

Town of Lyman
Select Board Regular Meeting Agenda
Monday November 18th, 2024 – Lyman Town Hall

Welcome to the November 18th, 2024 Regular Meeting of The Lyman Select Board.
This meeting is a public proceeding and is being recorded.

PLEDGE OF ALLEGIANCE

EXECUTIVE SESSION

1 M.R.S.A §405 (A) Discussion regarding personnel matters.

ITEM #1 **SPECIAL OFFERS/ PRESENTATIONS**

ITEM #2 **HEARING OF DELEGATIONS / PUBLIC INPUT**

- a. Public Input – *Public in attendance will have up to 5 minutes to address the Board. Please use the podium to address the board and please be respectful of others*
- b. Mail

ITEM #3 **UNFINISHED BUSINESS**

- a. Franchise Agreement, Updates if any
- b. Karen Kane – AARP Age Friendly Survey

ITEM #4 **DEPARTMENT AND COMMITTEE REPORTS**

- a. Fire Chief – All Hands
 - o Review/ Approve GMFR Expenses
- b. Treasurer - Expense Report, FY2024 Audit Report

ITEM #5 **NEW BUSINESS**

- a. Review/ Approve – Quote for Forestry services at Bunganut Park
- b. Review/ Approve – Quote for cleanup at the Pines (Bunganut)
- c. Review/ Approve – Quote for Bunganut Trail Bridge repairs/replacement
- d. Review/Approve waiver on foreclosure for Map 02 Lot 037
- e. Giving Committee Liaison – Amber Swett volunteering
- f. Discussion, Agenda format changes

ITEM #6 **MINUTES**

- a. Review / Approve meeting minutes 11/4/2024

ITEM #7 **SIGN WARRANTS**

- a. Payroll Warrant **#19** in the amount of **\$38,450.45**
- b. Payroll Warrant **#21** in the amount of **\$166.60**
- c. Accounts Payable Warrant **#20 (FY2025)** in the amount of **\$297,666.75**

OTHER

ADJOURN

ITEM #3:
(b.) Karen
Kane -
AARP
Survey



Lyman is committed to being an age-friendly community that allows people to live and thrive in our community as they age. Your views are important and we need to hear them to be successful. Click on the link or QR code or, take a hard copy and return it to: Lyman Town Hall, 11 S. Waterboro Road, Lyman ME 04002. The survey should take about 15 minutes to complete.

https://umaine.qualtrics.com/jfe/form/SV_37zPb7oOJxrap6u



**THANK YOU
FOR COMPLETING SURVEY**



10/021/24 -
10/27/24

INCIDENT STATISTICS

ITEM #4: (a.) GMFR Report

MONTHLY TOTALS

	2023	2024
JAN:	86	92
FEB:	68	78
MAR:	69	128
APR:	70	100
MAY:	77	75
JUN:	72	95
JUL:	74	86
AUG:	74	79
SEP:	106	88
OCT:	62	-
NOV:	98	-
DECR:	130	-
Total Incidents (2023):	986	
Total Incidents (2022):	897	
Total Incidents (2021):	857	

Aircraft Incident		Outside Fires (non-brush)	
Alarms (Fire / CO)		Service Call / Public Assist	1
Appliance / Chimney Fire		Special / Technical Rescue	
Brush / Woods Fire	1	Structure Fire	
Gas Leaks / Hazmat		Vehicle Crash	3
Lines / Trees Down		Vehicle Fire	
Medical Emergencies	10	Water / Ice Rescue	
Mutual Aid (EMS)		WEEK TOTAL	16
Mutual Aid (FIRE)	1	YEAR TO DATE (2024)	886
Odor/Smoke Investigation		YEAR TO DATE (2023)	750

September 2024 / 2023

MONTHLY RECAP

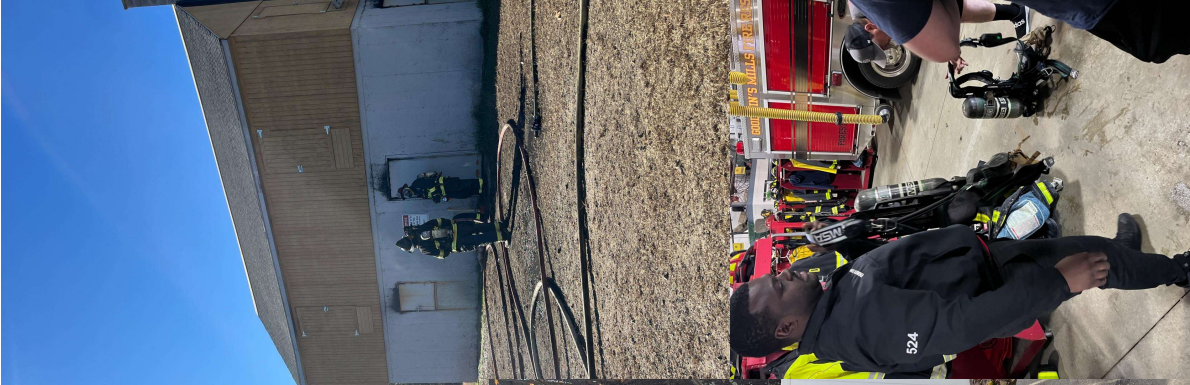
Monthly Incidents 88 / 106	Points of Interest <ul style="list-style-type: none"> 9/2 - Hollis, Engine & Ambulance to Hollis for a serious crash involving a tractor trailer with four injuries. AMbulance transported with crew of 4 to Portland. 09/04 - Lyman, Power Parachute crash, Biddeford EMS M/A for a paramedic. Transport to Portland. 9/7-9/8 - Arundel, Building Fire Tank 84 responded, Engine 83 was out of service for maintenance. 9/7-9/8 - Lyman, smoke investigation, resulting from street takeover. 50+ vehicles involved. 9/15 - 9 calls for service included 3 multi-incidents, Brush fire, cardiac arrest, & EMS call. Alfred & Arundel EMS responded, Gmills had crew at each incident. 9/19 - Dayton, Garage fire, 6 additional departments responded, Fire quickly controlled and extinguished. 11 GMills responders responded, 2 on duty and 1 live-in student. 9/23 - Dayton, Industrial Accident, M/A from Arundel, 5 total responders, Critical Incident Stress Debriefing held. Incident was 1 of 7 on that day. Bedroom and T-shirt order from EMS grant completed. Annual Apparatus Maintenance continues. 	Trainings 3 / 8
Dayton Incidents 24 / 28		Certifications 0 / 2
Lyman Incidents 55 / 64		Qualifications 1
Multi-Incidents 6 / 20		Career Staff 5
Mutual Aid - Given 10 / 13		Call-Force Staff 49
Mutual Aid -Received 16 / 6	Transports to Hospitals	
Incidents to Date 821 / 696		
	Maine Health Biddeford 40	Maine Health Sanford 0
	Maine Health Portland 9	Other Mercy/York 0
	Total Responders 40	
	Total Responders: Members who responded to at least one incident.	



Thank you to everyone who supported our juniors as they trained and participated in the Maine Junior Muster!



Thanks to everyone who showed up for our annual live-fire training.





“All Hands” Newsletter

INCIDENT STATISTICS

11/04/24 - 11/10/24

Aircraft Incident		
Alarms (Fire / CO)	1	
Appliance / Chimney Fire		
Brush / Woods Fire	4	
Gas Leaks / Hazmat		
Lines / Trees Down		
Medical Emergencies	10	
Mutual Aid (EMS)	1	
Mutual Aid (FIRE)	1	
Odor/Smoke Investigation		

Outside Fires (non-brush)		
Service Call / Public Assist		
Special / Technical Rescue		
Structure Fire		
Vehicle Crash	3	
Vehicle Fire		
Water / Ice Rescue		
WEEK TOTAL		20
YEAR TO DATE (2024)		925
YEAR TO DATE (2023)		791

MONTHLY TOTALS

	2023	2024
JAN:	86	92
FEB:	68	78
MAR:	69	128
APR:	70	100
MAY:	77	75
JUN:	72	95
JUL:	74	86
AUG:	74	79
SEP:	106	88
OCT:	62	75
NOV:	98	-
DECR:	130	-

Total Incidents (2023): 986
Total Incidents (2022): 897
Total Incidents (2021): 857

PRIDE / OWNERSHIP / PROFESSIONALISM

11/12/24

October 2024 / 2023

MONTHLY RECAP

Monthly Incidents 84 / 62	Points of Interest <ul style="list-style-type: none"> 10/28 - M/A to Saco for All Hands (1st Alarm) Building Fire. Ladder 82 with a crew of 3 and Chief 8-1 from GMills responded from the Biddeford Fire. 10/28 - Scarborough Ambulance responds M/A to Lyman for EMS Call. No responders from Gmills. 10/28 - M/A to Biddeford of 2nd Alarm Building Fire, 8 GMills members responded. 10/27 - Live fire training 20 members attended. and Junior muster, 4 juniors and 3 senior members attended. 10/26 - Lyman, brush fire caused by muzzleloader, property owner had a knock lock, making access easier. Fire contained to 100x50 area. 10/20 - M/A to Biddeford 00:45 am - Ambulance, Ladder, Tanker with a total crew of 6, 3 staff on duty. 10/17 - Lyman Building Fire, 10:55am, 19 GMills Responded with a full second alarm response. 10/9 - Open house was held with hundreds of community members in attendance as well as nearly 29 GMFR Members. 1 member resigned, 1 new senior FF/Paramedic onboard, 1 new Junior FF 	Trainings 4 / 3
Dayton Incidents 14 / 13		Certifications 0 / 5
Lyman Incidents 51 / 42		Qualifications 0
Multi-Incidents 5 / 6		Career Staff 5
Mutual Aid - Given 10 / 6		Call-Force Staff 49
Mutual Aid -Received 13 / 2	Transports to Hospitals	
Incidents to Date 896 / 758		
	Maine Health Biddeford 30	Maine Health Sanford 0
	Maine Health Portland 6	Other Mercy/York 1
	Total Responders 40	
	Total Responders: Members who responded to at least one incident.	

ITEM #4: (a.) GMFR request for expenses



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*

To: Lyman Selectboard
From: Chief Mathiew J. Duross
Date: 11/18/2024
Subject: Capital Equipment Purchase

1. Our Equipment Capital Improvement plan suggests the replacement of two thermal imaging cameras with a total budgeted amount of \$17,000.
 - a. The total cost for two Seek Attack Pro TIC is \$7104
 - i. Lyman's 50% is \$3552
2. We have been faced with a challenge regarding our Knox Box key access system. Our current equipment is failing both mechanically and programmability and is no longer supported by the manufacturer.
 - a. I am requesting \$8543.00 of the \$17,000 budgeted for this year's capital improvement plan to be allocated to resolve this problem.
 - i. Lyman's 50% is \$4271.50
3. To complete both projects I am requesting a total of \$15,647 for the Equipment Capital fund.
 - a. Lyman's 50% is 7823.50

Respectfully Submitted,

Mathiew J. Duross
Fire Chief



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



Knox Company
1601 W Deer Valley Rd
Phoenix AZ 85027
United States

Quote# QT-KA-59346

QUOTED TO:

CUS00194186
GOODWINS MILLS FIRE RESCUE
481 GOODWINS MILLS RD
LYMAN ME 04002-7524
UNITED STATES
YORK

SHIP TO:

GOODWINS MILLS FIRE RESCUE
481 GOODWINS MILLS RD
LYMAN ME 04002-7524
UNITED STATES
YORK

Valid Through	Sales Rep	Terms	PO #	Shipping Method
4/2/2025	Ralph Orta	N30 - Net 30		Ground Shipping < 75 LBS

Item	Description	Quantity	Units	Rate	Amount
KS-6K2	KeySecure® 6, SUPPORTS 1 eKEY, 1 MSTR KEY	6	EA	\$1,200.00	\$7,200.00
Installation Address: Primary System Code Role: PS-98-0030-01-75-EKY01					
90034-KS5KS6	REPAIR TECH LOCK, KeySecure® 5/6	6	EA	\$0.00	\$0.00
Installation Address: Primary System Code Role: PS-98-0030-01-75-RTB01					
KLS-MB-60	MOUNTING BRACKET 60° ANGLE, KeySecure® 5 & 6	6	EA	\$80.00	\$480.00
Installation Address: Primary System Code Role: PS-98-0030-01-75-BOXES					
SMS-9001C1	1YR. KnoxConnect™ Cloud License 1-6 devices	1	EA	\$721.00	\$721.00
Installation Address: Primary System Code Role: PS-98-0030-01-75-EKY01					

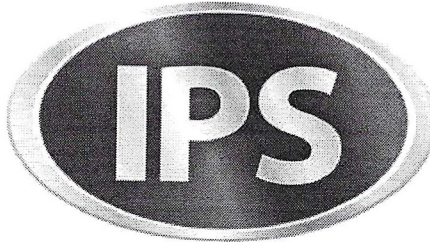
Subtotal	\$8,401.00
Tax Amount	\$430.21
Shipping and Handling	\$142.00

PO number required for order processing.
Knox Connect form required for order processing as well.
State tax exemption certificate required to remove sales tax.

Total	\$8,973.21
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QT-KA-59346



125 John Roberts Rd
South Portland, ME 04106
PH: 207-847-3313
Jon Usher-Maine Sales
jusher@ipp-ips.com

PRICE QUOTE FOR:
Goodwins Mills Fire Department
Deputy Dylan Martin
481 Goodwins Mills Rd
Lyman, ME 04002

DATE
10/10/2024

Product/Description	Price Ea.	Qty	Extension
SEEK Attack PRO Fast Frame p/n FQ-PAEX	\$2,811.00	2	\$5,622.00
SEEK Truck Charger p/n FD-PAA	\$688.00	2	\$1,376.00
Gear Keeper Retractable Lanyard p/n RT3-4504	\$53.00	2	\$106.00
Total			\$7,104.00

Expense Summary Report

FUND: 1

ALL Months

ITEM #4: (b.) Expense Report

ACCOUNT	BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
101 - SALARIES	732,119.00	0.00	732,119.00	258,852.70	0.00	473,266.30
11 - TOWN HALL	399,519.00	0.00	399,519.00	149,282.75	0.00	250,236.25
10 - SALARIES	399,519.00	0.00	399,519.00	149,282.75	0.00	250,236.25
101 - TOWN MGR	98,757.00	0.00	98,757.00	37,983.50	0.00	60,773.50
103 - HR & FINANCE	76,772.00	0.00	76,772.00	29,527.70	0.00	47,244.30
105 - TOWN CLERK/T	64,165.00	0.00	64,165.00	24,678.80	0.00	39,486.20
106 - ADMIN CLERK	81,202.00	0.00	81,202.00	20,892.87	0.00	60,309.13
115 - ASSESSOR	78,623.00	0.00	78,623.00	30,239.60	0.00	48,383.40
143 - ELECTRICIAN	0.00	0.00	0.00	5,960.28	0.00	-5,960.28
13 - ELECTIONS	9,779.00	0.00	9,779.00	2,216.71	0.00	7,562.29
10 - SALARIES	9,779.00	0.00	9,779.00	2,216.71	0.00	7,562.29
182 - BALLOT CLERK	9,429.00	0.00	9,429.00	2,216.71	0.00	7,212.29
183 - TM MODERATOR	350.00	0.00	350.00	0.00	0.00	350.00
17 - PLANNING	105,541.00	0.00	105,541.00	38,480.66	0.00	67,060.34
10 - SALARIES	105,541.00	0.00	105,541.00	38,480.66	0.00	67,060.34
141 - CEO	69,576.00	0.00	69,576.00	27,014.40	0.00	42,561.60
142 - CEO CLERK	30,865.00	0.00	30,865.00	10,623.67	0.00	20,241.33
147 - PB	5,100.00	0.00	5,100.00	842.59	0.00	4,257.41
18 - APPEALS BD	392.00	0.00	392.00	0.00	0.00	392.00
10 - SALARIES	392.00	0.00	392.00	0.00	0.00	392.00
148 - APPEALS BOAR	392.00	0.00	392.00	0.00	0.00	392.00
21 - RECREATION	4,087.00	0.00	4,087.00	1,021.75	0.00	3,065.25
10 - SALARIES	4,087.00	0.00	4,087.00	1,021.75	0.00	3,065.25
127 - REC DIRECT	4,087.00	0.00	4,087.00	1,021.75	0.00	3,065.25
31 - TRANSFER STA	131,419.00	0.00	131,419.00	45,774.53	0.00	85,644.47
10 - SALARIES	131,419.00	0.00	131,419.00	45,774.53	0.00	85,644.47
131 - TRF STATION	131,419.00	0.00	131,419.00	45,774.53	0.00	85,644.47
51 - ROADS	42,667.00	0.00	42,667.00	16,410.40	0.00	26,256.60
10 - SALARIES	42,667.00	0.00	42,667.00	16,410.40	0.00	26,256.60
151 - RD COMM	42,667.00	0.00	42,667.00	16,410.40	0.00	26,256.60
71 - GA	3,503.00	0.00	3,503.00	0.00	0.00	3,503.00
10 - SALARIES	3,503.00	0.00	3,503.00	0.00	0.00	3,503.00
171 - GA DIRECT	3,503.00	0.00	3,503.00	0.00	0.00	3,503.00
72 - ACO	7,697.00	0.00	7,697.00	2,960.40	0.00	4,736.60
10 - SALARIES	7,697.00	0.00	7,697.00	2,960.40	0.00	4,736.60
175 - ACO	7,697.00	0.00	7,697.00	2,960.40	0.00	4,736.60
99 - NOT SPECIFIC	27,515.00	0.00	27,515.00	2,705.50	0.00	24,809.50

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT		BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
101 - SALARIES CONT'D							
10 - SALARIES		27,515.00	0.00	27,515.00	2,705.50	0.00	24,809.50
179 - HEALTH OFFIC		1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
191 - EXTRA TIME		2,500.00	0.00	2,500.00	410.50	0.00	2,089.50
199 - SELECT BOARD		23,515.00	0.00	23,515.00	2,295.00	0.00	21,220.00
102 - BENEFITS							
11 - TOWN HALL		240,245.00	0.00	240,245.00	85,814.47	0.00	154,430.53
20 - BENEFITS		10,700.00	0.00	10,700.00	3,177.65	0.00	7,522.35
280 - TRAINING		8,945.00	0.00	8,945.00	2,131.90	0.00	6,813.10
290 - MEMB & DUES		1,755.00	0.00	1,755.00	1,045.75	0.00	709.25
13 - ELECTIONS		300.00	0.00	300.00	0.00	0.00	300.00
20 - BENEFITS		300.00	0.00	300.00	0.00	0.00	300.00
280 - TRAINING		300.00	0.00	300.00	0.00	0.00	300.00
17 - BUILDINGS CO		540.00	0.00	540.00	145.00	0.00	395.00
20 - BENEFITS		540.00	0.00	540.00	145.00	0.00	395.00
280 - TRAINING		500.00	0.00	500.00	110.00	0.00	390.00
290 - MEMB & DUES		40.00	0.00	40.00	35.00	0.00	5.00
31 - TRANFER STAT		500.00	0.00	500.00	530.00	0.00	-30.00
20 - BENEFITS		500.00	0.00	500.00	530.00	0.00	-30.00
280 - TRAINING		500.00	0.00	500.00	530.00	0.00	-30.00
99 - NOT SPECIFIE		228,205.00	0.00	228,205.00	81,961.82	0.00	146,243.18
20 - BENEFITS		228,205.00	0.00	228,205.00	81,961.82	0.00	146,243.18
201 - FICA		56,122.00	0.00	56,122.00	20,550.58	0.00	35,571.42
210 - HEALTH		116,085.00	0.00	116,085.00	43,024.50	0.00	73,060.50
211 - DENTAL		4,414.00	0.00	4,414.00	1,532.65	0.00	2,881.35
214 - LIFE NO MED		370.00	0.00	370.00	164.10	0.00	205.90
230 - 457B ER MATC		17,217.00	0.00	17,217.00	6,108.65	0.00	11,108.35
231 - MPERS ER		33,997.00	0.00	33,997.00	10,581.34	0.00	23,415.66
110 - GEN ADMIN							
11 - TOWN HALL		162,935.00	0.00	162,935.00	63,767.12	19,000.00	80,167.88
32 - CTRCT SVS EQ		142,167.00	0.00	142,167.00	59,892.60	18,955.00	63,319.40
310 - PROF SVS		75,459.00	0.00	75,459.00	39,952.10	17,600.00	17,906.90
39 - CONT SVS OTH		75,459.00	0.00	75,459.00	39,952.10	17,600.00	17,906.90
315 - MEMB & DUES		11,660.00	0.00	11,660.00	2,689.40	875.00	8,095.60
399 - OTHER		7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
50 - UTILITIES		4,160.00	0.00	4,160.00	2,689.40	875.00	595.60
		10,470.00	0.00	10,470.00	3,236.84	0.00	7,233.16

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT		BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
110 - GEN ADMIN CONT'D							
580 - COMM		10,470.00	0.00	10,470.00	3,236.84	0.00	7,233.16
60 - SUPPLIES		17,998.00	0.00	17,998.00	7,482.89	0.00	10,515.11
610 - SUPPLIES		11,000.00	0.00	11,000.00	3,881.83	0.00	7,118.17
650 - POSTAGE		6,998.00	0.00	6,998.00	3,601.06	0.00	3,396.94
80 - ADVER, PRINT		16,880.00	0.00	16,880.00	1,785.23	480.00	14,614.77
810 - ADVERTISE		2,500.00	0.00	2,500.00	0.00	480.00	2,020.00
830 - FORMS		8,780.00	0.00	8,780.00	405.73	0.00	8,374.27
850 - TOWN REPORT		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
860 - TAX BILLS		3,600.00	0.00	3,600.00	1,379.50	0.00	2,220.50
90 - OTHER		9,700.00	0.00	9,700.00	4,746.14	0.00	4,953.86
910 - MILEAGE/TRAV		8,700.00	0.00	8,700.00	1,427.61	0.00	7,272.39
911 - MI/TRAV ELE		0.00	0.00	0.00	2,405.36	0.00	-2,405.36
915 - EE RECONIT		1,000.00	0.00	1,000.00	913.17	0.00	86.83
17 - BLDGS & CODE		16,268.00	0.00	16,268.00	3,874.52	45.00	12,348.48
39 - CONT SVS OTH		2,528.00	0.00	2,528.00	1,988.00	0.00	540.00
315 - MEMB & DUES		1,928.00	0.00	1,928.00	1,928.00	0.00	0.00
399 - OTHER		600.00	0.00	600.00	60.00	0.00	540.00
60 - SUPPLIES		1,200.00	0.00	1,200.00	325.93	0.00	874.07
610 - SUPPLIES		200.00	0.00	200.00	25.09	0.00	174.91
650 - POSTAGE		1,000.00	0.00	1,000.00	300.84	0.00	699.16
80 - ADVER, PRINT		2,040.00	0.00	2,040.00	0.00	45.00	1,995.00
810 - ADVERTISE		2,040.00	0.00	2,040.00	0.00	45.00	1,995.00
90 - OTHER		10,500.00	0.00	10,500.00	1,560.59	0.00	8,939.41
910 - MILEAGE/TRAV		3,000.00	0.00	3,000.00	1,560.59	0.00	1,439.41
999 - MISC		7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
19 - COMMITTEES		4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
90 - OTHER		4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
999 - MISC		4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
115 - ELECTIONS							
13 - ELECTIONS		15,517.00	0.00	15,517.00	3,592.85	1,020.00	10,904.15
39 - CONT SVS OTH		10,662.00	0.00	10,662.00	3,592.85	1,020.00	10,904.15
399 - OTHER		10,662.00	0.00	10,662.00	3,230.62	1,020.00	6,411.38
60 - SUPPLIES		2,700.00	0.00	2,700.00	3,230.62	1,020.00	6,411.38
610 - SUPPLIES		500.00	0.00	500.00	362.23	0.00	2,337.77
650 - POSTAGE		2,000.00	0.00	2,000.00	330.23	0.00	169.77
670 - SIGNS		200.00	0.00	200.00	32.00	0.00	1,968.00
					0.00	0.00	200.00

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT		BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
115 - ELECTIONS CONT'D							
80 - ADVER, PRINT		1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
810 - ADVERTISE		1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
90 - OTHER		955.00	0.00	955.00	0.00	0.00	955.00
910 - MILEAGE/TRAV		955.00	0.00	955.00	0.00	0.00	955.00
117 - GEN ADMIN IN							
99 - NOT SPECIFIC		38,543.00	0.00	38,543.00	22,353.50	0.00	16,189.50
38 - CONT SVS INS		38,543.00	0.00	38,543.00	22,353.50	0.00	16,189.50
325 - INS PROP & C		20,382.00	0.00	20,382.00	16,876.00	0.00	3,506.00
326 - INS W.C.		16,511.00	0.00	16,511.00	5,399.50	0.00	11,111.50
327 - INS UNEMPLOY		1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
328 - INS VOLUNTEE		150.00	0.00	150.00	78.00	0.00	72.00
119 - CONTINGENCY							
11 - TOWN HALL		2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
90 - OTHER		2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
999 - MISC		2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
125 - ACO							
72 - ACO		9,328.00	0.00	9,328.00	6,871.82	0.00	2,456.18
39 - CONT SVS OTH		7,628.00	0.00	7,628.00	6,606.50	0.00	1,021.50
381 - ACO		7,628.00	0.00	7,628.00	6,606.50	0.00	1,021.50
90 - OTHER		1,700.00	0.00	1,700.00	265.32	0.00	1,434.68
910 - MILEAGE/TRAV		1,700.00	0.00	1,700.00	265.32	0.00	1,434.68
128 - HHS G/A							
71 - GA		1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
39 - CONT SVS OTH		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
310 - PROF SVS		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
60 - SUPPLIES		150.00	0.00	150.00	0.00	0.00	150.00
610 - SUPPLIES		150.00	0.00	150.00	0.00	0.00	150.00
90 - OTHER		350.00	0.00	350.00	0.00	0.00	350.00
910 - MILEAGE/TRAV		350.00	0.00	350.00	0.00	0.00	350.00
129 - HHS SOCIAL S							
75 - SOCIAL SERV		1,132.00	0.00	1,132.00	0.00	0.00	1,132.00
91 - OTHER SOC SV		1,132.00	0.00	1,132.00	0.00	0.00	1,132.00

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT		BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
129 - HHS SOCIAL S CONT'D							
999 - OTHER		1,132.00	0.00	1,132.00	0.00	0.00	1,132.00
131 - ROADS		839,048.00	0.00	839,048.00	237,082.97	0.00	601,965.03
51 - ROADS		839,048.00	0.00	839,048.00	237,082.97	0.00	601,965.03
33 - CONT PROF		1,000.00	0.00	1,000.00	80.00	0.00	920.00
310 - PROF SERV		1,000.00	0.00	1,000.00	80.00	0.00	920.00
40 - REPAIRS & MA		838,048.00	0.00	838,048.00	237,002.97	0.00	601,045.03
481 - RDS/CONSTRUC		344,000.00	0.00	344,000.00	0.00	0.00	344,000.00
482 - RDS/RESURFA		323,548.00	0.00	323,548.00	219,725.00	0.00	103,823.00
483 - RDS/REPAIRS		170,500.00	0.00	170,500.00	17,277.97	0.00	153,222.03
141 - B&G CARE & M		25,004.00	0.00	25,004.00	6,316.00	0.00	18,688.00
11 - TOWN HALL		15,272.00	0.00	15,272.00	5,305.00	0.00	9,967.00
31 - CTRCT SVS BL		10,722.00	0.00	10,722.00	4,312.00	0.00	6,410.00
310 - PROF SVS		10,722.00	0.00	10,722.00	4,312.00	0.00	6,410.00
40 - REPAIRS & MA		4,550.00	0.00	4,550.00	993.00	0.00	3,557.00
410 - BLDGS & GROU		4,550.00	0.00	4,550.00	993.00	0.00	3,557.00
21 - RECREATION		3,600.00	0.00	3,600.00	416.00	0.00	3,184.00
31 - CTRCT SVS BL		1,300.00	0.00	1,300.00	0.00	0.00	1,300.00
310 - PROF SVS		1,300.00	0.00	1,300.00	0.00	0.00	1,300.00
40 - REPAIRS & MA		2,300.00	0.00	2,300.00	416.00	0.00	1,884.00
410 - BLDGS & GROU		2,300.00	0.00	2,300.00	416.00	0.00	1,884.00
22 - BUNGANUT		1,660.00	0.00	1,660.00	370.00	0.00	1,290.00
31 - CTRCT SVS BL		660.00	0.00	660.00	370.00	0.00	290.00
310 - PROF SVS		660.00	0.00	660.00	370.00	0.00	290.00
40 - REPAIRS & MA		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
410 - BLDGS & GROU		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
23 - KBP		190.00	0.00	190.00	225.00	0.00	-35.00
31 - CTRCT SVS BL		190.00	0.00	190.00	225.00	0.00	-35.00
310 - PROF SVS		190.00	0.00	190.00	225.00	0.00	-35.00
31 - TRANSFER STA		4,282.00	0.00	4,282.00	0.00	0.00	4,282.00
31 - CTRCT SVS BL		3,132.00	0.00	3,132.00	0.00	0.00	3,132.00
310 - PROF SVS		3,132.00	0.00	3,132.00	0.00	0.00	3,132.00
40 - REPAIRS & MA		1,150.00	0.00	1,150.00	0.00	0.00	1,150.00
410 - BLDGS & GROU		1,150.00	0.00	1,150.00	0.00	0.00	1,150.00

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT		BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
142 - B&G MOWING CONT'D		62,602.00	0.00	62,602.00	39,172.00	0.00	23,430.00
142 - B&G MOWING		11,500.00	0.00	11,500.00	11,400.00	0.00	100.00
51 - ROADS		11,500.00	0.00	11,500.00	11,400.00	0.00	100.00
31 - CTRCT SVS BL							
370 - MOWING							
90 - MISC		51,102.00	0.00	51,102.00	27,772.00	0.00	23,330.00
31 - CTRCT SVS BL		51,102.00	0.00	51,102.00	27,772.00	0.00	23,330.00
370 - MOWING		51,102.00	0.00	51,102.00	27,772.00	0.00	23,330.00
143 - B&G PLOWING		672,540.00	0.00	672,540.00	209,348.33	254,925.00	208,266.67
11 - TOWN HALL		4,640.00	0.00	4,640.00	773.33	0.00	3,866.67
31 - CTRCT SVS BL		4,640.00	0.00	4,640.00	773.33	0.00	3,866.67
360 - PLOW & SAND		4,640.00	0.00	4,640.00	773.33	0.00	3,866.67
22 - BUNGANUT		700.00	0.00	700.00	0.00	0.00	700.00
31 - CTRCT SVS BL		700.00	0.00	700.00	0.00	0.00	700.00
360 - PLOW & SAND		700.00	0.00	700.00	0.00	0.00	700.00
23 - KBP		1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
31 - CTRCT SVS BL		1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
360 - PLOW & SAND		1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
31 - TRANSFER STA		9,000.00	0.00	9,000.00	0.00	0.00	9,000.00
31 - CTRCT SVS BL		9,000.00	0.00	9,000.00	0.00	0.00	9,000.00
360 - PLOW & SAND		9,000.00	0.00	9,000.00	0.00	0.00	9,000.00
51 - ROADS		657,000.00	0.00	657,000.00	208,575.00	254,925.00	193,500.00
31 - CTRCT SVS BL		657,000.00	0.00	657,000.00	208,575.00	254,925.00	193,500.00
360 - PLOW & SAND		657,000.00	0.00	657,000.00	208,575.00	254,925.00	193,500.00
145 - B&G WASTE SV		18,225.00	0.00	18,225.00	6,375.00	0.00	11,850.00
11 - TOWN HALL		1,820.00	0.00	1,820.00	725.00	0.00	1,095.00
31 - CTRCT SVS BL		1,820.00	0.00	1,820.00	725.00	0.00	1,095.00
330 - WASTE SVS		1,820.00	0.00	1,820.00	725.00	0.00	1,095.00
21 - RECREATION		4,170.00	0.00	4,170.00	900.00	0.00	3,270.00
31 - CTRCT SVS BL		1,710.00	0.00	1,710.00	160.00	0.00	1,550.00
330 - WASTE SVS		1,710.00	0.00	1,710.00	160.00	0.00	1,550.00
35 - CTRCT SVS WA		2,460.00	0.00	2,460.00	740.00	0.00	1,720.00
331 - PROF PORTA P		2,460.00	0.00	2,460.00	740.00	0.00	1,720.00
22 - BUNGANUT		6,675.00	0.00	6,675.00	3,250.00	0.00	3,425.00
31 - CTRCT SVS BL		2,380.00	0.00	2,380.00	2,030.00	0.00	350.00

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT		BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
145 - B&G WASTE SV CONT'D							
330 - WASTE SVS		2,380.00	0.00	2,380.00	2,030.00	0.00	350.00
35 - CTRCT SVS WA		4,295.00	0.00	4,295.00	1,220.00	0.00	3,075.00
331 - PROF PORTA P		4,295.00	0.00	4,295.00	1,220.00	0.00	3,075.00
23 - KBP		4,020.00	0.00	4,020.00	1,310.00	0.00	2,710.00
31 - CTRCT SVS BL		1,560.00	0.00	1,560.00	0.00	0.00	1,560.00
330 - WASTE SVS		1,560.00	0.00	1,560.00	0.00	0.00	1,560.00
35 - CTRCT SVS WA		2,460.00	0.00	2,460.00	1,310.00	0.00	1,150.00
331 - PROF PORTA P		2,460.00	0.00	2,460.00	1,310.00	0.00	1,150.00
51 - ROADS		1,540.00	0.00	1,540.00	190.00	0.00	1,350.00
31 - CTRCT SVS BL		1,200.00	0.00	1,200.00	190.00	0.00	1,010.00
330 - WASTE SVS		1,200.00	0.00	1,200.00	190.00	0.00	1,010.00
35 - CTRCT SVS WA		340.00	0.00	340.00	0.00	0.00	340.00
331 - PROF PORTA P		340.00	0.00	340.00	0.00	0.00	340.00
147 - B&G ENERGY							
11 - TOWN HALL		10,484.00	0.00	10,484.00	1,753.07	0.00	8,730.93
50 - UTILITIES		10,484.00	0.00	10,484.00	1,753.07	0.00	8,730.93
510 - PROPANE		3,984.00	0.00	3,984.00	0.00	0.00	3,984.00
560 - ELECTRICITY		6,500.00	0.00	6,500.00	1,753.07	0.00	4,746.93
21 - RECREATION		750.00	0.00	750.00	157.00	0.00	593.00
50 - UTILITIES		750.00	0.00	750.00	157.00	0.00	593.00
560 - ELECTRICITY		750.00	0.00	750.00	157.00	0.00	593.00
22 - BUNGANUT		2,500.00	0.00	2,500.00	1,279.99	0.00	1,220.01
50 - UTILITIES		2,500.00	0.00	2,500.00	1,279.99	0.00	1,220.01
560 - ELECTRICITY		2,500.00	0.00	2,500.00	1,279.99	0.00	1,220.01
23 - KBP		2,000.00	0.00	2,000.00	264.94	0.00	1,735.06
50 - UTILITIES		2,000.00	0.00	2,000.00	264.94	0.00	1,735.06
560 - ELECTRICITY		2,000.00	0.00	2,000.00	264.94	0.00	1,735.06
31 - TRANSFER STA		4,500.00	0.00	4,500.00	1,496.77	0.00	3,003.23
50 - UTILITIES		4,500.00	0.00	4,500.00	1,496.77	0.00	3,003.23
560 - ELECTRICITY		4,500.00	0.00	4,500.00	1,496.77	0.00	3,003.23
51 - ROADS		6,500.00	0.00	6,500.00	1,447.52	0.00	5,052.48
50 - UTILITIES		6,500.00	0.00	6,500.00	1,447.52	0.00	5,052.48
560 - ELECTRICITY		6,500.00	0.00	6,500.00	1,447.52	0.00	5,052.48
148 - B&G SIGNS							
		9,000.00	0.00	9,000.00	477.12	0.00	8,522.88

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
148 - B&G SIGNS CONT'D						
21 - RECREATION	500.00	0.00	500.00	0.00	0.00	500.00
60 - SUPPLIES	500.00	0.00	500.00	0.00	0.00	500.00
670 - SIGNS	500.00	0.00	500.00	0.00	0.00	500.00
22 - BUNGANUT	500.00	0.00	500.00	0.00	0.00	500.00
60 - SUPPLIES	500.00	0.00	500.00	0.00	0.00	500.00
670 - SIGNS	500.00	0.00	500.00	0.00	0.00	500.00
23 - KENNEBUNK PD	500.00	0.00	500.00	200.00	0.00	300.00
60 - SUPPLIES	500.00	0.00	500.00	200.00	0.00	300.00
670 - SIGNS	500.00	0.00	500.00	200.00	0.00	300.00
31 - TRANSFER STA	500.00	0.00	500.00	0.00	0.00	500.00
60 - SUPPLIES	500.00	0.00	500.00	0.00	0.00	500.00
670 - SIGNS	500.00	0.00	500.00	0.00	0.00	500.00
51 - ROADS	7,000.00	0.00	7,000.00	277.12	0.00	6,722.88
60 - SUPPLIES	7,000.00	0.00	7,000.00	277.12	0.00	6,722.88
670 - SIGNS	7,000.00	0.00	7,000.00	277.12	0.00	6,722.88
150 - TRF STATION	345,375.00	0.00	345,375.00	94,703.07	0.00	250,671.93
31 - TRANSFER STA	345,375.00	0.00	345,375.00	94,703.07	0.00	250,671.93
35 - CTRCT SVS WA	322,415.00	0.00	322,415.00	93,681.17	0.00	228,733.83
310 - PROF SVS	5,280.00	0.00	5,280.00	447.00	0.00	4,833.00
349 - PROF SVS CAN	2,400.00	0.00	2,400.00	800.00	0.00	1,600.00
350 - PROF SVS TIP	185,525.00	0.00	185,525.00	56,886.90	0.00	128,638.10
351 - PROF SVS TW	43,875.00	0.00	43,875.00	10,839.47	0.00	33,035.53
352 - PROF SVS REC	16,960.00	0.00	16,960.00	4,018.30	0.00	12,941.70
355 - PROF SVS HAU	30,525.00	0.00	30,525.00	8,890.00	0.00	21,635.00
356 - PROF SVS HW	17,550.00	0.00	17,550.00	6,080.00	0.00	11,470.00
357 - PROF SVS HR	8,775.00	0.00	8,775.00	2,280.00	0.00	6,495.00
358 - PROF SVS HWO	2,750.00	0.00	2,750.00	1,159.50	0.00	1,590.50
359 - PROF SVS MET	8,775.00	0.00	8,775.00	2,280.00	0.00	6,495.00
40 - REPAIRS & MA	11,830.00	0.00	11,830.00	280.64	0.00	11,549.36
450 - EQUIPMENT	11,830.00	0.00	11,830.00	280.64	0.00	11,549.36
50 - UTILITIES	5,880.00	0.00	5,880.00	697.61	0.00	5,182.39
570 - FUEL	2,880.00	0.00	2,880.00	0.00	0.00	2,880.00
580 - COMM	3,000.00	0.00	3,000.00	697.61	0.00	2,302.39
60 - SUPPLIES	4,200.00	0.00	4,200.00	43.65	0.00	4,156.35
610 - SUPPLIES	200.00	0.00	200.00	43.65	0.00	156.35
690 - PPG	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT		BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
150 - TRF STATION CONT'D							
90 - OTHER		1,050.00	0.00	1,050.00	0.00	0.00	1,050.00
920 - STATE FEE'S		550.00	0.00	550.00	0.00	0.00	550.00
930 - HEALTH & WEL		500.00	0.00	500.00	0.00	0.00	500.00
161 - PARKS & REC							
21 - RECREATION		8,110.00	0.00	8,110.00	4,764.93	0.00	3,345.07
40 - REPAIRS & MA		1,000.00	0.00	1,000.00	600.00	0.00	400.00
450 - EQUIPMENT		1,000.00	0.00	1,000.00	600.00	0.00	400.00
90 - OTHER		7,110.00	0.00	7,110.00	4,164.93	0.00	2,945.07
940 - REC PROGRAMS		6,860.00	0.00	6,860.00	3,919.23	0.00	2,940.77
999 - MISC		250.00	0.00	250.00	245.70	0.00	4.30
22 - BUNGANUT		600.00	0.00	600.00	109.40	0.00	490.60
50 - UTILITIES		600.00	0.00	600.00	109.40	0.00	490.60
580 - COMM		600.00	0.00	600.00	109.40	0.00	490.60
23 - KPB		1,600.00	0.00	1,600.00	679.55	0.00	920.45
50 - UTILITIES		1,600.00	0.00	1,600.00	679.55	0.00	920.45
580 - COMM		1,600.00	0.00	1,600.00	679.55	0.00	920.45
171 - RES EQUIP							
99 - NOT SPECIFIE		7,500.00	0.00	7,500.00	7,500.00	0.00	0.00
95 - RESERVES		7,500.00	0.00	7,500.00	7,500.00	0.00	0.00
970 - TOWN RESERVE		7,500.00	0.00	7,500.00	7,500.00	0.00	0.00
173 - RES BLDG							
99 - NOT SPECIFIE		10,000.00	0.00	10,000.00	10,000.00	0.00	0.00
95 - RESERVES		10,000.00	0.00	10,000.00	10,000.00	0.00	0.00
970 - TOWN RESERVE		10,000.00	0.00	10,000.00	10,000.00	0.00	0.00
175 - RES CON SVC							
99 - NOT SPECIFIE		22,000.00	0.00	22,000.00	22,000.00	0.00	0.00
95 - RESERVES		22,000.00	0.00	22,000.00	22,000.00	0.00	0.00
970 - TOWN RESERVE		22,000.00	0.00	22,000.00	22,000.00	0.00	0.00
177 - RES MISC							
99 - NOT SPECIFIE		90,215.00	0.00	90,215.00	90,215.00	0.00	0.00
95 - RESERVES		90,215.00	0.00	90,215.00	90,215.00	0.00	0.00

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
177 - RES MISC CONT'D						
970 - TOWN RESERVE	90,215.00	0.00	90,215.00	90,215.00	0.00	0.00
179 - RESERVES GMF						
91 - GMFR	90,000.00	0.00	90,000.00	90,000.00	0.00	0.00
95 - RESERVES	90,000.00	0.00	90,000.00	90,000.00	0.00	0.00
978 - GMFR RESERVE	90,000.00	0.00	90,000.00	90,000.00	0.00	0.00
181 - OUTS GEN AD						
11 - TOWN HALL	130,650.00	0.00	130,650.00	86,081.65	0.00	44,568.35
33 - CONT PROF	63,250.00	0.00	63,250.00	42,237.50	0.00	21,012.50
310 - PROF SERV	40,250.00	0.00	40,250.00	33,550.00	0.00	6,700.00
320 - PROF SERV LE	17,000.00	0.00	17,000.00	2,687.50	0.00	14,312.50
323 - PROF SERV AU	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00
15 - CEMETERIES	4,200.00	0.00	4,200.00	1,158.65	0.00	3,041.35
37 - CONT OUT	4,200.00	0.00	4,200.00	1,158.65	0.00	3,041.35
399 - CONT SVS OTH	4,200.00	0.00	4,200.00	1,158.65	0.00	3,041.35
17 - PLANNING	22,200.00	0.00	22,200.00	1,685.50	0.00	20,514.50
33 - CONT PROF	22,200.00	0.00	22,200.00	1,685.50	0.00	20,514.50
310 - PROF SERV	5,000.00	0.00	5,000.00	1,685.50	0.00	3,314.50
320 - PROF SERV LE	17,200.00	0.00	17,200.00	0.00	0.00	17,200.00
22 - BUNGANUT	41,000.00	0.00	41,000.00	41,000.00	0.00	0.00
37 - CONT OUT	41,000.00	0.00	41,000.00	41,000.00	0.00	0.00
399 - CONT SVS OTH	41,000.00	0.00	41,000.00	41,000.00	0.00	0.00
185 - OUTSOURCE OT						
95 - LIBRARY	207,541.00	0.00	207,541.00	207,541.00	0.00	0.00
37 - CONT OUT	157,291.00	0.00	157,291.00	157,291.00	0.00	0.00
399 - CONT SVS OTH	157,291.00	0.00	157,291.00	157,291.00	0.00	0.00
99 - NOT SPEC	50,250.00	0.00	50,250.00	50,250.00	0.00	0.00
37 - CONT OUT	45,250.00	0.00	45,250.00	45,250.00	0.00	0.00
399 - CONT SVS OTH	45,250.00	0.00	45,250.00	45,250.00	0.00	0.00
90 - OTHER	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
999 - MISC	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
186 - OUTS GMFR						
91 - GMFR	706,695.00	0.00	706,695.00	294,456.25	412,238.75	0.00

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT		BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
186 - OUTS GMFR CONT'D							
37 - CONT OUT		706,695.00	0.00	706,695.00	294,456.25	412,238.75	0.00
391 - GMFR PERSONN		506,424.00	0.00	506,424.00	194,320.75	312,103.25	0.00
392 - GMFR CONTRAC		200,271.00	0.00	200,271.00	100,135.50	100,135.50	0.00
191 - OTHER CIP		95,861.00	0.00	95,861.00	14,767.22	0.00	81,093.78
11 - TOWN HALL		63,161.00	0.00	63,161.00	1,660.08	0.00	61,500.92
33 - CONT PROF		50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
310 - PROF SERV		50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
70 - EQUIPMENT		13,161.00	0.00	13,161.00	1,660.08	0.00	11,500.92
710 - COMP EQUIP		11,801.00	0.00	11,801.00	1,618.00	0.00	10,183.00
730 - OFFICE EQUIP		360.00	0.00	360.00	0.00	0.00	360.00
790 - OTHER EQUIP		1,000.00	0.00	1,000.00	42.08	0.00	957.92
21 - RECREATION		3,100.00	0.00	3,100.00	1,107.14	0.00	1,992.86
70 - EQUIPMENT		3,100.00	0.00	3,100.00	1,107.14	0.00	1,992.86
790 - OTHER EQUIP		3,100.00	0.00	3,100.00	1,107.14	0.00	1,992.86
22 - BUNGANUT		3,600.00	0.00	3,600.00	0.00	0.00	3,600.00
70 - EQUIPMENT		600.00	0.00	600.00	0.00	0.00	600.00
710 - COMP EQUIP		600.00	0.00	600.00	0.00	0.00	600.00
90 - OTHER		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
999 - MISC		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
31 - TRANSFER STA		26,000.00	0.00	26,000.00	12,000.00	0.00	14,000.00
70 - EQUIPMENT		26,000.00	0.00	26,000.00	12,000.00	0.00	14,000.00
790 - OTHER EQUIP		26,000.00	0.00	26,000.00	12,000.00	0.00	14,000.00
195 - RSU # 57		0.00	5,990,606.67	5,990,606.67	2,496,086.10	3,494,520.57	0.00
92 - RSU # 57		0.00	5,990,606.67	5,990,606.67	2,496,086.10	3,494,520.57	0.00
90 - OTHER		0.00	5,990,606.67	5,990,606.67	2,496,086.10	3,494,520.57	0.00
999 - MISC		0.00	5,990,606.67	5,990,606.67	2,496,086.10	3,494,520.57	0.00
197 - COUNTY		0.00	369,346.17	369,346.17	369,346.17	0.00	0.00
97 - COUNTY		0.00	369,346.17	369,346.17	369,346.17	0.00	0.00
90 - OTHER		0.00	369,346.17	369,346.17	369,346.17	0.00	0.00
999 - MISC		0.00	369,346.17	369,346.17	369,346.17	0.00	0.00
199 - OVERLAY		55,000.00	-2,678.38	52,321.62	1,715.50	0.00	50,606.12
99 - NOT SPECIFIC		55,000.00	-2,678.38	52,321.62	1,715.50	0.00	50,606.12

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
199 - OVERLAY CONT'D						
90 - OTHER	55,000.00	-2,678.38	52,321.62	1,715.50	0.00	50,606.12
999 - MISC	55,000.00	-2,678.38	52,321.62	1,715.50	0.00	50,606.12
Final Totals	4,628,119.00	6,357,274.46	10,985,393.46	4,736,389.01	4,181,704.32	2,067,300.13

ITEM #4: (b.) FY2024 Audit Report

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

JUNE 30, 2024

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Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Select Board
Town of Lyman
Lyman, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Lyman, Maine, as of and for the year ended June 30, 2024, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Lyman, Maine, as of June 30, 2024, 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 22, 2024

Town of Lyman

Management's Discussion and Analysis

Fiscal Year ending June 30, 2024

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, 2024.

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-

Town of Lyman

Management's Discussion and Analysis

Fiscal Year ending June 30, 2024

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, 2024 by \$11,820,346 – this is referred to as “Net Position”. Of that amount, \$6,218,247 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 \$600,624, 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 \$6,071,792 an increase of \$198,630 from the prior year.

The total unassigned fund balance for the general fund was \$5,218,751, which represents 53% of the total general fund expenditures.

Town of Lyman
Management's Discussion and Analysis
Fiscal Year ending June 30, 2024

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	
	6/30/2024	6/30/2023
Current Assets	\$ 7,251,184	\$ 6,839,091
Capital Assets	5,602,099	5,240,224
<i>Total Assets</i>	12,853,284	12,079,316
<i>Deferred Outflows of Resources</i>	55,711	76,778
<i>Total Assets & Deferred Outflows of Resources</i>	\$ 12,908,995	\$ 12,156,094
Current Liabilities	\$ 929,942	\$ 777,091
Net Pension Liability	62,128	56,640
Net OPEB Obligations	29,943	35,217
<i>Total Liabilities</i>	1,022,013	866,948
Property Taxes Collected in Advance	22,777	22,223
Related to Pension	12,524	22,932
Related to OPEB	31,334	24,268
<i>Total Deferred Inflows of Resources</i>	66,635	69,423
NET POSITION:		
Net Investment in Capital Assets	5,602,099	5,240,224
Unrestricted	6,218,247	5,979,498
<i>Total Net Position</i>	11,820,346	11,219,723
<i>Total Liabilities, Deferred Inflows of Resources, and Net Position</i>	\$ 12,908,995	\$ 12,156,094

Town of Lyman

Management's Discussion and Analysis

Fiscal Year ending June 30, 2024

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	
	6/30/2024	6/30/2023
Revenues:		
<i>Program Revenues:</i>		
Charges for Services	\$ 84,217	\$ 30,005
Operating Grants and Contributions	57,980	50,276
<i>General Revenues:</i>		
Taxes	9,306,287	8,832,367
Licenses and permits	104,412	93,042
Interest and investment earnings	67,618	52,830
Grants and contributions	731,196	701,410
Miscellaneous	56,039	198,200
TOTAL REVENUES	10,407,748	9,958,130
Expenses:		
General government	1,359,980	1,254,999
Public safety	630,191	562,050
Sanitation	242,736	222,664
Public works	677,096	700,899
Social services	1,131	1,394
Special assessments	5,932,429	5,803,889
Recreation	7,623	44,927
Other	369,146	367,024
Depreciation	586,793	451,900
TOTAL EXPENSES	9,807,793	9,438,547
Changes in Net Position	600,624	548,383
Beginning Net Position	11,219,722	10,671,339
Ending Net Position	\$ 11,820,346	\$ 11,219,722

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 \$6,071,792, an increase of \$198,630 from the prior year. Approximately 86% of the total is the Town's unassigned fund balance. The remainder is reserved to indicate that it is not

Town of Lyman
Management's Discussion and Analysis
Fiscal Year ending June 30, 2024

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 \$749 thousand. This was primarily due to actual excise taxes and other revenues in excess of anticipated amounts.

Actual expenditures were below final budgeted estimates by approximately \$1.2 million 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 \$10,105,065, net of accumulated depreciation of \$4,502,965, giving a net book value of \$5,602,100. Additions to capital assets for the year include paving/road reconstruction projects, transfer station improvements, and computer equipment.

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

Long-Term Debt:

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

Contacting the Town's Management:

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

Statement 1

Town of Lyman, Maine
Statement of Net Position
June 30, 2024

	Governmental Activities	Total
ASSETS:		
Current assets:		
Cash and cash equivalents	\$ 6,079,800	\$ 6,079,800
Prepaid expenses	887,622	887,622
Accounts receivable	420	420
Taxes receivable	238,857	238,857
Tax liens receivable	44,485	44,485
Total current assets	7,251,184	7,251,184
Non-current assets:		
Capital assets, net of accumulated depreciation	5,602,099	5,602,099
Total non-current assets	5,602,099	5,602,099
Deferred outflows of resources:		
Defined benefit pension plan outflows	46,623	46,623
OPEB related outflows	9,088	9,088
Total deferred outflows of resources	55,711	55,711
TOTAL ASSETS	\$ 12,908,995	\$ 12,908,995
LIABILITIES:		
Current liabilities:		
Accounts payable	\$ 444,541	\$ 444,541
Accrued expenses	8,416	8,416
Escrow accounts payable	318,985	318,985
Gravel pit escrow deposits	158,000	158,000
Total current liabilities	929,942	929,942
Non-current liabilities:		
OPEB liabilities	29,943	29,943
Pension liabilities	62,128	62,128
Total non-current liabilities	92,071	92,071
TOTAL LIABILITIES	1,022,013	1,022,013
DEFERRED INFLOWS OF RESOURCES:		
Taxes collected in advance	22,777	22,777
Defined benefit pension plan inflows	12,524	12,524
OPEB related inflows	31,334	31,334
TOTAL DEFERRED INFLOWS OF RESOURCES	66,635	66,635
NET POSITION:		
Net investment in capital assets	5,602,099	5,602,099
Unrestricted	6,218,247	6,218,247
TOTAL NET POSITION	11,820,346	11,820,346
TOTAL LIABILITIES AND NET POSITION	\$ 12,908,995	\$ 12,908,995

The accompanying notes are an integral part of this statement.

Town of Lyman, Maine
Statement of Activities
For the Year Ended June 30, 2024

Program Revenues					Net (Expense) Revenue and Changes in Net Position					
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government						
				Governmental Activities	Total					
Governmental activities:										
General government	\$	1,359,980	\$	29,681	\$	-	\$	(1,330,298)	\$	(1,330,298)
Public safety		630,191		-		-		(630,191)		(630,191)
Public works		677,096		-		-	57,980	(619,116)		(619,116)
Sanitation		242,736		54,535		-	-	(188,201)		(188,201)
Social services		1,131		-		-	-	(1,131)		(1,131)
Education		5,597,245		-		-	-	(5,597,245)		(5,597,245)
County tax		335,184		-		-	-	(335,184)		(335,184)
Recreation		7,623		-		-	-	(7,623)		(7,623)
Other		369,146		-		-	-	(369,146)		(369,146)
Depreciation		586,793		-		-	-	(586,793)		(586,793)
Total government activities		9,807,124		84,217		-	57,980	(9,664,927)		(9,664,927)
General revenues:										
Property taxes, levied for general purposes								7,910,185		7,910,185
Excise taxes								1,396,102		1,396,102
Licenses and permits								104,412		104,412
Grants and contributions not restricted to specific programs:										
State revenue sharing								464,192		464,192
Homestead exemption								238,402		238,402
Other								28,602		28,602
Interest income								67,618		67,618
Miscellaneous revenues								56,039		56,039
Total general revenues and transfers										
								10,265,551		10,265,551
Changes in net position										
								600,624		600,624
NET POSITION - BEGINNING										
								11,219,722		11,219,722
NET POSITION - ENDING										
								\$ 11,820,346	\$	11,820,346

The accompanying notes are an integral part of this statement.

Town of Lyman, Maine
Balance Sheet
Governmental Funds
June 30, 2024

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 5,970,478	\$ 109,322	\$ 6,079,800
Prepaid expense	887,622	-	887,622
Accounts receivable	420	-	420
Interfund receivable	4,467	-	4,467
Taxes receivable, net	238,857	-	238,857
Tax liens receivable	44,485	-	44,485
TOTAL ASSETS	\$ 7,146,328	\$ 109,322	\$ 7,255,651
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts payable	\$ 444,541	\$ -	\$ 444,541
Accrued expenses	8,416	-	8,416
Escrow accounts payable	318,985	-	318,985
Gravel pit escrow deposits	158,000	-	158,000
Interfund payable	-	4,467	4,467
<i>Total liabilities</i>	<i>929,942</i>	<i>4,467</i>	<i>934,408</i>
<i>Deferred inflows of resources:</i>			
Taxes collected in advance	22,777	-	22,777
Uncollected property taxes	226,673	-	226,673
<i>Total deferred inflows of resources</i>	<i>249,450</i>	<i>-</i>	<i>249,450</i>
<i>Fund balances:</i>			
Restricted - see footnotes	12,754	104,856	117,610
Assigned - see footnotes	735,430	-	735,430
Unassigned	5,218,751	-	5,218,751
<i>Total fund balances</i>	<i>5,966,936</i>	<i>104,856</i>	<i>6,071,792</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 7,146,328	\$ 109,322	
<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			5,602,099
Deferred property taxes not reported on Stmnt. 1			226,673
Deferred outflows of resources - OPEB related expenditures			9,088
Deferred inflows of resources - OPEB related inflows			(31,334)
OPEB liabilities			(29,943)
Net pension (asset) liability, as reported on Stmnt. 1			(62,128)
Deferred outflows related to pension plans			46,623
Deferred inflows related to pension plans			(12,524)
NET POSITION OF GOVERNMENTAL ACTIVITIES		\$	11,820,346

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, 2024

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 7,850,127	\$ -	\$ 7,850,127
Excise taxes	1,396,102	-	1,396,102
Intergovernmental revenue	731,196	57,980	789,176
Charges for services	84,217	-	84,217
Licenses and permits	104,412	-	104,412
Interest income	65,169	2,448	67,618
Other revenues	56,039	-	56,039
<i>Total revenues</i>	10,287,262	60,428	10,347,690
EXPENDITURES:			
General government	1,340,041	-	1,340,041
Public safety	630,191	-	630,191
Public works	1,370,610	-	1,370,610
Health and sanitation	242,736	-	242,736
Social services	1,131	-	1,131
Education	5,597,245	-	5,597,245
County tax	335,184	-	335,184
Recreation	7,623	-	7,623
Unclassified	216,148	319,830	535,978
Reserve accounts	88,322	-	88,322
<i>Total expenditures</i>	9,829,230	319,830	10,149,060
<i>Excess (deficiency) of revenues over (under) expenditures</i>	458,032	(259,402)	198,630
<i>Net change in fund balances</i>	458,032	(259,402)	198,630
FUND BALANCES - BEGINNING	5,508,904	364,257	5,873,162
FUND BALANCES - ENDING	\$ 5,966,936	\$ 104,856	\$ 6,071,792

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, 2024

Net change in fund balances - total governmental funds (Statement 4)	\$ 198,630
Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report	(586,793)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	948,668
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.	60,058
Pension expenses under GASP #68 are not reported in in the governmental fund statements	(21,729)
OPEB expenses under GASB #75 are not reported in the governmental fund statements	1,790
Changes in net position of governmental activities (see Stmt. 2)	\$ 600,624

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town operates under a select board - town manager 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, 2024**

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, 2024

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, 2024

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, 2024**

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, 2024.

Capital Assets and Depreciation

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

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

Net Position and Fund Balances

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

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

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

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 14, 2023, on the assessed value listed as of April 1, 2023, for all real and personal property located in the Town. Payment of taxes was due October 3, 2023 and April 3, 2024, with interest at 7% 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 \$15,390 for the year ended June 30, 2024.

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, 2024**

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, 2024, cash deposits had a carrying value of \$6,079,800, 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, 2024

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/2023	Additions	Deletions	Balance 6/30/2024
<i>Capital assets:</i>				
Land & land improvements	\$ 500,851	\$ -	\$ -	\$ 500,851
Buildings & improvements	1,868,132	246,600	-	2,114,732
Equipment & vehicles	1,569,423	8,554	-	1,577,977
Infrastructure	5,217,991	693,514	-	5,911,505
	<hr/>			<hr/>
Total capital assets	9,156,397	948,668	-	10,105,065
<i>Less accumulated depreciation</i>	(3,916,172)	(586,793)	-	(4,502,965)
	<hr/>			<hr/>
Governmental activities				
Capital assets, net	\$ 5,240,225	\$ 361,875	\$ -	\$ 5,602,100
	<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, 2024**

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, 2024 totaled \$12,001.

7. FUND BALANCES

Restricted:

Animal control	\$ 12,754
Cousens educational fund (<i>Permanent fund</i>)	21,648
ARPA funds (<i>Special revenue fund</i>)	4,436
LRAP funds (<i>Special revenue fund</i>)	<u>78,772</u>
	<u>\$ 117,610</u>

Assigned:

Revaluation account	\$ 89,182
Fire truck account	99,883
Capital improvements account	100,936
Computer reserve	20,752
Transfer station revenue reserve	114,155
Town hall reserve	33,559
GMFR building capital fund	33,653
South Waterboro	101,572
Bunganut Park improvements	24
Bunganut field reserve	434
GMFR facilities and equipment	49,690
GMFR health insurance fund	13,765
Fire hydrants reserve	16,608
Resident disaster relief fund	12,206
Kennebunk Pond reserve	18
Heating oil fund	6,664
Giving tree	185
Employee benefit reserve	15,610
Charter commission reserve	2,023
Playground equipment donations	4,084
Cemetery fundraiser	427
Property equalization fund	<u>20,000</u>
	<u>\$ 735,430</u>

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

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 \$742,332 at June 30, 2024. During the year ended June 30, 2024, the Town contributed \$630,191 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.mainePers.org or by contacting the System at (800) 451-9800.

TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

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 3.88%.

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, 2024, the Town reported a liability of \$62,128 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2023, 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, 2023, the Town's proportion was 0.019470%.

At June 30, 2024, 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, 2024**

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
Difference between expected and actual experience	\$ 11,534	\$ -
Net difference between projected and actual earnings on pension plan investments	-	10,543
Changes in assumptions	-	-
Contributions made after measurement date	24,303	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,786	1,980
	\$ 46,623	\$ 12,524

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
2024	\$ 9,031
2025	(10,417)
2026	10,693
2027	490

Actuarial Methods and Assumptions

The total pension liability for the Plan was determined by actuarial valuation as of June 30, 2023, 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, 2024**

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, 2023 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, cost of living increase 1.91%.

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, 2023 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, 2024**

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate

The discount rate used to measure the collective pension liability was 6.5% for 2023. 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, 2023 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%
\$ 170,235	\$ 62,128	\$ (27,052)

Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2023 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 6 years.

TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

10. OPEB OBLIGATIONS (CONTINUED)

The table below shows changes in the change in Net OPEB Liability during the 2024 measurement year:

	Net OPEB Liability (a)	<i>Increase (Decrease)</i> Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances 1/1/2023 (Reporting 12/31/2023)	\$ 35,217	\$ -	\$ 35,217
Changes for the year:			
Service cost	4,502	-	4,502
Interest	1,466	-	1,466
Differences between expected and actual experience	(17,525)	-	(17,525)
Changes of assumptions	6,888	-	6,888
Contributions – employer	-	605	(6050)
Benefit payments	(605)	(605)	-
Net changes	(5,274)	-	(5,274)
Balances 1/1/2024 (Reporting 12/31/2024)	\$ 29,943	\$ -	\$ 29,943

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	\$ 461	\$ 26,344
Changes in assumptions	8,194	4,990
Contributions subsequent to measurement date	433	-
Total	\$ 9,088	\$ 31,334

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

Year ended June 30:

2025	(7,350)
2026	(9,199)
2027	(2,585)
2028	(1,773)
2029	(1,772)
Thereafter	0

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

10. OPEB OBLIGATIONS (CONTINUED)

As of January 1, 2024, the plan membership data is comprised of 5 active members with only an implicit benefit.

Key Economic Assumptions:

Measurement date: January 1, 2024

Discount rates: 3.26% per annum for year end 2024 reporting
3.72% per annum for year end 2023 reporting

Trend assumptions: *Pre-Medicare Medical* – Initial trend of 6.50% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Pre-Medicare Drug – Initial trend of 11.82% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Medical – Initial trend of 9.65% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Drug – Initial trend of 11.15% applied in FYE 2024 grading over 20 years to 3.81% 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, 2024

10. OPEB OBLIGATIONS (CONTINUED)

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

Salary increases: 2.75% per year

Discount Rate

The discount rate used to measure the TOL was 3.26% based on a measurement date of January 1, 2024. 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, 2024 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 3.26%.

1% Decrease	Current Rate	1% Increase
2.26%	3.26%	4.26%
\$ 34,018	\$ 29,943	\$ 26,548

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
\$ 25,932	\$ 29,943	\$ 34,824

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 13.4%. A 1% increase in the healthcare trend rate increases the NOL by approximately 16.3%.

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 *

	2023**	2022**	2021**	2020**
Town's proportion of the net pension liability	0.019470%	0.020554%	0.008971%	0.00000%
Town's proportionate share of the net pension liability (asset)	\$ 62,128	\$ 54,640	\$ (2,863)	\$ -
Town's covered payroll	\$ 184,654	\$ 164,580	\$ 107,871	\$ 100,536
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	33.64%	33.20%	-2.67%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	92.30%	93.26%	-0.86%	88.3%

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

	2023	2022	2021	2020
Contractually required contribution	\$ 18,281	\$ 12,673	\$ 8,198	\$ 8,143
Contributions in relation to the contractually required contribution	(18,281)	(12,673)	(8,198)	(8,143)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 184,654	\$ 164,580	\$ 107,871	\$ 100,536
Contributions as a percentage of covered payroll	9.9%	7.7%	7.8%	8.1%

* This schedule is intended to show information for ten years, but information for only four 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, 2024**

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, 2024

Exhibit 3

	FYE 2024	FYE 2023	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
<u>Total OPEB Liability</u>							
Service cost (BOY)	\$ 4,502	\$ 5,230	\$ 7,602	\$ 6,735	\$ 3,921	\$ 4,194	\$ 2,948
Interest (includes interest on service cost)	1,466	796	1,451	1,570	1,643	1,333	1,294
Changes in benefit terms	-	-	-	-	(1,071)	-	-
Differences between expected and actual experience	(17,525)	-	(29,350)	-	2,761	-	(2,108)
Changes of assumptions	6,888	(4,064)	(6,377)	3,204	8,311	(2,810)	1,965
Benefit payments, including refunds of member contributions	(605)	(286)	(1,245)	(1,197)	(1,140)	(1,096)	(580)
Net change in total OPEB liability	\$ (5,274)	\$ 1,676	\$ (27,919)	\$ 10,312	\$ 14,425	\$ 1,621	\$ 3,519
Total OPEB liability - beginning	\$ 35,217	\$ 33,541	\$ 61,460	\$ 51,148	\$ 36,723	\$ 35,102	\$ 31,583
Total OPEB liability - ending	\$ 29,943	\$ 35,217	\$ 33,541	\$ 61,460	\$ 51,148	\$ 36,723	\$ 35,102
<u>Plan fiduciary net position</u>							
Contributions - employer	605	286	1,245	1,197	1,140	1,096	580
Contributions - member	-	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(605)	(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	\$ 29,943	\$ 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%	0.00%
Covered employee payroll	\$ 325,865	\$ 275,878	\$ 275,878	\$ 336,502	\$ 336,502	\$ 219,460	\$ 219,460
Net OPEB liability as a percentage of covered employee payroll	9.20%	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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (negative)
REVENUES:				
Property taxes	\$ 7,910,446	\$ 7,910,446	\$ 7,850,127	\$ (60,319)
Excise taxes	850,000	850,000	1,396,102	546,102
Intergovernmental revenue	702,747	702,747	731,196	28,449
Charges for services	-	53,915	84,217	30,301
Licenses and permits	-	-	104,412	104,412
Interest income	-	7,392	65,169	57,778
Other revenues	-	13,343	56,039	42,696
<i>Total revenues</i>	<i>9,463,193</i>	<i>9,537,842</i>	<i>10,287,262</i>	<i>749,419</i>
EXPENDITURES:				
General government	1,534,349	1,652,008	1,340,041	311,968
Public safety	630,191	630,191	630,191	(0)
Public works	1,428,290	1,428,290	1,370,610	57,680
Health and sanitation	335,340	335,340	242,736	92,604
Social services	2,131	2,131	1,131	1,000
Education	5,597,245	5,597,245	5,597,245	-
County tax	335,184	335,184	335,184	-
Recreation	8,960	8,960	7,623	1,337
Unclassified	234,724	234,724	216,148	18,576
Reserve accounts	211,389	823,752	88,322	735,430
<i>Total expenditures</i>	<i>10,317,803</i>	<i>11,047,824</i>	<i>9,829,230</i>	<i>1,218,595</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>			<u>458,032</u>	
<i>Net changes in fund balances</i>			458,032	
FUND BALANCES - BEGINNING			<u>5,508,904</u>	
FUND BALANCES - ENDING			<u>\$ 5,966,936</u>	

Town of Lyman, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
June 30, 2024

	<i>SPECIAL</i>			
	<i>PERMANENT FUNDS</i>	<i>REVENUE FUND</i>		<i>Total Non-Major</i>
	<i>H. Cousens</i>	<i>Grant Funds</i>		<i>Governmental</i>
	<i>Educational Fund</i>			<i>Funds</i>
ASSETS:				
Cash and cash equivalents	\$ 21,648	\$ 87,674	\$	109,322
TOTAL ASSETS	\$ 21,648	\$ 87,674	\$	109,322
LIABILITIES AND FUND BALANCE:				
<i>Liabilities:</i>				
Due to General Fund	\$ -	\$ 4,467	\$	4,467
<i>Total liabilities</i>	-	4,467		4,467
<i>Fund Balance:</i>				
Restricted - <i>Cousens Educational Fund</i>	21,648	-		21,648
Restricted - <i>ARPA funds</i>	-	4,436		4,436
Restricted - <i>LRAP</i>	-	78,772		78,772
<i>Total fund balance</i>	21,648	83,208		104,856
TOTAL LIABILITIES AND FUND BALANCES	\$ 21,648	\$ 87,674	\$	109,322

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, 2024

	SPECIAL REVENUE		
	PERMANENT FUND	FUND	Total Non-Major
	<i>H. Cousens</i>	<i>Grant Funds</i>	Governmental
	<i>Educational Fund</i>		Funds
REVENUES:			
Intergovernmental revenue - LRAP	\$ -	\$ 57,980	\$ 57,980
Interest income	108	2,341	2,448
<i>Total revenues</i>	108	60,321	60,428
EXPENDITURES:			
Grant expenditures	-	319,830	319,830
<i>Total expenditures</i>	-	319,830	319,830
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	108	(259,509)	(259,402)
<i>NET CHANGE IN FUND BALANCES</i>	108	(259,509)	(259,402)
FUND BALANCE - BEGINNING OF YEAR	21,541	342,717	364,257
FUND BALANCE - END OF YEAR	\$ 21,648	\$ 83,208	\$ 104,856

**Town of Lyman, Maine
Schedule of Taxes Receivable
General Fund
June 30, 2024**

Taxes receivable:

Real	\$	208,390	
Personal property		<u>30,467</u>	
	\$		238,857

Tax liens receivable:

2023		39,997	
2022		3,073	
Prior		<u>1,415</u>	
			<u>44,485</u>

TOTAL TAXES RECEIVABLE AND TAX LIENS RECEIVABLE	\$	<u>283,342</u>	
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Town of Lyman, Maine
Schedule of Departmental Operations
For the Year Ended June 30, 2024

	Balance 7/1/2023	Appropriations	Transfers & Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
GENERAL GOVERNMENT							
Wages and salaries	\$ -	\$ 953,967	\$ 60,217	\$ 1,014,184	\$ 841,609	\$ 172,575	\$ -
Operating expenses	-	136,115	-	136,115	127,644	8,471	-
Elections	-	13,561	-	13,561	5,839	7,722	-
Contingency	-	2,500	-	2,500	400	2,100	-
Planning board	-	500	-	500	-	500	-
Professional services	-	185,200	-	185,200	122,228	62,972	-
Insurance	-	43,978	-	43,978	29,342	14,637	-
Cemetery	-	8,500	45,150	53,650	53,345	305	-
Animal control	12,292	8,457	-	20,749	7,995	-	12,754
Buildings and grounds	-	61,230	-	61,230	54,725	6,505	-
Mowing and maintaining town grounds	-	61,642	-	61,642	60,518	1,124	-
Town buildings waste services	-	16,715	-	16,715	14,187	2,528	-
Town buildings energy	-	35,484	-	35,484	19,276	16,208	-
Town buildings signs	-	6,500	-	6,500	2,932	3,568	-
<i>Total</i>	<i>12,292</i>	<i>1,534,349</i>	<i>105,367</i>	<i>1,652,008</i>	<i>1,340,041</i>	<i>299,213</i>	<i>12,754</i>
PUBLIC SAFETY							
GMFD	-	630,191	-	630,191	630,191	-	-
<i>Total</i>	-	<i>630,191</i>	-	<i>630,191</i>	<i>630,191</i>	-	-
PUBLIC WORKS							
Road construction	-	176,300	-	176,300	83,797	92,503	-
Road resurfacing	-	389,200	-	389,200	459,906	(70,706)	-
Road repairs	-	248,850	-	248,850	248,336	514	-
Plowing/sanding	-	613,940	-	613,940	578,571	35,369	-
<i>Total</i>	-	<i>1,428,290</i>	-	<i>1,428,290</i>	<i>1,370,610</i>	<i>57,680</i>	-
HEALTH AND SANITATION							
Solid waste disposal	-	335,340	-	335,340	242,736	92,604	-
<i>Total</i>	-	<i>335,340</i>	-	<i>335,340</i>	<i>242,736</i>	<i>92,604</i>	-

Town of Lyman, Maine
Schedule of Departmental Operations
For the Year Ended June 30, 2024

	Balance 7/1/2023	Appropriations	Transfers & Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
SOCIAL SERVICES							
General assistance	-	1,000	-	1,000	-	1,000	-
Agency donations	-	1,131	-	1,131	1,131	-	-
<i>Total</i>	-	2,131	-	2,131	1,131	1,000	-
EDUCATION	-	5,597,245	-	5,597,245	5,597,245	-	-
COUNTY TAX	-	335,184	-	335,184	335,184	-	-
RECREATION							
Bunganut Lake park	-	600	-	600	464	136	-
Parks and recreation	-	8,360	-	8,360	7,159	1,201	-
<i>Total</i>	-	8,960	-	8,960	7,623	1,337	-
UNCLASSIFIED							
PSAP	-	44,119	-	44,119	40,725	3,394	-
Lyman Historical Society	-	5,000	-	5,000	5,000	-	-
Capital improvement purchases	-	44,335	-	44,335	29,153	15,182	-
Community library	-	141,270	-	141,270	141,270	-	-
<i>Total</i>	-	234,724	-	234,724	216,148	18,576	-
RESERVE ACCOUNTS							
Computer reserve account	10,561	10,000	192	20,752	-	-	20,752
Capital improvement reserve account	107,271	15,000	1,246	123,518	22,582	-	100,936
Revaluation account	69,602	18,674	907	89,182	-	-	89,182
Town hall reserve account	23,228	10,000	331	33,559	-	-	33,559
Transfer station revenue reserve	60,313	-	54,571	114,884	729	-	114,155
GMFR building capital fund	21,213	14,000	1,193	36,406	2,753	-	33,653
GMFR facilities and equipment reserve	33,204	16,000	486	49,690	-	-	49,690
GMFR health insurance reserve	13,616	-	150	13,766	-	-	13,766
Fire hydrant reserve	16,581	4,000	193	20,774	4,167	-	16,608
South Waterboro reserve	50,636	50,000	935	101,572	-	-	101,572
Bunganut park improvements	24	-	-	24	-	-	24
Bunganut field reserve	429	-	5	434	-	-	434
Giving tree	183	-	2	185	-	-	185
Heating oil fund	4,413	-	3,982	8,395	1,732	-	6,664
Resident disaster relief reserve	7,423	5,000	118	12,541	335	-	12,206
Kennebunk Pond	167	-	1	168	150	-	18
Employee benefit reserve	7,752	7,715	144	15,610	-	-	15,610
Charter commission reserve	1,005	1,000	19	2,023	-	-	2,023
Playground equipment donations	2,000	-	2,084	4,084	-	-	4,084
Cemetery fundraiser	-	-	427	427	-	-	427
Property equalization fund	-	-	20,000	20,000	-	-	20,000
Fire truck reserve	88,094	60,000	7,664	155,758	55,875	-	99,883
<i>Total</i>	517,714	211,389	94,649	823,752	88,322	-	735,430
TOTAL EXPENDITURES	\$ 530,006	\$ 10,317,803	\$ 200,016	\$ 11,047,824	\$ 9,829,230	\$ 470,410	\$ 748,185

ITEM #5: (a.) Quote for Bunganut Forestry Services

**JONES
ASSOCIATES**
Foresters, Surveyors and
Environmental Consultants



COST PROPOSAL
JONES ASSOCIATES INC.
280 Poland Spring Road, Auburn, ME 04210
Office (207) 241-0235

Email: rjones@jonesai.com; ejones@jonesai.com

CLIENT: Lindsay Gagne, Town Manager
Town of Lyman
11 South Waterboro Rd, Lyman, ME 04002
207-247-0642/207-499-7562
townmanager@lyman-me.gov

BUNGANUT POND RECREATION AREA

PROPOSED SCOPE OF SERVICES AND COST ESTIMATE: \$2,550.00

JAI will:

- Mark 100' offset from Bunganut Pond approximately 300 linear feet along shore
- Area will be westerly of the westerly access road from Brock Road
- Within this 100' setback area the invasive plants will be flagged; removal will be by others
- Hazard trees in the area will be identified and marked for removal by others
- Includes 1 onsite meeting with Town CEO and selected contractor to discuss compliance with local shoreland zoning ordinance
- Includes 1 additional site visit during removal of trees and invasives to ensure compliance

The CLIENT will be billed for services and agrees to pay within 30 days of presentation. Upon CLIENT'S failure to pay for services as agreed herein, JAI may terminate its performance under this Agreement upon 5 days written notice. CLIENT agrees to pay a late charge equal to 1.5% per month of any amounts due hereunder which are more than 30 days past due. CLIENT agrees to pay all costs of collection of fees owed pursuant to this AGREEMENT, including, but not limited to, reasonable collection agency fees, attorney's fees, and court costs.

Accepted for JAI by: Richard Jones, Maine Licensed Forester #733 DATE 11/06/2024

Accepted for Town of Lyman by: _____ DATE _____

JONES ASSOCIATES INC -- GENERAL TERMS AND CONDITIONS

DEFINITIONS:

1. LETTER of AGREEMENT (or Agreement) – The contractual agreement between the CLIENT and JONES ASSOCIATES INC., (JAI) which includes these GENERAL CONTRACT TERMS.
2. Client – The person or agent who has signed the AGREEMENT.
3. Project – The actual work that is to be performed by JAI as outlined in the AGREEMENT.

AGREEMENT CONDITIONS:

1. CLIENT has the right to terminate this contract at any time by written notice to JAI; in which case, termination does not take effect until 24 hours after delivery to JAI. In this event, all accrued charges will be filled, and payable; any work done will be available to the CLIENT upon final payment.
2. CLIENT to provide access to the PROJECT.
3. CLIENT to provide full information and criteria as to the requirements for the PROJECT; examine and respond promptly to JAI's submissions; including prompt and written notice to JAI upon becoming aware of any defect in the work.
4. The CLIENT is solely responsible for payment of services rendered under this AGREEMENT, as billed by JAI.
5. Payment on all billings are due within 30 days of billing date, otherwise, a late charge of 1.5% per month, simple interest (18% per year) will be added to the total amount. In the event that any portion, or all of the final billing, remains unpaid for a period of 60 days, the CLIENT shall pay all costs of collections, including actual attorney's fees.
6. The AGREEMENT is nontransferable for either party, and rights or benefits herein are not available to anyone other than the CLIENT or JAI. The AGREEMENT may be amended (in writing) by mutual consent of the CLIENT and JAI.
7. Time spent in either local – or long-distance travel, will be charged in accordance with the personnel rates set forth above. In addition, a mileage charge of per allowable IRS mileage rates for vehicular travel will be charged.
8. In no event shall JAI be responsible for delay for failure to provide the goods and services contracted for as a result of causes beyond its control and without the fault or negligence of JAI.
9. JAI makes no Guarantee either implied or expressed that the proposed PROJECT will meet the criteria for obtaining the needed approvals.
10. OWNERSHIP AND USE OF DOCUMENTS. All reports, field data, field notes, calculations, estimates, drawings and other documents and work product prepared by JAI, as instruments or products of service, shall remain the property of JAI. Copies of all such documents will be made available to the CLIENT upon request provided that CLIENT is not in default of its obligations hereunder. The CLIENT agrees that all reports and other documents furnished to the CLIENT or its agents, which are not paid for, will be returned upon demand and will not be used by the CLIENT for any purpose whatsoever. JAI will retain all pertinent records for a period of 5 years following submission of a report or other documents, during which period the records will be made available to the CLIENT at all reasonable times and reasonable printing fees.

ITEM #5: (b.) Quote for Bunganut Tree Cleanup

ESTIMATE

KCB LandScaping

38 Peggy Ann Ln

Lyman, ME 04002

billy@irrigateme.com

Bill to

Lyman Bunganut Park Beach

224 Brock Rd

Lyman, Maine 04002 USA

Ship to

Lyman Bunganut Park Beach

224 Brock Rd

Lyman, Maine 04002 USA

Estimate details

Estimate no.: 1014

Estimate date: 11/11/2024

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Labor	To clean up debris at the area called "The Pines". Debris will be picked up, chipped and removed from the property. Only debris outlined and marked by the the Forester will be cleaned up.	1	\$4,650.00	\$4,650.00
Total						\$4,650.00

Accepted date

Accepted by

ITEM #5: (c.) Bunganut Bridge Quote

Mike J. Feliccitti
Feliccitti Carpentry
32 Red Brook Drive
Lyman ME 04002
Work: (207) 499-7747
Cell: (207) 432-4292
mjfeliccitti@gmail.com

November 15, 2024

Estimate

Town of Lyman
11 South Waterboro Road
Lyman, ME 04002
[\(207\) 499-7562](tel:(207)499-7562)

Description of work:

Building replacement bridge at Bunganut Park

Wood materials – provided by donation to TOL

Miscellaneous bolts, nails, hardware 1,500.00

Labor: Estimated week to week and a half for 29.8 by 3.11 bridge
with railings both sides 2,625.00

Total: **4,125.00**

Thank you for your business!

ITEM #5: (d.) Foreclosure Waiver

Property is a Road in an illegal subdivision and is being worked on by our attorney

Motion:

To waive the foreclosure on taxes assessed on August 17, 2022 to Map 02 Lot 037 Account number 2802 as per Article 42 of the June 11'th 2024 Town Meeting Warrant

002802

State of Maine
Tax Lien Certificate
2023

Lafreniere, Stephen M
1013 Main Road
Brownville ME 04414

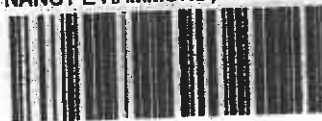
NANCY E HAMMOND, REGISTER OF DEEDS

Bk 19277 PG 428

Instr # 2023020910

07/21/2023 11:21:40 AM

Pages 1 YORK CO



I, Susan J Bellerose, Collector of Taxes for the Town of Lyman, a municipal corporation located in the County of York, State of Maine, hereby give you notice that a tax in the amount of \$631.80 has been assessed, and was committed to me for collection on August 17, 2022, against real estate in said Town of Lyman, and against Lafreniere, Stephen M as owner(s) thereof, said real estate being described as follows:

Real Estate located at: Williams Road

Map Lot Description: 02-037

Registry of Deeds reference: B17269P912 06/23/2016

Map and Lot numbers refer to such numbers as found on tax maps of the Town of Lyman, prepared by: gisSolutions of Maine and Town of Lyman Assessing Dept. and dated April 1, 2012, on file at the Town of Lyman municipal office.

I give you further notice that said tax, together with interest in the amount of \$14.04, which has been added to and has become part of said tax, remains unpaid; That a lien is claimed on said real estate, above described, to secure the payment of said tax; that proper demand for payment of said tax has been made in accordance with Title 36, Section 942, revised statutes of 1964, as amended.

Costs to be paid by taxpayer:

Statutory Fees and	
Mailing Costs	\$53.10
Principal	\$631.80
Interest	\$14.04
Total	\$698.94

Susan J Bellerose
Susan J Bellerose
Tax Collector
Town of Lyman

NOTICE: The municipality has policy under Title 36, M.R.S.A. Section 906 to apply all payments to the oldest outstanding tax obligation. If you are uncertain of the status on this property, contact the Tax Collector.

NOTICE: Partial payments do not waive a lien.

York, SS. State of Maine Lyman, Maine July 21, 2023

Then personally appeared the above named Susan J Bellerose, Collector of Taxes, and acknowledged the foregoing instrument to be her free act and deed in her said capacity.

Before Me, Lindsay R Gagne
Lindsay R Gagne
Notary Public
March 22, 2026

ITEM #6: (a.) Minutes

Town of Lyman
Select Board Regular Meeting Agenda
Monday November 4th, 2024 – Lyman Town Hall

These are summary minutes in nature only and a full video recording of the proceeding is available to view on our YouTube channel at <https://www.youtube.com/@LymanTownHall/streams> or visit our website: <https://lyman-me.gov/committees/board-of-selectmen/agenda-and-minutes/>

Selectboard members present: Jessica Picard, Victoria Gavel, Amber Swett, Joseph Wagner,
Selectboard members absent: David Alves

ITEM #1 **SPECIAL OFFERS/ PRESENTATIONS**

ITEM #2 **HEARING OF DELEGATIONS / PUBLIC INPUT**

- a. *Public Input – Public in attendance will have up to 5 minutes to address the Board. Please use the podium to address the board and please be respectful of others*
Karen Kane – States she will be having the AARP age friendly survey available at the School during the November 5th election and copies will be distributed at the Town Hall, the Library, and via online.
- b. *Mail*

ITEM #3 **UNFINISHED BUSINESS**

ITEM #4 **DEPARTMENT AND COMMITTEE REPORTS**

ITEM #5 **NEW BUSINESS**

ITEM #6 **MINUTES**

- a. *Review / Approve meeting minutes 10/21/2024*
Voctoria Gavel – Motions to approve. Joseph Wagner seconds. Motion passes: 4-0-0

ITEM #7 **SIGN WARRANTS**

- a. *Payroll Warrant #17 in the amount of \$30,140.97*
Victoria Gavel – Motions to approve. Amber Swett seconds. Motion passes: 4-0-0
- b. *Accounts Payable Warrant #18 (FY2025) in the amount of \$697,646.02*
Amber Swett – Motions to approve. Victoria Gavel seconds. Motion passes: 4-0-0

EXECUTIVE SESSION

OTHER

ADJOURN

Amber Swett – Motions to adjourn. Victoria Gavel seconds. Motion passes: 4-0-0

Town of Lyman
Select Board Regular Meeting Agenda
Monday November 4th, 2024 – Lyman Town Hall

Amber Swett

Jessica Picard

Joseph Wagner

David Alves

Victoria Gavel

I, Lindsay Gagne, Town Manager of the Town of Lyman, Maine, do hereby certify that the foregoing document consisting of 2 pages are the original minutes of the Select Board Meeting dated November 4th, 2024

Lindsay Gagne

ITEM #7: (a.) Payroll Warrant

LYMAN
1:02 PM

Payroll Check Register

Pay Date: 11/13/2024

11/14/2024

Page 1

**** REPRINT ****

Check	D / D	Check	Amount	Date	Employee
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Employee Checks

1	0.00	130.68	130.68	11/13/24	038 DOROTHY A MACFARLANE
1	1,280.15	0.00	1,280.15	11/13/24	021 JANICE M AUGER
2	104.54	0.00	104.54	11/13/24	070 SUZANNE W BAUER
3	1,733.80	0.00	1,733.80	11/13/24	79 SUSAN J BELLEROSSE
4	865.99	0.00	865.99	11/13/24	026 ERIN N CAMARENA
5	1,293.66	0.00	1,293.66	11/13/24	025 THOMAS M CROTEAU
6	996.49	0.00	996.49	11/13/24	12 MARCEL DESROSNIERS
7	2,644.63	0.00	2,644.63	11/13/24	028 LINDSAY GAGNE
8	91.47	0.00	91.47	11/13/24	93 CATHERINE GIRARD
9	1,944.03	0.00	1,944.03	11/13/24	016 LAURIE L GONSKA
10	234.64	0.00	234.64	11/13/24	117 PAUL HAKALA
11	98.01	0.00	98.01	11/13/24	078 SUSAN K HATHORNE
12	124.15	0.00	124.15	11/13/24	069 LORNA J HENLEY
13	88.21	0.00	88.21	11/13/24	74 DONALD M HERNON
14	266.87	0.00	266.87	11/13/24	007 THOMAS M HOLLAND
15	166.60	0.00	166.60	11/13/24	18 BARBARA E HULL
16	127.41	0.00	127.41	11/13/24	075 KAREN P KANE
18	2,077.93	0.00	2,077.93	11/13/24	015 JEANETTE E LEMAY
19	883.50	0.00	883.50	11/13/24	036 JULIE LEMIEUX
20	153.54	0.00	153.54	11/13/24	072 EVELYN S LORD
21	101.27	0.00	101.27	11/13/24	073 STEPHEN E LORD
22	377.76	0.00	377.76	11/13/24	067 MARGARET C MACDONALD
23	580.65	0.00	580.65	11/13/24	125 PAUL J MARTEL
24	1,394.22	0.00	1,394.22	11/13/24	041 RANDALL L MURRAY
25	485.39	0.00	485.39	11/13/24	19 BRIAN D. RACICOT
26	101.27	0.00	101.27	11/13/24	30 KATRINA C RANDALL
27	442.42	0.00	442.42	11/13/24	002 DAVID W RILEY
28	185.85	0.00	185.85	11/13/24	024 JAMES ROBERTS
29	150.01	0.00	150.01	11/13/24	020 DAVID H SANTORA
30	202.55	0.00	202.55	11/13/24	34 IRENE C SINGLE
31	1,821.48	0.00	1,821.48	11/13/24	037 REBEKAH S THOMPSON
32	309.13	0.00	309.13	11/13/24	40 RAYMOND J VALLIERE
33	101.27	0.00	101.27	11/13/24	074 DIANE WALLS
Total	21,428.89	130.68	21,559.57		

Direct Deposit Checks

34	0.00	21,428.89	21,428.89	11/13/24	D / D 1 BIDDEFORD SAVINGS BANK
Total	0.00	21,428.89	21,428.89		

Trust & Agency Checks

35	0.00	11,519.66	11,519.66	11/13/24	T & A 1 I.R.S.
36	0.00	1,594.71	1,594.71	11/13/24	T & A 3 ICMA
37	0.00	2,000.97	2,000.97	11/13/24	T & A 2 MAINE REVENUE SERVICES
38	0.00	1,775.54	1,775.54	11/13/24	T & A 9 MPERS
Total	0.00	16,890.88	16,890.88		

Check	D / D	Check	Amount	Date	Employee
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Voided Checks					
17	0.00	5,477.84	5,477.84	11/13/24	030 EILEEN D KELLY
Total	0.00	5,477.84	5,477.84		

Summary		
Checks:	Regular	130.68 33
	D / D	21,428.89 1
	Employee	21,559.57
	T & A	16,890.88 4
	Voided	1
	Total	38,450.45 39

Payroll Warrant

Pay Date: 11/13/2024

**** REPRINT ****

11/14/2024

Page 1

WARRANT: 19

Check	D / D	Check	Employee	Gross Pay
1	0.00	130.68	038 DOROTHY A MACFARLANE	141.50
1	1,280.15	0.00	021 JANICE M AUGER	1,977.02
2	104.54	0.00	070 SUZANNE W BAUER	113.20
3	1,733.80	0.00	79 SUSAN J BELLEROSE	2,467.88
4	865.99	0.00	026 ERIN N CAMARENA	1,045.75
5	1,293.66	0.00	025 THOMAS M CROTEAU	1,927.87
6	996.49	0.00	12 MARCEL DESROSIER	1,252.40
7	2,644.63	0.00	028 LINDSAY GAGNE	3,798.35
8	91.47	0.00	93 CATHERINE GIRARD	99.05
9	1,944.03	0.00	016 LAURIE L GONSKA	3,023.96
10	234.64	0.00	117 PAUL HAKALA	308.22
11	98.01	0.00	078 SUSAN K HATHORNE	106.13
12	124.15	0.00	069 LORNA J HENLEY	134.43
13	88.21	0.00	74 DONALD M HERNON	95.51
14	266.87	0.00	007 THOMAS M HOLLAND	296.04
15	166.60	0.00	18 BARBARA E HULL	180.41
16	127.41	0.00	075 KAREN P KANE	137.96
18	2,077.93	0.00	015 JEANETTE E LEMAY	2,952.77
19	883.50	0.00	036 JULIE LEMIEUX	1,210.74
20	153.54	0.00	072 EVELYN S LORD	166.26
21	101.27	0.00	073 STEPHEN E LORD	109.66
22	377.76	0.00	067 MARGARET C MACDONALD	409.05
23	580.65	0.00	125 PAUL J MARTEL	658.53
24	1,394.22	0.00	041 RANDALL L MURRAY	2,151.81
25	485.39	0.00	19 BRIAN D. RACICOT	581.15
26	101.27	0.00	30 KATRINA C RANDALL	109.66
27	442.42	0.00	002 DAVID W RILEY	571.97
28	185.85	0.00	024 JAMES ROBERTS	201.25
29	150.01	0.00	020 DAVID H SANTORA	162.44
30	202.55	0.00	34 IRENE C SINGLE	219.33
31	1,821.48	0.00	037 REBEKAH S THOMPSON	2,822.22
32	309.13	0.00	40 RAYMOND J VALLIERE	334.73
33	101.27	0.00	074 DIANE WALLS	109.66
34	0.00	21,428.89	D / D 1 BIDDEFORD SAVINGS BANK	
35	0.00	11,519.66	T & A 1 I.R.S.	
36	0.00	1,594.71	T & A 3 ICMA	
37	0.00	2,000.97	T & A 2 MAINE REVENUE SERVICES	
38	0.00	1,775.54	T & A 9 MPERS	

WARRANT: 19

Check	D / D	Check	Employee	Gross Pay
Total	21,428.89	38,450.45		29,876.91

Put into A/P	12,315.38
Taken out of A/P	(16,890.88)
Total Payroll	33,874.95

Count	
Checks	38

TO THE MUNICIPAL TREASURER OF LYMAN, MAINE: THIS IS TO CERTIFY THAT THERE IS DUE AND CHARGEABLE TO THE APPROPRIATIONS LISTED ABOVE THE SUM AGAINST EACH NAME AND YOU ARE DIRECTED TO PAY UNTO THE PARTIES NAMED IN THIS SCHEDULE.

TOWM OF LYMAN, BOARD OF SELECTMEN

DAVID ALVES	
VICTORIA GAVEL	
JESSICA PICARD	
AMBER SWETT	
JOSEPH WAGNER	

LYMAN
12:28 PM

ITEM #7: (b.) Payroll Warrant

Payroll Check Register

Pay Date: 11/13/2024

11/14/2024

Page 1

Check	D / D	Check	Amount	Date	Employee
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Employee Checks

1	166.60	0.00	166.60	11/13/24	030 EILEEN D KELLY
Total	166.60	0.00	166.60		

Direct Deposit Checks

2	0.00	166.60	166.60	11/13/24	D / D 1 BIDDEFORD SAVINGS BANK
Total	0.00	166.60	166.60		

Summary

Checks:	Regular	0.00	1
	D / D	166.60	1
	Employee	166.60	
	T & A	0.00	0
	Voided		0
	Total	166.60	2

LYMAN
12:30 PM

Payroll Warrant
Pay Date: 11/13/2024

11/14/2024
Page 1

WARRANT: 21

Check	D / D	Check	Employee	Gross Pay
1	166.60	0.00	030 EILEEN D KELLY	180.41
2	0.00	166.60	D / D 1 BIDDEFORD SAVINGS BANK	
Total	166.60	166.60		180.41

Put into A/P **27.62**
Taken out of A/P **(0.00)**
Total Payroll **194.22**

Count
Checks 2

TO THE MUNICIPAL TREASURER OF LYMAN, MAINE: THIS IS TO CERTIFY THAT THERE IS DUE AND CHARGEABLE TO THE APPROPRIATIONS LISTED ABOVE THE SUM AGAINST EACH NAME AND YOU ARE DIRECTED TO PAY UNTO THE PARTIES NAMED IN THIS SCHEDULE.

TOWM OF LYMAN, BOARD OF SELECTMEN

DAVID ALVES
VICTORIA GAVEL
JESSICA PICARD
AMBER SWETT
JOSEPH WAGNER

ITEM #7: (c.) AP Warrant

Lyman
10:44 AM

A / P Check Register

Bank: BIDDEFORD SAVINGS

11/14/2024
Page 1

Type	Check	Amount	Date	Wrnt	Payee
P	9999	1,465.97	11/18/24	20	0091 CENTRAL MAINE POWER, INC.
P	11073	12,000.00	11/05/24	20	0364 PRECISION COLLISION & REPAIR
P	11074	130.68	11/07/24	20	0365 DOROTHY MACFARLANE
P	11075	9,422.95	11/12/24	20	0569 SECRETARY OF STATE
P	11076	13,392.76	11/13/24	20	0569 SECRETARY OF STATE
R	11077	159.54	11/18/24	20	0218 AMAZON CAPITAL SERVICES
R	11078	186.00	11/18/24	20	0014 ANDY'S AGWAY
R	11079	262.50	11/18/24	20	1046 BOURQUE & CLEGG LLC
R	11080	6,380.00	11/18/24	20	0335 C.I.A. SALVAGE INC
R	11081	229.98	11/18/24	20	0310 CHARTER COMMUNICATIONS
R	11082	32.00	11/18/24	20	0994 CINTAS CORPORATION- # 758
R	11083	66.33	11/18/24	20	0333 CIVIL CONSULTANTS
R	11084	480.00	11/18/24	20	0133 DAVID W. RILEY
R	11085	166,640.00	11/18/24	20	0151 DAYTON SAND & GRAVEL, CO.,INC.
R	11086	1,700.00	11/18/24	20	0166 E.T.P ELECTRICIANS
R	11087	14,891.22	11/18/24	20	0500 ECOMAINE
R	11088	49.28	11/18/24	20	0147 GONETSPEED
R	11089	55,874.65	11/18/24	20	0233 GOODWINS MILLS FIRE & RESCUE
R	11090	2,500.00	11/18/24	20	0291 GT SCAPES
R	11091	525.66	11/18/24	20	0072 GWI
R	11092	157.68	11/18/24	20	0710 HYGRADE BUSINESS GROUP
R	11093	62.85	11/18/24	20	0316 JAMES ROBERTS
R	11094	26.33	11/18/24	20	0330 JULIE LEMIEUX
R	11095	600.00	11/18/24	20	0311 KCB LANDSCAPING
R	11096	15.96	11/18/24	20	0322 KENNEBUNK LIGHT & POWER DISTRICT
R	11097	55.61	11/18/24	20	0131 LAURIE GONSKA
R	11098	6,000.00	11/18/24	20	1171 MAINE MUNICIPAL AUDIT SERVICES, PA
R	11099	210.00	11/18/24	20	0379 MAINE TOWN & CITY CLERKS ASSOC
R	11100	370.00	11/18/24	20	0256 POTTYS-R-US
R	11101	201.94	11/18/24	20	0304 REBEKAH THOMPSON
R	11102	38.00	11/18/24	20	0502 REGISTRY OF DEEDS
R	11103	135.00	11/18/24	20	0643 TREASURER, STATE OF MAINE
R	11104	1,352.28	11/18/24	20	0647 TREASURER, STATE OF MAINE
R	11105	149.74	11/18/24	20	0148 VERIZON WIRELESS
R	11106	29.02	11/18/24	20	0985 WARRENS OFFICE SUPPLIES
P	99999	13.99	11/18/24	20	0095 CARDMEMBER SERVICE
P	99999	19.99	11/18/24	20	0095 CARDMEMBER SERVICE
P	99999	52.72	11/18/24	20	0095 CARDMEMBER SERVICE
P	99999	359.76	11/18/24	20	0095 CARDMEMBER SERVICE
P	99999	66.34	11/18/24	20	0095 CARDMEMBER SERVICE
P	99999	497.92	11/18/24	20	0095 CARDMEMBER SERVICE
P	99999	15.99	11/18/24	20	0095 CARDMEMBER SERVICE
P	99999	462.00	11/18/24	20	0095 CARDMEMBER SERVICE
P	99999	5.28	11/18/24	20	0095 CARDMEMBER SERVICE
P	99999	44.00	11/18/24	20	0095 CARDMEMBER SERVICE
P	99999	45.00	11/18/24	20	0095 CARDMEMBER SERVICE
P	99999	289.83	11/18/24	20	0095 CARDMEMBER SERVICE

Type	Check	Amount	Date	Wrnt	Payee
Total		297,666.75			
Count					
Checks				47	
Voids				0	

A / P Warrant

Warrant 20

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
00218 AMAZON CAPITAL SERVICES						
0263	11077	11	FLAGS PARKS & REC	1P3Y-94GF-F1K1		
FLAGS PARKS & REC			E 161-21-90-940		35.97	0.00
			OTHER / REC PROGRAMS			
Invoice Total-					35.97	
0263	11077	11	SANTA SUIT	1Q76-6DKC-RMNM		
SANTA SUIT			E 161-21-90-940		79.92	0.00
			OTHER / REC PROGRAMS			
Invoice Total-					79.92	
0263	11077	11	SUPPLIES	111W-NVML-1GRF		
SUPPLIES			E 150-31-60-610		43.65	0.00
			SUPPLIES / SUPPLIES			
Invoice Total-					43.65	
Vendor Total-					159.54	
00014 ANDY'S AGWAY						
0263	11078	11	PUMPKINS AND STRAW	107561		
PUMPKINS AND STRAW			E 161-21-90-940		186.00	0.00
			OTHER / REC PROGRAMS			
Vendor Total-					186.00	
01046 BOURQUE & CLEGG LLC						
0263	11079	11	SERVICES	46646		
SERVICES			E 181-11-33-320		262.50	0.00
			CONT PROF / PROF SERV LE			
Vendor Total-					262.50	
00335 C.I.A. SALVAGE INC						
0263	11080	11	DUMPSTERS BUNGANUT	103024		
DUMPSTERS BUNGANUT			E 145-22-31-330		1,050.00	0.00
			CTRCT SVS BL / WASTE SVS			
Invoice Total-					1,050.00	
0263	11080	11	HAULING	4285		
MSW HAULING			E 150-31-35-355		2,280.00	0.00
			CTRCT SVS WA / PROF SVS HAU			
WOOD/BULKY HAULING			E 150-31-35-356		1,520.00	0.00
			CTRCT SVS WA / PROF SVS HW			
RECYCLE HAULING			E 150-31-35-357		570.00	0.00
			CTRCT SVS WA / PROF SVS HR			
CAN RENTAL			E 150-31-35-349		200.00	0.00
			CTRCT SVS WA / PROF SVS CAN			
METAL HAULING			E 150-31-35-359		760.00	0.00
			CTRCT SVS WA / PROF SVS MET			
Invoice Total-					5,330.00	
Vendor Total-					6,380.00	
00095 CARDMEMBER SERVICE						
0263	99999	11	YOU TUBE	10-7-24		
YOU TUBE			E 110-11-32-310		13.99	0.00
			CTRCT SVS EQ / PROF SVS			
Invoice Total-					13.99	
0263	99999	11	STAMPS	10-17-24		
STAMPS			E 110-11-60-650		19.99	0.00
			SUPPLIES / POSTAGE			

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
Invoice Total-					19.99	
0263	99999	11	SUPPLIES		10-21-24	
SUPPLIES			E 161-21-90-999		52.72	0.00
OTHER / MISC						
Invoice Total-					52.72	
0263	99999	11	ADOBE SUBSCRIPTION		10-28-24	
ADOBE SUBSCRIPTION			E 110-11-32-310		359.76	0.00
CTRCT SVS EQ / PROF SVS						
Invoice Total-					359.76	
0263	99999	11	ELECTION TRAINING MEALS		127240179	
ELECTION TRAINING MEALS			E 115-13-60-610		66.34	0.00
SUPPLIES / SUPPLIES						
Invoice Total-					66.34	
0263	99999	11	STAMPS		11524	
STAMPS			E 110-11-60-650		497.92	0.00
SUPPLIES / POSTAGE						
Invoice Total-					497.92	
0263	99999	11	ZOOM		280460730	
ZOOM			E 110-11-32-310		15.99	0.00
CTRCT SVS EQ / PROF SVS						
Invoice Total-					15.99	
0263	99999	11	MICROSOFT		E0600U6U2K	
MICROSOFT			E 110-11-32-310		462.00	0.00
CTRCT SVS EQ / PROF SVS						
Invoice Total-					462.00	
0263	99999	11	MICROSOFT		E0600U6Q17M	
MICROSOFT			E 110-11-32-310		5.28	0.00
CTRCT SVS EQ / PROF SVS						
Invoice Total-					5.28	
0263	99999	11	MICROSOFT		E0600U6YOC	
MICROSOFT			E 110-11-32-310		44.00	0.00
CTRCT SVS EQ / PROF SVS						
Invoice Total-					44.00	
0263	99999	11	MAILCHIMP		MC20289399	
MAILCHIMP			E 110-11-32-310		45.00	0.00
CTRCT SVS EQ / PROF SVS						
Invoice Total-					45.00	
0263	99999	11	LUMBER FOR BANDSTAND		B33201	
LUMBER FOR BANDSTAN			E 191-21-70-790		289.83	0.00
EQUIPMENT / OTHER EQUIP						
Invoice Total-					289.83	
Vendor Total-					1,872.82	
00091 CENTRAL MAINE POWER, INC.						
0263	9999	11	ELECTRICITY			
3501-2118-408			E 147-22-50-560		121.67	0.00
UTILITIES / ELECTRICITY						
3501-1893-878			E 147-22-50-560		42.29	0.00
UTILITIES / ELECTRICITY						
3501-2918-062			E 147-22-50-560		52.59	0.00
UTILITIES / ELECTRICITY						

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Jrnl	Check	Month	Invoice Description	Reference
Description	Account	Proj	Amount	Encumbrance
3501-6854-669	E 147-31-50-560		371.57	0.00
	UTILITIES / ELECTRICITY			
3501-2614-331	E 147-51-50-560		348.11	0.00
	UTILITIES / ELECTRICITY			
3501-6858-561	E 147-21-50-560		40.76	0.00
	UTILITIES / ELECTRICITY			
3501-2989-030	E 147-11-50-560		419.03	0.00
	UTILITIES / ELECTRICITY			
3001-3752-495	E 147-23-50-560		69.95	0.00
	UTILITIES / ELECTRICITY			
	Vendor Total-		1,465.97	
00310 CHARTER COMMUNICATIONS				
0263	11081	11	INTERNET	232143101110124
	UTILITIES		E 161-23-50-580	129.99
			UTILITIES / COMM	
UTILITIES			E 150-31-50-580	99.99
			UTILITIES / COMM	
	Vendor Total-		229.98	
00994 CINTAS CORPORATION- # 758				
0263	11082	11	13117643	4211198645
RUGS-TH			E 141-11-31-310	32.00
			CTRCT SVS BL / PROF SVS	
	Vendor Total-		32.00	
00333 CIVIL CONSULTANTS				
0263	11083	11	EXPENSES BROOKVIEW ESTATE	100124
	EXPENSES BROOKVIEW ESTATE		G 1-269-00	66.33
	PB ESCROWS			
	Vendor Total-		66.33	
00133 DAVID W. RILEY				
0263	11084	11	SERVICES	102
	MOVING ELECTIONS		E 115-13-39-399	450.00
			CONT SVS OTH / OTHER	
	Invoice Total-		450.00	
0263	11084	11	SERVICES	103
	ROADSIDE TRASH PICKUP		E 145-51-31-330	30.00
			CTRCT SVS BL / WASTE SVS	
	Invoice Total-		30.00	
	Vendor Total-		480.00	
00151 DAYTON SAND & GRAVEL, CO.,INC.				
0263	11085	11	52800	624-14
	52800		E 131-51-40-482	166,640.00
			REPAIRS & MA / RDS/RESURFA	
	Vendor Total-		166,640.00	
00365 DOROTHY MACFARLANE				
0263	11074	11	REPLACE PAYROLL CHECK	11/13/24
	REPLACE PAYROLL CHECK		G 1-100-00	130.68
	CASH-GNRL BI			
	Vendor Total-		130.68	
00166 E.T.P ELECTRICIANS				

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Jrnl	Check	Month	Invoice Description	Reference		
Description			Account	Proj	Amount	Encumbrance
0263	11086	11	SIGNS AT KBP		111024	
SIGNS AT KBP			E 703-86-90-999		1,500.00	0.00
			CAP IM / RESERVES - OTHER / MISC			
SIGNS AT KBP			E 148-23-60-670		200.00	0.00
			SUPPLIES / SIGNS			
			Vendor Total-		1,700.00	
00500 ECOMAINE						
0263	11087	11	TIPPING		103124	
LYMAN01 MSW			E 150-31-35-350		12,387.41	0.00
			CTRCT SVS WA / PROF SVS TIP			
			Invoice Total-		12,387.41	
0263	11087	11	TIPPING		033124	
BULLYMAN01 OBW-WOOD			E 150-31-35-351		1,872.01	0.00
			CTRCT SVS WA / PROF SVS TW			
			Invoice Total-		1,872.01	
0263	11087	11	TIPPING		033124	
RECYCLE			E 150-31-35-352		631.80	0.00
			CTRCT SVS WA / PROF SVS REC			
			Invoice Total-		631.80	
			Vendor Total-		14,891.22	
00147 GONETSPEED						
0263	11088	11	13668 PHONE		110124	
13668 PHONE			E 150-31-50-580		49.28	0.00
			UTILITIES / COMM			
			Vendor Total-		49.28	
00233 GOODWINS MILLS FIRE & RESCUE						
0263	11089	11	VEHICLE PAYMENT		121524	
VEHICLE PAYMENT			E 702-87-90-999		55,874.65	0.00
			GMFR V / RESERVES - G - OTHER / MISC			
			Vendor Total-		55,874.65	
00291 GT SCAPES						
0263	11090	11	BALANCE DUE KBP		89	
BALANCE DUE KBP			E 551-84-70-790		2,500.00	0.00
			FED - EQUIPMENT / OTHER EQUIP			
			Vendor Total-		2,500.00	
00072 GWI						
0263	11091	11	PHONES & INTERNET		6509314	
205773			E 110-11-50-580		496.06	0.00
			UTILITIES / COMM			
205773			E 161-22-50-580		29.60	0.00
			UTILITIES / COMM			
			Vendor Total-		525.66	
00710 HYGRADE BUSINESS GROUP						
0263	11092	11	21516 W2'S & 1099'S		858972	
21516			E 110-11-80-830		157.68	0.00
			ADVER, PRINT / FORMS			
			Vendor Total-		157.68	
00316 JAMES ROBERTS						

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Jrnl	Check	Month	Invoice Description	Reference
Description	Account	Proj	Amount	Encumbrance
0263	11093	11	MILEAGE	Oct
MILEAGE	E 110-17-90-910		62.85	0.00
			OTHER / MILEAGE/TRAV	
Vendor Total-			62.85	
00330 JULIE LEMIEUX				
0263	11094	11	MILEAGE	101624
MILEAGE	E 110-17-90-910		26.33	0.00
			OTHER / MILEAGE/TRAV	
Vendor Total-			26.33	
00311 KCB LANDSCAPING				
0263	11095	11	SERVICES CHADBOURNE FIELD	1036
SERVICES CHADBOURNE FIELD	E 161-21-40-450		600.00	0.00
			REPAIRS & MA / EQUIPMENT	
Vendor Total-			600.00	
00322 KENNEBUNK LIGHT & POWER DISTRICT				
0263	11096	11	2101002-01	110624
2101002-01	E 147-51-50-560		15.96	0.00
			UTILITIES / ELECTRICITY	
Vendor Total-			15.96	
00131 LAURIE GONSKA				
0263	11097	11	MILEAGE	10/7-10/31
MILEAGE	E 110-11-90-910		55.61	0.00
			OTHER / MILEAGE/TRAV	
Vendor Total-			55.61	
01171 MAINE MUNICIPAL AUDIT SERVICES, PA				
0263	11098	11	FY 24 AUDIT	103024
FY 24 AUDIT	E 181-11-33-323		6,000.00	0.00
			CONT PROF / PROF SERV AU	
Vendor Total-			6,000.00	
00379 MAINE TOWN & CITY CLERKS ASSOC				
0263	11099	11	11790-0	1000478735
11790-0	E 102-31-20-280		120.00	0.00
			BENEFITS / TRAINING	
Invoice Total-			120.00	
0263	11099	11	11790-0	CAMARENA
MEMBERSHIP DUES	E 102-11-20-290		30.00	0.00
			BENEFITS / MEMB & DUES	
Invoice Total-			30.00	
0263	11099	11	11790-0 AUGER	1000478153
MEMBERSHIP DUES	E 102-11-20-290		30.00	0.00
			BENEFITS / MEMB & DUES	
Invoice Total-			30.00	
0263	11099	11	11790-0 BELLEROSE	1000477440
MEMBERSHIP DUES	E 102-11-20-290		30.00	0.00
			BENEFITS / MEMB & DUES	
Invoice Total-			30.00	
Vendor Total-			210.00	
00256 POTTYS-R-US				

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Jrnl	Check	Month	Invoice Description	Reference		
Description			Account	Proj	Amount	Encumbrance
0263	11100	11	PORTA-POTS	31332		
KENNEBUNK POND			E 145-23-35-331		185.00	0.00
			CTRCT SVS WA / PROF PORTA P			
			Invoice Total-		185.00	
0263	11100	11	PORTA-POTS	31191		
CHADBOURNE FIELD			E 145-21-35-331		185.00	0.00
			CTRCT SVS WA / PROF PORTA P			
			Invoice Total-		185.00	
			Vendor Total-		370.00	
00364 PRECISION COLLISION & REPAIR						
0263	11073	11	VOID REISSUE UP FRONT PAY	2113		
VOID REISSUE UP FRONT PAY			E 191-31-70-790		12,000.00	0.00
			EQUIPMENT / OTHER EQUIP			
			Vendor Total-		12,000.00	
00304 REBEKAH THOMPSON						
0263	11101	11	MILEAGE	10/2-10/31/24		
MILEAGE			E 110-17-90-910		201.94	0.00
			OTHER / MILEAGE/TRAV			
			Vendor Total-		201.94	
00502 REGISTRY OF DEEDS						
0263	11102	11	TRANSFER	OCT		
TRANSFER			E 110-11-39-399		19.00	0.00
			CONT SVS OTH / OTHER			
			Invoice Total-		19.00	
0263	11102	11	DISCHARGE			
DISCHARGES			E 110-11-39-399		19.00	0.00
			CONT SVS OTH / OTHER			
			Invoice Total-		19.00	
			Vendor Total-		38.00	
00569 SECRETARY OF STATE						
0263	11075	11	31170	10/24-10/31		
31170			G 1-250-00		9,422.95	0.00
			MTR VEHICLE			
			Invoice Total-		9,422.95	
0263	11076	11	31170	10/31-11/7		
31170			G 1-250-00		13,392.76	0.00
			MTR VEHICLE			
			Invoice Total-		13,392.76	
			Vendor Total-		22,815.71	
00643 TREASURER, STATE OF MAINE						
0263	11103	11	DOGS	OCTOBER		
DOGS			G 1-256-00		135.00	0.00
			DOG LIC			
			Vendor Total-		135.00	
00647 TREASURER, STATE OF MAINE						
0263	11104	11	FISH	OCTOBER		
FISH			G 1-251-00		1,352.28	0.00
			INLAND FISH			

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Jrnl	Check	Month	Invoice Description	Reference	
Description			Account	Proj	Amount
					Encumbrance
Vendor Total-				1,352.28	
00148 VERIZON WIRELESS					
0263	11105	11	6423575065-00001	9977946127	
642357065-00001			E 110-11-50-580	149.74	0.00
UTILITIES / COMM					
Vendor Total-				149.74	
00985 WARRENS OFFICE SUPPLIES					
0263	11106	11	TOWLYM	534294-00	
TOWLYM			E 110-11-60-610	29.02	0.00
SUPPLIES / SUPPLIES					
Vendor Total-				29.02	
Prepaid Total-				38,285.18	
Current Total-				259,381.57	
EFT Total-				0.00	
Warrant Total-				297,666.75	

TO THE MUNICIPAL TREASURER OF LYMAN, MAINE: THIS IS TO CERTIFY THAT THERE IS DUE AND CHARGEABLE TO THE APPROPRIATIONS LISTED ABOVE THE SUM AGAINST EACH NAME AND YOU ARE DIRECTED TO PAY UNTO THE PARTIES NAMED IN THIS SCHEDULE.

TOWM OF LYMAN, BOARD OF SELECTMEN
DAVID ALVES
VICTORIA GAVEL
JESSICA PICARD
AMBER SWETT
JOSEPH WAGNER
