



Town of Lyman

MAINE



Annual Report of the Municipal Officers

Year Ending June 30th, 2022

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#88 CEMETERY



#78 JAMES WALKER CEMETERY
BEFORE



#78 JAMES WALKER CEMETERY
AFTER



VALENTINE HILL CEMETERY
BEFORE

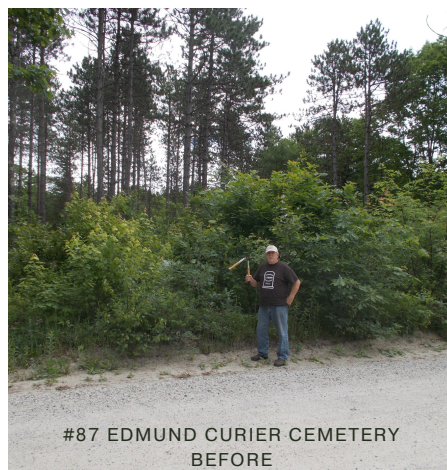
WE DEDICATE THIS
TOWN REPORT TO THE
LYMAN CEMETERY COMMITTEE

Thank You

FOR THEIR DILLIGENCE AND
PRESERVATION OF LYMAN'S
ANCIENT CEMETERIES



VALENTINE HILL CEMETERY
AFTER



#87 EDMUND CURIER CEMETERY
BEFORE



#87 EDMUND CURIER CEMETERY
AFTER

TOWN REPORT DEDICATION

LYMAN CEMETERY COMMITTEE

The Lyman Cemetery Committee was formed in 1879 when the Ricker family purchased what is now the Hamilton/Carll cemetery on Hamilton Road. For the purpose of preservation the first order of business was the removal of threatening trees from the plot, and a request was made to the town to provide \$10 for the project.

With the passing of the Rickers and other early members (many of whom are now buried in that same cemetery) Lyman's ancient family cemeteries fell into disrepair. Large trees toppled into the plots destroying headstones, walls and gates. Even though the remnants of those trees have since been absorbed into the soil the damage they caused still remains. LCC members now spend considerable time digging up, restoring, re-setting and cleaning those long-lost stones.

Lyman has a total of 115 ancient cemeteries some of which date back to the 1700's. Residing in these cemeteries there are over 500 veteran grave sites including 20 Revolutionary War Veterans. During the 1940s the American Legion assisted the LCC in finding the graves of the town's veterans so that flags could be placed on them each Memorial Day, a ritual that continues to this day.

Following the Great Fire of '47 our cemeteries suffered neglect as families moved away, properties were sold and trees began to grow back, effectively hiding most of our ancient plots, in some cases for decades.

Modern-day LCC members such as Priscilla Miles, Frank Hammond, Rodney Normand, Mike Viger and others made great strides in finding and recovering our cemeteries. In 2013 Jim Hathorne, Katrina Randall, Larry and Barbara Barnes asked the town to fund the current committee. Sworn members now include Bob and Katrina Randall, Dan and Sheila McNeil, Priscilla Miles, Jim Hathorne, and Steve Carpenter.

Since 2015 the committee has been hard at work finding, cataloguing, recovering, repairing and assessing the town's ancient cemeteries. Many hours, days and weeks have been spent cutting and hauling brush, repairing headstones, walls, pipes and gates; installing signs and chains and mowing each plot three times per year (Memorial Day, July 4 and Labor Day) as required by state law.

The preservation of these ancient cemeteries has proven to be a monumental project. In 2022 the Lyman Select Board and town voters approved \$60,000 for a massive project to remove all of the remaining threatening trees from our cemeteries. Work began on the removal process in early 2023 with a projected date of completion of June 30.

Meanwhile, the committee is working on a plan to have all of Lyman's ancient cemeteries recovered, listed, catalogued and detailed by the Centennial (2025) so that anyone visiting the town's Web site can find a cemetery (using names, road directions and GPS coordinates) and everyone buried within it, particularly nearly 500 veterans dating back to the Revolutionary War. Also, LCC has initiated a plan for the routine maintenance of these plots (mowing and annual assessing) using the bid process to keep every plot mowed and maintained in perpetuity.

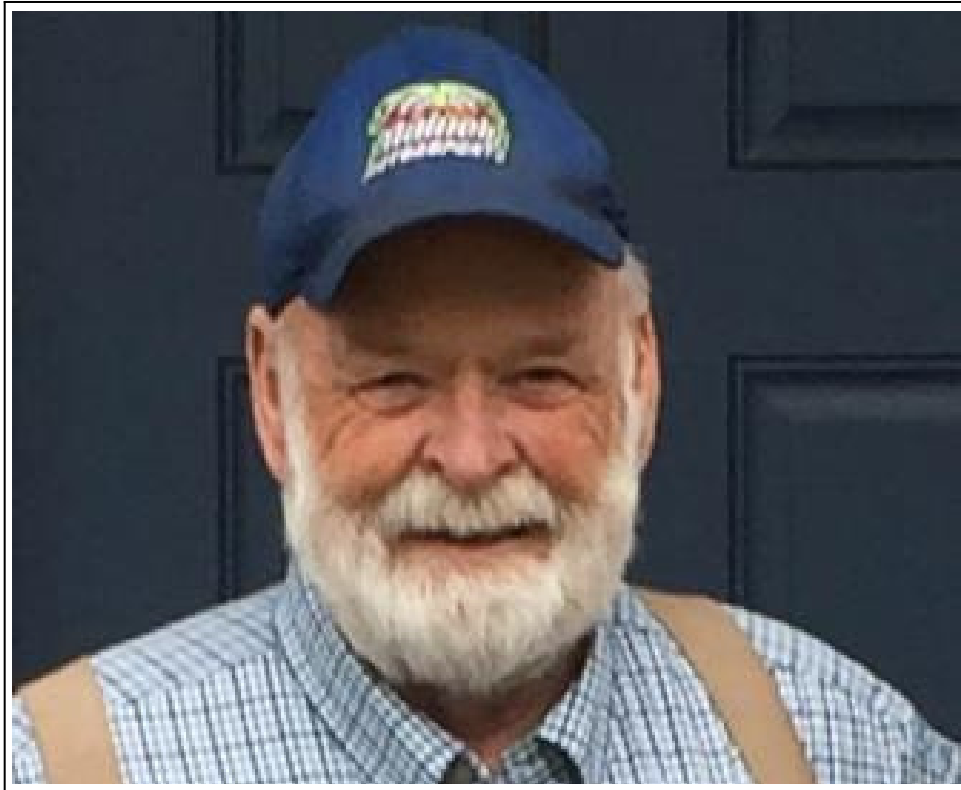
When completed LCC will have spent the better part of 10 years finding, listing, recovering and repairing nearly 100 known ancient cemeteries within the town's borders.

LCC members are unpaid volunteers who share a love of Lyman, its original inhabitants, its history and its veterans. A number of plots have been maintained through the generosity of landowners who do most of the work in preserving these plots. Thanks are especially due to the many Lyman property owners who understood our mission, provided access to their plots and cooperated with our efforts.

To find out more about the Lyman Cemetery Committee, its mission and goals, log onto the Lyman town Web site at www.lyman-me.gov.

HONORING

the memory of



MAURICE ST CLAIR

3/18/1947 - 3/10/2023

WE MAKE A LIVING BY WHAT WE GET
WE MAKE A LIFE BY WHAT WE GIVE
WINSTON CHURCHILL

With the passing of Maurice St. Clair, our Town has lost a sincerely compassionate humanitarian. Writing a comprehensive memorial for a man who has given so selflessly is not an easy task. Maurice was truly the epitome of civic leadership.

Reflections of his dedication would start about 50 years ago when he moved into the village and began serving in the Fire Department. Most remember Maurice as our Town's Road Commissioner of 35 years, however at the same time he served on many committees including Charter Commission, Goodwin Mills Fire/Rescue Department, Solid Waste Advisory Committee, Sand and Salt Shed Advisory Committee, Eco Maine Committee, Ordinance Review Committee, Staff Review Committee, and Budget Committee. Maurice also sat on the Zoning Board of Appeals and the Community Library Board of Directors. At one point, he even acted as our Fair Hearings Officer. Maurice was a kind-hearted man who loved his family, his church, and yet still so charitably gave his time to our Town.

We were blessed by his commitment to our Town and there are many lessons to be learned from him. Lessons about having differences in opinions but still being able to come to a resolution. Current political climates often leave us feeling hopeless and wanting to turn a blind eye. From Maurice, we can learn that we move forward by shining a light on our likeness, not our differences. Maurice taught us how to be magnanimous. He may not have agreed with what you had to say, but you were always his friend.

We can learn perseverance. In all the years Maurice served our Town, he never threw his hands up and gave up on us. Whether you feel that the politics of our Town are peaceful or compete chaos, we all have a responsibility to the current climate.



Mostly, we can learn to believe in change. Maurice aggressively and selflessly sought out knowledge of our community issues so that he may contribute to the solutions. Solutions that now represent the values of our Town. Find a Town topic that interests you, educate, participate, and effect change. It has been said that a good community leader is both idealistic and optimistic at the same time. Maurice was both of those things and, indeed, a great community leader.

Go rest high Maurice. You will sorely be missed by this community.

TOWN OF LYMAN INFORMATION

Emergency Numbers:

Fire/ Rescue & Police.....	911
Goodwin Mills Fire Department, non emergency.....	499-2362
Maine State Police.....	1-800-482-0730
York County Sheriff.....	324-1113

Town Hall:

11 South Waterboro Rd	Hours:
Tel. 499-7562	Monday, Tuesday, Thursday, Friday: 9a – 4p
Fax. 499-7563	Wednesdays: 12p – 7p

Select Board Clerk – <i>Lindsay Gagne</i>	247-0642 / Ext.10
Town Clerk – <i>Pauline Weiss</i>	247-0643 / Ext.11
Registrar of Voters – <i>Shirley Harrison</i>	247-0647 / Ext.17
Tax Collector – <i>Sue Bellerose</i>	247-0644 / Ext.12
Deputy Tax Collector – <i>Holli Hutchins</i>	499-3004 / Ext.21
Assessor – <i>Laurie Gonska</i>	247-0645 / Ext.13
Treasurer – <i>Jeanette Lemay</i>	247-0647 / Ext.14
Code Enforcement – <i>Brenda Charland</i>	247-0647 / Ext.15
Electrical Inspector – <i>Marcell Desrosiers</i>	247-0648 / Ext.19
Code Enforcement Admin Assistant – <i>Julie Lemieux</i>	247-0647 / Ext.15
General Assistance – <i>Priscilla Ouellette</i>	247-0650 / Ext.18

Parks & Recs Department – Holly Hart..... 710-3021
email: parksandrec@lyman-me.gov

Road Commissioner – Brad Nikel..... 806-7355
email: roadcomissioner@lyman-me.gov

Animal Control Alfred/Lyman – Thomas Holland..... 324-3822 / Cell: 432-1338
email: animalcontrol@lyman-me.gov or Debbie Higgins / Cell: 459-4317

Bunganut Lake Park: Hours:
224 Brock Rd 2023 Season: Open 9a -7p (or dusk) Memorial Day through Labor Day

Lyman Transfer Station: Hours:
988 South Waterboro Rd Tuesday 8a – 12p, Thursday 8a – 6p (hours adjust during winter)
Tel. 247-3797 Saturday & Sunday 8a – 4p

Community Library: Hours:
10 John St Tuesday & Wednesday 12p – 8p, Thursday & Friday 9a – 5p
Tel. 247-3797 Saturday 10a – 1p . (*Preschool Story Time Fridays at 10:00am*)

Schools

Lyman Elementary School – 499-7228	RSU #57 District Office – 247-3221
Massabesic Middle School – 247-6121	Massabesic High School – 247-3141

Meetings Information – All meetings are held at the Town Hall, unless otherwise stated.

Select Board: 1 st and 3 rd Mondays at 6:00pm	Planning Board: 1 st and 3 rd Wednesdays at 6:00pm
Parks & Recs: 2 nd Wednesday at 6:00pm	Ordinance Review Committee: 1 st and 3 rd Thursdays at 6:30pm

TOWN OF LYMAN COMMITTEES/BOARDS/COMMISSIONS

Select Board / Overseer of the Poor

David Alves	6/2023
John Tibbetts	6/2023
Ralph Blackington	6/2024
Thomas Hatch	6/2024
Jessica Picard	6/2025

Planning Board

Paul Boucher	6/2023
Cecile Dupris	6/2023
Donald Hernon	6/2024
Joseph Wagner	6/2025
Roderick Tetu	6/2025
Kelly James Demers (Alternate)	6/2023
William P Single (Alternate)	6/2025

Budget Committee

Amber Swett	6/2023
Michelle Felicitti	6/2023
Brad Nikel	6/2024
Vacant	6/2024
Victoria Gavel	6/2025
David Dulong	6/2025

Zoning Board of Appeals

Bertram Sobanik	6/2023
Kelly Stevens	6/2023
Arthur Dumas	6/2024
Thomas Larned	6/2024
Bruce Fearon	6/2025
Russell Outhuse (Alternate)	6/2024
Alternate	Vacant

Ordinance Review Committee

Lee Schatz	6/2024
Vacant	6/2024
George Cheney	6/2024
Michael Rancourt	6/2025
Steven Merola	6/2025
Mathiew Duross	6/2025
Peggy Macdonald	6/2025
Brenda Charland (CEO Liaison)	6/2025
Donald Hernon (Planning Board Liaison)	6/2024

Cemetery Committee

Katrina Randall	6/2023
Daniel McNeil	6/2023
Stephen Carpenteri	6/2023
Sheila McNeil	6/2023
Robert Randall	6/2023
Frank Hammond, Sr.	6/2023
James Hathorne	6/2023
Priscilla Miles	6/2023
Dennis Anderson	6/2024

ARPA Committee

Thomas Hatch	- Select Board
David Alves	- Select Board
Brad Nikel	- Road Commissioner
Mathiew Duross	- Fire Chief
Jeanette Lemay	-Treasurer
Michelle Felicitti	6/2023
William P. Single	6/2023

Kennebunk Pond Committee (Until Dissolved)

David Alves	Select Board Liaison
Daniel Rogers	
Karen Kane	
Priscilla Ouellette	
Lynda Carscallen	

TOWN OF LYMAN COMMITTEES/BOARDS/COMMISSIONS

Town Hall Expansion Committee

David Alves	6/2023
Ralph Blackington	6/2023
Brad Nikel	6/2023
Marc Swett	6/2023

Board of Assessment Review

Donald E. Brann	6/2023
David Dulong	6/2023
Michael Archambault	6/2023
Charles Harrison (Alternate)	6/2025
Alternate	Vacant

Parks & Recreation

Candace Platt	6/2023
Holly Hart – Director	6/2024
Holly Wooldridge	6/2024

Hiring Committee

Donald Hernon	6/2023
Carol Baker-Roux	6/2023
Kelly Stevens	6/2023

RSU #57 School Board of Directors

Mary Jo Dryden	6/2023
Suzanne Bauer	6/2023
Norman Dubois	6/2025

Eco Maine Representative

Amber Swett	6/2023
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Fair Hearing Officer/Committee

Vacant

Local Health Officer

Eileen Kelly	6/2026
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Election Clerks – Term ending 4/21/2024

Barbara Hull	Michelle Felicitti
Mary Jane Wagner	Diane Raychard
Theresa Clapp	Katrina Randall
Susan Locke	Amber Swett
Irene Single	Nancy Soule
Susan LaChance	Carol Shaw-Bourgeois
Priscilla Ouellette	Susan Gluck
Kelly Stevens	Joanne Ricker
Beverly Weymouth	Carol Baker-Roux
Donna Pappas	Faith Richard
Jennifer Croteau	

Charter Commission

Jessica Picard
Roger Hooper
Amber Swett
David Alves
Donald Hernon
Judy St. Onge
Michelle Felicitti
Peggy Macdonald
Celeste Hatch



April 7, 2023

Town of Lyman, Maine

Annual Report

2022

To the Citizens of Lyman:

The Maine State Police-Troop A is located at 502 Waterboro Road in Alfred, Maine. Troop A is staffed by a Troop Commander, three Sergeants, three Corporals and twelve Troopers who provide law enforcement services for five towns in York County (Alfred, Dayton, Hollis, Lebanon, and Lyman).

The Town of Lyman should be aware that Troop A has two K-9 Teams, three Tactical Team Members, one drug recognition technician, two Crisis Negotiation Team members, two Honor Guard members, three PACE Team members, and one Trooper assigned to the Motor Unit. Additionally, Troop A has many troopers with specialized training in other areas, including crisis intervention for persons suffering from mental illness.

The Troop A barracks also houses detectives from the Maine State Police Major Crimes Unit and the Maine State Police Computer Crimes Unit. All MSP members and units assigned to work out of the Troop A barracks work closely with each other to provide mutual aid and support as needed.

The Maine State Police has many specialized units available to assist Troop A in our area of responsibility and in the surrounding communities. These State Police Specialty Teams are the best in the state and include but are not limited to our Tactical Team, Evidence Response Team, Underwater Recovery Team, Bomb Team, Air Wing, Canine Team, Crisis Negotiation Team, Honor Guard, PACE Team, Motor Unit, and the Incident Management Team, which is responsible for managing large scale events. In addition to these Specialty Teams, the State Police Commercial Vehicle Unit has several Troopers assigned to the York County area who are available to assist patrol units when necessary.

During 2022, the State Police covered a total of 1169 calls for service in the Town of Lyman. This is an increase of 12 calls from the previous year.

Troop A supported patrol coverage for Lyman during 2022 with the use of special traffic details for OUI, distracted driving, seatbelt, and speed enforcement. We also continued to partner with our surrounding police agencies to assure that collaboration and information sharing was maintained to benefit our investigative and preventative efforts for Lyman.

During 2022, Troop A worked with the Selectpersons and community and businesses members of Lyman to assure several annual events were conducted in a safe, successful manner. This collaboration was a good example of the importance of maintaining the public's safety through cooperation and community partnerships. Troop A commits to continuing to work together to provide our best efforts to keep Lyman safe.

If any citizen has questions regarding this report or any other related activity for the Town of Lyman, please feel free to contact us at the Troop A barracks in Alfred at (207) 459-1300. We can also be reached on the Maine State Police website at <https://www.maine.gov/dps/msp/> or follow us on our agency's social media feeds.

Submitted by:

Lt. Kevin M. Burton

Troop Commander

Maine State Police

Troop A



Towns of Dayton and Lyman
Goodwin's Mills Fire-Rescue
481 Goodwin's Mills Road
Lyman, Maine 04002-7524
(207) 499-7878

Office of the Fire Chief
Chief Fire Executive
Director, Emergency Medical Services
Forest Fire Warden
Director, Emergency Management

March 31st, 2023

RE: 2022 Report from the Fire Chief

To the Residents of Lyman and Dayton,

2022 was the busiest year on record for GMFD. We responded to 897 emergency calls for service, evaluated 604 patients, and transported 453 to local hospitals. Multi-incident are a concerning trend for us, calls when our crews were responding to or actively working on another emergency. In all, we handled 95 multi-incidents in 2021 and 121 in 2022. The dedicated men and women of your fire department were very busy last year. In 2022 out of the 453 patients transported, 83 were to Maine Medical Center in Portland. I highlighted this last year because it is an increasing trend and results in our ambulance being out of town for an hour or two longer than when we transport to Biddeford or Sanford. Last year (2021) we transported 458 patients, 69 to Maine Medical Center.

I would like to take a minute to thank the residents, select boards, and budget committees for the support they give to the Fire Department. Without your support and the dedication of our members, we would not be able to provide the level of service we have. In 2022 we were able to secure equipment totaling over \$300,000. These funds came from both Dayton and Lyman's ARPA fund allocation. This equipment will provide state-of-the-art life-saving measures and a high level of safety for our men and women in the department. This equipment includes mechanical CPR devices, self-contained breathing apparatus, a power load system, and a stretcher for our ambulance.

For the upcoming fiscal year, we have presented a responsible budget considering the needs of the community, and our ability to provide a high level of emergency services. If there is an area we are falling behind, in relation to other area fire departments, our increasing call volume, and our desire to be better in the realm of Community Risk Reduction, it is the quantity of "on-duty" staffing personnel. I will be working with the committees in the towns over the next few years to responsibly address this concern.

My detailed annual report for 2022 is posted at www.gmfd.org click on "Chief's Reports" That report shows in detail, an overview of our personnel, facilities, fleet, equipment, incident statistics, and community outreach.

Sincerely,

Mathiew J. Duross
Fire Chief



Serving the communities of Lyman and Dayton, Maine, since 1949

Regional School Unit 57

86 West Road, Waterboro, Maine 04087

Tel. No. (207) 247-3221

Fax. No. (207) 247-3477

Dr. Stephen D. Marquis
Superintendent

Kyle Keenan
Assistant Superintendent

Erica Mazzeo
Dir. of Curriculum

Colin M. Walsh, CPA
Dir. of Finance & Operations

Timothy O'Connor
Dir. of Special Education

Nora Lantagne
Asst. Dir. Special Education

RSU 57 prepares respectful, responsible and creative thinkers for success in the global community.

January 2023

To: Lyman Select Board,

I am pleased to report to your community the State of RSU 57 Schools. The information provided represents the current 2022-2023 school year inclusive of all schools and specific attendance and budgetary information pertaining specifically to Lyman.

RSU 57 administration and School Board share a firm belief in the importance of hiring and retaining talented and diverse individuals who bring different backgrounds to our district. Staff members create a collaborative workplace that is growth-oriented and focused on continuous improvement. Our goals will be achieved through our efforts to motivate exceptional people as we convey the expectation of world class performance in classrooms across the district. RSU 57 is a learning community that celebrates individuals who question the status quo, seek out knowledge, and strive for continual improvement. There is a growing sense of ownership and opportunity wherein success of the district is a result of the cumulative actions of many. To that end, we seek to build strong relationships with our community and RSU 57 families. Meaningful collaboration between all RSU 57 community members is critical to our goals for continual improvement. To this end, there is much work to do!

Strategic Planning: The RSU 57 School Board has approved the formation of a Strategic Planning Committee with the charge to create a five-year plan for RSU 57 to include, at a minimum, statements of mission and core beliefs, with identified goals, actions for meeting those goals, and identified performance indicators to measure progress. The committee will engage the community and staff in the planning process, will report on its progress at a School Board meeting each month, and will present a draft Strategic Plan for the School Board's review, input, and eventual approval by the first School Board meeting of the 2023-2024 school year.

Curriculum/Programming: Our faculty and staff have a strong commitment to ensuring a healthy, positive, and industrious school culture. Adults' collaboration and collegial relationships help optimize the school day for our children and their learning. Our school's commitment to the social and emotional well-being of all students has never been greater, nor more important, than it is now. Our educators are committed to creating a school environment that is welcoming, safe, and supportive of each child. There is much to celebrate in RSU 57 schools. Recent assessment data in Math and Reading indicates that our students have fared better than most with regards to learning loss during the pandemic. We have seen scores that have rebounded across most of our grade levels to pre-pandemic levels of achievement.

Our elementary classrooms across our district have implemented a newly adopted math curriculum. Reveal Math, a McGraw Hill curriculum, has provided professional development support for our teachers, along with the support of the Maine Math and Science Alliance, to grow the use of high impact teaching strategies in the area of math instruction. We are excited to see in the coming years what we expect will be impressive gains in our students' level of math achievement. During the 2022-2023 school year, elementary staff will be focusing on 1.) Rebuilding a sense of community, 2.) Celebrating student success, and 3.) Supporting the social, emotional, and behavioral needs of our students.

Massabesic Middle School (MMS) continues to focus on a student-centered approach to the middle grades, emphasizing social-emotional learning and making connections to peers and to the school community. During the 2022-2023 school year, MMS staff are focusing on two overarching goals. 1.) Meeting our students' individual academic needs through instructional support in literacy and numeracy, effective use of our Response to Learning (RtL) block and individualized examination of what students are showing us that enable thoughtful planning to promote continual growth. 2.) Ensuring that every student feels seen and connected as we expand student support systems, celebrate academic and co-curricular success, and foster peer to peer connections with positive experiences.

Massabesic High School (MHS) is currently preparing for its decennial visit (to be held in the fall of 2023) for regional accreditation through the New England Association of Schools and Colleges (NEASC). We welcome this opportunity to show areas we are expanding and improving, as well as insight into areas of desired growth and improvement. During the 2022-2023 school year, MHS staff are focusing on two primary goals for measurable improvement. 1.) Increasing student engagement in our classrooms and throughout our school as measured by student perception data collected through the Youth Truth Survey, increases in extra and co-curricular participation, and a reduction in chronic absenteeism and truancy. 2.) Increasing literacy and numeracy skills of our learners through the addition of embedded literacy skill instruction across the curriculum, explicit connections between our curriculum and how it prepares students for career and college, and increased student participation rates for mandated assessments that will exceed State requirements.

Finance and Budget: The School Board began the development of the fiscal year 2023-2024 budget in early January, 2023. The budget is developed annually based upon the district educational goals, evaluation of current and future education programs, needs as expressed by state and federal requirements, staffing which is necessary to achieve these goals, facility maintenance plans as well as consideration of local economic conditions. The Finance Committee meets weekly from January through March to prepare a budget for the School Board's review and consideration. Creating a fiscally responsible budget while providing the best educational experience for our students is our focus.

Facilities and Maintenance: The School Board and Finance Committee remain committed to reviewing and updating their annual and long term facility maintenance plans. Given the number of buildings and also the aging nature of the District's facilities it is vitally important that they are cared for as efficiently as possible in an effort to keep unexpected repair costs to a minimum. The District continues to ensure that buildings are well maintained through a structured preventative maintenance approach which includes roofing, leach fields, heating and ventilation systems, air and water quality, masonry, lighting, life safety systems and windows. The vast majority of these projects have been and will continue to be funded through the District's annual budget, federal grant funds or the District's capital reserve fund. It is through this structured and proactive approach that the District has been able to control repair and replacement costs and be as efficient as possible in using your local tax dollars.

The School Board plans to have a final approved budget in April to present to the citizens of RSU 57. Citizens will be asked to attend the District Budget Meeting scheduled to be held on Monday, May 15, 2023, at the Massabesic Middle School at 7:00 p.m. The District Referendum Vote will be held on June 13, 2023, at your local precinct. The total General Fund Budget for the 2022-2023 school year for RSU #57 is \$48,508,257. The Town of Lyman's local portion of this budget is \$5,466,639, which equals 18.71% of the total local tax assessment and represents an increase in Lyman's local tax of \$134,482 or 2.52% over the 2021-2022 assessment. The district per pupil expenditure continues to be at a moderate level comparative to the state average.

Enrollment: The total enrollment for RSU #57 was 2,927 students in grades Pre-kindergarten through 12 based on the October 1 count. A total of 482 students from Lyman represent 16.5% of the total district enrollment. Current location of students:

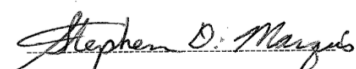
Alfred Elementary School (PK-5) 3
Lyman Elementary School (PK-5) 219
Waterboro Elementary School (PK-5) 9
Massabesic High School (9-12) 160

LINE Elementary School (PK-5) 1
Shapleigh Memorial School (PK-5) 0
Massabesic Middle School (6-8) 90

Thank you to the staff of RSU #57 for all their hard work and to the communities of RSU 57 for your continued support. These past few years have proven to be a challenging time for everyone associated with the district; however, given the perseverance and the level of cooperation, we are optimistic about our future. The parent and community support that is afforded our schools is truly outstanding. We are most appreciative of this support and look forward to continued collaborative efforts in support of the growth of all of our students.

We would like to remind you that School Board meetings are held on the second and fourth Wednesday of the month at 7:00 p.m. and a schedule of committee meetings can be found on our website.

Respectfully submitted,



RSU #57 Superintendent of Schools

Alfred

Limerick

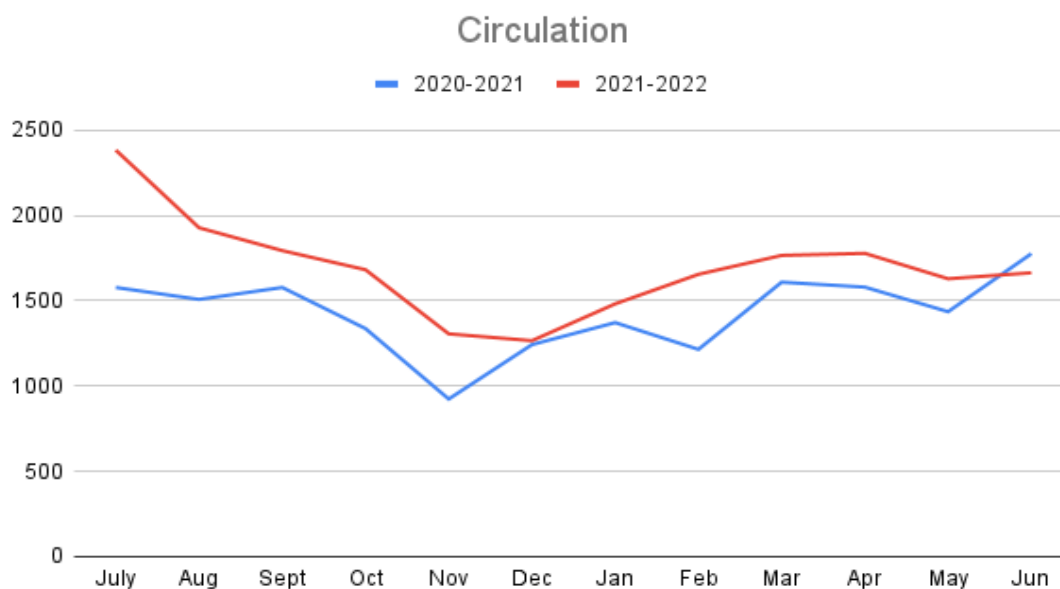
Lyman

Newfield

Shapleigh

Waterboro

Librarian's Report: 2021-2022



Usage & Collection:

We circulated just over 20,000 items this year, which amounts to an **18.5% increase** over last year. Book checkouts are up across all age levels: children's fiction is **up 30%**, young adult fiction is **up over 50%**, and adult fiction is **up 20%**. Use of our audiobook digital download library is **up 10%**.

As usual, our youngest patrons deserve a huge round of applause—**children's and teen books account for over 50%** of our total circulation, DVDs and other formats included! As the pandemic ebbed, we saw more and more folks in person—**in-person visits tripled** over the course of this fiscal year.



Programming, Services, and Facility:

In addition to rebooting our badge program—introducing the desert badge and offering up older badges at different points throughout the year—we brought back in-person programming, with book clubs for multiple ages.

On the new services front, we are delighted to now offer access to ComicsPlus, a digital library of thousands of comic books and graphic novels.

Due to a generous donation from the Lyman Historical Society and a grant from the Maine Humanities Council, we were able to install three study rooms in the library, providing quiet spaces for studying, small meetings, and even job interviews over Zoom!

Lastly, we converted a portion of the Activity Room into an ongoing book sale—so now, you can shop the best book prices in the area year-round!

Staff & Board:

Leila Roy and Amber Swett continue on as the Library Director and Assistant Librarian; Stephanie Chamberlain came on as our Children's Specialist in November 2022. Fred Bechard is the chair of the Board of Directors; Valerie Cole is treasurer and Rebecca Potter is secretary.

Special thanks to our regular volunteers: Bill Griffin, who does the majority of our shelving and helped run the desk while we were down an employee; Jerry Kane, who helps cover & process new books as well as repair old ones; David McClintock, who serves on our Board *and* as our tech expert *and* our general handyman; and, of course, the rest of our Board. We'd also like to express our appreciation and love for Maurice St. Clair, who gave so much of his time and hard work to our town. He was a founding member of our Board, and our community will be feeling his absence for years to come.

Going Forward

We're currently in the midst of a huge change: We'll be joining MILS, one of the library systems in the state. Among other things, that means that interlibrary loan will be much, much easier for patrons (as well as for staff!).

Thanks to your support, the Library continues to grow, flourish, and expand our programming and services. Thank you for your help, your ideas, your generosity, and for being a part of the Library community—here's to another great year!

Respectfully submitted,
Leila Roy, Library Director

TAX COLLECTOR'S REPORT
July 1, 2021 through June 30, 2022

2022 Real Estate Commitment	\$7,186,652.20
2022 Personal Property Commitment	36,978.21
Supplementals	22,576.15
Interest	6,213.97
TOTAL	<u>\$7,252,420.53</u>

Collected Real Estate & Personal Property	7,040,234.43
Abatements - RE & PP	11,427.78
Outstanding RE & PP as of June 30, 2022	200,758.40
TOTAL	<u>7,252,420.53</u>

Motor Vehicle Excise Collection	1,318,526.82
Excise Tax Reimbursement	10,526.96
Boat Excise Collection	9,016.60
TOTAL	<u>\$1,338,070.38</u>

Respectfully submitted by Susan J Bellerose, Tax Collector

EXCISE TAX
July 1, 2021 through June 30, 2022

Month		Vehicle	Boat	Total
July	2021	119,861.32	874.80	120,736.12
August		112,223.85	337.80	112,561.65
September		117,083.24	101.00	117,184.24
October		103,796.05		103,796.05
November		81,872.67		81,872.67
December		92,716.29	51.40	92,767.69
January	2022	78,257.95	88.90	78,346.85
February		88,244.12	172.00	88,416.12
March		147,021.22	487.20	147,508.42
April		105,166.73	1,239.70	106,406.43
May		139,141.77	3,318.80	142,460.57
June		<u>133,141.61</u>	<u>2,345.00</u>	<u>135,486.61</u>
Excise Tax Rebursement				<u>\$ 10,526.96</u>
Totals				<u>1,338,070.38</u>

Respectfully submitted by Susan Bellerose, Tax Collector
and Municipal Agent for Bureau of Motor Vehicles

2022 TAX ABATEMENTS
July 1, 2021 through June 30, 2022

Acct. #	Name	Amount
2797RE	Seigny, Keith (2020 Tax Year)	1,569.50
2797RE	Seigny, Keith	215.00
2452RE	Flint, Roxanne & Barry	287.00
313RE	Gray, Gilbert & Jasmin, Madelene	68.88
2482RE	White, Amy & Stephen	149.24
2234RE	L Wood 39 LLC	596.96
3021RE	Andrews, Karen	321.44
1445RE	Labbe, Denis & Linda	22.96
2814RE	Philbrick, Russell & Donna	355.88
2484RE	Corriveau, John & Wendy	252.56
1605RE	Schatzel, John & Charlene	539.56
153PP	Randall, Robert & Lizbeth	264.04
1572RE	Felch Family Trust	1,354.64
2541RE	Larochelle, Wilfred & Theresa	45.92
2880RE	Jean S. Duling Revocable Living Trust	746.20
367RE	Boisse, Eric J & Yi Wang	309.96
908RE	Stuart, George W	2,009.00
1386RE	Mooers, Cassandra	218.12
227RE	Piantoni, Matthew J.	252.56
1695RE	Plummer, Michael R	218.12
390PP	Lauitsen, Lee & Stephen	78.06
81RE	Turgeon, Kenneth W.	734.72
1442RE	R & R Oil, Inc	126.28
1904RE	Whitten, Raymond E	585.48
223PP	Connington, James	82.66
903RE	Robida, Christine L., Trustee	22.96
	Total	<u>11,427.70</u>

2022 SUPPLEMENTAL TAX BILLS
July 1, 2021 through June 30, 2022

2473RE	Waltz, Michael & Sandy	1,170.96
1052RE	Sobanik, Bertram & Nancy	12,990.77
965RE	Sampson, Kerry & Nigel	3,547.32
464PP	Lodge, Brad & Lori	78.06
1083RE	St. Onge, Judith	2,177.53
305RE	Hammond, Brian & Hammond, Thomas	1,368.99
308RE	Hammond, Brian & Hammond, Thomas	1,242.52
	Total	<u>22,576.15</u>

**2022 OUTSTANDING REAL ESTATE TAXES
AS OF JUNE 30, 2022**

ACCT. # NAME	PAID	AMOUNT
1424 432 Goodwin Mills Road LLC	PAID	3,053.68
2843 Allen, Steven Andrew		803.60
1955 Andrews, Donald R & Terry		206.64
2657 Andrews, James F & Susan C	PAID	3.76
1406 Binette, Jean T.		1,940.12
871 Bouchard, Travis J	PAID	3,766.02
2240 Boutet, Bradley C	PAID	1,000.00
362 Brooks, Laurin E & Jeanne L	PAID	998.76
150 Brown, Danny C. & Judy	PAID	734.72
2771 Brown, Danny C. & Judy	PAID	769.16
2011 Campbell, Andrew J., Sr. & Grace E.	PAID	1,429.26
907 Cangiano, Beverly	PAID	275.52
2105 Carty, Timothy E, Trustee	PAID	1,435.00
2730 Coolidge, Sarah K	PAID	505.12
1141 Corbeil, Robert J & Kelly J	PAID	3,398.08
2913 Cressey, Nicholas P & Valentine, Keiren	PAID	384.58
1870 Crowley, Stephen P & Shannon M	PAID	1,532.58
318 Dale, Herbert R & Constance L	PAID	1,699.04
139 Daye, Mary, Estate of	PAID	123.02
2778 Deshaies, David R & Duhamel, Peter	PAID	5,935.16
1375 Dicks, Stanley E & Judy M	PAID	1,480.92
1254 Dunworth, Alice M.	PAID	734.72
2997 Duquette, Lucas & Randie	PAID	1,988.70
429 Eastbrook Timber Co, Inc		355.88
3020 Eubank, Keith M	PAID	22.96
2551 Fairfield & Lebrasseur, PA	PAID	5,854.80
912 Fenderson, Shari	PAID	545.30
1951 Fickett, Peter S		3,352.16
1817 Foran, Kevin J	PAID	1,526.84
347 Foster, Thomas E Jr	PAID	3,455.48
1454 Frazier, Kevin & Sharon A	PAID	2,755.20
1150 Geaumont, Janice		80.36
1550 Geaumont, Janice	PAID	80.36
353 Gorham, Kevin & Kristi	PAID	1,348.90
1460 Goulet, Michael D & Mitton, Bethany C	PAID	28.04
2381 Grady, Charlene & James J Jr	PAID	993.02
3035 Guillemette, Michael	PAID	361.62
180 Guillemette, Michael D	PAID	114.80
183 Guillemette, Michael D	PAID	2,829.82
188 Guillemette, Michael D	PAID	470.68
2756 Guimond, Amanda R. & Richard R.		380.62
378 Gurwala, Lora	PAID	596.96

1723 Hanson, Wayne C & Donna	PAID	3,168.37
564 Hart, William C & Holly L	PAID	1,222.62
463 Hayward, Keary Jay	PAID	1,010.24
398 Hissong Development Corporation	PAID	2,158.24
399 Hissong Properties, LLC	PAID	769.16
2502 Hissong Properties, LLC	PAID	769.16
2826 Hissong Ready Mix & Aggregates LLC	PAID	3,489.92
266 Hissong Ready Mix & Aggregates LLC		1,617.08
407 Hissong Properties, LLC	PAID	10,951.92
2523 Hissong Ready Mix & Aggregates LLC	PAID	4,277.44
810 Hughes, Anne M	PAID	924.14
1099 Hutchins, Lawrence F. Jr. & Bernice		2,227.12
391 Jackson, Alan L	PAID	815.08
659 Jacobs, Brian	PAID	1,297.24
2659 Jariz, Maureen		895.44
1201 Jochum, Angela F & Raymond, Steven	PAID	2,800.79
1023 Johnston, Jonathan W & Ellen K	PAID	1,739.22
1265 JW Group LLC	PAID	1,573.62
1952 Katon, Debra	PAID	143.50
2666 Kelley, Shawn W & Matheson, Carol B	PAID	338.66
1599 King, Christopher M & Ronald W		646.87
1320 Kitteredge, Beverly A	PAID	1,974.56
701 Knudson, Bradley L	PAID	2,640.40
1206 Lacourse, Pierre A & Catherine M		1,947.49
2368 Ladebush, Jeffrey A & Maloney, Lauri A	PAID	384.19
2201 LaFlamme, Andre P & Margaret		608.44
1227 Lafreniere, Maggie A		757.68
2802 Lafreniere, Stephen M		619.92
2697 Lapierre, Mark J. Sr.		2,594.48
2787 Lapierre, Melissa		1,239.84
1595 Lauridsen, Kelsey & Doris	PAID	1,435.00
2203 Legros, Daniel H & Joanne I		1,630.16
204 Levesque, Madeline Heirs of		1,492.40
2178 Littlefield, Gordon L. & Helen I.	PAID	378.84
1645 Lowell, John M., Jr. & Tanya B.	PAID	1,219.62
2001 Mainely Tin-Nocking Inc	PAID	758.76
292 Malone, Rodney & Laurie	PAID	1,428.73
1888 Manko, Kenneth A Trustee	PAID	623.66
1889 Manko, Kenneth A Trustee	PAID	870.20
604 McInnis, Randolph P.		3,581.76
2298 Mercier, Tina	PAID	42.02
2853 Michard, Evan T	PAID	1,079.12
386 Muir, Mary	PAID	3,650.64
113 Myers, Andrea C	PAID	533.82
2445 Nolette, Mark	PAID	518.87
3023 Northeast KBS Inc	PAID	309.96
527 Patenaude, Norman	PAID	1,848.28

523 Patenaude, Wilfred & Beatrice	PAID	918.40
2194 Perham, Charles D	PAID	401.80
2506 Phillips, Thomas W. & Wendy	PAID	436.09
227 Piantoni, Matthew J	PAID	562.82
1266 PJ Real Estate LLC		2,135.28
1160 Rand, Sharon J. & David A. JT	PAID	717.50
867 Reds Meds New England LLC	PAID	2,284.52
1967 Rocray, Gerard A Heirs of	PAID	1,917.16
696 Rodney, Andrew	PAID	1,033.20
123 Roux, Larry H. & Rachel M.		218.12
2411 Roux, Larry H. & Rachel M.		1,079.12
2812 Roy, Brian J	PAID	3,616.20
2051 Roy, David J & Daniel J, Trustees	PAID	817.17
618 Schatz, Jill, Lindland, Jane, & Sedita, Joan M	PAID	1,435.00
2284 Simoneau, Richard H & Simoneau, Richard C	PAID	80.36
1124 Smith, Martha J		2,502.64
1125 Smith, Wendell R & Gloria		1,848.28
1593 Soule, Adam M, Trustee	PAID	1,326.03
75 Spencer, Rebecca		1,366.12
1079 St. Onge, Robert L & Judith A		3,237.36
2207 Stewart, Shirley A	PAID	76.69
128 Tapley, David	PAID	3,528.31
2641 Tardif, Jeffrey A	PAID	612.58
1564 Thibault, Kelly Jo	PAID	2,984.80
58 Tibbetts, Elaine A.		2,560.04
464 Tibbetts, Elaine A.		1,997.52
187 Tomaine, Carol E.	PAID	2,135.28
1552 Trudeau, Stephen & Maryann	PAID	1,380.16
138 Unknown Owner		516.60
195 Unknown Owner		1,067.64
2399 Unknown Owner		998.76
2467 Unknown Owner		734.72
2948 Unknown Owner		332.92
2949 Unknown Owner		137.76
601 Violette, Linda E	PAID	918.40
1194 Wakefield, Evelyn M, Estate of		1,148.00
2473 Waltz, Michael	PAID	585.48
1402 Welch, Clifford E Jr & Donna Mae		2,169.72
1815 Whitten, Raymond E.		1,905.68
1902 Whitten, Raymond E.		401.80
1904 Whitten, Raymond E.		2,307.48
Total		192,790.14

PAID status as of March 20, 2023

Respectfully submitted by Susan J Bellerose, Tax Collector

2022 OUTSTANDING PERSONAL PROPERTY TAXES
AS OF JUNE 30, 2022

ACCT. #	NAME	PAID	AMOUNT*
68	Adams, Cori		31.00
53	Allen, Cedric & Beth	PAID	35.59
226	AT&T Mobility LLC		578.59
459	Bank of the West Equipment Leasing	PAID	706.02
61	Cloutier, Kevin	PAID	44.77
405	Conopco Inc	PAID	18.37
454	Consolidated Comm of NNE Co LLC	PAID	48.22
450	Courtright, Jesse		40.18
269	Courtright, Laura		25.26
353	Eaton, Linda & Gregg		60.84
368	Farifield & Associates P. A.	PAID	83.80
402	Ferris, Jeanne	PAID	55.10
384	Funky Bow Brewery & Beer Co		779.49
384	Hissong Ready-Mix & Aggr., LLC		4,068.51
449	Hollins, Christopher	PAID	43.62
428	Irrigation Design Company		59.70
252	John Henry Swett Well Drilling Inc.		90.69
463	Keenan, Alan & Gina		277.82
47	Kielbasa, Thomas Jr.	PAID	83.80
271	Lesmerises, Robert	PAID	298.48
86	Mackay, Ingrid		11.48
57	McKenna, Thomas P & Helen A		40.18
287	Michaud, Dan		49.36
429	Pelletier Paving		70.03
200	Quattrone, Everett L.		258.30
446	Snow, Mike		50.51
154	Vorce, Leanne		58.55
		TOTAL	<u>7,968.26</u>

Paid status as of March 23, 2023

Respectfully submitted by Susan J Bellerose, Tax Collector

2022 TAX LIENS

ACCT. #	NAME	PAID	LIEN AMOUNT*
2843	Allen, Steven Andrew		892.34
1955	Andrews, Donald & Terry		266.33
1406	Binette, Jean T.		1,970.88
2240	Boutet, Bradley C	PAID	1,079.82
907	Cangiano, Beverly	PAID	342.01
2105	Carty, Timothy E, Trustee	PAID	1,520.34
2730	Coolidge, Sarah K	PAID	576.89
318	Dale, Herbert R & Constance L	PAID	311.74
429	Eastbrook Timber Co., Inc.		420.87
1951	Fickett, Peter S.		3,523.77
347	Foster, Thomas E. Jr. & Rachel	PAID	3,638.59
1150	Geaumont, Janice		135.55
1550	Geaumont, Janice	PAID	135.55
2756	Guimond, Amanda R & Richard R		439.29
378	Gurwala, Lora	PAID	663.02
2826	Hissong Ready Mix & Aggregates LLC	PAID	3,674.25
266	Hissong Ready Mix & Aggregates LLC		1,726.93
407	Hissong Ready Mix & Aggregates LLC	PAID	11,401.78
2523	Hissong Ready Mix & Aggregates LLC	PAID	4,489.73
1099	Hutchins, Lawrence F., Jr., & Bernice		2,366.52
2659	Jariz, Maureen		979.64
1201	Jochum, Angela & Raymond, S	PAID	2,884.87
1265	JW Group LLC	PAID	1,679.50
1599	King, Christopher M & Ronald W		708.79
1206	Lacourse, Pierre & Catherine		2,058.11
2201	Laflamme, Andre & Margaret		690.24
1227	Lafreniere, Maggie A		836.97
2802	Lafreniere, Stephen M		694.31
2697	Lappierre, Mark J., Sr.		2,739.13
2787	Lapierre, Melissa		1,344.11
2203	Legros, Daniel H & Joanne I		1,748.32
204	Levesque, Madeline Heirs of		1,605.65
1645	Lowell, John M & Tanya B	PAID	1,307.98
292	Malone, Rodney & Laurie	PAID	1,497.73
604	McInnis, Randolph P.		3,769.36
2506	Phillips, Thomas & Wendy	PAID	502.20
1266	PJ Real Estate LLC		2,279.23
1160	Rand, Sharon J & David A	PAID	786.33
123	Roux, Larry H. & Rachel M.		278.21
2411	Roux, Larry H. & Rachel M.		1,169.85
1124	Smith, Martha J		2,651.84
1125	Smith, Wendell & Gloria		1,974.20

75 Spencer, Rebecca A.	1,467.06
1079 St Onge, Robert L & Judith A	3,420.53
58 Tibbetts, Elaine A.	2,719.10
464 Tibbetts, Elaine A.	2,144.39
1194 Wakefield, Evelyn M, Estate Of	1,249.00
1402 Welch, Jr., Clifford & Donna Mae	2,299.25
1815 Whitten, Raymond E	2,001.84
1902 Whitten, Raymond E	463.37
1904 Whitten, Raymond E	2,449.74
	<hr/>
TOTAL	91,977.05

*Lien amount included interest and costs

Liens recorded August 17, 2022 Paid status as of 3/20/23

Respectfully submitted by Susan J Bellerose, Tax Collector

TOWN OF LYMAN, MAINE

INDEPENDENT AUDITORS' REPORT AND

FINANCIAL STATEMENTS

JUNE 30, 2022

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Independent Auditors' Report

To the Select Board
Town of Lyman
Lyman, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Lyman, Maine, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Lyman, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyman, Maine, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR 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 Lyman, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the 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 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 Town of Lyman, Maine'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 aggregate, they would influence the judgment made by a reasonable user based on 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 Town of Lyman, Maine'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 Town of Lyman, Maine'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, pension schedules, OPEB schedule, and budgetary comparison schedule, on pages 5-9, 32-34, 35 and 36 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lyman, Maine's basic financial statements. The combining balance sheet – non major governmental funds, and combining statement of revenue, expenditures and changes in fund balance – non major governmental funds, schedule of taxes receivable and schedule of departmental operations 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 related 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 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 balance sheet – non major governmental funds, and combining statement of revenue, expenditures and changes in fund balance – non major governmental funds, schedule of taxes receivable, and schedule of departmental operations are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine

November 28, 2022

Management of the Town of Lyman offers this management's discussion and analysis report that will provide information that should be used in conjunction with the outside audit report for year ending June 30, 2022.

Overview of the Financial Statements:

The discussion and analysis report is intended to serve as an introductory to the full audit report. The audit report consists of three components: government-wide financial statements; fund financial statements, and the notes to the financial statements. This report is intended to explain some of these financial statements in a concise and non-financial terminology.

Government-wide Financial Statements:

The government-wide financial statements present the financial picture of the Town as a whole and are designed to provide readers with a long-term overview of the Town's finances, in a manner similar to the private sector. They include a Statement of Net Position, which shows information on all the Town's assets, deferred outflows of resources, liabilities, deferred inflows of resources with the difference reported as net position. Over time, increases or 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 year. All changes in net position are reported as soon as the underlying event occurs, regardless of when cash is received or disbursed. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future periods.

Governmental Activities – The Town's basic functions are reported here which include general government, public health and sanitation, public safety, public works, debt service, and culture and recreation. Property taxes, intergovernmental revenues, permits and fees, and state and federal grants finance most of these activities.

The government wide financial statements can be found on pages 10-11 of this report.

Fund Financial Statements:

The fund financial statements provide more detailed information about the Town's funds, focusing on its most significant or major funds, rather than the Town as a whole. A fund is a group of related accounts that is used to maintain control and accountability over resources that have been segregated for specific activities. The Town's funds are divided into two fund categories: governmental and fiduciary.

Governmental Funds (*Statements 3 and 4*) – Most of the Town's basic functions are reported in the governmental funds, which focus on near-term inflows and outflows of spendable resources and balances remaining at year end that are available for spending. These funds use the modified accrual basis of accounting, which measures cash and other financial assets that can

readily be converted to cash. The governmental fund statements are designed to show a short-term view of the Town's general government operations and the services it provides. The differences between the governmental activities as reported in the government-wide financial statements and the fund financial statements are itemized in reconciliations to the fund financial statements.

The fund financial statements can be found on pages 12-14 of this report.

Notes to the Financial Statements:

The notes provide the reader with additional information about the Town that will help understand the financial data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-31 of this report.

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 of the Town's General Fund. This section also includes the pension related schedules required by GASB Statement # 68 and the OPEB schedules required by GASB Statement # 75. Required supplementary information can be found on pages 32-36 of this report.

In addition to the required elements, we have included a section with a combining balance sheet for the non-major funds (Special Revenue and Permanent Funds), a combining statement of revenues, expenditures, and changes in fund balance, a schedule of taxes receivable, and a schedule of departmental operations that provide additional details. The supplementary schedules can be found on pages 37-41 of this report.

Financial Highlights:

Net position – The assets and deferred outflows of resources of the town exceeded its liabilities and deferred inflows of resources at the period ending June 30, 2022 by \$10,671,339 – this is referred to as “Net Position”. Of that amount, \$5,526,173 was considered unrestricted net position. Unrestricted net position represents the amount available to be used to meet the Town's ongoing financial obligations.

The Town's net position increased by \$1,202,593, which can be seen on Statement 2 of the financial statements.

Fund balance – The Town's governmental funds reported on a current financial resources basis, had a combined ending fund balances of \$5,350,349 and increase of \$1,083,054 from the prior year.

The total unassigned fund balance for the general fund was \$4,476,435, which represents 50% of the total general fund expenditures.

Government Wide Financial Analysis:

Approximately 48% of the Town's net position is its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges, etc), less any related outstanding debt used to acquire those assets. The Town uses these assets to provide services to the community; these capital assets are not available for future spending. While the Town's investment in the capital assets is reported net of the related debt, it is important to note that the resources required to repay this debt must be provided from other sources, since the capital assets themselves are not liquid assets.

	Governmental Activities	
	6/30/2022	6/30/2021
Current Assets	\$ 6,017,317	\$ 4,798,259
Capital Assets	5,145,167	4,981,954
Net Pension Asset (GASB #68 – adopted FY22)	2,883	-
<i>Total Assets</i>	11,165,366	9,780,213
<i>Deferred Outflows of Resources</i>	56,632	10,444
<i>Total Assets & Deferred Outflows of Resources</i>	\$ 11,221,999	\$ 9,790,657
Current Liabilities	\$ 433,137	\$ 246,029
Net OPEB Obligations	33,541	61,460
<i>Total Liabilities</i>	466,678	307,489
Property Taxes Collected in Advance	15,342	11,146
Related to Pension	39,496	-
Related to OPEB	29,143	3,276
<i>Total Deferred Inflows of Resources</i>	83,981	14,422
NET POSITION:		
Net Investment in Capital Assets	5,145,167	4,981,954
Unrestricted	5,526,173	4,486,792
<i>Total Net Position</i>	10,671,339	9,468,746
<i>Total Liabilities, Deferred Inflows of Resources, and Net Position</i>	\$ 11,221,999	\$ 9,790,657

Approximately 85% of the Town's total revenue was made up by taxes – property and excise, approximately 11% was from State revenues and grants, and approximately 4% was made up of interest, charges for services (agent fees and ambulance service fees), and other miscellaneous revenues.

	Governmental Activities	
	6/30/2022	6/30/2021
Revenues:		
<i>Program Revenues:</i>		
Charges for Services	\$ 73,848	\$ 75,485
Operating Grants and Contributions	1,708	1,708
<i>General Revenues:</i>		
Taxes	8,532,563	7,676,143
Licenses and permits	112,867	98,693
Interest and investment earnings	60,840	42,757
Grants and contributions	1,170,320	503,773
Miscellaneous	130,252	107,160
TOTAL REVENUES	10,082,398	8,505,719
Expenses:		
General government	1,093,331	831,348
Public safety	548,031	491,472
Sanitation	238,786	241,917
Public works	675,887	933,830
Social services	1,414	570
Special assessments	5,662,296	5,395,663
Recreation	69,518	53,722
Other	195,081	210,596
Depreciation	395,462	379,696
TOTAL EXPENSES	8,879,806	8,538,814
<i>Changes in Net Position</i>	1,202,592	(33,095)
Beginning Net Position	9,468,747	9,501,842
Ending Net Position	\$ 10,671,339	\$ 9,468,747

Financial Analysis of the Fund Financial Statements:

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows and balances of resources available for spending. This information is useful in assessing the Town's financing requirements. In particular, the unassigned fund balance may serve as a benchmark of a government's net resources for spending at the end of the year.

At the end of the year, the Town's governmental funds reported a combined ending fund balance of \$5,350,349, an increase of \$1,083,054 from the prior year. Approximately 84% of the total is the Town's unassigned fund balance. The remainder is reserved to indicate that it is not available for spending due to being committed to liquidate contracts and commitments of the prior year, or for a variety of other purposes.

Differences between the original budget and the final amended budget include budget appropriations carried over from the prior year and other revenues collected during the fiscal year.

Actual revenues and other financing sources were more than the budgetary estimated by approximately \$985 thousand. This was primarily due to actual excise taxes and other revenues in excess of anticipated amounts.

Actual expenditures were below final budgeted estimates by approximately \$833 thousand due to savings in all departments and the utilization of carry forward balances.

For further detail, a budget to actual comparison for the General Fund can be found on Schedule A, page 36 of the financial statements.

Capital Assets:

The Town's investment in capital assets for the governmental activities is \$8,609,439, net of accumulated depreciation of \$3,464,272, giving a net book value of \$5,145,167. Additions to capital assets for the year include; board room updates, paving/road reconstruction projects and fire and rescue equipment.

The Town's capital asset activity for the year can be found in the footnotes on page 22 of this report.

Long-Term Debt:

At year end, the Town had no outstanding long-term debt.

Contacting the Town's Management:

This financial report is designed to provide a general overview of the Town's finances for all interested parties. If you have any questions about this report or need additional financial information, contact the Town Office at 11 S. Waterboro Road, Lyman, Maine 04002.

Statement 1

Town of Lyman, Maine
Statement of Net Position
June 30, 2022

	Governmental Activities	Total
ASSETS:		
Current assets:		
Cash and cash equivalents	\$ 5,722,803	\$ 5,722,803
Prepaid expenses	21,390	21,390
Taxes receivable	215,878	215,878
Tax liens receivable	40,471	40,471
Tax acquired property	16,776	16,776
Total current assets	6,017,317	6,017,317
Non-current assets:		
Capital assets, net of accumulated depreciation	5,145,167	5,145,167
Net pension asset	2,883	2,883
Total non-current assets	5,148,050	5,148,050
Deferred outflows of resources:		
Defined benefit pension plan outflows	48,673	48,673
OPEB related outflows	7,959	7,959
Total deferred outflows of resources	56,632	56,632
TOTAL ASSETS	\$ 11,221,999	\$ 11,221,999
LIABILITIES:		
Current liabilities:		
Accounts payable	\$ 260,422	\$ 260,422
Accrued expenses	6,668	6,668
Due to other governments	3,046	3,046
Gravel pit escrow deposits	163,000	163,000
Total current liabilities	433,137	433,137
Non-current liabilities:		
OPEB liabilities	33,541	33,541
Total non-current liabilities	33,541	33,541
TOTAL LIABILITIES	466,678	466,678
DEFERRED INFLOWS OF RESOURCES:		
Taxes collected in advance	15,342	15,342
Defined benefit pension plan inflows	39,496	39,496
OPEB related inflows	29,144	29,144
TOTAL DEFERRED INFLOWS OF RESOURCES	83,982	83,982
NET POSITION:		
Net investment in capital assets	5,145,167	5,145,167
Unrestricted	5,526,173	5,526,173
TOTAL NET POSITION	10,671,339	10,671,339
TOTAL LIABILITIES AND NET POSITION	\$ 11,221,999	\$ 11,221,999

The accompanying notes are an integral part of this statement.

Town of Lyman, Maine
Statement of Activities
For the Year Ended June 30, 2022

11

Program Revenues							Net (Expense) Revenue and Changes in Net Position			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total				
				Governmental Activities						
Governmental activities:										
General government	\$	1,093,331	\$	27,609	\$	-	\$	(1,065,722)	\$	(1,065,722)
Public safety		548,031		-		-		(548,031)		(548,031)
Public works		675,887		-		-	50,633	(625,254)		(625,254)
Sanitation		238,786		46,239		-	-	(192,546)		(192,546)
Social services		1,414		-		-	-	(1,414)		(1,414)
Education		5,362,332		-		-	-	(5,362,332)		(5,362,332)
County tax		299,964		-		-	-	(299,964)		(299,964)
Recreation		69,518		-		1,708	-	(67,810)		(67,810)
Other		195,081		-		-	-	(195,081)		(195,081)
Depreciation		395,462		-		-	-	(395,462)		(395,462)
Total government activities		8,879,806		73,848		1,708	50,633	(8,753,617)		(8,753,617)
General revenues:										
Property taxes, levied for general purposes								7,226,928		7,226,928
Excise taxes								1,305,635		1,305,635
Licenses and permits								112,867		112,867
Grants and contributions not restricted to specific programs:										
State revenue sharing								388,816		388,816
Homestead exemption								234,909		234,909
Other								495,962		495,962
Interest income								60,840		60,840
Miscellaneous revenues								130,252		130,252
Total general revenues and transfers								9,956,210		9,956,210
Changes in net position										
								1,202,593		1,202,593
NET POSITION - BEGINNING								9,468,746		9,468,746
NET POSITION - ENDING								\$	10,671,339	\$ 10,671,339

The accompanying notes are an integral part of this statement.

Statement 3

Town of Lyman, Maine
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 5,282,545	\$ 440,258	\$ 5,722,803
Prepaid expense	21,390	-	21,390
Taxes receivable, net	215,878	-	215,878
Tax liens receivable	40,471	-	40,471
Tax acquired property	16,776	-	16,776
TOTAL ASSETS	\$ 5,577,059	\$ 440,258	\$ 6,017,317
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts payable	\$ 260,422	\$ -	\$ 260,422
Accrued expenses	6,668	-	6,668
Due to other governments	3,046	-	3,046
Gravel pit escrow deposits	163,000	-	163,000
<i>Total liabilities</i>	<i>433,137</i>	<i>-</i>	<i>433,137</i>
<i>Deferred inflows of resources:</i>			
Taxes collected in advance	15,342	-	15,342
Uncollected property taxes	218,489	-	218,489
<i>Total deferred inflows of resources</i>	<i>233,831</i>	<i>-</i>	<i>233,831</i>
<i>Fund balances:</i>			
Non-spendable - tax acquired property	16,776	-	16,776
Restricted - see footnotes	10,925	440,258	451,183
Assigned - see footnotes	405,955	-	405,955
Unassigned	4,476,435	-	4,476,435
<i>Total fund balances</i>	<i>4,910,091</i>	<i>440,258</i>	<i>5,350,349</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 5,577,059	\$ 440,258	
<i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i>			
Depreciable and non-depreciable capital assets as reported in Stmnt. 1			5,145,167
Deferred property taxes not reported on Stmnt. 1			218,489
Deferred outflows of resources - OPEB related expenditures			7,959
Deferred inflows of resources - OPEB related inflows			(29,144)
OPEB liabilities			(33,541)
Net pension (asset) liability, as reported on Stmnt. 1			2,883
Deferred outflows related to pension plans			48,673
Deferred inflows related to pension plans			(39,496)
NET POSITION OF GOVERNMENTAL ACTIVITIES		\$	10,671,339

The accompanying notes are an integral part of this statement.

Town of Lyman, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 7,282,227	\$ -	\$ 7,282,227
Excise taxes	1,305,635	-	1,305,635
Intergovernmental revenue	643,774	528,254	1,172,028
Charges for services	73,848	-	73,848
Licenses and permits	112,867	-	112,867
Interest income	60,279	561	60,840
Other revenues	130,252	-	130,252
<i>Total revenues</i>	9,608,883	528,815	10,137,698
EXPENDITURES:			
General government	1,104,956	-	1,104,956
Public safety	548,031	-	548,031
Public works	1,073,682	-	1,073,682
Health and sanitation	238,786	-	238,786
Social services	1,414	-	1,414
Education	5,362,332	-	5,362,332
County tax	299,964	-	299,964
Recreation	69,518	-	69,518
Unclassified	120,942	109,906	230,848
Reserve accounts	125,113	-	125,113
<i>Total expenditures</i>	8,944,738	109,906	9,054,644
<i>Excess (deficiency) of revenues over (under) expenditures</i>	664,145	418,909	1,083,054
<i>Net change in fund balances</i>	664,145	418,909	1,083,054
FUND BALANCES - BEGINNING	4,245,946	21,349	4,267,296
FUND BALANCES - ENDING	\$ 4,910,091	\$ 440,258	\$ 5,350,349

The accompanying notes are an integral part of this statement.

(Continued)

Town of Lyman, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2022

Net change in fund balances - total governmental funds (Statement 4)	\$ 1,083,054
Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report	(395,462)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	558,675
Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and other deferred revenue.	(55,299)
Pension expenses under GASB #68 are not reported in the governmental fund statements	11,317
OPEB expenses under GASB #75 are not reported in the governmental fund statements	308
<hr/> Changes in net position of governmental activities (see Stmt. 2)	<hr/> \$ 1,202,593

The accompanying notes are an integral part of this statement.

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town operates under a selectboard-treasurer form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. The more significant of the government’s accounting policies are described below.

The financial statements include those of the various departments governed by the Select Board 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 GASB.

B. Basis of Presentation

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position presents the financial condition of the governmental and business-type (if applicable) 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 and business-type (if applicable) 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.

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. 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 three categories of funds: governmental, proprietary and fiduciary.

Governmental Fund Types

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 funds:

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

Permanent Fund – This fund is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

Special Revenue Fund – This fund is used for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus

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.

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.

E. 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, proprietary and fiduciary funds are prepared using 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.

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.

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. 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 services, and interest on investments.

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

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

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.

F. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised by department heads, town administration and the Select Board. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Select Board or required by law.

G. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair market value.

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended June 30, 2022.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their acquisition value as of the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20-40
Infrastructure	40
Machinery and Equipment	10-20
Vehicles	10-20

Net Position and Fund Balances

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 residual 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.

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Restricted – Funds that are restricted for use by an external party, constitutional provision, or enabling legislation.

Committed – Funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the governing body.

Assigned – Funds intended to be used for specific purposes set by the Select Board.

Unassigned – Funds available for any purpose.

When an expenditure is incurred for which both restricted and unrestricted fund balances are available, the Town considers restricted funds 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 and then unassigned amounts.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before the Town has legal claim to them. In subsequent periods, when both revenue recognition criteria are met or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on October 5, 2021, on the assessed value listed as of April 1, 2021, for all real and personal property located in the Town. Payment of taxes was due November 1, 2021 and April 1, 2022, with interest at 6% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$52,658 for the year ended June 30, 2022.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Typically, the Town invests funds in checking accounts, savings accounts, certificates of deposit, and U.S. government obligations (through an investment group owned by a financial institution). From time to time the Town's deposits and investments may be subject to risks, such as the following:

Custodial Credit Risk – Deposits - the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town uses only financial institutions that are insured by the FDIC or additional insurance. At June 30, 2022, cash deposits had a carrying value of \$5,772,803, all of which was covered by FDIC or collateralized.

Interest Rate Risk – The Town does not currently have a deposit policy for interest rate risk.

Credit Risk – The Town does not have a formal policy regarding credit risk. Maine statutes authorize the Town to invest in obligations of the U.S. Treasury, and U.S. Agencies and certain bonds, securities and real assets.

Custodial Credit Risk – Investments – the risk that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have an investment policy. None of the Town's investments were subject to custodial credit risk.

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investments held by the Town are Level 1 inputs.

TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/21	Additions	Deletions	Balance 6/30/22
<i>Capital assets:</i>				
Land & land improvements	\$ 500,851	\$ -	\$ -	\$ 500,851
Buildings & improvements	1,817,158	50,974	-	1,868,132
Equipment & vehicles	1,414,588	109,906	-	1,524,494
Infrastructure	4,318,167	397,795	-	4,715,962
Total capital assets	8,050,764	558,675	-	8,609,439
<i>Less accumulated depreciation</i>	(3,068,810)	(395,462)	-	(3,464,272)
Governmental activities Capital assets, net	\$ 4,981,954	\$ 163,213	\$ -	\$ 5,145,167

Depreciation expense can be allocated to departments as follows:

General government	\$ 19,168
Public works	312,329
Fire department	58,934
Parks & recreation	5,031
	<u>\$ 395,462</u>

4. CONTINGENCIES

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

5. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

6. DEFERRED COMPENSATION PLAN

The Town offers employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 and maintained by International City Management Association Retirement Corporation (ICMA-RC). The plan allows employees to defer a portion of their salary, plus town contributions, until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

The contribution requirements of plan members and the Town are established and may be amended by a vote of the Board of Selectmen. Typically, the Town will contribute 6% of the annual salary of a full-time employee participating in the plan.

The Town's contributions to the plan including employee contributions for the year ended June 30, 2022 totaled \$10,606.

7. FUND BALANCES

Non-spendable:

Tax acquired property	<u>\$ 16,776</u>
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Restricted:

Animal control	\$ 10,925
Cousens educational fund <i>(Permanent fund)</i>	21,442
ARPA funds <i>(Special revenue fund)</i>	368,183
LRAP funds <i>(Special revenue fund)</i>	<u>50,633</u>
	<u>\$ 451,183</u>

Assigned:

Revaluation account	\$ 50,530
Fire truck account	93,436
Capital improvements account	91,663
Computer reserve	510
Transfer station revenue reserve	7,689
Town hall reserve	13,103
GMFR facility system reserve	1
GMFR building capital fund	10,729
South Waterboro	50,342
Bunganut Park improvements	23
Bunganut field reserve	2,934
GMFR facilities and equipment	37,036
GMFR health insurance fund	13,537
Fire hydrants reserve	16,461
Resident disaster relief fund	5,011
Kennebunk Pond reserve	8,141
Heating oil fund	4,627
Giving tree	<u>182</u>
	<u>\$ 405,955</u>

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

8. JOINT VENTURES

EcoMaine

The Town is a member of a joint venture with 45 other municipalities throughout Cumberland, Oxford, and York counties. Ecomaine is a solid waste management corporation that creates electricity through its processing of waste and operates as an extensive recycling program. Interlocal agreements between ecomaine and the participating communities require the members to deliver certain solid waste produced within the community to ecomaine for processing, and to make payments and pay tipping fees for such processing. The Town has no measurable equity interest and therefore has not reported an asset in the financial statements in connection with its participation in ecomaine.

Goodwin's Mills Fire-Rescue

The Lyman-Dayton Fire Commission was established by the Select Boards of Lyman, Maine and Dayton, Maine to act as a governing board for the Lyman-Dayton Joint Fire and Emergency Rescue Department, referred to as "Goodwin's Mills Fire-Rescue (GMFR)." Bylaws were formulated in accordance with the Interlocal Agreement dated December 20, 2010, as amended, between the Towns of Lyman and Dayton for the joint operation and management of fire and emergency rescue services. The Town does not hold an explicit and measurable equity interest in this joint venture and thus no such interest is carried on the Town's books. Along with the Town of Dayton, the Town does bear an ongoing financial responsibility to subsidize the operations of GMFR, pursuant to annual operating and capital budgets adopted by the Commission subject to the approval of both Towns. Additionally, all capital assets in the custody of GMFR are titled in equal proportions to the Towns. The Town of Lyman's reported 50% share of such capital assets net of accumulated depreciation amounted to \$847,955 at June 30, 2022. During the year ended June 30, 2022, the Town contributed \$535,247 towards the operating costs of GMFR. GMFR's financial statements are available by calling GMFR at 207-499-7878

9. DEFINED BENEFIT PENSION PLAN

Plan Description

Full-time Town employees are eligible to participate in the Maine Public Employees Retirement System (MainePERS), a cost sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title V of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.maineopers.org or by contacting the System at (800) 451-9800.

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Benefits Provided

The MainePers provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below his/her normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 1.92%.

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or by the System's Board of Trustees and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined through actuarial valuations.

Actuarial Methods and Assumptions

The total pension liability for the Plan was determined by actuarial valuation as of June 30, 2021, using the following assumptions and methods applied to all periods included in the measurement:

Actuarial Cost Method

The entry age normal actuarial funding method is used to figure costs. Using this method, the total employer contribution rate contains two elements – the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Using the individual entry age normal method, a normal cost rate is figured for each employee. The rate is determined by taking the value, age at entry of the plan, of the member's projected future benefits, and dividing it by the value of his/her expected future salary. The normal cost for each employee is the product of his/her pay and his/her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Experience gains (losses) – increases or decreases in liabilities and in assets when actual experience is different from the actuarial assumptions – affect the unfunded actuarial accrued liability.

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2021 are as follows:

Investment Rate of Return – 6.50% per annum

Salary Increases, Merit and Inflation – 2.75-11.48% plus merit component based on each employee's years of service

Mortality Rates – for active members and non-disabled retirees, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

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

At June 30, 2022, the Town reported an asset of \$2,883 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all participating entities, actuarially determined. The Town's proportion was 0.008971%.

TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
Difference between expected and actual experience	\$ 1,866	\$ 196
Net difference between projected and actual earnings on pension plan investments	-	39,300
Changes of assumptions	9,682	-
Contributions made after measurement date	16,072	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	21,053	-
	\$ 48,673	\$ 39,496

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2022	\$ 6,156
2023	6,815
2024	(8,946)
2025	(10,921)

The long-term expected rate of return on pension plan investments was determined using a building-block method where best-estimate ranges of expected future real rates of return are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation are summarized below:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-term Expected Real Rate of Return</i>
Public equities	30%	6.0 %
US government	7.5	2.3
Private equity	15	7.6
Real assets:		
Real estate	10	5.2
Infrastructure	10	5.3
Natural resources	5	5.0
Traditional credit	7.5	3.0
Alternative credit	5	4.2
Diversifiers	10	5.9

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate

The discount rate used to measure the collective pension liability (asset) was 6.5% for 2021. 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 contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to the 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 total pension liability.

The following table shows how the collective net pension liability/(asset) would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

1% Decrease 5.50%	Current Discount Rate 6.50%	% Increase 7.50%
\$ 41,060	\$ (2,883)	\$ (39,206)

Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2021 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

10. OPEB OBLIGATIONS

Plan Description

The Town provides health insurance to its employees through Maine Municipal Employees Health Trust (MMEHT). The Town does not provide postemployment or postretirement health benefits, but it is subject to an implicit benefit for its members in MMEHT.

Accounting Policies

The impact of experience gains or losses and assumption changes on the Total OPEB Liability (TOL) are recognized in the OPEB expense over the average expected remaining life of all active and inactive members of the Plan. As of the beginning of the measurement period, this average was 5 years.

TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

10. OPEB OBLIGATIONS (CONTINUED)

The table below shows changes in the change in Net OPEB Liability during the 2022 measurement year:

	Net OPEB Liability (a)	<i>Increase (Decrease)</i> Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances 1/1/2021 (Reporting 12/31/2021)	\$ 61,460	\$ -	\$ 61,460
Changes for the year:			
Service cost	7,602	-	7,602
Interest	1,451	-	1,451
Differences between expected and actual experience	(29,350)	-	(29,350)
Changes of assumptions	(6,377)	-	(6,377)
Contributions – employer	-	1,245	(1,245)
Benefit payments	(1,245)	(1,245)	-
Net changes	(27,919)	-	(27,919)
Balances 1/1/2022 (Reporting 12/31/2022)	\$ 33,541	\$ -	\$ 33,541

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next 5 years, and thereafter:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,381	\$ 23,480
Changes in assumptions	6,292	5,664
Contributions subsequent to measurement date	286	-
Total	\$ 7,959	\$ 29,144

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30:

2022	(5,328)
2023	(4,766)
2024	(4,764)
2025	(6,613)
2026	0
Thereafter	0

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

10. OPEB OBLIGATIONS (CONTINUED)

As of January 1, 2022, the plan membership data is comprised of 8 active members with only an implicit benefit.

Key Economic Assumptions:

Measurement date: January 1, 2022

Discount rates: 2.06% per annum for year end 2022 reporting
2.12% per annum for year end 2021 reporting

Trend assumptions: *Pre-Medicare Medical* – Initial trend of 6.25% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Pre-Medicare Drug – Initial trend of 13.10% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Medicare Medical – Initial trend of 5.00% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Medicare Drug – Initial trend of 9.90% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Administrative and claims expense – 3% per annum.

Future Plan Changes

It is assumed that the current plan and cost-sharing structure remains in place for all future years.

Demographic Assumptions:

Retiree continuation: Retirees who are current Medicare participants – 100%
Retirees who are Pre-medicare, active participants – 75%
Spouses who are Pre-medicare, spouse is active participant – 50%

Rate of mortality: Based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those include in the published MP-2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

10. OPEB OBLIGATIONS (CONTINUED)

<i>Assumed rate of retirement:</i>	For employees hired prior to July 1, 2014
	Age 57-58 – 6%
	Age 59 – 10%
	Age 60-61 - 12%
	Age 62-63 - 16%
	Age 64 – 20%
	Age 65-66 – 30%
	Age 67-69 – 25%
	Age 70+ - 100%
	For employees hired after July 1, 2014
	Age 55-61 – 6%
	Age 62 – 10%
	Age 63-64 – 12%
	Age 65 – 20%
	Age 66-68 – 16%
	Age 69 – 20%
	Age 70-74 - 25%
	Age 75+ - 100%

Salary increases: 2.75% per year

Discount Rate

The discount rate used to measure the TOL was 2.06% based on a measurement date of January 1, 2022. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

The following table shows how the net OPEB liability as of June 30, 2022 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 2.06%.

1% Decrease	Current Rate	1% Increase
1.06%	2.06%	3.06%
\$ 38,417	\$ 33,541	\$ 29,477

Changes in the healthcare trend affect the measurement of the TOL. Lower healthcare trend rates produce a lower TOL and higher healthcare trend rates produce a higher TOL. The table below shows the sensitivity of the TOL to the healthcare trend rates.

1% Decrease	Healthcare Trend Rates	1% Increase
\$ 29,178	\$ 33,541	\$ 38,818

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 13.0%. A 1% increase in the healthcare trend rate increases the NOL by approximately 15.7%.

Town of Lyman, Maine
Schedule of the Town's Proportionate Share of the Net Pension Liability (Asset)
Maine Public Employees Retirement System Consolidated Plan
Last 10 Fiscal Years *

	2021**	2020**
Town's proportion of the net pension liability	0.008971%	0.0000%
Town's proportionate share of the net pension liability (asset)	\$ (2,883)	\$ -
Town's covered payroll	107,871	100,536
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	-2.67%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	-0.86%	88.3%

* This schedule is intended to show information for ten years, but information for only two years is available. Information for additional years will be displayed as it becomes available.

** The amounts presented for each fiscal year were determined as of the prior fiscal year.

Town of Lyman, Maine
Schedule of the Town's Contributions
Maine Public Employees Retirement System Consolidated Plan
Last 10 Fiscal Years *

	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 8,198	\$ 8,143
Contributions in relation to the contractually required contribution	<u>(8,198)</u>	<u>(8,143)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>
Town's covered-employee payroll	\$ 107,871	\$ 100,536
Contributions as a percentage of covered payroll	7.8%	8.1%

* This schedule is intended to show information for ten years, but information for only two years is available. Information for additional years will be displayed as it becomes available.

**TOWN OF LYMAN, MAINE
NOTES TO GASB #68 REQUIRED SCHEDULES
FOR THE YEAR ENDED JUNE 30, 2022**

Changes of Benefit Terms include:

There were no benefit changes for the Town employees in the employees' retirement plan.

Changes of Assumptions include:

The following are changes in actuarial assumptions in the most recent valuations:

	2021	2020
Discount rate	6.5%	6.75%
Inflation rate	2.75%	2.75%
Salary increases	2.75%-11.48%	2.75%-plus merit
Cost of living increases	1.91%	1.91%

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal.
Amortization method	A level percentage of payroll using a method where a separate twenty-year closed period is established.
Asset valuation method	One-third of the investment return that is different from the actuarial assumption for investment return.
Retirement age	60 or 65, depending on years of creditable service at certain dates.
Mortality	RP2014 Total Dataset Health Annuitant Mortality Table for males and females is used.

This schedule is intended to show information for ten years, but only the years in which changes occurred have been displayed. Additional years' information will be displayed as it becomes available.

Exhibit 3

Town of Lyman, Maine
Schedule of Changes in Net OPEB Liability and Related Ratios
Postretirement Employee Healthcare Plan
For the Year Ended June 30, 2022

	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Total OPEB Liability					
Service cost (BOY)	\$ 7,602	\$ 6,735	\$ 3,921	\$ 4,194	\$ 2,948
Interest (includes interest on service cost)	1,451	1,570	1,643	1,333	1,294
Changes in benefit terms	-	-	(1,071)	-	-
Differences between expected and actual experience	(29,350)	-	2,761	-	(2,108)
Changes of assumptions	(6,377)	3,204	8,311	(2,810)	1,965
Benefit payments, including refunds of member contributions	(1,245)	(1,197)	(1,140)	(1,096)	(580)
Net change in total OPEB liability	\$ (27,919)	\$ 10,312	\$ 14,425	\$ 1,621	\$ 3,519
Total OPEB liability - beginning	\$ 61,460	\$ 51,148	\$ 36,723	\$ 35,102	\$ 31,583
Total OPEB liability - ending	\$ 33,541	\$ 61,460	\$ 51,148	\$ 36,723	\$ 35,102
Plan fiduciary net position					
Contributions - employer	1,245	1,197	1,140	1,096	580
Contributions - member	-	-	-	-	-
Net investment income	-	-	-	-	-
Benefit payments, including refunds of member contributions	(1,245)	(1,197)	(1,140)	(1,096)	(580)
Administrative expense	-	-	-	-	-
Net change in plan fiduciary net position	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending	\$ 33,541	\$ 61,460	\$ 51,148	\$ 36,723	\$ 35,102
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered employee payroll	\$ 275,878	\$ 336,502	\$ 336,502	\$ 219,460	\$ 219,460
Net OPEB liability as a percentage of covered employee payroll	12.20%	18.30%	15.20%	16.70%	16.00%

Exhibit 4

Town of Lyman, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (negative)
REVENUES:				
Property taxes	\$ 7,223,630	\$ 7,223,630	\$ 7,282,227	\$ 58,597
Excise taxes	800,000	800,000	1,305,635	505,635
Intergovernmental revenue	535,874	537,582	643,774	106,192
Charges for services	40,000	40,000	73,848	33,848
Licenses and permits	-	-	112,867	112,867
Interest income	-	-	60,279	60,279
Other revenues	-	22,787	130,252	107,465
<i>Total revenues</i>	8,599,505	8,624,000	9,608,883	984,883
EXPENDITURES:				
General government	1,264,531	1,273,592	1,104,956	168,636
Public safety	535,247	553,344	548,031	5,313
Public works	1,225,350	1,225,350	1,073,682	151,668
Health and sanitation	312,031	312,031	238,786	73,246
Social services	3,586	3,586	1,414	2,172
Education	5,362,332	5,362,332	5,362,332	-
County tax	300,179	300,179	299,964	215
Recreation	93,950	95,658	69,518	26,140
Unclassified	120,942	120,942	120,942	-
Reserve accounts	160,668	531,069	125,113	405,955
<i>Total expenditures</i>	9,378,816	9,778,082	8,944,738	833,344
<i>Excess (deficiency) of revenues over (under) expenditures</i>			664,145	
<i>Net changes in fund balances</i>			664,145	
FUND BALANCES - BEGINNING			4,245,946	
FUND BALANCES - ENDING			\$ 4,910,091	

Town of Lyman, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
June 30, 2022

	SPECIAL			
	PERMANENT FUNDS	REVENUE FUND		Total Non-Major
	H. Cousens	Grant Funds		Governmental
	Educational Fund			Funds
ASSETS:				
Cash and cash equivalents	\$ 21,442	\$ 418,816	\$	440,258
TOTAL ASSETS	\$ 21,442	\$ 418,816	\$	440,258
LIABILITIES AND FUND BALANCE:				
<i>Fund Balance:</i>				
Restricted - Cousens Educational Fund	\$ 21,442	\$ -	\$	21,442
Restricted - ARPA Funds	-	368,183		368,183
Restricted - LRAP	-	50,633		50,633
<i>Total fund balance</i>	<i>21,442</i>	<i>418,816</i>		<i>440,258</i>
TOTAL LIABILITIES AND FUND BALANCES	\$ 21,442	\$ 418,816	\$	440,258

Town of Lyman, Maine
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All Other Non-Major Governmental Funds
For the Year Ended June 30, 2022

	SPECIAL REVENUE		
	PERMANENT FUND	FUND	Total Non-Major
	H. Cousens		Governmental
	Educational Fund	Grant Funds	Funds
REVENUES:			
Intergovernmental revenue - ARPA grant	\$ -	\$ 477,621	\$ 477,621
Intergovernmental revenue - LRAP	-	50,633	50,633
Interest income	93	469	561
<i>Total revenues</i>	93	528,723	528,815
EXPENDITURES:			
Grant expenditures	-	109,906	109,906
<i>Total expenditures</i>	-	109,906	109,906
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	93	418,816	418,909
<i>NET CHANGE IN FUND BALANCES</i>	93	418,816	418,909
FUND BALANCE - BEGINNING OF YEAR	21,349	-	21,349
FUND BALANCE - END OF YEAR	\$ 21,442	\$ 418,816	\$ 440,258

Town of Lyman, Maine
Schedule of Taxes Receivable
General Fund
June 30, 2022

<i>Taxes receivable:</i>			
Real	\$	192,790	
Personal property		<u>23,087</u>	
	\$		215,878
<i>Tax liens receivable:</i>			
		<u>40,471</u>	
			40,471
<i>Tax acquired property</i>			
		<u>16,776</u>	
			<u>16,776</u>
TOTAL TAXES RECEIVABLE AND TAX LIENS RECEIVABLE	\$		<u><u>273,124</u></u>

Town of Lyman, Maine
Schedule of Departmental Operations
For the Year Ended June 30, 2022

	Balance 7/1/2021	Appropriations	Transfers & Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
GENERAL GOVERNMENT							
Wages and salaries	\$ -	\$ 645,773	\$ -	\$ 645,773	\$ 587,379	\$ 58,394	\$ -
Operating expenses	-	180,420	-	180,420	165,221	15,199	-
Professional services	-	175,452	-	175,452	120,228	55,224	-
Insurance	-	188,335	-	188,335	167,467	20,868	-
Tax maps	-	4,000	-	4,000	3,800	200	-
Town buildings repair & maintenance	-	17,500	-	17,500	11,704	5,796	-
Cemetery	-	9,500	-	9,500	9,500	-	-
Animal control	9,061	15,492	-	24,553	13,627	-	10,925
Mowing and maintaining town grounds	-	28,059	-	28,059	26,030	2,029	-
<i>Total</i>	<u>9,061</u>	<u>1,264,531</u>	<u>-</u>	<u>1,273,592</u>	<u>1,104,956</u>	<u>157,711</u>	<u>10,925</u>
PUBLIC SAFETY							
GMFD	-	535,247	-	535,247	535,247	0	-
Inspectors	-	-	18,097	18,097	12,784	5,313	-
<i>Total</i>	<u>-</u>	<u>535,247</u>	<u>18,097</u>	<u>553,344</u>	<u>548,031</u>	<u>5,313</u>	<u>-</u>
PUBLIC WORKS							
Road construction	-	251,000	-	251,000	138,480	112,520	-
Road resurfacing	-	316,500	-	316,500	327,789	(11,289)	-
Road repairs	-	179,600	-	179,600	128,800	50,800	-
Plowing/sanding	-	467,750	-	467,750	469,572	(1,822)	-
Street signs	-	3,500	-	3,500	3,703	(203)	-
Street lights/electricity	-	7,000	-	7,000	5,338	1,662	-
<i>Total</i>	<u>-</u>	<u>1,225,350</u>	<u>-</u>	<u>1,225,350</u>	<u>1,073,682</u>	<u>151,668</u>	<u>-</u>
HEALTH AND SANITATION							
Solid waste disposal	-	312,031	-	312,031	238,786	73,246	-
<i>Total</i>	<u>-</u>	<u>312,031</u>	<u>-</u>	<u>312,031</u>	<u>238,786</u>	<u>73,246</u>	<u>-</u>

Town of Lyman, Maine
Schedule of Departmental Operations
For the Year Ended June 30, 2022

	Balance 7/1/2021	Appropriations	Transfers & Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
SOCIAL SERVICES							
General assistance	-	2,500	-	2,500	328	2,172	-
Agency donations	-	1,086	-	1,086	1,086	-	-
<i>Total</i>	-	3,586	-	3,586	1,414	2,172	-
EDUCATION	-	5,362,332	-	5,362,332	5,362,332	-	-
COUNTY TAX	-	300,179	-	300,179	299,964	215	-
RECREATION							
Bunganut Lake park	-	69,650	-	69,650	46,259	23,391	-
Snowmobile	-	-	1,708	1,708	1,708	-	-
Parks and recreation	-	24,300	-	24,300	21,551	2,749	-
<i>Total</i>	-	93,950	1,708	95,658	69,518	26,140	-
UNCLASSIFIED							
Community library	-	120,942	-	120,942	120,942	-	-
<i>Total</i>	-	120,942	-	120,942	120,942	-	-
RESERVE ACCOUNTS							
Computer reserve account	4,339	15,000	6	19,345	18,835	-	510
Capital improvement reserve account	119,481	15,000	297	134,778	43,115	-	91,663
Revaluation account	28,734	21,668	128	50,529	-	-	50,529
Town hall reserve account	3,075	10,000	29	13,103	-	-	13,103
Transfer station revenue reserve	7,666	-	23	7,689	-	-	7,689
GMFR facility system reserve	4,013	-	(4,012)	1	-	-	1
GMFR building capital fund	-	8,000	4,054	12,054	1,325	-	10,729
GMFR facilities and equipment reserve	20,943	16,000	93	37,036	-	-	37,036
GMFR health insurance reserve	13,496	-	40	13,537	-	-	13,537
Fire hydrant reserve	6,690	10,000	29	16,719	258	-	16,461
South Waterboro reserve	50,192	-	150	50,342	-	-	50,342
Bunganut park improvements	23	-	0	23	-	-	23
Bunganut field reserve	2,925	-	9	2,934	-	-	2,934
Giving tree	181	-	1	182	-	-	182
Heating oil fund	4,990	-	3,465	8,455	3,828	-	4,627
Resident disaster relief reserve	-	5,000	11	5,011	-	-	5,011
Kennebunk Pond	-	10,000	19	10,019	1,878	-	8,141
Fire truck reserve	98,961	50,000	350	149,311	55,875	-	93,436
<i>Total</i>	365,711	160,668	4,690	531,069	125,113	-	405,955
TOTAL EXPENDITURES	\$ 374,772	\$ 9,378,816	\$ 24,495	\$ 9,778,082	\$ 8,944,738	\$ 416,464	\$ 416,881

**TOWN OF LYMAN
SPECIAL TOWN MEETING
SEPTEMBER 7, 2021**

The inhabitants of the Town of Lyman assembled at the Lyman Town Hall, 11 South Waterboro Road, Lyman, Maine, on September 7, 2021 at 6:00 P.M. then and there to act on Articles One through Seven.

5:50 P.M. Town Clerk, Pauline F. Weiss, called the meeting to order and called for action on Article One, to elect a Moderator to preside over said meeting.

ARTICLE 1: Nominations were opened for Moderator. Shirley A. Harrison nominated Richard Hull III, seconded by Bradley Nikel. No other nominations were heard. Eight written ballots were cast for Richard Hull III, who was elected as Moderator and sworn in by the Town Clerk. Oath is on file in the Town Clerk's Office.

Town of Lyman Charter states a quorum of 15 registered voters are required for a Special Town Meeting. Registrar of Voters, Shirley A. Harrison certified that there were 29 registered voters checked in to the meeting at the time the meeting began.

Moderator Richard Hull III led the Pledge of Allegiance. He announced the meeting will be run according to the 2021 Moderator's Manual.

ARTICLE 2: The Town **voted** to appropriate from Surplus an amount not to exceed \$26,500 for the Fiscal Year 2020-2021 budget deficit for Professional Services.

NOTE ON WARRANT: The Town's Assessor was budgeted in Personnel. When the Assessor resigned the Town hired a Contracted Assessor to fill in as they were unable to get a qualified candidate to fill the position. The Contracted Assessor was paid from Professional Services. The Town also needed to hire a temporary CEO for the month of June. The CEO was a contracted service and paid from Professional Services. There is also a slight overage in the legal expense line that was unanticipated.

YES 19

NO 12

Carol Baker-Roux asked for the surplus balance. Select Board Chair Bill Single responded \$3,828,175.07 at this time. He said the total changes daily. Carol also asked what the Town was going to receive for Covid relief. Bill Single stated he was unsure at this time.

ARTICLE 3: The Town **voted** to appropriate the sum of \$26,733.49 to offset a 2020-2021 projected budget shortfall for the Goodwin's Mills Fire-Rescue full and part time personnel costs with \$19,241.28 coming from the 2020-2021 GMFR Operations budget and \$7,492.21 coming from GMFR Surplus. The total projected budget shortfall is \$37,610.43 with Lyman's share being \$26,733.49. Any unused amounts will carry forward.

NOTE ON WARRANT: This was due to unforeseen circumstances regarding Workers Compensation.

ARTICLE 4: The Town **voted** to appropriate **from Surplus** the sum of **\$91,442** for the **Professional Services Account**.

NOTE ON WARRANT: This is to cover a contracted Assessor as the Town has been unable to fill that position and a contracted CEO for the month of July.

Jeff Demers inquired if the new mil rate had been set yet. Bill Single answered no. Discussion was heard about what assessments were going to be used this year, the old assessments or the new re-val assessments and how the mil-rate was going to be affected by the warrant articles.

YES 17

NO 15

ARTICLE 5: The Town **voted** to appropriate **from Surplus** the sum of **\$9,500** for the **maintenance and repairs of Town Hall**.

NOTE ON WARRANT: This is to cover the following that was not funded at Town Meeting: Plowing & Sanding Town Hall Parking Lot: \$4,000

Sanding & Shoveling walkways of Town Hall \$1,000

Mowing of Town Hall \$4,500

ARTICLE 6: The Town **voted** to appropriate **from Surplus** the sum of **\$31,027** for an **Administrative Assistant for the Code Enforcement Office** for the Town.

YES 19

NO 16

ARTICLE 7: The Town **voted** to authorize the Board of Selectmen to transfer additional available funds, such as State Funds and Excise Tax in the amount of \$300,000; Surplus in the amount of \$700,000, and any other funds which might be used to reduce the tax commitment.

Select Board Chair Bill Single said this article will affect the mil rate. A no vote will be a big raise in taxes. A yes vote the mil rate will go up a little bit. He said he can't give exact, just a range. There was discussion about last year's budget and this year's budget and what drove the budget up. David Dulong voiced concern over the amount being taken out of surplus. Much debate over surplus followed. Carol Baker-Roux said she has been listening to the meetings where people told the Select Board to take more money out of surplus. Comments were heard about over expended lines that weren't approved and unfrugal spending the past year and a half. Jeff Demers expressed concern for the elderly and people not being able to make their payments. Covid Relief Money coming from the Government was talked about. Treasurer Jeanette Lemay received the 2/3's vote for a non-resident to speak. She explained the application process, Governor Janet Mills applying for 2 extensions and why Lyman hasn't received the Covid money yet. Don Hernon made a motion to move the question. It was seconded and received the required 2/3's vote.

YES 25

NO 10

Victoria Gavel made a motion to adjourn. There was a second to the motion. Motion to adjourn passed. The Moderator adjourned the meeting at 6:41 P.M.

37 registered voters were checked into this meeting.

Attest: Pauline F. Weiss

Pauline F. Weiss, CCM
Lyman Town Clerk

**TOWN OF LYMAN
SPECIAL TOWN MEETING / REFERENDUM ELECTION
May 3, 2022**

A legal meeting of the inhabitants of the Town of Lyman was held on May 3, 2022, at the Lyman Town Hall, to vote by secret ballot on the following referendum articles.

The Town Clerk called the meeting to order at 7:50 A.M.

ARTICLE 1 To choose a moderator to preside at said meeting.


Carol Baker-Roux made a motion to nominate Michelle Felicitti.
Susan Locke seconded the motion. No other nominations were heard.
Michelle Felicitti was elected by written ballot.
She took her oath before the Town Clerk.
Moderator Michelle Felicitti appointed and swore in deputies Holli Hutchins and Shirley A. Harrison.
Oaths are on file in the Town Clerk's Office
Moderator Michelle Felicitti declared the Polls open at 8:00 A.M.
Moderator Michelle Felicitti closed the Polls at 8:00 P.M.
Ballot Clerks sorted and counted the ballots in public.
The Moderator certified the results and announced them as follows:

ARTICLE 2 Shall the Town vote to appropriate and transfer \$20,000 from the Professional Services account to the Personnel account?

YES 37
NO 25

TOTAL BALLOTS CAST FOR ARTICLE 2 62

A true record of the proceedings of the Town of Lyman Special Referendum Election held on May 3, 2022.

ATTEST: 
Pauline F. Weiss, Lyman Town Clerk
May 4, 2022

TOWN OF LYMAN
ANNUAL TOWN MEETING
JUNE 14 & 16, 2022

The inhabitants of the Town of Lyman assembled at the Lyman Town Hall, 11 South Waterboro Road, Lyman, Maine, on June 14, 2022 then and there to act on Articles One and Two by secret ballot, Title 30-A Section 2528.

7:50 A.M. Town Clerk, Pauline F. Weiss, called the meeting to order and called for action on Article One, to elect a Moderator to preside over said meeting.

ARTICLE 1: Nominations were opened for Moderator. Amber Swett nominated Richard Hull III, seconded by Diane Raychard. No other nominations were heard. Eight written ballots were cast for Richard Hull III, who was elected as Moderator and sworn in by the Town Clerk. Michelle Felicitti and Diane Raychard were appointed as Deputy Moderator's and sworn in by the Moderator to act in his absence for the secret ballot portion of Town Meeting. Oaths are on file in the Town Clerk's Office.

ARTICLE 2:

Select Board Member & Overseer of the Poor (three (3) year term)

Picard, Jessica M.	485 votes *elected
Single, William P.	174 votes
Scattered write-ins	4
Blanks	29

RSU #57 School Board Director (three (3) year term)

Dubois, Norman C.	363 votes *elected
Single, Irene C.	98 votes
Miles, Chloe (write-in)	198 votes
Scattered write-ins	3
Blanks	29

Budget Committee Member (Two members for three (3) year term)

Gavel, Victoria E.	557 votes *elected
Dulong, David (write-in)	37 votes *elected
Hooper, Roger (write-in)	14 votes
Scattered write-ins	23
Blanks	753

Total votes cast: 692 Ballots were publicly counted, recorded and announced.

Town Meeting resumed at 6:00 P.M. on June 16, 2022 at Lyman Elementary School at 39 School House Road. Moderator, Richard Hull III, verified with Registrar of Voters, Shirley Harrison, there was a quorum of at least 40 registered voters present, per Lyman Charter, to continue with Town Meeting. Shirley stated there were 68 registered voters checked in at that time. He then led the Pledge of Allegiance.

June 14, 2022 election results were read. Richard stated the new officers would be sworn in at the end of Town Meeting and that the procedure of Town Meeting will be governed by the 2021 Moderator's Manual. He explained that there needs to be a 2/3's vote to allow nonresidents Jeanette Lemay, Town Treasurer and Pauline Weiss, Town Clerk to speak. There was a motion and a second. The motion received the 2/3's vote to allow the Treasurer and Town Clerk to speak.

Fred Bechard made a motion to bring Article 29 out of order to the beginning of the meeting. There was a second to the motion by Normand Bilodeau.

Fred Bechard said it's a fair amount of income and tough to disperse funds and spend them when you don't know what's coming in and how much is there to begin with and it sets the tone for the rest of the meeting.

The Moderator called for the vote. The motion passed with the required 2/3's vote.

The Moderator read the article.

ARTICLE 29: The Town **voted** to authorize the Board of Selectmen to **transfer available funds**, such as **State Funds and Excise Tax** in the amount of **\$800,000**; **Surplus** in the amount of **\$870,000**, and any **other funds** which might be used to **reduce the tax commitment**.

A hand count was taken: YES 40 NO 30

Fred Bechard asked what pool the \$800,000 is coming from and how much the Town is in possession of for excise tax and surplus. Treasurer, Jeanette Lemay, stated the audited financial statement for June 30, 2021 balances were: Undesignated Funds \$3,850,980 which \$700,000 was used this year plus an additional \$131,000 which leaves balance of \$3,019,011. She said the town needs at least \$1,750,000 for expenses for July, August and September. Currently there is \$1,217,169 in excise tax. She said the Tax Collector notified them there will be approximately \$50,000 less than what was expected this year. The Treasurer said she expected that to continue with the interest rates going up. Questions and discussion was heard as to why the Town was saving so much money and not putting it towards taxes and voting the article down and having a Special Town Meeting to change the figures. David Dulong questioned the Moderator on raising the figures stating this situation is different. The Moderator said it is addressed in the Moderator's Manual and explained you can't change the source the figures are coming from or raise the figures. Discussion continued regarding having no estimated figures for new valuations as of April 1st, prior amounts taken out of surplus and excise amounts in past years, not being able to do anything about the article because of the way it was written, and now having the same discussions and concerns as last year. Fred Bechard said to get to a Selectmen's Meeting before the warrant is written to see how much money is left in the till and talk about getting more back to the taxpayer rather than carrying large amounts in surplus and excise forward because it's a big concern. Maurice St. Clair wanted to make it clear that the Budget Committee was not asked to give any input on where the money was coming from.

A motion to move the question was made and seconded. The motion passed. The article as written was then voted.

ARTICLE 3: The Town **voted** to appropriate **from Surplus** the sum of **\$10,000** to be deposited into the existing non-lapsing reserve account known as **Computer Equipment Reserve**.

ARTICLE 4: The Town **voted** to appropriate **from Surplus** the sum of **\$10,000** to be deposited into the existing non-lapsing reserve account known as **Town Hall Reserve**.

ARTICLE 5: The Town **voted** to appropriate **from Surplus** the sum of **\$18,688** to be deposited into the existing non-lapsing reserve account known as **Revaluation Reserve**.

ARTICLE 6: The Town **voted** to appropriate **from Surplus** the sum of **\$15,000** to be deposited into the existing non-lapsing reserve account known as **Capital Improvement**.

ARTICLE 7: The Town **voted** to appropriate **from Surplus** the sum of **\$5,000** to be deposited into the existing non-lapsing reserve account known as **Resident Disaster Relief**.

ARTICLE 8: The Town **voted** to appropriate **from Surplus** the sum of **\$10,000** to be deposited into the existing non-lapsing reserve account known as **Kennebunk Pond**.

Discussion was heard on current amount of \$8,139 currently in account and the \$10,000 would be added to it. Board Chair, Bill Single, listed off what the funds would be used for: A building for possible attendant, crosswalk, free solar signs from the State the Town is to install, handicap accessibility, road painting, fencing to keep people on the beach and protect abutting property, replace broken guardrail with something safer for kids and to prevent them from running out into the road.

ARTICLE 9: The Town **voted** to appropriate **from Surplus** the sum of **\$4,000** to be deposited into the existing non-lapsing reserve account known as **Fire Hydrants**.

Discussion was heard regarding hydrant placement in past few years and money being appropriated every year and not spent. The question was asked how much is currently in the account. The Treasurer answered \$16,456.81. Select Board Chair, Bill Single, said the cost of a hydrant has gone up to \$6500. He shared there is a problem with easements and being able to turn the trucks around.

ARTICLE 10: The Town **voted** to appropriate **from Surplus** the sum of **\$7,715** to be deposited into a non-lapsing reserve account to be known as **Employee Benefit Reserve**.

ARTICLE 11: The Town **voted** to appropriate **from Surplus** the sum of **\$1,000** to be deposited into a non-lapsing reserve account to be known as **Charter Commission Reserve**.

ARTICLE 12: The Town **voted** to raise and appropriate **from Taxes** the sum of **\$50,000** to be deposited into a non-lapsing reserve account known as **GMFR Vehicle Reserve**.

ARTICLE 13: The Town **voted** to raise and appropriate **from Taxes** the sum of **\$16,000** to be deposited into the non-lapsing reserve account known as **GMFR Facility, Systems & Equipment Reserve Account**.

Questions were asked regarding the spending of ARPA Funds on fire department apparatus and equipment and remaining money. Chair, Bill Single, stated some of the funds were spent on SCBA equipment which he believed was \$109,000. He said no other funds from ARPA have been expended. He stated a committee was formed to look into the Town's best interest for use of the remaining ARPA funds. Nothing has been earmarked and nothing has been spent. The remaining ARPA Funds are in a separate bank account so there will be good tracking of what is spent

specifically of those funds. Bill shared that over a 2 year period, the Town will receive approximately \$480,000, half of which has already been received.

ARTICLE 14: The Town **voted** to raise and appropriate **from Taxes** the sum of **\$14,000** to be deposited into a non-lapsing reserve account known as **GMFR Building Reserve**.

ARTICLE 15: The Town **voted** to take the Select Board recommendation of **\$650,096 for Salaries** with a **portion coming from Surplus** and the **balance being raised and appropriated by Taxes**.

A motion to accept the Budget Committee recommendation of \$617,507 was heard and seconded.

There was much discussion on the difference between the Select Board recommendation of \$650,096 and the Budget Committee recommendation of \$617,507. Fred Bechard commented that the Town has good employees and wants to keep them. There was explanation of the bump with the Assessor position. The Town had a hard time trying to hire an Assessor. The job was turned down because it didn't pay enough. The current Assessor was the Assessor's Assistant and took the classes to be certified as an Assessor. There was a merit raise included for the Town Clerk.

The vote to accept the motion of the Budget Committee recommendation of \$617,507 was defeated.

Fred Bechard made a motion to accept the Select Board's recommendation of \$650,096. Several seconds to the motion was heard. The motion was voted and passed.

More discussion was heard as to why the article was written the way it is and that it's the Board's decision as to where the money comes from and not something the people vote on.

Treasurer, Jeanette Lemay, stated for informational purposes **\$498,754** will come out of **Surplus** and **\$151,342** will come from **Taxes**.

ARTICLE 16: The Town **voted** to raise and appropriate **from Taxes** the sum of **\$303,871** for **Benefits**.

ARTICLE 17: The Town **voted** to raise and appropriate **from Taxes** the sum of **\$147,583** for the **General Administration Account**.

ARTICLE 18: The Town **voted** to appropriate **from Surplus** the sum of **\$37,428** for the **General Administration – Insurance Services Account**.

ARTICLE 19: The Town **voted** to appropriate **from Surplus** the sum of **\$8,957** for the **Animal Welfare Account**.

ARTICLE 20: The Town **voted** to appropriate **from Surplus** the sum of **\$2,086** for the **Health and Human Services**.

Note: *Includes General Assistance and a donation to Lifeflight*

ARTICLE 21: The Town **voted** to appropriate **from Excise** the sum of **\$735,600** for the **Roads Account**.

Road Commissioner, Brad Nikel, stated the roads to be worked on as: 2 more sections of Williams Road, another section of the end of Ruth Lane and Mast Road starting at the Dayton line going in approximately 2700 feet.

ARTICLE 22: The Town **voted** to raise and appropriate **from Taxes** the sum of **\$677,588** for the **Buildings and Grounds Account**.

***Note:** Includes Care & Maintenance, Mowing, Plowing, Waste Services, Energy and Signage.*

ARTICLE 23: The Town **voted** to appropriate **from Excise** the sum of **\$64,400** and to appropriate **from Surplus** the sum of **\$241,372** for a **total of \$305,772** for the **Transfer Station Account** and further authorize the Selectmen, on behalf of the Town, to negotiate and enter into a contract for the disposal of the solid waste in the Town of Lyman.

ARTICLE 24: The Town **voted** to raise and appropriate **from Taxes** the sum of **\$13,310** for the **Parks and Recreation Account**.

ARTICLE 25: The Town **voted** to raise and appropriate **from Taxes** the sum of **\$147,700** for the **Outsourced General Administration Account**.

***Note:** Includes, Professional Services, Legal Services, Audit Services, Cemetery, Planning Board Professional Services, and the Springvale/Sanford Y Contract.*

David Dulong made a motion to raise and appropriate the Budget Committee's recommendation of \$137,200. The motion was seconded. The difference between the Budget Committee and Select Board's amounts was explained. Discussion was heard regarding the current Assessor wanting to gain more knowledge through assistance of another Assessor with difficult projects and tasks she hasn't dealt with before and that are not covered in training classes. An explanation of revamping the account structure was also given.

Don Hernon made a motion to amend the current motion on the floor of \$137,200 to the Select Board's recommendation of \$147,700. Bob St. Onge seconded the motion. The motion to amend the amount to \$147,700 was voted and passed. The article was then voted and passed.

ARTICLE 26: The Town **voted** to raise and appropriate **from Taxes** the sum of **\$173,272** for the **Outsourced Other**.

***Note:** Includes, Library, Lyman Historical Society and PSAP fees.*

Ken Burr made a motion to raise and appropriate \$173,272. Normand Bilodeau seconded the motion.

ARTICLE 27: The Town **voted** to raise and appropriate **from Taxes** the sum of **\$562,050** for the Town of Lyman's share of the **Goodwins Mills Fire Rescue Department** and said sum to be paid to the Treasurer of the Goodwins Mills Fire Rescue pursuant to the Interlocal Agreement between the Town of Lyman and the Town of Dayton. Any unused amounts will be carried forward. To be effective, the Town of Dayton must also vote to appropriate its share of such costs.

Lyman Operating Costs (71.20%)	\$177,246
Lyman Personnel Costs (71.20%)	\$384,804

***Note:** Includes, Ambulance Revenue and FY 21 Surplus in the amount of \$176,000 and applied to total balance of \$716,455 (of which Lyman's portion is 71.20 % or \$562,050)*

ARTICLE 28: The Town **voted** to raise and appropriate **from Taxes** the sum of **\$20,270** for **Capital Improvement Purchases**.

David Dulong made a motion to raise and appropriate \$20,270. A second was heard. The motion was voted and passed.

ARTICLE 29: MOVED TO BEGINNING OF MEETING.

ARTICLE 30: The Town **voted** to **carry forward \$5,000**, the balance of funds available on June 30, 2022, for the project designated as HR Job Study into Fiscal Year 2023 for the completion of said project.

Leo Thibodeau asked for clarification on this. The Treasurer spoke of a plan to rewrite the job descriptions, do a comparison for salaries and that the personnel policy needs to be rewritten. She said this \$5,000 is for the personnel policy portion of that. The Moderator asked if that was the balance of the funds to which she answered correct. The Moderator then asked if money was appropriated earlier for that which she responded, yes last year. The Moderator asked because it wasn't expended and if we vote on this it wouldn't go into surplus, it will be there available to pay for the rest of the job to which she replied correct. Chair, Bill Single, said it's not asking for additional funds. Amber Swett asked again \$5,000 is what is left in there? The Treasurer answered her that they checked, the \$5,000 is what you appropriated last year. She added they have been checking with different companies to see if they could help and how much it would be and if the money is carried forward they can continue researching to see who can help with this.

A motion to carry forward the \$5,000 in that account was made and seconded. The motion was voted and passed.

ARTICLE 31: The Town **voted** to carry forward the balance of funds available on June 30, 2022 for the project designated as Town Hall Feasibility Study into Fiscal Year 2023 for the completion of said project.

David Dulong asked what is in the account. Bill Single stated there was \$9,630.50. David then asked how much was spent already. Treasurer, Jeanette Lemay, answered \$369.50 was spent.

A motion was made and seconded. The motion was voted and passed.

ARTICLE 32: The Town **voted** to take from the State of Maine Snowmobile Registration fee fund a sum of \$6.62 per registered snowmobile, said monies to be turned over to the Lyman Snowmobile Club for the purpose of maintaining their snowmobile trails to be open for use by the public. These funds will be released after the Town is reimbursed for 2020-2021 registrations, as determined by the State of Maine.

ARTICLE 33: The Town **voted** to authorize the Tax Collector to accept any pre-payments of taxes not yet due or assessed. Any taxes paid above the amount finally assessed shall be repaid without interest upon request.

ARTICLE 34: The Town **voted** to set the interest rate to be paid by the Town on abated taxes at 3% for the fiscal year.

ARTICLE 35: The Town **voted to appropriate \$50,000.00 from overlay** to pay tax abatements and applicable interest granted during the 2023 year. Explanation: Even though 36 M.R.S.A. §710 authorizes assessors to raise overlay, the municipal officers have no authority to spend the amount of the overlay without an appropriation vote.

ARTICLE 36: The Town **voted** to set a date for taxes to become due and payable on October 3, 2022 and April 3, 2023 and to fix an interest rate of 4% for interest charged on taxes unpaid after this or 30 days after the bills are mailed out, whichever is later.

ARTICLE 37: The Town **voted** to authorize the Board of Selectmen to waive foreclosure of a tax lien mortgage and pursuant to State statute if (1) the taxpayer agrees in writing to pay outstanding balance within (1) year; and (2) no such waiver has been granted by the Town or Board of Selectmen within the past three (3) years.

ARTICLE 38: The Town **voted** to authorize the Board of Selectmen to waive foreclosure of a tax lien mortgage pursuant to State statute on such terms as may be determined by the Board of Selectmen to be in the Town's best interest.

ARTICLE 39: The Town **voted** to authorize the Board of Selectmen to sell any tax-acquired property and to issue a quit claim deed for the same. Sale to be by sealed bids or public auction if to other than the owner of record at the time of foreclosure, and no Selectman during the term of his or her office may acquire from the Town any interest in real estate acquired by the Town on account of nonpayment of taxes unless the owner of record at the time of foreclosure was the Selectman or the son, daughter, spouse, or parent of the Selectman. Except that the Municipal Officers shall use the special sale process required by 36 M.R.S. §943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

ARTICLE 40: The Town **voted** to authorize the Selectmen to accept and expend State and Federal Grant funds received during the fiscal year.

There was discussion as to the criteria and spending of grant funds. Comments were heard regarding the towns people having more input as to where the money goes as the governing body. Article 40 was voted and passed.

Maurice St. Clair asked about the matching fund reserve account for South Waterboro Road that was started last year and why it wasn't done this year. Bill Single said the Board didn't think it was worthwhile. Maurice St. Clair stated it's the people's decision to make and not the Selectmen's. Discussion ensued. It was suggested by the Moderator that this is a discussion for a Select Board Meeting.

Moderator, Richard Hull III swore in new elected officials: Jessica Picard for Select Board Member / Overseer of the Poor and David Dulong for Budget Committee. Both for 3 year terms.

A motion for adjournment of the meeting was made and seconded. Motion to adjourn passed by majority. The Moderator adjourned the meeting at 8:48 PM.

77 registered voters were checked in to this meeting.

Attest: Pauline F. Weiss
Pauline F. Weiss, CCM
Lyman Town Clerk

