



Town of Lyman

MAINE

Kennebunk Pond Lyman, ME



Photo submitted by Danielle Marquardt

Annual Report of the Municipal Officers

Year Ending June 30th, 2024

TABLE OF CONTENTS

Town Report Dedication	1
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TOWN INFORMATION

Town of Lyman Directory	3
Committees, Boards & Commissions	4
Transfer Station	7

REPORTS

Goodwin Mills Fire Rescue	11
York County Sheriffs Office	12
RSU #57 School Board	13
Lyman Community Library	14
Governor Janet Mills Letter	17
Senator Susan Collins Letter	18
Congress Chellie Pingree Letter	19
State Representative Wayne Perry Letter	20

TAX COLLECTOR

Tax Collectors Report	21
Excise Tax Report	22
Tax Abatements & Supplementals	23
Outstanding Real Estate Taxes	24
Outstanding Personal Property Taxes	28
Tax Liens	29

TREASURER - AUDITOR

2024 Auditor's Report	31
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TOWN MEETINGS & ELECTIONS

Town Clerk Report	72
Remembering Our Neighbors	74
October 3 rd , 2023 Special Town Meeting Minutes	75
June 13 th , 2024 Annual Town Meeting Minutes	77

ANNUAL TOWN WARRANT – Insert



WE DEDICATE THIS TOWN REPORT TO

Charlie Harrison

This Town Report is respectfully dedicated to Charlie Harrison, a longtime resident of Lyman whose lifelong commitment to volunteer service left a lasting impact on our community. His legacy of dedication and kindness will not be forgotten.

Thank you





The town of Lyman lost a piece of its legacy recently with the passing of longtime resident and all-around great person, Charles R. Harrison, on January 5th of this year. I met him several years before I moved to Lyman, and a lot longer than that before I quit my youthful indiscretions and got involved with the ways of municipal government. Charlie was a member of the selectboard the first time I ever applied to join a committee, I was a little taken aback by having to fill out an application and not just be installed after discussion, too formal I thought. In my normal fashion I made my answers as humorous as possible. I brought it to the selectboard meeting and patiently awaited the three gentlemen to summon me to bring it to them. The three men were seriously handling the business of the town, carefully considering each item before them. When I was summoned, I handed over my application and Charlie remained quite serious except for a slight jiggling of his shoulders as he suppressed his laughter. He almost succeeded in not laughing, but the other two members could not contain themselves upon seeing my written shenanigans and I was voted onto that committee unanimously.

Charlie was an excellent role model. He was exemplary in how he conducted himself in meetings. When interacting with people he had an above average knack for giving respect to all, he also expected respect back. He listened and considered the opinions of others, carried himself with dignity and humility. He was very evenly tempered, even when making a point that may not have been popular, and he delivered a passionate point on subjects near to his heart. He had a wonderful knack for a trait I have tried to emulate but often fall short of. The art of respectful discord. Before his time serving two terms on the selectboard he diligently served on the planning board, fighting against too much growth, and thus coined his trademark phrase "well, they aren't making any more land." He also served on the bicentennial committee with some other characters, and they pulled off the well-attended, never duplicated bicentennial parade that commemorated 200 years of Lyman, formerly known as Coxhall. He also enjoyed snowmobiling and was a member of the snowmobile club when it was located at the Taylor farm, now the winding brook turf farm. Charlie also put much time and effort into helping form the library, which started out in the old Rhoads Hall building. The library building was built in a collaborative effort that showed Charlie's knack for drawing excellence out of everyone around him.

He possessed a genuine, deep love for the town of Lyman and its large pieces of farmland and woods. In 1972 after traipsing about the great state of Maine looking for a place to move his family to, and disliking every one of them immediately, He knew right away when climbing out of his vehicle at the homestead in Lyman where he resided for about 53 years with his loving wife, longtime, beloved Town Clerk Shirley Harrison who still resides (they shared 63 years of marriage), that he had found the perfect place to live. He loved working the land, and was seldom sedentary. Everything he did was done with love and passion. There was no mediocrity in him. He was successful because of his drive for excellence whether he was working on Hondas in his shop, racing his mini sprint cars on an oval dirt track he built on his land, teaching auto mechanics to high schoolers, or raising his children, he did it with a deep, genuine caring and strength. People came to him for honest advice which he freely gave.

Charles' legacy of love for family lives on in his wife, their children, grandchildren, and great grandchildren. A man of thoughtful integrity and strength, he made Lyman a better place with his fairness and dedication, and I believe Lyman is a better place for having had him here.

Godspeed my friend, rest well till we meet again

Respectfully submitted by Victoria Gavel



TOWN OF LYMAN INFORMATION

Emergency Numbers:

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

Town Hall:

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

<u>Town Manager – Lindsay Gagne.....</u>	247-0642 / Ext.10	townmanager@lyman-me.gov
<u>Town Clerk/ Tax Collector – Susan Bellerose.....</u>	247-0650 / Ext.18	townclerk@lyman-me.gov
<u>Registrar of Voters – Lindsay Gagne.....</u>	247-0642 / Ext.10	townmanager@lyman-me.gov
<u>Deputy Clerk – Janice Auger.....</u>	499-3004 / Ext.21	adminclerk@lyman-me.gov
<u>Deputy Clerk – Erin Camarena</u>	247-0644 / Ext.12	adminassist@lyman-me.gov
<u>Assessor – Laurie Gonska.....</u>	247-0645 / Ext.13	assessor@lyman-me.gov
<u>Human Resources & Finance Officer – Jeanette Lemay.....</u>	247-0647 / Ext.14	treasurer@lyman-me.gov
<u>Code Enforcement – Rebekah Thompson</u>	247-0647 / Ext.15	ceo@lyman-me.gov
<u>Electrical Inspector – Marcell Desrosiers.....</u>	247-0648 / Ext.19	lyman.electrical.inspector@gmail.com
<u>Code Enforcement Admin Assistant – Julie Lemieux.....</u>	247-0647 / Ext.15	adminceo@lyman-me.gov
<u>General Assistance/ Local Health Officer – Eileen Kelly.....</u>	247-0643 / Ext.11	generalassistance@lyman-me.gov

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

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

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

Bunganut Lake Park: Hours:
224 Brock Rd 2025 Season: Open 9a -7p (or dusk) Memorial Day through Labor Day

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

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

Schools

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

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

Select Board: 1 st and 3 rd Mondays at 6:00pm	Planning Board: 1 st and 3 rd Wednesdays at 5:30pm
Parks & Recs: 2 nd Wednesday at 6:00pm	Ordinance Review Committee: 1 st and 3 rd Thursdays at 6:30pm
Comprehensive Plan Committee: 2 nd and 4 th Thursday at 6:00pm	

TOWN OF LYMAN COMMITTEES/BOARDS/COMMISSIONS

As of April 23rd, 2025

Select Board / Overseer of the Poor

Jessica Picard	6/2025
Victoria Gavel	6/2026
Amber Swett	6/2026
David Alves	6/2027
Joseph Wagner	6/2027

Planning Board

Cecile Dupuis	6/2025
<i>Vacant (Alternate)</i>	6/2025
William Single	6/2025
Kelly James Demers	6/2026
Kevin Veilleux	6/2026
Timothy Rivard	6/2027
<i>Vacant (Alternate)</i>	6/2027

Budget Committee

Susan Briggs	6/2025
David Dulong	6/2025
William Nowicki	6/2026
Michelle Felicitti	6/2026
Karen Kane	6/2027
Kennith Burr	6/2027

Zoning Board of Appeals

Brice Fearon	6/2025
Steve Walker (Alternate)	6/2025
Bertram Sobanik	6/2026
Kelly Stevens	6/2026
Vacant (Alternate)	6/2027
Arthur Dumas	6/2027
Thoams Larned	6/2027

Ordinance Review Committee

Eric Green	6/2025
Steven Merola	6/2025
Mathiew Duross	6/2025
David Alves	6/2026
Roger Grant	6/2026
George Cheney III	6/2027
Peggy Macdonald	6/2027

Cemetery Committee

Priscilla Miles	6/2025
Daniel McNeil	6/2025
Stephen Carpenteri	6/2025
Sheila McNeil	6/2025
Robert Randall	6/2025
Sarah Hyland	6/2025
Katrina Randall	6/2025
Patricia Ricker	6/2025
Denis Clark	6/2026

Parks & Recreation

Holly Hart	6/2025
Claire Campbell	6/2025
Tracie Tatro	6/2025
Donna Johnston	6/2026
Holly Wooldridge	6/2027

IT Committee

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

RSU #57 School Board of Directors

Angela Tardif	6/2025
Suzanne Baue	6/2026
Michelle Felicitti	6/2027

Eco Maine Representative

Amber Swett	6/2025
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TOWN OF LYMAN COMMITTEES/BOARDS/COMMISSIONS

As of April 23rd, 2025

Fair Hearing Board

Steven Heiptas 6/2027

Local Health Officer

Eileen Kelly 6/2026

Bunganut Park Committee, Ad Hoc

Michelle Felicitti 11/20/2024
Kevin Veilleux 4/18/2025
Holly Hart 4/18/2025
Holly Wooldridge 4/18/2025
Elizabeth Mitchell 4/18/2025
Karen Kane 10/2/2024
Rusty Blackington 4/18/2025
David Alves (Select Board Liaison)

Comprehensive Plan Committee (Until Dissolved)

Donald Hernon
Michelle Felicitti
Peggy Macdonald
David Alves
Kimberly Rollands
Thomas Hatch

Conservation & Forestry Committee

Currently none appointed

Building & Grounds Committee

Rusty Blackington 6/2026
Thomas Hatch 6/2026

Recycling & Waste Committee

Currently none appointed

Giving Committee, Ad Hoc

Jessica Jackman 6/2026
Tracie Tatro 6/2026
Amber Swett (Select Board Liaison) 6/2026

INTERESTED IN JOINING A COMMITTEE?

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

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

Why get involved?

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

What can I join?

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

Get More Information

Visit our website or scan the QR Code



Contact Us



207-247-0642



www.lyman-me.gov



11 SOUTH WATERBORO RD



Transfer Station Fees
Town of Lyman

988 South Waterboro Rd
207-247-3797

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

COMPUTER EQUIPMENT & TVS	Each
Computer monitor	\$10.00
Tower & Printers (<i>cost per each</i>)	\$7.00
19 inch & under TV	\$10.00
20 inch and above	\$20.00
Industrial/Oversized Printer	\$40.00

FURNITURE & BULKY ITEMS	Each
Carpet 8x8 FT. or smaller	\$5.00
Carpet 8x8 FT. or larger (Up to 100 square feet)	\$10.00
Greater than 100 SQ-FT pricing at lead attendants discretion	
Carpet Wet	<i>Extra</i>
Mattress & Boxspring - Single & Full (<i>Cost per each</i> ↑↑↑↑)	\$20.00
Mattress & Boxspring - Queen & King (<i>Cost per each</i> ↑↑↑↑)	\$20.00
Futons, daybeds & sleepers (<i>cost per each</i>)	\$30.00
Couch - small	\$16.00
Couch - large	\$18.00
Sectional Couch	\$40.00
Motorized Sectional Couch	\$60.00
Recliners	\$10.00
Motorized Recliners	\$20.00
Chair - small	\$7.00
Chair - large	\$10.00
Doors & windows (<i>cost per each</i>)	\$5.00

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

BATTERIES	Each
Batteries	\$2.00
Tool Batteries	\$1.00

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

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

WHITE GOODS	Each
Air Conditioner	\$15.00
Dehumidifier	\$15.00
Dishwasher	\$5.00
Stove	\$5.00
Freezer	\$15.00
Grill	\$5.00
Lawn Mower - NO OIL OR GAS	\$5.00
Lawn Mower - Riding - NO OIL OR GAS	\$10.00
Refridgerator	\$15.00
Washer	\$5.00
Dryer	\$5.00

PROPANE TANKS	Each
20 lbs	\$5.00
30 lbs	\$10.00
100 lbs	\$20.00
Heilium Tank	\$2.00
Propane BernzOmatic	\$1.00

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

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

**Transfer Sticker to be placed on the PASSENGER
side windsheild**

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

Thank you for your cooperation!

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

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

SINGLE STREAM RECYCLING

DO RECYCLE

PAPER

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

PLASTIC

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

METAL

Tin cans
Aerosol Cans
Aluminum cans / foil
Pots & Pans

GLASS

All glass bottles & jars - any color (EMPTY)

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

Learn more at www.ecomaine.org

DON'T RECYCLE

NO Plastic Bags

KEEP OUT

Trash / Garbage / Shopping Bags
Frozen vegetable bags
Pellet bags
Bread bags
Newspaper bags
Potato chip or snack bags
Sandwich bags
Animal food bags
Plastic wrap or film
Bubble wrap or mailers

Needles & Sharps

Large metal parts

cars, boats, trucks, etc

Wood / Lumber

Propane, Helium, or other gas cylinders

Pipes, Plastic or metal

Clothing & Shoes

Boat shrink - wrap tarps
Diapers - baby or adult
Envelopes that are not plastic or tyvek
Food or plants
Kitty Litter
Knives & blades
Plastic cup lids, straws, knives, forks, and spoons
Paper napkins, towells and tissues
Styrofoam or Polystyrene - even if #6
Toys
Vinyl siding
Wax coated paper boxed
(polycoated okay)
Rope, string, chain, wires or cords
Bedding and Pillows

PLAN YOUR VOTE: RESOURCES AND TIPS FOR LYMAN RESIDENTS

Get the Facts: Where to Find Election Information

01.

Visit our Website: [Lyman-me.gov](https://lyman-me.gov)

Check out the [Elections & Town Meetings](#) page for details on upcoming State and Municipal Elections, Town Meetings, Voting, and more.

Stop by the Town Hall

The Town Clerk's Office provides Citizens Guides, absentee voting materials, town meeting information, annual reports, and more.

✉ townclerk@lyman-me.gov ☎ (207)247-0644

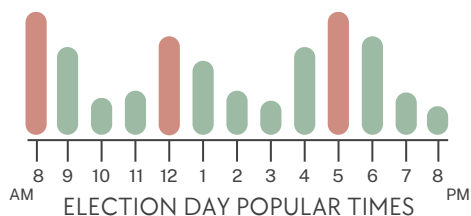
Maine's Elections Division: Visit [Maine.gov](https://maine.gov)

Access resources about State General Elections, Referenda, Ranked Choice Voting, Absentee Voting, Uniformed Service & Overseas Voters, and more.



02.

Avoid Election Day Crowds



Register Early

Register online or in person at the Town Clerk's Office.

During primary elections, only participating parties or unenrolled voters can cast ballots. Check your voter registration status.

Update your voter information (party affiliation, address, name changes) before election day!



Vote from Home: Absentee Ballots

03.

Request your ballot online, over the phone or at the Town Hall. Requests available 90 days before an election

Vote in person at the Town Hall or if requesting a ballot, they will be mailed to you. Ballots are available within 30 days of election.

New: Maine law now allows ongoing absentee voting. Contact the Town Clerks Office for more info

04.

Join the Team: Become an Election Clerk

Gain a behind-the-scenes understanding of elections and help your community by becoming an election clerk.



GET MORE INFORMATION

JOIN OUR MAILING LIST

Stay connected and informed about what's happening in the Town of Lyman! By subscribing to our mailing list, you'll receive updates on upcoming public meetings, community events, important town notices, and more. It's the easiest way to stay in the loop and be an active part of your municipality—don't miss out!



SUBSCRIBE NOW

SCAN THE QR CODE TO
SIGN UP & RECEIVE
EMAIL NOTIFICATIONS



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

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

April 4th, 2025

2024 Report from the Fire Chief

To the Residents of Lyman and Dayton,

2024 was another record year for GMFD. We responded to 1062 emergency calls for service during our busiest year yet. 157 of these incidents were overlapping. When overlapping or "multi-incidents" as we call them occur, our duty crew is already committed, and our call force is needed to respond. Currently, we have a large active call force of more than 30 members. These members respond from home when an emergency requires more than one piece of apparatus and fill a vast majority of our part-time shifts. It is our goal to provide you with the highest trained and most appropriate number of staff here at the fire station. This upcoming year, we hope to finalize a three-year plan that will complete our staffing model of 3 firefighters and EMS providers on duty 24 hours a day, 365 days a year. An addition of one full-time member will allow us to maintain our staffing levels with great consistency.

753 of our emergency responses were for emergency medical services, with the leading reason being due to falls. EMS calls are triaged through our communication center, allowing us to have information on the acuity of the emergency before arrival. Calls are categorized from A-E, with an Alpha level call being less severe to an Echo level call, meaning someone is in cardiac arrest. The Delta level call was the leading acuity with 233 calls, and we responded to 22 Echo level calls. Our EMS calls not only continue to increase in frequency, but the seriousness of the calls continues to be elevated. Your fire department's dedicated men and women were very busy last year. 18.4% of our transports were to Maine Health Maine Medical Center in Portland, this statistic also continues to increase. Last year, 16.4% were sent to Maine Medical Center in Portland. I highlight this because it is an increasing trend and results in our ambulance being out of town for an hour or two longer than when we transport to Biddeford or Sanford.

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

My detailed annual report for 2024 is posted at www.gmfd.org, click on "Chief's Reports." That report shows in detail an overview of our personnel, facilities, fleet, equipment, incident statistics, and community outreach.

Sincerely,

Mathiew J. Duross
Fire Chief



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



FY2024 Report from the York County Sheriff's Office

To the Residents of the Town of Lyman

Thank you for allowing the York County Sheriff's Office to submit a report in your annual town publication! It is a privilege to serve the 4500 community members in Lyman. The town is rich in history and provides a tranquil quality of life and we are honored to be a co-producer of that extraordinary quality of life.

The York County Sheriff's Office is the first sheriff's office in Maine to achieve accreditation, called MLEAP for Maine Law Enforcement Accreditation Program. MLEAP was developed by the Maine Chiefs of Police to help Maine Law Enforcement agencies meet their professional obligations to the community. We strive to always provide the extraordinary service that our community members have come to expect. Of the 146 police agencies in Maine, only 30 have attained this certification.

Sheriff's Deputies responded to 1946 calls for service during the last fiscal year and stopped almost 300 vehicles for various infractions. Even with the rigorous traffic enforcement, 104 motor vehicle crashes were reported, two crashes with serious personal injuries. To assist with our traffic enforcement, we applied and received grants from the Maine Bureau of Highway Safety for dedicated traffic safety details.

During this reporting period, we responded to 42 disturbance calls that required a two-deputy response. We responded to a suspicious man that was loitering around Kennebunk Pond area. We surmise the increased patrols may have assisted him in finding another location to loiter. Thanks to the Lyman Community members that called us!

Also, our deputy on Maine Drug Enforcement Agency Task force was involved in a large drug bust in Biddeford. That organization was also operating from a residence in Lyman. After the arrests in Biddeford, our deputy applied for search and arrest warrants and executed them on a residence on Mountain Views Road. Two individuals were arrested, a quantity of drugs, money and firearms were confiscated. The arrests in Biddeford and Lyman clearly dismantled a large-scale drug organization that was operating in the town of Lyman.

There is a lot happening in the Sheriff's Office – we recently deployed body worn cameras which will assist us in making reports. We are excited that the county is building a First Responder training Center and a Regional Recovery Center on the York County Jail Complex.

If you do not follow the YCSO Facebook Page, I urge you to do so to learn the latest crime news and tips. Again, thank you for reading this YCSO Report for the town of Lyman

Respectfully,

William L. King Jr.
York County Sheriff
1 Layman Way
Alfred, Maine 04001
Desk - 207-459-2205

Regional School Unit 57

Stephen D. Marquis, PhD.
Superintendent

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

Amanda M. Doyle, EdD.
Assistant Superintendent

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

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

January 2025

Dear Citizens of Lyman,

As we reflect on the accomplishments of the past year, it is with great pride and gratitude that I share this update on the state of our schools. Together, we have achieved significant milestones that underscore our collective commitment to providing a high-quality education and fostering excellence across all levels of our school system as we prepare students for success in an ever-changing world.

Academic Achievements: Our students have demonstrated measurable growth in learning as evidenced by improvements on state assessments. This progress reflects the dedication of our educators, students, and families working in partnership to achieve academic success. At the elementary level, our schools have climbed in state rankings, a testament to the hard work and innovative practices implemented by our teachers and staff.

At the middle school, we are proud to report the addition of several new course offerings that expand learning opportunities for our students. These enhancements were achieved without increasing staffing, showcasing our ability to innovate and efficiently utilize resources to benefit our students.

Similarly, at the high school level, we have implemented changes to the academic schedule that broaden the breadth of programming available to our students. These changes allow for more diverse educational experiences while maintaining our current staffing levels, ensuring that our focus remains on both academic quality and fiscal responsibility.

Athletic and Extracurricular Excellence: Our students continue to excel beyond the classroom as well. RSU 57 teams have been recognized for their exemplary sportsmanship, earning several Maine Principal Association Good Sportsmanship Awards. These awards highlight the character and integrity of our student-athletes, coaches, and supporters. Additionally, we celebrate our High School Wrestling Team for their extraordinary achievement in winning the 2024 State Championship. Their hard work, dedication, and teamwork serve as an inspiration to our entire community.

Staff Recognitions: The excellence of RSU 57 extends to our staff as well. This year, several of our educators and staff members have been recognized at the regional, state, and national levels for their expertise and contributions to their fields. These accolades reflect the exceptional talent within our district and the positive impact our staff members have on both our students and the broader educational community.

Community Acknowledgments: It is important to note that these achievements and recognitions are regularly celebrated at RSU 57 School Board Meetings which are held on the second and fourth Wednesday of the month at 7:00 p.m. at the Massabesic East Building. A full schedule of School Board and committee meetings can be found on our website at www.rsu57.org. We encourage you to join us in acknowledging the outstanding efforts of our students, staff, and community members who contribute to making RSU 57 a district of distinction.

Finance and Budget: The School Board began the development of the fiscal year 2024-2025 budget in early January, 2024. The goal of the budget process is to provide a budget that aligns with the District's Strategic Plan

while being mindful of the financial impact to taxpayers. The budget is developed annually based upon the district educational goals, evaluation of current and future education programs, needs as expressed by state and federal requirements, staffing which is necessary to achieve these goals, facility maintenance plans as well as consideration of local economic conditions. The Finance Committee meets weekly from January through March to prepare a budget for the School Board's review and consideration that will then be brought forward to voters in June.

Facilities and Maintenance: In alignment with the RSU 57 Strategic Plan Focus Area 4: Facilities, the School Board and Finance Committee remain committed to continually reviewing and updating both the facility maintenance plan as well as the long term facility improvement plan. Given the number of buildings and also the aging nature of the District's facilities these plans are critically important to ensure that the facilities are cared for as efficiently as possible in an effort to keep unexpected repair costs to a minimum. The District continues to provide well maintained buildings through a structured preventative maintenance approach which includes roofing, leach fields, heating and ventilation systems, air and water quality, masonry, lighting, life safety systems and windows. The vast majority of these projects have been and will continue to be funded through the District's annual budget, federal grant funds or the District's capital reserve fund. It is through this structured and proactive approach that the District has been able to control repair and replacement costs and be as efficient as possible in using your local tax dollars.

The School Board plans to have a final approved budget in April to present to the citizens of RSU 57. Citizens will be asked to attend the District Budget Meeting scheduled to be held on Tuesday, May 6, 2025, at the Massabesic Middle School at 7:00 p.m. The District Referendum Vote will be held on June 10, 2025, at your local precinct. The total General Fund Budget for the 2024-2025 school year for RSU #57 is \$52,552,405. The Town of Lyman's local portion of this budget is \$5,990,607 which equals 18.15% of the total local tax assessment and represents an increase in Lyman's local tax of \$393,362 or 7.03% over the 2023-2024 assessment. The district per pupil expenditure continues to be at a moderate level comparative to the state average.

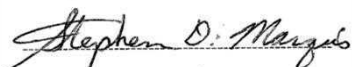
Enrollment: The total enrollment for RSU #57 was 2,852 students in grades Pre-kindergarten through 12 based on the October 1 count. A total of 474 students from Lyman represent 16.62 % of the total district enrollment. Current location of students:

Alfred Elementary School (PK-5) 2
Lyman Elementary School (PK-5) 228
Waterboro Elementary School (PK-5) 7
Massabesic High School (9-12) 138

LINE Elementary School (PK-5) 0
Shapleigh Memorial School (PK-5) 0
Massabesic Middle School (6-8) 99

As we look to the future, we remain steadfast in our commitment to continuous improvement and innovation. The success of RSU 57 is a direct result of the support and collaboration of our community, and we thank you for your ongoing dedication to our schools.

Respectfully submitted,



RSU #57 Superintendent of Schools



Community Library

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

Librarian's Report: 2023-2024

The biggest changes: Joining MILS & Reciprocal Borrowing

It's been a year since the Community Library joined **MILS**, one of Maine's statewide library systems. Behind the scenes, that meant learning a new circulation system and working to actively cooperate and collaborate with other libraries. On the patron end, it meant gaining the ability to renew and request items from home—not just the 22,000 items in our own physical collection, but also the **9 million items** available from other Maine libraries.

Our most frequent users particularly love that the new system keeps an ongoing total of how much **money they've saved by using the library**—as prices rise, it doesn't take long for heavier users to see savings in the thousands. My own record tells me that I've saved over \$2,500 this year by borrowing books and DVDs from the library instead of buying new or subscribing to all of the streamers!

Additionally, we joined the **Maine Reciprocal Borrowing Program**, which allows Community Library cardholders to use their cards, in person and for free, at dozens of the other libraries in the state—many of which would normally charge a fee.

Usage & Collection:

We circulated almost 25,000 items, which is **up 12.5%** from last year. Book checkouts continued to rise across all age levels: children's and teen fiction, **up 12%**; adult fiction, **up almost 19%**. Even with that big jump in adult circulation, for the third year in a row, **children's and teen books accounted for over 50%** of our total checkouts.

Last year, I reported that **foot traffic** alone—number of people in the library—was up 24% from the previous year. This year, it's **up 42%** from *that*! Keep in mind, while books and stories in all formats will always be our main focus, a library visit is usually a whole lot more than dropping in, grabbing a book, and leaving.

That's also:

- Book Club
- Cribbage/Puzzles
- Creating at craft & Lego tables
- Using our computers/Wi-Fi
- Meeting in study rooms
- Copying/printing/faxing
- Digital Detox
- Shopping in our Book Sale
- Getting book/movie recommendations
- Researching genealogy
- Reference Help
- Scavenger Hunts
- Earning library trading cards/merit badges
- Storytime/Kids' Crafts/Build-It!
- Getting research help

Programming & Services:

On the reading initiative front, **1,000 Books Before Kindergarten** continues, as does our all-ages merit badge program—new badges this year were the Adventure badge and the Games badge. New in September 2023: Our **Reading Dragons**, Pokémon-like trading cards that patrons can earn by (surprise!) reading. Collectors earn a card for every 30 minutes of reading—18 months into the program, and we've given out thousands of cards, which represents thousands of hours of reading. That's a lot of fun *and* a lot of literacy-building!

Baby Storytime was added to cater to the pre-walkers, while **Preschool Storytime** is just as rambunctious as ever. We've got **Build-It!** on Saturdays for drop-in free play, and a **Super Saturday** once a month to combine Build-It! with our Little Explorers sensory bins. These programs are, as always, free to attend. Check our calendar for details.

Staff & Board:

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

Thanks to our volunteers! Bill Griffin does the majority of our shelving and helps keep things in order; Jerry Kane helps process new books and repair old ones; Peggy LaVigne helps with Reading Dragon production; Holly Hart and Anita Hupe serve on the Board and help with the book sale; David McClintock serves on our Board, is our tech support, and helps manage the facility. Finally: thanks, of course, to the rest of our Board and to the wider community. Your support means everything to us.

Respectfully submitted,
Leila Roy, Library Director



Janet T. Mills
GOVERNOR

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Maine Resident:

I have always been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has been investing in what people need to succeed, like job training, child care, health care, education, broadband, and housing.

We are seeing results — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers. These are all encouraging signs that are reflected in the strength of our economy. In fact, Maine has one of the best rates of economic growth in the nation.

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

Sincerely,

Janet T. Mills
Governor



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
VICE CHAIR
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator



CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT MAINE

Dear Friends,

As we welcome the New Year, I want to extend my sincerest well wishes for 2025: to you, your loved ones, and your community. I'd also like to share an update on what my team and I have been working on—and how we intend to continue serving Maine's First District in the next Congress.

One year ago, our state was reeling from a series of unprecedented winter storms. Thanks to the efforts of local, state, and federal officials, we're starting to rebuild. The Federal Emergency Management Agency and the Small Business Administration approved more than \$10.7 million in federal assistance for Maine households, businesses, and homeowners in the months following the storms. In addition, Maine received a \$69 million grant from the National Oceanic and Atmospheric Administration to support the climate-resilience goals outlined in *Maine Won't Wait*. More help is needed, no doubt, and I will continue to advocate for the support our state deserves. For more information about available resources, go to pingree.house.gov/disasterresources.

In 2024, \$1.7 billion in federal grant funding came to Maine—encompassing everything from conservation efforts and home-heating assistance to resilient infrastructure and affordable housing. My team was able to secure \$1.4 million in refunds for Maine taxpayers, along with \$639,000 in Social Security benefits. We also helped thousands of constituents file for work permits, veterans benefits, and passports, and wrote countless letters of support on behalf of our constituents.

I'm so proud of what we achieved in 2024, and I'm fully committed to building on those accomplishments in the 119th Congress. As ever, my team and I are ready to assist however we can. Please don't hesitate to reach out to my Portland office at (207) 774-5019, or by visiting pingree.house.gov/contact. We're also happy to provide information related to Congress's annual Community Project Funding (CPF) process, which allows nonprofits and local governments to apply for federal funding for specific projects. For more info, go to pingree.house.gov/communityprojectfunding.

I'm deeply honored that voters have chosen me to represent them once again in the U.S. Congress. It is a responsibility I will never take lightly—and a privilege I will always cherish.

Sincerely,

Chellie Pingree
Member of Congress





HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Wayne R. Parry

851 Alfred Road
Arundel, ME 04046
Wayne.Parry@legislature.maine.gov
Cell: (207) 229-5195

March 2025

Dear Friends & Neighbors:

It is an ongoing honor and pleasure to be serving the good people of Lyman!

State lawmakers took their oath of office on December 4, with a more balanced partisan composition of the Legislature having been sworn in. The House of Representatives currently has 76 Democrats, 73 Republicans, one independent, and one unenrolled, while the Maine Senate consists of 20 Democrats and 15 Republicans.

Amongst the many challenges we, as policymakers, will face during the 132nd Legislature are housing, energy, child welfare, and property taxes. Subject matter gaining much of my attention are those that fall under the jurisdiction of the Transportation Committee, to which I have again been assigned the ranking Republican member.

As some efforts have been made to streamline the legislative process, I am optimistic that proceedings at the State House will be run more efficiently. I encourage you to follow our progress online, <https://legislature.maine.gov/>, and to reach out to me personally if there are any State-related issues you would like to discuss.

Sincerely,

Wayne R. Parry
State Representative

TAX COLLECTOR'S REPORT
July 1, 2023 through June 30, 2024

2023 Real Estate Commitment	\$7,817,694.41
2023 Personal Property Commitment	39,116.55
Supplementals	4,906.58
Interest	7,890.49
TOTAL	<hr/> \$7,869,608.03

Collected Real Estate & Personal Property	\$7,647,830.72
Abatements - RE & PP	8,141.87
Outstanding RE & PP as of June 30, 2023	213,635.44
TOTAL	<hr/> \$7,869,608.03

Motor Vehicle Excise Collection	1,394,539.26
Excise Tax Reimbursement	5,193.58
Boat Excise Collection	8,773.60
TOTAL	<hr/> \$1,408,506.44

Respectfully submitted by Susan J Bellerose, Tax Collector

EXCISE TAX
July 1, 2023 through June 30, 2024

Month		Vehicle	Boat	Total
July	2023	114,390.60	1,040.00	115,430.60
August		128,728.93	228.20	128,957.13
September		114,160.60	32.80	114,193.40
October		117,222.65	30.40	117,253.05
November		97,066.71		97,066.71
December		91,723.93		91,723.93
January	2024	97,467.36	215.70	97,683.06
February		94,168.13	95.40	94,263.53
March		151,069.85	559.60	151,629.45
April		119,753.45	1,085.30	120,838.75
May		156,650.07	3,327.00	159,977.07
June		<u>112,136.98</u>	<u>2,159.20</u>	<u>114,296.18</u>
		1,394,539.26	8,773.60	

Excise Tax Rebursement	Oct-23	\$ 5,193.58
Totals		<u>1,408,506.44</u>

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

2024 TAX ABATEMENTS

ACCT.	NAME	AMOUNT
1796 RE	Straughn Living Trust *	\$ 58.50
2458 RE	Beane, Donald & Darlene	\$ 1,380.60
477 PP	Mahoney, Dan & Tracy	\$ 113.37
439 RE	Sullivan, William III & Field, Andrianna	\$ 36.57
2291 RE	Warren, Tony	\$ -
747 RE	Ledgebrook LLC	\$ 1,340.90
3056 RE	Lamb, James & Stephanie	\$ 2,060.11
2083 RE	Gardella, Paula	\$ 1,499.37
1492 RE	Cote Living Trust	\$ 1,652.45

* From Prior 2023 Tax Year

2024 SUPPLEMENTALS

439 RE	Oliver, Stephen & Sharon	\$ 36.57
2291 RE	Barrager, Brandon & Amanda	\$ 194.04
667 RE	St Onge, Robert & Judith	\$ 3,990.14
406 RE	Dubois, Ricky P	\$ 684.83

2024 OUTSTANDING REAL ESTATE TAXES
AS OF JUNE 30, 2024

ACCT	NAME	PAID	AMOUNT
2448	Adams, Julie	PAID	\$ 4,704.84
2829	Adjutant, Timothy J	PAID	\$ 93.97
2843	Allen, Steven Andrew	PAID	\$ 1,011.27
2954	Anderson, Dennis G & Elizabeth M	PAID	\$ 3,804.28
2657	Andrews, Susan C	PAID	\$ 238.49
2291	Berrager, Brandon		\$ 97.52
1406	Binette, Jean	PAID	\$ 1,917.13
454	Blackington, Melissa & Ralph	PAID	\$ 828.42
457	Blackington, Melissa & Ralph	PAID	\$ 7,712.72
108	Bouchard, Alan N & Lisa L	PAID	\$ 1,807.75
3065	Bougeois, Geoffrey George	PAID	\$ 72.64
362	Brooks, Laurin E & Jeanne L	PAID	\$ 1,105.74
2105	Carty, Timothy E Trustee	PAID	\$ 1,535.44
1756	Cloutier, Andrew A III, Daniel & Keith	PAID	\$ 1,075.24
1920	Cook, William J & Amy Elizabeth		\$ 773.57
178	Crawford, Daniel E	PAID	\$ 1,645.15
2913	Cressey, Nicholas P & Valentine, Keiren	PAID	\$ 420.05
2665	Cyr, Richard	PAID	\$ 146.02
139	Daye, Mary	PAID	\$ 1,004.90
2456	DeMello, David T, Trustee	PAID	\$ 2,333.88
2778	Deshaies, David R & Duhamel, Peter	PAID	\$ 6,313.92
2037	Desrochers, Raymond R	PAID	\$ 1,374.02
1375	Dicks, Stanley E & Judy M	PAID	\$ 797.94
406	Dubois, Ricky P	PAID	\$ 684.83
1254	Dunworth, Alice M	PAID	\$ 791.85
2997	Duquette, Lucas & Randie		\$ 2,079.68
429	Eastbrook Timber Co Inc		\$ 389.58
2246	Emerson, Mark C		\$ 560.24
2551	Fairfield & Lebrasseur, PA	PAID	\$ 6,228.59
2805	Farnham, Deborah A & Farnham, Stacia K	PAID	\$ 2,023.04
52	Farzaliyev, Nauruz		\$ 1,595.04
1951	Fickett, Peter S	PAID	\$ 1,283.69
347	Foster, Thomas E Jr	PAID	\$ 1,859.15
2206	Gagne, Kimberly		\$ 922.89
390	Goodwin, Lorelei		\$ 1,298.69
915	Graffam, Elise, Heirs of		\$ 927.77
3035	Guillemette, Michael	PAID	\$ 29.97
180	Guillemette, Michael D	PAID	\$ 133.59
183	Guillemette, Michael D	PAID	\$ 2,895.74
188	Guillemette, Michael D	PAID	\$ 511.48

**2024 OUTSTANDING REAL ESTATE TAXES
AS OF JUNE 30, 2024**

ACCT	NAME	PAID	AMOUNT
3014	Guillemette, Michael D	PAID	\$ 529.76
378	Gurwala, Lora		\$ 1,312.97
1723	Hanson, Wayne C & Donna	PAID	\$ 2,152.57
564	Hart, William C & Holly L	PAID	\$ 1,326.68
766	Hayward, John & Christina		\$ 1,574.60
463	Hayward, Keary Jay		\$ 1,876.76
2826	Hissong Ready Mix & Aggregates LLC	PAID	\$ 1,871.78
266	Hissong Ready Mix & Aggregates LLC	PAID	\$ 874.42
407	Hissong Ready Mix & Aggregates LLC	PAID	\$ 5,848.93
2523	Hissong Ready Mix & Aggregates LLC	PAID	\$ 2,293.96
1067	Houde, Richard L & Nancy D		\$ 2,293.23
1099	Hutchins, Lawrence F Jr & Bernice	PAID	\$ 2,376.55
1509	Infinity Federal Credit Union		\$ 48.26
391	Jackson, Alan L		\$ 453.12
1023	Johnston, Jonathan W & Ellen K		\$ 3,738.78
1265	JW Group LLC		\$ 1,815.81
1599	King, Christopher M & Ronald W		\$ 755.28
153	LaChance, Joseph J	PAID	\$ 2.72
2802	Lafrenier, Stephen M		\$ 669.95
2697	Lapierre, Mark J Sr		\$ 2,766.63
2787	Lapierre, Melissa		\$ 1,328.21
2338	Leadbetter, John W & Gabrielle M	PAID	\$ 1,131.64
2203	Legros, Daniel H & Joanne I		\$ 1,776.19
204	Levesque, Madeline, Heirs of		\$ 1,464.77
3046	Lisa Drive Holdings LLC		\$ 2,327.79
2178	Littlefield, Gordon L & Helen I		\$ 455.53
1645	Lowell, John M Jr & Tanya B	PAID	\$ 2,583.78
1888	Manko, Kenneth A Trustee		\$ 2,583.78
1889	Manko, Kenneth A Trustee		\$ 3,522.41
253	Maple Avenue West LLC	PAID	\$ 615.09
803	Marquis, Debra A		\$ 3,238.54
795	Martel, Jason P	PAID	\$ 285.96
604	McInnis, Randolph P		\$ 3,848.49
282	Michaels, Paul W	PAID	\$ 925.94
2853	Michaud, Evan T	PAID	\$ 1,157.55
208	Morse, Donald F III	PAID	\$ 523.67
170	Morse, Donald F III & Angela B	PAID	\$ 121.40
207	Morse, Donald F III & Angela B	PAID	\$ 1,881.33
3044	Ouellette, Kaitlyn M	PAID	\$ 438.34
527	Patenaude, Normand	PAID	\$ 2,007.80

2024 OUTSTANDING REAL ESTATE TAXES
AS OF JUNE 30, 2024

ACCT	NAME	PAID	AMOUNT
523	Patenaude, Wilfred & Beatrice	PAID	\$ 986.89
2716	Patterson, Cory David	PAID	\$ 170.16
2876	Perry, Norman M Sr & Barbara L	PAID	\$ 1,965.59
2801	Picard, Errin E	PAID	\$ 572.43
1266	PJ Real Estate LLC		\$ 1,145.36
1821	Rea, Nicole	PAID	\$ 5,058.35
867	Reds Meds New England LLC	PAID	\$ 2,437.50
970	Reds Meds New England LLC	PAID	\$ 4,058.77
865	Riche, Norman & Kathleen	PAID	\$ 1,186.50
2283	Robichaud, Kristen	PAID	\$ 279.87
1967	Rocray, Gerard A, Heirs of	PAID	\$ 4.65
696	Rodney, Andrew	PAID	\$ 138.77
1604	Romano, Sharon; Gary A; Wayne L; Kenneth M	PAID	\$ 474.91
1617	Romano, Sharon; Gary A; Wayne L; Kenneth M	PAID	\$ 3,705.26
123	Roux, Larry H & Rachel M		\$ 243.30
2411	Roux, Larry H & Rachel M		\$ 1,157.55
2812	Roy, Brian J	PAID	\$ 1,931.61
3039	Roy, Daniel		\$ 383.48
2999	Ryder, Robert W & Suzanne G	PAID	\$ 5,692.23
38	Sanborn, Angela A & Raymond C II	PAID	\$ 1,888.95
580	Single, William	PAID	\$ 420.05
1016	Smith, Adam J & Aaron J	PAID	\$ 913.75
1241	Smith, Delmont R	PAID	\$ 2,093.13
1124	Smith, Martha	PAID	\$ 2,562.29
1125	Smith, Wendell R & Gloria	PAID	\$ 2,007.80
75	Spencer, Rebecca A		\$ 1,495.82
667	St Onge, Judith A & Robert L	PAID	\$ 3,990.14
1081	St Onge, Robert L & Judith A	PAID	\$ 4,400.09
247	Stephan Pelletier Drywall & Pelletier, Cleo Marie	PAID	\$ 587.21
310	Stevens, Christopher & Charles S	PAID	\$ 13.30
2067	Strickland, Audrey	PAID	\$ 1,861.07
2085	Sweeney, Conor Shay	PAID	\$ 2.22
2641	Tardif, Jeffrey A	PAID	\$ 1,230.69
2069	The Everett S Davis Jr & Barbara L Davis Rev Trust	PAID	\$ 2,888.53
293	Thornton, Forest P	PAID	\$ 1,143.83
58	Tibbetts, Elaine A		\$ 2,730.06
464	Tibbetts, Elaine A		\$ 2,162.13
187	Tomaine, Carol E	PAID	\$ 2,007.80
1552	Trudeau, Stephen & Maryann	PAID	\$ 33.77
1402	Welch, David		\$ 2,315.60

**2024 OUTSTANDING REAL ESTATE TAXES
AS OF JUNE 30, 2024**

ACCT	NAME	PAID	AMOUNT
438	Whitten, Faye; Oliver, Sharon	PAID	\$ 26.80
1815	Whitten, Raymond E		\$ 4,058.77
1902	Whitten, Raymond E	PAID	\$ 864.99
1904	Whitten, Raymond E	PAID	\$ 2,461.88
			\$ 207,585.54

Paid status as of April 1, 2025

Respectfully submitted by Susan J Bellerose, Tax Collector

2024 OUTSTANDING PERSONAL PROPERTY TAXES**AS OF JUNE 30, 2024**

ACCT. #	NAME	PAID	AMOUNT*
68	Adams, Cori	PAID	29.26
469	Allen, Sue		34.13
226	AT&T Mobility LLC		571.71
61	Cloutier, Kevin		42.67
450	Courtright, Jesse		37.79
269	Courtright, Laura and Bergeron, Claudette		24.38
474	Damon, Craig & Alyssa		251.11
48	Duras, David & Diane		43.88
480	Doyle, Lauren		14.63
353	Eaton, Linda & Gregg		57.29
200	Everette Quattrone Excavating, Inc.		242.58
368	Farifield & Associates P. A.		64.61
384	Funky Bow Brewery & Beer Co		86.55
315	Hissong Ready-Mix & Aggr., LLC		3,844.73
252	John Henry Swett Well Drilling Inc.	PAID	86.55
47	Kielbasa, Thomas Jr	PAID	43.88
86	Mackay, Ingrid		10.97
287	Michaud, Dan		46.32
429	Pelletier Paving		65.83
470	Richards, Tim & Courtney		12.19
471	Schneider - Ketchen		112.15
485	Sevigny, Keith		107.27
446	Snow, Mike		47.54
479	Townsend, Robin		171.88
		TOTAL	\$ 6,049.90

Paid status as of April 1, 2025

Respectfully submitted by Susan J Bellerose, Tax Collector

2024 TAX LIENS

ACCT. #	NAME	PAID	LIEN AMOUNT*
2448	Adams, Julie	PAID	4,444.99
2843	Allen, Steven Andrew	PAID	1,064.40
1406	Binette, Jean T.	PAID	2,032.98
454	Blackington, Melissa & Ralph	PAID	903.53
457	Blackington, Melissa & Ralph	PAID	8,066.93
108	Bouchard, Alan & Lisa	PAID	1,886.28
2105	Carty, Timothy E, Trustee	PAID	1,612.11
1756	Cloutier, Andrew A. III, Daniel &	PAID	1,140.72
1920	Cook, William & Amy Elizabeth		828.61
2456	DeMello, David T, Trustee	PAID	2,428.71
2778	Deshaise, David R & Duhamel	PAID	6,621.07
1254	Dunworth, Alice M	PAID	884.75
2997	Duquette, Lucas & Randie		2,178.77
429	Eastbrook Timber Co., Inc.		446.90
2246	Emerson, Mark C .		313.58
2551	Fairfield & Lebrasseur, PA	PAID	6,532.28
2805	Farnham, Deborah & Farnham, Stacia	PAID	1,042.97
52	Farzaliyev, Nauruz		1,661.15
347	Foster, Thomas E. Jr. & Rachel	PAID	1,943.18
2206	Gagne, Kimberly	PAID	1,011.47
390	Goodwin, Lorelei A		1,402.51
915	Graffam, Elsie, Heirs of		848.58
378	Gurwala, Lora		1,407.72
766	Hayward, John & Christina		1,640.00
463	Hayward, Keary Jay		2,004.02
1067	Houde, Richard L & Nancy D	PAID	2,064.70
1099	Hutchins, Lawrence F., Jr., & Bernice	PAID	2,522.26
1509	Infinity Federal Credit Union		91.75
391	Jackson, Alan L		504.96
1023	Johnston, Jonathan & Ellen K		3,951.17
1265	JW Group LLC		1,940.59
1599	King, Christopher M & Ronald W		827.43
2802	Lafreniere, Stephen M		738.64
2697	Lappierre, Mark J., Sr.		2,920.32
2787	Lapierre, Melissa		1,433.23
2203	Legros, Daniel H & Joanne I		1,899.36
204	Levesque, Madeline Heirs of		1,558.21
2999	Lisa Drive Holdings LLC		2,463.69
2178	Littlefield, Gordon L & Helen I		515.53
1645	Lowell, John M & Tanya B	PAID	2,739.70
1888	Manko, Kenneth A Trustee		2,730.06
1889	Manko, Kenneth A Trustee		3,706.74
803	Marquis, Debra A.	PAID	3,420.65
795	Martel, Jason P	PAID	343.84

2024 TAX LIENS

ACCT. #	NAME	PAID	LIEN AMOUNT*
604	McInnis, Randolph P.		4,046.04
2853	Michaud, Evan T	PAID	1,255.64
3044	Ouellette, Kaitlyn M	PAID	490.05
1266	PJ Real Estate LLC		1,232.43
867	Reds Meds New England LLC	PAID	2,597.12
970	Reds Meds New England LLC	PAID	4,264.85
123	Roux, Larry H. & Rachel M.		294.69
2411	Roux, Larry H. & Rachel M.		1,246.00
2812	Roy, Brian	PAID	2,023.57
3039	Roy, Daniel		433.94
2999	Ryder, Robert W & Suzanne G	PAID	5,974.17
1124	Smith, Martha J	PAID	2,707.69
75	Spencer, Rebecca A.		1,597.99
2067	Strickland, Audrey	PAID	1,676.60
58	Tibbetts, Elaine A.		2,901.55
464	Tibbetts, Elaine A.		2,320.23
1402	Welch, David L		2,451.01
1815	Whitten, Raymond E		4,264.85
1902	Whitten, Raymond E	PAID	941.59
1904	Whitten, Raymond E	PAID	2,603.21
		TOTAL	136,044.26

*Lien amount included interest and costs

Paid status as of April 1, 2025

Liens recorded on 7/29/24

Respectfully submitted by Susan J Bellerose, Tax Collector

TOWN OF LYMAN, MAINE

INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS

JUNE 30, 2024

TABLE OF CONTENTS

	Statement	Page
Independent Auditors' Report		3-4
Management's Discussion and Analysis		5-9
Basic Financial Statements		
<i>Government-wide Financial Statements:</i>		
Statement of Net Position	1	10
Statement of Activities	2	11
<i>Fund Financial Statements:</i>		
Balance Sheet – Governmental Funds	3	12
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	4	13-14
Notes to Financial Statements		15-31
Required Supplemental Information	Exhibit	
Schedule of Town's Share of Net Pension Liability (Asset)	1	32
Schedule of Town's Pension Contribution	2	33
Notes to GASB #68 Required Schedules		34
Schedule of Changes in Net OPEB liability and related ratios	3	35
Budgetary Comparison Schedule – General Fund	4	36
Other Supplemental Information	Schedule	
Combining Balance Sheet – All Other Non-Major Funds	A	37
Statement of Revenues, Expenditures and Changes in Fund Balance – All Other Non-Major Funds	B	38
Schedule of Taxes Receivable	C	39
Schedule of Departmental Operations	D	40-41

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.

L
October 22, 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-

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.

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

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

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

Net (Expense) Revenue and Changes in Net Position					
Program Revenues				Primary Government	
		Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
Expenses	Charges for Services				
Governmental activities:					
General government	\$	1,359,980	\$	-	\$ (1,330,298)
Public safety		630,191	-	-	(630,191)
Public works		677,096	-	57,980	(619,116)
Sanitation		242,736	54,535	-	(188,201)
Social services		1,131	-	-	(1,131)
Education		5,597,245	-	-	(5,597,245)
County tax		335,184	-	-	(335,184)
Recreation		7,623	-	-	(7,623)
Other		369,146	-	-	(369,146)
Depreciation		586,793	-	-	(586,793)
Total government activities		9,807,124	84,217	57,980	(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
<i>Grants and contributions not restricted to specific programs:</i>					
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
<i>Changes in net position</i>					
				600,624	600,624
NET POSITION - BEGINNING				11,219,722	11,219,722
NET POSITION - ENDING				\$ 11,820,346	\$ 11,820,346

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

The accompanying notes are an integral part of this statement.

(Continued)

Town of Lyman, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 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 GASB #68 are not reported 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

	SPECIAL		
	PERMANENT FUNDS	REVENUE FUND	
	<i>H. Cousens Educational Fund</i>	<i>Grant Funds</i>	Total Non-Major Governmental Funds
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

<i>Taxes receivable:</i>			
Real	\$	208,390	
Personal property		<u>30,467</u>	
	\$		238,857
<i>Tax liens receivable:</i>			
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>

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

Town Clerks Report
July 1, 2023 – June 30, 2024

I want to thank the Town Manager and Officers of the Town of Lyman for their continued support. It has been a great honor to serve the community.

Managing elections has been a rewarding and enriching experience, filled with exciting opportunities to learn and grow. I couldn't have achieved this without the support of my deputies, Rebekah Thompson, and Janice Auger and the Town Manager, Lindsay Gagne. I also want to thank the entire office staff and Select Board for their support throughout the year.

We had three elections during the fiscal year and two Special Town Meetings.

September 11, 2023	Special Town Meeting
October 3, 2023	Special Town Meeting
November 7, 2023	General Election
March 5, 2024	Presidential Primary
June 11, 2024	State Primary and Municipal Election

Annual Town Meeting – June 13, 2024

A special "Thank You" to our Moderator, Richard A. Hull III. We appreciate your dedication to your community and our local government elections.

I wish to extend my thanks and appreciation to our Warden's, Moderator's, Deputies and Election Clerks who helped during the elections listed above. The Town of Lyman thanks you for your involvement in our state and local elections; you all did an outstanding job. Your integrity, compassion, and smiling faces are much appreciated.

Auger, Janice - Deputy Town Clerk	MacDonald, Margaret, Warden
Bauer, Suzanne	Macfarlane, Dorothy
Feliccitti, Michelle, Deputy Moderator	Munnick, Lorna
Gervais, Rita	Randall, Katrina
Girard, Cathy	Richard, Faith
Hathorne, Susan	Rollins, Kimberly
Hull, Barbara	Roy, Leila
Kane, Karen	Single, Irene
Kelly, Eileen	Tate, Michelle
Lord, Evelyn	Thompson, Rebekah, Deputy Town Clerk
Lord, Stephen	Vansandt, April
	Walls, Diane

Respectfully submitted – Susan J. Bellerose, Town Clerk

Town Clerk Report

Department of Inland Fisheries and Wildlife

ATV	242
Snowmobile	149
Boats	346
Hunting and Fishing	188

Dog Licenses

Spayed/Neutered	801
Male/Female	114

Vital Records

Births	39
Marriages	25
Deaths	41

The following businesses were registered in the Town of Lyman

07/25/2023	Cynthia & Lonnie Hamilton @ 12 Bluff Drive – Rock, ME Promotions
09/07/2023	Scott Drown @ 235 Walker Road – SDS Excavating
02/23/2024	Karen Winfield @ 39 Dorothy Lane – Doxie’s Treasure Chest
05/08/2024	Jennifer Pickering @ 34 American Way – Fur Mama Grooming
05/08/2024	Michael Scott @ 8 Critter Lane – Mickey’s Polish Shop

Respectfully submitted by Susan J Bellerose, Town Clerk

In Loving Memory

JULY 2023 - JUNE 2024

Those we love don't go away. They walk beside us everyday. Unseen, unheard, but always near. Still loved, still missed, and very dear.

Baldwin, Kenneth Charles	73	4/24/2024
Boyden, Timothy Arthur	41	3/14/2024
Brown, Larry Roger	70	12/1/2023
Caouette, Joyce Elizabeth	67	2/7/2024
Carter, Dana A.	68	11/23/2023
Caya, Cecile M	72	1/14/2024
Cole, Richard K.	62	2/8/2024
Cote, Raoul Real	89	2/29/2024
Croteau, Fernande	83	2/16/2024
Farnum, Patricia Anne	73	12/18/2023
Finn, Janice Palmer	92	11/9/2023
Flaherty, Cynthia Marie	54	12/18/2023
Fournier, George Joseph	74	9/29/2023
Furness, Richard Jarvis Sr.	89	8/15/2023
Goodwin, William Hooper Jr	90	1/6/2024
Harriman, David Scott	68	2/12/2024
Hutchins, Constance Etta	91	12/27/2023
Isaac, Emery Jr.	82	5/9/2024
Karcher, Barbara Joan	84	8/19/2023
Kozloff, Teresa A.	75	9/5/2023
Leach, Edward M.	94	12/19/2023
Libby, Donald H	82	12/23/2023
Mead, Laurel Anne	69	6/26/2024
Mullen, Frank Michael	74	10/14/2023
Nickerson, Katherine K.	63	6/8/2024
O'Malley, Chad Steven	45	4/18/2024
Peterson, Camilla Alcott	97	6/8/2024
Randall, Annie E.	61	3/3/2024
Rogers, Albert K	83	5/19/2024
Roussin, Gail E.	67	7/11/2023
Savoy, Melynda Sue	31	3/1/2024
Selanis, Gary Charles	61	6/4/2024
Shepard, Mildred Faye	71	3/19/2024
Smith, Delmont R.	89	8/18/2023
Sprague, Ralph Harold	88	5/17/2024
Sweeney, Jay Thomas	64	2/20/2024
Tardie, Jeffrey M.	52	3/22/2024
Thompson, Stanley Hanscom Jr.	81	12/14/2023
Vansandt, Phyllis Ann	92	8/11/2023
Violette, Raymond S.	51	8/2/2023
Williamson, Kim	58	10/1/2023

**TOWN OF LYMAN
SPECIAL TOWN MEETING WARRANT**

TO KATRINA RANDALL, RESIDENT IN THE TOWN OF LYMAN, COUNTY OF YORK, AND THE STATE OF MAINE.

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Lyman, qualified to vote in Town affairs, to meet at the **Lyman Town Hall on Tuesday October 3, 2023 at 7:00 PM** and then there to act on articles numbered 1 through 2 as set out below. The election of Moderator will take place at 6:50 P.M.

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

ARTICLE 2: To see if the Town will vote to appropriate from surplus the sum of **\$134,746** for the **salaries and benefits** of the separate and distinct administrative positions of the Town Clerk and the Select Board Clerk.

Current Fiscal Years Budget	Selectmen's recommendation	Budget Committees recommendation
\$0.00	\$0.00	\$134,746.00

Selectmen's vote: 4-1-0

Budget Committee's Vote: 5-1-0

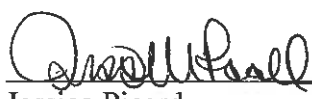
Given under our hand at Lyman, Maine this 18th day of September, A.D., 2023.



Ralph "Rusty" Blackington, Chair



Thomas Hatch, Vice Chair



Jessica Picard



Victoria Gavel



Amber Swett

TOWN OF LYMAN
SPECIAL TOWN MEETING MINUTES
OCTOBER 3, 2023

Article 1: Richard Hull was elected the Moderator and called a meeting to order.

Article 2: Richard Hull - The warrant reads if the town will vote to appropriate funds from Surplus in the sum of \$134,746 for the salaries, and benefits of the separate and distinct administrative positions of the Town Clerk and the select board clerk. Motion was moved and seconded.

Vicky Gavel spoke stating Town Clerk should be separate of Town Manager. She suggested proposing an amendment to the article. Moderator advised yes to proposed amendment. Vicky proposed her amendment of: The town would appropriate from surplus the sum of \$60,217 for the salary and benefits for the separate and distinct administrative position of town clerk. Motion was moved and seconded.

Katrina Randall asked if the 134 plus thousand dollars was money that we had already appropriated or is it new money that we need to come up with. It was advised that it was surplus money. Funding was allocated to give the Town Manager a salary and then anything that was left over from the town meeting went into Surplus.

Don spoke confirming three positions were rolled into one. It was corrected that there are four positions to include Registrar of Voters. He wanted to know if there was a contingency plan in case the Town Manager is unavailable to perform the duties assigned. The board advised that there are employees who are deputized in those functions to handle the day-to-day.

Joe Wagner spoke stating the purpose of the original article was to separate the Town Clerk position from the Town Manager position. Had concerns, if a Select Board removed or suspended the Town Manager, the Select Board shall file a written preliminary resolution with the Town's Clerk. What happens if the person who is the Town Manager is also the Town Clerk. There are separate professional associations for Town Clerk and Town Manager.

Michelle Felicitti spoke to vote against and wanted to keep the town manager and town clerk together.

Susan Briggs spoke advising the Town Manager is responsible for managing fourteen different departments within the town. Wants to keep things separate.

Amended Article 2: To vote if the Town will vote to appropriate from surplus the sum of \$60,217 for the salary and benefits for the separate and distinct administrative position of Town Clerk.

The Moderator called for a Vote on amending article 2: The majority voted YES

The Moderator called for vote on Article 2 as amended: The majority voted YES

The moderator asked if there was anything else to come before the meeting. No one spoke. Moderator moved to adjourn the meeting. All in favor: aye. Meeting adjourned.

TOWN OF LYMAN

ANNUAL TOWN MEETING WARRANT

TO MARGARET MACDONALD, RESIDENT IN THE TOWN OF LYMAN, COUNTY OF YORK, AND THE STATE OF MAINE.

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Lyman, qualified to vote in Town affairs, to meet at the **Lyman Town Hall on Tuesday, June 11th, A.D., 2024, at 8:00 AM**, then and there to act on Articles numbered 1 through 2. The election of Moderator will take place at 7:50 am.

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

ARTICLE 2: To choose, by secret ballot:

- Two (2) Selectmen / Overseer of the Poor 3 Year term:
- Two (2) Budget Committee Members 3 Year term:
- One (1) RSU #57 School Board Director 3 Year term:
- One (1) RSU #57 School Board Director 1 Year term:

The Select Board hereby gives notice that the Registrar of Voters will be in session at the Lyman Town Hall the day of said meeting, June 11th, 2024, from 8:00 a.m. until the closing of the polls for the purpose of correcting the list of voters. The Polls will open at 8:00 a.m. and close at 8:00 p.m.

After the closing of the polls, the meeting will be recessed until 6:30 p.m., June 13th, 2024 at the Lyman Elementary School in said Town, at which time the remainder of the warrant will be acted upon.

General Note: As per the Town of Lyman Charter, section 2.2.2 – Warrant Articles

“.....Articles concerning appropriations shall contain the statement of fact in additions to other information contained in three (3) columns

- a. One showing the appropriation for the current fiscal year
- b. One showing the appropriation proposed by the budget committee
- c. One showing the appropriation recommended by the Board.....”

ARTICLE 3: To see if the Town will vote to authorize the Select Board to transfer available funds such as, State Funds and Excise Tax in the amount of \$900,000; Surplus in the amount of \$900,000, and any other funds which might be used to reduce the tax commitment.

Select Board’s Vote: 4-0-0

Budget Committee Vote: No Vote

ARTICLE 4 : To see if the Town will vote to appropriate from Surplus the sum of **\$7,500** to be deposited into a non-lapsing reserve account to be known as **Compactor Reserve**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 0	\$ 7,500	\$ 7,500

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 5: To see if the Town will vote to appropriate from Surplus the sum of **\$10,000** to be deposited into the existing non-lapsing reserve account known as **Town Hall Reserve**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 10,000	\$ 10,000	\$ 10,000

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 6: To see if the Town will vote to appropriate from Surplus the sum of **\$22,000** to be deposited into the existing non-lapsing reserve account known as **Revaluation Reserve**

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 18,674	\$ 22,000	\$ 22,000

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 7: To see if the Town will vote to appropriate from Surplus the sum of **\$37,500** to be deposited into a non-lapsing reserve account known as **Property Equalization Project**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 0	\$ 37,500	\$ 37,500

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 8: To see what sum the Town will vote to raise and appropriate from Taxes to be deposited into the existing non-lapsing reserve account known as **Capital Improvement**

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 15,000	\$ 15,000	\$ 0

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 9: To see if the Town will vote to appropriate from Surplus the sum of **\$5,000** to be deposited into the existing non-lapsing reserve account known as **Resident Disaster Relief**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 5,000	\$ 5,000	\$ 5,000

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 10: To see if the Town will vote to appropriate from Surplus the sum of **\$4,000** to be deposited into the existing non-lapsing reserve account known as **Fire Hydrants**

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 4,000	\$ 4,000	\$ 4,000

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 11: To see if the Town will vote to appropriate from Surplus the sum of **\$7,715** to be deposited into the existing non-lapsing reserve account known as **Employee Benefit Reserve**

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 7,715	\$ 7,715	\$ 7,715

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

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

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 1,000	\$ 1,000	\$ 1,000

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 13: To see if the Town will vote to appropriate from Surplus the sum of **\$20,000** to be deposited into a non-lapsing reserve account known as **Bunganut Park**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 0	\$ 20,000	\$ 20,000

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 14: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$60,000** to be deposited into the existing non-lapsing reserve account known as **GMFR Vehicle Reserve Account**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 50,000	\$ 60,000	\$ 60,000

Select Board Vote: 4-0-0

Budget Committee Vote: 5-0-0

ARTICLE 15: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$16,000** to be deposited into the existing non-lapsing reserve account known as **GMFR Facility, System & Equipment Reserve Account**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 16,000	\$ 16,000	\$ 16,000

Select Board Vote: 4-0-0

Budget Committee Vote: 5-0-0

ARTICLE 16: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$14,000** to be deposited into the existing non-lapsing reserve account known as **GMFR Building Reserve**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 14,000	\$ 14,000	\$ 14,000

Select Board Vote: 4-0-0

Budget Committee Vote: 5-0-0

ARTICLE 17: To see if the Town will vote to appropriate from Surplus the sum of **\$785,285** and to vote to appropriate from Excise the sum of **\$60,952** and to vote to raise and appropriate from Taxes the sum of **\$126,127** for a total of **\$972,364** for **Salaries & Benefits**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$953,967	\$972,364	\$ 972,364

Select Board Vote: 4-0-0

Budget Committee Vote: 5-0-0

ARTICLE 18: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$162,935** for the **General Administration Account**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 136,115	\$ 162,935	\$ 162,935

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 19: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$15,517** for the **Elections Account**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 13,561	\$ 15,517	\$ 15,517

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 20: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$38,543** for the **General Administration – Insurance Services Account**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 43,978	\$ 38,543	\$ 38,543

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 21: To see if the Town will vote to raise and appropriate from Surplus the sum of **\$2,500** for the **Contingency Account**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$2,500	\$ 2,500	\$2,500

Select Board Vote: 3-1-0

Budget Committee Vote: 6-0-0

ARTICLE 22: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$9,328** for the **Animal Welfare Account**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 8,457	\$ 9,328	\$ 9,328

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 23: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$2,632** for **Health and Human Services**

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 2,131	\$ 2,632	\$ 2,632

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

Note: Includes General Assistance and a donation to Lifeflight.

ARTICLE 24: To see if the Town will vote to appropriate from Excise the sum of **\$839,048** for the **Roads Account**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 814,350	\$ 839,048	\$ 839,048

Select Board Vote: 4-0-0

Budget Committee Vote: 5-1-0

ARTICLE 25: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$814,105** for the **Buildings & Grounds Account**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 795,511	\$ 814,105	\$ 814,105

Select Board Vote: 4-0-0

Budget Committee Vote: 5-0-0

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

ARTICLE 26: To see if the Town will vote to appropriate from FY 25 Revenue the sum of **\$30,000** and to raise and appropriate from Taxes the sum of **\$315,375** for a total of **\$345,375** for the **Transfer Station Account**

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 335,340	\$ 345,375	\$ 345,375

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 27: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$10,310** for the **Parks and Recreation Account**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 8,960	\$ 10,310	\$ 10,310

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

ARTICLE 28: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$130,650** for the **Outsourced General Administration Account**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 194,200	\$ 130,650	\$ 130,650

Select Board Vote: 4-0-0

Budget Committee Vote: 6-0-0

Note: Includes professional services, legal services, audit services, cemetery, plannings board professional services, Springvale/Sanford YMCA, & mapping services. Town Hall Expansion Next Phase has been moved to Capital Improvement.

ARTICLE 29: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$207,541** for the **Outsourced Other Account**.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 190,389	\$ 207,541	\$ 207,541

Select Board Vote: 3-0-1

Budget Committee Vote: 5-0-0

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

ARTICLE 30: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$652,630** for the Town of Lyman's share of Goodwin Mills Fire Rescue Department and said sum to be paid to the Treasurer of the Goodwin Mills Fire Rescue pursuant to the Interlocal Agreement between the Town of Lyman and the Town of Dayton. Any unused amounts will be carried forward. To be effective, the Town of Dayton must also vote to appropriate its share of such costs.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 630,191	\$ 652,630	\$ 652,630

Select Board Vote: 4-0-0

Budget Committee Vote: 5-0-0

	Select Board	Budget Committee
Lyman Operating Costs (71.49%)	\$200,271	\$200,271
Lyman Personnel Costs (71.49%)	\$452,359	\$452,359

Note: Includes ambulance revenue and FY 23 surplus in the amount of \$250,000 and applied to total balance of \$1,166,874 (of which Lyman's portion is 71.18% or \$652,630).

ARTICLE 31: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$54,065** for the Town of Lyman’s share of Goodwin Mills Fire Rescue Department and said sum to be paid to the Treasurer of the Goodwin Mills Fire Rescue pursuant to the Interlocal Agreement between the Town of Lyman and the Town of Dayton. Any unused amounts will be carried forward. To be effective, the Town of Dayton must also vote to appropriate its share of such costs.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$ 0	\$ 54,065	\$ 54,065

Select Board Vote: 4-0-0 Budget Committee Vote: 5-0-0

	Select Board	Budget Committee
Lyman Operating Costs (71.18%)	\$	\$
Lyman Personnel Costs (71.18%)	\$54,065	\$54,065

Note: This article would fund an additional 60 hours per week per diem for needed coverage.

ARTICLE 32: To see if the Town will vote to raise and appropriate from Taxes the sum of **\$95,861** for Capital Improvement Purchases.

Current Year Appropriation	Select Board Recommendation	Budget Committee Recommendation
\$44,335	\$95,861	\$95,861

Select Board Vote: 4-0-0 Budget Committee Vote: 6-0-0

Note: Town Hall Expansion Next Phase was reclassified from Outsourced Other.

ARTICLE 33: To see if the Town will vote to deposit the balance of funds available on June 30, 2024 that were earmarked for Assessing Services into a non-lapsing reserve account known as **Property Equalization Project**.

Note: FY24 appropriation is \$20,000 to which \$0.00 has been spent as of April, 30, 2024

ARTICLE 34: To see if the Town will vote to close the non-lapsing reserve account known as **So. Waterboro Rd.** and to use those funds to offset the FY 2025 taxes.

ARTICLE 35: To see if the Town will vote to authorize funding at last year’s (2023/2024) level for all departments/warrants whose new appropriation is not approved by this year’s warrant vote, until such time that any new funding is authorized before the next tax commitment.

ARTICLE 36: To see if the Town will vote to take from the State of Maine Snowmobile Registration Fee Fund a sum of \$6.62 per registered snowmobile; said monies to be turned over to the Lyman Snowmobile Club for the purpose of maintaining their snowmobile trails to be open for use by the public. These funds will be released after the Town is reimbursed for the 2022-2023 registration, as determined by the State of Maine.

ARTICLE 37: To see if the Town will vote to authorize the Tax Collector to accept any prepayments of taxes not yet due or assessed. Any taxes paid above the amount finally assessed shall be repaid without interest upon request.

ARTICLE 38: To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 3% for the fiscal year.

ARTICLE 39: To see if the Town will vote to appropriate \$55,000 from overlay to pay tax abatements and applicable interest granted during the 2025 year. Explanation: Even though 36 M.R.S.A §710 authorizes assessors to raise overlay, the municipal officers have no authority to spend the amount of overlay without an appropriation vote.

ARTICLE 40: To see if the Town will vote to set a date for taxes to become due and payable and to fix interest rate of 8% for interest charged on taxes unpaid after this or 30 days after the bills are mailed out, whichever is later.

Note:

Tax Collector Recommendation of 8% (a 1% increase from FY24)

based on increase in state Maximum (current state max is 8.50%, as of FY23 and FY24)

Tax Collector Recommendation to set dates on October 1st, 2024, and April 1st, 2025

ARTICLE 41: To see if the Town will vote to authorize the Select Board to waive foreclosure of a tax lien mortgage and pursuant to state statute if (1) the taxpayer agrees in writing to pay outstanding balance within one (1) year; and (2) no such waiver has been granted by the Town Select Board within the past three (3) years.

ARTICLE 42: To see if the Town will vote to authorize the Select Board to waive foreclosure of a tax lien mortgage pursuant to State statute on such terms as may be determined by the Select Board to be in the Town's best interest.

ARTICLE 43: To see if the Town will authorize the Select Board to sell any tax-acquired property and/or Town-owned property the Select Board deems no longer purposeful for municipal use and to issue a quit claim deed for the same. Sales to be by sealed bid, public auction or contract with a real estate broker, if to other than the owner of record at the time of foreclosure, and no Select Board member during the term of his or her office may acquire from the Town any interest in real estate acquired by the Town on account of nonpayment of taxes unless the owner of record at the time of foreclosure was the Select Board member or the son, daughter, spouse, or parent of the Select Board member. Except that the Municipal Officers shall use the special sale process required by 36 M.R.S §943-C for qualifying homestead property if they choose to sell to anyone other than the former owner(s).

ARTICLE 44: To see if the Town will vote to authorize the Selectmen to accept and expend State and Federal Grant funds received during the fiscal year.

ARTICLE 45: To see if the Town will vote to move \$3,750.00 from the sale of the 2001 Freightliner (Engine 84) fire truck currently in the GMFR Special Liability Account know as Sale of Fire Truck to the existing non-lapsing reserve Account know as the GMFR Vehicle Reserve Account.

Select Board Vote: Budget Committee Vote: No Vote

Given under our hand at Lyman, Maine this 6th day of May, A.D., 2024.



Ralph "Rusty" Blackington; Chair



Thomas Hatch; Vice Chair



Jessica Picard



Victoria Gavel

Amber Swett

**TOWN OF LYMAN
ANNUAL TOWN MEETING
JUNE 11 & 13, 2024**

The inhabitants of the Town of Lyman assembled in the Lyman Town Hall, 11 South Waterboro Rd., Lyman, Maine, on June 11, 2024 then and there to act on Articles One and Two by secret Ballot, Title 30-A Section 2528.

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

ARTICLE 1: Nominations were opened for Moderator. Evelyn Lord nominated Richard A. Hull III, seconded by Susan Hathorne. Six written ballots were cast for Richard A. Hull III, who was elected as Moderator and sworn in by the Town Clerk. Margaret MacDonald was appointed Deputy Moderator and sworn in by the Moderator to act in his absence for the secret ballot portion of the Town Meeting. Oaths were filed by the Town Clerk's office.

ARTICLE 2:

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

David Alves	153 Votes	Elected
Ralph Blackington III	98 Votes	
Thomas Hatch	139 Votes	
Joseph Wagner	284 Votes	Elected

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

Michelle Feliccitti	19 Votes	Elected
Scattered Write-ins	27 Votes	

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

Angela Tardif	28 Votes	Elected
Scattered Write-ins	40 Votes	

Budget Committee Members (three (3) year term)

Karen Kane	361 Votes	Elected
Kenneth Burr	6 Votes	Elected
Scattered Write-ins	17 Votes	

Total Votes Cast: 446 **Ballots were publicly counted, recorded and announced.**

Town Meeting resumed at 6:00 P.M. on June 13, 2024 at Lyman Elementary School at 39 School House Road.

Moderator Richard A. Hull III stated that there three town employees and one visitor who were not residents of the Town who needed two-thirds vote to be able to speak on issues they have knowledge of. Town Clerk, Susan Bellerose, Town Manager, Lindsay Gagne, Treasurer, Jeanette Lemay, and our District Representative, Wayne Parry received two-thirds votes to speak. The Moderator then read the results from the June 11, 2024 election. He stated that prior to adjournment, the new officers would be sworn in.

The following articles were voted on by a Motion to Accept and each motion was Seconded.

Article 3: The town voted to authorize the Select Board to transfer available funds, such as State Funds and Excise Tax in amounts of \$900,000; Surplus in the amount of \$900,000, and any other funds which might be used to reduce the tax commitment.

Article 4: The town voted to appropriate from Surplus the sum of **\$7,500** to be deposited into a non-lapsing reserve account known as **Compactor Reserve**.

Article 5: The Town voted to appropriate from Surplus the sum of **\$10,000** to be deposited into the existing non-lapsing reserve account known as **Town Hall Reserve**.

Article 6: The Town voted to appropriate from Surplus the sum of **\$22,000** to be deposited into the existing non-lapsing reserve account known as **Revaluation Reserve**.

Article 7: The Town voted to appropriate from Surplus the sum of **\$37,500** to be deposited into a non-lapsing reserve account known as **Property Equalization Project**.

Article 8: The Town voted to raise and appropriate from Taxes the sum of **\$15,000** to be deposited into the existing non-lapsing reserve account known as **Capital Improvement**.

There was a motion made by Carol Baker-Roux, seconded by Susan Briggs to accept the Budget Committee's recommendation of \$0. After some discussion, the motion failed. 10 YES 22 No.

There was a motion made by David Alves, seconded by Evelyn Lord to reconsider the article as it was written. The article was passed.

Article 9: The Town voted to appropriate from Surplus the sum of **\$5,000** to be deposited into the existing non-lapsing reserve account known as **Resident Disaster Relief**.

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

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

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

Article 13: The Town voted to appropriate from Surplus the sum of **\$20,000** to be deposited into a non-lapsing account known as **Bunganut Park**.

Article 14: The Town voted to raise and appropriate from Taxes the sum of **\$60,000** to be deposited into the existing non-lapsing reserve account known as **GMFR Vehicle Reserve Account**.

Article 15: The Town voted to raise and appropriate from Taxes the sum of **\$16,000** to be deposited into the existing non-lapsing reserve account known as **GMFR Facility, System & Equipment Reserve Account**.

Article 16: The Town voted to raise and appropriate from Taxes the sum of **\$14,000** to be deposited into the existing non-lapsing reserve account known as **GMFR Building Reserve**.

Article 17: The Town voted to appropriate from Surplus the sum of **\$785,285** and voted to appropriate from Excise the sum of **\$60,952** and voted to raise and appropriate from Taxes the sum of **\$126,127** for a total of **\$972,364** for **Salaries & Benefits**.

Article 18: The Town voted to raise and appropriate from Taxes the sum of **\$162,935** for the **General Administration Account**.

Article 19: The Town voted to raise and appropriate from Taxes the sum of **\$15,517** for the **Elections Account**.

Article 20: The Town voted to raise and appropriate from Taxes the sum of **\$38,543** for the **General Administration – Insurance Services Account**.

Article 21: The Town voted to raise and appropriate from Surplus the sum of **\$2,500** for the **Contingency Account**.

Article 22: The Town voted to raise and appropriate from Taxes the sum of **\$9,328** for the **Animal Welfare Account**.

Article 23: The Town voted to raise and appropriate from Taxes the sum of **\$2,632** for **Health and Human Services**.

Article 24: The Town voted to appropriate from Excise the sum of **\$839,048** for the **Roads Account**.

Article 25: The Town voted to raise and appropriate from Taxes the sum of **\$814,105** for the **Building & Grounds Account**.

Article 26: The Town voted to appropriate from FY 25 Revenue the sum of **\$30,000** and raise and appropriate from Taxes the sum of **\$315,375** for a total of **\$345,375** for the **Transfer Station Account**.

Article 27: The Town voted to raise and appropriate from Taxes the sum of **\$10,310** for the **Parks & Recreation Account**.

Article 28: The Town voted to raise and appropriate from Taxes the sum of **\$130,650** for the **Outsourced General Administration Account**.

Article 29: The Town voted to raise and appropriate from Taxes the sum of **\$207,541** for the **Outsourced Other Account**.

Article 30: The Town voted to raise and appropriate from Taxes the sum of **\$652,630** for the Town of Lyman's share of the **Goodwins Mills Fire Rescue Department** and said sum to be paid to the Treasurer of the Goodwins Mills Fire Rescue pursuant to the Interlocal Agreement between the Town of Lyman and the Town of Dayton. Any unused amounts will be carried forward. To be effective, the Town of Dayton must also vote to appropriate its share of such costs.

Article 31: The Town voted to raise and appropriate from Taxes the sum of **\$54,065** for the Town of Lyman's share of the **Goodwins Mills Fire Rescue Department** and said sum to be paid to the Treasurer of the Goodwins Mills Fire Rescue pursuant to the Interlocal Agreement between the Town of Lyman and the Town of Dayton. Any unused amounts will be carried forward. To be effective, the Town of Dayton must also vote to appropriate its share of such costs.

Article 32: The Town voted to raise and appropriate from Taxes the sum of **\$95,861** for **Capital Improvement Purchases**.

Article 33: The Town voted to deposit the balance of funds available on June 30, 2024, that were earmarked for Assessing Services into a non-lapsing reserve account known as **Property Equalization Project**.

Article 34: The Town voted to close the non-lapsing reserve account known as **So. Waterboro Rd.** and use those funds to offset the FY 2025 taxes.

Article 35: The Town voted to authorize funding at last year's (2023/2024) level for all departments/warrants whose new appropriation is not approved by this year's warrant vote, until such time that any new funding is authorized before the next tax commitment.

Article 36: The Town voted to take from the State of Maine Snowmobile Registration Fee Fund a sum of 6.62 per registered snowmobile; said monies to be turned over to the Lyman Snowmobile Club for the purpose of maintaining their snowmobile trails to be open for use by the public. These funds will be released after the Town is reimbursed for the 2022-2023 registration period, as determined by the State of Maine.

Article 37: The Town voted to authorize the Tax Collector to accept any prepayments of taxes not yet due or assessed. Any taxes paid above the amount finally assessed shall be repaid without interest upon request.

Article 38: The Town voted to set the interest rate to be paid by the Town on abated taxes at 3% for the fiscal year.

Article 39: The Town voted to appropriate \$55,000 from overlay to pay tax abatements and applicable interest granted during the 2025 year. Explanation: Even though 36 M.R.S.A. §710 authorizes assessors to raise overlay, the municipal officers have no authority to spend the amount of overlay without an appropriation vote.

Article 40: The Town voted to set a date for taxes to become due and payable and to fix the interest rate of 8% for interest charged on taxes unpaid after this* or 30 days after the bills are mailed out, whichever is later.

Note:

Tax Collector Recommendation of 8% (a 1% increase from FY2024)

based on increase in State maximum (current state max 8.50% as of FY23 and FY24)

*Tax Collector Recommendation to set dates on *October 1st, 2024 and *April 1st, 2025*

Article 41: The Town voted to authorize the Select Board to waive foreclosure of a tax lien mortgage and pursuant to State statute if (1) the taxpayer agrees in writing to pay outstanding balance within one (1) year; and (2) no such waiver has been granted by the Town Select Board within the past three (3) years.

Article 42: The Town voted to authorize the Select Board to waive foreclosure of a tax lien mortgage pursuant to State statute on such terms as may be determined by the Select Board to be in the Town's best interest.

Article 43: The Town voted to authorize the Select Board to sell any tax-acquired property and/or Town-owned property the Select Board deems no longer purposeful for municipal use and to issue a quit claim deed for the same. Sales to be by sealed bid, public auction or contract with a real estate broker, if to other than owner of record at the time of foreclosure, and no Select Board member during the term of his or her office may acquire from the Town any interest in real estate acquired by the Town of account of nonpayment of taxes unless the owner of record at the time of foreclosure was the Select Board member or the son, daughter, spouse, or parent of the Select Board member. Except that the Municipal Officers shall use the special sale process required by 36 M.R.S.A. §943-C for qualifying homestead property if they choose to sell to anyone other than the former owner(s).

Article 44: The Town voted to authorize the Select Board to accept and expend State and Federal Grant Funds received during the fiscal year.

Article 45: The Town voted to move **\$3,750** from the sale of the 2001 Freightliner (Engine 84) fire truck currently in the GMFR Special Liability Account known as Sale of Fire Truck to the existing non-lapsing reserve account known as **GMFR Vehicle Reserve Account**.

2024 Annual Town Meeting – June 13, 2024

The Moderator swore in the newly elected Select Board Members- David Alves and Joseph Wagner for three- year terms, and newly elected Budget Committee members -Kenneth Burr and Karen Kane for three-year terms.

A motion for adjournment of the meeting was made and seconded – motion to adjourn passed by majority. The Moderator adjourned the meeting at 7:22 P.M.

51 Voters were checked into this meeting.

Meeting minutes are transcribed by Town Clerk, Susan J. Bellerose from notes and video of the Town Meeting on You Tube.

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

Attest: *Susan* .

Susan J. Bellerose, Lyman Town Clerk

[illegible]

[illegible]



Photo by Kat Boucher

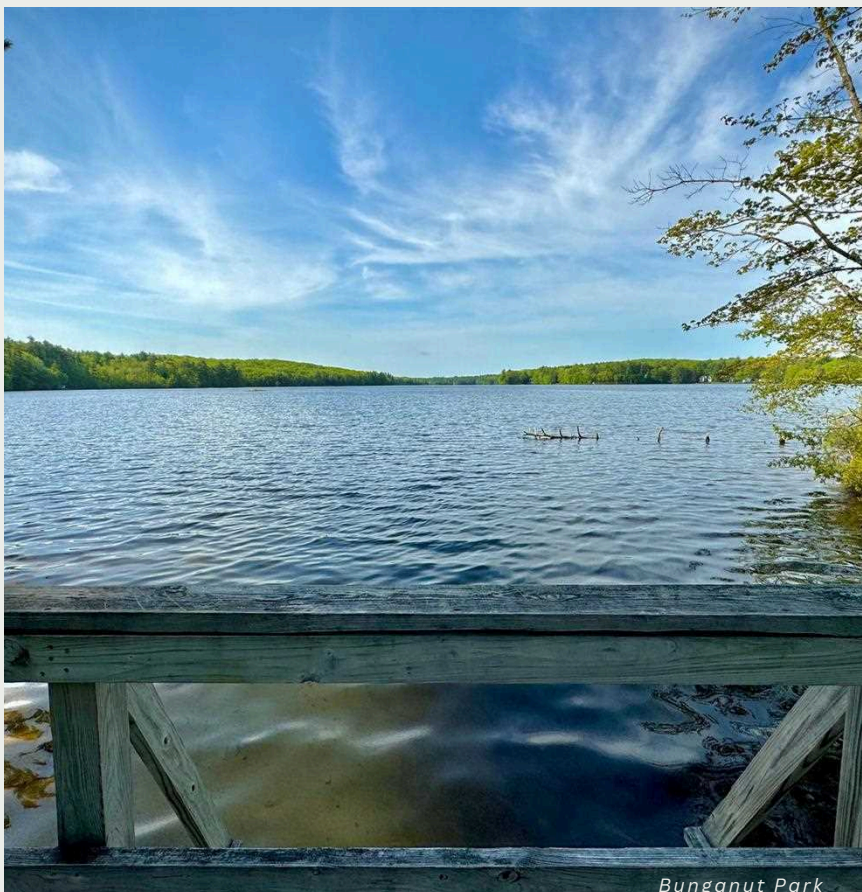


Photo By Rusty Blackington

Lyman,
Maine



Photo by Kate Sobanik



Bunganut Park

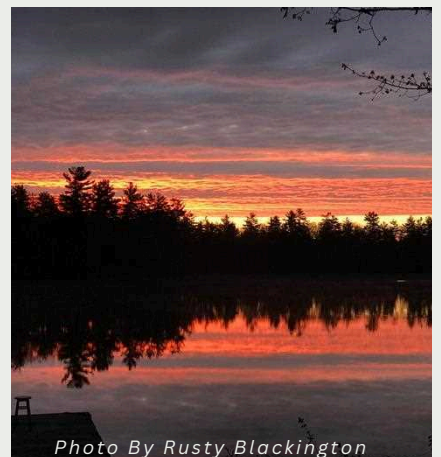


Photo By Rusty Blackington