



Town of Lyman

MAINE



Photo courtesy of Jamie Grant

Annual Report of the Municipal Officers

Year Ending June 30th, 2023

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WE DEDICATE THIS
TOWN REPORT TO
PRISCILLA MILES

Thank You

FOR HER COMMITMENT
AND VOLUNTEERISM SHE'S
DEVOTED FOR THE
COMMUNITY



Town Report Dedication

PRISCILLA MILES

"Volunteers do not necessarily have the time, they just have the heart."
-Elizabeth Andrew

When you are driving around Lyman, you have probably seen her. Her efforts mowing, weed whacking, pruning, and decorating the graves of veterans is most noticeable. Her work at the Goodwin's Mills Cemetery, as well as with the Lyman Cemetery Committee earned them the Spirit of America award, presented last November by the York County Commissioners.

But it doesn't stop there. As a founding and lifetime member of the Lyman Historical Society, she served as the organization's Vice President for the first two years of its existence. In 2017, she organized a Veterans Day event at the library. Later, she made the silhouette of The Praying Soldier, and raffled it off as a fundraiser for the Travis Mills Foundation. In the past two years, she has organized yard sales for fund raisers.

She can also be seen at St. Philip's Church in Lyman, peeling vegetables and managing the dessert table at church suppers. In July each year, she helps set up for the church yard sale.

At the Ross Center, she knits for the Biddeford 50 Plus Club Knitting for Charity, as they make sweaters, hats, mittens, and scarves for donation to local charities. At the Therapeutic Riding Center, she assists disabled riders on to horses and walks with them as they ride. She is a member of the Vietnam Veterans of America Chapter 1044.

So the next time you're out, see if you can spot her. You may want to look up. She might be skydiving!!!!



TOWN OF LYMAN DIRECTORY

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

<u>Town Manager</u> – <i>Lindsay Gagne</i>	247-0642 / Ext.10	townmanager@lyman-me.gov
<u>Town Clerk/ Tax Collector</u> – <i>Susan Bellerose</i>	247-0644 / Ext.12	townclerk@lyman-me.gov
<u>Registrar of Voters</u> – <i>Lindsay Gagne</i>	247-0642 / Ext.10	townmanager@lyman-me.gov
<u>Deputy Clerk</u> –	499-3004 / Ext.21	adminclerk@lyman-me.gov
<u>Assessor</u> – <i>Laurie Gonska</i>	247-0645 / Ext.13	assessor@lyman-me.gov
<u>Treasurer</u> – <i>Jeanette Lemay</i>	247-0647 / Ext.14	treasurer@lyman-me.gov
<u>Code Enforcement</u> –	247-0647 / Ext.15	ceo@lyman-me.gov
<u>Electrical Inspector</u> – <i>Marcell Desrosiers</i>	247-0648 / Ext.19	
<u>Code Enforcement Admin Assistant</u> – <i>Julie Lemieux</i>	247-0647 / Ext.15	adminceo@lyman-me.gov
<u>General Assistance</u> – <i>Priscilla Ouellette</i>	247-0650 / Ext.18	
<u>Local Health Officer</u> – <i>Eileen Kelly</i>	247-0643 / Ext.10	lho@lyman-me.gov

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

Road Commissioner – Tom Croteau..... 806-7355
email: roadcomissioner@lyman-me.gov

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

Bunganut Lake Park: Hours:
224 Brock Rd 2024 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 5:30pm
Parks & Recs: 2 nd Wednesday at 6:00pm	Ordinance Review Committee: 1 st and 3 rd Thursdays at 6:30pm
Comprehensive Plan Committee: 2 nd and 4 th Thursday at 6:00pm	

TOWN OF LYMAN COMMITTEES/BOARDS/COMMISSIONS

As of April 30th, 2024

Select Board / Overseer of the Poor

Ralph Blackington	6/2024
Thomas Hatch	6/2024
Jessica Picard	6/2025
Amber Swett	6/2026
Victoria Gavel	6/2026

Planning Board

Donald Heron	6/2024
Joseph Wagner	6/2025
Cecile Dupuis	6/2025
William P Single (Alternate)	6/2025
Kelly James Demers	6/2026
Kevin Veilleux	6/2026
<i>Vacant (Alternate)</i>	<i>6/2026</i>

Budget Committee

Karen Kane	6/2024
Ken Burr	6/2024
Susan Briggs	6/2025
David Dulong	6/2025
Bill Nowicki	6/2026
Michelle Felicitti	6/2026

Zoning Board of Appeals

Thomas Larned	6/2024
Arthur Dumas	6/2024
Russell Outhuse (Alternate)	6/2024
Bruce Fearon	6/2025
Steve Walker (Alternate)	6/2025
Bertram Sobanik	6/2026
Kelly Stevens	6/2026

Ordinance Review Committee

Donald Heron (Planning Board Liaison)	6/2024
Lee Schatz	6/2024
Peggy Macdonald	6/2024
George Cheney III	6/2024
David Dulong	6/2024
Steven Merola	6/2025
Mathiew Duross	6/2025
Eric Green	6/2025
Roger Grant	6/2026
David Alves	6/2026

Cemetery Committee

Priscilla Miles	6/2024
Daniel McNeil	6/2025
Stephen Carpenteri	6/2025
Sheila McNeil	6/2025
Robert Randall	6/2025
Sarah Hyland	6/2025
Katrina Randall	6/2025
Patricia Ricker	6/2025

Board of Assessment Review

<i>Vacant</i>	<i>6/2024</i>
<i>Vacant (Alternate)</i>	<i>6/2024</i>
Donald Brann	6/2025
<i>Vacant (Alternate)</i>	<i>6/2025</i>
David Dulong	6/2026

Kennebunk Pond Committee (Until Dissolved)

Bridget Grenier
Daniel Rogers
Karen Kane
Priscilla Ouellette
Lynda Carscallen
Bridget Grenier

TOWN OF LYMAN COMMITTEES/BOARDS/COMMISSIONS

As of April 30th, 2024

Parks & Recreation

Holly Hart – Director	6/2024
Holly Wooldridge	6/2024
Claire Campbell	6/2025
Tracie Cyr	6/2025

IT Committee

William Single, Sr	6/2024
Nigel Sampson	6/2025

RSU #57 School Board of Directors

Angela Tardif	6/2024
<i>Vacant</i>	6/2025
Suzanne Bauer	6/2026

Eco Maine Representative

Amber Swett	6/2024
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Fair Hearing Board

Currently none appointed

Local Health Officer

Eileen Kelly	6/2026
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Bunganut Park Committee, Ad Hoc

Michelle Felicitti	4/18/2025
Kevin Veilleux	4/18/2025
Holly Hart	4/18/2025
Holly Wooldridge	4/18/2025
Liz Mitchell	4/18/2025
Karen Kane	4/18/2025
Thomas Hatch (Select Board Liaison)	
Ralph Blackington (Select Board Liaison)	

Comprehensive Plan Committee (Until Dissolved)

Donald Hernon
Michelle Felicitti
Peggy Macdonald
David Alves

Conservation & Forestry Committee

Emily Bauer	6/2026
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Building & Grounds Committee

Currently none appointed

Recycling & Waste Committee

Currently none appointed

Giving Committee, Ad Hoc

Currently none appointed

Transfer Station Fees
Town of Lyman

988 South Waterboro Rd
207-247-3797

CONSTRUCTION & WOOD	Each
6 FT. Truck bed - wood	\$25.00
8 FT. Truck bed - wood	\$30.00
6 FT. Truck bed - sheetrock	\$50.00
8 FT. Truck bed - sheetrock	\$60.00
6 FT. Truck bed - pressure treated	\$50.00
8 FT. Truck bed - pressure treated	\$60.00
6 FT. Truck bed - shingles	\$70.00
8 FT. Truck bed - shingles	\$80.00

COMPUTER EQUIPMENT & TVS	Each
Computer monitor	\$10.00
Tower & Printers (<i>cost per each</i>)	\$7.00
19 inch & under TV	\$10.00
20 inch and above	\$20.00

FURNITURE & BULKY ITEMS	Each
Carpet 8x8 FT. or smaller	\$5.00
Carpet 8x8 FT. or larger (Up to 100 square feet)	\$10.00
Greater than 100 SQ-FT pricing at lead attendants discretion	
Carpet Wet	<i>Extra</i>
Mattress & Boxspring - Single & Full (<i>Cost per each</i> ↑↑↑↑)	\$20.00
Mattress & Boxspring - Queen & King (<i>Cost per each</i> ↑↑↑↑)	\$20.00
Futons, daybeds & sleepers (<i>cost per each</i>)	\$30.00
Couch - small	\$16.00
Couch - large	\$18.00
Recliners	\$10.00
Chair - small	\$7.00
Chair - large	\$10.00
Doors & windows (<i>cost per each</i>)	\$5.00

PROPANE TANKS	Each
20 lbs	\$5.00
30 lbs	\$10.00
100 lbs	\$20.00

Items not listed, prices will be at the Lead Transfer Station Attendants discretion.
 Stickers are available at the Town Hall or at the Transfer Station for Maine residents only.

Hours of Operation	
Tuesday:	8am - 12pm
Thursday:	8am - 6pm (Summer Hours) 8am - 4pm (Winter Hours)
Saturday:	8am - 4pm
Sunday:	8am - 4pm
<i>Hours Subject to Change</i>	

TIRES	Each
Tire Size up to 16" inches - off rim	\$2.00
Tire Size up to 16" inches - on rim	\$4.00
Up to 16 inch off rim	\$5.00
Up to 16 inch on rim	\$10.00
Over 17 inch onrim	\$40.00

BATTERIES	Each
Batteries	\$2.00

PORCELAIN	Each
Toilets, sinks, tubs, etc (<i>Cost per each</i>)	\$5.00

ANTIFREEZE & WASTE OIL	Each
Antifreeze per gallon	\$1.00
Waste oil - no charge	

WHITE GOODS	Each
Air Conditioner	\$15.00
Dehumidifier	\$15.00
Dishwasher	\$5.00
Stove	\$5.00
Freezer	\$15.00
Grill	\$5.00
Lawn Mower	\$5.00
Lawn Mower - Riding	\$10.00
Refridgerator	\$15.00
Washer	\$5.00
Dryer	\$5.00

Good usable items at the Swap-Shop - weather permitting private exchange of personal property.
 Town of Lyman is not responsible for condition of items. *Take and use at your own risk!*

Thank you for your cooperation!

HELP KEEP MERCURY OUT OF LYMAN'S LAKES AND PONDS! PLEASE GIVE ALL MERCURY CONTAINING DEVICES TO THE TRANSFER STATION ATTENDANT.

- Thermostats
- Barometers
- Thermometers
- Clothes iron with auto shutoff
- Button cell batteries
- Blood pressure cuffs
- Rechargeable batteries
- Fluorescent lights

SINGLE STREAM RECYCLING

DO RECYCLE

PAPER

- All clean cardboard, paperboard, and pizza boxes
(NO FOOD)
- Newspapers & Inserts
- Magazines
- Paper Bags
- Mail & Catalogs
- Office paper, envelopes, window envelopes
- Wrapping paper
- Phone books
- Books
- Paper plates (Clean)
- Milk & Juice Cartons
- Drink boxes & Aseptic containers

PLASTIC

- Water bottles
- Milk Jugs
- Detergent Bottles
- All rigid containers marked with #1 - #7
(*Except Styrofoam*)

METAL

- Tin cans
- Aerosol Cans
- Aluminum cans / foil
- Pots & Pans

GLASS

- All glass bottles & jars - any color (EMPTY)

**All rigid containers must be EMPTY
(Not perfectly clean)**

Learn more at www.ecomaine.org

DON'T RECYCLE

NO Plastic Bags

KEEP OUT

- Trash / Garbage / Shopping Bags
- Frozen vegetable bags
- Pellet bags
- Bread bags
- Newspaper bags
- Potato chip or snack bags
- Sandwich bags
- Animal food bags
- Plastic wrap or film
- Bubble wrap or mailers
- Needles & Sharps**
- Large metal parts**
cars, boats, trucks, etc
- Wood / Lumber**
- Propane, Helium, or other gas cylinders**
- Pipes, Plastic or metal**
- Clothing & Shoes**
- Boat shrink - wrap tarps
- Diapers - baby or adult
- Envelopes that are not plastic or tyvek
- Food or plants
- Kitty Litter
- Knives & blades
- Plastic cup lids, straws, knives, forks, and spoons
- Paper napkins, towells and tissues
- Styrofoam or Polystyrene - even if #6
- Toys
- Vinyl siding
- Wax coated paper boxed
(polycoated okay)
- Rope, string, chain, wires or cords
- Bedding and Pillows

GET MORE INFORMATION

JOIN OUR MAILING LIST

Get in the know with what's going on in your municipality. Subscribe to our mailing list and receive updates on upcoming meetings, parks and recs events, and notices for the Town of Lyman.



SUBSCRIBE NOW

**SCAN THE QR CODE
TO SIGN UP AND
RECEIVE EMAIL
NOTIFICATIONS**

INTERESTED IN JOINING A COMMITTEE?

Are you interested in becoming more involved with your community? Check out our committees and find out how you can learn more about your local government.

Lyman has various boards and committees that are each unique in their purpose and help to enhance the community in a variety of ways.

Why get involved?

- Help raise awareness on specific issues or goals
- Drive events that bring community together
- Help make improvements for the future of the Town
- Learn more about your local government and develop knowledge and skills
- Get to know your community. Meet others with similar interests while networking and collaborating ideas

What can I join?

Parks and Recreation
Giving Committee, Ad Hoc
Zoning Board of Appeals
Comprehensive Plan Committee
Bunganut Park Committee, Ad Hoc
Forestry and Conservation Committee
Waste and Recycling Committee
Cemetery Committee
Planning Board
And more

Get More Information

Visit our website or scan the QR Code



Contact Us



207-247-0642



www.lyman-me.gov



11 SOUTH WATERBORO RD





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

April 11th, 2024

2023 Report from the Fire Chief

To the Residents of Lyman and Dayton,

2023 was a record year for GMFD. We responded to 986 emergency calls for service during our busiest year yet, evaluated 669 patients, and transported 515 to local hospitals. The dedicated men and women of your fire department were very busy last year. Of the 515 patients transported, 110 or 16.4% were to Maine Medical Center in Portland. I highlight this 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.

Two significant updates that could potentially affect you;

1. The Fire Department's ISO (Insurance Services Office) rating has improved from an 8B to a 5. If you are within 5 road miles of a recognized fire station, which is a fire station that is staffed 24 hours a day and does not have to be ours, you could see savings on your property insurance. Please call your insurance company to enquire.
2. Maine State Law has changed regarding open burning. You no longer need an annual campfire permit. It is legal to have a campfire on your property that is 3X3 in size. The three-by-three rule is that the flame height is no larger than 3 feet and the diameter of the fire is no larger than 3 feet. Any fire larger than the 3x3 rule requires a daily fire permit. Burn permits can be obtained online free of charge from two source
 - a. Maine online open burn permit - www.maine.gov/burnpermit
 - b. Wardens report website - www.wardensreport.com

For the upcoming fiscal year, we have presented a responsible budget taking into account the needs of the community, and our ability to provide a high level of emergency services.

My detailed annual report for 2023 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

Stephen D. Marquis, PhD.
Superintendent

86 West Road, Waterboro, Maine 04087
Tel. No. (207) 247-3221
Fax. No. (207) 247-3477

Kyle Keenan
Assistant Superintendent

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

RSU 57 prepares students for success in an ever-changing world.

January 2024

To: Town of Lyman Selectboard

I am pleased to report to your community the State of RSU 57 Schools. The information provided represents the current 2023-2024 school year inclusive of all schools and specific attendance and budgetary information pertaining to the Town of Lyman.

Strategic Planning: As we reflect on the accomplishments and progress made thus far during the 2023-2024 school year, I am pleased to report the RSU 57 School Board has approved the implementation of the RSU 57 Strategic Plan. The Strategic Plan, aptly considered a living document, stands as the compass directing our efforts towards the collective mission of *"Preparing students for success in an ever-changing world"*.

In the Fall of 2022, the RSU 57 School Board approved the formation of the Strategic Planning Committee, which was composed of parents, community members, RSU 57 staff, RSU 57 school board, and RSU 57 administrators. The Committee exhibited commendable leadership throughout the 2022-2023 school year. Their collaborative spirit was instrumental in crafting a vision for the future of education in RSU 57.

The Committee diligently sought input from all corners of the RSU 57 community. They garnered insights from over 2,500 survey responses from middle and high school students, RSU 57 staff, and community members, hosted monthly public meetings, as well as two well-attended community forums. These efforts provided a transparent view into the strategic planning process and allowed community members to actively participate in the review and refinement of District goals and core values. The feedback received from our community's stakeholders was crucial in guiding the Committee's work to develop a plan that reflects the diverse needs, hopes and aspirations of the greater RSU 57 community in *"Preparing students for success in an ever-changing world."*

The RSU 57 Strategic Plan centers around four fundamental focus areas: students, staff, community, and facilities - all of which are anchored in our district mission of *"Preparing students for success in an ever-changing world"*. Since the initiation of the plan at the outset of the 2023-2024 school year, we have observed notable improvements in student participation, achievement, and attendance.

While we celebrate these achievements, we acknowledge that there is more work ahead. The Strategic Plan is not a static document but a dynamic guide that will continue to steer our actions and enable us to measure our progress. Our commitment to fostering an environment conducive to the growth and success of every student within RSU 57 remains unwavering. Through the implementation of public facing progress monitoring tools aligned with the goals in our plan, we are committed to a transparent accounting of our progress throughout the entirety of the plan's implementation.

Finance and Budget: The School Board began the development of the fiscal year 2024-2025 budget in early January, 2024. The goal of the budget process is to provide a budget that aligns with the District's Strategic Plan while being mindful of the financial impact to taxpayers. 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 that will then be brought forward to voters in June.

Facilities and Maintenance: As part of the District's Strategic Plan the School Board and Finance Committee remain committed to continually reviewing and updating both the facility maintenance plan as well as the long term facility improvement plan. Given the number of buildings and also the aging nature of the District's facilities these plans are critically important to ensure that the facilities are cared for as efficiently as possible in an effort to keep unexpected repair costs to a minimum. The District continues to provide well maintained buildings 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 Tuesday, May 7, 2024, at the Massabesic Middle School at 7:00 p.m. The District Referendum Vote will be held on June 11, 2024, at your local precinct. The total General Fund Budget for the 2023-2024 school year for RSU #57 is \$49,782,115. The Town of Lyman's local portion of this budget is \$5,597,245 which equals 18.28% of the total local tax assessment and represents an increase in Lyman's local tax of \$93,746 or 1.70% over the 2022-2023 assessment. The district per pupil expenditure continues to be at a moderate level comparative to the state average.

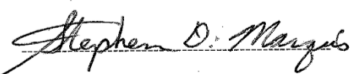
Enrollment: The total enrollment for RSU #57 was 2,920 students in grades Pre-kindergarten through 12 based on the October 1 count. A total of 490 students from Lyman represent 16.78 % of the total district enrollment.
Current location of students:

Alfred Elementary School (PK-5) 3	LINE Elementary School (PK-5) 1
Lyman Elementary School (PK-5) 225	Shapleigh Memorial School (PK-5) 0
Waterboro Elementary School (PK-5) 9	Massabesic Middle School (6-8) 97
Massabesic High School (9-12) 155	

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

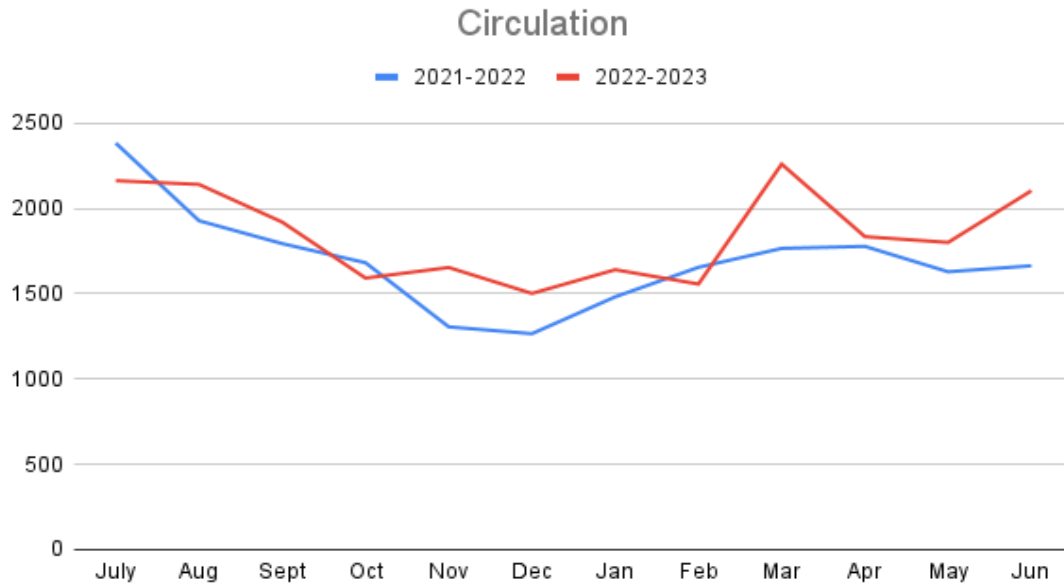


COMMUNITY LIBRARY

Community Library

10 John Street · Lyman, Maine · 04002
207.499.7114 · lymanlibrary.org

Librarian's Report: 2022-2023



Usage & Collection:

Library usage in general continues to rise: Foot traffic alone—number of people in the building—**was up 24%** from our last fiscal year.

We circulated over 22,000 items, which is **up 9%** from last year. Book checkouts continued to rise across all age levels: children’s fiction, **up 3%**; teen fiction, **up 17%**; and adult fiction, **up 13%**. Use of our ebook library is **up 56%** and our audiobook downloads are **up 43%**.

For the second year in a row, **children’s and teen books accounted for over 50%** of our total circulation—when people claim that children “don’t read nowadays,” that’s certainly not what our data indicates!



Programming & Services:

Our merit badge program continues to grow—new badges this year were the Polar badge (Arctic and Antarctic) and the Sweet Treats badge (desserts and candy). Preschool Storytime came back after a hiatus, and we added Little Explorers to the program roster to give our littles an opportunity to interact with sensory bins and crafts.

Our Wednesday Afternoon Kids' Crafts—geared to children 5 and up—developed a devoted following; we reintroduced Tween Time for the 8-12s, and had such immediate interest that we bumped it from twice a month to weekly. And our find-the-donut scavenger hunt became so popular that we regularly had kids come barreling in from outside and disappearing into the stacks, on the hunt before their grown-ups even made it through the door!

Staff & Board:

Leila Roy and Amber Swett continue on as the Library Director and Assistant Librarian; Gina Pittfield and Stefanie Bourque are our Children's Specialists. Angel Kelley-Lord is the chair of the Board of Directors; Valerie Cole is treasurer and Rebecca Potter is secretary.

Forever thanks to our volunteers: Bill Griffin, who does the majority of our shelving and occasionally fills in at the desk; Jerry Kane, who helps process new books and repair old ones; Peggy LaVigne, who helps with Reading Dragon production; Holly Hart and Anita Hupe, who serve on the Board and help with the book sale; David McClintock, who serves on our Board, is our tech expert, and our general handyman; and, of course, the rest of the Board.

Special thanks to Fred Bechard and Sharon LeBlanc, both of whom recently retired from our Board after many years of service.

Going Forward

In last year's update, I told you about a huge upcoming change—that we'd be joining MILS, one of the library systems in the state. The wheels of progress moved a little slower than expected, but I just heard from folks at the state level, and it **sounds** like the backend stuff is finally done. We'll be transitioning to our new system over the next couple of months.

Thanks to your support, the Library continues to flourish. Thank you for your support and for being a part of the Library community—let's see what this new year brings!

Respectfully submitted,
Leila Roy, Library Director

**TOWN OF LYMAN
LYMAN CEMETERY COMMITTEE
Annual Report April 2024**

Since 2013 the Lyman Cemetery Committee has made great strides in conserving and restoring 95 known grave sites of Lyman's founding families and veterans.

Lyman's ancient cemeteries contain the graves of veterans from every war, including 32 Revolutionary War veterans. As mandated by the State of Maine, the Cemetery Committee is proud to place a new American flag at each veteran's grave site before Memorial Day. Thanks to our generous voters, we were able to buy 24 permanent granite Revolutionary War grave markers. Those will be placed over the next few months.

During the fiscal year 2023-2024, as a group and individually we worked on restoring headstones, finding lost stones, repairing existing fences and putting in new chains where we were unable to repair. Steve Carpenteri has been working on a "Master List" for nearly 10 years that is now ready to be published on our Web site. This list includes the cemetery name and number, GPS coordinates, road directions from town hall and all known names of those originally buried in each plot. This will pair well with the map that Katrina Randall had been working on for several years. That map can be found on record at the town office.

We have made great strides in our tree removal project which is crucial to help maintain the integrity of our ancient cemeteries. We want to thank the townspeople, the select board and budget committee for their continued support.

If you know of an ancient cemetery that needs tending, please contact us at lymancemetery2019@gmail.com. There is still at least one "lost" cemetery that LCC is aware of (The Drown plot "west of Walker Road") that we have been unable to find. Contact Steve Carpenteri at (207)247-6098 for an immediate investigation and assessment of Lyman's lost, missing or untended ancient cemeteries.

TAX COLLECTOR'S REPORT
July 1, 2022 through June 30, 2023

2023 Real Estate Commitment	\$7,417,133.10
2023 Personal Property Commitment	41,503.41
Supplementals	4,609.59
Interest	5,504.74
TOTAL	<u>\$7,468,750.84</u>

Collected Real Estate & Personal Property	7,330,729.93
Abatements - RE & PP	7,672.71
Outstanding RE & PP as of June 30, 2023	130,348.20
TOTAL	<u>7,468,750.84</u>

Motor Vehicle Excise Collection	1,344,221.35
Excise Tax Reimbursement	9,877.52
Boat Excise Collection	8,990.90
TOTAL	<u>\$1,363,089.77</u>

Respectfully submitted by Susan J Bellerose, Tax Collector

EXCISE TAX

July 1, 2022 through June 30, 2023

Month		Vehicle	Boat	Total
July	2022	116,745.84	920.50	117,666.34
August		113,365.14	242.60	113,607.74
September		107,294.88	28.80	107,323.68
October		99,558.95	62.50	99,621.45
November		101,905.60		101,905.60
December		73,923.97	30.40	73,954.37
January	2023	83,824.54	257.80	84,082.34
February		134,793.35	180.00	134,973.35
March		124,103.12	421.00	124,524.12
April		129,461.96	1,586.00	131,047.96
May		150,517.19	3,300.50	153,817.69
June		<u>134,912.73</u>	<u>1,899.30</u>	<u>136,812.03</u>
Total				\$1,379,336.67

Respectfully submitted by Jeanette Lemay, H.R. & Finance Officer

2023 TAX ABATEMENTS
July 1, 2022 through June 30, 2023

Acct. #	Name	Amount
2907RE	Girard, Joshua	140.40
762RE	Butler, Virginia	1,088.10
271PP	Lesmerises, Robert	304.20
856RE	Jarvis, Paula & Campbell, John	1,158.30
2560RE	Bourgeois, George A	198.90
3035RE	Guillemette, Michael	702.00
1550RE	Blue Sky Property LLC	81.90
1020RE	Taylor, Dean & Suzan	1,287.00
3013RE	Marquis, Jacob	198.90
2985RE	Marquis, Joshua	198.90
2984RE	Marquis, John W III	198.90
2980RE	Marquis, Jennifer & John W III	210.60
	2022 Hardship Abatement	968.61
	2023 Hardship Abatement	936.00
	Total	<u>7,672.71</u>

2023 SUPPLEMENTAL TAXES
July 1, 2022 through June 30, 2023

2992RE	Aberle, Christopher	1,895.40
1052RE	Sobanik, Bertram & Nancy	1,576.91
1550RE	Geaumont, Janice	81.90
1020RE	Taylor, Dean & Suzan	1,055.38
	Total	<u>4609.59</u>

**2023 OUTSTANDING PROPERTY TAXES
AS OF JUNE 30, 2023**

ACCT. # NAME	PAID	AMOUNT
2448 Adams, Julie	PAID	4,354.19
2843 Allen, Steven Andrew		970.50
1955 Andrews, Donald R & Terry	PAID	221.70
1406 Binette, Jean T.	PAID	1,988.40
1150 Blue Sky Properties LLC	PAID	93.00
3003 Bourgeois, Geoffrey George	PAID	803.10
2185 Boyden, Elizabeth	PAID	982.20
2771 Brown, Danny C. & Judy	PAID	405.42
2011 Campbell, Andrew J., Sr. & Grace E.	PAID	2,924.40
2595 Caron, Roger B & Rose M	PAID	186.60
848 Clemons, Brian	PAID	11.10
1141 Corbeil, Robert J & Kelly J	PAID	1,742.70
706 Corbeil, Ulysses J & Victoria I; and Corbeil, Robert J U	PAID	496.65
1254 Dunworth, Alice M.		759.90
429 Eastbrook Timber Co, Inc		373.80
1064 Elston, Noah	PAID	800.85
2551 Fairfield & Lebrasseur, PA		2,994.60
2805 Farnham, Deborah A & Farnham, Stacia K	PAID	973.23
1951 Fickett, Peter S	PAID	1,350.12
392 Folk, Lisa Kay & Tharpe, Laurie	PAID	1,175.25
347 Foster, Thomas E Jr	PAID	1,771.95
2206 Gagne, Kimberly	PAID	853.50
2845 Goranitis, Irene	PAID	1,157.70
915 Graffam, Elsie, Heirs of	PAID	1,075.80
2756 Guimond, Amanda R. & Richard R.	PAID	759.90
463 Hayward, Keary Jay	PAID	1,801.20
1067 Houde, Richard L & Nancy D		1,637.66
1099 Hutchins, Lawrence F. Jr. & Bernice		2,280.90
1023 Johnston, Jonathan W & Ellen K		3,556.20
1265 JW Group LLC		876.90
2224 Karcher, Barbara J	PAID	312.62
1599 King, Christopher M & Ronald W		724.80
2201 LaFlamme, Andre P & Margaret	PAID	923.70
2802 Lafreniere, Stephen M		642.90
2697 Lapierre, Mark J. Sr.		2,655.30
2787 Lapierre, Melissa		1,274.70
2203 Legros, Daniel H & Joanne I		1,672.50
204 Levesque, Madeline Heirs of	PAID	1,532.10
2999 Lisa Drive Holdings LLC	PAID	5,752.20
2869 Littell-Simpson, Chloe	PAID	1,321.50
2178 Littlefield, Gordon L. & Helen I.	PAID	397.20
1645 Lowell, John M., Jr. & Tanya B.		1,245.45

**2023 OUTSTANDING PROPERTY TAXES
AS OF JUNE 30, 2023**

ACCT. # NAME	PAID	AMOUNT
1888 Manko, Kenneth A Trustee		1,646.69
1889 Manko, Kenneth A Trustee		2,555.88
604 McInnis, Randolph P.		3,661.50
2910 Mercier, John M	PAID	2,631.90
2853 Michard, Evan T		1,110.90
527 Patenaude, Norman	PAID	1,894.80
523 Patenaude, Wilfred & Beatrice	PAID	947.10
1418 Pillsbury, Barbara R	PAID	22.66
1666 Rad, Tiffany S	PAID	1,173.27
1821 Rea, Nicole		4,843.02
2305 Roberge, Eva M	PAID	291.90
171 Roberge, Zachary L & Eva M	PAID	619.50
696 Rodney, Andrew	PAID	1,064.10
123 Roux, Larry H. & Rachel M.		233.40
2411 Roux, Larry H. & Rachel M.		1,110.90
2812 Roy, Brian J	PAID	3,696.60
2051 Roy, David J & Daniel J, Trustees	PAID	904.97
346 Salem Capital Group LLC	PAID	3,503.55
1982 Searles, Linda L	PAID	2,140.50
1983 Searles, Linda L	PAID	373.80
1016 Smith, Adam J & Aaron J	PAID	876.90
1124 Smith, Martha J		2,561.70
1125 Smith, Wendell R & Gloria	PAID	1,894.80
1593 Soule, Adam M, Trustee	PAID	849.53
75 Spencer, Rebecca		1,403.40
1079 St. Onge, Robert L & Judith A	PAID	3,310.50
1081 St. Onge, Robert L & Judith A	PAID	4,223.10
2069 The Everett S Davis Jr & Barbara L Davis Rev Trust	PAID	2,699.03
1564 Thibault, Kelly Jo	PAID	1,532.10
58 Tibbetts, Elaine A.		2,620.20
464 Tibbetts, Elaine A.		2,046.90
1402 Welch, David L		2,222.40
438 Whitten, Faye; Oliver, Sharon:	PAID	315.30
1815 Whitten, Raymond E.	PAID	3,895.50
1902 Whitten, Raymond E.	PAID	830.10
	Total	123,542.79

PAID status as of March 20, 2023
Respectfully submitted by Susan J Bellerose, Tax Collector

**2023 OUTSTANDING PERSONAL PROPERTY TAXES
AS OF JUNE 30, 2023**

ACCT. #	NAME	PAID	AMOUNT*
	68 Adams, Cori		31.59
	226 AT&T Mobility LLC		92.43
	61 Cloutier, Kevin		45.63
	450 Courtright, Jesse		40.95
	269 Courtright, Laura		25.74
	474 Damon, Craig & Alyssa		293.67
	353 Eaton, Linda & Gregg		62.01
	368 Farifield & Associates P. A.		37.44
	384 Funky Bow Brewery & Beer Co		113.49
	315 Hissong Ready-Mix & Aggr., LLC		4,146.48
	252 John Henry Swett Well Drilling Inc.		92.43
	463 Keenan, Alan & Gina		245.70
	86 Mackay, Ingrid		11.70
	57 McKenna, Thomas P & Helen A	PAID	40.95
	287 Michaud, Dan		50.31
	429 Pelletier Paving		71.37
	200 Quattrone, Everett L.		262.08
	470 Richards, Tim & Courtney		12.87
	446 Snow, Mike		51.48
	254 SSMX LLC	PAID	441.09
		TOTAL	6,169.41

Paid status as of March 23, 2023

Respectfully submitted by Susan J Bellerose, Tax Collector

2024 TAX LIENS

ACCT. #	NAME	PAID	LIEN AMOUNT*
2448	Adams, Julie	PAID	4,415.45
2843	Allen, Steven Andrew		1,041.95
1406	Binette, Jean T.	PAID	2,082.47
1150	Blue Sky Properties LLC	PAID	136.82
2185	Boyden, Elizabeth	PAID	1,035.96
2011	Campbell, Andrew J Sr & Grace E	PAID	3,031.14
2595	Caron, Roger B & Rose	PAID	240.63
1141	Corbeil, Robert J & Kelly J	PAID	1,803.60
706	Corbeil, Ulysses J & Victoria I	PAID	544.53
1254	Dunworth, Alice M		826.67
429	Eastbrook Timber Co., Inc.		423.86
1064	Elston, Noah	PAID	860.54
2551	Fairfield & Lebrasseur, PA		3,080.86
1951	Fickett, Peter S.	PAID	1,395.57
392	Folk, Lisa Kay & Tharpe, Laurie	PAID	1,247.61
347	Foster, Thomas E. Jr. & Rachel	PAID	1,851.54
2206	Gagne, Kimberly	PAID	922.35
915	Graffam, Elsie, Heirs of	PAID	941.32
2756	Guimond, Amanda R & Richard R	PAID	477.71
1067	Houde, Richard L & Nancy D		1,694.29
1099	Hutchins, Lawrence F., Jr., & Bernice		2,381.47
1023	Johnston, Jonathan & Ellen K		3,693.24
1265	JW Group LLC		937.52
1599	King, Christopher M & Ronald W		782.66
2201	Laflamme, Andre & Margaret	PAID	994.11
2802	Lafreniere, Stephen M		698.94
2697	Lappierre, Mark J., Sr.		2,756.06
2787	Lapierre, Melissa		1,352.91
2203	Legros, Daniel H & Joanne I		1,759.55
204	Levesque, Madeline Heirs of	PAID	1,616.03
2999	Lisa Drive Holdings LLC	PAID	5,921.60
2178	Littlefield, Gordon L & Helen I	PAID	447.78
1645	Lowell, John M & Tanya B		1,318.66
1888	Manko, Kenneth A Trustee		1,709.26
1889	Manko, Kenneth A Trustee		2,630.32
604	McInnis, Randolph P.		3,792.75
2853	Michaud, Evan T	PAID	1,185.47
1666	Rad, Tiffany S	PAID	1,237.51
1821	Rea, Nicole		5,000.40
123	Roux, Larry H. & Rachel M.		280.34
2411	Roux, Larry H. & Rachel M.		1,177.34
2812	Roy, Brian	PAID	1,985.29
1982	Searles, Linda L	PAID	2,229.82
1983	Searles, Linda L	PAID	423.86

2024 TAX LIENS

ACCT. #	NAME	PAID	LIEN AMOUNT*
1016	Smith, Adam J & Aaron J	PAID	938.14
1124	Smith, Martha J		2,660.38
1125	Smith, Wendell & Gloria	PAID	1,986.79
1593	Soule, Adam M, Trustee	PAID	899.36
	75 Spencer, Rebecca A.		1,476.34
1081	St Onge, Robert L & Judith A	PAID	4,374.96
	58 Tibbetts, Elaine A.		2,736.44
	464 Tibbetts, Elaine A.		2,158.53
1402	Welch, David L		2,313.54
438	Whitten, Faye; Oliver, Sharon	PAID	364.06
		TOTAL	94,276.30

*Lien amount included interest and costs

Liens recorded July 21, 2023 - paid status as of 4/3/24

Respectfully submitted by Susan J Bellerose, Tax Collector

TOWN OF LYMAN, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS

JUNE 30, 2023

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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, 2023, 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, 2023, 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

October 11, 2023

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, 2023.

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, 2023 by \$11,219,723 – this is referred to as “Net Position”. Of that amount, \$5,979,498 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 \$548,383, 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 \$5,873,162 and increase of \$522,813 from the prior year.

The total unassigned fund balance for the general fund was \$4,960,695, which represents 53% of the total general fund expenditures.

Government Wide Financial Analysis:

Approximately 47% 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	
	6/30/2023	6/30/2022
Current Assets	\$ 6,839,091	\$ 6,017,317
Capital Assets	5,240,224	5,145,167
Net Pension Asset	-	2,883
<i>Total Assets</i>	12,079,316	11,165,366
<i>Deferred Outflows of Resources</i>	76,778	56,632
<i>Total Assets & Deferred Outflows of Resources</i>	\$ 12,156,094	\$ 11,221,999
Current Liabilities	\$ 777,091	\$ 433,137
Net Pension Liability	54,640	-
Net OPEB Obligations	35,217	33,541
<i>Total Liabilities</i>	866,948	466,678
Property Taxes Collected in Advance	22,223	15,342
Related to Pension	22,932	39,496
Related to OPEB	24,268	29,143
<i>Total Deferred Inflows of Resources</i>	69,423	83,981
NET POSITION:		
Net Investment in Capital Assets	5,240,224	5,145,167
Unrestricted	5,979,498	5,526,173
<i>Total Net Position</i>	11,219,723	10,671,339
<i>Total Liabilities, Deferred Inflows of Resources, and Net Position</i>	\$ 12,156,094	\$ 11,221,999

Approximately 89% of the Town’s total revenue was made up by taxes – property and excise, approximately 8% was from State revenues and grants, and approximately 3% was made up of interest, charges for services, and other miscellaneous revenues.

	Governmental Activities	
	6/30/2023	6/30/2022
Revenues:		
<i>Program Revenues:</i>		
Charges for Services	\$ 30,005	\$ 73,848
Operating Grants and Contributions	50,276	1,708
<i>General Revenues:</i>		
Taxes	8,832,367	8,532,563
Licenses and permits	93,042	112,867
Interest and investment earnings	52,830	60,840
Grants and contributions	701,410	1,170,320
Miscellaneous	198,200	130,252
TOTAL REVENUES	9,958,130	10,082,398
Expenses:		
General government	1,254,999	1,093,331
Public safety	562,050	548,031
Sanitation	222,664	238,786
Public works	700,899	675,887
Social services	1,394	1,414
Special assessments	5,803,889	5,662,296
Recreation	44,927	69,518
Other	367,024	195,081
Depreciation	451,900	395,462
TOTAL EXPENSES	9,438,547	8,879,806
	548,383	1,202,592
Beginning Net Position	10,671,339	9,468,747
Ending Net Position	\$ 11,219,723	\$ 10,671,339

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 \$5,844,362, an increase of \$519,583 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 \$1 million. 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 \$905 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 \$9,156,397, net of accumulated depreciation of \$3,916,172, giving a net book value of \$5,240,225. Additions to capital assets for the year include 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.

Town of Lyman, Maine
Statement of Net Position
June 30, 2023

	<u>Governmental</u>		<u>Total</u>
	Activities		
ASSETS:			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 5,867,709	\$	5,867,709
Prepaid expenses	760,970		760,970
Accounts receivable	2,146		2,146
Taxes receivable	155,438		155,438
Tax liens receivable	36,053		36,053
Tax acquired property	16,776		16,776
<i>Total current assets</i>	<u>6,839,091</u>		<u>6,839,091</u>
<i>Non-current assets:</i>			
Capital assets, net of accumulated depreciation	5,240,224		5,240,224
<i>Total non-current assets</i>	<u>5,240,224</u>		<u>5,240,224</u>
<i>Deferred outflows of resources:</i>			
Defined benefit pension plan outflows	71,272		71,272
OPEB related outflows	5,506		5,506
<i>Total deferred outflows of resources</i>	<u>76,778</u>		<u>76,778</u>
TOTAL ASSETS	<u>\$ 12,156,094</u>	\$	<u>12,156,094</u>
LIABILITIES:			
<i>Current liabilities:</i>			
Accounts payable	\$ 610,615	\$	610,615
Accrued expenses	8,476		8,476
Gravel pit escrow deposits	158,000		158,000
<i>Total current liabilities</i>	<u>777,091</u>		<u>777,091</u>
<i>Non-current liabilities:</i>			
OPEB liabilities	35,217		35,217
Pension liabilities	54,640		54,640
<i>Total non-current liabilities</i>	<u>89,857</u>		<u>89,857</u>
TOTAL LIABILITIES	866,948		866,948
DEFERRED INFLOWS OF RESOURCES:			
Taxes collected in advance	22,223		22,223
Defined benefit pension plan inflows	22,932		22,932
OPEB related inflows	24,268		24,268
TOTAL DEFERRED INFLOWS OF RESOURCES	69,423		69,423
NET POSITION:			
Net investment in capital assets	5,240,224		5,240,224
Unrestricted	5,979,498		5,979,498
TOTAL NET POSITION	<u>11,219,723</u>		<u>11,219,723</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 12,156,094</u>	\$	<u>12,156,094</u>

The accompanying notes are an integral part of this statement.

Statement 2

Town of Lyman, Maine
Statement of Activities
For the Year Ended June 30, 2023

	Net (Expense) Revenue and Changes in Net Position				
	Program Revenues		Primary Government		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
Governmental activities:					
General government	\$ 1,254,999	\$ 30,005	\$ -	\$ (1,224,994)	\$ (1,224,994)
Public safety	562,050	-	-	(562,050)	(562,050)
Public works	700,899	-	50,276	(650,623)	(650,623)
Sanitation	2,22,664	-	-	(222,664)	(222,664)
Social services	1,394	-	-	(1,394)	(1,394)
Education	5,503,499	-	-	(5,503,499)	(5,503,499)
County tax	300,390	-	-	(300,390)	(300,390)
Recreation	44,927	-	-	(44,927)	(44,927)
Other	367,024	-	-	(367,024)	(367,024)
Depreciation	451,900	-	-	(451,900)	(451,900)
Total governmental activities	9,409,747	30,005	50,276	(9,329,466)	(9,329,466)
General revenues:					
Property taxes, levied for general purposes				7,453,031	7,453,031
Excise taxes				1,379,337	1,379,337
Licenses and permits				93,042	93,042
Grants and contributions not restricted to specific programs:					
State revenue sharing				414,909	414,909
Homestead exemption				253,866	253,866
Other				32,635	32,635
Interest income				52,830	52,830
Miscellaneous revenues				198,200	198,200
Total general revenues and transfers				9,877,849	9,877,849
<i>Changes in net position</i>				548,383	548,383
NET POSITION - BEGINNING				10,671,339	10,671,339
NET POSITION - ENDING				\$ 11,219,723	\$ 11,219,723

The accompanying notes are an integral part of this statement.

Town of Lyman, Maine
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 5,470,434	\$ 397,275	\$ 5,867,709
Prepaid expense	760,970	-	760,970
Accounts receivable	2,146	-	2,146
Interfund receivable	33,017	-	33,017
Taxes receivable, net	155,438	-	155,438
Tax liens receivable	36,053	-	36,053
Tax acquired property	16,776	-	16,776
TOTAL ASSETS	\$ 6,474,834	\$ 397,275	\$ 6,872,109
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts payable	\$ 610,615	\$ -	\$ 610,615
Accrued expenses	8,476	-	8,476
Gravel pit escrow deposits	158,000	-	158,000
Interfund payable	-	33,017	33,017
<i>Total liabilities</i>	<i>777,091</i>	<i>33,017</i>	<i>810,109</i>
<i>Deferred inflows of resources:</i>			
Taxes collected in advance	22,223	-	22,223
Uncollected property taxes	166,615	-	166,615
<i>Total deferred inflows of resources</i>	<i>188,838</i>	<i>-</i>	<i>188,838</i>
<i>Fund balances:</i>			
Non-spendable - tax acquired property	18,204	-	18,204
Restricted - see footnotes	12,292	364,257	376,550
Assigned - see footnotes	517,714	-	517,714
Unassigned	4,960,695	-	4,960,695
<i>Total fund balances</i>	<i>5,508,904</i>	<i>364,257</i>	<i>5,873,162</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 6,474,834	\$ 397,275	
<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			5,240,224
Deferred property taxes not reported on Stmt. 1			166,615
Deferred outflows of resources - OPEB related expenditures			5,506
Deferred inflows of resources - OPEB related inflows			(24,268)
OPEB liabilities			(35,217)
Net pension (asset) liability, as reported on Stmnt. 1			(54,640)
Deferred outflows related to pension plans			71,272
Deferred inflows related to pension plans			(22,932)
NET POSITION OF GOVERNMENTAL ACTIVITIES			\$ 11,219,723

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, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 7,504,905	\$ -	\$ 7,504,905
Excise taxes	1,379,337	-	1,379,337
Intergovernmental revenue	701,410	50,276	751,686
Charges for services	30,005	-	30,005
Licenses and permits	93,042	-	93,042
Interest income	50,551	2,279	52,830
Other revenues	198,200	-	198,200
<i>Total revenues</i>	<u>9,957,449</u>	<u>52,555</u>	<u>10,010,004</u>
EXPENDITURES:			
General government	1,237,386	-	1,237,386
Public safety	562,050	-	562,050
Public works	1,188,928	-	1,188,928
Health and sanitation	222,664	-	222,664
Social services	1,394	-	1,394
Education	5,503,499	-	5,503,499
County tax	300,390	-	300,390
Recreation	44,927	-	44,927
Unclassified	186,860	128,555	315,415
Reserve accounts	110,538	-	110,538
<i>Total expenditures</i>	<u>9,358,636</u>	<u>128,555</u>	<u>9,487,192</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>598,813</u>	<u>(76,001)</u>	<u>522,813</u>
<i>Net change in fund balances</i>	598,813	(76,001)	522,813
FUND BALANCES - BEGINNING	<u>4,910,091</u>	<u>440,258</u>	<u>5,350,349</u>
FUND BALANCES - ENDING	<u>\$ 5,508,904</u>	<u>\$ 364,257</u>	<u>\$ 5,873,162</u>

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, 2023

Net change in fund balances - total governmental funds (Statement 4)	\$	522,813
<p>Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:</p>		
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report		(451,900)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)		546,958
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.		(51,874)
Pension expenses under GASP #68 are not reported in in the governmental fund statements		(18,360)
OPEB expenses under GASB #75 are not reported in the governmental fund statements		747
<hr/>		
Changes in net position of governmental activities (see Stmt. 2)	\$	548,383

The accompanying notes are an integral part of this statement.

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023**

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, 2023**

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, 2023**

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, 2023**

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, 2023.

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:

Assets	Years
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, 2023**

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 August 17, 2022, on the assessed value listed as of April 1, 2022, for all real and personal property located in the Town. Payment of taxes was due October 3, 2022 and April 3, 2023, with interest at 4% 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 \$55,446 for the year ended June 30, 2023.

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, 2023**

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, 2023, cash deposits had a carrying value of \$5,867,709, 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, 2023**

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/22	Additions	Deletions	Balance 6/30/23
<i>Capital assets:</i>				
Land & land improvements	\$ 500,851	\$ -	\$ -	\$ 500,851
Buildings & improvements	1,868,132	-	-	1,868,132
Equipment & vehicles	1,524,494	44,929	-	1,569,423
Infrastructure	4,715,962	502,029	-	5,217,991
	<hr/>			<hr/>
Total capital assets	8,609,439	546,958	-	9,156,397
<i>Less accumulated depreciation</i>	<i>(3,464,272)</i>	<i>(451,900)</i>	<i>-</i>	<i>(3,916,172)</i>
	<hr/>			<hr/>
Governmental activities Capital assets, net	\$ 5,145,167	\$ 95,058	\$ -	\$ 5,240,225
	<hr/>			<hr/>

Depreciation expense has not been charged as a direct expense for any department of the Town.

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, 2023**

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, 2023 totaled \$12,362.

7. FUND BALANCES

Non-spendable:

Tax acquired property	<u>\$ 18,204</u>
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Restricted:

Animal control	\$ 12,292
Cousens educational fund <i>(Permanent fund)</i>	21,541
ARPA funds <i>(Special revenue fund)</i>	322,583
LRAP funds <i>(Special revenue fund)</i>	<u>20,134</u>
	<u>\$ 376,550</u>

Assigned:

Revaluation account	\$ 69,602
Fire truck account	88,094
Capital improvements account	107,271
Computer reserve	10,561
Transfer station revenue reserve	60,313
Town hall reserve	23,228
GMFR building capital fund	21,213
South Waterboro	50,636
Bunganut Park improvements	24
Bunganut field reserve	429
GMFR facilities and equipment	33,204
GMFR health insurance fund	13,616
Fire hydrants reserve	16,581
Resident disaster relief fund	7,423
Kennebunk Pond reserve	167
Heating oil fund	4,413
Giving tree	183
Employee benefit reserve	7,752
Charter commission reserve	1,004
Playground equipment donations	<u>2,000</u>
	<u>\$ 517,714</u>

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

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 \$818,969 at June 30, 2023. During the year ended June 30, 2022, the Town contributed \$562,050 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.maineper.org or by contacting the System at (800) 451-9800.

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

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 1.52%.

Member and Employer Contributions

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.

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

At June 30, 2023, the Town reported a liability of \$54,640 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2022, 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. At June 30, 2022, the Town's proportion was 0.020554%.

At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
Difference between expected and actual experience	\$ 10,154	\$ -
Net difference between projected and actual earnings on pension plan investments	-	22,932
Changes in assumptions	11,090	-
Contributions made after measurement date	17,928	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	32,098	-
	\$ 71,271	\$ 22,932

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
2023	\$ 28,202
2024	5,684
2025	(14,247)
2026	10,771

Actuarial Methods and Assumptions

The total pension liability for the Plan was determined by actuarial valuation as of June 30, 2022, using the following assumptions and methods applied to all periods included in the measurement:

Actuarial Cost Method

The entry age normal cost method is used to determine 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 member is the product of the member’s pay and 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, 2023**

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 reduces the impact of short-term volatility 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, 2022 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 were based on the 2010 Public Plan General Benefits – Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.

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 geometric real rates of return for each major asset class included in the target asset allocation as of June 30, 2022 are summarized below:

<i>Asset Class</i>	<i>Long-term Expected Real Rate of Return</i>
Public equities	6.0 %
US government	2.3
Private equity	7.6
<i>Real assets:</i>	
Real estate	5.2
Infrastructure	5.3
Natural resources	5.0
Traditional credit	3.2
Alternative credit	7.4
Diversifiers	5.9

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate

The discount rate used to measure the collective pension liability was 6.5% for 2022. 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 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) 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.

1% Decrease 5.50%	Current Discount Rate 6.50%	% Increase 7.50%
\$ 133,856	\$ 54,640	\$ (27,878)

Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2022 Comprehensive Annual Financial Report available online at www.maineopers.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, 2023**

10. OPEB OBLIGATIONS (CONTINUED)

The table below shows changes in the change in Net OPEB Liability during the 2023 measurement year:

	Net OPEB Liability (a)	<i>Increase (Decrease)</i> Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances 1/1/2022 (Reporting 12/31/2022)	\$ 33,541	\$ -	\$ 33,541
Changes for the year:			
Service cost	5,230	-	5,230
Interest	796	-	796
Differences between expected and actual experience	-	-	-
Changes of assumptions	(4,064)	-	(4,064)
Contributions – employer	-	286	(286)
Benefit payments	(286)	(286)	-
Net changes	1,676	-	1,676
Balances 1/1/2023 (Reporting 12/31/2023)	\$ 35,217	\$ -	\$ 35,217

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	\$ 1,341	\$ 17,610
Changes in assumptions	4,373	7,471
Contributions subsequent to measurement date	605	-
Total	\$ 6,319	\$ 25,081

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

Year ended June 30:

2024	(5,552)
2025	(5,577)
2026	(7,426)
2027	(812)
2028	0
Thereafter	0

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

10. OPEB OBLIGATIONS (CONTINUED)

As of January 1, 2023, the plan membership data is comprised of 5 active members with only an implicit benefit.

Key Economic Assumptions:

Measurement date: January 1, 2023

Discount rates: 3.72% per annum for year end 2023 reporting
2.06% per annum for year end 2022 reporting

Trend assumptions: *Pre-Medicare Medical* – Initial trend of 7.90% applied in FYE 2022 grading over 20 years to 4.55% per annum.

Pre-Medicare Drug – Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% per annum.

Medicare Medical – Initial trend of 4.80% applied in FYE 2022 grading over 20 years to 4.55% per annum.

Medicare Drug – Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% 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, 2023**

10. OPEB OBLIGATIONS (CONTINUED)

Assumed rate of retirement: 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 3.72% based on a measurement date of January 1, 2023. 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, 2023 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 3.72%.

1% Decrease 2.72%	Current Rate 3.72%	1% Increase 4.72%
\$ 40,003	\$ 35,217	\$ 31,208

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
\$ 30,686	\$ 35,217	\$ 40,681

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 12.9%. A 1% increase in the healthcare trend rate increases the NOL by approximately 15.5%.

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 *

	2022**	2021**	2020**
Town's proportion of the net pension liability	0.020554%	0.008971%	0.0000%
Town's proportionate share of the net pension liability (asset)	\$ 54,640	\$ (2,883)	\$ -
Town's covered payroll	\$ 164,580	\$ 107,871	\$ 100,536
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	33.20%	-2.67%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	93.26%	-0.86%	88.3%

* This schedule is intended to show information for ten years, but information for only three 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 *

	2022	2021	2020
Contractually required contribution	\$ 12,673	\$ 8,198	\$ 8,143
Contributions in relation to the contractually required contribution	(12,673)	(8,198)	(8,143)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 164,580	\$ 107,871	\$ 100,536
Contributions as a percentage of covered payroll	7.7%	7.8%	8.1%

* This schedule is intended to show information for ten years, but information for only three 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, 2023**

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.

Town of Lyman, Maine
 Schedule of Changes in Net OPEB Liability and Related Ratios
 Postretirement Employee Healthcare Plan
 For the Year Ended June 30, 2023

	FYE 2023	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Total OPEB Liability						
Service cost (BOY)	\$ 5,230	\$ 7,602	\$ 6,735	\$ 3,921	\$ 4,194	\$ 2,948
Interest (includes interest on service cost)	796	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	(4,064)	(6,377)	3,204	8,311	(2,810)	1,965
Benefit payments, including refunds of member contributions	(286)	(1,245)	(1,197)	(1,140)	(1,096)	(580)
Net change in total OPEB liability	\$ 1,676	\$ (27,919)	\$ 10,312	\$ 14,425	\$ 1,621	\$ 3,519
Total OPEB liability - beginning	\$ 33,541	\$ 61,460	\$ 51,148	\$ 36,723	\$ 35,102	\$ 31,583
Total OPEB liability - ending	\$ 35,217	\$ 33,541	\$ 61,460	\$ 51,148	\$ 36,723	\$ 35,102
Plan fiduciary net position						
Contributions - employer	286	1,245	1,197	1,140	1,096	580
Contributions - member	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(286)	(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	\$ 35,217	\$ 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%	0.00%
Covered employee payroll	\$ 275,878	\$ 275,878	\$ 336,502	\$ 336,502	\$ 219,460	\$ 219,460
Net OPEB liability as a percentage of covered employee payroll	12.80%	12.20%	18.30%	15.20%	16.70%	16.00%

Town of Lyman, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 7,458,675	\$ 7,458,675	\$ 7,504,905	\$ 46,229
Excise taxes	800,000	800,000	1,379,337	579,337
Intergovernmental revenue	677,646	677,646	701,410	23,764
Charges for services	-	-	30,005	30,005
Licenses and permits	-	-	93,042	93,042
Interest income	-	-	50,551	50,551
Other revenues	-	-	198,200	198,200
<i>Total revenues</i>	8,936,321	8,936,321	9,957,449	1,021,128
EXPENDITURES:				
General government	1,485,374	1,496,299	1,237,386	258,913
Public safety	562,050	562,050	562,050	-
Public works	1,251,290	1,251,290	1,188,928	62,362
Health and sanitation	305,772	305,772	222,664	83,108
Social services	2,086	2,086	1,394	693
Education	5,503,499	5,503,499	5,503,499	-
County tax	300,390	300,390	300,390	-
Recreation	54,310	54,310	44,927	9,383
Unclassified	188,542	188,542	186,860	1,682
Reserve accounts	161,403	628,252	110,538	517,714
<i>Total expenditures</i>	9,814,716	10,292,491	9,358,636	933,855
<i>Excess (deficiency) of revenues over (under) expenditures</i>			<u>598,813</u>	
<i>Net changes in fund balances</i>			598,813	
FUND BALANCES - BEGINNING			<u>4,910,091</u>	
FUND BALANCES - ENDING			\$ 5,508,904	

Town of Lyman, Maine
 Combining Balance Sheet - All Other Non-Major Governmental Funds
 June 30, 2023

	PERMANENT FUNDS	SPECIAL REVENUE FUND	Total Non-Major Governmental Funds
<i>H. Cousens Educational Fund</i>	<i>Grant Funds</i>		
ASSETS:			
Cash and cash equivalents	\$ 21,541	\$ 375,734	\$ 397,275
TOTAL ASSETS	\$ 21,541	\$ 375,734	\$ 397,275
LIABILITIES AND FUND BALANCE:			
<i>Liabilities:</i>			
Due to General Fund	-	\$ 33,017	\$ 33,017
<i>Total liabilities</i>	-	\$ 33,017	\$ 33,017
<i>Fund Balance:</i>			
Restricted - <i>Cousens Educational Fund</i>	21,541	-	21,541
Restricted - <i>ARRA funds</i>	-	322,583	322,583
Restricted - <i>LRAP</i>	-	20,134	20,134
<i>Total fund balance</i>	21,541	342,717	364,257
TOTAL LIABILITIES AND FUND BALANCES	\$ 21,541	\$ 375,734	\$ 397,275

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, 2023

	SPECIAL REVENUE		
	PERMANENT FUND	FUND	Total Non-Major
	<i>H. Cousens</i>	<i>Grant Funds</i>	Governmental
	<i>Educational Fund</i>	<i>Grant Funds</i>	Funds
REVENUES:			
Intergovernmental revenue - ARPA grant	\$ -	\$ -	\$ -
Intergovernmental revenue - LRAP	-	50,276	50,276
Interest income	99	2,180	2,279
<i>Total revenues</i>	<u>99</u>	<u>52,456</u>	<u>52,555</u>
EXPENDITURES:			
Grant expenditures	-	128,555	128,555
<i>Total expenditures</i>	<u>-</u>	<u>128,555</u>	<u>128,555</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>99</u>	<u>(76,099)</u>	<u>(76,001)</u>
NET CHANGE IN FUND BALANCES	99	(76,099)	(76,001)
FUND BALANCE - BEGINNING OF YEAR	21,442	418,816	440,258
FUND BALANCE - END OF YEAR	<u>\$ 21,541</u>	<u>\$ 342,717</u>	<u>\$ 364,257</u>

**Town of Lyman, Maine
Schedule of Taxes Receivable
General Fund
June 30, 2023**

<i>Taxes receivable:</i>		
Real	\$ 129,520	
Personal property	<u>25,918</u>	
		\$ 155,438
 <i>Tax liens receivable:</i>		
	<u>36,053</u>	
		36,053
 <i>Tax acquired property</i>		
	<u>16,776</u>	
		<u>16,776</u>
TOTAL TAXES RECEIVABLE AND TAX LIENS RECEIVABLE		<u><u>\$ 208,266</u></u>

Town of Lyman, Maine
 Schedule of Departmental Operations
 For the Year Ended June 30, 2023

	Balance		Transfers & Additional		Total Available	Expenditures		Balances	
	7/1/2022	Appropriations	Appropriations	Appropriations		Lapsed	Carried		
GENERAL GOVERNMENT									
Wages and salaries	\$ -	\$ 953,967	\$ -	\$ -	\$ 953,967	\$ 837,185	\$ 116,782	\$ -	\$ -
Operating expenses	-	147,583	-	-	147,583	119,261	28,322	-	-
Professional services	-	500	-	-	500	-	500	-	-
Insurance	-	37,428	-	-	37,428	29,642	7,786	-	-
HR job study	-	20,031	-	-	20,031	13,000	7,031	-	-
Town buildings repair & maintenance	-	94,700	-	-	94,700	48,549	46,151	-	-
Cemetery	-	71,500	-	-	71,500	68,789	2,711	-	-
Animal control	10,925	8,957	-	-	19,882	7,590	-	12,292	-
Town hall feasibility study	-	9,631	-	-	9,631	4,750	4,881	-	-
Buildings and grounds	-	30,975	-	-	30,975	24,744	6,231	-	-
Mowing and maintaining town grounds	-	51,559	-	-	51,559	51,559	-	-	-
Town buildings waste services	-	14,440	-	-	14,440	9,885	4,555	-	-
Town buildings energy	-	38,604	-	-	38,604	18,758	19,846	-	-
Town buildings signs	-	5,500	-	-	5,500	3,674	1,826	-	-
<i>Total</i>	10,925	1,485,374	-	-	1,496,299	1,237,386	246,621	12,292	-
PUBLIC SAFETY									
GMFD	-	562,050	-	-	562,050	562,050	-	-	-
<i>Total</i>	-	562,050	-	-	562,050	562,050	-	-	-
PUBLIC WORKS									
Road construction	-	160,500	-	-	160,500	161,152	(652)	-	-
Road resurfacing	-	391,000	-	-	391,000	357,832	33,168	-	-
Road repairs	-	184,100	-	-	184,100	188,948	(4,848)	-	-
Plowing/sanding	-	515,690	-	-	515,690	480,997	34,693	-	-
<i>Total</i>	-	1,251,290	-	-	1,251,290	1,188,928	62,362	-	-
HEALTH AND SANITATION									
Solid waste disposal	-	305,772	-	-	305,772	222,664	83,108	-	-
<i>Total</i>	-	305,772	-	-	305,772	222,664	83,108	-	-

Town of Lyman, Maine
 Schedule of Departmental Operations
 For the Year Ended June 30, 2023

	Balance 7/1/2022	Appropriations	Transfers & Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
SOCIAL SERVICES							
General assistance	-	1,000	-	1,000	308	-	693
Agency donations	-	1,086	-	1,086	1,086	-	-
<i>Total</i>	-	2,086	-	2,086	1,394	-	693
EDUCATION	-	5,503,499	-	5,503,499	5,503,499	-	-
COUNTY TAX	-	300,390	-	300,390	300,390	-	-
RECREATION							
Bunganut Lake park	-	41,000	-	41,000	41,000	-	-
Parks and recreation	-	13,310	-	13,310	3,927	9,383	-
<i>Total</i>	-	54,310	-	54,310	44,927	9,383	-
UNCLASSIFIED							
PSAP	-	39,594	-	39,594	39,594	-	-
Capital improvement purchases	-	20,270	-	20,270	18,588	1,682	-
Community library	-	128,678	-	128,678	128,678	-	-
<i>Total</i>	-	188,542	-	188,542	186,860	1,682	-
RESERVE ACCOUNTS							
Computer reserve account	510	10,000	50	10,561	-	-	10,561
Capital improvement reserve account	91,663	15,000	608	107,271	-	-	107,271
Revaluation account	50,529	18,688	385	69,602	-	-	69,602
Town hall reserve account	13,103	10,000	124	23,228	-	-	23,228
Transfer station revenue reserve	7,689	-	52,623	60,313	-	-	60,313
GMFR facility system reserve	1	-	(1)	-	-	-	-
GMFR building capital fund	10,729	14,000	127	24,855	3,643	-	21,213
GMFR facilities and equipment reserve	37,036	16,000	250	53,287	20,083	-	33,204
GMFR health insurance reserve	13,537	-	79	13,616	-	-	13,616
Fire hydrant reserve	16,461	4,000	99	20,560	3,979	-	16,581
South Waterboro reserve	50,342	-	295	50,636	-	-	50,636
Bunganut park improvements	23	-	1	24	-	-	24
Bunganut field reserve	2,934	-	4	2,938	2,509	-	429
Giving tree	182	-	1	183	-	-	183
Heating oil fund	4,627	-	3,596	8,223	3,809	-	4,413
Resident disaster relief reserve	5,011	5,000	40	10,051	2,629	-	7,423
Kennebunk Pond	8,141	10,000	38	18,179	18,012	-	167
Employee benefit reserve	-	7,715	37	7,752	-	-	7,752
Charter commission reserve	-	1,000	5	1,005	-	-	1,005
Playground equipment donations	-	-	2,000	2,000	-	-	2,000
Fire truck reserve	93,436	50,000	532	143,969	55,875	-	88,094
<i>Total</i>	405,955	161,403	60,894	628,252	110,538	-	517,714
TOTAL EXPENDITURES	\$ 416,881	\$ 9,814,716	\$ 60,894	\$ 10,292,491	\$ 9,358,636	\$ 403,848	\$ 530,007

**TOWN OF LYMAN
SPECIAL TOWN MEETING WARRANT**

**TO SHIRLEY HARRISON, RESIDENT IN THE TOWN OF LYMAN, COUNTY OF YORK,
AND THE STATE OF MAINE.**

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Lyman, in said county and state, qualified to vote in Town affairs, to meet at the **Lyman Elementary School located in said town on Tuesday, November 8th, 2022 at 8:00 A.M.** then and there to act on Article 1 and by secret ballot Articles 2 through 5 as set out below, the polling hours therefor to be from 8 A.M. to 8 P.M. The election of Moderator will take place at 7:50 A.M.

ARTICLE 1: To choose a Moderator by written ballot to preside at said meeting.

ARTICLE 2: Shall the municipality approve the charter revision recommended by the charter commission? (A copy of the revised charter is posted together with this warrant and hereby incorporated into this warrant by reference. Copies of the text of the revised charter are available from the Towns Clerk's office)

ARTICLE 3: Shall an amendment to the Town of Lyman Zoning Ordinance Article 6, Section 6.3 Principal Building and Uses be enacted as follows?

~~Deleted language struck through~~

Added language underlined

6.3.1 Principal Building and Uses

- A. In the Residential District, one (1) principal building ~~or one principal use~~ along with ~~one (1) accessory building or use is allowed~~ accessory buildings per lot, ~~with the size of lot to be determined by~~ meeting the lot size, setback and lot coverage requirements of section 6.2.
- B. In the General Purpose District, ~~there shall be no more than one (1) building for each principal use, and no more than two (2) buildings for an accessory use as limited by lot coverage requirements.~~ one (1) principal building along with accessory buildings per lot meeting the lot size, setback and lot coverage requirements of section 6.2
- C. The number of buildings and uses in the Commercial/Residential District will be determined by the maximum total lot coverage ~~allowed for the site.~~ requirements of section 6.2.

ARTICLE 4: To see if the Town will vote to appropriate \$60,000 from Surplus for the purpose of cemetery tree removal and trimming to be offset by sale of Town land.

Current Fiscal Years Budget	Selectmen's recommendation	Budget Committees recommendation
\$7,000	\$60,000	\$60,000

Selectmen's vote: 4-0-0

Budget Committee's Vote: 4-0-1

The polls will open at 8:00 AM and close at 8:00 PM. The Select Board hereby give notice that the Registrar of Voters will be in session at the Lyman Elementary School of said meeting, November 8, 2022, from 8:00 AM until the closing of the polls for the purpose of correcting the list of voters.

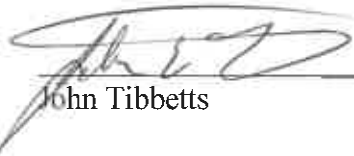
Given under our hand at Lyman, Maine this ___ 19th ___ day of ___ September ____, A.D., 2022.



Ralph "Rusty" Blackington, Chair



Thomas Hatch, Vice Chair



John Tibbetts

David Alves

Jessica Picard

**Moderator's Certificate of Election Results
Town Of Lyman
Special Town Meeting Referendum Election
November 8, 2022**

I Amber M. Sweet, Moderator for the Town of Lyman, hereby certify that the ballots cast at the Special Town Meeting Referendum Election held on November 8, 2022 were counted and tabulated in public as follows:

ARTICLE 2: Shall the municipality approve the charter revision recommended by the charter commission?

YES 1304
NO 922
BLANK 251 Total Ballots Cast 2477

ARTICLE 3: Shall an amendment to the Town of Lyman Zoning Ordinance Article 6, Section 6.3 Principle Building and Uses be enacted?

YES 1511
NO 781
BLANK 185 Total Ballots Cast 2477

ARTICLE 4: To see if the Town will vote to appropriate \$60,000 from Surplus for the purpose of cemetery tree removal and trimming to be offset by sale of Town land.

YES 1499
NO 901
BLANK 77 Total Ballots Cast 2477

No other questions appeared on the ballot.

11/8/22
Date

Amber M. Sweet
Moderator

STATE OF MAINE RETURN OF VOTES CAST

MUNICIPALITY: LYMAN - 1 (1-1)

GOVERNOR

52 HUNKLER, SAM
1,304 LEPAGE, PAUL R.
1,112 MILLS, JANET T.
12 BLANK

REPRESENTATIVE TO CONGRESS (District 1)

1,120 PINGREE, CHELLIE M.
1,275 THELANDER, EDWIN
8 ALAN H. MACDONALD (Declared Write-In)
77 BLANK

STATE SENATOR (District 32)

1,363 CORBETT, DAVID G.
1,077 INGWERSEN, HENRY L.
40 BLANK

REPRESENTATIVE TO THE LEGISLATURE (District 136)

567 SAMPSON, HEIDI H.
512 WAGNER, JOSEPH ANDREW
20 BLANK

REPRESENTATIVE TO THE LEGISLATURE (District 140)

848 PARRY, WAYNE R.
0 WATSON, KIRSTAN L.
533 BLANK

COUNTY TREASURER

1,760 MILLS, BOBBY J.
720 BLANK

REGISTER OF DEEDS

1,820 HAMMOND, NANCY E.
660 BLANK

SHERIFF

1,301 HICKS, ROGER B.
1,111 KING, WILLIAM L. JR.
68 BLANK

DISTRICT ATTORNEY (District 1)

1,750 SLATTERY, KATHRYN M.
730 BLANK

Certified by the Municipal Clerk:

Pauline F. Weiss
Signature of Clerk

11/8/2022
Date 68

**TOWN OF LYMAN
SPECIAL TOWN MEETING WARRANT**

TO SHIRLEY HARRISON, RESIDENT IN THE TOWN OF LYMAN, COUNTY OF YORK, AND THE STATE OF MAINE.

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Lyman, qualified to vote in Town affairs, to meet at the **Lyman Town Hall on Wednesday January 18th, 2023 at 6:00 PM** and then there to act on articles numbered 1 through 3 as set out below. The election of Moderator will take place at 5:50 P.M.

ARTICLE 1: To choose a Moderator by written ballot to preside at said meeting.


ARTICLE 2: To see if the Town will vote to appropriate \$15,030.50 from Surplus to be added to the \$5,000.00 from HR Job Study previously appropriated, being a total of \$20,030.50 for the purpose of HR job Study.

Current Fiscal Years Budget	Selectmen's recommendation	Budget Committees recommendation
\$5,000.00	\$20,030.50 <i>(\$5,000 existing budget, transfer additional \$15,030.50 from surplus)</i>	\$20,030.50 <i>(\$5,000 existing budget, transfer additional \$15,030.50 from surplus)</i>
	Selectmen's vote: 5-0-0	Budget Committee's Vote: 5-1-0

Note: This is to cover a salary and benefits HR job study in preparation of annual budget FY2024 and by the newly adopted Municipal Charter and Town Manager role.


Given under our hand at Lyman, Maine this 3rd day of January, A.D., 2023.

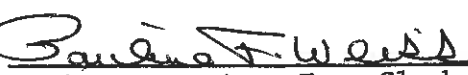

Ralph "Rusty" Blackington, Chair


Thomas Hatch, Vice Chair


John Tibbetts

David Alves


Jessica Picard

A true copy attest:

Pauline F. Weiss, Town Clerk, CCM
January 4, 2023

Posted January 5, 2023

TOWN OF LYMAN
SPECIAL TOWN MEETING
JANUARY 18, 2023

A legal meeting of the inhabitants of the Town of Lyman was held on January 18, 2023 at the Lyman Town Hall. The deputy Town Clerk, Shirley Harrison, called the meeting to order at 5:50 PM.

ARTICLE 1: To choose a Moderator by Written Ballot to preside at said meeting. Michelle Felicitti made a motion to nominate Richard Hull. Brad Nikel seconded the motion. No other nominations were heard. Richard Hull was elected by written ballot. He took his oath of office before the Deputy Town Clerk. The oath of office is on file in the Town Clerk's office. The Registrar of Voters informed the Moderator that a quorum was reached.

The Moderator informed those present that the Town Treasurer, Jeannette LeMay, and Tax Collector, Susan Bellerose, being non-residents might like to speak on Article 2. This will require a 2/3 vote from those present. Motion was made and seconded. A 2/3 vote was received.

ARTICLE 2: To see if the Town will vote to appropriate \$15,030.50 from surplus to be added to the \$5,000.00 from HR Study previously appropriated being a total of \$20,030.50 for the purpose of HR Study. Joseph Wagner made a motion to vote on the article. Evelyn Lord seconded this motion.

David Dulong spoke briefly on this article. His concern was that the Town had just voted in a new charter with a Town Manager. Wouldn't this study be his or her job? Select-person, Jessica Picard answered by saying this would prepare the new Town Manager. Evelyn Lord asked what type of contract would be used. Select-person, Picard responded that it would be a one-time study and it would take 3 -4 months to prepare.

Susan Briggs asked why we are voting on a study cost prior to awarding the job? Treasurer, Jeannette LeMay answered by saying she has contacted several companies to get estimates. Estimates ranged between \$18,000.00 - \$20,000.00. Five (5) Bids will be opened at the Select Board Meeting following this Special Town Meeting. The first phase of this study will be salary and benefits.

Kenneth Burr asked how many employees are employed at town hall, Transfer Station and stipend. An exact figure was not available. Perhaps 20 employees not including the fire department.

There were also many constructive, affirmative, and optimistic responses from Candace Platt, Elaine Tibbetts, Michelle Felicitti, Select-person Blackington, Bill Single, Michael Archambault and Beth and Kevin Veillaux.

The Moderator called for a vote. Michelle Felicitti and Barbara Hull counted the votes. The result of the vote was **25 YES 9 NO**.

Shirley Harrison made a motion to adjourn this Special Town Meeting. Evelyn Lord seconded this motion. The meeting adjourned at 6:32PM

A true record of the proceedings of this special meeting.

Attest: Shirley A. Harrison, DTC
Shirley A Harrison, Deputy Town Clerk

This meeting may be viewed on **YouTube** through the **Town of Lyman Website**.

**WARRANT AND NOTICE OF ELECTION
TO CALL REGIONAL SCHOOL UNIT NO. 57 REFERENDUM
(20-A M.R.S. §§ 1501-04)**

TO: Jessica Carll, a resident of Regional School Unit No. 57, composed of the Towns of Alfred, Limerick, Lyman, Newfield, Shapleigh, and Waterboro, State of Maine.

In the name of the State of Maine, you are hereby ordered to serve upon the municipal clerks of each of the municipalities within Regional School Unit No. 57, namely, the Towns of Alfred, Limerick, Lyman, Newfield, Shapleigh, and Waterboro, an attested copy of this warrant and notice of election. Service shall be in hand within three (3) days of the date of this warrant and notice of election. The municipal clerks of the above municipalities shall immediately notify the respective municipal officers. The municipal officers shall meet forthwith and countersign this warrant and notice of election. The municipal officers shall provide below for the respective municipal clerks to post or have posted this warrant and notice of election.

**TOWN OF LYMAN
REGIONAL SCHOOL UNIT NO. 57 REFERENDUM
WARRANT AND NOTICE OF ELECTION**

York County, ss.

State of Maine

TO: Shirley A. Harrison, Resident of the Town of Lyman: You are hereby required in the name of the State of Maine to notify the voters of this municipality of the election described in this warrant and notice of election.

TO THE VOTERS OF THE TOWN OF LYMAN: You are hereby notified that a Regional School Unit No. 57 referendum election will be held at Lyman Town Hall, 11 South Waterboro Road in the Town of Lyman at 8:00 A.M. on Tuesday, June 13, 2023 for the purpose of determining the following articles:

Article 1A: To choose a moderator to preside at said meeting.

Article 1: Do you favor authorizing the School Board of Regional School Unit No. 57 (the "RSU") to issue bonds and other evidences of indebtedness in the name of the RSU in an amount not to exceed \$638,548 through the State of Maine's zero interest rate/loan forgiveness School Revolving Renovation Fund (SRRF) Program for life safety improvements at Massabesic Middle School (the "Project")?

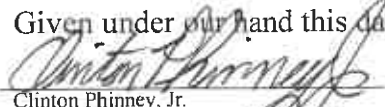
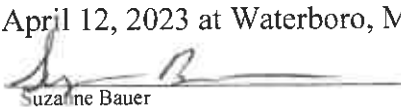

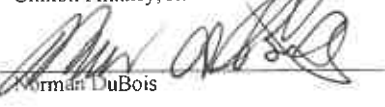
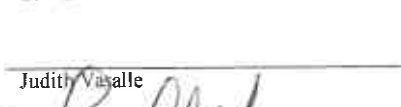
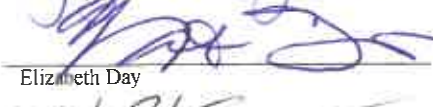




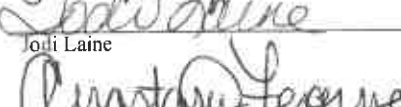


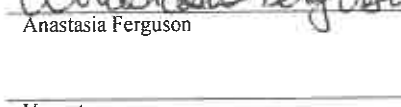



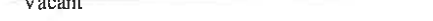
SRRF Program Funding. The Project costs (up to \$638,548 have been approved for funding through Maine's SRRF Program. Of this amount, the RSU will receive 43.28% (up to \$276,364) that will be forgiven, and 56.72% (up to \$362,184) that the RSU will repay at zero interest (0%) over a term of ten years.

The voting on Article 1 shall be by secret ballot referendum. The polls will be opened immediately after the election of the Moderator following commencement of the meeting at 8:00 A.M. and closed at 8:00 P.M.

The Registrar of Voters will hold office hours while the polls are open to correct any error in or change a name or address on the voting list, to accept the registration of any person eligible to vote, and to accept new enrollments.


A person who is not registered as a voter may not vote in any election.

Given under our hand this day, April 12, 2023 at Waterboro, Maine.

 Clinton Phinney, Jr.	 Suzanne Bauer	 JoJo Dryden
 Norman DuBois	 Judith Vasalle	 Elizabeth Day
 Jason Shaw	 Jonathan May	 Adam Tanguay
 Tina Crowley-Cobwell	 Joli Laine	 Mark Cartano
 Dominic Vermette	 Anastasia Ferguson	 Vacant
 Vacant	 Vacant	 Vacant

A majority of the School Board of Regional School Unit No. 57

A true copy of the Warrant and Notice of Election, attest:

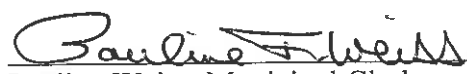

Jessica Carll
Resident of
Regional School Unit No. 57

Countersigned this 18th day of April, 2023 at the Town of Lyman, Maine.




A majority of the municipal officers of the Town of Lyman

A true copy of the Warrant and Notice of Election, attest:


Pauline Weiss, Municipal Clerk
Town of Lyman

MODERATOR'S CERTIFICATE OF ELECTION RESULTS

TOWN OF LYMAN
RSU #57 BUDGET VALIDATION &
SCHOOL REVOLVING RENOVATION FUND (SRRF)

JUNE 13, 2023

I certify the results of the votes cast in the Town Of Lyman for Regional School Unit No. 57 Budget Validation and the School Revolving Renovation Fund (SRRF) held on June 13, 2023 are as follows:

BALLOT 1 ARTICLE 1: BUDGET VALIDATION

Yes 290
No 83
Blank 7 Total Ballots Cast 380

BALLOT 2 ARTICLE 1: SCHOOL REVOLVING RENOVATION FUND (SRRF)

Yes 279
No 96
Blank 5 Total Ballots Cast 380

Dated: June 13, 2023

Signed: Richard Hull III
Richard Hull III
Moderator

**NOTICE OF AMOUNTS ADOPTED AT BUDGET MEETING
REGIONAL SCHOOL UNIT NO. 57
INFORMATION FOR VOTERS AT BUDGET VALIDATION REFERENDUM**

TO: Municipal Clerks of the Towns of Alfred, Limerick, Lyman, Newfield, Shapleigh, and Waterboro, State of Maine

In the name of the State of Maine and pursuant to 20-A M.R.S. § 1486(2) you are hereby directed to display this Notice of Amounts Adopted at Budget Meeting at the polling places within your respective municipalities to assist the voters of Regional School Unit No. 57 (the "Regional School Unit") in voting at the budget validation referendum to be held on June 13, 2023, for the purpose of determining if the Regional School Unit budget for the 2023-2024 fiscal year that was adopted at the Regional School Unit budget meeting on May 15, 2023, should be approved.

Cost Center Summary Budget Category	Amount Recommended by School Board	Amount Approved by Voters at Budget Meeting ¹
Regular Instruction	\$ 18,437,364.00	\$ 18,437,364.00
Special Education	\$ 8,393,591.00	\$ 8,393,591.00
Career and Technical Education	\$ 45,000.00	\$ 45,000.00
Other Instruction	\$ 1,199,027.00	\$ 1,199,027.00
Student and Staff Support	\$ 4,945,116.00	\$ 4,945,116.00
System Administration	\$ 1,141,537.00	\$ 1,141,537.00
School Administration	\$ 2,268,385.00	\$ 2,268,385.00
Transportation and Buses	\$ 4,223,298.00	\$ 4,223,298.00
Facilities Maintenance	\$ 7,509,325.00	\$ 7,509,325.00
Debt Service and Other Commitments	\$ 1,339,472.00	\$ 1,339,472.00
All Other Expenditures	\$ 280,000.00	\$ 280,000.00
Summary of Total Authorized General Fund Expenditures:	\$ 49,782,115.00	\$ 49,782,115.00

¹Amounts to be completed by Superintendent of Schools under authority of the School Board. The amount approved at the Regional School Unit budget meeting includes locally raised funds that exceed the maximum state and local spending target pursuant to 20-A M.R.S. § 15671-A(5).

 Clinton Phinney, Jr.	 Suzanne Bauer	 JoJo Dryden
 Norman DuBois	 Judith Venable	 Elizabeth Day
 Jason Shaw	 Jennifer May	 Adam Tanguay
 Tina Crowley Colwell	 Jodi Laine	 Mark C. Artisano
 Dominic Vermette	 Anastasia Ferguson	Vacant
Vacant	Vacant	Vacant

A majority of the School Board of Regional School Unit No. 57

Dated: 5/16, 2023

Stephen D. Marquis, Superintendent of Schools
Regional School Unit No. 57

TOWN OF LYMAN
ANNUAL TOWN MEETING
JUNE 13 & 15, 2023

The inhabitants of the Town of Lyman assembled at the Lyman Town Hall, 11 South Waterboro Road, Lyman, Maine, on June 13, 2023 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. Susan Locke nominated Richard Hull III, seconded by Shirley Harrison. No other nominations were heard. Six written ballots were cast for Richard Hull III, who was elected as Moderator and sworn in by the Town Clerk. Mary Jane Wagner and Faith Richard 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)

Victoria E. Gavel	245 votes	*elected
Amber M. Swett	205 votes	*elected
David R. Alves	137 votes	
William P. Singles	60 votes	

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

Suzanne Bauer	67 votes	*elected
Angela Tardif	15 votes	
Scattered write-ins	13 votes	

RSU #57 School Board Director (one (1) year term)

Angela Tardif	61 votes	*elected
Suzanne Bauer	12 votes	
Scattered write-ins	11 votes	

Budget Committee Members (three (3) year term)

Michelle R. Felicitti	257 votes	*elected
John E. Tibbetts	223 votes	*elected

Budget Committee Member (one (1) year term)

Total votes cast: 383 Ballots were publicly counted, recorded and announced.

Town meeting resumed at 6:00 P.M. on June 15, 2023 at Lyman Elementary School at 39 School House Road. Fred Bechard spoke to let the people know the bench dedicated in Maurice St. Clair's memory has been placed at the library. He asked for a few moments of silence for Maurice.

Deputy Town Clerk, Shirley Harrison, spoke words of thanks to Town Clerk, Pauline F. Weiss, for her 14 years of dedicated service to the Town of Lyman.

Moderator Richard Hull III stated there were 2 town employees that were not residents of the Town who needed a 2/3's vote to be able to speak on issues they have knowledge of. Select Board Clerk, Lindsay Gagne and Treasurer, Jeanette Lemay, received the required 2/3's votes to speak. The Moderator then read the election results from June 13, 2023. He stated that prior to adjournment, the new officers would be sworn in.

ARTICLE 3: The Town voted to authorize the Select Board to transfer available funds such as, State Funds and Excise Tax in the amount of \$850,000; Surplus in the amount of \$870,000, and any other funds which might be used to reduce the tax commitment.

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 **Computer Equipment Reserve**.

ARTICLE 5: 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 6: The Town voted to appropriate from Surplus the sum of \$18,674 to be deposited into the existing non-lapsing reserve account known as **Revaluation Reserve**.

ARTICLE 7: The Town voted to appropriate from Surplus the sum of \$50,000 to be deposited into the existing non-lapsing reserve account known as **South Waterboro Road**.

ARTICLE 8: 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 9: 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 10: 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**.

ARTICLE 11: The Town voted to appropriate from Surplus the sum of \$7,715 to be deposited into the existing non-lapsing reserve account known as **Employee Benefit Reserve**.

ARTICLE 12: The Town voted to appropriate from Surplus the sum of \$1,000 to be deposited into the existing non-lapsing reserve account known as **Charter Commission Reserve**.

ARTICLE 13: The Town voted to appropriate from Surplus the sum of \$60,000 to be deposited into the existing non-lapsing reserve account known as **GMFR Vehicle Reserve Account**.

ARTICLE 14: The Town voted to appropriate from Surplus the sum of \$16,000 to be deposited into the existing non-lapsing reserve account known as **GMFR Facility, System & Equipment Reserve Account**.

ARTICLE 15: The Town voted to appropriate from Surplus the sum of \$14,000 to be deposited into the existing non-lapsing reserve account known as **GMFR Building Reserve**.

ARTICLE 16: The Town **did not vote** to appropriate from Surplus the sum of **\$656,111**, Excise in the sum of **\$35,650** or raise and appropriate from Taxes the sum of **\$242,833** for a total of **\$934,594** for **Salaries & Benefits**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$953,967	\$934,594	\$ 934,594

Select Board Vote: 4-1-0

Budget Committee Vote:3-2-0

Joe Wagner stated he understood that in this article there is the proposal to consolidate the Town Manager and Town Clerk positions. The Moderator explained there is zero dollars allocated for the Town Clerk position. The Treasurer explained you vote a dollar amount. That's the plan as of right now. She further stated that if you vote for last year's at the end of this, it's still going to be the same plan. Joe went on to say that he compared 13 other towns with similar size. Of those 13, two have Town Clerks only with no Town Manager. The other 11 have separate and distinct Town Clerk's and Town Managers. He said that he was on the original Charter Committee and he thought the combining of positions was for 2 part time positions, not two full time positions. This made no sense to him. He stated in the current charter, the Town Clerk is listed as a distinct position. In the upcoming charter the Town Clerk and the Town Manager are distinct positions. He agrees with the Board trying to alleviate the tax burden off the citizens of the town but does not believe combing the Town Clerk and Town Manager positions is the way to go. He said the people voted for the Town Manager some time ago which will be formalized on July 1 when the new charter goes into effect. The people acknowledged and accepted the additional cost of this position. He understands there are reserve funds that are carried over from one fiscal year to another. He asked if a portion of those funds could be used to cover the full cost of a Town Manager. He asked if this warrant article could be amended to direct the Select Board to submit a supplemental warrant using reserve funds to fully fund a position of a Town Manager and Town Clerk. The Moderator explained why a warrant article cannot be added or the amount and source changed. He explained the people could go to a Select Board meeting and convince them to change their mind. He said, unless the money could be taken from somewhere else, it would require a new article and a special town meeting to appropriate the money. The question was asked about voting this article down if they would have to start from scratch again. The Moderator explained about article 32 to authorize funding at last year's money for all departments where the new appropriations are not approved for this warrant. Sue Briggs spoke on attending a workshop where there were two budgets between the Budget Committee and the Select Board that were presented. One included a Town Manager's salary, the Town Clerk and the Select Board Clerk with an approximate 80 cent increase per thousand. She believes the people should go to a special town meeting, go with the higher number and see if the voters of this town want the higher budget, want the Town Clerk and the other employees that were combined into a town manager position. Victoria Gavel said she fought to get the bigger number on the town meeting floor so there would be a choice. She told the people if they feel strongly about keeping the town clerk regardless of how this current board feels, there are ways to go about doing it. You could approve this number that they chose to bring forward and it would take work from all of you who care about it to bring it forward to the new board to have it reconsidered. She feels it's a horrible position to consolidate. She looked at towns with the same numbers as Lyman. Most in the name of budget cuts combined the Treasurer and the Town Manager position and had deputy treasurer's to do the warrants. She said that is the most common way and it seems to be working pretty well in the towns she reached out to to check on it. She feels it's an important position that has been lost. It is a check and balance. She commented when she was on a prior Select

Board, the many times the Town Clerk saved them from doing the wrong thing. Victoria said the Board listened to the will of the people about the Clerk position being changed from elected to appointed and for a Town Manager. She feels the Board would be forced to listen to the people in this case as well. There was discussion on article 32 again to revert back to last year's appropriation. The Treasurer stated last year's appropriation is \$19,373 more than this article. Sue Briggs asked if that included a budget for the Town Clerk. The Treasurer reminded the people that they are voting on a dollar amount, not a line item budget. More comments were heard from Jason Wheeler, Jeff Demers, Carol Baker-Roux, Faith Richard and John Houy. There was a motion to limit debate which received the required 2/3's vote. The article was voted by show of hands. YES 29 NO 55 **The article was defeated, therefore reverting back to last year's appropriation (with the passing of article 32) of \$953,967.**

ARTICLE 17: The Town voted to raise and appropriate from Taxes the sum of **\$136,115** for the **General Administration Account.**

ARTICLE 18: The Town voted to raise and appropriate from Taxes the sum of **\$13,561** for the **Elections Account.**

ARTICLE 19: The Town voted to raise and appropriate from Taxes the sum of **\$43,978** for the **General Administration – Insurance Services Account.**

ARTICLE 20: The Town voted to appropriate from Surplus the sum of **\$2,500** for the **Contingency Account.**

ARTICLE 21: The Town voted to raise and appropriate from Taxes the sum of **\$8,457** for the **Animal Welfare Account.**

ARTICLE 22: The Town voted to raise and appropriate from Taxes the sum of **\$2,131** for **Health and Human Services.**

Note: Includes General Assistance and a donation to Lifeflight.

ARTICLE 23: The Town voted to appropriate from Excise the sum of **\$814,350** for the **Roads Account.**

Discussion was heard on what roads are scheduled to be done in the upcoming year. The question was asked how much money is currently in the account. The Treasurer answered \$553,750.20. Jeff Demers made a motion to amend the article by deducting \$100,000 from the \$814.350. A second was heard from John Houy. More discussion was heard regarding the roads to be worked on for the upcoming year and the cost of tar going up. Jeff Demers withdrew his amendment. John Houy withdrew his second.

ARTICLE 24: The Town voted to raise and appropriate from Taxes the sum of **\$795,511** for the **Buildings & Grounds Account.**

Note: Includes care & maintenance, mowing, plowing, waste services, energy, and signage.

ARTICLE 25: The Town voted to raise and appropriate from Taxes the sum of **\$335,340** for the **Transfer Station Account.**

ARTICLE 26: The Town voted to raise and appropriate from Taxes the sum of **\$8,960** for the **Parks and Recreation Account**.

ARTICLE 27: The Town voted to raise and appropriate from Taxes the sum of **\$194,200** for the **Outsourced General Administration Account**.

Note: Includes professional services, legal services, audit services, cemetery, plannings board professional services, Springvale/Sanford YMCA, Town Hall next phase, & mapping services

ARTICLE 28: The Town voted to raise and appropriate from Taxes the sum of **\$190,389** for the **Outsourced Other Account**.

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

ARTICLE 29: The Town voted to raise and appropriate from Taxes the sum of **\$630,191** for the Town of Lyman's share of Goodwin Mills Fire Rescue Department and said sum to be paid to the Treasurer of the Goodwin 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 (71.49%)	\$194,223	\$194,223
Lyman Personnel Costs (71.49%)	\$435,968	\$435,968

Note: Includes ambulance revenue and FY 22 surplus in the amount of \$225,000 and applied to total balance of \$1,106,509 (of which Lyman's portion is 71.49% or \$630,191).

ARTICLE 30: The Town voted to raise and appropriate from Taxes the sum of **\$44,335** for Capital Improvement Purchases.

ARTICLE 31: The Town voted to carry forward the balance of funds available on June 30, 2023 for the project designated as Cemetery Tree Removal into Fiscal Year 2024 for the completion of said project.

Note: Balance as of 4/30/2023 was \$35,730.43

ARTICLE 32: The Town voted to authorize funding at last year's (2022/2023) level for all departments/warrants whose new appropriation is not approved by this year's warrant vote, until such time that any new funding is authorized before the next tax commitment.

Discussion was heard on voting this article down, how much money is needed to run the town for 3 months and the timeline for having a special town meeting. David Dulong said that he thinks the Select Board and the new Select Board heard us tonight with the vote. He suggested passing this article and letting the new Select Board handle it. A motion to limit debate was heard and received the required the 2/3's vote. The article was voted and passed.

ARTICLE 33: 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 the 2021-2022 registration, as determined by the State of Maine.

ARTICLE 34: The Town voted to authorize the Tax Collector to accept any prepayments of taxes not yet due or assessed. Any taxes paid above the amount finally assessed shall be repaid without interest upon request.

ARTICLE 35: The Town voted to set the interest rate to be paid by the Town on abated taxes at 3% for the fiscal year.

ARTICLE 36: The Town voted to appropriate \$15,000 from overlay to pay tax abatements and applicable interest granted during the 2024 year. Explanation: Even through 36 M.R.S.A §710 authorizes assessors to raise overlay, the municipal officers have no authority to spend the amount of overlay without an appropriation vote.

The Treasurer gave an explanation of overlay. There was brief discussion on past overlay amounts used. The Treasurer said her recollection is \$6,000 to \$8,000. David Dulong made a motion to amend the article from \$55,000 to \$15,000, seconded by Sue Briggs. The amendment was voted and passed. The article as amended was then voted and passed.

ARTICLE 37: The Town voted to set dates of October 3, 2023 and April 3, 204 for taxes to become due and payable and to fix interest rate of 7% for interest charged on taxes unpaid after this or 30 days after the bills are mailed out, whichever is later.

ARTICLE 38: The Town voted to authorize the Select Board 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 one (1) year; and (2) no such waiver has been granted by the Town Select Board within the past three (3) years.

ARTICLE 39: The Town voted to authorize the Select Board to waive foreclosure of a tax lien mortgage pursuant to State statute on such terms as may be determined by the Select Board to be in the Town's best interest.

ARTICLE 40: To see if the Town will authorize the Select Board to sell any tax-acquired property and/or Town-owned property the Select Board deems no longer purposeful for municipal use and to issue a quit claim deed for the same. Sales to be by sealed bid, public auction or contract with a real estate broker, if to other than the owner of record at the time of foreclosure, and no Select Board member 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 Select Board member or the son, daughter, spouse, or parent of the Select Board member. 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 to anyone other than the former owner(s).

ARTICLE 41: The Town voted to authorize the Selectmen to accept and expend State and Federal Grant funds received during the fiscal year.

ARTICLE 42: The Town voted to move from GMFR Special Liability Account known as Sale of Fire Truck, in the amount of \$2,777.50 from the sale of a 1993 Freightliner into the existing non-lapsing reserve account known as GMFR Vehicle Reserve Account.

ARTICLE 43: The Town voted to carry forward from fiscal year 2022/2023 into fiscal year 2023/2024 the unexpended balance in the funds from the sale of SCBA Equipment in the amount of **\$850.00** to be deposited into the existing non-lapsing reserve account known as GMFR Facility Capital Fund.

The Moderator swore in newly elected Select Board Members Victoria Gavel and Amber Swett, both for three year terms. Michelle Felicitti and John Tibbetts were also sworn in for three year terms on the Budget Committee.

A motion for adjournment of the meeting was made and seconded. Motion to adjourn passed by majority. The Moderator adjourned the meeting at 9:10 pm.

91 voters were checked in to this meeting.

Meeting minutes transcribed by Town Clerk Pauline F. Weiss from notes of the Deputy Town Clerk and video of the Town Meeting on You Tube. Deputy Town Clerk Shirley A. Harrison was present at Annual Town Meeting.

A true record of the proceedings of the Annual Town Meeting.

Attest: Pauline F. Weiss

Pauline F. Weiss, CCM
Lyman Town Clerk

Attest: Shirley A. Harrison

Shirley A. Harrison
Deputy Town Clerk

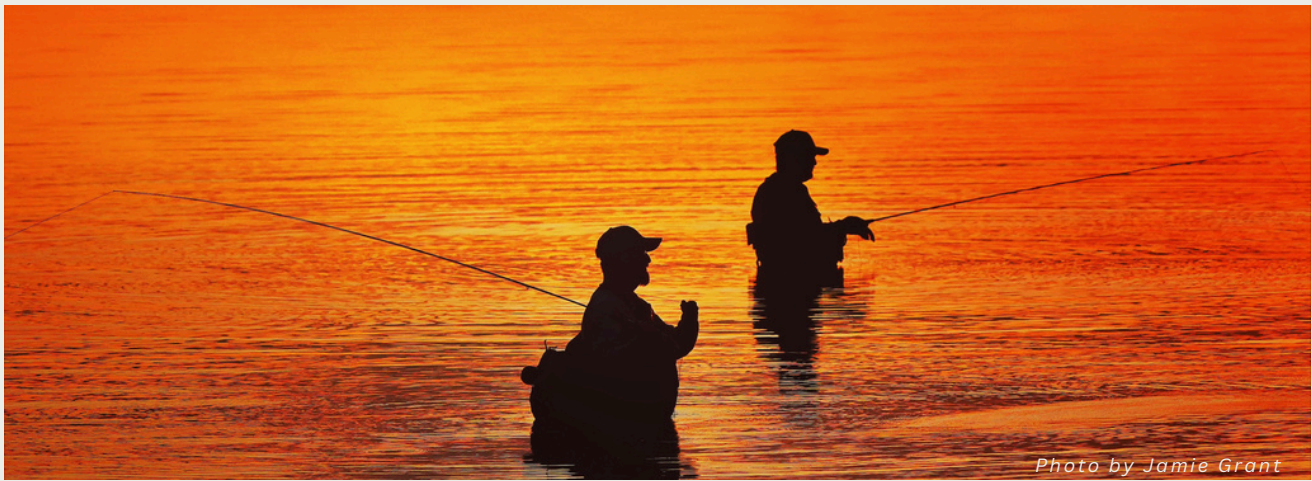


Photo by Jamie Grant



Photo by Jamie Grant

Lyman,
Maine



Bunganut Park



Photo By Ralph Blackington III



Photo by Jamie Grant

