,617			41,617
Total Expenditures	<u>3,412,986</u>	<u>10,325</u>	<u>71,217</u>	<u>3,494,528</u>
Excess revenues over (under) expenditures	<u>(395,552)</u>	<u>136,384</u>	<u>15,126</u>	<u>(244,042)</u>
Other financing sources (uses):				
Transfers in			1,871	1,871
Transfers out		(1,871)		(1,871)
Total Other financing sources (uses)	<u>-</u>	<u>(1,871)</u>	<u>1,871</u>	<u>-</u>
Net change in fund balances	(395,552)	134,513	16,997	(244,042)
Fund Balances at beginning of year, as restated	<u>3,277,880</u>	<u>1,301,386</u>	<u>340,924</u>	<u>4,920,190</u>
Fund Balances at end of year	<u>\$ 2,882,328</u>	<u>\$ 1,435,899</u>	<u>\$ 357,921</u>	<u>\$ 4,676,148</u>

## EXHIBIT D-1

**TOWN OF LYME, NEW HAMPSHIRE****Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities**

For the Year Ended December 31, 2023

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (244,042)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Current year capital outlays and depreciation expense were as follows:

Capital outlays	66,600
Depreciation expense	(429,764)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	88,567
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Repayment of bond and note payable principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Repayments are as follows:

Bond principal paid	72,966
Note principal paid	145,442

Prepayment of bond principal and interest is an asset in the governmental funds, but the repayment of principal reduces long-term liabilities in the statement of net position and the prepayment of interest is expensed in the statement of activities.	3,000
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Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.	
Amortization of premiums	892

In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	3,093
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Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.

Net changes in OPEB	2,105
Net changes in pension	(73,031)

Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ (364,172)</u>
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EXHIBIT E  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
December 31, 2023

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ASSETS		
Cash and cash equivalents		\$ 3,609,867
Investments	\$ 248,383	1,103,836
Taxes receivable		352,495
Total Assets	<u>248,383</u>	<u>5,066,198</u>
LIABILITIES		
Due to other governments	<u>4,860</u>	<u>3,962,362</u>
Total Liabilities	<u>4,860</u>	<u>3,962,362</u>
NET POSITION		
Restricted for:		
Individuals and other governments	<u>243,523</u>	<u>1,103,836</u>
Total Net Position	<u>\$ 243,523</u>	<u>\$ 1,103,836</u>

EXHIBIT F  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
For the Year Ended December 31, 2023

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ADDITIONS:		
Investment earnings:		
Interest income	\$ 4,860	\$ 52,555
Realized gain on investments	3,235	
Net increase in the fair value of investments	20,420	
Total Investment earnings	<u>28,515</u>	<u>52,555</u>
Property taxes collected for other governments		8,299,990
Motor vehicle fees collected for other governments		135,015
Total Additions	<u>28,515</u>	<u>8,487,560</u>
DEDUCTIONS:		
Benefits paid	5,451	184,388
Payments of property taxes to other governments		8,299,990
Payments of motor vehicle fees to other governments		135,015
Total Deductions	<u>5,451</u>	<u>8,619,393</u>
Change in net position	23,064	(131,833)
Net Position at beginning of year	<u>220,459</u>	<u>1,235,669</u>
Net Position at end of year	<u>\$ 243,523</u>	<u>\$ 1,103,836</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2023

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

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

***Financial Reporting Entity***

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

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

***Basis of Presentation***

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

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

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

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

**2. Fund Financial Statements:**

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

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

***Fund Accounting***

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

**1. Governmental Funds:**

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

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

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

**2. Fiduciary Funds:**

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

***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.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

**2. Fund Financial Statements:**

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

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

***Basis of Accounting***

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

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

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

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

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

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

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

**2. Expenses/Expenditures:**

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

***Budgetary Data***

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

***Investments***

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

***Taxes Receivable***

Taxes levied during the current year and prior and uncollected at December 31, 2023 are recorded as receivables net of reserves for estimated uncollectibles of \$25,000.

***Capital Assets***

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

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



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

All reported capital assets except for land and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

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

***Bond Premiums***

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

***Compensated Absences***

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

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

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

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

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

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

***Pensions***

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

***Net Position***

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

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

***Fund Balance Policy***

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

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

- Unassigned Fund Balance: Amounts that are available for any purpose; these amounts are reported only in the General Fund and any governmental fund with a deficit fund balance.

**Spending Prioritizations**

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

**Minimum Level of Unassigned Fund Balance**

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

**Interfund Activity**

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

**Estimates**

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

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

***Other Postemployment Benefits – Single Employer Plan***

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

***Deficit Fund Balance***

At December 31, 2023, the AED Revolving Fund, a Nonmajor Governmental Fund, had a deficit 'Unassigned' fund balance of (\$4,858).

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

**NOTE 3—DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2023 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 1,132,083
Investments	3,817,984
Statement of Fiduciary Net Position:	
Cash and cash equivalents	3,609,867
Investments	1,352,219
	<u>\$ 9,912,153</u>

Deposits and investments at December 31, 2023 consist of the following:

Cash on hand	\$ 110,874
Deposits with financial institutions	4,651,276
Investments	5,150,003
	<u>\$ 9,912,153</u>

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

***Credit Risk***

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

The following is the actual rating as of December 31, 2023 for each investment type:

<u>Investment Type</u>	<u>Aaa</u>	<u>Aa3</u>	<u>A1</u>	<u>A2</u>	<u>A3</u>	<u>Not Rated</u>	<u>Total</u>
Money market mutual funds						\$ 1,095,518	\$ 1,095,518
Mutual funds						36,000	36,000
US Treasury obligations	\$ 2,236,740						2,236,740
US government agencies	275,804					38,236	314,040
Corporate bonds	38,652	\$ 20,631	\$ 28,563	\$ 40,390	\$ 101,487	9,661	239,384
Exchange traded funds						326,278	326,278
	<u>\$ 2,551,196</u>	<u>\$ 20,631</u>	<u>\$ 28,563</u>	<u>\$ 40,390</u>	<u>\$ 101,487</u>	<u>\$ 1,505,693</u>	<u>\$ 4,247,960</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

***Custodial Credit Risk***

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

All of the Town's deposits with financial institutions as of December 31, 2023 were covered by federal depository insurance.

As of December 31, 2023, Town investments in the following investment types were held by the same counterparty that was used to buy the securities.

<u>Investment Type</u>	<u>Amount</u>
Exchange traded funds	\$ 326,278
Equity securities	902,043
Money market mutual funds	1,095,518
US government agencies	314,040
US Treasury obligations	2,236,740
Mutual funds	36,000
Corporate bonds	239,384
	<u>\$ 5,150,003</u>

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town has no formal policy regarding interest rate risk.

Information about the sensitivity of the fair values of the Town's investments subject to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Remaining Maturity (in Years)</u>		
		<u>0-1 Years</u>	<u>1-5 Years</u>	<u>&gt; 5 Years</u>
US Treasury obligations	\$ 2,236,740	\$ 754,092	\$ 1,345,714	\$ 136,934
US government agencies	314,040		275,804	38,236
Corporate bonds	239,384	9,661	166,582	63,141
	<u>\$ 2,790,164</u>	<u>\$ 763,753</u>	<u>\$ 1,788,100</u>	<u>\$ 238,311</u>

***Fair Value Measurement of Investments***

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

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

As of December 31, 2023, the Town's investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	Fair Value Measurements Using:			<u>Total</u>
	<u>Level 1</u> <u>Inputs</u>	<u>Level 2</u> <u>Inputs</u>	<u>Level 3</u> <u>Inputs</u>	
Exchange traded funds	\$ 326,278			\$ 326,278
Equity securities	902,043			902,043
US government agencies	314,040			314,040
US Treasury obligations	2,236,740			2,236,740
Mutual funds		\$ 36,000		36,000
Corporate bonds		239,384		239,384
	<u>\$ 3,779,101</u>	<u>\$ 275,384</u>	<u>\$ -</u>	<u>\$ 4,054,485</u>

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

**NOTE 4—CAPITAL ASSETS**

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

	<u>Balance</u> <u>1/1/2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2023</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,476,491			\$ 1,476,491
Total capital assets not being depreciated	<u>1,476,491</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,476,491</u>
Other capital assets:				
Infrastructure	3,881,805			3,881,805
Land improvements	193,581			193,581
Buildings and improvements	3,702,049	66,600		3,768,649
Vehicles and equipment	3,550,330			3,550,330
Total other capital assets at historical cost	<u>11,327,765</u>	<u>66,600</u>	<u>-</u>	<u>11,394,365</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

Less accumulated depreciation for:

Infrastructure	(780,999)	(134,842)		(915,841)
Land improvements	(173,355)	(13,327)		(186,682)
Buildings and improvements	(942,075)	(93,911)		(1,035,986)
Vehicles and equipment	(1,771,799)	(187,684)		(1,959,483)
Total accumulated depreciation	<u>(3,668,228)</u>	<u>(429,764)</u>	<u>-</u>	<u>(4,097,992)</u>
Total other capital assets, net	<u>7,659,537</u>	<u>(363,164)</u>	<u>-</u>	<u>7,296,373</u>
Total capital assets, net	<u>\$ 9,136,028</u>	<u>\$ (363,164)</u>	<u>\$ -</u>	<u>\$ 8,772,864</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 35,775
Public safety	120,941
Highways and streets	249,100
Culture and recreation	<u>23,948</u>
Total governmental activities depreciation expense	<u>\$ 429,764</u>

**NOTE 5—SHORT-TERM OBLIGATIONS**

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

The changes in short-term debt obligations for the year ended December 31, 2023 are as follows:

Balance - January 1, 2023	\$ -
Additions	2,825,000
Reductions	<u>(2,825,000)</u>
Balance - December 31, 2023	<u>\$ -</u>

**NOTE 6—LONG-TERM OBLIGATIONS**

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

The changes in the Town's long-term obligations for the year ended December 31, 2023 are as follows:

	Balance <u>1/1/2023</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2023</u>	Due Within <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 334,900		\$ 72,966	\$ 261,934	\$ 73,026
Unamortized bond premium	<u>2,745</u>		<u>892</u>	<u>1,853</u>	
Total Bonds payable	337,645	\$ -	73,858	263,787	73,026
Notes payable	<u>582,852</u>		<u>145,442</u>	<u>437,410</u>	<u>149,766</u>
Total governmental activities	<u>\$ 920,497</u>	<u>\$ -</u>	<u>\$ 219,300</u>	<u>\$ 701,197</u>	<u>\$ 222,792</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

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

***General Obligation Bonds***

Bonds payable at December 31, 2023 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%	\$ 25,000
\$899,420 Municipal Building Bond due in annual installments of \$45,000 through August 2028; interest at 4.0%-5.25%	225,000
\$29,313 Solar Project Bond due in annual installments of \$3,237 through June 2027; interest at 2.00%	11,934
	<u>261,934</u>
Add: <i>Unamortized bond premium</i>	1,853
	<u><u>\$ 263,787</u></u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2023 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2024	\$ 73,026	\$ 7,523	\$ 80,549
2025	48,087	4,865	52,952
2026	48,149	2,834	50,983
2027	47,672	803	48,475
2028	45,000	389	45,389
Total	<u>261,934</u>	<u>16,414</u>	<u>278,348</u>
Add: <i>Unamortized bond premium</i>	1,853		1,853
	<u><u>\$ 263,787</u></u>	<u><u>\$ 16,414</u></u>	<u><u>\$ 280,201</u></u>

Notes payable at December 31, 2023 are comprised of the following individual issues:

\$518,000 public safety note due in annual installments of \$82,466 through December 2025; interest at 3.0%	\$ 149,182
\$9,600 Library Water Improvements due in semi-annual installments of \$240 through July 2030; interest at 0%	3,360
\$500,000 Fire Station note due in annual installments of \$81,716 through April 2027; interest at 3.5%	284,868
	<u><u>\$ 437,410</u></u>



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

Debt service requirements to retire general obligation notes outstanding at December 31, 2023 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2024	\$ 149,766	\$ 14,896	\$ 164,662
2025	146,161	18,923	165,084
2026	77,222	4,974	82,196
2027	62,821	2,288	65,109
2028	480		480
2029-2030	960		960
	<u>\$ 437,410</u>	<u>\$ 41,081</u>	<u>\$ 478,491</u>

**NOTE 7—OTHER POSTEMPLOYMENT BENEFITS**

***Plan Description***

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

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

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

***Benefits Provided***

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

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

***Funding Policy***

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and police officers were 0.31% and 3.21%, respectively, through June 30, 2023, and 0.26% and 2.60%, respectively, thereafter. Contributions to the OPEB plan for the Town were \$5,809 for the year ended December 31, 2023. Employees are not required to contribute to the OPEB plan.

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

At December 31, 2023, the Town reported a liability of \$56,981 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2022. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2023, the Town's proportion was approximately 0.0167 percent, which was an increase of 0.0006 percentage points from its proportion measured as of June 30, 2022.

For the year ended December 31, 2023, the Town recognized OPEB expense of \$3,704. At December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 68	
Town contributions subsequent to the measurement date	<u>2,084</u>	
Totals	<u>\$ 2,152</u>	<u>-</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$2,152. The Town reported \$2,084 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

<u>June 30,</u>	
2024	\$ (11)
2025	(87)
2026	185
2027	(19)
	<u>\$ 68</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

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

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public Equity	50%	5.40-5.65%
Private Market Equity	20%	4.00-6.65%
Private Debt	5%	5.05%
Fixed Income	25%	2.15%
Total	<u>100%</u>	

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

The discount rate used to measure the collective total OPEB liability as of June 30, 2023 was 6.75%. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability	\$ 61,887	\$ 56,981	\$ 52,701

**NOTE 8—DEFINED BENEFIT PENSION PLAN**

***Plan Description***

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

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

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

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

***Benefits Provided***

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

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

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

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

***Funding Policy***

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 30.67% and 13.75%, respectively, through June 30, 2023, and 28.68% and 13.27%, respectively, thereafter. The Town contributed 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2023 were \$116,229.

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

At December 31, 2023, the Town reported a liability of \$1,206,831 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2022. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2023, the Town's proportion was approximately 0.0216 percent, which was an increase of 0.0008 percentage points from its proportion measured as of June 30, 2022.

For the year ended December 31, 2023, the Town recognized pension expense of \$192,315. At December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 30,837	\$ 485
Change in assumptions	31,763	
Net difference between projected and actual earnings on pension plan investments	17,453	
Changes in proportion and differences between Town contributions and share of contributions	144,785	23,919
Town contributions subsequent to the measurement date	<u>50,920</u>	<u></u>
Totals	<u>\$ 275,758</u>	<u>\$ 24,404</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$251,354. The Town reported \$50,920 as deferred outflows of resources related to pension resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense in the measurement periods as follows:

Year Ending <u>June 30,</u>	
2024	\$ 70,726
2025	19,731
2026	105,853
2027	<u>4,124</u>
	<u>\$ 200,434</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2022, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public Equity	50%	5.40-5.65%
Private Market Equity	20%	4.00-6.65%
Private Debt	5%	5.05%
Fixed Income	25%	2.15%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability as of June 30, 2023 was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

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

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

	<u>1% Decrease</u>	<u>Current Discount rate</u>	<u>1% Increase</u>
Net pension liability	\$ 1,637,524	\$ 1,206,831	\$ 838,831

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

**NOTE 9—INTERFUND BALANCES AND TRANSFERS**

The Town has combined the cash resources of certain governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2023 are as follows:

	Due from			<u>Totals</u>
	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Funds</u>	
Due to General Fund		\$ 9,975	\$ 4,858	\$ 14,833
Nonmajor Governmental Funds	\$ 60,766	1,871		62,637
	<u>\$ 60,766</u>	<u>\$ 11,846</u>	<u>\$ 4,858</u>	<u>\$ 77,470</u>

During the year, an interfund transaction occurred between funds. The transfer was made in accordance with budgetary authorizations. Transfers out of the Permanent Funds to the Library Fund, a Nonmajor Governmental Fund, in the amount of \$1,871, was made to distribute income earned on investments to support Library programs.

**NOTE 10—RESTRICTED NET POSITION**

Net position of governmental activities is restricted for specific purposes at December 31, 2023 as follows:

Permanent Funds - Principal	\$ 1,345,046
Permanent Funds - Income	90,853
Cemetery maintenance gifts & donations	15,992
Recreation grant	357
Private donations	92,207
Library Fund	53,087
Fire Station Capital Project Fund	9,182
Independence Day Fund	6,913
Heritage Commission Fund	4,965
SB 401 - Bridge Aid	88,590
	<u>\$ 1,707,192</u>

**NOTE 11—COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2023 are as follows:



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

<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>				
Permanent Funds - Principal		\$ 1,345,046		\$ 1,345,046
<b>Restricted for:</b>				
Independence Day Fund			\$ 6,913	6,913
Permanent Funds - Income		90,853		90,853
Cemetery maintenance gifts & donations	\$ 15,992			15,992
Recreation grant	357			357
Private donations	92,207			92,207
Library Fund			53,087	53,087
Heritage Commission Fund	4,965			4,965
Fire Station Capital Project Fund			9,182	9,182
SB 401 - Bridge Aid	88,590			88,590
<b>Committed for:</b>				
Capital Reserve Funds	2,195,413			2,195,413
Expendable Trust Funds	116,566			116,566
Carryforward appropriations	48,376			48,376
Conservation Fund			266,437	266,437
Police Special Details Fund			634	634
Recreation Fund			26,526	26,526
<b>Assigned for:</b>				
Subsequent years' expenditures	9,087			9,087
Conservation Commission	5,310			5,310
<b>Unassigned (deficit)</b>	<u>305,465</u>		<u>(4,858)</u>	<u>300,607</u>
	<u>\$ 2,882,328</u>	<u>\$ 1,435,899</u>	<u>\$ 357,921</u>	<u>\$ 4,676,148</u>

**NOTE 12—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1<sup>st</sup> (\$410,862,100 as of April 1, 2023) and are due on December 8, 2023. Taxes paid after the due date accrue interest at 8% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

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

In accordance with State law, the Town collects taxes for the Lyme School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$7,762,362 and \$537,628 for the Lyme School District and Grafton County, respectively. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

**NOTE 13—RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2023, the Town was a member of and participated in public entity risk pools (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2023.

***Property and Liability Insurance***

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

***Worker's Compensation***

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

**NOTE 14—CONTINGENT LIABILITIES**

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

**NOTE 15—CHANGE IN ACCOUNTING PRINCIPLE**

***GASB Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements***

During the year ended December 31, 2023, the Town implemented GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. Under GASB Statement

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2023

No. 94, the Town is required to record a receivable for installment payments and a deferred inflow of resources for the consideration received or to be received as part of the availability payment arrangement. Governmental fund revenue would be recognized in a systematic and rational manner over the term of the arrangement. No such arrangements have been identified by the Town. Accordingly, management has determined that the effect of implementing GASB Statement No. 94 on its financial statements to be immaterial.

***GASB Statement No. 96 – Subscription-Based Information Technology Arrangements***

During the year ended December 31, 2023, the Town implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. GASB Statement No. 96 defines a subscription-based information arrangement (SBITA) as a contract to use another party's software, alone or in combination with tangible capital assets as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this Statement, governments generally recognize a right-to-use subscription asset (intangible asset) and a corresponding liability for each SBITA agreement greater than one year in length.

The Town has entered into various SBITA arrangements for the use of vendor software. Management has determined that the effect of implementing GASB Statement No. 96 related to these SBITA agreements is immaterial on its financial statements.

**NOTE 16—RESTATEMENT OF FUND BALANCE**

During the year ended December 31, 2023, it was determined that certain tax collector balances were incorrectly stated as previously reported, which led to an understatement of cash on hand and taxes receivables in the General Fund. The impact of this restatement on net position of the governmental activities as of January 1, 2023 is as follows:

Net Position, January 1, 2023 (as previously reported)	\$ 12,436,785
Amount of restatement due to:	
Understatement of cash on hand and taxes receivable	46,500
Net Position, January 1, 2023 - as restated	<u>\$ 12,483,285</u>

The impact on fund balance of the governmental funds as of January 1, 2023 is as follows:

Fund Balance, January 1, 2023 (as previously reported)	\$ 3,231,380
Amount of restatement due to:	
Understatement of cash on hand and taxes receivable	46,500
Fund Balance, January 1, 2023 - as restated	<u>\$ 3,277,880</u>

**NOTE 17—SUBSEQUENT EVENTS**

In May 2024, the Town entered into a tax anticipation note for \$3,800,000, due December 2024, with an interest rate of 6.45%. During the 2024 year, \$2,625,000 had been drawn down on the note, and it was repaid in full as of December 6, 2024.

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 2,110,220	\$ 2,110,220	\$ 2,058,452	\$ (51,768)
Licenses and permits	436,300	436,300	469,393	33,093
Intergovernmental	496,182	320,827	317,581	(3,246)
Charges for services	65,665	65,665	67,853	2,188
Interest income	800	800	673	(127)
Miscellaneous	31,330	31,330	87,101	55,771
Total Revenues	<u>3,140,497</u>	<u>2,965,142</u>	<u>3,001,053</u>	<u>35,911</u>
Expenditures:				
Current operations:				
General government	811,437	811,437	758,652	52,785
Public safety	506,051	506,051	451,131	54,920
Highways and streets	897,986	895,259	797,388	97,871
Sanitation	107,631	107,631	104,909	2,722
Health and welfare	38,432	38,432	38,332	100
Culture and recreation	334,577	334,577	290,730	43,847
Conservation	2,108	2,108	2,194	(86)
Capital outlay	1,345,637	792,343	846,045	(53,702)
Debt service:				
Principal retirement	72,965	72,965	72,966	(1)
Interest and fiscal charges	30,761	30,761	41,617	(10,856)
Total Expenditures	<u>4,147,585</u>	<u>3,591,564</u>	<u>3,403,964</u>	<u>187,600</u>
Excess revenues over (under) expenditures	<u>(1,007,088)</u>	<u>(626,422)</u>	<u>(402,911)</u>	<u>223,511</u>
Other financing sources (uses):				
Transfers in	701,910	458,210	422,822	(35,388)
Transfers out	<u>(390,000)</u>	<u>(390,000)</u>	<u>(390,000)</u>	<u>-</u>
Total Other financing sources (uses)	<u>311,910</u>	<u>68,210</u>	<u>32,822</u>	<u>(35,388)</u>
Net change in fund balance	(695,178)	(558,212)	(370,089)	188,123
Fund Balance at beginning of year				
- Budgetary Basis, as restated	<u>1,327,570</u>	<u>1,327,570</u>	<u>1,327,570</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 632,392</u>	<u>\$ 769,358</u>	<u>\$ 957,481</u>	<u>\$ 188,123</u>

## SCHEDULE 2

## TOWN OF LYME, NEW HAMPSHIRE

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

For the Year Ended December 31, 2023

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2023	0.01667489%	\$ 56,981	\$ 729,019	7.82%	12.80%
June 30, 2022	0.01605594%	\$ 60,673	\$ 675,479	8.98%	10.64%
June 30, 2021	0.01249399%	\$ 50,033	\$ 552,033	9.06%	11.06%
June 30, 2020	0.01261817%	\$ 55,231	\$ 558,738	9.88%	7.74%
June 30, 2019	0.01428698%	\$ 62,636	\$ 582,641	10.75%	7.75%
June 30, 2018	0.01364141%	\$ 62,457	\$ 511,152	12.22%	7.53%
June 30, 2017	0.00845958%	\$ 38,680	\$ 432,677	8.94%	7.91%
June 30, 2016	0.00988020%	\$ 47,831	\$ 476,496	10.04%	5.21%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*

\* 10 Year schedule, historical information not available

Significant Actuarial Assumptions					
Measurement Periods	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2022 - 2023	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015

SCHEDULE 3  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Schedule of Town OPEB Contributions**  
For the Year Ended December 31, 2023

<b>Cost-Sharing Multiple Employer Plan Information Only</b>					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2023	\$ 5,809	\$ (5,809)	\$ -	\$ 686,762	0.85%
December 31, 2022	\$ 6,843	\$ (6,843)	\$ -	\$ 690,356	0.99%
December 31, 2021	\$ 6,012	\$ (6,012)	\$ -	\$ 602,330	1.00%
December 31, 2020	\$ 6,130	\$ (6,130)	\$ -	\$ 560,120	1.09%
December 31, 2019	\$ 6,280	\$ (6,280)	\$ -	\$ 587,104	1.07%
December 31, 2018	\$ 6,228	\$ (6,228)	\$ -	\$ 553,799	1.12%
December 31, 2017	\$ 5,434	\$ (5,434)	\$ -	\$ 453,041	1.20%
December 31, 2016	\$ 5,300	\$ (5,300)	\$ -	\$ 443,719	1.19%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*

\* 10 Year schedule, historical information not available

SCHEDULE 4

**TOWN OF LYME, NEW HAMPSHIRE**

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

For the Year Ended December 31, 2023

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2023	0.02155718%	\$ 1,206,831	\$ 729,019	165.54%	67.18%
June 30, 2022	0.02076768%	\$ 1,191,261	\$ 675,479	176.36%	65.12%
June 30, 2021	0.01702319%	\$ 754,454	\$ 552,033	136.67%	72.22%
June 30, 2020	0.01761495%	\$ 1,126,679	\$ 558,738	201.65%	58.72%
June 30, 2019	0.01894634%	\$ 911,632	\$ 582,641	156.47%	65.59%
June 30, 2018	0.01739256%	\$ 837,487	\$ 511,152	163.84%	64.73%
June 30, 2017	0.01618891%	\$ 796,169	\$ 432,677	184.01%	62.66%
June 30, 2016	0.01839091%	\$ 977,954	\$ 476,496	205.24%	58.30%
June 30, 2015	0.01895269%	\$ 750,816	\$ 484,773	154.88%	65.47%
June 30, 2014	0.01940923%	\$ 728,542	\$ 482,497	150.99%	66.32%

**Significant Actuarial Assumptions**

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022 - 2023	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

SCHEDULE 5  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Schedule of Town Pension Contributions**  
For the Year Ended December 31, 2023

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2023	\$ 116,229	\$ (116,229)	\$ -	\$ 686,762	16.92%
December 31, 2022	\$ 120,558	\$ (120,558)	\$ -	\$ 690,356	17.46%
December 31, 2021	\$ 96,095	\$ (96,095)	\$ -	\$ 602,330	15.95%
December 31, 2020	\$ 79,510	\$ (79,510)	\$ -	\$ 560,120	14.20%
December 31, 2019	\$ 82,320	\$ (82,320)	\$ -	\$ 587,104	14.02%
December 31, 2018	\$ 78,487	\$ (78,487)	\$ -	\$ 553,799	14.17%
December 31, 2017	\$ 64,121	\$ (64,121)	\$ -	\$ 453,041	14.15%
December 31, 2016	\$ 61,171	\$ (61,171)	\$ -	\$ 443,719	13.79%
December 31, 2015	\$ 64,578	\$ (64,578)	\$ -	\$ 479,917	13.46%
December 31, 2014	\$ 58,322	\$ (58,322)	\$ -	\$ 445,607	13.09%



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
For the Year Ended December 31, 2023

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

*General Fund*

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

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 3,017,434	\$ 3,412,986
Difference in property taxes meeting susceptible to accrual criteria	88,567	
Non-budgetary revenues and expenditures	(104,948)	(9,022)
Budgetary transfers in and out	422,822	390,000
Per Schedule 1	<u>\$ 3,423,875</u>	<u>\$ 3,793,964</u>

**NOTE 2—BUDGETARY FUND BALANCE**

Components of the budgetary fund balance for the General Fund at December 31, 2023 are as follows:

<b><i>Restricted for:</i></b>	
Cemetery Gifts and Donations	\$ 15,992
Recreation Grant	357
Donations	92,207
SB 401 - Bridge Aid	88,590
<b><i>Committed for:</i></b>	
Carryforward appropriations	48,376
<b><i>Assigned for:</i></b>	
Subsequent years' expenditures	9,087
Conservation commission	5,310
<b><i>Unassigned:</i></b>	
Unassigned - General operations	697,562
	<u>\$ 957,481</u>

SCHEDULE A  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Special Revenue Funds**  
December 31, 2023

	Police Special Detail Fund	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	AED Revolving Fund	Total Nonmajor Special Revenue Funds	Fire Station Capital Project Fund	Combining Totals
<b>ASSETS</b>									
Cash and cash equivalents			\$ 31,016	\$ 248,926			\$ 279,942		\$ 279,942
Investments	\$ 634	\$ 6,913	20,200				20,200		20,200
Due from other funds			1,871	17,511	\$ 26,526		53,455	\$ 9,182	62,637
Total Assets	634	6,913	53,087	266,437	26,526	\$ -	353,597	9,182	362,779
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
Total Deferred Outflows of Resources	-	-	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	634	6,913	53,087	266,437	26,526	\$ -	353,597	9,182	362,779
<b>LIABILITIES</b>									
Due to other funds						\$ 4,858	4,858		\$ 4,858
Total Liabilities	-	\$ -	\$ -	\$ -	\$ -	4,858	4,858	\$ -	4,858
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-
<b>FUND BALANCES</b>									
Restricted		6,913	53,087				60,000	9,182	69,182
Committed	634			266,437	26,526		293,597		293,597
Unassigned (deficit)						(4,858)	(4,858)		(4,858)
Total Fund Balances (deficit)	634	6,913	53,087	266,437	26,526	(4,858)	348,739	9,182	357,921
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 634	\$ 6,913	\$ 53,087	\$ 266,437	\$ 26,526	\$ -	\$ 353,597	\$ 9,182	\$ 362,779

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, 2023

	Police Special Detail Fund	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	AED Revolving Fund	Total Nonmajor Special Revenue Funds	Fire Station Capital Project Fund	Combining Totals
Revenues:									
Taxes	\$ 299			\$ 13,081	\$ 23,074		\$ 13,081		\$ 13,081
Charges for services							23,373		23,373
Interest and investment income			\$ 238	129			367		367
Miscellaneous			28,972	200		\$ 20,350	49,522		49,522
Total Revenues	<u>299</u>	<u>\$ -</u>	<u>29,210</u>	<u>13,410</u>	<u>23,074</u>	<u>20,350</u>	<u>86,343</u>	<u>\$ -</u>	<u>86,343</u>
Expenditures:									
Current operations:									
Public safety	260						260		260
Culture and recreation		235	15,679		23,639		39,553		39,553
Conservation				10,010			10,010		10,010
Capital outlay			21,394				21,394		21,394
Total Expenditures	<u>260</u>	<u>235</u>	<u>37,073</u>	<u>10,010</u>	<u>23,639</u>	<u>-</u>	<u>71,217</u>	<u>-</u>	<u>71,217</u>
Excess revenues over (under) expenditures	<u>39</u>	<u>(235)</u>	<u>(7,863)</u>	<u>3,400</u>	<u>(565)</u>	<u>20,350</u>	<u>15,126</u>	<u>-</u>	<u>15,126</u>
Other financing sources (uses):									
Transfers in			1,871				1,871		1,871
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,871</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,871</u>	<u>-</u>	<u>1,871</u>
Net change in fund balances	39	(235)	(5,992)	3,400	(565)	20,350	16,997	-	16,997
Fund Balances (deficit) at beginning of year	<u>595</u>	<u>7,148</u>	<u>59,079</u>	<u>263,037</u>	<u>27,091</u>	<u>(25,208)</u>	<u>331,742</u>	<u>9,182</u>	<u>340,924</u>
Fund Balances (deficit) at end of year	<u>\$ 634</u>	<u>\$ 6,913</u>	<u>\$ 53,087</u>	<u>\$ 266,437</u>	<u>\$ 26,526</u>	<u>\$ (4,858)</u>	<u>\$ 348,739</u>	<u>\$ 9,182</u>	<u>\$ 357,921</u>

February 14, 2025

Board of Selectmen  
Town of Lyme  
PO Box 126  
Lyme, New Hampshire 03768

Dear Members of the Board and Management:

We expect to complete the fieldwork in connection with the audit of the Town of Lyme's December 31, 2024 financial statements by July 31, 2025. Unless we encounter circumstances beyond our control, the completed reports will be available no later than October 31, 2025.

Very truly yours,

*Vachon Clukay & Company PC*



Proposed Budget

Lyme

For the period beginning January 1, 2025 and ending December 31, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 13, 2025

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Richard Jones	Chair	<i>Richard Jones</i>
Judith Brotman	Select Board Representative	<i>Judith Brotman</i>
Kristin Roth	School Board Representative	<i>Kristin Roth</i>
Brian Spence		<i>Brian Spence</i>
Scott May		<i>Scott May</i>
Wilkes McClave		<i>Wilkes McClave</i>
Hayes Greenway		<i>Hayes Greenway</i>
William Malcolm		<i>William Malcolm</i>
Richard Brown		<i>Richard Brown</i>
Vincent Berk		<i>Vincent Berk</i>
Jennifer Boylston		<i>Jennifer Boylston</i>

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

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



New Hampshire  
Department of  
Revenue Administration

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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
<b>General Government</b>								
4130	Executive	04	\$205,067	\$201,212	\$229,225	\$0	\$229,225	\$0
4140	Election, Registration, and Vital Statistics	04	\$122,098	\$140,885	\$137,840	\$0	\$137,840	\$0
4150	Financial Administration	04	\$80,646	\$53,439	\$55,360	\$0	\$55,360	\$0
4152	Property Assessment	04	\$49,246	\$38,247	\$36,769	\$0	\$36,769	\$0
4153	Legal Expense	04	\$89,487	\$60,000	\$60,000	\$0	\$60,000	\$0
4155	Personnel Administration	04	\$66,502	\$69,105	\$74,145	\$0	\$74,145	\$0
4191	Planning and Zoning	04	\$112,745	\$110,842	\$116,465	\$0	\$116,465	\$0
4194	General Government Buildings	04	\$96,361	\$102,093	\$103,449	\$0	\$103,449	\$0
4195	Cemeteries	04	\$16,874	\$34,261	\$19,160	\$0	\$19,160	\$0
4196	Insurance Not Otherwise Allocated	04	\$52,346	\$48,665	\$58,507	\$0	\$58,507	\$0
4197	Advertising and Regional Associations	04	\$2,272	\$3,800	\$3,300	\$0	\$3,300	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	04	\$100	\$100	\$100	\$0	\$100	\$0
General Government Subtotal			\$893,744	\$862,649	\$894,320	\$0	\$894,320	\$0
<b>Public Safety</b>								
4210	Police	04	\$243,253	\$295,333	\$373,887	\$0	\$373,887	\$0
4215	Ambulances	04	\$78,943	\$77,681	\$79,680	\$0	\$79,680	\$0
4220	Fire	04	\$70,633	\$69,112	\$86,462	\$0	\$86,462	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management	04	\$1,500	\$3,000	\$3,000	\$0	\$3,000	\$0
4299	Other Public Safety	04	\$42,399	\$35,993	\$43,930	\$0	\$43,930	\$0
Public Safety Subtotal			\$436,728	\$481,119	\$586,959	\$0	\$586,959	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	04	\$867,515	\$907,137	\$934,640	\$0	\$934,640	\$0
4313	Bridges		\$0	\$690,000	\$0	\$0	\$0	\$0
4316	Street Lighting	04	\$2,752	\$3,700	\$3,700	\$0	\$3,700	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$95,000	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$870,267	\$1,695,837	\$938,340	\$0	\$938,340	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	04	\$64,891	\$70,450	\$70,501	\$0	\$70,501	\$0
4324	Solid Waste Disposal	04	\$39,210	\$38,250	\$43,000	\$0	\$43,000	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$150,000	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$104,101	\$258,700	\$113,501	\$0	\$113,501	\$0





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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	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
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	04	\$28,164	\$28,264	\$28,264	\$0	\$28,264	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$28,164	\$28,264	\$28,264	\$0	\$28,264	\$0





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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Welfare								
4441	Welfare Administration	04	\$10,937	\$10,937	\$11,242	\$0	\$11,242	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$10,937	\$10,937	\$11,242	\$0	\$11,242	\$0
Culture and Recreation								
4520	Parks and Recreation	04	\$98,040	\$101,060	\$96,768	\$0	\$96,768	\$0
4550	Library	04	\$208,628	\$220,561	\$227,981	\$0	\$227,981	\$0
4583	Patriotic Purposes	04	\$485	\$7,447	\$700	\$0	\$700	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$307,153	\$329,068	\$325,449	\$0	\$325,449	\$0
Conservation and Development								
4611	Conservation Administration	04	\$2,542	\$2,108	\$2,108	\$0	\$2,108	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$37,045	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$2,542	\$39,153	\$2,108	\$0	\$2,108	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
<b>Debt Service</b>								
4711	Principal - Long Term Bonds, Notes, and Other Debt	04	\$73,043	\$73,025	\$48,086	\$0	\$48,086	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	04	\$7,505	\$7,525	\$4,866	\$0	\$4,866	\$0
4723	Interest on Tax and Revenue Anticipation Notes	04	\$45,596	\$30,000	\$30,000	\$0	\$30,000	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$126,144	\$110,550	\$82,952	\$0	\$82,952	\$0
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$226,252	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$81,717	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$0	\$307,969	\$0	\$0	\$0	\$0
<b>Operating Transfers Out</b>								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914C	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations				\$2,983,135	\$0	\$2,983,135	\$0



New Hampshire  
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Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4195	Cemeteries	15	\$15,991	\$0	\$15,991	\$0
	Purpose: WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS AND					
4583	Patriotic Purposes	13	\$6,747	\$0	\$6,747	\$0
	Purpose: INDEPENDENCE DAY CELEBRATIONS SPECIAL REVENUE FUND					
4619	Other Conservation	14	\$46,420	\$0	\$46,420	\$0
	Purpose: Milfoil Treatment					
4711	Principal - Long Term Bonds, Notes, and Other Debt	08	\$81,717	\$0	\$81,717	\$0
	Purpose: WITHDRAWAL FROM PUBLIC WORKS FACILITY CRF					
4711	Principal - Long Term Bonds, Notes, and Other Debt	11	\$82,252	\$0	\$82,252	\$0
	Purpose: WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND					
4902	Machinery, Vehicles, and Equipment	09	\$417,705	\$0	\$417,705	\$0
	Purpose: WITHDRAWAL FROM VEHICLE CRF					
4902	Machinery, Vehicles, and Equipment	10	\$85,000	\$0	\$85,000	\$0
	Purpose: WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND					
4909	Improvements Other than Buildings	12	\$8,000	\$0	\$8,000	\$0
	Purpose: WITHDRAWAL FROM COMPUTER SYSTEM UPGRADE CAPITAL RESERVE FUND					
4915	To Capital Reserve Funds	05	\$380,000	\$0	\$380,000	\$0
	Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS					
4915	To Capital Reserve Funds	06	\$600	\$0	\$600	\$0
	Purpose: TO CAPITAL RESERVE FUND					
4916	To Expendable Trusts	05	\$30,000	\$0	\$30,000	\$0
	Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS					
Total Proposed Special Articles			\$1,154,432	\$0	\$1,154,432	\$0



New Hampshire  
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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)
4319	Other Highway, Streets, and Bridges	07	\$99,000	\$0	\$99,000	\$0
Purpose: State of New Hampshire Block Grant Appropriation						
Total Proposed Individual Articles			\$99,000	\$0	\$99,000	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
<b>Taxes</b>					
3120	Land Use Charge Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	04	\$8,937	\$8,500	\$8,500
3186	Payment in Lieu of Taxes	04	\$17,000	\$17,000	\$17,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	04	\$5,879	\$5,800	\$5,800
3190	Interest and Penalties on Delinquent Taxes	04	\$24,617	\$18,150	\$18,150
<b>Taxes Subtotal</b>			<b>\$56,433</b>	<b>\$49,450</b>	<b>\$49,450</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	04	\$490,270	\$454,400	\$454,400
3230	Building Permits	04	\$20,556	\$12,200	\$12,200
3290	Other Licenses, Permits, and Fees	04	\$18,911	\$19,874	\$19,874
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$529,737</b>	<b>\$486,474</b>	<b>\$486,474</b>
<b>From Federal Government</b>					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
<b>From Federal Government Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>State Sources</b>					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$169,736	\$162,000	\$162,000
3353	Highway Block Grant	07	\$98,798	\$99,000	\$99,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0





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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
<b>State Sources</b>					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	14	\$11,930	\$23,210	\$23,210
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$280,464	\$284,210	\$284,210
<b>Charges for Services</b>					
3401	Income from Departments	04	\$74,611	\$70,350	\$70,350
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges	06	\$0	\$600	\$600
Charges for Services Subtotal			\$74,611	\$70,950	\$70,950
<b>Miscellaneous Revenues</b>					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	04	\$591	\$620	\$620
3503	Rents of Property		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	04	\$16,695	\$16,695	\$16,695
Miscellaneous Revenues Subtotal			\$17,286	\$17,315	\$17,315
<b>Interfund Operating Transfers In</b>					
3911	From Revolving Funds		\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	13	\$6,747	\$6,747	\$6,747
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds	11, 09, 12, 10, 08	\$307,969	\$674,674	\$674,674
3916	From Trust and Fiduciary Funds	15	\$15,991	\$15,991	\$15,991
3917	From Conservation Funds	14	\$9,435	\$8,378	\$8,378
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$340,142</b>	<b>\$705,790</b>	<b>\$705,790</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	14	\$9,087	\$14,832	\$14,832
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$9,087</b>	<b>\$14,832</b>	<b>\$14,832</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$1,307,760</b>	<b>\$1,629,021</b>	<b>\$1,629,021</b>



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Budget Summary

Item	Selectmen's Period ending 12/31/2025 (Recommended)	Budget Committee's Period ending 12/31/2025 (Recommended)
Operating Budget Appropriations	\$2,983,135	\$2,983,135
Special Warrant Articles	\$1,154,432	\$1,154,432
Individual Warrant Articles	\$99,000	\$99,000
Total Appropriations	\$4,236,567	\$4,236,567
Less Amount of Estimated Revenues & Credits	\$1,629,021	\$1,629,021
Estimated Amount of Taxes to be Raised	\$2,607,546	\$2,607,546





Supplemental Schedule

1. Total Recommended by Budget Committee	\$4,236,567
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$48,086
3. Interest: Long-Term Bonds & Notes	\$4,866
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$52,952
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$4,183,615
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$418,362
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$4,654,929





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Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>General Government</b>			
4130	Executive	\$190,888	\$206,977
4140	Election, Registration, and Vital Statistics	\$128,974	\$109,999
4150	Financial Administration	\$51,814	\$54,966
4152	Property Assessment	\$35,865	\$28,887
4153	Legal Expense	\$45,000	\$34,550
4155	Personnel Administration	\$67,450	\$60,460
4191	Planning and Zoning	\$106,674	\$105,893
4194	General Government Buildings	\$98,843	\$89,099
4195	Cemeteries	\$35,941	\$19,196
4196	Insurance Not Otherwise Allocated	\$46,088	\$45,315
4197	Advertising and Regional Associations	\$3,800	\$3,310
4198	Contingency	\$0	\$0
4199	Other General Government	\$100	\$0
General Government Subtotal		\$811,437	\$758,652
<b>Public Safety</b>			
4210	Police	\$336,116	\$265,114
4215	Ambulances	\$69,500	\$88,818
Explanation: Includes expenditure of supp appropriation for EMT tuition grant of \$10,500			
4220	Fire	\$60,990	\$95,667
Explanation: Includes expenditures as agents to expend from CRF of \$24,474			
4240	Building Inspection	\$0	\$0
4290	Emergency Management	\$4,500	\$3,467
4299	Other Public Safety	\$34,945	\$33,039
Public Safety Subtotal		\$506,051	\$486,105
<b>Airport/Aviation Center</b>			
4301	Airport Administration	\$0	\$0
4302	Airport Operations	\$0	\$0
4309	Other Airport	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
<b>Highways and Streets</b>			
4311	Highway Administration	\$0	\$0
4312	Highways and Streets	\$894,286	\$1,133,839
Explanation: Includes expenditures on prior year carryforward appropriation for Highway Block Grant			
4313	Bridges	\$0	\$0
4316	Street Lighting	\$3,700	\$3,173
4319	Other Highway, Streets, and Bridges	\$95,000	\$0
Highways and Streets Subtotal		\$992,986	\$1,137,012



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Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Sanitation</b>			
4321	Sanitation Administration	\$0	\$0
4323	Solid Waste Collection	\$68,881	\$70,347
4324	Solid Waste Disposal	\$38,750	\$34,562
4325	Solid Waste Facilities Clean-Up	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$107,631	\$104,909
<b>Water Distribution and Treatment</b>			
4331	Water Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338	Water Conservation	\$0	\$0
4339	Other Water	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
<b>Electric</b>			
4351	Electric Administration	\$0	\$0
4352	Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
<b>Health</b>			
4411	Health Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415	Health Agencies and Hospitals	\$27,764	\$27,664
4419	Other Health	\$0	\$0
Health Subtotal		\$27,764	\$27,664
<b>Welfare</b>			
4441	Welfare Administration	\$10,668	\$10,668
4442	Direct Assistance	\$0	\$720
Explanation: Exp as agents to expend from Town Poor XTF			
4444	Intergovernmental Welfare Payments	\$0	\$0
4445	Vendor Payments	\$0	\$0
4449	Other Welfare	\$0	\$0
Welfare Subtotal		\$10,668	\$11,388



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**Expenditures**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Culture and Recreation</b>			
4520	Parks and Recreation	\$92,414	\$74,213
<i>Explanation: Includes expenditures of \$2,248 as agents to expend from CRF</i>			
4550	Library	\$215,503	\$193,241
4583	Patriotic Purposes	\$7,683	\$683
4589	Other Culture and Recreation	\$0	\$0
<b>Culture and Recreation Subtotal</b>		<b>\$315,600</b>	<b>\$268,137</b>
<b>Conservation and Development</b>			
4611	Conservation Administration	\$2,108	\$6,644
4612	Purchase of Natural Resources	\$0	\$0
4619	Other Conservation	\$25,960	\$20,391
4631	Redevelopment and Housing Administration	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0
4651	Economic Development Administration	\$0	\$0
4652	Economic Development	\$0	\$0
4659	Other Economic Development	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$28,068</b>	<b>\$27,035</b>
<b>Debt Service</b>			
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$72,965	\$72,966
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$10,761	\$10,761
4723	Interest on Tax and Revenue Anticipation Notes	\$20,000	\$30,856
4790	Other Debt Service Charges	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$103,726</b>	<b>\$114,583</b>
<b>Capital Outlay</b>			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$364,202	\$101,105
4903	Buildings	\$81,717	\$81,716
4909	Improvements Other than Buildings	\$240,000	\$310,100
<i>Explanation: Includes expenditure of FEMA grant of \$3,500 and solar library donations of \$66,600</i>			
<b>Capital Outlay Subtotal</b>		<b>\$685,919</b>	<b>\$492,921</b>



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**Expenditures**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Operating Transfers Out</b>			
4911	To Revolving Funds	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0
4914W	To Water Proprietary Fund	\$0	\$0
4915	To Capital Reserve Funds	\$365,000	\$365,000
4916	To Expendable Trusts	\$25,000	\$25,000
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$390,000</b>	<b>\$390,000</b>
<b>Payments to Other Governments</b>			
4931	Taxes Assessed for County	\$0	\$537,628
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$7,106,754
4934	Taxes Assessed for State Education	\$0	\$655,608
4939	Payments to Other Governments	\$0	\$0
<b>Payments to Other Governments Subtotal</b>			<b>\$8,299,990</b>
<b>Total Before Payments to Other Governments</b>		<b>\$3,979,850</b>	<b>\$3,818,406</b>
<b>Plus Payments to Other Governments</b>			<b>\$8,299,990</b>
<b>Plus Commitments to Other Governments from Tax Rate</b>		<b>\$8,299,990</b>	
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Total General Fund Expenditures</b>		<b>\$12,279,840</b>	<b>\$12,118,396</b>



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**Revenues**

<b>Account</b>	<b>Source of Revenues</b>	<b>Estimated Revenues</b>	<b>Actual Revenues</b>
<b>Taxes</b>			
3110	Property Taxes	\$0	\$10,308,240
3120	Land Use Change Taxes for General Fund	\$0	\$0
3121	Land Use Change Taxes for Conservation Fund	\$0	\$0
3180	Resident Taxes	\$0	\$0
3185	Yield Taxes	\$7,000	\$7,915
3186	Payment in Lieu of Taxes	\$22,527	\$22,527
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$15,000	\$19,761
<b>Taxes Subtotal</b>		<b>\$44,527</b>	<b>\$10,358,443</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$411,800	\$440,073
3230	Building Permits	\$9,500	\$10,124
3290	Other Licenses, Permits, and Fees	\$15,000	\$19,196
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$436,300</b>	<b>\$469,393</b>
<b>From Federal Government</b>			
3311	Housing and Urban Development	\$0	\$0
3312	Environmental Protection	\$0	\$0
3313	Federal Emergency	\$0	\$0
3314	Federal Drug Enforcement	\$0	\$0
3319	Other Federal Grants and Reimbursements	\$0	\$0
<b>From Federal Government Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>State Sources</b>			
3351	Shared Revenues - Block Grant	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$163,443	\$163,442
3353	Highway Block Grant	\$97,739	\$125,212
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Railroad Tax Distribution	\$12,980	\$9,746
3360	Water Filtration Grants	\$0	\$0
3361	Landfill Closure Grants	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	\$0	\$19,180
<i>Explanation: Additional Bridge Aid</i>			
3379	Intergovernmental Revenues - Other	\$0	\$0
<b>State Sources Subtotal</b>		<b>\$274,162</b>	<b>\$317,580</b>





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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Charges for Services</b>			
3401	Income from Departments	\$65,665	\$67,853
3402	Water Supply System Charges	\$0	\$0
3403	Sewer User Charges	\$0	\$0
3404	Garbage-Refuse Charges	\$0	\$0
3405	Electric User Charges	\$0	\$0
3406	Airport Fees	\$0	\$0
3409	Other Charges	\$0	\$0
<b>Charges for Services Subtotal</b>		<b>\$65,665</b>	<b>\$67,853</b>
<b>Miscellaneous Revenues</b>			
3500	Special Assessments	\$0	\$0
3501	Sale of Municipal Property	\$0	\$0
3502	Interest on Investments	\$800	\$673
3503	Other	\$0	\$0
3504	Fines and Forfeits	\$0	\$0
3506	Insurance Dividends and Reimbursements	\$0	\$0
3508	Contributions and Donations	\$0	\$60,500
<i>Explanation: Bridge donations and fire grant</i>			
3509	Revenue from Misc Sources Not Otherwise Classified	\$20,830	\$26,601
<b>Miscellaneous Revenues Subtotal</b>		<b>\$21,630</b>	<b>\$87,774</b>
<b>Interfund Operating Transfers In</b>			
3911	From Revolving Funds	\$0	\$0
3912	From Special Revenue Funds	\$6,983	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Airport Proprietary Fund	\$0	\$0
3914E	From Electric Proprietary Fund	\$0	\$0
3914O	From Other Proprietary Fund	\$0	\$0
3914S	From Sewer Proprietary Fund	\$0	\$0
3914W	From Water Proprietary Fund	\$0	\$0
3915	From Capital Reserve Funds	\$647,669	\$431,625
<i>Explanation: Includes reimbursement from TTF for expenditures as agents to expend of \$27,442</i>			
3916	From Trust and Fiduciary Funds	\$54,241	\$18,639
3917	From Conservation Funds	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$708,893</b>	<b>\$450,264</b>
<b>Other Financing Sources</b>			
3934	Proceeds from Long-Term Notes/Bonds/Other Sources	\$0	\$0
<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Plus Property Tax Commitment from Tax Rate</b>		<b>\$10,407,746</b>	
<b>Total General Fund Revenues</b>		<b>\$11,958,923</b>	<b>\$11,751,307</b>





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Balance Sheet

Account	Description	Starting Balance	Ending Balance
<b>Current Assets</b>			
1010	Cash and Equivalents	\$4,247,930	\$4,543,725
1030	Investments	\$0	\$0
1080	Tax Receivable	\$429,043	\$474,523
1110	Tax Liens Receivable	\$226,636	\$344,327
1150	Accounts Receivable	\$0	\$0
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$4,469	\$14,664
1400	Other Current Assets	\$3,000	\$3,000
1670	Tax Deeded Property (Subject to Resale)	\$0	\$0
<b>Current Assets Subtotal</b>		<b>\$4,911,078</b>	<b>\$5,380,239</b>
<b>Current Liabilities</b>			
2020	Warrants and Accounts Payable	\$232,612	\$181,101
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$3,127,082	\$3,962,362
2080	Due to Other Funds	\$48,016	\$96,137
2220	Deferred Revenue	\$175,797	\$180,157
2230	Notes Payable - Current	\$0	\$0
2270	Other Payables	\$0	\$0
<b>Current Liabilities Subtotal</b>		<b>\$3,583,507</b>	<b>\$4,419,757</b>
<b>Fund Equity</b>			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$280,588	\$197,146
2460	Committed Fund Balance	\$180,253	\$48,376
2490	Assigned Fund Balance	\$5,310	\$5,310
2530	Unassigned Fund Balance	\$861,420	\$709,650
<b>Fund Equity Subtotal</b>		<b>\$1,327,571</b>	<b>\$960,482</b>



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**Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$537,628	\$0	\$7,106,754	\$655,608	\$0	\$10,308,240
Commitment	\$537,628	\$0	\$7,106,754	\$655,608		\$10,407,746
Difference	\$0	\$0	\$0	\$0		(\$99,506)

**General Fund Balance Sheet Reconciliation**

Total Revenues	\$11,751,307
Total Expenditures	\$12,118,396
Change	(\$367,089)
Ending Fund Equity	\$960,482
Beginning Fund Equity	\$1,327,571
Change	(\$367,089)



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**Long Term Debt**

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Highway Garage (General)	\$508,900	\$25,000	3%-5%	2024	\$50,000	\$0	\$25,000	\$25,000
Municipal Building (General)	\$899,420	\$45,000	4%-5.29%	2028	\$270,000	\$0	\$45,000	\$225,000
Solar project (General)	\$29,313	\$3,237	2%	2027	\$14,899	\$0	\$2,966	\$11,933
	<b>\$1,437,633</b>				<b>\$334,899</b>	<b>\$0</b>	<b>\$72,966</b>	<b>\$261,933</b>

# NEW HAMPSHIRE MUNICIPAL BOND BANK

2008 SERIES A	AMOUNT OF LOAN	\$899,420.00
20 YEAR DEBT SCHEDULE FOR TOWN OFFICES	PREMIUM	\$25,580.00
BOND DATED 8/15/2008	TOTAL RECEIVED	\$925,000.00

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

DEBT YEAR	PERIOD	PRINCIPAL OUT- STANDING	PRINCIPAL	RATE	INTEREST	Refund	YEAR ENDING PAYMENT	PAYMENTS
1	8/15/2009	\$899,420.00	\$44,420.00	4.00%	\$45,201.25		\$89,621.25	\$89,621.25
2	8/15/2010	\$855,000.00	\$45,000.00	4.00%	\$40,162.50		\$85,162.50	\$85,162.50
3	8/15/2011	\$810,000.00	\$45,000.00	5.00%	\$38,362.50		\$83,362.50	\$83,362.50
4	8/15/2012	\$765,000.00	\$45,000.00	5.00%	\$36,112.50		\$81,112.50	\$81,112.50
5	8/15/2013	\$720,000.00	\$45,000.00	5.00%	\$33,862.50		\$78,862.50	\$78,862.50
6	8/15/2014	\$675,000.00	\$45,000.00	5.25%	\$31,500.00		\$76,500.00	\$76,500.00
7	8/15/2015	\$630,000.00	\$45,000.00	5.25%	\$29,137.50		\$74,137.50	\$74,137.50
8	8/15/2016	\$585,000.00	\$45,000.00	5.25%	\$26,775.00		\$71,775.00	\$71,775.00
9	8/15/2017	\$540,000.00	\$45,000.00	5.25%	\$24,412.50		\$69,412.50	\$69,412.50
10	8/15/2018	\$495,000.00	\$45,000.00	5.25%	\$22,050.00		\$67,050.00	\$67,050.00
11	8/15/2019	\$450,000.00	\$45,000.00	5.00%	\$19,687.50		\$64,687.50	\$62,465.50
12	8/15/2020	\$405,000.00	\$45,000.00	4.13%	\$17,437.50		\$62,437.50	\$59,158.50
13	8/15/2021	\$360,000.00	\$45,000.00	4.13%	\$15,581.26	-\$3,507.00	\$57,074.26	\$53,567.30
14	8/15/2022	\$315,000.00	\$45,000.00	4.25%	\$13,725.00	-\$3,272.00	\$55,453.00	\$52,181.04
15	8/15/2023	\$270,000.00	\$45,000.00	4.25%	\$11,812.50	-\$3,272.00	\$53,540.50	\$53,540.50
16	8/15/2024	\$225,000.00	\$45,000.00	4.25%	\$9,900.00	-\$3,272.00	\$51,628.00	\$51,628.00
17	8/15/2025	\$180,000.00	\$45,000.00	4.38%	\$7,987.50	-\$3,272.00	\$49,715.50	
18	8/15/2026	\$135,000.00	\$45,000.00	4.38%	\$6,018.76	-\$3,272.00	\$47,746.76	
19	8/15/2027	\$90,000.00	\$45,000.00	4.50%	\$4,050.00	-\$3,272.00	\$45,778.00	
20	8/15/2028	\$45,000.00	\$45,000.00	4.50%	\$2,025.00	-\$1,636.00	\$45,389.00	
TOTALS			\$899,420.00		\$435,801.27		\$1,310,446.27	

# 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

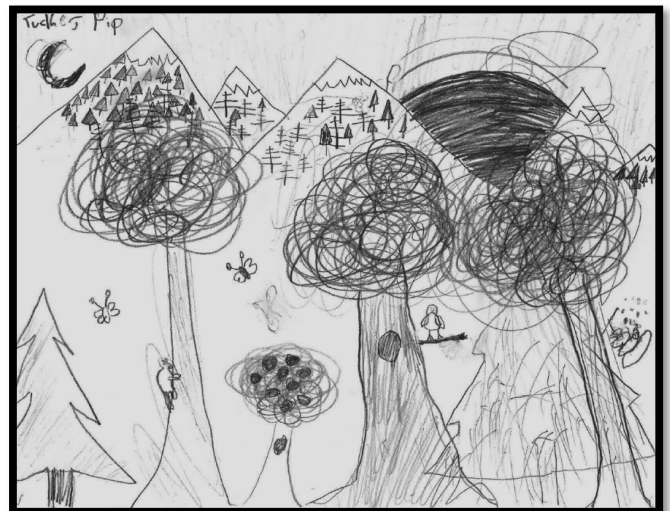
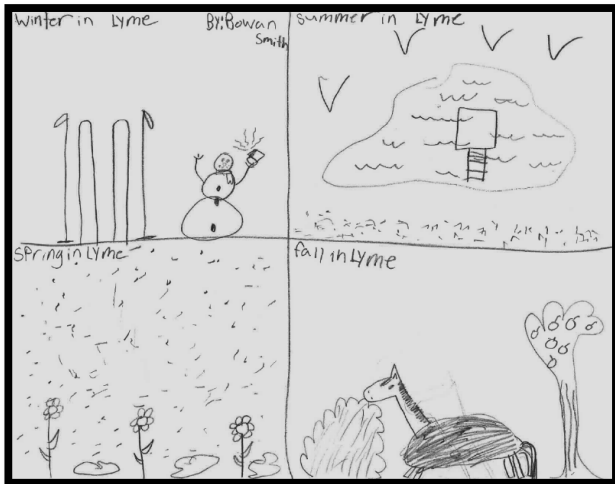
\$530,000.00

## 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	\$35,687.00
13	8/15/2017	\$200,000.00	\$25,000.00	5.00%	\$9,875.00	-\$438.00	\$34,263.00	\$34,263.00
14	8/15/2018	\$175,000.00	\$25,000.00	5.00%	\$8,625.00	-\$612.00	\$33,013.00	\$33,013.00
15	8/15/2019	\$150,000.00	\$25,000.00	4.75%	\$7,375.00	-\$612.00	\$31,763.00	\$31,763.00
16	8/15/2020	\$125,000.00	\$25,000.00	4.75%	\$6,187.50	-\$612.00	\$30,635.50	\$30,635.50
17	8/15/2021	\$100,000.00	\$25,000.00	5.00%	\$5,000.00	-\$552.00	\$29,448.00	\$29,448.00
18	8/15/2022	\$75,000.00	\$25,000.00	5.00%	\$3,750.00	-\$551.00	\$28,199.00	\$28,199.00
19	8/15/2023	\$50,000.00	\$25,000.00	5.00%	\$2,500.00	-\$551.00	\$26,949.00	\$26,949.00
20	8/15/2024	\$25,000.00	\$25,000.00	5.00%	\$1,250.00	-\$566.00	\$25,684.00	\$25,684.00
TOTALS			\$508,900.00		\$260,703.07	-\$4,464.00	\$762,305.07	\$762,305.07

	SCHEDULE OF LYME PROPERTY - 2024					
BUILDINGS with LAND:						
	Description	Parcel Address	Map #	Lot #	Acreage	Assessment
	Library	38 Union Street	201	38	0.44	\$915,600
	Jail	2 Pleasant Street	201	94.100	0.07	\$27,400
	Fire Station	44 High Street	201	103	1.28	\$572,700
	Town Garage	24 High Street	201	110.1000	3.47	\$781,700
	Town Office/Police Building	1 High Street	201	120	3.11	\$1,492,300
	Post Pond Recreation Area	111 Orford Road	407	5.1000	11.80	\$391,900
	Lyme Center Academy Building	183 Dorchester Road	409	18	1.30	\$759,600
CEMETERIES:						
	Description	Parcel Address	Map #	Lot #	Acreage	Assessment
	Old Lyme Cemetery & Tomb	1 Pleasant Street	201	78	3.70	\$429,100
	Highland Cemetery	24 High Street	201	110.2000	6.57	\$258,000
	Gilbert Cemetery	240 River Road	402	72	58.00	\$312,000
	Porter Cemetery	597 River Road	405	25	0.36	\$12,200
	Beal Cemetery	517 Dorchester Road	420	5	0.57	\$10,900
	Tinkhamtown Cemetery	Location Unknown				
LAND (VACANT):						
	Description	Parcel Address	Map #	Lot #	Acreage	Assessment
	Lyme Plain Common	1 On The Common	201	28	1.40	\$29,200
	Big Rock Nature Preserve	18 Market Street	201	31.2000	9.99	\$43,000
	Big Rock Nature Preserve	20 Union Street	201	47	12.82	\$103,200
	Little Common	39 Union Street	201	59	0.38	\$16,900
	Land Under Horsesheds	6 John Tomson Way	201	93.100	0.16	\$40,300
	Land on Wilmott Way	30 Wilmott Way	401	62	1.30	\$11,300
	Land on Hewes Brook	39 Shoestrap Road	402	39	1.80	\$15,700
	Hewes Brook Nature Preserve	111 River Road	402	89	1.00	\$32,300
	Land on Orford Road	263 Orford Road	406	1	8.80	\$35,000
	Lyme Town Forest	85 Orfordville Road	406	30	372.00	\$585,800
	Land adjoining Post Pond	105 Orford Road	407	4	2.2	\$40,400
	Chaffee Wildlife Sanctuary	115 Orford Road	407	5.2000	21.02	\$126,900
	Land on Mud Turtle Pond Road	36 Mud Turtle Pond Road	407	77	70.00	\$251,800
	Land on Post Pond Lane	92 Post Pond Lane	408	12	19.60	\$117,700
	Junction of Franklin/Acorn Hill Rds.	171 Acorn Hill Road	408	68	0.04	\$400

	Land on Canaan Ledge Lane	17 Canaan Ledge Lane	413	19	2.70	\$22,300
	Land on Canaan Ledge Lane	25 Canaan Ledge Lane	413	20	16.00	\$77,500
	Land on Dorchester Road	379 Dorchester Road	414	39	0.54	\$5,200
	Trout Pond Forest	4 Trout Pond Lane	415	3	385.40	\$435,200
	Reservoir Pond Access	637 Dorchester Road	421	1	0.37	\$75,600
	<b>SUMMARY</b>	Acreage				
	Buildings w/Land	21.47				
	Cemeteries	69.20				
	Land (Vacant)	927.52				
	<b>GRAND TOTALS:</b>	1018.19				







**Lyme**  
**Summary Inventory of Valuation**

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

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

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

Assessor		
BOARD OF SELECTMEN		

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

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

Preparer's Signature





Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	25,988.81	\$2,112,300	
1B	Conservation Restriction Assessment RSA 79-B	125.26	\$19,900	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	3.67	\$20,400	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	2,490.33	\$145,477,500	
1G	Commercial/Industrial Land	72.64	\$6,865,900	
1H	Total of Taxable Land	28,680.71	\$154,496,000	
1I	Tax Exempt and Non-Taxable Land	5,252.21	\$16,639,900	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$247,134,000	
2B	Manufactured Housing RSA 674:31	0	\$1,376,600	
2C	Commercial/Industrial	0	\$12,693,400	
2D	Discretionary Preservation Easements RSA 79-D	6	\$31,000	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$261,235,000	
2G	Tax Exempt and Non-Taxable Buildings	0	\$21,135,100	
Utilities & Timber			Valuation	
3A	Utilities		\$3,858,800	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$419,589,800	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$419,589,800	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$67,500	1	\$67,500
13	Elderly Exemption RSA 72:39-a,b	\$0	20	\$4,909,100
14	Deaf Exemption RSA 72:38-b	\$135,000	1	\$67,500
15	Disabled Exemption RSA 72:37-b	\$135,000	2	\$270,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	81	\$1,435,000
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$6,749,100
21A	Net Valuation			\$412,840,700
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$412,840,700
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$412,840,700
22	Less Utilities			\$3,858,800
23A	Net Valuation without Utilities			\$408,981,900
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$408,981,900



Utility Value Appraiser

George Sansoucy

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
GREEN MOUNTAIN POWER CORPORATION				\$10,300	\$10,300
NEW HAMPSHIRE ELECTRIC COOP	\$1,848,900	\$397,800			\$2,246,700
PSNH DBA EVERSOURCE ENERGY	\$1,601,800				\$1,601,800
	<b>\$3,450,700</b>	<b>\$397,800</b>		<b>\$10,300</b>	<b>\$3,858,800</b>



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	52	\$26,000
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	5	\$10,000
All Veterans Tax Credit RSA 72:28-b	\$500	0	\$0
Combat Service Tax Credit RSA 72:28-c			
		57	\$36,000

#### Deaf & Disabled Exemption Report

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

Deaf Asset Limits	
Single	\$150,000
Married	\$150,000

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

Disabled Asset Limits	
Single	\$150,000
Married	\$150,000

#### Elderly Exemption Report

First-time Filers Granted Elderly  
Exemption for the Current Tax Year

Age	Number
65-74	2
75-79	
80+	

Total Number of Individuals Granted Elderly Exemptions for the Current Tax  
Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	8	\$215,000	\$1,720,000	\$1,478,300
75-79	5	\$270,000	\$1,350,000	\$1,350,000
80+	7	\$320,000	\$2,240,000	\$2,080,800
	20		\$5,310,000	\$4,909,100

Income Limits	
Single	\$40,000
Married	\$50,000

Asset Limits	
Single	\$220,000
Married	\$220,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No

Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No

Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No

Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,897.36	\$1,115,100
Forest Land	14,778.29	\$779,400
Forest Land with Documented Stewardship	7,665.03	\$205,200
Unproductive Land	422.41	\$7,800
Wet Land	225.72	\$4,800
	<b>25,988.81</b>	<b>\$2,112,300</b>

#### Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	17,410.37
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	15.03
Total Number of Owners in Current Use	<b>Owners:</b>	305
Total Number of Parcels in Current Use	<b>Parcels:</b>	423

#### Land Use Change Tax

Gross Monies Received for Calendar Year		\$13,081
Conservation Allocation	<b>Percentage:</b> 100.00 %	<b>Dollar Amount:</b>
Monies to Conservation Fund		\$13,081
Monies to General Fund		\$0

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

#### Other Conservation Restriction Assessment Statistics

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



Discretionary Easements RSA 79-C Acres Owners Assessed Valuation

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

Number Granted Structures Acres Land Valuation Structure Valuation

Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Land Valuation	Structure Valuation
5	6	3.67	\$20,400	\$31,000

Map	Lot	Block	%	Description
201	117		25	CREAMERY
407	74		40	BARN
409	13		45	BARN & MILKHOUSE
409	49		50	BARN
403	29	1000	50	BARN

Tax Increment Financing District Date Original Unretained Retained Current

This municipality has no TIF districts.

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$0.00	0.00
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
GREAT RIVER HYDRO LLC	\$17,000
	\$17,000

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
DOI National Park Service [NPS] list under 3186 regular PILT section.	\$5,879
	\$5,879

Notes



New Hampshire  
Department of  
Revenue  
Administration

2024  
\$27.50

## Tax Rate Breakdown Lyme

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,672,224	\$412,840,700	<b>\$6.48</b>
County	\$625,376	\$412,840,700	<b>\$1.51</b>
Local Education	\$7,434,446	\$412,840,700	<b>\$18.01</b>
State Education	\$615,285	\$408,981,900	<b>\$1.50</b>
<b>Total</b>	<b>\$11,347,331</b>		<b>\$27.50</b>

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

Tax Commitment Calculation	
Total Municipal Tax Effort	\$11,347,331
War Service Credits	(\$36,000)
Village District Tax Effort	
Total Property Tax Commitment	\$11,311,331

10/25/2024

Sam Greene  
Director of Municipal and Property Division  
New Hampshire Department of Revenue Administration



## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$4,534,246	
Net Revenues (Not Including Fund Balance)		(\$1,700,620)
Fund Balance Voted Surplus		(\$197,676)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$36,000	
Special Adjustment	\$0	
Actual Overlay Used	\$274	
<b>Net Required Local Tax Effort</b>	<b>\$2,672,224</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$625,376	
<b>Net Required County Tax Effort</b>	<b>\$625,376</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$8,763,788	
Net Cooperative School Appropriations		
Net Education Grant		(\$714,057)
Locally Retained State Education Tax		(\$615,285)
<b>Net Required Local Education Tax Effort</b>	<b>\$7,434,446</b>	
State Education Tax	\$615,285	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$615,285</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$412,840,700	\$410,862,100
Total Assessment Valuation without Utilities	\$408,981,900	\$406,136,900
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$412,840,700	\$410,862,100

### Village (MS-1V)

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

# Lyme

## Tax Commitment Verification

### 2024 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$11,311,331
1/2% Amount	\$56,557
Acceptable High	\$11,367,888
Acceptable Low	\$11,254,774

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>	11,358,570.75
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 2024 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: <i>Marc O'Keefe</i>	Date: 10/30/24
Requirements for Quarterly Billing	

Pursuant to RSA 76:15-a		
Lyme	Total Tax Rate	Quarterly Tax Rate
Total 2024 Tax Rate	\$27.50	\$6.88
Associated Villages		
No associated Villages to report		



## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$0</b>
<b>General Fund Operating Expenses</b>	<b>\$13,209,353</b>
<b>Final Overlay</b>	<b>\$274</b>

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

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices* (4.1), pg. 17.  
 [2] Government Finance Officers Association (GFOA), (2015), *Best Practice: Fund Balance Guidelines for the General Fund*.  
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2024 Fund Balance Retention Guidelines: Lyme	
Description	Amount
<b>Current Amount Retained (3.88%)</b>	<b>\$511,974</b>
17% Retained <i>(Maximum Recommended)</i>	\$2,245,590
10% Retained	\$1,320,935
8% Retained	\$1,056,748
5% Retained <i>(Minimum Recommended)</i>	\$660,468

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



## Tax Collector's Report

For the period beginning Jan 1, 2024 and ending Dec 31, 2024

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

### Instructions

#### Cover Page

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

#### For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

### ENTITY'S INFORMATION

Municipality: LYME



County: GRAFTON

Report Year: 2024

### PREPARER'S INFORMATION

First Name

Marci

Last Name

O'Keefe

Street No.

1

Street Name

High Street

Phone Number

603-795-4416

Email (optional)

taxcollector@lymenh.gov



New Hampshire  
Department of  
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2023	Year: 2022	Year: 2021
Property Taxes	3110		\$ 472,502.61		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$ 28,625.00)	\$ 0.00		
Other Tax or Charges Credit Balance		\$ 0.00	\$ 0.00		

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2023	2022
Property Taxes	3110	\$ 11,364,342.95	\$ 10,370,238.46	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$ 77,960.00	\$ 13,081.00	
Yield Taxes	3185	\$ 10,229.83	\$ 7,801.83	
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2023	2022	2021
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120	\$ 270.00			
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$ 24,711.65	\$ 11,527.16	\$ 27,247.55	
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$ 11,448,889.43	\$ 10,875,151.06	\$ 27,247.55	\$ 0.00



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

Credits				
Remitted to Treasurer	Levy for Year of this Report		Prior Levies	
Property Taxes	\$ 10,673,816.66	\$ 19,463.31	\$ 54,809.40	
Resident Taxes				
Land Use Change Taxes	\$ 77,770.00	\$ 13,081.00	\$ 4,430.00	
Yield Taxes	\$ 10,192.26	\$ 7,801.83	\$ 19,100.49	
Interest (Include Lien Conversion)	\$ 24,711.65	\$ 8,833.19	\$ 34,187.78	
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)				
Discounts Allowed				

Abatements Made	Levy for Year of this Report		Prior Levies	
Property Taxes	\$ 83,697.00	\$ 38,811.44	\$ 60,817.86	
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				





**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report		Prior Levies	
Property Taxes	\$ 661,864.89	\$ 472,502.61	\$ 57,938.05	
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Other Tax or Charges Credit Balance	\$ 0.00			
<b>Total Credits</b>		\$ 11,532,052.46	\$ 560,493.38	\$ 231,283.58
				\$ 0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$ 1,192,305.55
Total Unredeemed Liens (Account #1110 - All Years)	\$ 0.00



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2023	Year: 2022	Year:
Unredeemed Liens Balance - Beginning of Year		\$ 155,746.61	\$ 186,012.50	
Liens Executed During Fiscal Year	\$ 160,855.24			
Interest & Costs Collected (After Lien Execution)	\$ 7,439.77			
<b>Total Debits</b>	<b>\$ 168,295.01</b>	<b>\$ 155,746.61</b>	<b>\$ 186,012.50</b>	<b>\$ 0.00</b>

Summary of Credits

	Last Year's Levy	Prior Levies		
Redemptions	\$ 54,809.40	\$ 192,147.85	\$ 194,397.48	
Interest & Costs Collected (After Lien Execution) #3190	\$ 12,061.78	\$ 15,281.46	\$ 1,330.89	
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110				
<b>Total Credits</b>	<b>\$ 66,871.18</b>	<b>\$ 207,429.31</b>	<b>\$ 195,728.37</b>	<b>\$ 0.00</b>

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$ 1,192,305.55
Total Unredeemed Liens (Account #1110 -All Years)	\$ 0.00



**LYME**

**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

Marci

Preparer's Last Name

O'Keefe

Date

Feb 12, 2025

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

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

**PREPARER'S CERTIFICATION**

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

*Marci O'Keefe*

Preparer's Signature and Title

TAX COLLECTOR



*TOWN CLERK*

**2024**

Vehicle Registration Fees	\$488,809.50
Dog Licenses & Penalties	\$1,323.50
Fees (clerk, dog, marriage & certified copies)	\$13,437.50
Miscellaneous (mailing fees, copies, UCCs)	\$4,170.50
Phone Book Sales	\$168.00
Transfer Station Inventory & Bins (Town Clerk sales only)	\$21,342.00
Boat Registration Fees	\$1,335.72
Boat Racks	\$600.00
Transportation Tax	\$11,692.00
Fees to State of NH- Motor Vehicle	\$143,746.79
Fees to the State of New Hampshire (dogs & vital statistics)	\$1,893.50

**TOTAL REVENUE:** **\$688,519.01**

Number of Vehicles registered in 2024 2,662

This March marks my first full year as Town Clerk. Holy smokes! I am so grateful to Patty Jenks for the opportunity to follow in her footsteps. To me, she epitomizes the Lyme spirit and I only hope I'm able to make her proud as I continue the tradition of serving the town of Lyme.

I'm so lucky to have an incredible team here at the Town Clerk's Office. I'm grateful to our Deputy, Karen Borgstrom, for coming aboard and learning an intricate job with grace and humor. Thanks to Deb Kilham, Katie Jenks, and Sharon Greatorex for all their support and hard work.

Many thanks to the Select Board's Office for their help with the transition of taking on the role of Town Clerk: You're all awesome and I'm so happy to work alongside you.

And thanks to you! The people of Lyme have been so gracious in welcoming me into my new position here at the office. Thanks for the stories, the good humor, and the generosity. This is a truly special place and I'm so glad I get to be part of it.

## 2024 Births Reported in the Town of Lyme, New Hampshire

Emilia Mavis French was born on January 28, 2024 to Colleen Harty and Alexander French

Milo Robert Carden-Hart was born on May 13, 2024 to Sophia Carden-Hart and Jacob Carden-Hart

Helena Roane McNear Bedard was born on July 11, 2024 to Helena Witte and Patrick Bedard

Eze Kenzo Shand was born on August 9, 2024 to Conicia Jackson and Shamar Shand

Annaliese Driscoll Kroes was born on August 30, 2024 to Jessica Driscoll and Jacob Kroes

Ryder Goss was born on September 8, 2024 to Emily Goss and Rowen Goss

Lewellyn Ames McBride was born on October 8, 2024 to Reina Harding and Charles McBride

Charles Douglas Gamble was born on December 21, 2024 to Heather Martin and John Gamble

## 2024 Deaths Reported in the Town of Lyme, New Hampshire

Wayne P Bates, son of Sarah Pushee and Zelma Bates, passed away on January 25, 2024

Abbie E Penfield, daughter of Abbie Kent and Gardner Emmons, passed away on February 14, 2024

Frances Elaine Saladino Tullar, daughter of Josephine Bacon and Pioto Saladino, passed away on February 29, 2024

Normand Hubert Dube, son of Alice Dube and Eugene Dube, passed away on March 4, 2024

Wayne Joseph Thompson, son of Ruby Watson and Charles Thompson, passed away on March 24, 2024

Susan Kay Rufsvold, daughter of Bernice Cradock and Thomas Keeton, passed away on March 30, 2024

Christopher Robin Mazzarella, son of Valerie Jewel and Keith Mazzarella, passed away on May 13, 2024

David Hauger, son of Sarah Fineuan and Oscar Hauger, passed away on May 24, 2024

Glenn Michael Eakin, son of Theda Lindsey and William Eakin, passed away on June 9, 2024

Ralph C Farmer III, son of Isabella Ruggerio and Ralph Farmer Jr., passed away on July 12, 2024

Ronald L Woodward, son of Ruth Gray and Emerson Woodward, passed away on July 22, 2024

Frederick Christopher Gernhard, son of Dorothy Kendall and Joseph Gernhard, passed away on August 15, 2024

Alan Bliss Newton, son of Alice Bliss and Jerald Newton, passed away on September 4, 2024

Stephen Thomas Barracclough, son of Ruth Bates and Eric Barracclough, passed away on September 27, 2024

Charles H Lacour Jr., son of Helen Westervelt and Charles Lacour Sr., passed away on December 7, 2024

Charles A Hallett, son of Bridie McIntyre and Charles Hallett, passed away on December 19, 2024

## 2024 Marriages Reported in the Town of Lyme

Thomas Turkington married Patricia Ann Ortins on June 6, 2024

Storey Pickett Dyer Kloman married Jonathan Scott Kubert on August 3, 2024

Ellen Catherine Cook married Jesse Smith Cutting on August 10, 2024

William Devine Clark Jr. married Madeline Jane Mulvihill on August 24, 2024

Michael Paul White married Hannah Rose Glenshaw on September 28, 2024

Jordan Dawn Toland married Timothy Scott Gray on October 17, 2024

Ryan James O'Toole married Arielle Leigh Baker on December 31, 2024

## Report of the Treasurer for the calendar year ending December 31, 2024

### Summary of Activity

Cash on Hand January 1, 2024	\$4,432,850.39
Debits (including investment transfers)	\$18,267,130.10
Credits (including investment transfers)	<u>(\$17,876,476.66)</u>
Cash on Hand December 31, 2024	\$4,823,503.83

### Note:

The Grafton County Tax was \$625,376.00

The Tax Anticipation Note (line of credit) was \$3,800,000.00

### **Balance Sheet\***

#### Assets

Cash in hands of Treasurer (General Fund)	
Mascoma Bank	<u>\$4,823,503.83</u>
Uncollected Taxes	
Property Tax 2024	<u>\$661,864.89</u>
Unredeemed Taxes	
Levy of 2024	<u>\$19,463.31</u>
Reserve for Uncollectible Accounts	<u>(\$25,000.00)</u>
<b>Total Assets</b>	<b><u>\$5,479,832.03</u></b>

#### Liabilities and Fund Equity

Accounts Owed by the Town	
School District Taxes Payable	\$4,249,731.00
Other Liabilities	<u>\$91,739.26</u>
<b>Total Liabilities</b>	<b><u>\$4,341,470.26</u></b>

<b>Unassigned Fund Balance</b>	<b><u>\$511,974.00</u></b>
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#### Assigned Fund Balance

Town Forest Maintenance Fund	\$5,309.67
Reserve for Recreation Revolving Fund	\$13,002.07
Cemetery Gifts and Donations	\$15,991.00
Heritage Commission	\$4,964.62
Police Special Detail Fund	\$1,753.97
Milfoil	\$14,832.91
Independence Day Fund	<u>\$6,982.95</u>
	<u>\$62,837.19</u>
<b>Total Liabilities &amp; Fund Equity</b>	<b><u>\$4,916,281.45</u></b>

\*These are unaudited figures.

**CONSERVATION FUND****Summary of Treasurer's Report for 2024**

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONIT.	NRI BOOK REVENUE	TROUT POND C&D
YTD Interest	\$126.16	\$113.54	\$1.26	\$3.78	\$0.00	\$7.57
Bank Fees	(\$1.38)	(\$1.24)	(\$0.01)	(\$0.04)	\$0.00	(\$0.08)
Ecosystem Manage. Consult. Of NE	(\$3,000.00)	(\$3,000.00)				
CT River Conservation	(\$1,000.00)	(\$1,000.00)				
James Mason	(\$2,200.00)		(\$2,200.00)			
UV Trails Alliance	(\$5,000.00)	(\$5,000.00)				
Dep Easement Monitoring	\$400.00			\$400.00		
Deposit - Land Use Change Tax	\$17,511.00	\$17,511.00				
<b>Net Activity</b>	<b>\$6,835.78</b>	<b>\$8,623.30</b>	<b>(\$2,198.75)</b>	<b>\$403.74</b>	<b>\$0.00</b>	<b>\$7.49</b>
<b>Beginning Balance</b>	<b>\$248,926.08</b>	<b>\$225,082.40</b>	<b>\$3.21</b>	<b>\$7,466.90</b>	<b>\$10.00</b>	<b>\$16,063.57</b>
<b>Ending Balance</b>	<b>\$255,761.86</b>	<b>\$233,705.70</b>	<b>(\$2,195.54)</b>	<b>\$7,870.64</b>	<b>\$10.00</b>	<b>\$16,071.06</b>

**RECREATION FUND**

Balance as of 1/1/2024	\$14,265.93
Revenues	\$24,199.00
Expenses	(\$25,462.86)
Balance as of 12/31/2024	\$13,002.07

**HERITAGE FUND**

Balance as of 1/1/2024	\$4,964.62
Revenues	\$0.00
Expenses	\$0.00
Balance as of 12/31/2024	\$4,964.62

**INDEPENDENCE DAY FUND**

Balance as of 1/1/2024	\$6,982.95
Revenues	\$0.00
Expenses	\$0.00
Balance as of 12/31/2024	\$6,982.95

**TOWN FOREST MAINTENANCE FUND**

Balance as of 1/1/2024	\$5,309.67
Revenues	\$0.00
Expenses	\$0.00
Balance as of 12/31/2024	\$5,309.67

**CEMETERY GIFTS AND DONATIONS**

Balance as of 1/1/2024	\$15,991.00
Revenues	\$0.00
Expenses	\$0.00
Balance as of 12/31/2024	\$15,991.00

**POLICE SPECIAL DETAIL FUND**

Balance as of 1/1/2024	\$568.51
Revenues	\$1,445.46
Expenses	(\$260.00)
Balance as of 12/31/2024	\$1,753.97

**MILFOIL NON-LAPSING FUND**

Balance as of 1/1/2024	\$8,637.91
Revenues	\$12,675.00
Expenses	(\$6,480.00)
Balance as of 12/31/2024	\$14,832.91



PRINCIPAL - ACCOUNTS 8000006479, 8000006447, 8000006480  
ANNUAL TOTALS

INCOME - ACCOUNTS 8000006479, 8000006447, 8000006480  
ANNUAL TOTALS

DATE		TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 01/01/24	New Funds	Gain/Loss	Mgmt Fees	Expend	BALANCE 12/31/24	BALANCE 01/01/24	Gross Income	Mgmt Fees	Transf Income/ Exp	BALANCE 12/31/24	TOTAL TAX COST	UNREALIZED GAIN/LOSS	MARKET VALUE
01/01/1986	Emergency Equipment Repair Fund	Reserve RSA Capital Reserve (Other)	Capital Reserve (Other)	Common Investment	Common Investment	0.96%	32,038.11	-	11.80	(167.10)	-	31,882.81	1,647.38	1,040.59	-	-	2,687.97	34,570.78	(569.63)	34,001.15
01/01/1988	Trout Pond Management Area	Reserve RSA Capital Reserve (Other)	Capital Reserve (Other)	Common Investment	Common Investment	0.19%	6,263.24	-	2.31	(32.81)	-	6,232.74	350.98	204.33	-	-	555.31	6,788.05	(111.85)	6,676.20
01/01/1956	Bridge Reserve CFR	Reserve RSA Capital Reserve (Other)	Maintenance and Repair	Common Investment	Common Investment	13.90%	467,245.24	-	171.49	(2,427.73)	(250,000.00)	214,989.00	22,186.36	15,119.08	-	-	37,305.44	252,294.44	(4,157.08)	248,137.36
01/01/1985	Property Reappraisal	Reserve RSA Capital Reserve (Other)	Capital Reserve (Other)	Common Investment	Common Investment	1.91%	63,642.32	5,000.00	23.58	(33.69)	-	68,332.21	3,632.12	2,078.19	-	-	5,710.31	74,042.52	(1,220.01)	72,822.51
01/01/1988	Heavy Equipment	Reserve RSA Capital Reserve (Other)	Maintenance and Repair	Common Investment	Common Investment	6.13%	202,534.11	30,000.00	70.61	(620.58)	(136,423.52)	95,560.62	12,775.20	3,729.35	-	-	16,504.55	112,065.17	(1,846.51)	110,218.66
01/01/1998	Maintenance School Building Fund	Reserve RSA Capital Reserve (Other)	Maintenance and Repair	Common Investment	Common Investment	2.71%	91,639.62	100,000.00	33.40	(472.74)	-	191,200.28	3,665.90	2,944.09	-	-	6,609.99	197,810.27	(3,259.34)	194,550.93
01/01/1997	Emergency Hwy Repair Fund	Reserve RSA Capital Reserve (Other)	Maintenance and Repair	Common Investment	Common Investment	8.47%	288,255.36	-	104.36	(1,477.36)	-	286,882.36	9,583.64	9,200.55	-	-	18,784.19	305,666.55	(5,036.50)	300,630.05
01/01/1997	Public Works Facility CRF	Reserve RSA Capital Reserve (Other)	Capital Reserve (Other)	Common Investment	Common Investment	3.09%	101,087.13	80,000.00	27.49	(159.91)	(163,432.74)	17,521.97	6,033.65	1,014.64	-	-	7,048.29	24,570.26	(404.85)	24,165.41
01/01/1987	Special Education CRF	Reserve RSA Capital Reserve (Other)	Educational Purpose	Common Investment	Common Investment	11.36%	381,769.84	-	139.99	(1,981.67)	-	379,928.16	17,734.16	12,341.13	-	-	30,075.29	410,003.45	(6,755.67)	403,247.78
01/01/1995	High School Tuition Expendable Fund	Reserve RSA Capital Reserve (Other)	Educational Purpose	Common Investment	Common Investment	13.79%	480,507.17	-	170.86	(2,341.81)	(30,000.00)	448,336.22	4,082.90	14,565.41	-	-	18,648.31	466,984.53	(7,694.55)	459,289.98
01/01/1988	New Cemetery	Reserve RSA Capital Reserve (Other)	Cemetery Trust (Other)	Common Investment	Common Investment	0.83%	27,681.63	1,250.00	10.14	(146.10)	-	28,795.67	1,393.00	910.51	-	-	2,303.51	31,099.18	(51.242)	30,586.76
01/01/1988	Vehicle CRF	Reserve RSA Capital Reserve (Other)	Capital Reserve (Other)	Common Investment	Common Investment	18.57%	624,349.86	250,000.00	232.42	(3,169.43)	(326,166.23)	545,246.62	28,309.85	19,678.64	-	-	47,988.49	593,235.11	(9,774.79)	583,460.32
01/01/2000	Computer System Upgrade Capital Reserve Fund	Reserve RSA Capital Reserve (Other)	Capital Reserve (Other)	Common Investment	Common Investment	0.46%	14,998.30	5,000.00	5.58	(78.95)	-	19,924.93	917.66	491.65	-	-	1,409.31	21,334.24	(351.53)	20,982.71
01/01/2002	Fire Fighting Safety Equipment Fund	Reserve RSA Capital Reserve (Other)	Public Fire	Common Investment	Common Investment	1.73%	60,991.81	20,000.00	21.35	(282.40)	(8,483.23)	72,247.53	613.05	1,751.67	-	-	2,364.72	74,612.25	(1,229.39)	73,382.86
01/01/2005	Town Buildings Major Maintenance & Repair	Reserve RSA Capital Reserve (Other)	Maintenance and Repair	Common Investment	Common Investment	0.61%	21,334.00	-	7.78	(110.12)	-	21,231.66	1,839.62	1,120.50	-	-	1,552.64	22,784.30	(375.42)	22,408.88
01/01/2006	Town Poor Expendable Trust	Reserve RSA Capital Reserve (Other)	Public Welfare	Common Investment	Common Investment	1.10%	36,946.08	10,000.00	14.19	(181.46)	(13,260.82)	33,517.99	1,839.62	1,220.50	-	-	2,960.12	36,478.11	(601.05)	35,877.06
01/01/1989	Substance Abuse Education Fund	Reserve RSA Capital Reserve (Other)	Educational Purpose	Common Investment	Common Investment	0.24%	7,963.67	-	2.93	(41.70)	-	7,924.90	443.52	259.71	-	-	703.23	8,628.13	(142.17)	8,485.96
01/01/1998	Trout Pond Gift & Donation Fund	Reserve RSA Capital Reserve (Other)	Capital Reserve (Other)	Common Investment	Common Investment	0.06%	(38.01)	-	-	0.12	-	(37.89)	23.06	(0.45)	-	-	22.61	(15.28)	0.25	(15.03)
01/01/2009	Recreation Facility Fund	Reserve RSA Capital Reserve (Other)	Maintenance and Repair	Common Investment	Common Investment	0.44%	18,615.33	5,000.00	6.76	(92.02)	(2,375.77)	21,154.30	326.26	571.21	-	-	897.47	22,051.77	(363.35)	21,688.42
01/01/2013	Class V Roads Rehab CRF	Reserve RSA Capital Reserve (Other)	Maintenance and Repair	Common Investment	Common Investment	7.14%	236,183.30	5,000.00	88.00	(1,245.81)	-	240,025.49	14,972.52	7,758.49	-	-	22,731.01	262,756.50	(4,329.47)	258,427.03
01/01/2015	Annual Leave Expendable Trust Fund	Reserve RSA Capital Reserve (Other)	Benefit of the Town	Common Investment	Common Investment	0.66%	22,523.91	-	8.85	(101.44)	(16,221.73)	6,209.59	624.83	620.12	-	-	1,244.95	7,454.54	(122.83)	7,331.71
01/01/2016	Lyme School Post Retirement	Reserve RSA Capital Reserve (Other)	Educational Purpose	Common Investment	Common Investment	1.74%	58,063.73	-	22.07	(265.44)	(18,329.76)	39,490.60	3,075.72	1,641.77	-	-	4,717.49	44,208.09	(728.42)	43,479.67
01/01/2016	Lyme School Enrollment Response	Reserve RSA Capital Reserve (Other)	Educational Purpose	Common Investment	Common Investment	2.68%	95,518.67	-	33.05	(467.77)	-	95,083.95	787.15	2,913.21	-	-	3,700.36	96,784.31	(1,594.72)	95,189.59
01/01/2018	Municipal Transportation Fund	Reserve RSA Capital Reserve (Other)	Capital Reserve (Other)	Common Investment	Common Investment	1.17%	40,109.95	35,375.00	14.46	(204.54)	-	75,294.87	1,108.31	1,273.21	-	-	2,381.52	77,676.39	(1,279.87)	76,396.52
CAPITAL RESERVE FUND TOTALS																		\$ (62,461.17)	\$ 3,183,883.66	\$ 3,131,422.49

01/01/1960	Library Fund	Income-only Trust	Library	Common Investment	6.79%	91,426.19	-	876.05	(726.48)	-	91,575.76	1,871.12	3,055.41	-	-	(1,871.12)	3,055.41	94,631.17	11,514.82	106,145.99
01/01/1903	Cemetery Fund	Income-only Trust	Cemetery	Common Investment	92.72%	1,173,692.13	-	11,929.67	(9,975.69)	-	1,175,646.11	100,828.06	42,186.70	-	-	(14,856.50)	128,158.26	1,303,804.37	158,648.25	1,462,452.62
01/01/1988	Bessie Hall Revenue Fund	Income-only Trust	Donation	Common Investment	0.30%	-	-	-	-	-	-	6,843.77	199.06	-	-	(5,557.73)	1,485.10	1,485.10	180.71	1,665.81
COMMON TRUST FUND TOTALS																		\$ 170,343.78	\$ 1,703,461.17	\$ 1,570,264.42

01/01/1918	Lyme School Fund	Expendable Trust	Educational Purpose	Common Investment	91.47%	205,506.30	-	3,823.31	(1,287.92)	(4,859.56)	201,182.13	4,859.56	7,205.28	-	-	-	12,064.84	213,246.97	52,047.44	265,294.41
01/01/1986	Cemetery General Maintenance Fund	Expendable Trust	Cemetery (Other)	Common Investment	10.13%	19,409.01	-	427.56	(144.02)	-	19,692.55	3,618.78	807.00	-	-	-	4,425.78	24,118.33	5,886.59	30,004.92
NH PUBLIC TRUST FUND TOTALS																		\$ 237,365.30	\$ 579,343.03	\$ 295,299.33

Town of Lyme Total																		\$ 175,811.64	\$ 4,996,986.24	\$ 4,821,169.60
01/01/1900	TINKHAM, BETSY	Income-only Trust	Cemetery	Common Investment	0.03%	7,384.45	-	75.28	(62.93)	-	7,396.80	657.27	266.18	-	-	(93.74)	829.71	8,226.51	1,001.01	9,227.52
01/01/1900	DIMICK, NANCY	Income-only Trust	Cemetery	Common Investment	0.06%	1,845.20	-	18.78	(15.68)	-	1,848.30	160.59	66.38	-	-	(23.38)	205.59	2,051.89	249.68	2,301.57
01/01/1900	WARREN, MARY	Income-only Trust	Cemetery	Common Investment	0.31%	3,689.16	-	37.50	(31.37)	-	3,695.29	316.73	132.61	-	-	(46.69)	402.65	4,097.94	498.64	4,596.58



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

### Public Funds

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

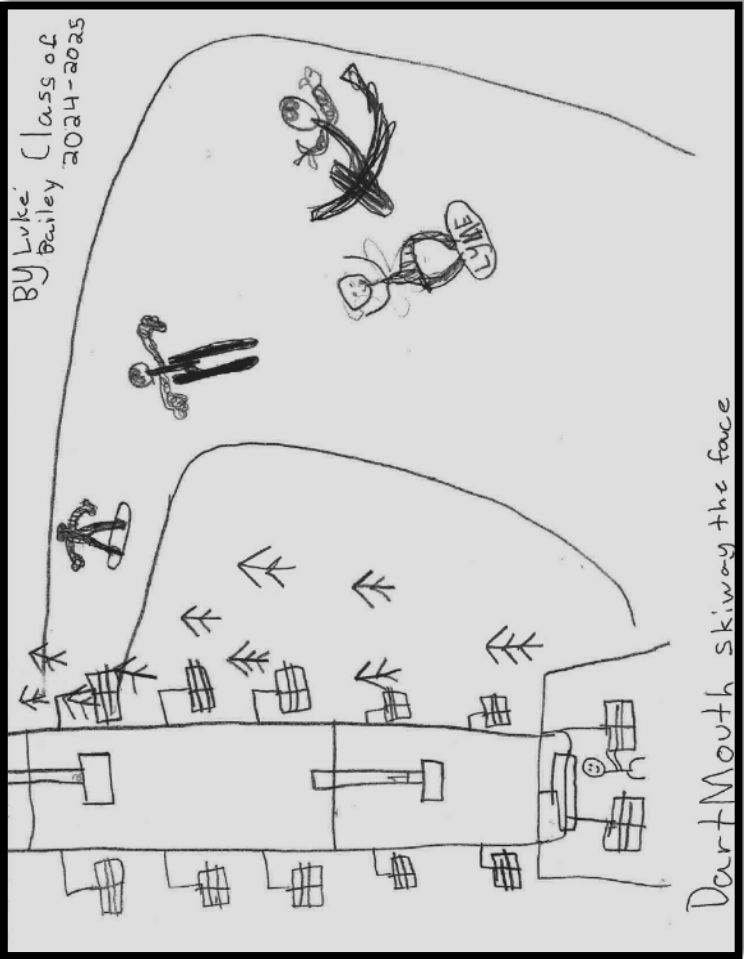
<b>Created</b>	<b>Title</b>	<b>Purpose</b>	<b>Authority for Appropriation</b>	<b>Authority for Expenditure</b>
1995	<b>High School Tuition</b>	To address and even out the required expenditure for High School education.	School Meeting	School Board
1997	<b>Public Works Facility</b>	Construction projects	Town Meeting	Town Meeting
1997	<b>Emergency Highway Repair</b>	There is no lower limit but it is generally used for such items as exceptionally severe Mud Season issues and to cover damage from major storms.	Town Meeting	Selectboard
1997	<b>Special Education</b>	To address Special Education costs.	School Meeting	School Board
1998	<b>Trout Pond Management Area</b>	Covers management costs of Trout Pond Forest.	Town Meeting or proceeds from logging operations in Trout Pond Forest	Conservation Commission
1998	<b>Maintenance School Building Fund</b>	Covers long-term capital building and maintenance projects.	School Meeting	School Meeting
2000	<b>Computer System Upgrade</b>	Provides for the rolling replacement of the town and police computer systems, including printers. Generally, equipment is replaced at five-year intervals, although this may be extended to accommodate major revisions of the operating system or applications.	Town Meeting	Town Meeting
2002	<b>Fire Fighting Safety Equipment</b>	Routine replacement of fire fighters' equipment.	Town Meeting	Select Board <i>(Voted in 2023)</i>
2005	<b>Town Buildings Major Maintenance &amp; Repair</b>	This fund is to ensure that the town's property stock is maintained at a suitable standard. The Building Maintenance committee makes recommendations on up-coming needs and their priorities.	Town Meeting	Selectboard

<b>Created</b>	<b>Title</b>	<b>Purpose</b>	<b>Authority for Appropriation</b>	<b>Authority for Expenditure</b>
2006	<b>Town Poor Expendable</b>	The necessary appropriation in to the fund is set by a discussion between the Overseer and the Select Board. It is determined both by the Overseer's knowledge of current and likely future cases, together with an assessment of the economic climate.	Town Meeting	Overseer of Public Welfare
2009	<b>Recreation Facility</b>	Originally set up for the renovation of the Ball field. It is now a maintenance fund for all recreation facilities.	Town Meeting	Recreation Commission
2013	<b>Class V Roads Rehabilitation</b>	To cover the planned rehabilitation of Town (Class V) roads.	Town Meeting	Town Meeting
2015	<b>Annual Leave Expendable Trust Fund</b>	To cover vacation and comp time payments to Town employees on the departure of such an employee from Town employment	Town Meeting	Selectboard
2016	<b>School Enrollment Response</b>	To address costs or operating expenses triggered by changes in enrollment. Closed and re-opened by School Meeting 2016	School Meeting	School Meeting
2016	<b>School Post Retirement Benefit</b>	To address costs brought about by staff retirements	School Meeting	School Meeting
2017	<b>Municipal Transportation</b>	To address such transportation expenses as may be deemed necessary.	Levy on every vehicle taxed in Lyme	Town Meeting

### **Private Trust Funds**

<b>Created</b>	<b>Title</b>	<b>Purpose</b>	<b>Authority for Expenditure</b>
1903	<b>Cemetery</b>	Income-only Fund. Created to address the perpetual care and maintenance of Cemeteries. This was originally funded by legacies from citizens. In 1998, the Town went to the Court for a writ of Cy Pres. Revenue from this fund addresses the perpetual care cost portion of Cemetery maintenance.	Cemetery Trustees

1960	<b>Library</b>	Income-only Fund. The revenue from this fund is paid directly to the Library Trustees.	Library Trustees
1983	<b>Bessie Hall Revenue</b>	Income-only Fund. The revenue from the Bessie M. Hall Unitrust, held by Bank of America, is paid into this fund.	Fire Chief



## SELECT BOARD

2024 was another busy year for the Board and the Town.

The East Thetford Bridge was *finally* completed and many town folks celebrated the final day of closure with an impromptu party and gifts for the steadfast work crew!

In addition, the Edgell Covered Bridge was closed to pedestrians and vehicles to allow for much needed structural work to enable preservation of the historic structure. Of the projected \$690,000+ cost, 64 private citizens donated \$294,955, the Lyme Foundation donated \$60,456, the National Historic Covered Bridge Preservation Program donated \$17,425, and the State of New Hampshire Bridge Grants program contributed \$88,589. At the present time the projected opening time is April 2025.

As is customary, there were the usual on-going mundane items along with the non-usual challenges - all of which needed the Board's attention.

By State Statute, the Town is required to have a town-wide property revaluation in 2026. The Board had intended (hoped) to have that revaluation completed before the end of 2025, but due to the complications of switching assessing software and hiring a third-party revaluation company, the revaluation is scheduled to begin in early 2026 and be completed before the tax rate is set in October 2026. It is the Board's goal to have this new revaluation fairly reflect the last few years' changes in the real estate market.

The Board continues to work closely with Road Agent Scott Bailey to develop long-range maintenance and repair of our roads. The faithful crew of Aaron, Kaleb, Joshua, Matt and Alan have been instrumental in staying on top of the maintenance and projects, while staying within the budgetary constraints. The 2024 Block Grant project was the repaving of Acorn Hill Road, and installation of some drainage and safety measures for the start of the Grafton Turnpike project. The highway crew discovered some significant erosion along the Grafton Turnpike and has been addressing this with the American Rescue Plan Fiscal Recovery funds.

In anticipation of Chief O'Keefe's retirement, the Police Department was pleased to be able to hire two officers in the past four months. Sargent Anthony "Tony" Swett has returned to Lyme with over 20 years police experience. Officer Nicholas Terino comes to us by way of the Nantucket police department, where he worked for 7 years. Officer Terino grew up in the Upper Valley. If you see them around town, stop and introduce yourselves!

Just a quick reminder – the Select Board has changed its biweekly meeting day to Tuesday (still at 10:00 am) and continues to offer Zoom participation for those individuals who cannot attend in person. Folks with particular concerns, and/or wishing to meet with the Board, are encouraged to set-up an appointment by calling the Board office at 603-795-4639.

Following elections in March, this year we welcomed Emily Shepard as the new Town Clerk, and Karen Borgstrom as her assistant. Unfortunately, that means that Lyme's long-time Deputy Town Clerk, Sharon Greateorex, retired in July. While we miss her presence in the Clerk's office, we wish her well and hope she is enjoying her retirement.

On a truly sad note, the loss of Fran Tuller meant the passing of the Boston Post Cane, (which is presented to the eldest qualifying Lyme citizen). The new citizen to receive this awarded is Roger Jenks. A lovely presentation ceremony was jointly hosted by Mrs. Ruth Jenks, Patty Jenks and Town Clerk Emily Shepherd.

Overall, 2024 proved to be a good year for the Town. The future outlook is positive – and that is in large part due to the tireless work of our staff, and to the many volunteers who step up and give of their time to the various boards, committees and commissions. Thank you all for your service and your commitment to Lyme.

Select Board members Judy Brotman, Ben Kilham, David Kahn

## **ASSESSING**

In 2024, approximately 250 properties were visited as part of an ongoing cyclical database maintenance program. In addition, there were over 135 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2023. These properties were adjusted accordingly.

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

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

It is of the utmost importance to have accurate data to ensure all property owners in Lyme are assessed equitably.

The Town of Lyme conducted a town-wide reassessment pursuant to Section 2, Article 6 of the NH Constitution and RSA 75:8-a in 2021. The next required town-wide revaluation project must be completed in 2026.

The official ratio study has not been completed by the NH Dep. Of Revenue Administration, which is expected in mid-March 2025. However, the draft results of the Department of Revenue Administration's annual equalization ratio study are as follows; the weighted mean is 67.1%, this is the statistic used to determine Lyme's apportionment of shared budget such as county and state school. The median assessment to sale ratio is projected to be 64%. This is the statistic used to

equalize the statutory assessments such as current use, telecommunication assets, utility assets and property tax appeals (abatement). The coefficient of dispersion (COD) which is the measure of assessing fairness is projected to be 28.1%. The price related differential (PRD) which is the statistic that indicates assessment bias was 1.04 which indicates the assessments are favoring the higher valued properties.

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

I would like to thank you for your continued cooperation.

Sincerely,

Brendon McGahan, CNHA, Granite Hill Municipal Services/Lyme Assessing Agent

## **CONVERSE FREE LIBRARY**

### **COLLECTION**

Number of items at the beginning of the year: **36,615**; end of year: **39,946** (23.7 items per capita)

### **CIRCULATION**

Number of physical volumes lent for the year: **25,338** (4.2% increase over 2023)

Number of electronic items lent: **10,755** (12.1% increase over 2023)

Number of items lent, in total: **36,093** (about 21.4 items per capita; 6.5% increase overall)

### **PATRONS**

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

Number of active accounts during the year: **896** (includes family accounts; number of actual borrowers is greater).

Once again, we are proud to report record-breaking lending in school circulation, interlibrary loans both in and out, downloadable audiobooks and e-magazines, and streaming video plays. Program attendance numbered **2,091** individuals in 2024, and we received **14,265** visits.

### **FINANCE**

<b>2024 Non- Town Income</b>		<b>2024 Non-Town Expenses</b>	
Trustees of Trust Funds	\$1,871	Books & Other Media	\$3,745
Donations	\$7,092	Blisters for Books	\$12,290
Book Income	\$440	Supplies	\$684
Blisters for Books	\$8,056	Renovations/Equip	\$2,499
Copier and Fax Fees	\$367	NY Times	\$900
Kilham Fund	\$343	Other	\$1,226
Total Income	\$18,168	Total Expenses	\$21,345
At the end of 2024, the Library Reserve Fund totaled \$15,491. The checking account balance was \$31,609.			
Submitted by Alex Nunez, Treasurer			



## **ACCOMPLISHMENTS & THANKS**

The Board of Trustees completed the writing of its strategic plan for 2024-2029 and has begun the implementation process. You can find the final document on the library's website, [lymenhlibrary.org](http://lymenhlibrary.org), under ABOUT > Library Staff & Board of Trustees > Strategic Plan. The Trustees encourage everyone's input.

We thank: our many generous donors; Dina Cutting, Jordan Toland, Matt Thebedo, and the Select Board; Friends of Lyme Library; Lyme School Principal John D'Entremont and School Media Specialist Becky Neuroth; and the Lyme Energy Committee for working with us to add a solar array to the south-facing roof in late 2023, which has resulted in significant cost-savings to the town. Of course, we express sincere gratitude to our friendly and efficient staff, Margaret Caffry and Ursula Slate, and our devoted corps of volunteers. We are grateful to outgoing trustees Melanie Isett (who chaired the board to great success) and Kim Werner, for their time and dedication to the library. Finally, the Trustees were pleased to have Library Director Judy Russell recognized by the Lyme Foundation as Lyme's 2024 Citizen of the Year!

The past year has been a demanding one for all public libraries, as we have faced an exceptional number of challenges across the country. Lyme's library remains committed to intellectual freedom and the essential tenets of the American Library Association's Bill of Rights, which can be accessed online at [ala.org/advocacy/intfreedom/librarybill](http://ala.org/advocacy/intfreedom/librarybill). We appreciate the ongoing support of our community and are proud to be a resource for civil discourse.

Judith G. Russell, Library Director  
On behalf of the Converse Free Library Board of Trustees

## **CEMETERY TRUSTEES**

The Cemetery Trustees have been working to find the right software for mapping in the Highland Cemetery. This project has been time consuming and interesting. With the help of Tom Frawley, we have been able to get GPS mapping of the Highland Cemetery in preparation for this new Cemetery software.

We continue our work to maintain all five cemeteries, keeping in mind our Town's history, safety for both visitors and the monuments, and above all, honoring the deceased and their families. Once again, we were fortunate to hire Jonathan Appel to work on the maintenance and repair of the older headstones in the Cemeteries. Working in and around some of the oldest graveyards in America Mr. Appel became interested in helping preserve the historic stones. Since the late 90's he sought out specialized knowledge and training to enhance his ability to conserve the older and more fragile gravestones. Mr. Appel is a master at their repairs and preservations. We hope to provide a workshop here in Lyme again this year.

We will be repairing the fences around the Old Cemetery, with the help of the Sexton. We have regular repairs and maintenance to keep busy with this coming year. The Sexton is hoping to set up a long-range plan to assist in the health of the grass and keep things looking nice in our Cemeteries.

In the spring of 2024, the stone honoring Cate and Prince, enslaved members of our Lyme community who died here around 1800, was installed in the Beal Cemetery. Thanks to Jay Cary for his extensive research into their background and history, and to Ernst Kling for his help to get the stone into the cemetery and muscle it into place along with Trustee Michael Hinsley. Feel free to come in to the Town Office and pick up any information concerning the Town of Lyme Cemeteries.

This year we say good bye to Laurie Wadsworth. Thank you for all your hard work, time and compassion while working with the Cemetery Trustees.

## **CONSERVATION COMMISSION**

### **Trails and Land Management**

Two major objectives were achieved in 2024. The first was the installation of a new footbridge crossing over Trout Brook connecting the Chaffee Wildlife Sanctuary with the town's recreational facilities at Post Pond. The work was performed by the Upper Valley Trails Alliance's High School Trails Corps supported by generous funding from the Lyme Foundation and the Conservation Fund. The second accomplishment was a complete rehabilitation of the Boy Scout camping site located along the Town Forest's Beaver Pond Trail. The project was spearheaded by Hanover High School senior and Lyme resident Sebastian Bujarski who planned and executed the work as part of his community service project requirement for attaining the rank of Eagle Scout. The work was underwritten by funding from the Lyme Foundation and donations of lumber and other supplies by Home Depot.

In other 2024 endeavors, programs that focused on controlling invasive plant species in the Town's nature preserves recorded successful seasons. The Biodiversity Group of Lyme (BGL) continued its program of Japanese knotweed eradication in the Big Rock Nature Preserve and other locations. Now in its 7<sup>th</sup> season, the BGL's program has realized significant progress in controlling and suppressing the knotweed using a hand cutting, no herbicide strategy. Two paid interns, whose work was funded by a Lyme Foundation Grant, the Conservation Fund and private donations, were aided by volunteers.

At Post Pond, efforts continued to contain the spread of Eurasian milfoil. That program was spearheaded by the "Friends of Post Pond" employing teams of divers who manually hand pulled the plants. The goal is to eliminate the herbicide-based control program that has been used over the last ten years. The project received funding support from the Lyme Foundation and the Conservation Fund.

### **Outreach and Education**

Thanks to considerable logistical support from *CommunityCare of Lyme*, the always popular "Green up Day" took place in early May with almost 90 individuals participating to remove litter from nearly 35 miles of the Town's roadways.

The Conservation Commission meets the first Monday of every month at the Lyme Center Academy Building. More information about the Commission, its properties and activities can be found at:



The new Trout Brook footbridge crossing in the Chaffee Wildlife Sanctuary

## **ENERGY COMMITTEE**

In 2024, our municipal buildings generated significant clean, renewable electricity. The 18 kW PV system at the Town Office produced 20,770 kWh, which covered 96% of the building's annual consumption. The 20 kW PV system at the Converse Free Library produced 22,923 kWh, which covered 175% of the building's annual consumption. Given the significant excess kWh, the library should be able to request the “cash-out” option in March or April. We will continue to discuss proposals to sell the RECs (renewable energy certificates) generated by the library. Early estimates indicate that sale might bring in \$800 annually.

The committee investigated why the Lyme School’s PV system is not currently working. The 15-year-old inverter is the likely culprit, but new regulations about retrofitting PV systems and the fact that the original installer is no longer in business makes it a difficult fix. Given the age of the system, the Committee will engage the school’s Facilities Committee to look at various options for optimizing PV generation at the school.

The Energy Committee supported the work of the Lyme Electric Aggregation Committee and voted 5-0 to endorse the warrant article that successfully launched Lyme Community Power. We continue to work with the Planning Board to coordinate resources as we chart the best course for Lyme to achieve its goal of 100% reliance on clean renewable energy for electricity by 2030, and for heating and transportation by 2050.

For 2025, we will join the Norwich Energy Committee and Sustainable Hanover to participate in a Window Dressers project to be held in late September-early October. Window Dressers is a Maine-based nonprofit that helps communities provide custom-built interior window inserts to residents. The inserts are easy to install, remove, and reuse winter after winter. They let light in, keep drafts out, and reduce heating costs. Customers and many other volunteers build the inserts at a “Community Build.” No experience with tools or DIY stuff is necessary. Low-income households can get their inserts free.

The Committee welcomed two new members in 2024: Scott Barthold and Brett Wanner. We encourage any residents who are interested in our work to attend our meetings. We are actively looking to fill an Alternate position. Jim Nourse, Chair

## **LYME ELECTRIC AGGREGATION COMMITTEE (LEAC)**

The Lyme Electric Aggregation Committee culminated its work with the approval of Lyme's Electric Aggregation Plan (EAP) at Town Meeting in March 2024. A copy of the plan is available on the Town's Website.

Lyme Community Power (LCP), as described in the EAP, launched in October of 2024. LCP began supplying power to customers through the Community Power Coalition of New Hampshire (CPCNH) after the October reading of customers electric meters. Customers saw the first savings in their electric supply in their November bills. Lyme Community Power is now the default electric supplier for all electric customers in the Town of Lyme unless they choose to opt-out of the program or are currently receiving credit for power they are providing to the grid through a solar installation (ie. net-metering). (CPCNH is currently working with the State and the utilities to resolve the issues that prevent Lyme Community Power from serving net-metered customers.) Customers who have questions about their bill or other concerns related to their electric supply should contact CPCNH by calling (866) 603-7679 (POWR), emailing [info@CommunityPowerNH.gov](mailto:info@CommunityPowerNH.gov), or visiting the Lyme Community Power website at: <https://www.communitypowernh.gov/lyme>.

The Lyme Electric Aggregation Committee is proud to have effected this change for the Town of Lyme. Customers are now receiving the most cost-effective electric supply through a non-profit entity and have the choice to receive their supply from up to 100% renewable sources. This change empowers our community to make choices about our electric supply independent of the utilities and with an eye toward sustainability. And if the Town sees fit, the community power model will also allow us to develop electricity supply projects of our own. Forming Lyme Community Power is another step toward the Town's goal of 100% reliance on clean, renewable sources of electricity by 2030.

James Graham, Jim Nourse, David Perlman, Hebe Quinton and Hunter Snyder

## **FIRE DEPARTMENT AND EMS (FAST SQUAD)**

2024 was a year right out of Hollywood for Fire & EMS. On July 17<sup>th</sup> (two days before "Twisters" made its national in-theater debut) many of us in the community watched cloud formations begin to appear that seemed surreal and right out of a Discovery channel show. This was followed by a quick and rapid intensification of the storm front on the back side of Post Pond that produced an EF-1 Tornado. The Tornado moved north/northeast across North Thetford Road, Route 10, Whipple and Culver Hill eventually lifting off the ground around Tavern Lane. Fire and EMS personnel were on scene in minutes as many of us began responding while watching the event unfold, and additional resources were requested via mutual aid (Thank you Orford Fire/EMS) to assist with damage and life-safety assessments. We were extremely fortunate not to have had any injuries or loss of life. There were several close calls and one barn that was moved off its original foundation and other homes sustained damage from the event. The landscape of Lyme in that area will show marks for many years and it serves as an impressive reminder of nature's unpredictable fury.

**Lyme Fire responded to 155 Calls for Service in 2024** for events ranging from the scenario above along with a structure fire in town to fire alarm activations and smoke investigations.

The common thread across all of NH this year was the critical importance of working smoke and CO detectors in homes/businesses. We were fortunate to have the occupant of the home that caught fire in town during the middle of the night be alerted to the fire by detectors. Other communities were not as fortunate with 2024 becoming a deadly year for Fire and Carbon Monoxide events. Another Carbon monoxide event in town could have had a catastrophic ending but luckily had a good outcome as working detectors were not present to warn occupants of the dangers.

**Smoke detectors and Carbon Monoxide detectors save lives, they are often your only defense against severe injury or loss of life in a fire or a CO event.** Please replace batteries as required and also look to replace these devices every 10 years, or sooner to ensure that this life saving tool is working. The last thing any of your community's volunteer responders want is to respond to a tragedy that could have been avoided with this simple device. If you are unable to take care of this yourself, please reach out to us and we will help you find a solution.

**Lyme EMS responded to 126 Medical calls in 2024**, and much work has been done behind the scenes by the head of Lyme EMS (Andy Miller). The squad has integrated new members, continued the push for additional training and put into place new response bags continuing to ensure all EMS members have AED's with them in the field. Additional outreach from EMS, Fire and community volunteers is planned for 2025 to provide community training on life-saving skills like Hands only CPR, Stop the Bleed and more. We hope to host many of these community facing trainings in the Station's conference room, further maximizing this community resource that the town taxpayers helped provide.

Together the **Fire and EMS crews responded to 281 Calls** from a VOLUNTEER response squad. Further breaking down data for time spent on calls, training, recerts and meetings; it shows that **your Volunteer Responders contributed just over 2,100 Hours in 2024 to help keep our community safe.**

We will also be hosting open houses this year and are always looking for additional volunteers to join our squad. Please reach out to us ( [LymeFire@lymenh.gov](mailto:LymeFire@lymenh.gov) ) if you are interested in learning what being a volunteer Fire/EMS responder entails.

Thank you to all of the Fire & EMS volunteers for the continued dedication to helping keep our community safe 24x7x365.

Aaron Rich  
Lyme Fire Chief

Andy Miller  
Lyme EMS Captain

## **FOREST FIRE**

With the dry year of 2024 we were lucky to not have any major wildland fires in town. Thank you for your care with fire last year to avoid issues. Lyme Fire and Forest Fire Depts did respond to multiple mutual aid forest fires in 2024. March and April continue to be busy times before things green up for the summer.

Burn permits are required for all outdoor wood burning fires when there is no snow cover. Paper permits are available from Deputy Warden Ragan or myself. Online permits are available @ [www.nhfirepermit.com](http://www.nhfirepermit.com). There is a fee of \$ 5.50 for the online permit. If you have questions about the permits or would prefer an in-person site visit the best way to reach me is email. The forest fire warden email address is [forestfirewarden@lyme.gov](mailto:forestfirewarden@lyme.gov) In an emergency call 911.

This year the town utilized the federal excess equipment program to receive 20 air bottles to be used with our SCBA packs. These will be used as spares and for training. We also purchased a fire skid unit to be used in the UTV. This unit will allow us to get water to remote locations. The unit was used and came from another fire dept in NY.

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

Thank You, Ernst Kling, Lyme Forest Fire Warden

## **HERITAGE COMMISSION**

Lyme's Heritage Commission was established by Town Meeting in 2011. The State of NH describes our role thus:

Heritage commissions can be a dynamic and useful part of your local government. They are intended to have a town-wide or city-wide scope and a range of activities that is determined by each individual municipality. Heritage commissions do for cultural resources what conservation commissions do for natural resources. Functionally, heritage commissions are somewhere between historical societies and historic district commissions, with their precise role determined locally and tailored to your community's needs.

In 2024, we were consulted by the School Board as they contemplated replacing siding on the oldest part of the school building in keeping with its historic design. We are presently working on a plan to have a State of NH historic marker placed by the horse sheds (c. 1811-12). A continued effort is made to photograph the interiors of historic houses when they are for sale (and thus, empty) for future reference. We've debated where to place small signage to identify our two Historic Districts: Lyme Common area and Lyme Center village area. A few years ago, we placed a brass plaque on the Old Meetinghouse (now Stella's building) to identify its history and heritage to the town. Do you have other ideas? Let us know.

Although our roles overlap in some ways, we are a separate body than the Lyme Historians. However, records about the history and architecture of historic buildings in Lyme are kept in the Historians' office, so if you want to find out about the history of your house - or barn - make an appointment to meet one of us there - we'd love to help!

## **POLICE DEPARTMENT**

Happy 2025. I would like to thank all of you for supporting the efforts of the Lyme Police Department. We do our very best to keep everyone safe while upholding the Laws of New Hampshire.



The Police Department is pleased to announce that over the last few months we have hired two new officers. Anthony “Tony” Swett has returned and is currently serving as the Sergeant. Tony has been an Officer here for many of the past 20 years in full-time and part-time positions. Nicholas Terino comes to us from the Nantucket police Department after having served 7 years there. Nick is an Upper Valley native who graduated from Hartford High School. Nick, his wife Allyssa and their two young children live in Bradford VT.

Please be sure to introduce yourselves and welcome Tony and Nick to our Community.

On a more personal note, and my final Town Report message:

With strong emotions, gratitude and pride I have decided that after nearly 24 years in law Enforcement serving the Towns of Lyme and Hanover I will be retiring in June 2025.

As a child growing up here on High Street since 1975, I have been blessed beyond words to have served this Community in such a capacity. In 1980 when I first met our then Police Chief, Al Pomeroy at a Boy Scout meeting as he spoke with us about “safety” and being good stewards of the Community, I knew that I wanted to be the Police Chief in Lyme one day.

Following graduation an enlistment in the Marine Corps began. In 1990 a deployment to Desert Storm and Desert Shield would ultimately change my life path. Upon Discharge I spent the next 10 years working at DHMC in the Medical world but, I knew deep in my heart that Law Enforcement was where I wanted to devote my life.

In 1993 my wife Marci and I purchased our home on Acorn Hill (the Old Elder and Brinson homesteads). We knew this is where we wanted to forever settle, and raised our son Kaleb in this amazing community. I owe so much to them, without their unwavering love, encouragement and support over the years, I’m not sure that I would have made it.

I served as the Boy Scout Troop 273 Scoutmaster for 8 years guiding many of Lyme’s young boys through the ranks to Eagle Scout. While my son attended Lyme School I coached several sports teams over the years.

In March of 2001 I began the hiring process for our Police Department and in July I was offered a full-time Officer position, an offer that I had waited a lifetime for. After attending the 126<sup>th</sup> New Hampshire Police Training Academy I began an amazing career in “small town policing.” In 2003 I transferred to the Hanover Police Department where I would spend the next two years as a full-time officer.

In 2005 I returned to Lyme and never looked back. In 2011, I was appointed Chief of Police by the Select Board.

Throughout my tenure I have met many amazing people and feel I have been supported, respected, and looked upon as someone whom people could talk to about anything. Although not always easy, I am proud that the Lyme Police Department has continued to do what is best for the community, all while serving in a professional capacity.



It has been an honor and a privilege to serve this amazing community and to have worked with so many wonderful and caring people who are truly trying to make Lyme a better place. I will forever cherish the friendships made and the conversations had no matter where they took place. Thank you, Lyme for making a young, local boy's childhood dream come true.

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

I would like to wish everyone a Safe and Happy 2025. Thanks, Chief Shaun J. O'Keefe

## **HIGHWAY DEPARTMENT**

The Lyme Highway department has much to report on for 2024. We have worked hard to get regular maintenance completed and culverts replaced in an attempt to prevent washouts and damage. The crew of Aaron, Kaleb, Josh and Matt have been working to keep the skills they have mastered by working on various equipment the Town operates. We have a seasoned dedicated crew and with the additional help during projects and winter storm from Allan Rowell we have been able to complete many projects this year.

The block grant funds were used for the following projects:

- Paving of Acorn Hill Road.
- The installation of the Guardrails on Grafton Turnpike. To create a safer environment and to promote appropriate parking the Town has installed guardrails along Grafton Turnpike. We understand this was a difficult change for some but this has helped make this area safer and has made a clear delineation of the roadway in an organized way. The pedestrian traffic is safer and this section of Grafton Turnpike is marked out and there is no question as to where the parking lot is and the Town Road right of way is. We wish to thank Dartmouth College and the Skiway for working with the Town to help make this area safer and more manageable.

Grafton Turnpike paving project for 2025: In preparation for this paving project the Highway crew worked to address 2 culverts on Grafton Turnpike that were damaged and in need of replacement. The closure of this road for day time passage was necessary. Thank you all for your support and patience during the closings. This enabled the crew to work in a safer area and more efficiently.

An emergency situation was discovered above the Grafton Turnpike culverts. This area will need to be addressed in 2025. The Town is using ARPA funds for this project. It is in the stage of development and we hope to find a plan that will be cost effective.

Some costly repairs to equipment have been and will continue to be of concern. The cost of maintenance and repairs for vehicles has skyrocketed. The Town will be purchasing extended warranties on all trucks purchased in the future in an attempt to help with these costs. It will take some time to get the vehicles all covered but we believe this will make a favorable effect.

Scott Bailey, Road Agent – 603-795-4042

## **TRANSFER STATION**

### **REDUCE, Reuse, recycle...**

In 2024 the transfer station collected refuse, recyclables, fluorescent bulbs, mercury devices, batteries of all types and hosted a single day electronics collection event. We were also part of five regional Hazardous waste collections events put on by the Upper Valley Lake Sunapee Regional Planning Commission.

During the course of the 2024 year, we collected 222.04 tons of household trash, 130.33 tons of single stream recycling, and 14.642 tons of scrap metal. We had a one-day electronics collection event with help from the NRRA (Northeast Resource Recovery Association) in which we collected 1.612 tons of Electronic Waste. We collected 62 lbs. of ballasts, 12 lbs. of lithium batteries, approximately 100 CFL (Compact Fluorescent Light) bulbs, and approximately 300 4ft. linear fluorescent light bulbs which were shipped through the Connecticut based company NLR (Next Level Recycling). We shipped four boxes of mixed rechargeable batteries through the Call2Recycle program. This is approximately 225 lbs. of mixed rechargeable batteries. Lyme had 50 households that participated in the Household Hazardous Waste Collection Events. The regional collections for the entire season were approximately 12.5 tons of hazardous waste with 19 participating towns!!!

The Lebanon Landfill has discussed some major changes that are going to affect everyone's trash costs in the Upper Valley. They are going to be out of space in the current cell that they are using in approximately six years. They will be removing all the waste from a different cell that is currently unlined and pulling anything out of it that may be recyclable. They are then going to line that part of the landfill which should provide another 50 years of disposal. They also need to remediate the PFAS contamination issue they have. These projects are going to come at a cost. The cost of our trash per ton will go up 15% every year for several years.

The cost of the pay per throw stickers went up from \$3.00 each to \$4.00 per sticker in the month of April to help offset the cost of operating the transfer station and to keep up with the rising costs of hauling and trash disposal.

Overall, the Town of Lyme has done a great job keeping our recycling stream clean! We are very grateful to be able to work in such a great community and look forward to the year ahead! Thank you, Lyme!



## **RECREATION COMMISSION**

The Recreation Commission is charged with running Lyme's youth athletic programs throughout the year. The Commission consists of five voting members and 2 alternate members, appointed by the Select Board, and a Recreation Director, hired by the Town. The Commission holds public meetings on the fourth Monday of every month and encourages public participation. We are also members of the Upper Valley Recreation Association.

The philosophy the Recreation upholds is the following: Our programs should provide children, parents, and coaches with the broadest possible opportunities for participation. The emphasis should be on inclusiveness, rather than exclusive or highly specialized activities. Where equal and separate programs do not exist, girls and boys will be provided with equal opportunity to participate.

Balance: We recognize a significant connection between academics, athletics, and other youth activities. Athletic programs and schedules should not be allowed to dominate youths' free time, and program leaders should maintain close contact with teachers and parents to ensure a reasonable balance in everyone's lives.

Financial Self-sufficiency: Each program should be primarily self-supported through user fees. Scholarships must be available to ensure that no child will be excluded from participating for financial reasons. Private fundraising and public tax dollars should be used for facility maintenance and major capital improvements.

Local Emphasis: We strive to maintain positive relationships with other neighboring communities, coordinating schedules and competing near home whenever possible.

Have fun: We believe the goal of "having fun" should take precedence over winning.

The majority of Lyme children participate in one or more Recreation programs. The following list represents 2024 numbers: Soccer 145 participants, Skiing/Snowboarding 134 participants, Basketball 76 participants, Baseball 61 participants, Rugby 70 and Lacrosse 28 participants.

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

The Commission would like to thank all our volunteer sports Commissioners: Kate Miller – Soccer; Brigitte Cameron and Dan Freihofer – Ski Program; Annie LaCroix and Matt Stevens – lacrosse and Alex Magleby for Rugby. We are always looking for more volunteer coaches, officials and team organizers. Please remember volunteers help keep the program fees as low as possible.

Summer of 2025: We are in good shape for lifeguard coverage with many of last year's guards returning. Head Lifeguard Robina Wilmont will be heading things up again this year. The Life Guards will be at the beach starting June 21 and working for approximately 9 weeks. We are so very lucky to have this facility for the children and adults of Lyme to enjoy. Unfortunately, the geese are always a returning spring happening. As cute as the babies are please try to not leave food around and feel free to shoo them off the beach when you are there. Mother nature was not thinking of the beach and children swimming when she created geese. They are a messy bird so let's all pitch in and help keep this area clean.

Pond Program: We are fortunate to have 2 Lymies move back to town with their families, Allison Mancuso (Malcolm) and Susan Wasp (Taylor) and they have a passion for the Pond Program. The rebirth of this program will start in June 2025. The Recreation Commission is happy to welcome them and support this revised program.

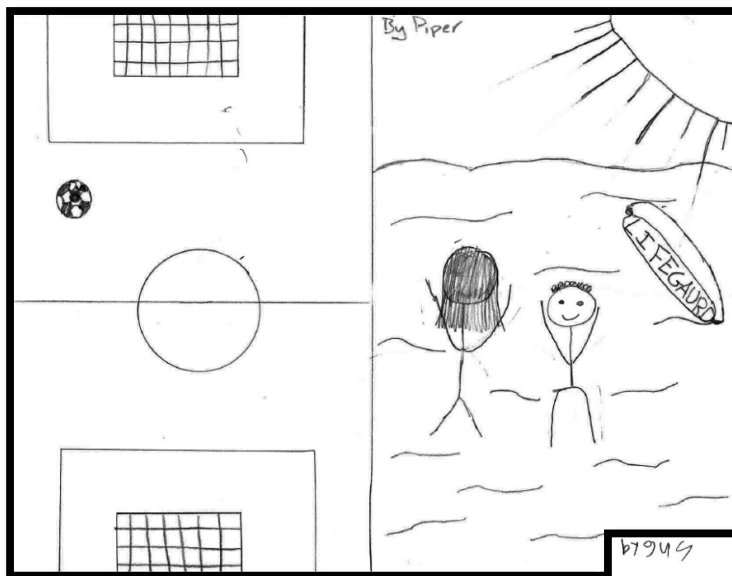
The program will run June 16-20, June 23-27, and July 7-11 from 9am - noon. Each day your child will rotate through three stations: swim lessons, arts and crafts, and field games. Campers must be entering grades K-6. If you have any questions, you can contact Susan & Allison at [pondprogram@lymenh.gov](mailto:pondprogram@lymenh.gov).

You can find the Recreation Commission Policy on the Town web site: [lymenh.gov/recreation-commission](http://lymenh.gov/recreation-commission) and look for the green bar title-recreation commission policy.

Basketball/Tennis Courts: The courts are in need of major reconstruction. The estimate received in late 2024 is approximately \$285,000. The Recreation Commission will be working to come up with a plan. Stay tuned for information.

Thank you to the all for supporting our youth sports and the Recreation Commission over all the years. Respectfully, Chris Pratt, Curtis Shepard, Luke Prince, Dina Cutting, Select Board Representative Judith Brotman and alternates, Ashley Luurtsema & Kim Essensa.

Last but way from least the Commission would like to thank all our dedicated volunteer coaches. Without their generous gift of time and dedication we would not be able to offer the variety of youth sports we do. Please consider volunteering, you do not have to be a parent of a child in the program, we welcome all gifts and talent



**We can't thank you volunteers enough. We are fortunate to have so many!**

Skiing Program:

Boren, Emily  
 Boren, Jay  
 Boydston, Brian  
 Boydston, Michelle  
 Caffry, William  
 Chandler, Med  
 Chew, John  
 Cleaver, Joshua  
 Cole, Liz Ryan  
 Crockett, Andrew  
 Crockett, Sarah  
 Deiner, Stacie  
 Flower, Adrienne  
 Gaines, Nicole  
 Geoghegan, James  
 Gubbins, Amy  
 Harlow, Christina  
 Kantatan, Jessica  
 Kling, Ernst  
 Kling, Fiona  
 Kokko, Sarah  
 Komarmi, Jim  
 Luurtsema, Ashley  
 Luurtsema, Christopher  
 Lynch, Daniel  
 Mudge, William  
 Nattie, Anna  
 Nunez, Alex  
 Patridge, Adam  
 Patridge, Merritt  
 Phetteplace, Karen  
 Price, Sam  
 Ricker, James  
 Roder-DeWan, Sanam  
 Snyder, Emily  
 Sosnina, YULIA  
 Steiner, Ramsey  
 Stevens, Matthew  
 Thompson, Anne  
 Washburn, J. Murray  
 Washburn, Zoe  
 Wasp, Susan  
 Wehmeyer, Loren  
 Wipfler, Rob

Basketball:

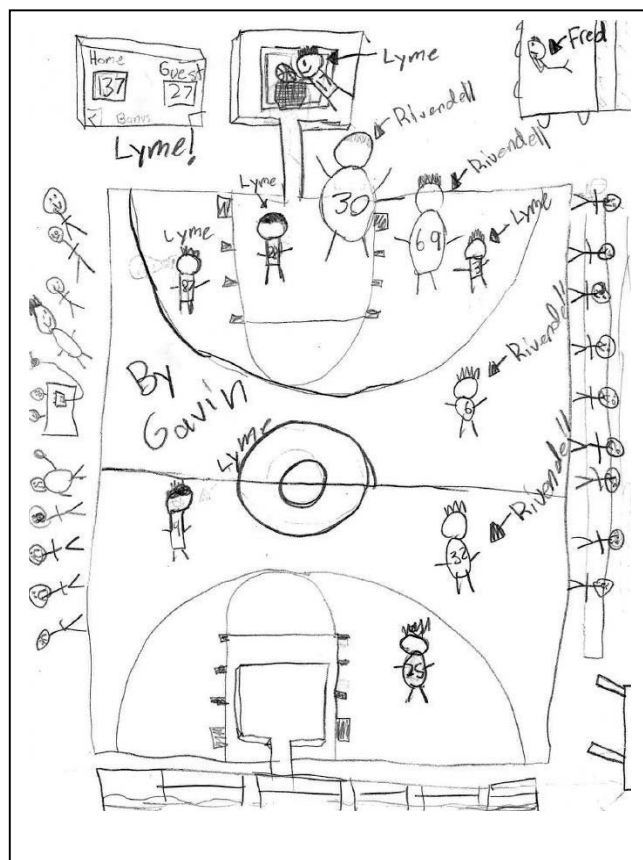
Cameron, Brigitte  
 Goss, Rowen  
 Lepene, Michael  
 Magleby, Alex  
 Officer, John  
 Pratt, Chris  
 Prince, Matt  
 Smith, Gregory  
 Washburn, Zoe  
 Summerfield, Toby  
 Cutting Sr, Cole  
 Washburn, Murray  
 Knaus, Darin  
 Willette, Alicia  
 Pippin, Caitlyn  
 Mudge, Ellie  
 Tadlock, Eric  
 Shepard, Emily  
 Rayes, Steve  
 Collins, Erin  
 Smith, Gregory

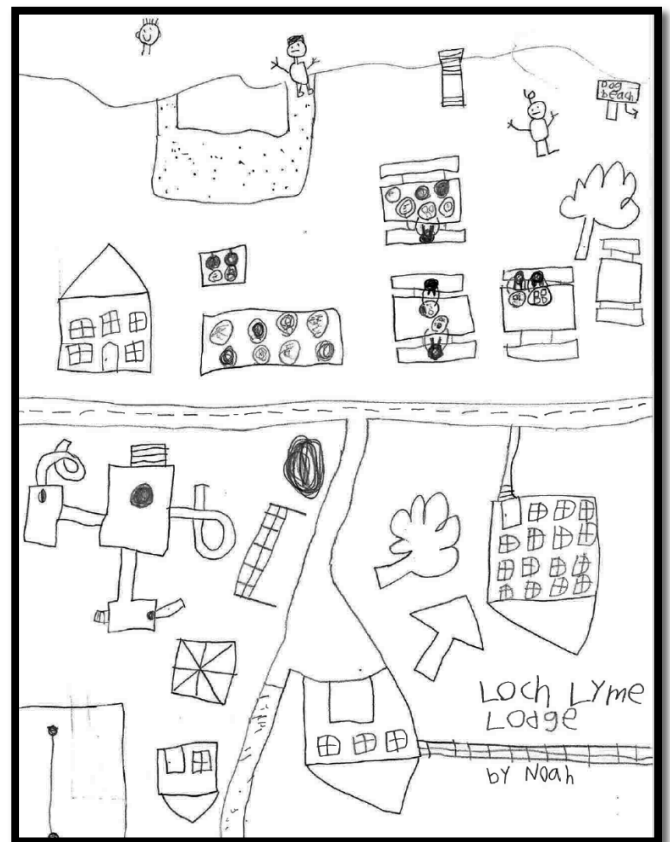
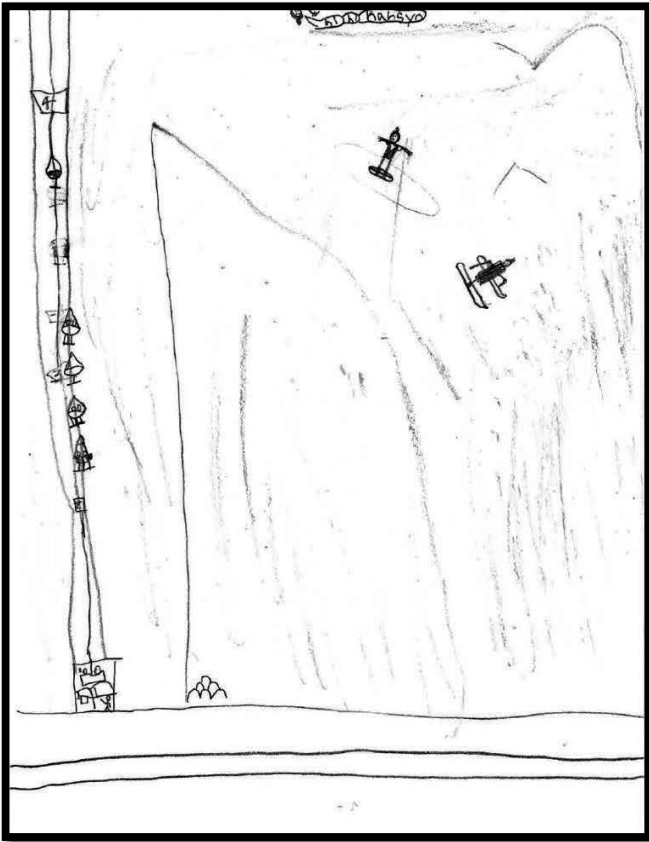
Baseball:

Gandin,  
 Andrew  
 Rosen, Daniel  
 Wehmeyer,  
 Loren  
 Novello, Mike  
 Isett, Kevin  
 Komarmi, Jim  
 Saunders, Ben  
 Vargo, Korry  
 Warman,  
 Andrew  
 Crockett,  
 Andrew  
 Tadlock, Eric  
 Snyder, Logan

Rugby:

Cameron, Brigitte  
 Magleby, Alex  
 Miller, Andrew  
 Nunez, Alex  
 Prince, Luke  
 Smith, Geneva

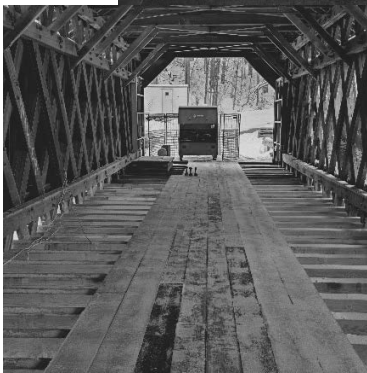






# EDGELL BRIDGE

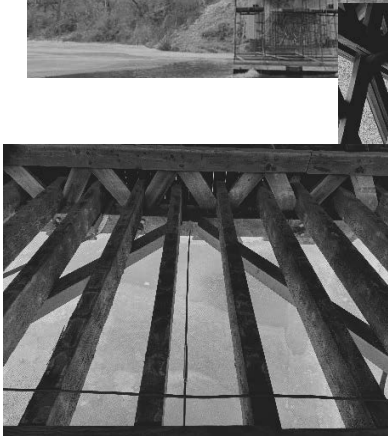
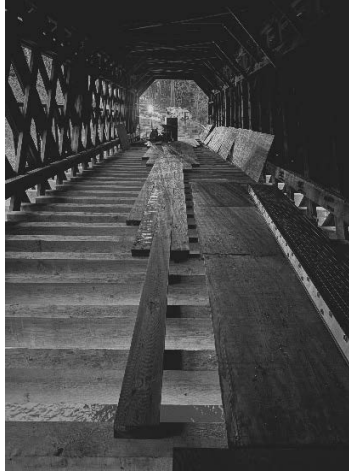
*Refurbishment Project 2024-2025*





# EDGELL BRIDGE

*Refurbishment Project 2024-2025*



To whom it may concern:

The bridge has always had a special place in my family's history. In 1910 my Grandfather, Frank Tilton, was courting my Grandmother, Drusilla Morris Tilton, who lived with her grandparents, Charles Parker Hadlock and Drusilla Hadlock, in their red brick home on River Road sometimes known as the Hadlock Tavern. According to the story one day Grandad took Grandma for a ride in his horse and buggy up River Road and under the Edgell covered bridge where he gave her her first kiss. As a result, since childhood my cousins and I have known it as the KMQ or Kiss Me Quick Bridge. The enclosed photo graph is of my grandparents in that horse and buggy.

Fred Tilton



PHOTOGRAPHS OF FRANCIS "FRANK" M. TILTON AND DRUSILLA MORRIS WHEN THEY WERE COURTING IN NORTH THETFORD IN 1909. FAMILY LEGEND HAS IT THAT THEY HAD THEIR FIRST KISS UNDER THE COVERED BRIDGE ON RIVER ROAD BETWEEN LYME AND ORFORD N. H. WHICH THE FAMILY THEREAFTER REFERRED TO AS KISS ME QUICK BRIDGE.



## AMERICAN RED CROSS

### Grafton County

Service Delivery

July 1, 2023 - June 30, 2024



American Red Cross  
Northern New England

#### Disaster Response

In the past year, the American Red Cross has responded to **32 disaster cases in Grafton County**, assisting **67 individuals**. The Red Cross provides safe shelter, food, relief supplies, financial assistance, and comfort to those in need after a disaster – whether it's a home fire affecting a single family, or a storm or flood devastating an entire community. All Red Cross services are provided free of charge through the generosity of the American public and are available to everyone in need without discrimination.

Town/City	Disaster Events	Individuals	Town/City	Disaster Events	Individuals
Alexandria	1	2	Lincoln	9	10
Bristol	1	1	Littleton	1	2
Campton	4	13	Plymouth	5	10
Canaan	2	6	Thornton	5	9
Franconia	1	2	Warren	1	8
Lebanon	1	1	West Lebanon	1	3



Last year, Red Cross staff and volunteers worked throughout Grafton County to educate residents on fire safety and preparedness. We made **2 homes safer** by helping families develop emergency evacuation plans.



Grafton County is home to **39 American Red Cross Volunteers**. We have volunteers from all walks of life who are trained and empowered to respond to disaster in the middle of the night, to teach safety courses, to help at our many blood drives, and so much more. The American Red Cross is proud that 90% of its staff is made up of volunteers; they are truly the heart and soul of our organization.



We collected, **3,472 pints** of lifesaving blood at **122 drives** in Grafton County.



Last year, **1,744 Grafton County residents** were taught a variety of important lifesaving skills such as First Aid, CPR, Babysitting Skills and Water Safety.



We proudly assisted **41** of **Grafton County's Service Members, veterans, and their families** by providing emergency communications and other services, including counseling and financial assistance.

Thank you for your generous support, which makes our mission—alleviating human suffering in the face of emergencies—possible.

*Thank you!*

[www.redcross.org/nne](http://www.redcross.org/nne)

131 007-05 6/21

## COMMUNITY CARE OF LYME (CCL)

### **Building a healthier, happier, and more welcoming community.**

Having celebrated our 10th anniversary this year, CCL continued to center efforts on individuals finding shared purpose, growing partnerships, and addressing community needs. 2024 also marked a leadership transition as Martha Tecca stepped back as Executive Director, opening opportunities for new talents to build upon her contributions and guide CCL into the next decade.

In 2024 CCL responded to over 250 phone calls, emails, and walk-ins through our helpline and open office hours. We assisted individuals and organizations seeking information, help, or ways to support others. Through collaborations with the Lyme Parish Nurses, Those Guys, volunteers, and families, neighbors were connected to rides, meals, and more.

CCL programs provided opportunities for residents to engage and access resources.

- Walk and Talk Wednesdays fostered weekly connections through socializing and walking.
- Jenks Fund provided financial support to families needing a lift or facing extraordinary loss.
- Lyme Food Pantry, led by Kathy Sherrieb and 20+ volunteers, served 30 households and individuals weekly, distributing fresh food and pantry staples, plus 34 roasts for the holiday.
- 166 Thanksgiving meals were picked up and distributed in Lyme and neighboring communities, prepared by Sacred Heart Parish.
- Stephanie Carney provided free weekly Reiki treatments in the CCL Living Room.
- Welcome Fund offered resource support to Afghan refugees and others in crisis.
- Neighborhood Network was revitalized, ensuring quick communication in emergencies across 30 neighborhood zones.
- Mental Health Team hosted community conversations with broad participation.
- Aging in Our Community discussions addressed safety and well-being, complemented by “Tea with Shelby” gatherings for meaningful connections.
- Community Coordinators came together to strengthen collaborations between Lyme community organizations.
- CCL newsletters shared community updates, health tips, recipes, and engagement opportunities, strengthening ties with local organizations and businesses.

CCL brought Lyme and surrounding communities together through events including; Galentine’s Day Event (19 attendees), Lyme’s Day of Service & Community Breakfast (132 volunteers), Lawn Party Luncheon (63 attendees and volunteers), Upper Valley Thrives (38 organizations, 52 volunteers, total of 170 participants), and Jingle & Mingle & PTO Kids’ Gift Shop (120 attendees, 22 volunteers).

Looking forward, in 2025 CCL will maintain a lean staff that strengthens volunteerism. We are committed to increasing our emphasis on our care and compassion programming, and linking individuals and families with trusted information, programs, services and friends.

Our work is possible through community involvement, financial contributions, and volunteerism. You are the heart of our work! Contact us at [help@cclyme.org](mailto:help@cclyme.org) or 603-795-0603. Join us in 2025 as we continue to strengthen community and connections.

2024 Board and Staff: Nancy Allison, Jennifer Boylston, Dan Freihofer, Patty Jenks, Mant Copeland, Fauve Dela Cruze, Julie Davis, Grace Tecca, Martha Tecca, Kathy Sherrieb, Marilyn Wanner, Kym Williams, Shelby Wood.

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

CASA serves abused and neglected children and youth from birth to 21 years of age throughout the state. Our advocacy services ensure that these young victims are placed in safe, supportive homes free from debilitating trauma. Our purpose is to provide well-trained, caring Guardians ad Litem (GALS) to advocate for victimized children and youth in the New Hampshire court system.

Every year, CASA serves more than 1,400 abused and neglected children and youth. Our advocates focus solely on the child, ensuring that their physical, mental, and emotional needs are being met. Without someone dedicated to their best interests, the futures of many abused and neglected children are threatened by a lack of help, stability, and support. CASA is the only organization in the state providing this crucial service.

The CASA model relies on ordinary citizens doing extraordinary things for child victims. Our advocates meet and speak with the people involved with the child, including parents and relatives, daycare providers, educators, foster parents, caseworkers, and therapists. Most importantly, they always meet with each child at least once a month. The knowledge they gain is presented both in person and via written reports to the court, as are the recommendations about placement and other relevant factors. Each volunteer typically takes on several cases during their tenure, so the impact of recruiting just one volunteer can potentially transform the lives of many children who have been victimized by neglect and abuse in Grafton County.

Victimization of children and acute childhood trauma are often the threshold for myriad other problems, including addiction, chronic physical conditions, depression, self-harming behaviors, insufficient educational progress, criminality, and other psychiatric disorders in later life. Ultimately, these problems harm the child and negatively impact the community as a whole, passing the impact of their trauma to the next generation. CASA advocates play a critical role in breaking the cycle of abuse and trauma. New Hampshire judges have come to rely on CASA advocates as the voice of reason in a complex legal system. In FY year 2024, we served over 1,500 children statewide.

We are requesting funding from the Town of Lyme because we have a critical need to advocate for more children in Grafton County. Over the past several years, this region has been particularly hard-hit by the opioid epidemic. In recent months, the complexity and severity of the referred cases have increased substantially, and many of the circumstances can only be described as horrific. In one instance, we received a neglect case involving five children between the ages of 2 and 5 living in the most deplorable living conditions we have seen over the past 35 years. They were removed from their home and taken to the hospital to be thoroughly examined and cleaned, including having all five little heads shaved. Two of the youngest children had never seen a night sky; all five had not been out of the house in two years. They were placed into remarkable foster homes, and their CASA advocate, Claire, continues to ensure that they are safe and receiving the resources they so desperately need.

Before COVID-19 struck, CASA was already trying to manage a steep increase in cases due to the substance misuse epidemic in New Hampshire. Now, between the substance misuse crisis and the pandemic, which has challenged families through job loss, increased mental illnesses, substance misuse, and domestic violence, we will be even more challenged to build the capacity needed to reach our overarching goal of serving 100% of victimized children. Regrettably, in FY 2024, we could only accept 78% of the cases referred to us and had to refuse cases involving 183 children in 91 families.

Below are our most recent fiscal-year-end statistics specific to your county and the state:

**FY 2024**  
**BY THE NUMBERS**

	<u>Statewide</u>	<u>In Grafton County</u>
Children Served	1,538	80
Volunteers	663	50
Miles Traveled	682,048	49,456
Hours of Volunteer Time	92,028	5,160
Refused Children	183	31
Value of Volunteer Advocacy \$3.5M		

New Hampshire's abused and neglected children are a part of every community within our state and range in age from birth to 21. National studies show that children with a CASA volunteer benefit in countless ways — they are more likely to be placed in safe, permanent homes, receive better mental, emotional and physical health services, and have fewer placement changes than children without a focused advocate. With the support of a CASA advocate, neglected and abused children have access to a brighter future.

### **CONNECTICUT RIVER UPPER VALLEY LOCAL RIVER SUBCOMMITTEE**

#### ***Connecticut River – Upper Valley Local River Subcommittee – Annual Report 2024***

The Upper Valley Subcommittee of the Connecticut River Joint Commissions (CRJC) meets every two months and consists of up to two volunteers nominated by riverfront municipalities, with allowance for alternates. Throughout 2024, the Subcommittee has maintained a hybrid meeting format where a quorum of participating municipalities is required to be present in person. Current members of Vermont are Ben Dana and Peter Berger from Fairlee; Lynn Bohi and David Barrell from Hartford; Bill Bridge and Linda Matteson from Thetford; Ted Unkles from Bradford; and openings in Norwich. Current members of New Hampshire are Alice Creagh from Hanover; Ruth Bleyler and Eric Agterberg from Lebanon; Bill Malcolm from Lyme; Carl Schmidt and Edmond Cooley from Orford; and openings in Piermont. Those with one representative have an opening for a second volunteer. During 2024, Bill Malcolm served as chair. Meetings and events are open to the public.

Upper Valley is one of the five subcommittees a part of the CRJC since 1989. The Subcommittees provide a local voice to help steward the resources on or affecting the Connecticut River, particularly on topics related to the maintenance of good water quality, wildlife habitat, and appropriate development. Specific responsibilities include providing feedback on proposed permits and plans to NH Department of Environmental Services, VT Agency of Natural Resources, and municipalities. In addition, CRJC is responsible for maintaining a bi-state watershed plan.

During 2024, Upper Valley engaged several issues. Projects that were reviewed include a Hanover Special Herbicide Permit, Standard Dredge and Fill Wetlands Permit in Orford, FERC/Wilder Dam Relicensing, NHDES Clean Water State Revolving Loan in Hanover, and Proposed Irving Oil redevelopment.



In 2025, Upper Valley will continue their activities in management, outreach, and learning for the Connecticut River. Upper Valley welcomes local participation in permit reviews, educational events, watershed planning, and water quality monitoring. If you are interested to learn more, please contact us at [info@crjc.org](mailto:info@crjc.org).

## **GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC**

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

GCSCC operates eight senior centers (located in Bristol, Canaan, Haverhill, Lebanon, Lincoln, Littleton, Orford, and Plymouth) and sponsors the Grafton County ServiceLink Resource Center and RSVP Volunteer Center (an AmeriCorps Seniors project). Through GCSCC's network, older adults and their families take part in a range of community-based long-term services including home-delivered meals, community dining programs, transportation, outreach and counseling, chore/home repair services, recreational and educational programs, and volunteer opportunities.

From July 1, 2023 through June 30, 2024, 48 older residents of Lyme were served by one or more of GCSCC's programs offered through the Orford Senior Services. In addition, 21 residents were served through ServiceLink.

- Older adults from Lyme enjoyed 1,247 meals prepared by GCSCC.
- Lyme residents received wellness checks, assistance with problems, crises, or issues of long-term care through 11 contacts with a trained outreach worker and 62 contacts with ServiceLink.
- Lyme residents participated in 199 health, education, or social activities.
- 63 door-to-door, on-demand bus rides were provided for Lyme residents.



The cost for GCSCC to provide services for Lyme residents in 2023-2024 was \$23,611.75.

Such services can be critical for older adults and adults with disabilities who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty. Doing so saves tax dollars that would otherwise be expended for nursing home care. GCSCC's programs also contribute to a higher quality of life for older friends and neighbors. As our population ages, supportive services such as those offered by GCSCC are becoming even more critical.

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

Kathleen Vasconcelos, Executive Director

## **LYME PARISH NURSE PROGRAM**

The Parish Nurses Program works under the guidance of the Health Ministry which is currently composed of 11 members half of whom are Registered Nurses who live in Lyme. Our statistical information is submitted to and calculated by The Community Nurse Connection of the Upper Valley. To reach a nurse call 603-795-2850 X 3. In an emergency call 911.



Our twenty-first century medical system has become increasingly complex over the years, and patients struggle to navigate their own care within it. Community nursing programs like our **Parish Nurse program** have emerged as a response to the needs of residents of all ages who need help managing their own personal health care. We offer a safety net to individuals who are overwhelmed and confused and need help negotiating and maneuvering within our challenging medical system.

Lyme's **Parish Nurse program** was established in 2007, and has become a model program for many other community nursing programs in the Upper Valley. In a recent piece on Vermont Public Radio (July 23, 2024) Community Nurses Connects director, Kristin Barnum, said, "Right now the health care system is reactive. Something has to happen, and then you call 911 and then you go. But these community nurses are health coaches, health advocates, to prevent bad things from happening.

Currently our **Parish Nurse program** has two nurses who are always busy during the 20-25 hours that they work each week. They offer walk-in "office hours", as well as individual consultations with phone and in-home visits. No one is ever turned away. No one is ever charged. The **Parish Nurse program** is there when you need them.

The range of care extends from responding to unanticipated emergencies where we can heal at home but don't really know how to cope, to ongoing monitoring of chronic conditions, assistance with medication management and referrals for medical and social needs (like advance directives). They observe loneliness and isolation as an ongoing critical concern in the community, along with food insecurity. They coordinate with our local Food Pantry, which delivers food to those who are unable to visit the Pantry. They help with coordinating resources and lending medical equipment such as walkers, wheelchairs, commodes, and shower chairs.

Lyme is a richer community because of the **Parish Nurse Program**.

**Nora Palmer Gould, Chairman of the Health Ministry**

### **PEARL DIMICK FUNDS**

The Pearl Dimick Funds are three funds under the umbrella of the Lyme Foundation. It is administered by a committee of community members, representatives from the school, and churches. This group reviews requests for short-term emergency funds for individuals and families. These three funds are the Pearl Dimick Fund, the Dorcas Chaffee Fund and the Woodard Fix-It Fund. The Pearl Dimick Fund was established by Lyme's former Town Clerk, Pearl Dimick, and provides emergency assistance for Lyme residents. The Dorcas Chaffee Fund provides emergency assistance for both Lyme residents and former Lyme residents who have maintained significant contacts with the community. The Woodard Fix-It fund was established in memory of Michael Woodard and provides emergency financial assistance for home or auto repairs for Lyme residents.

Together, these funds provide financial assistance in the form of grants from applicants that meet the above criteria. These funds also provide heating assistance grants, summer camp tuition grants, and holiday assistance. In 2024, the following expenditures were made:

- Emergency Grants: \$770
- Heating Assistance Grants (2024-2025 season): \$12,296 ○ 16 Households
- Summer Camp Grants: \$1,650 ○ 8 Children
- Holiday Assistance: \$ 4,535 ○ 26 Households (34 adults, 23 children)

In 2024, the Pearl Dimick Funds received \$13,609.29 in donations from individual donors.

If you are in need of assistance, please contact Tara McGovern at 603-795-2466 or taradaktyl1@gmail.com.

Donations are gratefully accepted to The Lyme Foundation and note that the donation should be applied to either the Pearl Dimick, Dorcas Chaffee or Fix-It Fund. We also welcome donations to be applied to the endowments for these funds (note that on your donation). Donate online at [www.lymefoundation.org/donate](http://www.lymefoundation.org/donate) or PO Box 292, Lyme NH 03768.

## **PUBLIC HEALTH COUNCIL**

The Public Health Council of the Upper Valley (PHC) is our region's trusted leader in public health, supporting the people, professionals, and organizations, who together, make our communities healthier places to live, work, and play. Our mission is to improve the health of all Upper Valley residents through four key approaches:

1. Collaborative Action: We work with municipalities, health and human services organizations, businesses, and policymakers to develop and implement actionable plans and best practices to address community priorities and ensure access to essential public health services.
2. Idea and Information Sharing: We gather and disseminate important public health information across the region and create opportunities for people to come together and share their experiences and expertise.
3. Support for Underserved People: We advocate for health equity, sponsor promising programs, and provide additional technical assistance to municipal and organizational leaders to help vulnerable community members.
4. Unified Priorities: We align the public health priorities of the region to promote collaboration and progress toward shared goals.

PHC is recognized by the State of New Hampshire as one of its regional public health networks and collaborates closely with White River Junction District Office of the Vermont Department of Health.

Our work in 2024 included:

- Hosted six free flu vaccine clinics in Upper Valley in partnership with Dartmouth Health, Geisel School of Medicine, and local partners, providing close to 1,500 vaccines.
- Hosted eight learning sessions that bring people and organizations together across state lines to address the region's health priorities.
- Supported Upper Valley Strong's response to July 2024 flooding.
- Addressed health disparities by bringing together members of underserved communities to identify and respond to community-defined needs.
- Supported projects promoting childhood lead screening and recovery housing needs, among other improvements in our community health systems.
- Gathered local legislators and service providers to discuss many layers of work force challenges impacting health and wellbeing in our region.

PHC appreciates the opportunity to serve the residents of Lyme and will work hard to meet your needs in 2025. For more information about PHC, visit us at [www.uvpublichealth.org](http://www.uvpublichealth.org).

## **TRI-COUNTY COMMUNITY ACTION**

Tri County CAP is a Family of Programs, serving families in Carroll, Coos, and Grafton Counties. We are dedicated to improving the lives and well-being of New Hampshire's individuals, families, and communities. We provide opportunities and support for people to learn and grow in self-sufficiency and to get involved in helping their neighbors and improving the conditions in their communities. We seek to

eliminate the root that causes poverty through the development of programs that allow low-income individuals the opportunity to meaningfully participate in the State and National economy and the social fabric of their communities through programs that address: Education; Emergency Support; Economic Development; Food Self Sufficiency; Marshalling of Local Resources; and Transportation.

Tri County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals. Annually we serve more than 24,000 individuals (about the seating capacity of Madison Square Garden) that reside over 4,455 sq. miles of Northern New Hampshire. TCCAP and our 16 service programs provide services to all residents of Carroll, Coos, and Grafton County's requesting and needing support. During our Fiscal Year 2024, we served 37,846 Clients in Carroll, Coos, and Grafton County combined in all services provided. Tri County Community Action Program thanks all communities and counties we serve for their financial support, so that we may continue to provide services to our community families in need.

Respectfully, J'Nai M. Smallwood, Municipal Funds Coordinator Tri County Community Action Program, Inc.

### **VISITING NURSE AND HOSPICE**

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

VNH services reduce cost associated with town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital stays and emergency room visits.

Between July 1, 2023 and June 30, 2024, VNH made **47,875** in-home visits to **2,429** residents of Vermont and New Hampshire

Residents served in the Town of **Lyme** include:

- **Home Health Care**: **28** with short-term medical or physical rehabilitation needs received **337** visits.
- **Hospice Services**: **3** in the final stages of their lives received **281** visits.

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

It is with your help that we are able to provide services to those in need. Annual appropriations to VNH help 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.

### **WEST CENTRAL BEHAVIORAL HEALTH**

In fiscal year 2024 (July 1, 2023 - June 30, 2024), West Central Behavioral Health (West Central) served 1153 adults and 427 children, providing behavioral health services at outpatient clinics in lower Grafton and Sullivan counties, residential care for adults, community-based programs, and mobile crisis response

services. In all, 47,743 services were delivered, 14,896 of which were to children ages 3 -17. Mobile Crisis Response (MCR) services were made available 24/7 via the NH Regional Response Access Point (NHRRAP).

As the only provider of comprehensive, community-based mental health treatment and support services in the area, West Central was pleased to provide mental and behavioral health services for people in Lyme during the last fiscal year. A total of 93 services were provided to 7 Lyme residents including 2 children. We were grateful to have received \$2315 from the Town of Lyme. These funds are crucial in providing services for adults, families, and children in need. By supporting access to mental health care, the Town of Lyme is investing in the health and safety of the town and its residents. Mental health affects every facet of a community's welfare.

Mental Health services continued to be in high demand throughout our region. The Mobile Crisis Response team has significantly impacted hospital admissions as nearly all of their calls result in an emergency room diversion. From July 1, 2023 - May 31, 2024, the Mobile Crisis Response Team:

- Conducted 233 outreaches (MCR dispatched into the community by RRAP); 161 were in the persons' home, 23 were at school, 42 were in the community and 7 were at the county jail
- Conducted 14 outreaches involving Police (RRAP contacted by local police requiring WCBH MCR involvement); and,
- Conducted 107 Urgent Appointment Requests initiated by the Rapid Response Access Point (crisis is triaged by RRAP and then follow-up was made by West Central MCR via telephone telehealth sessions or in-person appointment) within 24 hours post RRAP contact
- Performed 205 evaluations at Valley Regional Hospital or Alice Peck Day Memorial Hospital

West Central is one of ten community mental health centers (CMHCs) delivering behavioral health services to individuals and families throughout New Hampshire and provides services for individuals of all ages including:

- Adult Outpatient Programs, which provide services to treat a full range of mental health disorders. Services include individualized therapy, case management, psychiatric care, integrated care, supported employment, and wellness programs. This program helps to maintain our most vulnerable community members.
- Child and Family Services to assist children and families in navigating the challenges of childhood and relationships, and help clients cope with divorce, trauma, addiction, and other problems. For children who suffer from symptoms of depression, anxiety, and ADHD, West Central provides individualized care, depending on the needs of each child and caregiver. Early childhood Child Parent Psychotherapy is available for children ages 0-5.
- Arbor View is a licensed, recovery-focused community residence located in Newport, NH for 16 adults over age fifty, who are diagnosed with severe and persistent mental illness. Daily programming includes community building, art groups, clinical groups, cooking, and wellness activities. Round-the-clock supervision and therapeutic services such as care coordination, medication support, individual and group therapies, and symptom management, are provided, with a focus on wellness, stress reduction, self-esteem, life and community living skills.
- Mobile Crisis Response teams are available 24/7 through New Hampshire's Rapid Response Access Point (NHRRAP) crisis helpline. Licensed clinicians answer calls, evaluate the need and dispatch mobile crisis teams to provide critical interventions to people in their own communities. This

evidence-based program is designed to relieve the strain on emergency departments, law enforcement and first responders, and to provide immediate community-based clinical support for those in crisis. 24/7 crisis services are also available through the National Suicide & Crisis Lifeline by dialing 988.

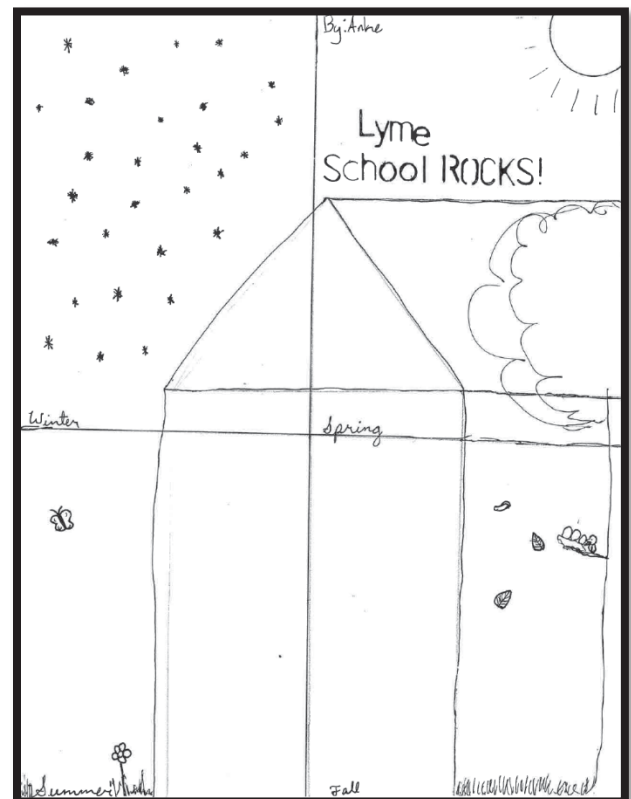
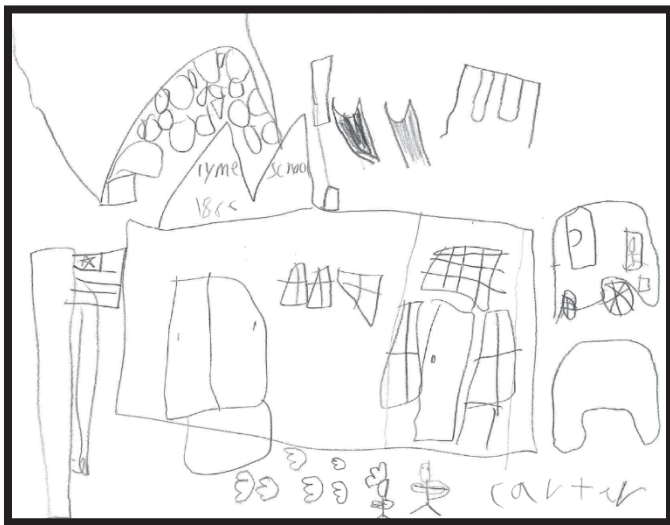
- Community-based services, provided year 'round in schools, nursing homes, workplaces, and correctional facilities. West Central is the fiscal sponsor for Youth/CAN a Drug Free Communities Grant focusing on changing community norms around underage drinking and drug use.

## WISE

### **Mission Statement:**

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

Since 1971, WISE has been dedicated to providing trauma-informed advocacy and support for victims of domestic violence, sexual violence, stalking, and human trafficking within 23 Upper Valley communities, including the Town of Lyme. WISE supports people through the confidential and free 24-hour crisis line, on-site emergency housing and housing advocacy, legal services, safety planning, groups, and in-person advocacy at the WISE Program Center, police stations, courthouses, hospitals, social service agencies, and at Dartmouth College. In FY24 (7/1/23-6/30/24), WISE provided advocacy and other critical support services to a total of 1355 people. Among the advocacy responses sought from WISE, emergency shelter, legal advocacy, and accompaniments were the most common. WISE advocates are available every hour, every day at 866-348-WISE, or text at 603-836-9472 or chat online at [resourceconnect.com/wiseuv/chat](https://resourceconnect.com/wiseuv/chat).





# Annual Report

## Lyme School District



### LYME SCHOOL DISTRICT

#### CLASS OF 2024



#### EIGHTH GRADE



Alice  
Furstenberg



Baxter  
Bouchard



Charles  
Gartner



Claire  
Halter



Della  
Cote



Desmond  
Greenway



Eli  
Prince



Elise  
Smith



Evelyn  
Hayden



Hannah  
Eck



James  
Killebrew



Jasper  
Breton



Lenin  
Voegele



Madison  
Pippin



Malia Pippin



Mary  
Crockett



Owen  
Allen



Reed  
Rich



Ryan  
Dickson



Samuel  
Rusch

For the year ending December 31, 2024



## **Lyme School District School Board**

	<b>Term Expires</b>
Elizabeth Glenshaw, Chair	2027
Kristin Roth, Vice Chair	2026
James Komarmi, Secretary	2025
Jonathan Voegele	2025
Leigh Prince	2026
Murray Washburn	2027
Tobin Summerfield	2027

## **School District Officials**

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

## **Administration**

Frank Perotti  
John D’Entremont  
Geoffrey Tomlinson  
Elise Foxall  
Janet Mitchell

Superintendent  
Principal  
Director of Student Services  
Academic Director  
Coordinator of Business Services

**Lyme School District  
Instructional Staff  
As of January 1, 2025**

**Instructional Staff**

Connie Balch	Student Success Coordinator
Brian Betournay	Design Lab
Amanda Burns	Grade 5
Mo Chandler	Spanish, Grades K-5
Rebecca Chase	Math, Grades 6-8
Jillian Collins	Social Studies, Grades 6-8
Kate Cook	Math Support Teacher
Emily Cushman	Grade 1
Lisa Damren	Physical Education & Health
Jennifer Fox	English Language Arts, Grades 6-8
Leslie Gannon	Grade 2
Trisha Gautreau	Grade 3
Emily Girdwood	Art
Kristen Kilduff	Kindergarten
Stephanie Kocurek	Special Educator
Sarah McBride	Special Educator
Rebecca Neuroth	Library/Media Specialist
Shannon O'Leary	Music
Kristen Pizarro	Science, Grades 6-8
Jessica Ramirez	Spanish Grades 6-8
Tyler Rooke	Special Educator, Grades 4,5
Heather Stadheim	Grade 4
Rachel Stanton	School Counselor
Tori Thayer	Grade 3
Jennifer Wilcox	Reading Support Teacher

## 2024 LYME SCHOOL EIGHTH GRADE GRADUATES

Owen Allen  
Baxter Bouchard  
Jasper Breton  
Della Cote  
Mary Crockett  
Ryan Dickson  
Hannah Eck  
Alice Furstenberg  
Charles Gartner  
Desmond Greenway

Claire Halter  
Evelyn Hayden  
James Killebrew  
Madison Pippin  
Malia Pippin  
Eli Prince  
Reed Rich  
Sam Rusch  
Elise Smith  
Lenin Voegele

## 2024 LYME DISTRICT HIGH SCHOOL GRADUATES

### **Hanover**

Brooke Allen  
Paul Ashton  
Theo Burdick  
Tessa Cullen  
Andrew Davis  
Justin Dickson  
Felix DiGeorge  
Kaleb Gray  
Carter Guerin  
Will Guerin  
Ryder Hayes  
Rosie Keith  
Nina Marshall  
Ellie McCrave  
Grace Munroe  
Kiran Park  
Reanna Phillips-Whyte  
Rory Seelig  
Wyatt Seelig  
Eva Simpson

### **Hanover (cont.)**

Sean Smith  
Alexandra Stanton-Pierce  
Charlotte Stone  
Joshua Warner  
Henry Werner  
Sophie Wise

### **Oliverian**

Clay Stanton-Pierce

### **Thetford**

Natalie Drescher  
Eспен Hutchins  
Elizabeth Knaus

## LYME HIGH SCHOOL STUDENTS AS OF OCTOBER 1, 2024

Hanover High School	76
St. Johnsbury Academy	2
Thetford Academy	15
Total	93



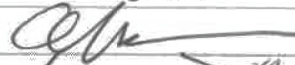
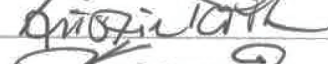





## Lyme School District

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

Date: March 6, 2025  
Time: 6:00 pm  
Location: Lyme School Gymnasium

### GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Elizabeth Glenshaw	Chair	
Kristin Roth	Vice Chair	
Jim Komarmi	Secretary	
Jonathan Voegele		
Leigh Prince		
Murray Washburn		
Tobin Summerfield		



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

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

---

**Article 02      Operating Budget**

To see if the Lyme School District will vote to raise and appropriate \$9,403,114.00 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in any special or individual articles addressed separately, except for the amounts in article 5. The School Board recommends this appropriation (7-0). The Budget Committee recommends this appropriation (8-0).

---

**Article 03      Transfer from Surplus to Enrollment Response Trust**

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$27,000 to be added to the Enrollment Response Fund previously established at the Lyme School District Meeting March 2011. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation (7-0). The Budget Committee recommends this appropriation (8-0).

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**Article 04      Transfer from Surplus to Maintenance Capital Reserve Fund**

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$50,000.00 to be added to the Maintenance Capital Reserve Fund previously established at the Lyme School District Meeting March 1996. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation (7-0). The Budget Committee recommends this appropriation (8-0).

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**Article 05      Salaries of District Officials**

To determine and fix the salaries of school district officers as follows: School District Treasurer \$825; School District Clerk \$100; School District Moderator \$100. The amounts in this article are included in Article 2. The School Board recommends this appropriation (7-0). The Budget Committee recommends this appropriation (8-0).

---

**Article 06      Other business**

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

SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

MARCH 11, 2025

**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 11, 2025, at 7:00 in the morning to act on the following subjects:

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

NOTE: ALL OTHER SCHOOL BUSINESS WILL BE CONDUCTED AT THE SCHOOL DISTRICT MEETING TO BE HELD ON THURSDAY, MARCH 6, 2025, 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 fifteenth day of January 2025.

A TRUE COPY ATTEST:

Elizabeth Glenshaw, Chair

Kristin Roth

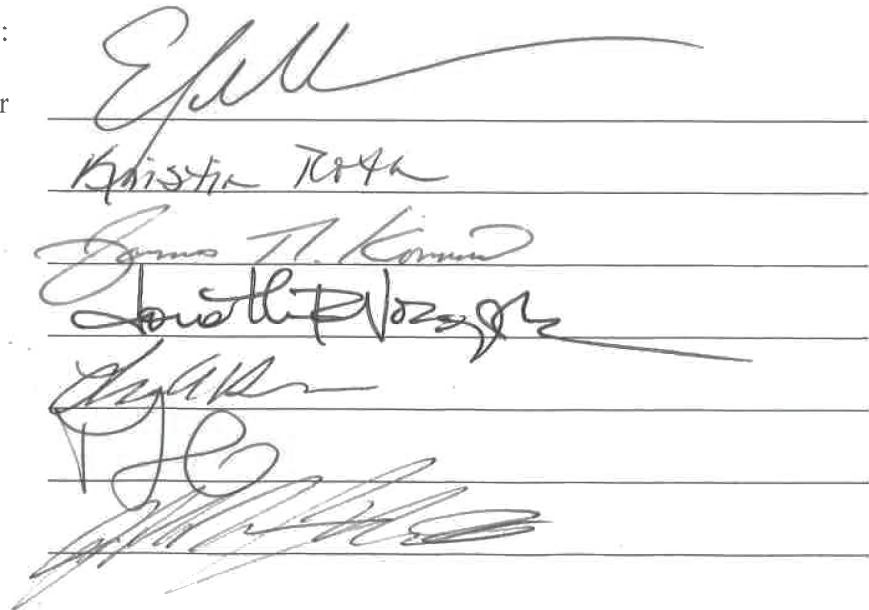
James Komarmi

Jonathan Voegele

Leigh Prince

Tobin Summerfield

Murray Washburn



School Board, School District of Lyme, New Hampshire



Proposed Budget  
Lyme School District

For School districts which have adopted the provisions of RSA 32:14 through RSA 32:24  
Appropriations and Estimates of Revenue for the Fiscal Year From:  
July 1, 2025 to June 30, 2026

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 12, 2025

SCHOOL BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Richard Jones	Chair	<i>Richard J. Jones</i>
Judith Brotman	Select Board Representative	<i>Judith M. Brotman</i>
Kristin Roth	School Board Representative	<i>Kristin Roth</i>
Brian Spence		<i>Brian Spence</i>
Scott May		<i>Scott May</i>
Wilkes McClave		<i>Wilkes McClave</i>
Hayes Greenway		<i>Hayes Greenway</i>
William Malcolm		<i>William Malcolm</i>
Richard Brown		<i>Richard Brown</i>
Vincent Berk		<i>Vincent Berk</i>
Jennifer Boylston		<i>Jennifer Boylston</i>

For assistance please contact: NH DRA Municipal and Property Division  
(603) 230-5090  
<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>





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Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	02	\$5,010,762	\$5,377,050	\$5,319,533	\$0	\$5,319,533	\$0
1200-1299	Special Programs	02	\$815,178	\$895,330	\$827,598	\$0	\$827,598	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$5,825,940</b>	<b>\$6,272,380</b>	<b>\$6,147,131</b>	<b>\$0</b>	<b>\$6,147,131</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	02	\$335,518	\$408,282	\$394,453	\$0	\$394,453	\$0
2200-2299	Instructional Staff Services	02	\$112,988	\$191,432	\$180,766	\$0	\$180,766	\$0
<b>Support Services Subtotal</b>			<b>\$448,506</b>	<b>\$599,714</b>	<b>\$575,219</b>	<b>\$0</b>	<b>\$575,219</b>	<b>\$0</b>
<b>General Administration</b>								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$64,211	\$69,034	\$50,686	\$0	\$50,686	\$0
<b>General Administration Subtotal</b>			<b>\$64,211</b>	<b>\$69,034</b>	<b>\$50,686</b>	<b>\$0</b>	<b>\$50,686</b>	<b>\$0</b>
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$498,527	\$524,630	\$585,066	\$0	\$585,066	\$0
2400-2499	School Administration Service	02	\$415,094	\$431,388	\$484,977	\$0	\$484,977	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$608,141	\$528,506	\$531,822	\$0	\$531,822	\$0



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2700-2799	Student Transportation	02	\$131,014	\$149,260	\$160,000	\$0	\$160,000	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Executive Administration Subtotal		\$1,652,776	\$1,633,784	\$1,761,865	\$0	\$1,761,865	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$109,720	\$180,782	\$207,500	\$0	\$207,500	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$109,720	\$180,782	\$207,500	\$0	\$207,500	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$2,599,317	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$0	\$2,599,317	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	02	\$144,027	\$149,482	\$392,552	\$0	\$392,552	\$0
5120	Debt Service - Interest	02	\$74,460	\$132,486	\$176,661	\$0	\$176,661	\$0
	Other Outlays Subtotal		\$218,487	\$281,968	\$569,213	\$0	\$569,213	\$0
Fund Transfers								
5220-5221	To Food Service	02	\$50,987	\$65,000	\$91,500	\$0	\$91,500	\$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



Proposed Budget

9992	Deficit Appropriation	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal	\$50,987	\$65,000	\$91,500	\$91,500	\$91,500	\$0
	Total Operating Budget Appropriations			\$9,403,114	\$0	\$9,403,114	\$0



Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	03	\$27,000	\$0	\$27,000	\$0
<i>Purpose: Transfer from Surplus to Enrollment Response Trust</i>						
5251	To Capital Reserve Fund	04	\$50,000	\$0	\$50,000	\$0
<i>Purpose: Transfer from Surplus to Maintenance Capital Reserve Fund</i>						
Total Proposed Special Articles			\$77,000	\$0	\$77,000	\$0



Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)
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Total Proposed Individual Articles			\$0	\$0	\$0	\$0
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Account	Source	Article	Revised Revenues for period ending 6/30/2025	School Board's Estimated Revenues for period ending 6/30/2026	Budget Committee's Estimated Revenues for period ending 6/30/2026
<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	\$115,782	\$116,000	\$116,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$900	\$10,538	\$10,538
<b>Local Sources Subtotal</b>			<b>\$116,982</b>	<b>\$126,838</b>	<b>\$126,838</b>

**State Sources**

3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid	02	\$23,431	\$5,862	\$5,862
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$23,431</b>	<b>\$5,862</b>	<b>\$5,862</b>

**Federal Sources**

4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition		\$0	\$0	\$0
4570	Disabilities Programs	02	\$60,770	\$65,700	\$65,700
4580	Medicaid Distribution		\$0	\$0	\$0



**New Hampshire**  
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**Proposed Budget**

4590-4999	Other Federal Sources (non-4810)	\$0	\$0	\$0
4810	Federal Forest Reserve	02	\$470	\$370
	<b>Federal Sources Subtotal</b>		<b>\$61,240</b>	<b>\$66,070</b>
	<b>Other Financing Sources</b>			
5110-5139	Sale of Bonds or Notes		\$2,599,317	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0
5221	Transfer from Food Service Special Revenue Fund	02	\$65,000	\$91,500
5222	Transfer from Other Special Revenue Funds		\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0
9998	Amount Voted from Fund Balance	03, 04	\$0	\$77,000
9999	Fund Balance to Reduce Taxes		\$0	\$0
	<b>Other Financing Sources Subtotal</b>		<b>\$2,664,317</b>	<b>\$168,500</b>
	<b>Total Estimated Revenues and Credits</b>		<b>\$2,865,970</b>	<b>\$367,270</b>





Proposed Budget

Item	School Board Period ending 6/30/2026 (Recommended)	Budget Committee Period ending 6/30/2026 (Recommended)
Operating Budget Appropriations	\$9,403,114	\$9,403,114
Special Warrant Articles	\$77,000	\$77,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$9,480,114	\$9,480,114
Less Amount of Estimated Revenues & Credits	\$367,270	\$367,270
Less Amount of State Education Tax/Grant	\$1,294,821	\$1,294,821
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$7,818,023</b>	<b>\$7,818,023</b>



Proposed Budget

<b>1. Total Recommended by Budget Committee</b>	<b>\$9,480,114</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$392,552
3. Interest: Long-Term Bonds & Notes	\$176,661
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> )	\$569,213
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$8,910,901</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$891,090
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)</b>	<b>\$10,371,204</b>

# SAU #76 - Lyme School District

## Proposed Budget 2026

Account Number / Description	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY24 Actual 7/1/2023 - 6/30/2024	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY26 Budget 7/1/2025 - 6/30/2026	Difference	%
<b>1100 High School Instruction</b>						
10-1-1100-5310-00000 Secondary 504 Services	\$6,000.00	\$7,800.00	\$7,500.00	\$7,500.00	\$0.00	
10-1-1100-5561-00000 Tuition, In-State	\$1,635,112.00	\$1,763,163.74	\$1,822,000.00	\$1,690,884.50	-\$131,115.50	-7.2
10-1-1100-5562-00000 Tuition, Out of State	\$475,532.00	\$364,549.00	\$357,420.00	\$310,317.00	-\$47,103.00	-13.18
10-1-1100-5563-00000 Vocational Tuition	\$39,116.00	\$89,262.50	\$23,900.00	\$18,132.00	-\$5,768.00	-24.13
<b>1100 High School Instruction</b>	<b>\$2,155,760.00</b>	<b>\$2,224,775.24</b>	<b>\$2,210,820.00</b>	<b>\$2,026,833.50</b>	<b>(\$183,986.50)</b>	<b>-8.32</b>
<b>1200 High School Special Ed.</b>						
10-1-1200-5130-00000 Extended Year Services	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	
10-1-1200-5320-00000 Contracted Services	\$20,000.00	\$6,765.71	\$35,000.00	\$30,000.00	-\$5,000.00	-14.29
10-1-1200-5360-00000 Legal Expenses	\$2,500.00	\$1,397.76	\$2,000.00	\$2,000.00	\$0.00	
10-1-1200-5561-00000 Non Residential Tuition	\$118,500.00	\$40,422.87	\$118,500.00	\$50,000.00	-\$68,500.00	-57.81
10-1-1200-5562-00000 Residential Tuition	\$0.00	\$92,530.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5580-00000 Travel Reimbursement	\$1,500.00	\$785.31	\$1,500.00	\$2,000.00	\$500.00	33.33
10-1-1200-5810-00000 Dues & Fees	\$2,000.00	\$555.00	\$2,000.00	\$2,000.00	\$0.00	
<b>1200 High School Special Ed.</b>	<b>\$144,500.00</b>	<b>\$142,456.65</b>	<b>\$159,000.00</b>	<b>\$87,000.00</b>	<b>(\$72,000.00)</b>	<b>-45.28</b>
<b>1100 Regular Instruction</b>						
10-2-1100-5110-00000 Teacher Salaries	\$1,577,035.60	\$1,489,652.21	\$1,759,464.76	\$1,693,079.20	-\$66,385.56	-3.7731
10-2-1100-5111-00000 Staff Salaries	\$102,011.00	\$83,189.44	\$55,504.32	\$116,406.48	\$60,902.16	109.73
10-2-1100-5120-00000 Substitute Salaries	\$26,912.00	\$20,318.00	\$21,530.00	\$21,530.00	\$0.00	
10-2-1100-5130-00000 Extra Curricular Stipends	\$7,500.00	\$1,600.00	\$10,200.00	\$10,000.00	-\$200.00	-1.96
10-2-1100-5210-00000 Health Buybacks	\$12,000.00	\$12,400.00	\$10,400.00	\$14,400.00	\$4,000.00	38.46
10-2-1100-5211-00000 Health Insurance	\$474,355.81	\$426,696.30	\$489,190.32	\$543,631.04	\$54,440.72	11.13
10-2-1100-5212-00000 Dental Insurance	\$26,203.49	\$22,837.77	\$26,029.23	\$27,190.80	\$1,161.57	4.46
10-2-1100-5213-00000 Life/LTD Insurance	\$7,000.00	\$3,925.91	\$7,000.00	\$7,000.00	\$0.00	
10-2-1100-5214-00000 Short Term Disability Ins	\$7,000.00	\$5,963.75	\$7,000.00	\$7,000.00	\$0.00	
10-2-1100-5215-00000 HRA Administration	\$630.00	\$615.00	\$630.00	\$630.00	\$0.00	
10-2-1100-5220-00000 Social Security	\$104,844.88	\$96,263.67	\$99,325.09	\$112,913.95	\$13,588.86	13.68
10-2-1100-5221-00000 Medicare	\$24,520.18	\$22,513.65	\$23,229.28	\$26,407.30	\$3,178.02	13.68
10-2-1100-5231-00000 Staff Retirement	\$0.00	\$316.75	\$0.00	\$0.00	\$0.00	
10-2-1100-5232-00000 Teacher Retirement	\$331,492.46	\$291,526.90	\$296,241.66	\$325,579.28	\$29,337.62	9.90
10-2-1100-5234-00000 403B	\$40,621.77	\$36,843.39	\$38,090.78	\$45,919.31	\$7,828.53	20.55
10-2-1100-5250-00000 Unemployment Comp	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	
10-2-1100-5260-00000 Workers Comp	\$10,000.00	\$7,063.00	\$10,000.00	\$10,000.00	\$0.00	

Account Number / Description	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY24 Actual 7/1/2023 - 6/30/2024	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY26 Budget 7/1/2025 - 6/30/2026	Difference	%
10-2-1100-5290-00000 Wellness Program	\$1,000.00	\$50.00	\$1,000.00	\$1,000.00	\$0.00	
10-2-1100-5320-00000 Contracted Service	\$9,500.00	\$1,833.07	\$7,000.00	\$2,000.00	-\$5,000.00	-71.43
10-2-1100-5321-00000 Assessment	\$1,400.00	\$1,680.00	\$1,800.00	\$2,670.00	\$870.00	48.33
10-2-1100-5322-00000 Enrichment	\$402.00	\$0.00	\$17,984.00	\$25,327.00	\$7,343.00	40.83
10-2-1100-5330-00000 ESL Services	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-1100-5430-00000 Repairs to Equipment	\$0.00	\$459.00	\$0.00	\$0.00	\$0.00	
10-2-1100-5442-00000 Copier/Laminator Leases	\$5,000.00	\$7,306.47	\$7,500.00	\$7,500.00	\$0.00	
10-2-1100-5532-00000 On-line Services	\$0.00	\$89.60	\$0.00	\$0.00	\$0.00	
10-2-1100-5610-00000 Supplies	\$23,746.85	\$31,452.70	\$29,100.48	\$33,042.00	\$3,941.52	13.54
10-2-1100-5611-00000 Supplies - Design Lab	\$0.00	\$1,431.20	\$0.00	\$0.00	\$0.00	
10-2-1100-5640-00000 Books	\$21,714.18	\$23,511.33	\$33,741.07	\$42,658.75	\$8,917.68	26.43
10-2-1100-5650-00000 Software	\$1,338.50	\$709.50	\$3,450.00	\$1,050.00	-\$2,400.00	-69.57
10-2-1100-5733-00000 Furniture	\$3,117.00	\$2,861.74	\$2,406.50	\$700.00	-\$1,706.50	-70.91
10-2-1100-5739-00000 Equipment	\$4,001.98	\$2,587.99	\$62.00	\$6,000.00	\$5,938.00	9577.42
10-2-1100-5810-00000 Dues and Fees	\$0.00	\$0.00	\$0.00	\$3,135.00	\$3,135.00	
<b>1100 Regular Instruction</b>	<b>\$2,824,047.70</b>	<b>\$2,596,198.34</b>	<b>\$2,958,379.49</b>	<b>\$3,087,270.11</b>	<b>\$128,890.62</b>	<b>4.36</b>
<b>Reg Instruction - Technology</b>						
10-2-1120-5110-00000 Salaries	\$43,071.00	\$43,133.41	\$17,228.40	\$23,748.00	\$6,519.60	37.84
10-2-1120-5111-00000 Staff Salaries	\$30,630.60	\$42,294.64	\$56,784.00	\$56,638.40	-\$145.60	-0.26
10-2-1120-5211-00000 Health	\$27,188.80	\$36,634.88	\$40,095.12	\$23,170.10	-\$16,925.02	-42.21
10-2-1120-5212-00000 Dental	\$1,374.37	\$1,287.04	\$873.03	\$1,036.62	\$163.59	18.74
10-2-1120-5213-00000 Life/LTD - Technology	\$0.00	\$212.38	\$0.00	\$0.00	\$0.00	
10-2-1120-5220-00000 Social Security	\$4,569.50	\$4,917.61	\$4,588.77	\$4,983.96	\$395.19	8.61
10-2-1120-5221-00000 Medicare	\$1,068.67	\$1,150.14	\$1,073.18	\$1,165.61	\$92.43	8.61
10-2-1120-5231-00000 Staff Retirement	\$0.00	\$5,788.99	\$7,683.00	\$7,221.50	-\$461.50	-6.01
10-2-1120-5232-00000 Retirement	\$9,053.46	\$8,436.45	\$3,383.64	\$4,566.77	\$1,183.13	34.97
10-2-1120-5234-00000 403b	\$2,211.03	\$2,179.08	\$1,652.51	\$2,411.57	\$759.06	45.93
10-2-1120-5320-00000 Contracted Svs	\$46,080.00	\$170.00	\$7,000.00	\$0.00	-\$7,000.00	-100.00
10-2-1120-5321-00000 Professional Develop	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00	
10-2-1120-5431-00000 Repairs - Technology	\$3,000.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	
10-2-1120-5532-00000 On-line Svs	\$17,504.00	\$12,306.09	\$18,165.00	\$21,000.00	\$2,835.00	15.61
10-2-1120-5610-00000 Supplies - Technology	\$0.00	\$323.57	\$500.00	\$500.00	\$0.00	0.00
10-2-1120-5650-00000 Software	\$8,483.00	\$2,847.45	\$11,200.00	\$12,000.00	\$800.00	7.14
10-2-1120-5651-00000 Student Info Sys	\$2,386.00	\$2,655.00	\$2,500.00	\$2,500.00	\$0.00	0.00
10-2-1120-5739-00000 Equipment	\$2,475.00	\$259.80	\$2,471.00	\$3,641.00	\$1,170.00	47.35
10-2-1120-5740-00000 Computer Equip	\$23,115.00	\$25,166.40	\$30,153.00	\$38,346.00	\$8,193.00	27.17
<b>Technology</b>	<b>\$222,210.43</b>	<b>\$189,787.93</b>	<b>\$207,850.65</b>	<b>\$205,429.53</b>	<b>(\$2,421.12)</b>	<b>-1.16</b>
<b>1200 Elementary Special Ed</b>						

Account Number / Description	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY24 Actual 7/1/2023 - 6/30/2024	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY26 Budget 7/1/2025 - 6/30/2026	Difference	%
10-2-1200-5110-00000 Teacher Salaries	\$211,121.00	\$211,963.10	\$211,121.00	\$239,214.00	\$28,093.00	13.31
10-2-1200-5111-00000 Staff Salaries	\$182,050.40	\$148,555.51	\$176,327.11	\$217,902.31	\$41,575.20	23.58
10-2-1200-5112-00000 Pre-School Salaries	\$0.00	\$3,674.79	\$0.00	\$0.00	\$0.00	
10-2-1200-5130-00000 Extended Year Services	\$15,000.00	\$7,272.57	\$15,000.00	\$15,000.00	\$0.00	
10-2-1200-5210-00000 Health Buybacks	\$10,000.00	\$11,730.00	\$12,000.00	\$11,300.00	-\$700.00	-5.83
10-2-1200-5211-00000 Health Insurance	\$117,270.49	\$74,671.81	\$95,292.13	\$116,197.10	\$20,904.97	21.94
10-2-1200-5212-00000 Dental Insurance	\$5,144.41	\$2,575.12	\$3,935.22	\$4,497.25	\$562.03	14.28
10-2-1200-5213-00000 Life/LTD Insurance	\$0.00	\$1,264.32	\$0.00	\$0.00	\$0.00	
10-2-1200-5220-00000 Social Security	\$24,996.64	\$22,751.80	\$24,765.76	\$29,041.77	\$4,276.01	17.27
10-2-1200-5221-00000 Medicare	\$5,846.01	\$5,321.10	\$5,792.02	\$6,792.06	\$1,000.04	17.27
10-2-1200-5231-00000 Retirement - Staff	\$0.00	\$2,261.88	\$0.00	\$3,624.60	\$3,624.60	
10-2-1200-5232-00000 Retirement	\$44,377.84	\$42,722.14	\$41,464.28	\$46,000.76	\$4,536.48	10.94
10-2-1200-5234-00000 403B	\$10,994.34	\$7,880.51	\$8,822.73	\$8,728.28	-\$94.45	-1.07
10-2-1200-5320-00000 Contracted Services	\$0.00	\$114,657.17	\$128,750.00	\$25,000.00	-\$103,750.00	-80.58
10-2-1200-5321-00000 Pre-School Consultant	\$2,000.00	\$0.00	\$2,000.00	\$1,500.00	-\$500.00	-25.00
10-2-1200-5322-00000 Assessment	\$2,000.00	\$707.77	\$3,360.00	\$5,000.00	\$1,640.00	48.81
10-2-1200-5323-00000 Professional Dev	\$1,000.00	\$663.57	\$1,500.00	\$4,000.00	\$2,500.00	166.67
10-2-1200-5360-00000 Legal Expenses	\$2,500.00	\$0.00	\$2,500.00	\$2,000.00	-\$500.00	-20.00
10-2-1200-5561-00000 K-8 Tuition - In State	\$0.00	\$315.00	\$0.00	\$0.00	\$0.00	
10-2-1200-5580-00000 Travel Reimbursement	\$500.00	\$1,250.17	\$300.00	\$300.00	\$0.00	
10-2-1200-5610-00000 Supplies	\$1,400.00	\$11,681.29	\$1,400.00	\$1,000.00	-\$400.00	-28.57
10-2-1200-5640-00000 Books	\$500.00	\$213.63	\$500.00	\$1,000.00	\$500.00	100.00
10-2-1200-5650-00000 Software	\$0.00	\$588.00	\$0.00	\$500.00	\$500.00	
10-2-1200-5733-00000 Furniture	\$500.00	\$0.00	\$500.00	\$1,000.00	\$500.00	100.00
10-2-1200-5739-00000 Equipment	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	
<b>1200 Elementary Special Ed</b>	<b>\$638,201.13</b>	<b>\$672,721.25</b>	<b>\$736,330.25</b>	<b>\$740,598.13</b>	<b>\$4,267.88</b>	<b>0.58</b>
<b>2120 Guidance</b>						
10-2-2120-5110-00000 Salaries	\$64,482.00	\$64,482.00	\$64,482.00	\$74,191.00	\$9,709.00	15.06
10-2-2120-5211-00000 Health Insurance	\$31,237.70	\$31,237.70	\$33,412.60	\$37,348.22	\$3,935.62	11.78
10-2-2120-5212-00000 Dental Insurance	\$1,725.62	\$1,725.62	\$1,806.74	\$1,896.96	\$90.22	4.99
10-2-2120-5213-00000 Life/LTD Insurance	\$0.00	\$191.82	\$0.00	\$0.00	\$0.00	
10-2-2120-5220-00000 Social Security	\$3,997.88	\$3,513.90	\$3,997.88	\$4,599.84	\$601.96	15.06
10-2-2120-5221-00000 Medicare	\$934.99	\$821.86	\$934.99	\$1,075.77	\$140.78	15.06
10-2-2120-5232-00000 Retirement	\$13,554.06	\$12,767.00	\$12,664.34	\$14,266.98	\$1,602.64	12.65
10-2-2120-5234-00000 403b	\$1,934.40	\$1,934.40	\$1,934.40	\$2,225.86	\$291.46	15.07
10-2-2120-5610-00000 Supplies	\$470.00	\$815.94	\$691.00	\$785.00	\$94.00	13.60
10-2-2120-5650-00000 Software	\$197.00	\$197.00	\$197.00	\$247.00	\$50.00	25.38
<b>2120 Guidance</b>	<b>\$118,533.65</b>	<b>\$117,687.24</b>	<b>\$120,120.95</b>	<b>\$136,636.63</b>	<b>\$16,515.68</b>	<b>13.75</b>

Account Number / Description	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY24 Actual 7/1/2023 - 6/30/2024	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY26 Budget 7/1/2025 - 6/30/2026	Difference	%
<b>2130 Health Services</b>						
10-2-2130-5110-00000 Salaries	\$71,773.00	\$59,864.36	\$74,641.00	\$76,880.23	\$2,239.23	3.00
10-2-2130-5111-00000 Staff Salaries	\$0.00	\$14,097.53	\$0.00	\$0.00	\$0.00	
10-2-2130-5210-00000 Health Buybacks	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	
10-2-2130-5213-00000 Life/LTD Insurance	\$0.00	\$187.18	\$0.00	\$0.00	\$0.00	
10-2-2130-5220-00000 Social Security	\$4,549.13	\$4,684.85	\$4,726.94	\$5,791.30	\$1,064.36	22.52
10-2-2130-5221-00000 Medicare	\$1,063.91	\$1,095.67	\$1,105.49	\$1,354.41	\$248.92	22.52
10-2-2130-5234-00000 403B	\$2,153.14	\$1,776.42	\$2,239.16	\$2,754.18	\$515.02	23.00
10-2-2130-5321-00000 Lunch Payments	\$0.00	\$5,235.50	\$0.00	\$0.00	\$0.00	
10-2-2130-5610-00000 Supplies	\$550.00	\$797.04	\$650.00	\$1,000.00	\$350.00	53.85
10-2-2130-5651-00000 Software	\$895.00	\$936.50	\$936.50	\$936.50	\$0.00	
10-2-2130-5739-00000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>2130 Health Services</b>	<b>\$82,584.18</b>	<b>\$90,275.05</b>	<b>\$85,899.09</b>	<b>\$90,316.62</b>	<b>\$4,417.53</b>	5.14
<b>2140 Psychological Services</b>						
10-2-2140-5320-00000 Psychological Services	\$35,000.00	\$30,937.50	\$25,000.00	\$20,000.00	-\$5,000.00	-20.00
<b>2140 Psychological Services</b>	<b>\$35,000.00</b>	<b>\$30,937.50</b>	<b>\$25,000.00</b>	<b>\$20,000.00</b>	<b>(\$5,000.00)</b>	-20.00
<b>2150 Speech Services</b>						
10-2-2150-5220-00000 Social Security	\$6,138.00	\$6,593.70	\$6,696.00	\$0.00	-\$6,696.00	-100.00
10-2-2150-5221-00000 Medicare	\$1,435.50	\$1,542.10	\$1,566.00	\$0.00	-\$1,566.00	-100.00
10-2-2150-5320-00000 Speech Services	\$99,000.00	\$57,023.07	\$108,000.00	\$86,000.00	-\$22,000.00	-20.37
10-2-2150-5321-00000 Extended Year Program	\$6,500.00	\$104.00	\$6,500.00	\$7,500.00	\$1,000.00	15.38
<b>2150 Speech Services</b>	<b>\$113,073.50</b>	<b>\$65,262.87</b>	<b>\$122,762.00</b>	<b>\$93,500.00</b>	<b>(\$29,262.00)</b>	-23.84
<b>2160 OT/PT Services</b>						
10-2-2160-5320-00000 OT/PT Services	\$53,000.00	\$30,859.91	\$53,000.00	\$53,000.00	\$0.00	
10-2-2160-5321-00000 Extended Year Services	\$0.00	\$495.38	\$1,500.00	\$1,000.00	-\$500.00	-33.33
<b>2160 OT/PT Services</b>	<b>\$53,000.00</b>	<b>\$31,355.29</b>	<b>\$54,500.00</b>	<b>\$54,000.00</b>	<b>(\$500.00)</b>	-0.92
<b>2210 Improvement/Instruction</b>						
10-2-2210-5240-00000 Teacher Reimb- Conf	\$25,000.00	\$24,250.98	\$37,000.00	\$34,500.00	-\$2,500.00	-6.76
10-2-2210-5241-00000 Incent/TeacherExcellence	\$15,000.00	\$6,683.39	\$15,000.00	\$15,000.00	\$0.00	
10-2-2210-5242-00000 SS Reimb - Conferences	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2210-5320-00000 Contracted Svs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2210-5321-00000 Inservice Contract Serv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2210-5329-00000 Wellness Program	\$1,000.00	\$486.54	\$1,000.00	\$1,000.00	\$0.00	
10-2-2210-5580-00000 Travel Expense	\$2,619.00	\$1,589.55	\$2,619.00	\$1,000.00	-\$1,619.00	-61.82
10-2-2210-5610-00000 Supplies	\$0.00	\$97.40	\$0.00	\$0.00	\$0.00	
10-2-2210-5640-00000 Prof. Library/Publication	\$0.00	\$33.99	\$0.00	\$0.00	\$0.00	

Account Number / Description	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY24 Actual 7/1/2023 - 6/30/2024	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY26 Budget 7/1/2025 - 6/30/2026	Difference	%
<b>2210 Improvement/Instruction</b>	<b>\$43,619.00</b>	<b>\$33,141.85</b>	<b>\$55,619.00</b>	<b>\$51,500.00</b>	<b>(\$4,119.00)</b>	-7.41
<b>2211 Supervision/Improvement</b>						
10-2-2211-5322-00000 Evaluators	\$10,000.00	\$0.00	\$10,000.00	\$0.00	-\$10,000.00	-100.00
10-2-2211-5532-00000 On-Line Serv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>2211 Supervision/Improvement</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>(\$10,000.00)</b>	-100.00
<b>2220 Library</b>						
10-2-2220-5110-00000 Teacher Salaries	\$43,071.00	\$43,133.59	\$68,913.60	\$71,244.00	\$2,330.40	3.38
10-2-2220-5211-00000 Health Insurance	\$15,618.85	\$15,621.14	\$26,730.08	\$28,011.17	\$1,281.09	4.79
10-2-2220-5212-00000 Dental Insurance	\$862.81	\$862.94	\$1,445.39	\$1,422.72	-\$22.67	-1.57
10-2-2220-5213-00000 Life/LTD	\$0.00	\$96.00	\$0.00	\$0.00	\$0.00	
10-2-2220-5220-00000 Social Security	\$2,670.40	\$2,414.43	\$4,272.64	\$4,417.13	\$144.49	3.38
10-2-2220-5221-00000 Medicare	\$624.53	\$564.59	\$999.25	\$1,033.04	\$33.79	3.38
10-2-2220-5232-00000 Teacher Retirement	\$9,053.46	\$8,528.94	\$13,534.56	\$13,700.31	\$165.75	1.22
10-2-2220-5234-00000 403b	\$1,292.07	\$1,292.21	\$2,067.31	\$2,137.40	\$70.09	3.39
10-2-2220-5610-00000 Supplies	\$2,300.00	\$2,292.84	\$2,500.00	\$2,300.00	-\$200.00	-8.00
10-2-2220-5640-00000 Books	\$5,000.00	\$5,039.38	\$5,350.00	\$5,000.00	-\$350.00	-6.54
<b>2220 Library</b>	<b>\$80,493.12</b>	<b>\$79,846.06</b>	<b>\$125,812.83</b>	<b>\$129,265.77</b>	<b>\$3,452.94</b>	2.74
<b>2310 School Board</b>						
10-2-2310-5110-00000 Salaries	\$1,025.00	\$3,191.25	\$1,025.00	\$3,025.00	\$2,000.00	195.1
10-2-2310-5220-00000 Social Security	\$79.00	\$197.87	\$79.00	\$231.40	\$152.40	192.9
10-2-2310-5221-00000 Medicare	\$0.00	\$46.27	\$0.00	\$0.00	\$0.00	
10-2-2310-5320-00000 Contracted Services	\$6,000.00	\$10,920.00	\$43,000.00	\$17,000.00	-\$26,000.00	-60.5
10-2-2310-5360-00000 Legal Services	\$5,000.00	\$31,357.73	\$5,000.00	\$10,000.00	\$5,000.00	100.0
10-2-2310-5370-00000 Audit	\$11,000.00	\$12,200.00	\$13,000.00	\$13,500.00	\$500.00	3.8
10-2-2310-5540-00000 Advertising	\$3,000.00	\$2,390.16	\$3,000.00	\$3,000.00	\$0.00	
10-2-2310-5610-00000 Supplies	\$350.00	\$528.60	\$350.00	\$350.00	\$0.00	
10-2-2310-5810-00000 Dues and Fees	\$3,580.00	\$3,378.96	\$3,580.00	\$3,580.00	\$0.00	
<b>2310 School Board</b>	<b>\$30,034.00</b>	<b>\$64,210.84</b>	<b>\$69,034.00</b>	<b>\$50,686.40</b>	<b>(\$18,347.60)</b>	-26.58
<b>2320 SAU Administration</b>						
10-2-2320-5110-00000 Salaries	\$272,870.39	\$305,801.27	\$314,162.00	\$282,247.39	-\$31,914.61	-10.16
10-2-2320-5111-00000 Staff Salaries	\$66,260.76	\$36,048.29	\$46,415.28	\$65,684.55	\$19,269.27	41.51
10-2-2320-5210-00000 Health Buybacks	\$3,240.00	\$2,234.29	\$1,804.00	\$0.00	-\$1,804.00	-100.00
10-2-2320-5211-00000 Health Insurance	\$77,265.84	\$54,217.90	\$57,988.34	\$122,811.52	\$64,823.18	111.79
10-2-2320-5212-00000 Dental Insurance	\$3,732.86	\$2,289.35	\$2,610.19	\$5,173.97	\$2,563.78	98.22
10-2-2320-5213-00000 Life/LTD	\$0.00	\$730.42	\$0.00	\$0.00	\$0.00	
10-2-2320-5220-00000 Social Security	\$20,964.05	\$20,929.22	\$22,467.65	\$21,290.09	-\$1,177.56	-5.24



Account Number / Description	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY24 Actual 7/1/2023 - 6/30/2024	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY26 Budget 7/1/2025 - 6/30/2026	Difference	%
10-2-2320-5221-00000 Medicare	\$4,902.89	\$4,894.52	\$5,254.53	\$4,979.13	-\$275.40	-5.24
10-2-2320-5231-00000 Staff Retirement	\$13,269.62	\$12,884.82	\$13,280.28	\$19,992.18	\$6,711.90	50.54
10-2-2320-5232-00000 Retirement	\$18,760.30	\$17,468.92	\$18,229.90	\$18,384.86	\$154.96	0.85
10-2-2320-5234-00000 403B	\$9,011.34	\$6,459.31	\$6,818.50	\$11,407.68	\$4,589.18	67.30
10-2-2320-5320-00000 Contracted Services	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	
10-2-2320-5321-00000 Professional Dev	\$9,000.00	\$75.00	\$9,000.00	\$7,000.00	-\$2,000.00	-22.22
10-2-2320-5430-00000 Repairs	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	
10-2-2320-5431-00000 Network/Comp Maint	\$15,500.00	\$16,429.47	\$16,500.00	\$16,400.00	-\$100.00	-0.61
10-2-2320-5531-00000 Telephone	\$1,400.00	\$1,537.40	\$1,400.00	\$1,600.00	\$200.00	14.29
10-2-2320-5534-00000 Postage	\$900.00	\$1,129.79	\$900.00	\$1,200.00	\$300.00	33.33
10-2-2320-5580-00000 Travel	\$2,500.00	\$0.00	\$2,500.00	\$2,000.00	-\$500.00	-20.00
10-2-2320-5590-00000 Hiring/Pre Employment	\$500.00	\$96.50	\$500.00	\$500.00	\$0.00	
10-2-2320-5610-00000 Supplies	\$1,000.00	\$1,257.09	\$1,000.00	\$1,200.00	\$200.00	20.00
10-2-2320-5733-00000 Furniture	\$1,000.00	\$9,543.26	\$1,000.00	\$500.00	-\$500.00	-50.00
10-2-2320-5740-00000 Computer Equip	\$0.00	\$3,225.31	\$0.00	\$0.00	\$0.00	
10-2-2320-5810-00000 Dues and Fees	\$1,900.00	\$1,275.00	\$1,899.27	\$1,795.00	-\$104.27	-5.49
<b>2320 SAU Administration</b>	<b>\$524,878.05</b>	<b>\$498,527.13</b>	<b>\$524,629.94</b>	<b>\$585,066.37</b>	<b>\$60,436.43</b>	11.52
<b>2400 School Administration</b>						
10-2-2400-5110-00000 Salaries	\$215,413.57	\$216,876.90	\$220,532.00	\$254,474.69	\$33,942.69	15.39
10-2-2400-5111-00000 Staff Salaries	\$42,094.86	\$39,639.68	\$40,425.12	\$41,631.12	\$1,206.00	2.98
10-2-2400-5211-00000 Health Insurance	\$65,947.39	\$65,947.39	\$70,540.27	\$78,847.68	\$8,307.41	11.78
10-2-2400-5212-00000 Dental Insurance	\$3,221.02	\$3,221.02	\$3,372.57	\$3,541.20	\$168.63	5.00
10-2-2400-5213-00000 Life/LTD	\$0.00	\$536.28	\$0.00	\$0.00	\$0.00	
10-2-2400-5220-00000 Social Security	\$15,692.59	\$15,473.70	\$16,303.34	\$18,129.30	\$1,825.96	11.20
10-2-2400-5221-00000 Medicare	\$3,670.04	\$3,618.94	\$3,812.87	\$4,239.92	\$427.05	11.20
10-2-2400-5231-00000 Staff Retirement	\$5,745.61	\$5,386.00	\$5,740.05	\$5,562.96	-\$177.09	-3.09
10-2-2400-5232-00000 Retirement	\$44,612.88	\$41,907.41	\$43,312.62	\$47,840.00	\$4,527.38	10.45
10-2-2400-5234-00000 403B	\$7,144.35	\$7,121.70	\$7,424.46	\$9,634.95	\$2,210.49	29.77
10-2-2400-5320-00000 Staff Development	\$6,000.00	\$3,589.25	\$6,000.00	\$6,000.00	\$0.00	
10-2-2400-5321-00000 Staff Training	\$0.00	\$650.00	\$0.00	\$0.00	\$0.00	
10-2-2400-5531-00000 Telephone	\$5,200.00	\$4,967.26	\$5,200.00	\$5,200.00	\$0.00	
10-2-2400-5534-00000 Postage	\$700.00	\$773.43	\$700.00	\$700.00	\$0.00	
10-2-2400-5539-00000 Substitute Serv	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	
10-2-2400-5580-00000 Travel	\$0.00	\$48.07	\$0.00	\$500.00	\$500.00	
10-2-2400-5610-00000 Supplies	\$2,300.00	\$1,529.68	\$2,650.00	\$3,250.00	\$600.00	22.64
10-2-2400-5640-00000 Publications	\$300.00	\$362.98	\$300.00	\$600.00	\$300.00	100.00
10-2-2400-5739-00000 Office Equipment	\$0.00	\$0.00	\$1,250.00	\$0.00	-\$1,250.00	-100.00
10-2-2400-5810-00000 Dues and Fees	\$1,500.00	\$1,443.98	\$1,825.00	\$2,825.00	\$1,000.00	54.79
<b>2400 School Administration</b>	<b>\$421,542.31</b>	<b>\$415,093.67</b>	<b>\$431,388.30</b>	<b>\$484,976.82</b>	<b>\$53,588.52</b>	12.42

Account Number / Description	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY24 Actual 7/1/2023 - 6/30/2024	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY26 Budget 7/1/2025 - 6/30/2026	Difference	%
<b>2600 Building &amp; Grounds</b>						
10-2-2600-5110-00000 Salaries	\$107,244.80	\$91,006.51	\$115,440.00	\$123,510.40	\$8,070.40	6.99
10-2-2600-5112-00000 Summer Custodian Help	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	
10-2-2600-5211-00000 Health Insurance	\$60,968.44	\$24,471.29	\$31,051.48	\$33,666.08	\$2,614.60	8.42
10-2-2600-5212-00000 Dental Insurance	\$1,495.52	\$811.76	\$1,071.20	\$1,124.76	\$53.56	5.00
10-2-2600-5213-00000 Life/LTD	\$0.00	\$286.56	\$0.00	\$0.00	\$0.00	
10-2-2600-5220-00000 Social Security	\$6,649.18	\$5,479.70	\$7,157.28	\$7,657.64	\$500.36	6.99
10-2-2600-5221-00000 Medicare	\$1,555.05	\$1,281.45	\$1,673.88	\$1,790.91	\$117.03	6.99
10-2-2600-5231-00000 Retirement	\$15,078.70	\$12,339.87	\$15,619.24	\$15,747.42	\$128.18	0.82
10-2-2600-5234-00000 403B	\$3,217.24	\$896.67	\$1,362.92	\$1,542.58	\$179.66	13.18
10-2-2600-5260-00000 Worker's Comp	\$0.00	\$2,726.00	\$0.00	\$0.00	\$0.00	
10-2-2600-5320-00000 Contracted Services	\$107,500.00	\$114,155.25	\$100,000.00	\$100,000.00	\$0.00	
10-2-2600-5421-00000 Trash Removal	\$10,000.00	\$12,651.54	\$15,000.00	\$15,000.00	\$0.00	
10-2-2600-5424-00000 Snow Removal	\$5,000.00	\$0.00	\$5,000.00	\$3,000.00	-\$2,000.00	-40.00
10-2-2600-5430-00000 Repairs to Building	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00	
10-2-2600-5431-00000 Grounds Upkeep	\$65,000.00	\$204,319.52	\$65,000.00	\$49,000.00	-\$16,000.00	-24.62
10-2-2600-5432-00000 Building Renovations	\$10,000.00	\$4,711.58	\$10,000.00	\$7,000.00	-\$3,000.00	-30.00
10-2-2600-5433-00000 LWA Water Fee	\$50,000.00	\$14,120.00	\$0.00	\$0.00	\$0.00	
10-2-2600-5434-00000 Generator Repairs/Maint	\$4,000.00	\$1,668.88	\$4,100.00	\$4,100.00	\$0.00	
10-2-2600-5435-00000 Equip Repairs/Maint	\$1,500.00	\$1,935.09	\$2,000.00	\$2,000.00	\$0.00	
10-2-2600-5441-00000 Rental Fees	\$8,000.00	\$3,317.99	\$10,000.00	\$8,000.00	-\$2,000.00	-20.00
10-2-2600-5520-00000 Building Insurance	\$0.00	\$295.00	\$0.00	\$0.00	\$0.00	
10-2-2600-5580-00000 Travel	\$16,560.00	\$16,566.00	\$16,560.00	\$19,682.00	\$3,122.00	18.85
10-2-2600-5610-00000 Custodial Supplies	\$20,000.00	\$18,275.54	\$20,000.00	\$20,000.00	\$0.00	
10-2-2600-5621-00000 LP Gas	\$10,000.00	\$2,023.50	\$10,000.00	\$10,000.00	\$0.00	
10-2-2600-5622-00000 Electricity	\$68,000.00	\$38,007.81	\$46,470.00	\$42,000.00	-\$4,470.00	-9.62
10-2-2600-5624-00000 Wood Pellets	\$23,000.00	\$19,082.90	\$23,000.00	\$23,000.00	\$0.00	
10-2-2600-5626-00000 Diesel Fuel	\$1,500.00	\$220.67	\$1,500.00	\$1,500.00	\$0.00	
10-2-2600-5733-00000 Furniture/Furniture Rep	\$1,500.00	\$0.00	\$1,500.00	\$500.00	-\$1,000.00	-66.67
10-2-2600-5739-00000 Equipment	\$0.00	\$17,489.92	\$0.00	\$1,000.00	\$1,000.00	
<b>2600 Building &amp; Grounds</b>	<b>\$597,768.93</b>	<b>\$608,141.00</b>	<b>\$528,506.00</b>	<b>\$531,821.79</b>	<b>\$3,315.79</b>	<b>0.63</b>
<b>2700 Transportation</b>						
10-2-2700-5320-00000 Contracted Services	\$0.00	\$124,315.00	\$134,260.00	\$145,000.00	\$10,740.00	8.00
10-2-2700-5440-00000 Field Trips	\$5,000.00	\$2,800.66	\$5,000.00	\$5,000.00	\$0.00	
10-2-2700-5443-00000 Bus Lease	\$124,315.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2700-5626-00000 Bus Fuel	\$10,000.00	\$3,897.88	\$10,000.00	\$10,000.00	\$0.00	
<b>2700 Transportation</b>	<b>\$139,315.00</b>	<b>\$131,013.54</b>	<b>\$149,260.00</b>	<b>\$160,000.00</b>	<b>\$10,740.00</b>	<b>7.20</b>

Account Number / Description	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY24 Actual 7/1/2023 - 6/30/2024	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY26 Budget 7/1/2025 - 6/30/2026	Difference	%
<b>5100 Debt Service</b>						
10-2-5100-5830-00000 Bond Interest	\$74,515.40	\$74,459.91	\$132,485.66	\$176,660.81	\$44,175.15	33.34
10-2-5100-5910-00000 Bond Principal	\$143,971.60	\$144,027.09	\$149,481.84	\$392,551.52	\$243,069.68	162.61
<b>5100 Debt Service</b>	<b>\$218,487.00</b>	<b>\$218,487.00</b>	<b>\$281,967.50</b>	<b>\$569,212.33</b>	<b>\$287,244.83</b>	101.87
<b>5221 Transfer to Food Service</b>						
10-2-5221-5930-00000 Transfer to Food Service	\$25,000.00	\$50,987.08	\$65,000.00	\$91,500.00	\$26,500.00	40.77
<b>5221 Transfer to Food Service</b>	<b>\$25,000.00</b>	<b>\$50,987.08</b>	<b>\$65,000.00</b>	<b>\$91,500.00</b>	<b>\$26,500.00</b>	40.77
<b>Total General Fund Budget</b>	<b>\$8,478,048.00</b>	<b>\$8,260,905.53</b>	<b>\$8,921,880.00</b>	<b>\$9,195,614.00</b>	<b>\$273,734.00</b>	<b>3.07</b>
<b>3100 Food Service</b>						
21-2-3100-5110-00000 Salaries	\$0.00	\$0.00	\$65,000.00	\$66,950.00	\$1,950.00	3.00
21-2-3100-5111-00000 Assistant Salaries	\$0.00	\$0.00	\$13,876.08	\$19,797.40	\$5,921.32	42.67
21-2-3100-5211-00000 Health Insurance	\$0.00	\$0.00	\$18,563.82	\$37,348.30	\$18,784.48	101.19
21-2-3100-5212-00000 Dental Insurance	\$0.00	\$0.00	\$803.44	\$1,897.06	\$1,093.62	136.12
21-2-3100-5213-00000 Life/LTD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
21-2-3100-5220-00000 Social Security	\$0.00	\$0.00	\$4,890.32	\$5,378.34	\$488.02	9.98
21-2-3100-5221-00000 Medicare	\$0.00	\$0.00	\$1,143.70	\$1,257.84	\$114.14	9.98
21-2-3100-5231-00000 Retirement	\$0.00	\$0.00	\$9,139.02	\$8,536.22	-\$602.80	-6.60
21-2-3100-5234-00000 403B	\$0.00	\$0.00	\$2,366.32	\$1,338.92	-\$1,027.40	-43.42
21-2-3100-5320-00000 Contracted Services	\$115,000.00	\$109,021.00	\$0.00	\$0.00	\$0.00	
21-2-3100-5610-00000 Supplies	\$550.00	\$687.88	\$4,999.30	\$4,995.92	-\$3.38	-0.07
21-2-3100-5630-00000 Food Purchases	\$0.00	\$10.80	\$60,000.00	\$60,000.00	\$0.00	
<b>Total Food Service</b>	<b>\$115,550.00</b>	<b>\$109,719.68</b>	<b>\$180,782.00</b>	<b>\$207,500.00</b>	<b>\$26,718.00</b>	14.78
<b>Total Operating Budget</b>	<b>\$8,593,598.00</b>	<b>\$8,370,625.21</b>	<b>\$9,102,662.00</b>	<b>\$9,403,114.00</b>	<b>\$300,452.00</b>	<b>3.30</b>
<b>Ideab Grant #82609</b>						
22-2-1200-5320-82609 Contracted Service	\$0.00	\$723.00	\$0.00	\$0.00	0.00	
<b>Ideab Grant ARP #82609</b>	<b>\$0.00</b>	<b>\$723.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Ideab Grant #02549</b>						
22-2-2150-5320-02549 Speech Services	\$0.00	\$2,598.00	\$0.00	\$0.00	\$0.00	
<b>Ideab Grant #02549</b>	<b>\$0.00</b>	<b>\$2,598.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Ideab Grant #44449</b>						
22-2-1200-5110-44449 Teacher Salaries	\$0.00	\$532.89	\$0.00	\$0.00	\$0.00	
22-2-1200-5320-44449 Contracted Services	\$0.00	\$1,053.55	\$0.00	\$0.00	\$0.00	
22-2-1200-5320-44449 Travel	\$0.00	\$954.55	\$0.00	\$0.00	\$0.00	

Account Number / Description	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY24 Actual 7/1/2023 - 6/30/2024	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY26 Budget 7/1/2025 - 6/30/2026	Difference	%
22-2-1200-5739-44449 Equipment	\$0.00	\$4,398.00	\$0.00	\$0.00	\$0.00	
22-2-2150-5320-44449 Speech Services	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	
22-2-2160-5320-44449 OT/PT Services	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	
<b>Ideab Grant #02742</b>	<b>\$0.00</b>	<b>\$66,938.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Ideab PK Grant #44450</b>						
22-2-2150-5320-44450 Speech Services	\$0.00	\$901.93	\$0.00	\$0.00	\$0.00	
<b>Ideab PK Grant #44450</b>	<b>\$0.00</b>	<b>\$901.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Esser III #02753</b>						
22-2-1100-5320-02753 Contracted Services	\$0.00	\$1,785.00	\$0.00	\$0.00	\$0.00	
22-2-1120-5739-02753 Tech Equipment	\$0.00	\$19,420.53	\$0.00	\$0.00	\$0.00	
22-2-2600-5610-02753 B&G Supplies	\$0.00	\$5,600.00	\$0.00	\$0.00	\$0.00	
<b>Esser III Grant</b>	<b>\$0.00</b>	<b>\$26,805.53</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Title I Grant #70159</b>						
22-2-1100-5110-70159 Salaries	\$0.00	\$15,450.00	\$0.00	\$0.00	\$0.00	
22-2-1100-5220-70159 Social Security	\$0.00	\$957.90	\$0.00	\$0.00	\$0.00	
22-2-1100-5221-70159 Medicare	\$0.00	\$224.04	\$0.00	\$0.00	\$0.00	
22-2-1100-5232-70159 Retirement	\$0.00	\$2,722.10	\$0.00	\$0.00	\$0.00	
<b>Title I Grant #70159</b>	<b>\$0.00</b>	<b>\$19,354.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Title II Grant #02900</b>						
22-2-2210-5580-02900 Travel	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	
<b>Title II Grant #02900</b>	<b>\$0.00</b>	<b>\$600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Title II Grant #68848</b>						
22-2-2210-5320-68848 Prof. Dev.	\$0.00	\$2,068.00	\$0.00	\$0.00	\$0.00	
22-2-2210-5580-68848 Travel	\$0.00	\$2,795.81	\$0.00	\$0.00	\$0.00	
<b>Title II Grant #68848</b>	<b>\$0.00</b>	<b>\$4,863.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Title IV Grant #88848</b>						
22-2-1100-5610-88848 Supplies	\$0.00	\$1,470.00	\$0.00	\$0.00	\$0.00	
<b>Title IV Grant #88848</b>	<b>\$0.00</b>	<b>\$1,470.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Title IV Grant #98848</b>						
22-2-1100-5441-88848 Equipment Rental	\$0.00	\$1,060.00	\$0.00	\$0.00	\$0.00	
<b>Title IV Grant #88848</b>	<b>\$0.00</b>	<b>\$1,060.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Safe Grant</b>						

Account Number / Description	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY24 Actual 7/1/2023 - 6/30/2024	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY26 Budget 7/1/2025 - 6/30/2026	Difference	%
22-2-2600-5320-10000 Contracted Service	\$0.00	\$3,307.27	\$0.00	\$0.00	\$0.00	
<b>Safe Grant</b>	<b>\$0.00</b>	<b>\$3,307.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Small Rural Schools Grant</b>						
22-2-2190-5320-00000 Contracted Service	\$0.00	\$44,545.08	\$0.00	\$0.00	\$0.00	
22-2-2190-5610-00000 Supplies	\$0.00	\$523.00	\$0.00	\$0.00	\$0.00	
22-2-2190-5740-00000 Equipment	\$0.00	\$2,667.00	\$0.00	\$0.00	\$0.00	
<b>Small Rural Schools Grant</b>	<b>\$0.00</b>	<b>\$47,735.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Grants</b>	<b>\$0.00</b>	<b>\$176,357.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Budget with Grants</b>	<b>\$8,593,598.00</b>	<b>\$8,546,982.86</b>	<b>\$9,102,662.00</b>	<b>\$9,403,114.00</b>	<b>\$300,452.00</b>	<b>3.30</b>
<b>5251 TR to Capital Reserves</b>						
10-2-5251-5930-00000 Transfer from Surplus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>5251 TR to Capital Reserves</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Fund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Building Construction</b>						
30-2-4500-5450-70002 Construction Services	\$0.00	\$0.00	\$2,599,317.00	\$0.00	\$0.00	-100.00
<b>Total Construction Project</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,599,317.00</b>	<b>\$0.00</b>	<b>-\$2,599,317.00</b>	<b>-100.00</b>
<b>Total Operations</b>	<b>\$8,593,598.00</b>	<b>\$8,546,982.86</b>	<b>\$11,701,979.00</b>	<b>\$9,403,114.00</b>	<b>(\$2,298,865.00)</b>	<b>-19.65</b>

1/23/2024 2:15:04PM

# SAU #76 - Lyme School District

## Proposed Revenue Budget FY26

Account Number / Description	FY24 Actual 7/1/2023 - 6/30/2024	FY25 Revised Budget 7/1/2024 - 6/30/2025	FY26 Budget 7/1/2025 - 6/30/2026	Difference
<b>10 GENERAL FUND</b>				
10-0-1111-4000-00000 Current Appropriations	(7,106,754.00)	(7,427,117.00)	(7,818,023.00)	(390,906.00)
10-0-1311-4000-00000 Individual Tuition	(4,100.00)	0.00	0.00	0.00
10-0-1510-4000-00000 Interest on Investments	(288.19)	(300.00)	(300.00)	0.00
10-0-1990-4000-00000 Other Local Revenue	(20,733.50)	(900.00)	(10,538.00)	(9,638.00)
10-0-1991-4000-00000 Scholarship Income	(4,859.56)	0.00	0.00	0.00
10-0-3105-4000-00000 *State Taxes	(655,608.00)	(615,285.00)	(697,467.00)	(82,182.00)
10-0-3110-4000-00000 Equitable Ed Aid	(639,149.92)	(721,386.00)	(597,354.00)	124,032.00
10-0-3290-4000-00000 Other State Income	0.00	0.00	0.00	0.00
10-0-3240-4000-00000 Vocational Aid	(23,201.36)	(23,431.00)	(5,862.00)	17,569.00
10-0-4810-4000-00000 Federal Forest Reserve	(469.99)	(470.00)	(370.00)	100.00
10-0-5240-4000-00000 Use of PY Unassigned Fund Bal	0.00	(72,221.00)	0.00	72,221.00
10-0-5251-4000-00000 High School Expend Trust	(30,000.00)	0.00	0.00	0.00
<b>TOTAL 10 GENERAL FUND</b>	<b>(\$8,485,164.52)</b>	<b>(\$8,861,110.00)</b>	<b>(\$9,129,914.00)</b>	<b>(\$268,804.00)</b>
<b>21 FOOD SERVICE</b>				
21-0-1600-4000-00000 Food Service Sales	(58,732.60)	(115,782.00)	(116,000.00)	(218.00)
21-0-5221-4000-00000 Fund Transfers	(50,987.08)	(65,000.00)	(91,500.00)	(26,500.00)
<b>TOTAL 21 FOOD SERVICE</b>	<b>(\$109,719.68)</b>	<b>(\$180,782.00)</b>	<b>(\$207,500.00)</b>	<b>(\$26,718.00)</b>
<b>22 SPECIAL REVENUES</b>				
22-0-4520-4000-00000 Small Rural Schools Grant	(47,735.08)	0.00	0.00	0.00
22-0-4500-4000-02549 Idea-B Grant	(2,598.00)	0.00	(65,000.00)	(65,000.00)
22-0-4501-4000-02742 Idea Preschool Grant	0.00	0.00	(700.00)	(700.00)
22-0-4500-4000-02753 Esser III Grant Revenue	(26,805.53)	0.00	0.00	0.00
22-0-4590-4000-10000 Safe Grant	(3,307.27)	0.00	0.00	0.00
22-0-4500-4000-44449 Ideab Grant - 44440	(66,938.99)	(60,000.00)	0.00	60,000.00
22-0-4510-4000-44450 Ideab PreK 44450	(901.93)	(770.00)	0.00	770.00
22-0-4522-4000-02900 Title II Grant	(600.00)	0.00	0.00	0.00
22-0-4522-4000-68848 Title II Grant	(4,863.81)	0.00	0.00	0.00
22-0-4521-4000-70159 Title I Grant	(19,354.04)	0.00	0.00	0.00
22-0-4500-4000-82609 Ideab Grant #82609	(723.00)	0.00	0.00	0.00
22-0-4524-4000-88848 Title IV Revenue	(1,470.00)	0.00	0.00	0.00
22-0-4524-4000-98848 Title IV Revenue	(1,060.00)	0.00	0.00	0.00
<b>TOTAL 22 SPECIAL REVENUES</b>	<b>(\$176,357.65)</b>	<b>(\$60,770.00)</b>	<b>(\$65,700.00)</b>	<b>(\$4,930.00)</b>
<b>Total Operating Budget</b>	<b>(\$8,771,241.85)</b>	<b>(\$9,102,662.00)</b>	<b>(\$9,403,114.00)</b>	<b>(\$300,452.00)</b>
<b>30 CAPITAL PROJECTS</b>				
30-2-4500-5450-70002 Construction Services	\$0.00	(\$2,599,317.00)	\$0.00	2,599,317.00
<b>TOTAL 30 CAPITAL PROJECTS</b>	<b>\$0.00</b>	<b>(\$2,599,317.00)</b>	<b>\$0.00</b>	<b>\$2,599,317.00</b>
<b>GRAND TOTAL</b>	<b>(\$8,771,241.85)</b>	<b>(\$11,701,979.00)</b>	<b>(\$9,403,114.00)</b>	<b>\$2,298,865.00</b>

## Accounting of Actual Special Education Expenses and Revenues\*

### Special Education Revenues

Account	Description	Actual 2023	Actual 2024
<b>Local Funds</b>			
1111	**Current Appropriation	\$ 879,220	\$ 925,190
<b>State Funds</b>			
3100	Adequacy	\$ 112,758	\$ 83,108
3105	State Taxes	\$ 66,515	\$ 85,251
3230	Catastrophic Aid	\$ -	\$ -
	Subtotal	\$ 179,273	\$ 168,360
<b>Federal Funds</b>			
4500	Special Education Grants	\$ 79,469	\$ 71,162
4500	Other Federal Grants	\$ -	\$ -
4580	Medicaid Distribution	\$ -	\$ -
	Subtotal	\$ 79,469	\$ 71,162
<b>Other Funds</b>			
5000	Transfers from Expendable Trusts	\$ -	\$ -
	Total	\$ 1,137,962	\$ 1,164,712

### Special Education Expenditures

Account	Description	Actual 2023	Actual 2024
1200	Regular Special Education	\$ 747,072	\$ 678,997
1230	High School Special Education	\$ 200,575	\$ 142,457
2140	Psychological Services	\$ 23,183	\$ 30,938
2150	Speech Language Services	\$ 118,200	\$ 114,486
2160	OT/PT Services	\$ 48,933	\$ 46,355
2190	Other Student Services	\$ -	\$ -
2320	SAU Administration (Director's salary/benefits)	\$ -	\$ 151,480
	Total	\$ 1,137,963	\$ 1,164,712

\*As required by NH RSA 32:11-a.

\*\* Approximately 13.02% of total appropriations



State of New Hampshire  
**Lyme School District - Annual Meeting**  
March 7, 2024, 6:00 p.m.  
Lyme Elementary School Gymnasium  
Minutes

Moderator William Waste brought this meeting to order at 6:14 p.m. on Thursday, March 7, 2024.

An opportunity was given for anyone seeking school board write-in candidacy to introduce themselves. Toby Summerfield and Murray Washburn introduced themselves.

Election of Officers will be held on Tuesday, March 12, 2024.

In attendance, representing the school were: Principal John D'Entremont, Coordinator of Business Services Janet Mitchell, Superintendent Dr. Frank Perotti, Director of Facilities, Craig Tetley, and Director of Student Services Geoffrey Tomlinson. Tim Olsen from Banwell Associates and Preston Hunter from Eckman Construction were also present. Voice without vote was asked for and then granted to these seven individuals.

There were approximately 200 members of the public in attendance. School Board Members present: Chair, Yolanda Bujarski, Vice Chair, Jennifer Boylston, James Komarmi, Leigh Prince, Kristin Roth, and Jonathan Voegele.

The Rules of Decorum and Order were reviewed. A simplified version based on Robert's Rules of Order will be in use. Moderator Waste indicated that the rules are outlined on page six of the 2023 Annual Town Report.

Moderator Waste stated that Article 02 will be by paper ballot vote. The remaining will be by voice vote unless a paper ballot is requested, in writing, by five registered voters prior to voice vote or seven registered voters after an initial voice vote.

The Board members introduced themselves and indicated which committees they served on this year. Chair Bujarski gave a brief overview of the accomplishments of the committees and introduced the administrative staff present and a few of their accomplishments. She recognized Tyler Rooke as a finalist for the New Hampshire Special Education Teacher of the Year award.

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

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

Moderator Waste called for any additions or clarifications to the reports as listed in the School District section of the Annual Report for the Town of Lyme. Seeing none, the reports will be considered as presented.

Moderator Waste called for voice vote.

**Article 01 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).**

**Article 02: Hazardous Material Abatement Project**

Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the Budget Committee. To see if the District will vote to raise and appropriate the sum of \$2,599,317 (two million, five hundred ninety-nine thousand, three hundred seventeen dollars) for the abatement of asbestos and lead paint and the subsequent renovations of the affected areas of the building to include: design, permitting, construction, renovation, and equipping the Lyme School (the "Project"); to authorize \$2,599,317 (two million, five hundred ninety-nine thousand, three hundred seventeen dollars) of such sum to be raised through the issuance of bonds or notes in accordance with the Municipal Finance Act (RSA ch. 33); to authorize the School Board to issue and negotiate such bonds or notes and to determine the date, maturities, interest rate, and other details of such bonds or notes; to authorize the School Board to apply for, accept, and expend any federal, state, or private funds that may become available in respect of the Project to reduce the amount that must be bonded or to pay debt service on such bonds or notes; and further to raise and appropriate the sum of \$64,983 for the first debt service payment in connection with the Project due in February 2025. The School Board recommends this appropriation as amended (7-0). The Budget Committee does not recommend this appropriation (3-7). 3/5 ballot vote required.

Mr. James Komarmi offered a presentation introducing the history and scope of the proposed project, as well as other considered options and alternative options. The presentation focused on identifying specific areas of concern, various testing results, and the benefits of protecting the investment that has been made to the buildings in years past. The areas of concern as asbestos flooring, lead paint on the exterior of the Plains section, HVAC and lighting system concerns and efficiencies, and site safety/security concerns.

MOVED BY: James Komarmi

SECONDED BY: Simon Carr

Moderator Waste called for discussion.

Richard Jones, Chairman of the Budget Committee summarized the budget committees' concerns which include; the overall cost, the inclusion of non-hazardous items such as the HVAC and safety/security concerns, there was no data included for other possibilities such as remediation efforts, the cost-estimates are not firm, and no presented evidence that the project would solve the underlying problems.

-Duncan Macintosh spoke to deep concerns about the presence of any asbestos containing items in a building with children present.



-Mark Schiffman asked Tim Olsen of Banwell to address some of the concerns raised by the Budget Committee. Mr. Olsen advocated for the remediation efforts stating that the buildings which have served well for over 70 years, could certainly continue to serve for another 70 years if maintained well. Mr. Hunter of Eckman also clarified that although the estimate is not a firm bid it is a full and well-developed estimate, as is customarily used in a bond vote, developed based on unit costs from other recent projects and if the bond is approved and the project moves forward it will move forward to full bid at that time.

-Ann Christiano indicates that she is a Pediatric Nurse Practitioner and spoke to severe impact of lead exposure on young children and strongly advocates passage of the bond article.

-Phil Kinsler also expressed deep concerns about the effects of lead exposure.

-Nick Moore states that he feels the Board has addressed all the concerns mentioned by Mr. Jones and asks if Mr. Jones is able to further expound on the Budget Committee concerns. Mr. Komarmi clarifies the evolution of the presentation and says the presentation tonight is much more robust based than originally presented to the Budget Committee based on feedback from the Budget Committee as well as data that was unavailable at the time of the presentation to the Budget Committee. Mr. Jones concurs the presentation is much more robust.

-Harvey Brotman expresses appreciation to the Board on their efforts thus far. He inquires if other funding sources been pursued and if so, what are the results? Mr. Komarmi reports that initial inquires have been started and thus far there appears to be somewhat limited options but they will continue to seek supplementary funding options.

-Jackie Richter-Menge inquires to how solid is the idea that the school is "right-sized" and how might that change in the future. Dr. Perotti states that the historic student population is very steady at 190-195 K-8 students each year over the last 10 years.

-David Kahn indicates that he does not agree that deferring the project will cost more. Citing specifically the rate of inflation and that perhaps that waiting for interest rates to decrease would off-set any increase in materials/labor cost. Ms. Mitchell clarifies that interest rates from a Bond Bank are different than commercial loans and tend to be lower.

Seeing no further discussion, Moderator called for the vote and opened Article 02 voting at 7:40 p.m. Polls will remain open for a minimum of one hour.

At 8:40 p.m. Moderator Waste called the voting on Article 02 as closed.

**Article 02 was VOTED IN THE AFFIRMATIVE BY PAPER BALLOT: YES: 140 NO: 49**

Before moving to the remaining Warrant Articles, School Board members and Dr. Frank Perotti gave a brief presentation highlighting the Collective Bargaining Agreement process, the FY2025 proposed budget and budgeting process, Lyme School enrollment figures, and high school enrollment figures. The general operating plan for the next school year, including the return to a Chef based lunch program were also mentioned in the presentation. Controllable and uncontrollable costs and the current Trust Fund Balances and recent activity were reviewed. The

audience was offered an opportunity to ask general questions regarding the presentation. There were none noted.

### **Article 03: Collective Bargaining Agreement**

To see if the 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 the current staffing level over those paid in the prior fiscal year:

Fiscal Year 2025	Estimated Increase \$223,351
Fiscal Year 2026	Estimated Increase \$115,981
Fiscal Year 2027	Estimated Increase \$104,779

and further to raise and appropriate \$223,351 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The School Board recommends this appropriation (7-0). The Budget Committee recommends this appropriation (10-0). (Majority vote required).

MOVED BY: Jonathan Vogelee

SECONDED BY: Judith Lee Shelnutt Brotman

Moderator Waste called for discussion. Seeing none, he called for a voice vote

**Article 03 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).**

### **Article 04: Operating Budget**

To see if the Lyme School District will vote to raise and appropriate \$8,814,328 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in any special or individual articles addressed separately, except for the amounts in article 6. The School Board recommends this appropriation (6-1). The Budget Committee recommends this appropriation (6-4).

MOVED BY: Jennifer Boylston

SECONDED BY: Jan Williams

Moderator Waste called for discussion.

Rusty Keith inquired as to the difference noted in the High School enrollment figures between the Town Report and those in the presentation? Dr. Perotti believes it would have to do with the report creation date.

**Article 04 was VOTED IN THE AFFIRMATIVE BY VOICE BALLOT: (Majority).**

**Article 05: Transfer from Surplus to Maintenance Capital Reserve Fund**

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$100,000 to be added to the Maintenance Capital Reserve Fund previously established at the Lyme School District Meeting March 1996. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation (7-0). The Budget Committee recommends this appropriation (10-0).

MOVED BY: Yolanda Bujarski

SECONDED BY: Phil Kinsler

Moderator Waste called for discussion. Seeing none, he called for a voice vote.

**Article 05 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).**

**Article 06: Salaries of District Officials**

To determine and fix the salaries of school district officers as follows: School District Treasurer \$825; School District Clerk \$100; School District Moderator \$100. The amounts in this article are included in Article 3. The School Board recommends this appropriation (7-0). The Budget Committee recommends this appropriation (10-0).

MOVED BY: Kristin Roth

SECONDED BY: Judith Lee Shelnutt Brotman

Moderator Waste called for discussion. Seeing none, he called for a voice vote.

**Article 06 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).**

**Article 07: Other Business:**

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

Mr. James Komarmi addressed the body to recognize the time and efforts of Ms. Jennifer Boylston and Ms. Yolanda Bujarski as they end their time of service with the School Board.



The body acknowledged their appreciation with a round of standing applause.

MOTION TO ADJOURN: Moderator Waste.

SECONDED BY: Phil Kinsler

Moderator Waste saw no objections.

Meeting Adjourned at 9:14 p.m.

A handwritten signature in cursive script, appearing to read 'Elise Garrity', written in black ink.

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Elise Garrity, School District Clerk

## Report from the Strategic Planning Committee

The district began our strategic planning efforts in July through a bid process in order to find an outside party to assist the board in developing a 5-year plan for the future. The Bryan Group was the successful bidder and began working with a Strategic Planning Committee in September.

Members of the Committee are:

Judith Brotman, Community Rep

Elizabeth Glenshaw, Chair, School Board

Tori Thayer, Teacher - Grade 3

Jonathan Voegele, School Board Member

Owen Wohlforth, Alumni

John D'Entremont, Principal, Lyme Elementary

Frank Perotti, Superintendent of Schools

Geoff Tomlinson, Director of Student Services

Jennifer Wilcox, Reading Teacher

Kathy Cuddy-Egbert - Outside Facilitator

The group has been meeting twice each month and thus far has:

- Conducted a Strengths Opportunities Aspirations and Results (SOAR) Analysis
- Created a Values, Mission and Vision statement - you can see this posted here
- Held a community forum to gather input
- Gathered input from school staff members
- Surveyed Alumni
- Surveyed high school staff from the schools the students attend
- And have created a survey to distribute to the community based on some of the themes that emerged as we have been gathering feedback from the various groups.

### ***Coming Soon: The Community Survey to Allow for Everyone to Provide Input!!!***

The community of Lyme takes obvious pride in its elementary school. Those responding to surveys, thus far, and participants in the community forum see Lyme as a pro-education community supportive of its schools and are proud of the many accomplishments of the students. There have been many positive trends in feedback including:

- The quality of the teachers has been frequent feedback. Lyme is perceived by the stakeholders as a pro-education community. Many strengths of the Lyme School have been noted by all groups providing input.
- Communication between teachers and parents
- The ability to retain and attract quality teachers
- Small class sizes
- High standards for students
- Students do not "slip through the cracks."
- Emphasis on kindness and citizenship
- Students express positive values
- Support for full day kindergarten
- Support for the Middle School Model
- Welcoming environment in the school
- Significant improvements in special education



The feedback to date regarding what opportunities the strategic planning process afforded the district to examine included the following:

- The need for the Lyme stakeholders to come together in spite of past differences and develop a greater sense of involvement and trust in one another. This was a very strong emphasis that emerged from every group and is a priority for the school board.
- To balance the needs of the students with the concerns of the taxpayers.
- Finding a way to communicate the financial needs of the school in a clear concise manner with transparency
- Demonstration of the needs for new programs using data and evaluating the efficacy of such after implementation (validation of cost-benefit)
- Communication of the overall value/benefit of the education that is provided at the Lyme School
- Communication of what the school does and why they do it
- Partnering with the community in new ways, for example through learning and volunteering opportunities.
- Celebrating the successes of Lyme School with the community
- Create more opportunities for exposure to cultural diversity
- Support students in the use of technology, in particular, AI
- Institute more professional development for staff
- Examine time devoted to subject areas and opportunities for engaging learning experiences within the curriculum
- Review the time available and opportunities for teachers (regular and special education) to collaborate, plan lessons, and complete paperwork

Aspirations (as of this writing):

- Excel beyond the minimum standards
- Continue to create a sense of place and belonging for students (and community members)
- Re-engage community stakeholders (including teachers) with the school board while all parties build a relationship with the new superintendent
- All stakeholders feel respected and trust each other to be honest and forthright
- Develop students who are critical thinkers, civic minded and engaged in the community
- Help students think broadly about our global environment, culture and society
- Help students to embrace differences and engage in it through dialogue and action
- Use data to inform instruction
- Have the best school for academic outcomes, community culture, and social emotional wellness while being fiscally responsible

## **Lyme School Facilities 2024-2025 Year In Review**

Last year the School Board, with the work of the Facilities Committee, brought forward issues from a year's long evaluation of our school's physical plant. Those findings were presented at the 2024 District Meeting which included:

- presence of lead paint on the exterior of the Plain School (red building)
- deteriorating and failing exterior trim and siding
- presence of asbestos tile and mastic in the Laura Barnes School (primary school wing)
- lack of heat in some classrooms
- lack of or failing heating/ventilation controls
- lack of appropriate ventilation/CO monitoring
- building security concerns

Proposed solutions to many of the above issues were proposed in the 2024 Warrant Article 2, which included funding from a \$2.6 million dollar bond. The warrant article passed with town support putting into motion a process to address the concerns laid out above.

### **Addressing Building Security:**

Thanks in part to a \$100,000 school safety grant secured by Principal Dr. D'Entremont, the primary front entry of the school was renovated. This included new exterior aluminum doors with additional security features, a transom window with drawer in the airlock, and refurbished interior doors with upgraded security features. Carpet and interior painting were also addressed and completed at this time.

In addition, the SAU entrance at the front of the Plain School, which had a residential-style exterior french door, was removed and replaced with a single aluminum door with sidelights and security features.

The school's credentialed keyless system also received an upgrade to accommodate the addition of SAU and future entry/egress points.

### **Addressing Exterior Siding/Trim and Lead Paint:**

Considering the condition of the exterior of the Plain School and urgency of needed repair, the School Board and Committee elected to fast-track these repairs that were scheduled for Summer of 2025 and do them instead during the Summer of 2024. The Committee also evaluated the proposed siding package presented by the general contractor and opted for a more historic presentation using a different siding product and more detailed trim package. The scope also expanded to include the exterior porch and painting portions of the 1991 addition. To address the cost premium, the School Board engaged with the Lyme Foundation to assist in a fundraising effort through a matching grant. The accelerated timeline and extended lead time on materials did

stretch this project beyond the desired late summer completion time into the Fall of 2024.

**Addressing Heating and Ventilation:**

Several rooms have seen failures in their univent HVAC systems. These systems provide heat as well as draw fresh air from the outside to maintain appropriate CO levels. Repairs were made and a new unit installed in Room 110. This addresses some concerns in the 1991 and 2014 building addition.

As per state inspection, changes and upgrades were made to our heating system and expansion tank and pressure relief valves to bring us into compliance.

**Summer 2025:**

The second phase of our project addresses the presence of asbestos in the Laura Barnes School portion of the Lyme School as well as upgrading HVAC units, ADA compliant bathrooms and casework. Additional upgrades in lighting efficiency and controls will be made throughout the entire school. A new HVAC control architecture will be installed at the school to manage existing and new HVAC units. Work is scheduled to begin with the building being turned over to contractors on June 16th. Work will continue through the summer with an anticipated reopening in time for the 2025-2026 school year on August 27.

I wish to acknowledge the work of our Superintendent Dr. Frank Perotti, Principal Dr. John D'Entremont, our Facilities Team, Director Craig Tetley and associate Jay Cole in this process. I am grateful for their diligence and thankful for their efforts to maintain our physical plant and address maintenance issues.

Jim Komarmi  
Chair, Facilities Committee  
Lyme School Board



**The Lyme School**

**35 Union Street • Lyme, NH 03768 • Tel: (603) 795-2125**

**ANNUAL REPORT 2023-2024**

**“Education is not preparation for life; education is life itself.” - John Dewey**

2023-2024 was a strong year for the Lyme School in many ways. The school stayed true to its mission and core values. Our Mission Statement is and our Core Values are:

*Lyme School students and staff, in partnership with the community,  
will pursue excellence and embrace school values.*

- Fairness • Acceptance of Others • Integrity • Responsibility
- Perseverance • Individuality • Compassion • Courage

Our School enrolled 194 students in kindergarten through grade eight. Our enrollment has been steady and strong and the Lyme School continues to be a desirable place where families want their children to learn.

The School District was led by Superintendent Frank Perotti, Jr. for the 2023-2024 school year. Geoff Tomlinson served as our Director of Student Services and Elise Foxall served as our Academic Director.

During the 2023-2024 school year, the school said goodbye to the following teachers:

Thomas Harkins, Elementary Spanish  
Ashley Sanders, Kindergarten

We welcomed the following teachers for the 2024-2025 school year:

Jessica Ramirez, Spanish  
Kristen Kilduff, Kindergarten

The School continued to focus its energies around the goals laid out in the 2019-2024 Strategic Plan during the 2023-2024 academic year. The school continued to emphasize inquiry based learning, incorporating more research and information literacy across all subjects, and examining and creating standard practices for differentiation/small group instruction in literacy and math. The school developed and published a Program of Studies outlining an overview of every grade level and class. The school also developed a family and student handbook outlining how our building runs and policies. The school launched the ALMA student information system for ease of communication for families.

Another goal of the school has been to build relationships between older students and younger students. We worked towards these goals through school-wide events such as our Winter Solstice Celebration, February Fun Fest, drama production Madagascar, Jr., and Field Day. Plans were developed to create more opportunities during the following school year.

Academically, our students continued to fare well both on internal and external assessments. Our students’ progress is monitored three times a year with an internal assessment called Track My Progress. Track My Progress is a simple to use and easy to understand Common Core assessment that gauges student growth over time. In the spring, students participate in the required NHSAS state testing. Grades 3-8 students are assessed in English language arts and mathematics. Grades 5 and 8 are assessed in science. In 2024, our students performed well on these assessments and well above the state average in all grade levels.

*The following table includes the percentage of students proficient on the New Hampshire State Assessment (NHSAS) compared to the State in the various subject areas.*

	Lyme ELA	NH ELA	Lyme Math	NH Math	Lyme Science	NH Science
Grade 3	69%	50%	63%	53%		
Grade 4	67%	50%	81%	49%		
Grade 5	67%	56%	71%	40%	62%	36%
Grade 6	>90%	52%	73%	41%		
Grade 7	71%	54%	56%	40%		
Grade 8	>90%	49%	80%	37%	>90%	34%

Curricularly, the school continued its work rolling out a new reading program by EL Education for grades K-5 and updated our Math in Focus Program K-5. The school worked to develop a social studies and english language arts scope and sequence in grades 6-8. Also, in the middle school, we continued to prioritize our advisory program and looked for ways to expand it for the future. The school launched a new and consistent schedule for students and staff in 2023-2024 and refined that schedule for further implementation for year two in 2024-2205.

The building was an emphasis in the 2023-2024 school year as the School Board turned its attention to longer term solutions to building problems through a hazardous materials and abatement project. Through work on the passage of a bond, the School was able to re-side the Plains School or red clapboard part of the building as well as the main entrance to the school in the summer of 2024. During the summer of 2025, work will happen in the Laura Barnes wing of the school to remove asbestos, improve bathrooms, and improve our air handling and lighting systems for better efficiency.

A big thank you to colleagues who diligently work to serve the students of the town of Lyme.

Thank you for your partnership in the education of the children of Lyme.

Respectfully Submitted,  
John P. D’Entremont, Principal

**LYME SCHOOL DISTRICT  
COMPARATIVE YEARLY ENROLLMENTS  
For October First of Each Year**

<b>YEAR</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>SPEC</b>	<b>TOTAL</b>
1995	14	19	31	21	21	23	23	33	17	24	21	16	18	4	285
1996	10	15	18	30	18	23	23	22	32	17	22	18	16	5	269
1997	17	14	15	19	29	19	25	24	23	30	20	23	23	3	284
1998	21	17	13	14	18	28	18	24	24	22	33	21	20	3	276
1999	19	21	13	14	15	18	26	18	24	23	28	25	23	3	270
2000	9	22	23	17	12	17	16	27	19	25	25	24	30	2	268
2001	19	10	22	27	15	17	16	18	27	24	27	25	23	2	272
2004	13	20	14	22	29	15	18	17	16	28	24	23	28	0	267
2005	20	15	18	14	23	29	13	22	17	20	28	23	25	0	267
2006	19	21	16	19	16	26	30	17	20	22	18	25	25	2	276
2007	18	20	19	18	19	15	27	26	16	20	24	16	26	2	266
2008	20	18	21	22	20	19	16	28	27	21	19	22	15	1	269
2009	23	19	19	23	26	20	17	16	24	27	21	18	26	0	279
2010	20	29	22	18	24	26	19	18	18	28	29	19	19	0	289
2011	20	24	30	23	18	22	28	18	18	20	28	27	20	1	297
2012	12	26	21	34	24	20	24	28	20	18	19	30	28	1	305
2013	16	16	25	17	35	25	19	20	26	17	20	19	29	1	285
2014	18	16	14	28	18	36	27	18	19	25	17	20	20	2	278
2015	19	22	18	22	25	18	36	26	20	25	24	17	19	3	294
2016	15	21	21	18	23	25	18	34	28	22	25	25	18	2	295
2017	22	14	22	17	18	24	25	18	36	23	24	22	24	1	290
2018	17	25	18	22	18	22	25	25	19	32	26	21	23	1	294
2019	18	17	24	19	22	22	22	27	26	16	31	21	20	0	285
2020	16	18	15	26	18	24	22	21	25	28	14	30	22	0	279
2021	23	19	19	19	27	20	22	24	25	24	28	15	30	1	296
2022	18	26	17	21	20	28	20	21	22	25	24	27	13	1	283
2023	18	20	27	18	21	19	29	18	20	21	25	20	27	1	284
2024	16	20	23	28	17	22	20	26	17	22	22	25	24	0	282





**School District**

Thursday March 6<sup>th</sup>, 2025 6:00 PM – School Gymnasium/Community Room

**Town Meeting – Elections & Official Ballots**

Tuesday March 11<sup>th</sup>, 2025 7:00 AM – 7:00 PM

Location: School Gymnasium/Community Room

Official Ballot Issues

Election of Town and School Officers

**Town Meeting – Business Meeting**

Tuesday March 11<sup>th</sup>, 2025 begins at 9:00 AM

Location: School Gymnasium/Community Room