

Town of Lyman
Select Board Regular Meeting Agenda
Monday December 15th, 2025 – Lyman Town Hall
Welcome to the December 15th, 2025 Regular Meeting of The Lyman Select Board.
This meeting is a public proceeding and is being recorded.

PLEDGE OF ALLEGIANCE

ITEM #1 SPECIAL OFFERS/ PRESENTATIONS

ITEM #2 HEARING OF DELEGATIONS / PUBLIC INPUT

- a. Public Input – *Public in attendance will have up to 5 minutes to address the Board. Please use the podium to address the board and please be respectful of others. The Board may not be able to respond to Q&A during public comment; If you wish to be placed on a future agenda, please contact the Town Manager.*
- b. Mail

ITEM #3 UNFINISHED BUSINESS

- a. Franchise Agreement, Updates if any –
- b. RFP – For Sale Generator & Transfer Switch.
- c. KerryJo Sampson – Updates on Quarterly Newsletter
- d. Review/ Approve Warrant for Special Town Meeting
- e. Determine Date for Special Town Meeting
- f. Schedule Public Hearing for Special Town Meeting

ITEM #4 DEPARTMENT AND COMMITTEE REPORTS

- a. Fire Commission/ Fire Chief
- b. Treasurer – Expense Report
- c. Town Manager – Employee Updates

ITEM #5 NEW BUSINESS

- a. Staffing & recruitment review
- b. Review/ Approve 2024 Tax lien foreclosure waiver – Lefreniere Map#02 / Lot#037 / Account 2802
- c. Review/Approve consolidation of Registrar of Voters with Town Clerk
- d. Re-appointment – ZBA
- e. YouTube issues and recommendations for remediation
- f. Schedule Budget Workshops – January
- g. FY2024 Financial Audit Completed

ITEM #6 MINUTES

- a. Review / Approve meeting minutes 12/1/2025

ITEM #7 SIGN WARRANTS

- a. Payroll Warrant #26 in the amount of **\$44,090.25**
- b. Accounts Payable Warrant #27 (FY2026) in the amount of **\$76,345.89**

EXECUTIVE SESSION

ADJOURN

ITEM #3: (b.) RFP - Fore Sale, Generator & Transfer Switch

TOWN OF LYMAN

11 So. Waterboro Rd Lyman, ME 04002

Tel: (207)-247-0642 FAX: (207)-499-7563

REQUEST FOR PROPOSALS

FOR SALE

GENERATOR & TRANSFER SWITCH

ITEM FOR BID: Generator & Transfer Switch

PROPOSAL DUE DATE: December 15, 2025 by 1:00pm

Sealed bids will be opened on December 15, 2025 during the Select Board meeting.

1. OVERVIEW

The Town of Lyman is seeking written proposals from interested buyers for the purchase of a used generator and automatic transfer switch as described below. The equipment has been regularly serviced and is being **sold as-is**.

2. EQUIPMENT SPECIFICATIONS

Generator	Transfer Switch
Brand: Generac (Runs on Propane or Natural Gas)	Size: 100 Amp
Size: 20 kW	Type: Non-service rated automatic transfer switch
Voltage: 240/120 Volt	
Phase: Single Phase	
Breaker: 100 Amp	
Maintenance: Serviced and maintained regularly by Rod's Electric	
Approximate Age: 15 years	
Type: Non-service rated automatic transfer switch	

3. INSPECTION

Interested parties may arrange to inspect the equipment by contacting the Town Manager

Tel: (207)-247-0642 or

email: townmanager@lyman-me.gov

4. PROPOSAL REQUIREMENTS

MINIMUM BID AMOUNT IS \$3,000

Proposals must include the following:

1. Bid amount (offer price) for the purchase of the generator and transfer switch.
(Minimum bid amount is \$3,000)
2. Name, address, and contact information of the bidder.
3. Proposed timeline for removal and payment
4. Any additional relevant information.

TOWN OF LYMAN

11 So. Waterboro Rd Lyman, ME 04002

Tel: (207)-247-0642 FAX: (207)-499-7563

REQUEST FOR PROPOSALS

FOR SALE

GENERATOR & TRANSFER SWITCH

5. SUBMISSION OF PROPOSALS

Proposals must be submitted in a sealed envelope clearly marked "**Generator and Transfer Switch Sale Proposal**" and delivered to:

Town of Lyman

Attn: Town Manager

11 South Waterboro Rd

Lyman, ME 04002

Bids Due By: All proposals must be received no later than **1:00pm (EST) December 15, 2025**

The Town will not except late bids.

Proposals will be opened publicly during the Select Boards regular meeting on **December 15, 2025**

6. TERMS OF SALE

- Equipment is sold **as-is, where-is**, with no warranties expressed or implied.
- Buyer is responsible for removal and transportation of the equipment within 14 of notification of award.
- Full payment is required prior to removal.

7. CONDITIONS & INSTRUCTIONS TO BIDDERS

- Proposals must be completed in full in accordance with the provisions under Section 4 "Proposal Requirement". Proposals may be withdrawn prior to the time set for the official opening. Request for withdrawn must be submitted in writing.
- Bids are due by: 1:00pm (EST) December 15, 2025
- Item is being sold as-is. Minimum bid amount is \$3,000
- Buyer must pay in full at the Town Hall prior to removal and must remove item within 14 days of notification of award.
- Proposals will be opened publicly. Bidders or representatives may be present at opening.
- Please state "**Generator and Transfer Switch Sale Proposal**" on submitted, sealed envelope.
- The Select Board will review sealed bids in an open public meeting and may, at the Boards' discretion, delay award pending further review.
- Interested parties may arrange to inspect the equipment or submit inquires to:
Town Manager at (207)-247-0642 or townmanager@lyman-me.gov
- **RIGHT OF REFUSAL.** The Town reserves the right to: a) Reject any or all proposals, or to make no award. b) Select certain applications from the proposals. c) Require modifications to initial proposals. d) to make partial or multiple awards. e) award based on initial proposals received, without discussion of such proposals. f) invite selected vendors to make oral presentations to the evaluations team. Failure of a vendor to comply with the request for meeting may be grounds for bid rejections. g) excuse technical defects in a proposal when, in its sole discretion, such as excuse is beneficial to the Town.

LYMAN CONNECTION

Dear Community,

As we close out another vibrant quarter in our community, we are filled with gratitude for the spirit and engagement that makes Lyman such a special place to call home.

This fall and early winter brought our community together in wonderful ways. Our Octoberfest celebration was a tremendous success, with children's faces lighting up as they enjoyed face painting, pumpkin carving, and other festive activities. The historical cemetery walk at Goodwins Mills Cemetery offered a unique glimpse into our town's rich past, as talented resident actors brought to life the stories of significant figures who shaped Lyman history. Our Comprehensive Plan Committee also continued its commitment to local engagement and public education, hosting outreach efforts—including a community-focused fundraiser—to spark conversation, raise awareness, and encourage residents to share their voice in shaping the next chapter of Lyman's Comprehensive Plan."

The holiday season began beautifully with our Christmas tree lighting ceremony, made even more magical when Santa arrived aboard the Goodwins Mills Fire Department truck, much to the delight of children and families. We extend our sincere appreciation to our Fire Department for not only making Santa's visit possible but also for hosting their annual open house. This event provided a wonderful opportunity for residents to see firsthand the impressive equipment, skills, and dedication of the firefighters who serve our community with such professionalism and care.

We're also pleased to share that the Fire Department is now offering free sand and salt bucket delivery to elderly and disabled residents, thanks to generous donations from Home Depot. This service exemplifies the caring spirit of our community and helps ensure the safety of our most vulnerable neighbors during challenging winter weather conditions. Additional details for this generous service can be found in this newsletter edition.

Beyond these celebrations, our town continues to move forward with important initiatives and improvements that enhance the quality of life for all residents. From environmental programs, educational opportunities and community assistance efforts, Lyman is growing and adapting to meet the needs of our neighbors while preserving the small-town character we all cherish.

These events and initiatives remind us that Lyman's strength lies in our people—those who organize, volunteer, participate, and contribute to making our town thrive. Every person who gives their time and energy to improve our community plays a vital role in shaping Lyman's future. Speaking of volunteers, we encourage anyone interested in serving their community to consider joining one of our town committees or boards. There are numerous opportunities to make a meaningful difference in Lyman's future, and we welcome your involvement at any level that works for you. In this newsletter, we've worked to keep you informed about the many things happening in our community. You'll find updates on town programs and services, information about upcoming events and opportunities, important safety reminders, and news about state legislation that may impact our town. We believe that an informed community is a strong community, and we hope you find this information helpful as we navigate the winter months together and look ahead to the new year.

Thank you for making Lyman a community we are all proud to be part of. Your engagement, support, and neighborly spirit make all the difference.

Thank you,

The Lyman Select Board and Town Manager

LINK TO TOWN OFFICIAL CALENDAR:

[**Events for January 2026 - Town of Lyman Maine**](#)

[**Events for February 2026 - Town of Lyman Maine**](#)

[**Events for March 2026 - Town of Lyman Maine**](#)

Watch live or recorded town meetings on **YouTube:**

<https://www.youtube.com/@LymanTownHall/streams>



AI Disclosure Notice

Some articles and photographs in this newsletter have been created or assisted by artificial intelligence technology. We remain committed to providing accurate, helpful information to our community while utilizing available tools to enhance our publication.

**From Sue Bellarose to our Community:**

I would like to say “Thank you” to the residents of Lyman! I have strived to service this community with integrity, compassion, pride, and patience. I consider you all to be a “neighbor” of mine and grateful for the trust you put in me. In the future, if you see me out-and-about in the local stores, please say “hello!”

I have enjoyed working at the office for the past seventeen years, starting as a part-time employee in December of 2008 and then a full-time Tax Collector in July 2009. Two years ago, I also became Town Clerk; I could not have achieved this commitment without the support of the Town Manager and my deputies plus the experience of all the election workers, wardens, and moderators. A great big Thank You to all!

Thank you especially to the staff at the Lyman Town Office who I currently work with and to the past employees and board members that have been here over the years. We have had some great times, and I will dearly miss you all!

Retiring is bittersweet as I still love my job and coming to work every day. It has been an honor and a privilege, Lyman! I am so blessed!

❤️😊 **Sue Bellarose**

**A Heartfelt Thank You to Sue Bellarose**

Dear Sue,

On behalf of the Town of Lyman, we want to express our deepest gratitude for your near 17 years of dedicated service to our community. As our Town Clerk and Tax Collector, you have been an essential part of what makes Lyman work.

Throughout your time as both Tax Collector and Town Clerk, you have been a steady, reliable presence at Town Hall, someone residents and staff alike could always count on for your knowledge, patience, and kindness. In a small town like ours, every team member makes a difference, and you have certainly made yours.

What truly set you apart was the personal connection you built with so many of our residents. You didn't just process paperwork—you knew the people walking through our doors. You knew their names, their families, their stories. That relationship you fostered between Town Hall and our community has been invaluable. You've helped thousands of our 4,000 residents navigate the sometimes complicated world of municipal services with patience, professionalism, and a personal touch that only comes from truly caring about the people you serve.

Your institutional knowledge, reliability, and commitment have been invaluable to our town. You've been more than an employee—you've been a steady presence that residents could count on, year after year. Your work has touched nearly every corner of our community, and we are deeply appreciative of all you have contributed over the years.

On behalf of the Town of Lyman, we wish you the very best in your retirement. May this next chapter be filled with joy, relaxation, and all the things you have earned many times over. While we'll miss having you as part of our town team, we wish you all the best in this next chapter.

Thank you, Sue, for everything.



TOWN REPORT DEDICATION: SHARE YOUR SUGGESTIONS

The Town of Lyman is beginning preparations for the Annual Town Report and is looking for community input on this year's dedication. Each year, the dedication recognizes an individual, committee, organization, or group that has made a meaningful and positive impact on our community.

We will be rolling out a brief survey in January to gather your suggestions. If you know someone who deserves recognition, please keep an eye out for the survey and share their name and contribution with us. You may also submit your suggestions by email to townmanager@lyman-me.gov

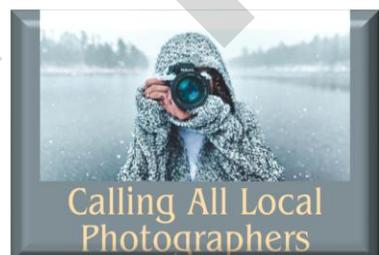
Responses will be due by **February 11, 2026**, so the Select Board can review recommendations. Thank you for helping us honor those who make Lyman a great place to live.

COVER PHOTO WANTED FOR 2026 ANNUAL TOWN REPORT

Calling all photographers! We're searching for captivating images to feature on the cover of our next Annual Town Report, coming out in May 2026.

We would love to see your photography that captures the character and spirit of our town. Whether you are an experienced photographer or just someone who loves capturing beautiful moments around Lyman, we want to see what you've got!

Interested in submitting a photo, or know someone who might be? Please reach out to the Town Manager's office—we can't wait to see what you share! Please submit your photos to: townmanager@lyman-me.gov or 207-247-0642



Deadline for submission is April 1, 2026

SAVE THE DATE

Public Workshop: Enhancing Lyman's Resilience to Climate Change

Located at the Lyman Town Hall

January 22nd, 2026 at 5:30pm

We invite all Lyman community members to attend a public workshop focused on enhancing our town's resilience to climate change. This session will be hosted by the Town Manager in partnership with the York County Soil and Water Conservation District as part of Lyman's commitment to enrolling in the Community Resilience Partnership. This is a unique opportunity for you to share your ideas and help shape projects that could receive state grant funding.

During the workshop, we will discuss important initiative options such as:

- Improving town walkability
- Reducing energy usage in town buildings through energy efficient and clean energy upgrades
- Land conservation and waste reduction
- Identifying and reducing climate risks that impact residents and critical infrastructure
- Improving communication between the town and residents during severe weather events

Your input is crucial in making Lyman a stronger, more resilient community. We look forward to seeing you there!

UNDERSTANDING PROPERTY TAX EXEMPTIONS IN LYMAN

Did you know you might qualify for a property tax exemption? The Town of Lyman offers several state-authorized programs that can help reduce the taxable value of your property.

- **Homestead Exemption** provides eligible homeowners with a reduction of \$25,000 in the taxable value of their primary residence after meeting the State's ownership and residency requirements
[Homestead Property Tax Exemption Application](#)
- **Veterans Exemption** is available to qualifying veterans or their surviving spouses and applies a reduction of \$6,000 based on service-related criteria
[Property Tax Exemption Application Armed Forces Veterans](#)
- **Blind Exemption** offers tax relief to residents who are legally blind, which applies a reduction of \$4,000 Land-use programs
- **Open Space, Tree Growth Forestry, and Farmland**—provide tax benefits to property owners who maintain and manage their land according to State guidelines designed to preserve natural resources and agricultural uses.



UNDERSTANDING LYMAN'S ASSESSMENT RATIO

Lyman's current real estate property **assessment ratio is 67%**, meaning properties are assessed at 67% of market value. The Town is actively working to update its cost tables as part of a broader effort to stabilize values and bring the ratio back toward 100%, ensuring assessments better reflect current market conditions.

If you currently receive an exemption, such as the Homestead Exemption, you may notice that the full exemption amount is not reflected on your assessed value. This is because all exemptions are adjusted to match the Lyman's assessment ratio. Once the assessment ratio is restored to 100%, exemption amounts will appear at their full value on property assessments.

Each program has its own eligibility requirements, deadlines, and documentation needs. You can find applications and detailed information about all exemptions on the [Assessor's page](#) of our Town website.

LOOKING TO VOLUNTEER FOR A BOARD OR COMMITTEE?



Your Town Needs You: Volunteer Opportunities

The Town of Lyman is seeking residents to serve on town committees. These volunteer positions offer meaningful ways to serve your community and have a direct impact on Lyman's future. No prior experience necessary – just a commitment to making our town better.

Please fill out a [Committee Application form](#) and send a copy to the Town Manager. You can submit a copy by dropping the form off at the Town office, or by mail, or by email to: townmanager@lyman-me.gov or call 207-247-0642. Scan the QR code on this page for more information!

Members of a committee must be a registered voter of the Town of Lyman pursuant to Lyman's Municipal Charter.





Save time with Lyman's online registration & payment options

The Town of Lyman is pleased to offer a variety of online services to make routine tasks quicker and more convenient for residents. You can now register your dog online, along with several other options such as online property tax payments, hunting and fishing licenses, and rapid renewal for vehicle and trailer re-registrations.

Our online services offer a convenient way to take care of routine tasks from home, but you're always welcome to visit us in person.

Once processed, your registrations will be mailed directly to you. Please note that standard credit card processing fees apply to all online transactions.

We hope these expanded services make your interactions with the Town of Lyman easier and more convenient.

Questions about registrations & payments?

If you have questions about online payments or need assistance, please contact the Town Clerk's Office at (207) 499-3004 or (207) 247-0644, or email townclerk@lyman-me.gov.

Online Services Available

Rapid Renewal
Vehicle & Trailer Re-Registrations



Dog Registration

New Dogs & Re-Registrations



Online Tax Payment

Real Estate & Personal Property



Inland Fisheriers & Wildlife

Hunting & Fishing Licenses



DAYS MILLS BRIDGE REPLACEMENT

In response to a resident's request for information on the Days Mills Bridge project, we contacted project manager Josh Marceau of Wyman & Simpson, Inc.

"Please be advised that Days Mills Bridge, #2221, on Alewife Rd. (State Route 35) over Kennebunk River, in Kennebunk & Arundel, ME - approximately 0.02 of a mile north of Days Mills Rd. will be closing Monday, September 15th for removal and replacement of the existing bridge. It will reopen on, or before – June 29, 2026. Alewife Rd. (State Route 35) will be closed to all vehicular, bicycle and pedestrian traffic during this closure. Please follow the signed detour utilizing The Maine Turnpike & State Route 111." December 1, 2025



gg60411749 www.gograph.com

FOOD DRIVE

COMMUNITY FOOD DRIVE: HELP YOUR NEIGHBORS IN NEED

The Town of Lyman is partnering with First County Food Pantry to host a community food drive. Join us in supporting local families facing food insecurity!

When and Where to Donate

Drop off non-perishable food donations at

- Lyman Town Hall, 11 South Waterboro Road
- **Monday, January 12 through Friday, January 23, 2026.**
- Place donations in the provided bins during office hours: **9:00 a.m. to 4:00 p.m.**

Making a Difference

Every donation makes a real difference! Your generosity helps ensure that no one in our community goes hungry. This is part of our ongoing partnership with First County Food Pantry, with quarterly collections throughout the year.

Questions? Contact the Town Office at 207-247-0642 or townmanager@lyman-me.gov, or
KerryJo Sampson kerryjos@lyman-me.gov

Thank you for your compassion and generosity!

Most Needed Items (please ensure all donated items are not expired):

Applesauce	Jelly
Canned meats	Mashed potato flakes
Canned pasta	Oatmeal
Canned tomato products	Pasta
Canned vegetables / fruit	Peanut butter
Cereal	Pet food
Condiments	Rice white/seasoned
Fruit and pudding cups	Salad dressing
Granola bars/fruit bars	Soups canned/dry
Gravy packets/canned	Stuffing box/bagged
Taco kits	Toiletries



FOOD WASTE DIVERSION PROGRAM UPDATE

The Food Waste Diversion program is currently waiting for the Town to receive its Transfer Station license amendment from the Department of Environmental Protection. The Town's license amendment application was accepted by the Department of Environmental Protection on August 15, 2025. Almost all of the materials for the Food Waste Diversion program have been purchased and once the Town receives notification that the Transfer Station license has been amended, the next steps will be to have the area at the Transfer Station that will house the Food Waste Diversion program made ready for delivery of a container building which will house the Food Waste Diversion program and schedule the first educational session of the program. It will be very exciting to see how much food we can divert from the Town's waste stream and how much money we will be able to save on our municipal solid waste. Please email Lyman.ECOME.Rep@lyman-me.gov for more information, to put your name on the list for the first educational session or to volunteer to help with the program in any way.

Want to get involved? Email Lyman.ECOME.Rep@lyman-me.gov to learn more, sign up for our first educational session, or volunteer to help with the program. Stay tuned for more updates as we move closer to launch!

Turn Food Waste Into Savings

DISCOVER THE BENEFITS OF FOOD WASTE DIVERSION PROGRAMS

Learn how communities are turning food waste into opportunities for savings and sustainability. Food waste diversion programs reduce Municipal Solid Waste (MSW), lower disposal costs, and benefit the environment by keeping food out of landfills. By diverting food waste from the MSW, Lyman could achieve significant savings.

1,573

Tons in MSW

\$153,417

Municipal Cost

20% - 40%

Average Food Waste

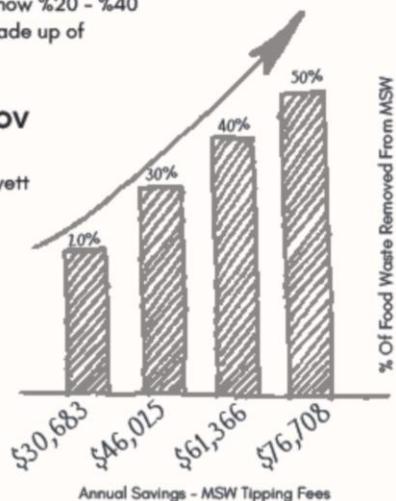
Lyman disposes on average approximately 1,573 tons of Municipal Solid Waste annually, with tipping fees steadily increasing

Current Municipal cost on average impact the budget by \$153,417 annually

ECO Maine statistics show %20 - %40 of household trash is made up of food waste

EMAIL: LYMAN.ECOME.REP@LYMAN-ME.GOV

If you'd like to sign up to the program and receive a composting bin, contact our ECO ME Rep, Amber Swett



RECYCLING IN LYMAN: ROOM TO GROW

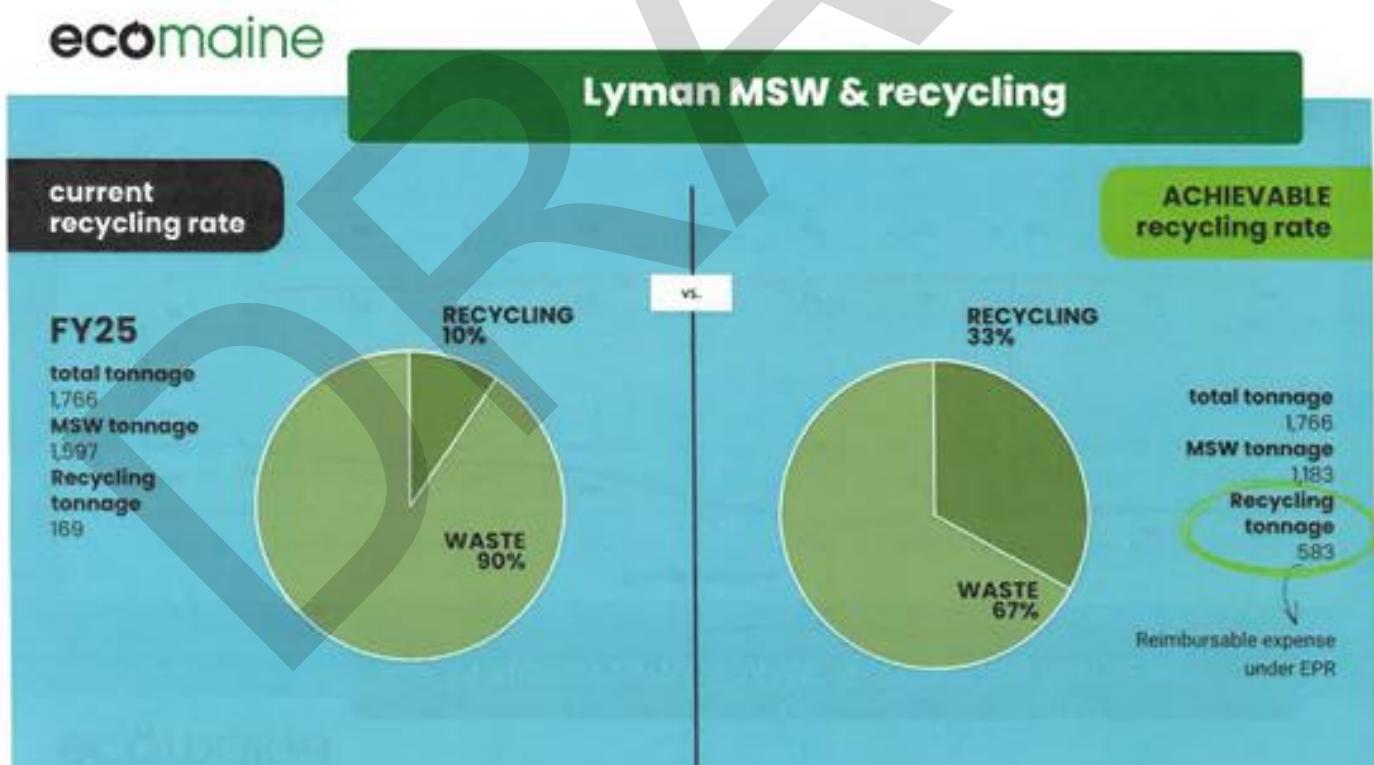
Recycling is one of the simplest ways we can help our environment while saving our town money. Many Lyman residents are already recycling regularly, but we have significant room to grow. The graph below shows our current recycling rate compared to what we could potentially achieve with greater participation.

Every item you recycle—from cardboard boxes and plastic bottles to glass jars and metal cans—makes a real difference. Recycling diverts waste from landfills, conserves natural resources, and helps lower our town's disposal costs. The less waste we send to the landfill, the less our community pays in tipping fees, freeing up funds for other town services.

If you are not currently recycling, now is a great time to start! Most households can recycle paper, cardboard, plastic containers (marked with recycling symbols), glass bottles and jars, and metal cans. Simply rinse containers to remove food residue and place them in your recycling bin or bring them to your local recycling facility.

When more households recycle consistently, we reduce our environmental footprint and demonstrate Lyman's commitment to sustainability. Plus, with the new state reimbursement program starting in 2026 (more details on the next page), every item you recycle will contribute to financial benefits for our town.

Have questions about what can be recycled? Contact our local ecomaine representative at lyman.ecomaine.rep@lyman-me.gov or visit www.ecomaine.org for helpful resources and guidelines.



NEW STATE PROGRAM WILL REIMBURSE LYMAN FOR RECYCLING COSTS

Starting January 1, 2026, Maine's new Extended Producer Responsibility (EPR) law goes into effect, bringing financial benefits to municipalities across the state—including Lyman.

What is EPR?

Extended Producer Responsibility makes manufacturers responsible for managing the products and packaging they produce. Instead of municipalities bearing the full cost of recycling programs, companies that create packaging materials will now help fund the collection, processing, and recycling of those materials.

How Will This Benefit Lyman?

Our town will begin receiving reimbursement payments for recycling services we provide to residents. This means we will recoup a portion of the money we currently pay for recycling collection, transportation, and processing. The more our community recycles, the greater the reimbursement our town receives. Every bottle, can, and cardboard box you recycle contributes to bringing money back to Lyman. As we approach January 2026, the Town of Lyman will be working with ecomaine and the state to maximize the benefits of this program. In the meantime, please keep recycling—or start if you haven't already!

Want to Learn More?

Visit www.ecomaine.org/epr or contact our local ecomaine representative at lyman.ecomaine.rep@lyman-me.gov. Together, we can make Lyman a leader in recycling while bringing financial benefits back to our community!

Extended Producer Responsibility

A RECYCLING GAME-CHANGER FOR MAINE COMMUNITIES

What is EPR?

The idea of Extended Producer Responsibility is simple: it means that the **companies that create materials** shoulder some of the cost of sustainably disposing of those materials.

An Extended Producer Responsibility for Packaging bill that was signed into Maine law in 2021 and will begin implementation in 2026.

How will EPR for packaging work in Maine?

PRODUCERS PAY.

Producers will be assessed fees based on how many tons of packaging they introduce in Maine's municipal waste stream. There are exceptions and scaled fees for small businesses.



PEOPLE RECYCLE.

The greater your community's recycling rate, the more you and your residents stand to benefit from EPR — so it's a better time than ever to increase education about and access to recycling.



COMMUNITIES RECEIVE REIMBURSEMENT.

Communities will be responsible for recording all of their expenses related to recycling starting in January 2026. Beginning in fall 2027, communities will begin to receive reimbursement for a percentage of their recycling expenses.

EPR for packaging includes materials like:



MILK JUGS



PLASTIC BOTTLES & CONTAINERS



FOOD BOXES



SHIPPING PACKAGES



CANS

UNDERSTANDING MAINE LEGISLATIVE DOCUMENTS (LDS)

You may have heard references to "LDs" when discussing state legislation, but what does that mean? LD stands for "Legislative Document"—the formal term for bills introduced in the Maine Legislature. Each LD is assigned a number when it is submitted, and these bills can propose new laws, amend existing ones, or repeal outdated statutes. Below, we've included brief summaries of several LDs that may be of interest to Lyman residents. Understanding these legislative documents helps you stay informed about proposed changes that could affect our community. For more information, visit <http://legislature.maine.gov/>

Understanding LD 427

An Act to Regulate Municipal Parking Space Minimums

Overview

Maine passed LD 427 in June 2025 as part of the 132nd Legislature. This law preempts local zoning that establishes parking space minimums for residential uses. It intends to remove municipal zoning barriers to housing production, as parking is an expensive part of any development. It disallows requirements for more than one parking space per residential unit within growth areas. There is rulemaking for LD 427.

Bill Citation:
Public Law 2025, Chapter 374 (LD 427)
▪ [LD 427 Documents](#)
▪ [Disposition Law](#)
▪ [Session Law](#)

Major Bill Components

Parking in Growth Areas

Applies to all municipalities, with or without zoning, *only in designated growth areas*.
Applicable development types - Residential developments.
Minimum Parking Requirement - Cannot require more than 1 off-street parking space per dwelling unit.
Offsite Parking Agreements - Must allow a developer to satisfy municipal parking requirements through an off-site parking agreement with existing facilities located within 0.25 miles of the development site.
Maximum Parking Requirement - *May* enact maximum parking requirements.
Parking Demand Management - *May* enact parking demand management strategies that do not require more than 1 off-street parking space per dwelling unit.

Parking Outside of Growth Areas (Rural Areas)

Applies to all municipalities, with or without zoning, *outside of designated growth areas*.
Applicable development types - Residential developments.
Offsite Parking Agreements - Must allow a developer to satisfy municipal parking requirements through an off-site parking agreement with existing facilities located within 0.25 miles of the development site.

Rural Areas  **Growth Areas** 

Rulemaking's Draft Definition of Parking Agreement:
"A legally binding agreement between a property developer and the owner of an off-site parking facility to provide required parking spaces within 0.25 miles of a residential development site."

For more info about legislative trainings and resources, check out www.smpdc.org/leg

IMPLEMENTATION DEADLINES

Council-based Municipalities	
September 24, 2026	
Town Meeting Municipalities	
September 24, 2025	

Understanding LD 997

An Act to Allow Residential Use Development in Commercial Districts

Overview

Maine passed LD 997 in June 2025 as part of the 132nd Legislature. This law preempts local zoning that prevents residential uses in commercial zones. It intends to remove municipal zoning barriers to housing production and is designed to increase housing supply statewide. Essentially, zones for only commercial uses will no longer exist in Maine. There is rulemaking for LD 997.

Bill Citation:
Public Law 2025, Chapter 364 (LD 997)
• [LD 997 Documents](#) [Disposition Law](#)
• [LD 997 Session Law](#)

IMPLEMENTATION DEADLINES

Council-based Municipalities
July 2027*
This is later than LD 1829.



Town Meeting Municipalities
July 2027



Major Bill Components

Residential Units in Commercial Zones

Applies to municipalities with zoning, specifically in areas zoned for commercial use.

Requirement - Residential units must be allowed within buildings located in commercially-zoned areas.

Safety - Flooding or other natural hazards may enable a community to deem it unsafe to allow residential uses in a certain commercial development.

Allowances - Municipalities may enact certain limitations and design requirements.

A municipality may:

- Establish in their ordinance a limit to the number of residential units allowed in commercial developments.
- Establish in their ordinance a restriction, prohibiting residential units from the first floor of commercial developments.
- Establish in their ordinance siting and design requirements for residential units in commercial zones.



Ways to limit could be numerical, limiting residential units to a defined number of units; area-based, limiting residential units to a defined total square footage; or proportional, regulating residential units to maintain a defined ratio of commercial to residential area.



This helps preserve the most visible and commercially viable spaces for businesses, which supports the area's economic vitality.



A siting and design requirement could be requiring alley-loaded driveways for residential units in commercial zones, instituting square footage maximums per unit, or setting front setback maximums. Requirements like these help an area look and feel commercially-oriented.

Rulemaking's Draft Definition of Commercial Use:

"Commercial use" means the use of lands, buildings or structures the intent or result of which is the production of income from the buying or selling of goods or services. Commercial use does not include a home-based business, the rental of a single dwelling unit on a single lot or incidental sales of goods or services as may be allowed by permit or standard. For purposes of this rule, this definition does not include areas zoned exclusively for industrial uses.

For more info about legislative trainings and resources, check out www.smpdc.org/leg



Understanding LD 1829

An Act to Build Housing for Maine Families and Attract Workers to Maine Businesses by Amending the Laws Governing Housing Density

Maine passed LD 1829 in June 2025 as part of the 132nd Legislature. This law preempts local zoning that restricts residential density. It is intended to remove municipal zoning barriers to housing production and is designed to increase housing supply statewide. There is rulemaking for LD 1829.

Bill Citation:
Public Law 2025, Chapter 385 (LD 1829)

- LD 1829 Documents, Disposition, Law
- LD 1829 Session Law

Major Bill Components

IMPLEMENTATION DEADLINES

Town Meeting Municipalities

Council-based Municipalities

All municipalities but only for trainings & certain ADU provisions*



Affordable Housing Density

Applicable areas - Applies to Qualified Affordable Housing Developments (QAHD) in any area with public water and sewer OR in a designated growth area, where multi-family dwellings are allowed.

Bonus story - A QAHD can surpass the zoning height limit by one extra story or at least 14 feet.



Dwellings Per Lot

3 Units Per Lot - Any residential lot must allow at least 3 dwelling units.

4 Units Per Lot - Lots in growth areas or public water & sewer areas must allow at least 4 dwelling units.

Standards - Dimensional requirements for multiple units cannot be greater than those for single units.

Growth Areas AND Areas with Public Water/Sewer:

Minimum lot size must be <= 5,000 square feet (SF). Density requirement must be <= 1,250 SF (area) per dwelling unit for first 4 units and 5,000 SF (area) per dwelling unit for subsequent units.

Area with Public Water/Sewer but NOT Growth Area:

Minimum lot size must be <= 5,000 SF. Density requirement must be <= 5,000 SF for first 2 units.

Growth Area WITHOUT Public Water/Sewer:

Minimum lot size must be <= State Subsurface Waste Disposal minimum lot law (20,000 SF)

Accessory Dwelling Units (ADU)

Owner Occupancy - Owner occupancy cannot be required in an ADU or its primary unit.

Allowed Lots* - ADUs can be attached or detached from a multi-unit structure.

Sprinklers* - Fire sprinklers cannot be required for buildings of 1 or 2 dwelling units, including ADUs.



Planning Board Review Thresholds

Review Thresholds - Cannot require Planning Board review for 4 or fewer dwelling units within a structure.

Training Requirements* - Members of the Planning Board & Zoning Board of Appeals must attend a training within 180 days of either September 24, 2025 (current members) or their appointments (new members).



Subdivision Definition

Definition is partly unchanged - A subdivision is still the division of land into 3 or more lots within 5 years.

Definition is partly changed - A subdivision is now the creation or division of a structure into 5 or more dwelling units within 5 years; previously, the threshold was 3 or more dwelling units.

For more info about legislative trainings and resources, check out www.smpdc.org/leg





Help us prevent falls this winter

We have pails of sand/salt

Thanks to the Towns of Dayton and Lyman who provide sand to residents, & a generous donation from The Home Depot, we have dozens pails to deliver to those in need.

Call the station (207) 499-2362 or email jmouzas@gmfd.org

GOODWINS MILLS FIRE-RESCUE / COMMUNITY RISK REDUCTION - PREVENT SLIPS AND FALLS THIS WINTER!

If you are a senior citizen or person with disabilities living within Dayton or Lyman, we are proud to offer free delivery of buckets with sand/salt for the winter.

It's simple, call the fire station (207) 499-2362 or email Capt. Jamie Mouzas (jmouzas@gmfire.org) and ask about the program. We will collect your name and address and someone will deliver the bucket of sand/salt to your residence.

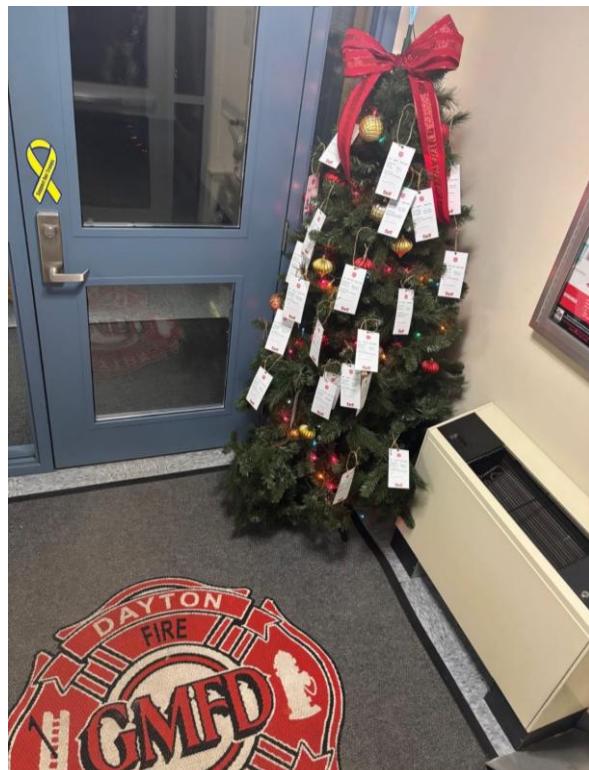
Goodwins Mills Fire-Rescue Angel Tree Program Brought Holiday Joy to Local Families

We are thrilled to announce that **all angel tags were filled!**

GMFR once again partnered with the Salvation Army of Sanford and the Angel Tree Program to support local families in need this holiday season.

The response from our communities was truly heartwarming. Generous residents from Lyman and Dayton stepped up to make the holidays brighter for families facing difficult times. A Christmas tree was set up in the main lobby of the Fire Station where community members could select a tag and sponsor a child or family. Each tag included age, gender, and general interests.

We extend our heartfelt gratitude to Goodwins Mills Fire-Rescue for hosting this meaningful program. A special thank you to all the generous donors who participated in the Angel Tree Program. We are deeply grateful to the communities of Lyman and Dayton for their incredible compassion and generosity. Your kindness helped ensure that our neighbors in need could enjoy a happy Christmas. The spirit of giving you've shown truly embodies what makes our community special!





Goodwons Mills Fire-Rescue Opens Doors to Community in October

Goodwons Mills Fire-Rescue opened their doors to the local communities this October for a memorable open house event. Several hundred residents from the area turned out to honor our brave firefighters and learn more about the vital work they do to keep us safe.

Our dedicated fire department showcased their expertise and equipment through engaging demonstrations and hands-on activities. On display were various levels of firefighting gear, medical equipment, fire hoses, and of course their beloved mascot, Sparky! Adults and children alike enjoyed not only watching demonstrations but also getting hands-on experience with fire hoses and practicing fire safety techniques.



Highlights of the day included impressive demonstrations of the jaws-of-life and other life-saving equipment. The event was enhanced by the participation of Kennebunk Fire-Rescue, York County Sheriff's Office, Maine State Police, and York County Emergency Management, who joined in demonstrating their skills and capabilities.

We are deeply grateful to Goodwons Mills Fire-Rescue for organizing this wonderful community event and for their unwavering commitment to protecting our towns. Thank you also to all the participating agencies for their time and dedication. Events like these strengthen the bond between our first responders and the community they serve with such courage and professionalism.



COMPREHENSIVE PLANNING COMMITTEE



The Lyman Comprehensive Plan Committee met recently to review progress on the town's long-range planning and discuss upcoming initiatives. Members reported that their table at Oktoberfest raised \$403 for Bunganut restoration efforts and, more importantly, engaged residents—many of whom were unfamiliar with what a comprehensive plan is. The committee finalized "Survey #3," which planned to be released in November both online and in paper form at the Town Hall and library, to gather additional input on land use, housing, and community priorities.

Members continued work on a town-wide vision statement, core community values, and topic-specific goals, including protection of water resources and aquifers, which will guide future ordinance updates and growth decisions. The goal is still to have a draft form of the complete Comprehensive Plan by November 2026, with a special election to follow in early 2027. More hearings and informational sessions will be held throughout the year, so stay tuned!



PARKS & RECS COMMITTEE

 **Paint Night with Sue:** This creative and relaxing event is held on the **first Friday of every month from 6–8 p.m.** in the Community Room at the Community Library. For \$30, participants receive all materials, plus light snacks and refreshments. So far, attendees have painted a woodland landscape, Mill Pond, and the Chapel at Bunganut Pond. Follow the Lyman Parks and Recreation Facebook page to see what next month's theme will be! November's painting was of Mill Pond.

Goodwins Mills Octoberfest Brought Community Together

The annual Goodwins Mills Octoberfest took place on Sunday, October 19th from 10a-2p at Chadbourne Field, and what a beautiful day it was! What started years ago as pumpkin painting and scarecrow making has grown into a beloved community tradition, and this year's event drew an amazing turnout of families enjoying the sunshine and fall fun.

The Parks & Recreation Committee hosted pumpkin carving, painting, and scarecrow making activities that delighted children and families throughout the day. The activities were so popular that pumpkins were carved and painted faster than anticipated—within the first hour, we had to call Ben at Harris Farm for an emergency pumpkin delivery. Thank you, Ben, for saving the day!



The Goodwins Mills Firefighters Relief Association provided delicious food and drinks for attendees—everything was delicious! The Community Library organized a popular bake and book sale, while local artisans and vendors gathered at the baseball field for a craft and vendor fair. We had such a great mix of crafters, non-profits, and town committees offering unique handmade items and seasonal goods.

Community Generosity Made It Possible

We're deeply grateful to Andy's Farm and Garden for donating the straw for our scarecrow-making station, and to Anderson Farms for donating pumpkins. Your generosity helped make this event accessible and fun for everyone.

A heartfelt thank you to Parks & Recs committee members for organizing this wonderful event, to all the volunteers who contributed their time and energy, and to the vendors and community organizations who joined us. Events like these strengthen the bonds that make our community special, and we can't wait to do it all again next year!



New Water Access Ramps Installed at Bunganut Town Park

In 2024, the Town of Lyman received funding from the Lifelong Maine Community Connections Grant to make public spaces more welcoming and accessible for residents of all ages. The grant funded the purchase and installation of three elder-friendly water access ramps at Bunganut Town Park.

These new ramps make it easier and safer for recreational users to access the pond while also preventing erosion at existing water access points.

Thank you to Lifelong Maine and to the volunteers who pursued this grant. Your efforts positively impact our community! <https://www.lifelongmaine.org/about>



Exciting Improvements at Bunganut Park

Thanks to grants received this year, Bunganut Park now features new handicap-accessible picnic tables and three new handicap-accessible ramps, making the park more welcoming and inclusive for all community members. We encourage everyone to come check out these improvements when spring arrives.



Santa Mailbox Brought Holiday Magic to Local Children

The Parks & Recreation Committee brought holiday magic to our youngest residents this season with the Santa Mailbox at the library. From Thanksgiving weekend through December 20th, children had the opportunity to drop off their letters to Santa in the special mailbox.

Each child who mailed a letter received a personalized reply from Santa, adding an extra touch of wonder and excitement to the holiday season. The beloved tradition continues to be a highlight for families in our community, creating cherished memories and keeping the spirit of Christmas alive for children.

Annual Tree Lighting Ceremony Kicks Off Holiday Season

Lyman's beloved annual tree lighting ceremony brought the community together to celebrate the start of the holiday season. The highlight of the evening was Santa's grand arrival aboard the Goodwells Mills Fire truck, delighting children of all ages as he made his way through town.

Families gathered to enjoy the festive atmosphere, complete with hot cocoa, cookies, and holiday music. Santa's elves spread additional cheer by passing out candy canes to excited children. The lighting of the community tree marked the official beginning of the holiday season and brought neighbors together in a warm celebration of community spirit.

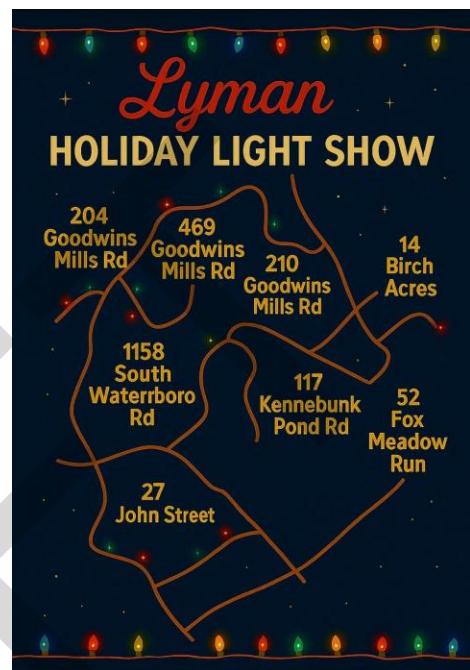


Lyman Holiday Light Show Brightens the Season

The Parks & Recreation Committee introduced a festive new tradition this year with the inaugural Lyman Holiday Light Show. Residents were invited to add their beautifully decorated homes to the Lyman Light Show Map, allowing neighbors to tour the displays in the evenings and enjoy the holiday spirit throughout town.

Community members could view the participating homes and vote for their favorites, creating friendly competition and bringing neighbors together in celebration of the season. The light show transformed Lyman into a winter wonderland and gave families a wonderful reason to bundle up and explore the festive decorations around town.

We're grateful to Winterwood Fuel for generously donating two oil gift certificates as prizes for the winners. Thank you to the Parks & Recreation Committee for launching this wonderful new tradition, and to all the residents who participated by decorating their homes and spreading holiday cheer throughout our community.



Community Ice Rink Ready for Winter Fun

The Community Ice Rink on John Street will open this winter once weather conditions allow, providing a wonderful outdoor recreation opportunity for residents. The 72' x 44' NiceRink will offer families and skating enthusiasts a place to enjoy the beauty of winter right here in Lyman.

The Parks & Recreation Committee has planned special ice-skating nights throughout the season, along with snowshoeing activities for those looking to explore winter in different ways. These events will bring the community together to embrace the colder months and stay active outdoors.

Winter help needed: The Parks & Recreation Committee is seeking a dedicated winter enthusiast to assist in managing and coordinating maintenance at the rink.

Volunteer responsibilities include coordinating rink setup and teardown, monitoring ice and rink conditions daily, closing the rink when necessary due to weather, coordinating ice repair and resurfacing, and organizing the skate shack.

If you have a passion for ice and snow and are interested in helping, please contact parksandrec@lyman-me.gov.



A STEP BACK IN TIME: HISTORICAL CEMETERY WALK

The Cemetery Association of Goodwins Mills Village and the Lyman Historical Society successfully hosted a guided historical tour of the Goodwins Mill Village Cemetery on Sunday, October 19th. The event brought local history to life through an immersive experience that transported visitors through the decades of the rich heritage of Lyman and Dayton.

Talented volunteer actors portrayed former residents, sharing personal stories of early settlers, mill workers, and community leaders who shaped our community identity. These performances helped attendees forge genuine connections with the real people behind the headstones. The tour also featured the compelling story of the historic grange building that once stood near the cemetery grounds, providing insight into the town's agricultural roots and the strong social bonds that united farming families throughout the region's history.

This memorable blend of history, storytelling, and theatrical performance offered something meaningful for visitors of all ages, representing months of careful research and collaboration between two dedicated historical organizations. We're grateful to the volunteers and actors who brought our town's history to life in such a memorable way!

For additional information, read the Waterboro Reporter, October 23, 2025 issue: [REP_10-23-25.pdf](#)



The actors that portrayed our historical residents: James Fergusen played his ancestor, James Fergusen; Bob Cyr played Goodwins Mills storekeeper, Carl Rhodes; Irene Single played Eleanor Rundgren, the first woman select person in Lyman; Lyn Lord played Lyman Grange #135 member Mildred Murch; Pat Littlefield and Nigel Sampson played Hattie and Daniel Dudley who sailed around the world after the Civil War; Joe Wagner played Dr. Eben Hurd, town physician; Sue Hammond played Lydia Dow Hanson who managed her husband's real estate and timber assets after his death; Steve Lord played Lauriston Carle, a Civil War veteran who died at the notorious Andersonville Prison; JoAnn Stearns played Ruth Stearns to honor her ancestor. The volunteer tour guides and organizers were Sue Briggs and Pricilla Miles. The crossing guards were Bryan Hammond and Tom Swan and greeters were JoAnn Johnston, Levi and Henry.

HAPPY NEW YEAR FROM LYMAN COMMUNITY LIBRARY!

The library's annual Winter Reading Program begins this month with exciting new opportunities for all ages. In addition to the popular Chemistry and Cooking merit badges, we are introducing the Weather Badge! Stop by the library to sign up and explore the variety of related programs and activities we have planned.



Our Merit Badge program invites patrons of all ages to earn badges through a combination of reading books and completing projects. We encourage creative thinking when selecting your books—past participants have read romance novels for the Chemistry badge and visited planetariums as projects for the Space badge. For every badge earned, we add a book to the collection in the badge earner's name. We built this program from the ground up over a decade ago and are extremely proud of what it has become. Come check it out!

Prefer to get cozy at home? Don't forget about our digital download libraries! Your library card provides access to over 20,000 ebooks, audiobooks, and comics through CloudLibrary and ComicsPlus. Stop by or contact us and we will help get you set up.



Finally, we are considering expanding our Cribbage Club to include other games like dominoes and mahjong. We would love to hear your thoughts! Please share your ideas at librarian@lymanlibrary.org.



We are grateful for our wonderful community library and the enriching programs they provide for residents of all ages throughout the year.

**Lyman Community Library Hosted Garlic Growing Class**

The Lyman Community Library hosted a Garlic Growing Class led by Jonathan Tibbets of Tibbets Farm in Lyman. The informative session covered everything from planting techniques and different garlic varieties to timing for planting and harvesting.

Participants learned about the delicious culinary uses of garlic scapes, including recipes for flavorful scape dips. Attendees enjoyed taste-testing both regular and vegan versions of garlic scape dips served with fresh bread—a highlight of the event!



Amy's Farm generously donated items for the class, and the event closed with door prizes of beautifully crocheted items and Halloween candy treats for participants.

We were grateful to Jonathan Tibbets for sharing his time and expertise, to Amy's Farm for their generous contributions, and to the Lyman Community Library for continuing to offer educational and engaging programs that bring our community together.



MASSABESIC LITTLE LEAGUE 2026 SEASON REGISTRATION OPENS JANUARY 18TH

Massabesic Little League is gearing up for another exciting season! League-wide registration for the 2026 Little League season opens on January 18th.

Families can take advantage of an Early Bird discount of \$10 by registering early. MLL also offers multi-player discounts to make it easier for families with multiple children to participate: \$10 off for a second child, \$20 off for a third child, and the fourth child plays free.

Registration is easy and convenient through the MLL website at <https://www.massabesiclittleleague.org/>. Be sure to check their Facebook page for information about 2026 winter clinics to help young players sharpen their skills before the season begins.

MLL is also accepting sponsors for the 2026 season. Community sponsorships help keep the program affordable and accessible for all families while supporting youth athletics in our area.

We appreciate Massabesic Little League's dedication to providing quality youth sports programs that build character, teamwork, and lifelong memories for our children. For more information, contact: Massabesic Little League PO Box 675, Alfred, Maine 04002, email: president@massabesiclittleleague.org



TAX ASSISTANCE SEMINAR COMING SOON

The Town of Lyman is working to provide a free tax assistance seminar for our community to help residents prepare for filing their 2025 state and federal taxes.

The seminar will be held at Lyman Town Hall on a date to be determined. Topics will cover the basics of tax preparation, important deductions and credits, common filing mistakes to avoid, and helpful tips for individual state and federal returns.

Can't attend in person? No problem! The seminar will be recorded and made available online for future viewing, so you can access the information at your convenience.



We Need Your Help!

We are currently seeking a certified tax accountant with experience in individual state and federal returns who would be willing to lead this seminar as a volunteer service to our community. If you are a certified tax professional, or know someone who is, and would be interested in helping your neighbors navigate tax season, please reach out to us at Town Manager townmanager@lyman-me.gov or lymannewsletter@lyman-me.gov.

More details about the seminar date and registration will be shared as plans are finalized. We are excited to offer this valuable resource to our residents!

IMPORTANT INFORMATION ABOUT DOOR-TO-DOOR SALESPeOPLE

Dear Lyman Residents,

We want to provide you with important information about door-to-door salespeople and your rights as consumers. While the Town of Lyman does not have local ordinances regulating door-to-door solicitation, **Maine state laws** protect you.

State Laws That Apply:

Maine has three key laws protecting homeowners from door-to-door sales for home repair services:

The Consumer Solicitation Sales Act requires door-to-door sellers of home repair services to use a written contract and wait three days before beginning work. This "cooling-off period" gives you time to reconsider, and you cannot waive this right.

The Transient Sales Act requires sellers without a permanent place of business in Maine to register with the state.

The Door-to-Door Seller of Home Repair Services Act requires sellers to be registered with the State of Maine if they don't have a permanent business location in the municipality where they're soliciting.

Your Rights:

You can cancel any door-to-door home repair contract within three days, and work cannot begin until this period ends. Ask sellers: Do you have a permanent place of business in Lyman? If not, can you show me your State registration card?

Warning Signs:

Be cautious of sellers who pressure you to sign immediately, offer to start work right away, don't provide written contracts, or cannot show proof of state registration.

Verify Registration:

Contact the Maine Department of Professional and Financial Regulation at 207-624-8603 to confirm if a seller is properly registered.

Additional Resources:

Maine Attorney General's Consumer Protection Division:
www.maine.gov/ag/consumer/purchasing_goods/door_to_door_sales.shtml

Maine Office of Professional and Occupational Regulation:
www.maine.gov/pfr/professionallicensing/professions/door-to-door-home-repair-sellers

Legal Guide for Door-to-Door Sales: www.maine.gov/ag/consumer/doortodoorguide.pdf

Remember: Legitimate businesses will respect your right to take time and will have proper documentation. If you feel pressured, you have every right to decline and close your door.

For questions or to report suspicious activity, contact local law enforcement.



QUICK TIPS TO STAY SCAM-SAFE

- Think before you click.
- Verify who is contacting you.
- Never share personal information by phone, text, or email unless *you* initiated the contact.
- If it feels urgent, slow down – Scammers pressure you to rush.
- When unsure, ask a family member or call your bank directly.

Need help? **The AARP Fraud Watch Network** provides resources:

📞 Call: 1-877-908-3360

💻 Or visit their website
[https://www.aarp.org/money/
scams-fraud/about-fraud-watch-network/](https://www.aarp.org/money/scams-fraud/about-fraud-watch-network/)



Staying Safe. To protect yourself, slow down and trust your instincts. If you did not expect the messages, do not click anything or answer questions. Never give out personal information unless you are the one who initiated the call, text or email.

If you suspect a scam, stop and check. Call your bank or the organization you think it's from (i.e. your bank, government department). And remember, your bank, social security, a medical provider, or a government department will not demand personal information by text message or email, and they will not threaten to shut off benefits immediately.

Protect Yourself From Phishing Scams

RECOGNIZE SCAMS AND KEEP YOUR PERSONAL INFORMATION SAFE

In today's digital world, scams are becoming more sophisticated and more common. Criminals use "phishing" tactics to trick people into sharing personal information such as social security numbers, bank details, passwords, or credit card numbers. While these scams can target anyone, older adults are often a primary focus due to their long-standing credit history, retirement savings, and trusting nature. However, every resident, of every age, should stay vigilant.

We're here to help you understand what phishing looks like, how to recognize warning signs, and what steps you can take to protect yourself and your loved ones.

What is Phishing?

Phishing is when a scammer pretends to be a trustworthy source, like your bank, a government agency, a delivery service, a charity, or even a family member, to trick you into sharing private information or sending money. Phishing attempts may come through as: Email, text messages, phone calls, pop-up ads, social media messages, fake websites, or television ads that direct you to call or visit a website.

Common Signs of a Phishing Scam.

Phishing messages often try to create worry or excitement to make you act quickly. You may see messages claiming that your account will be shut down, that you owe money, or that you've won a prize. Scammers may pressure to respond right away, hoping you won't take the time to think.

Another sign is that something just does not feel right. The message might include spelling mistakes or awkward language. The caller may say they are from a company or agency you use but the phone number looks unusual, or they are asking you to provide information you normally wouldn't provide.



Fellow Dog Owners/Lovers

Has your dog ever run off and scared the dickens out of you? It can happen in a flash! But did you know that we have a great resource to help you, if you ever need it. **Maine Lost Dog Recovery** is a 100% volunteer, 501(c)(3) non-profit organization that covers the entire state of Maine. Being a Facebook-based organization, all you need to do is message them and let them know your dog is missing. They will create a flyer, post it on their FB page and email it to you, along with other very helpful tips on what to do, or not do, when your dog takes off. You can also help by sharing that post on other local pages!

Lyman Animal Control Officers: Tom Holland: 207-432-1338 or Debbie Higgins: 207-459-4317

If you love dogs, have a couple of extra hours a week and are interested in volunteering from home, MLDR can always use more Page Admins. All you need is a working understanding of PowerPoint and good communication skills. Simply, message the FB page and get the ball rolling!

IMMEDIATE STEPS TO TAKE

Your lost dog may not come to you if called (this is very common), especially if the dog is shy or newly adopted. It is critical that people helping you know not to chase after or call out to the dog as this will only cause the dog to run further or into harm's way. Using tips shown in the "Calming Signals" video can help:

DO NOT CHASE YOUR DOG!!! Remember: get low or lay flat, speak softly, avoid direct eye contact and give your dog time to recognize a familiar voice/smell.

(dogs lost in an unfamiliar area tend to stay close to that area unless frightened away by people searching, being loud, calling out or chasing)

1. Call animal control for your town AND surrounding towns (in case the dog travels across town lines.) Dogs have been known to travel miles in just hours.

2. Contact the shelters - local and beyond, in case she/he travels. Send electronically or deliver flyers with photos if possible. Also contact local veterinarians & emergency clinics

3. Place down smelly food and leave out dirty laundry & dog's bedding in the area where dog went missing.

4. Hang lots of flyers (between 100 - 300) where visible and legal to do so, covering a 3 to 5-mile radius of where your dog was lost. Make sure all major intersections are posted. Place the flyers in plastic sleeves/gallon bags, upside down, to protect them from the elements. This is a critical piece to bringing a dog home safely

5. Make sure you check with all nearby landowners for any places a dog could get trapped: outbuildings or old wells for example

No

peeking

TOWN OF LYMAN
SPECIAL TOWN MEETING WARRANT

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**

_____ (DAY), January _____, A.D 2026 at 6:00 PM and then there to act on articles numbered 1 through 2 as set out below. The election of Moderator will take place at 5:50 P.M.

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

ARTICLE 2: To see if the Town will vote to appropriate \$11,497 from Surplus to be added to **Outsourced Other Account.**

Current Fiscal Years Budget	Selectmen's recommendation	Budget Committees recommendation
\$209,803.50	\$11,497	\$

Selectmen's vote: TBD

Budget Committee's Vote: TBD

Note: The Outsourced Other Account includes the Library, Lyman Historical Society, and PSAP's fees. This allocation is intended to cover a deficit in the Community Library Budget for Fiscal Year 2025–2026. The deficit resulted from an error in the budget approved on June 12, 2025, under Article 32, in which the Library's original budget request was not accurately reflected. This correction will reconcile the shortfall and restore the Library Budget to its full, intended amount.

Given under our hand at Lyman, Maine this ____ day of _____, A.D., 2025.

Vicotria Gavel, Chair

Amber Swett, Vice Chair

David Alves

KerryJo Sampson

Jospeh Wagner

ITEM #3: (e.) Schedule Special Town Meeting

January 2026							January 2026							February 2026							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
							4	5	6	7	1	2	3	1	2	3	4	5	6	7	
							11	12	13	14	15	16	17	8	9	10	11	12	13	14	
							18	19	20	21	22	23	24	15	16	17	18	19	20	21	
							25	26	27	28	29	30	31	22	23	24	25	26	27	28	
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY															
Dec 28	29	30	31	Jan 1, 26			2			3											
4	5 6:00pm SB Meeting	6	7 5:30pm PB Meeting	8			9			10											
11	12	13	14 6:00pm P & R Meeting	15			16			17											
18	19 Town Hall Closed - MLK Day	20 6:00pm SB Meeting	21 5:30pm PB Meeting	22			23			24											
25	26	27	28	29			30			31											

February 2026

February 2026						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March 2026						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Feb 1	2 6:00pm SB Meeting	3	4 5:30pm PB Mtg	5	6	7
8	9	10	11 6:00pm P&R Mtg	12	13	14
15	16 9:00am Town Hall Closed - President's Day	17 6:00pm SB Meeting	18 5:30pm PB Mtg	19	20	21
22	23	24	25	26	27	28

Expense Summary Report

FUND: 1
ALL Months

12/11/2025
Page 1

ITEM #4: (b.) Expense Report

ACCOUNT	BUDGET	BUDGET	BUDGET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
	ORIGINAL	ADJUSTMENT	NET			
10 - SALARIES	487,511.00		387,511.00	345,882.70	0.00	54,738.40
11 - TOWN HALL	540,222.00	0.00	540,222.00	224,572.87	0.00	315,649.13
10 - SALARIES	540,222.00	0.00	540,222.00	224,572.87	0.00	315,649.13
101 - TOWN MGR	107,213.00	0.00	107,213.00	49,482.96	0.00	57,730.04
103 - HR & FINANCE	83,535.00	0.00	83,535.00	38,554.56	0.00	44,980.44
105 - TOWN CLERK/T	91,772.00	0.00	91,772.00	30,651.24	0.00	61,120.76
106 - ADMIN CLERK	88,172.00	0.00	88,172.00	37,536.81	0.00	50,635.19
115 - ASSESSOR	81,375.00	0.00	81,375.00	37,557.72	0.00	43,817.28
117 - ASSESSING AS	20,155.00	0.00	20,155.00	4,701.54	0.00	15,453.46
120 - BLDGS & GROU	68,000.00	0.00	68,000.00	15,750.00	0.00	52,250.00
143 - ELECTRICIAN	0.00	0.00	0.00	10,338.04	0.00	-10,338.04
13 - ELECTIONS	4,822.00	0.00	4,822.00	1,053.47	0.00	3,763.53
10 - SALARIES	4,822.00	0.00	4,822.00	1,058.47	0.00	3,763.53
182 - BALLOT CLERK	4,472.00	0.00	4,472.00	1,058.47	0.00	3,413.53
183 - TM MODERATOR	350.00	0.00	350.00	0.00	0.00	350.00
17 - PLANNING	114,249.00	0.00	114,249.00	43,031.91	0.00	71,217.09
10 - SALARIES	114,249.00	0.00	114,249.00	43,031.91	0.00	71,217.09
141 - CEO	75,657.00	0.00	75,657.00	33,109.44	0.00	42,547.56
142 - CEO CLERK	33,592.00	0.00	33,592.00	8,672.46	0.00	24,919.54
147 - PB	5,000.00	0.00	5,000.00	1,250.01	0.00	3,749.99
18 - APPEALS BD	350.00	0.00	350.00	50.00	0.00	300.00
10 - SALARIES	350.00	0.00	350.00	50.00	0.00	300.00
148 - APPEALS BOAR	350.00	0.00	350.00	50.00	0.00	300.00
21 - RECREATION	4,230.00	0.00	4,230.00	2,115.00	0.00	2,115.00
10 - SALARIES	4,230.00	0.00	4,230.00	2,115.00	0.00	2,115.00
127 - REC DIRECT	4,230.00	0.00	4,230.00	2,115.00	0.00	2,115.00
31 - TRANSFER STA	139,382.00	0.00	139,382.00	38,056.99	0.00	101,325.01
10 - SALARIES	139,382.00	0.00	139,382.00	38,056.99	0.00	101,325.01
131 - TRF STATION	139,382.00	0.00	139,382.00	38,056.99	0.00	101,325.01
51 - ROADS	45,444.00	0.00	45,444.00	20,974.20	0.00	24,469.80
10 - SALARIES	45,444.00	0.00	45,444.00	20,974.20	0.00	24,469.80
151 - RD COMM	45,444.00	0.00	45,444.00	20,974.20	0.00	24,469.80
71 - GA	3,626.00	0.00	3,626.00	1,813.00	0.00	1,813.00
10 - SALARIES	3,626.00	0.00	3,626.00	1,813.00	0.00	1,813.00
171 - GA DIRECT	3,626.00	0.00	3,626.00	1,813.00	0.00	1,813.00
72 - ACO	7,966.00	0.00	7,966.00	3,676.56	0.00	4,289.44
10 - SALARIES	7,966.00	0.00	7,966.00	3,676.56	0.00	4,289.44

ACCOUNT	BUDGET	BUDGET	BUDGET	ORIGINAL ADJUSTMENT	BUDGET	BUDGET	YTD NET	OUTSTAND UNEXPENDED	BALANCE
101 - SALARIES (O.L.D.)	7,966.00	0.00	7,966.00		3,676.56	0.00		4,289.44	
99 - NOT SPECIFIC	27,220.00	0.00	27,220.00		10,533.79	0.00		16,686.21	
10 - SALARIES	27,220.00	0.00	27,220.00	10,533.79	0.00		16,686.21		
179 - HEALTH OFFIC	1,553.00	0.00	1,553.00	776.50	0.00		776.50		
180 - BUDGET COMM	1,500.00	0.00	1,500.00	50.00	0.00		1,450.00		
191 - EXTRA TIME	1,500.00	0.00	1,500.00	7.29	0.00		1,492.71		
194 - COMP ABS	1,267.00	0.00	1,267.00	0.00	0.00		1,267.00		
196 - INCENTIVE PA	2,000.00	0.00	2,000.00	0.00	0.00		2,000.00		
199 - SELECT BOARD	19,400.00	0.00	19,400.00	9,700.00	0.00		9,700.00		
102 - BENEFITS	23,397.00	0.00	23,397.00		11,246.00	0.00		1,754.42	
11 - TOWN HALL	10,495.00	0.00	10,495.00		3,750.64	0.00		6,744.36	
20 - BENEFITS	10,495.00	0.00	10,495.00	3,750.64	0.00		6,744.36		
280 - TRAINING	8,590.00	0.00	8,590.00	2,853.75	0.00		5,736.25		
290 - MEMB & DUES	1,905.00	0.00	1,905.00	896.89	0.00		1,008.11		
13 - ELECTIONS	540.00	0.00	540.00	0.00	0.00	0.00		540.00	
20 - BENEFITS	540.00	0.00	540.00	0.00	0.00		540.00		
280 - TRAINING	540.00	0.00	540.00	0.00	0.00		540.00		
17 - BUILDINGS CO	1,460.00	0.00	1,460.00	55.00	0.00	0.00		1,405.00	
20 - BENEFITS	1,460.00	0.00	1,460.00	55.00	0.00		1,405.00		
280 - TRAINING	1,420.00	0.00	1,420.00	55.00	0.00		1,365.00		
290 - MEMB & DUES	40.00	0.00	40.00	0.00	0.00		40.00		
31 - TRANSFER STAT	300.00	0.00	300.00	120.00	0.00	0.00		180.00	
20 - BENEFITS	300.00	0.00	300.00	120.00	0.00		180.00		
280 - TRAINING	300.00	0.00	300.00	120.00	0.00		180.00		
99 - NOT SPECIFIC	283,102.00	0.00	283,102.00	118,534.94	0.00	0.00		164,567.06	
20 - BENEFITS	283,102.00	0.00	283,102.00	118,534.94	0.00		164,567.06		
201 - FICA	67,895.00	0.00	67,895.00	27,102.10	0.00		40,792.90		
205 - PFML	4,438.00	0.00	4,438.00	1,642.61	0.00		2,795.39		
210 - HEALTH	144,691.00	0.00	144,691.00	68,425.02	0.00		76,265.98		
211 - DENTAL	5,852.00	0.00	5,852.00	2,054.59	0.00		3,797.41		
214 - LIFE NO MED	380.00	0.00	380.00	210.90	0.00		169.10		
230 - 457B ER MATC	21,594.00	0.00	21,594.00	7,644.60	0.00		13,949.40		
231 - MPERS ER	38,252.00	0.00	38,252.00	11,455.12	0.00		26,796.88		

Expense Summary Report

12/11/2025
Page 3

FUND: 1
ALL Months

ACCOUNT	ORIGINAL	BUDGET	BUDGET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
110 - GEN ADMIN CONTD		149,629.00	149,629.00	79,227.95	20,020.00	50,381.05
11 - TOWN HALL						
32 - CTRCT SVS EQ	0.00	74,412.00	74,412.00	44,070.51	18,970.00	11,371.49
310 - PROF SV/S	0.00	74,412.00	74,412.00	44,070.51	18,970.00	11,371.49
39 - CONT SVS OTTH	0.00	12,330.00	12,330.00	2,109.10	750.00	9,470.90
315 - MEMB & DUES	7,600.00	0.00	7,600.00	50.00	0.00	7,550.00
399 - OTHER	0.00	4,730.00	4,730.00	2,039.10	750.00	1,920.90
50 - UTILITIES						
580 - COMM	8,720.00	0.00	8,720.00	3,568.49	0.00	5,211.51
60 - SUPPLIES	19,757.00	0.00	19,757.00	8,960.83	0.00	10,796.17
610 - SUPPLIES	12,000.00	0.00	12,000.00	5,046.37	0.00	6,953.63
650 - POSTAGE	7,757.00	0.00	7,757.00	3,914.46	0.00	3,842.54
80 - ADVER, PRINT	18,450.00	0.00	18,450.00	1,971.77	300.00	16,178.23
810 - ADVERTISE	2,500.00	0.00	2,500.00	0.00	300.00	2,200.00
830 - FORMS	8,350.00	0.00	8,350.00	1,971.77	0.00	6,378.23
850 - TOWN REPORT	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
860 - TAX BILLS						
4,600.00	0.00	4,600.00	0.00	0.00	0.00	4,600.00
90 - OTHER						
15,960.00	0.00	15,960.00	18,607.25	0.00	0.00	-2,647.25
14,960.00	0.00	14,960.00	2,404.47	0.00	0.00	12,555.53
910 - MILEAGE/TRAV	0.00	0.00	3,711.68	0.00	0.00	-3,711.68
911 - M/T/TRAV ELE	1,000.00	0.00	1,000.00	994.10	0.00	5.90
915 - EE RECONIT	0.00	0.00	0.00	11,497.00	0.00	-11,497.00
998 - LIBRARY FUND	0.00	0.00	0.00	0.00	0.00	0.00
17 - BLDGS & CODE						
9,415.00	0.00	9,415.00	3,667.98	52.50	5,694.52	
39 - CONT SVS OTTH	2,165.00	0.00	2,165.00	2,082.00	0.00	83.00
315 - MEMB & DUES	1,985.00	0.00	1,985.00	1,985.00	0.00	0.00
399 - OTHER	180.00	0.00	180.00	97.00	0.00	83.00
60 - SUPPLIES						
1,200.00	0.00	1,200.00	400.95	0.00	0.00	799.05
610 - SUPPLIES	200.00	0.00	200.00	279.98	0.00	-79.98
650 - POSTAGE	1,000.00	0.00	1,000.00	120.97	0.00	879.03
80 - ADVER, PRINT	850.00	0.00	850.00	0.00	52.50	797.50
810 - ADVERTISE	850.00	0.00	850.00	0.00	52.50	797.50
90 - OTHER						
5,200.00	0.00	5,200.00	1,185.03	0.00	0.00	4,014.97
5,200.00	0.00	5,200.00	1,185.03	0.00	0.00	4,014.97
19 - COMMITTEES						
4,500.00	0.00	4,500.00	0.00	0.00	0.00	4,500.00
90 - OTHER	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
999 - MISC	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
115 - ELECTIONS						
	0.00	11,350.00	0.00	3925	0.00	11,310.75

Expense Summary Report

12/11/2025
Page 4

FUND: 1
ALL Months

ACCOUNT	BUDGET	BUDGET	BUDGET	ORIGINAL ADJUSTMENT	NET	YTD ENCUM	OUTSTAND NET	UNEXPENDED BALANCE
115 - ELECTIONS/CONTD								
13 - ELECTIONS	11,350.00	0.00	11,350.00		39.25	0.00		11,310.75
39 - CONT SVS OTH	7,800.00	0.00	7,800.00		0.00	0.00	7,800.00	
399 - OTHER	7,800.00	0.00	7,800.00		0.00	0.00	7,800.00	
60 - SUPPLIES	2,200.00	0.00	2,200.00		39.25	0.00	2,160.75	
610 - SUPPLIES	200.00	0.00	200.00		39.25	0.00	160.75	
650 - POSTAGE	2,000.00	0.00	2,000.00		0.00	0.00	2,000.00	
80 - ADVER, PRINT	400.00	0.00	400.00		0.00	0.00	400.00	
810 - ADVERTISE	400.00	0.00	400.00		0.00	0.00	400.00	
90 - OTHER	950.00	0.00	950.00		0.00	0.00	950.00	
910 - MILEAGE/TRAV	950.00	0.00	950.00		0.00	0.00	950.00	
117 - GEN ADMIN IN								
99 - NOT SPECIFIC	31,222.00	0.00	31,222.00		23,992.50	0.00		7,229.50
38 - CONT SVS INS	31,222.00	0.00	31,222.00		23,992.50	0.00	7,229.50	
325 - INS PROP & C	18,564.00	0.00	18,564.00		17,968.00	0.00	596.00	
326 - INS W.C.	11,708.00	0.00	11,708.00		5,734.00	0.00	5,974.00	
327 - INS UNEMPLOY	850.00	0.00	850.00		218.50	0.00	631.50	
328 - INS VOLUNTEE	100.00	0.00	100.00		72.00	0.00	28.00	
119 - CONTINGENCY								
11 - TOWN HALL	2,500.00	0.00	2,500.00		2,500.00	0.00		0.00
90 - OTHER	2,500.00	0.00	2,500.00		2,500.00	0.00	0.00	
999 - MISC	2,500.00	0.00	2,500.00		2,500.00	0.00	0.00	
125 - ACO								
72 - ACO	8,607.00	0.00	8,607.00		7,387.20	0.00		1,219.80
39 - CONT SVS OTH	7,107.00	0.00	7,107.00		6,858.00	0.00	249.00	
381 - ACO	7,107.00	0.00	7,107.00		6,858.00	0.00	249.00	
90 - OTHER	1,500.00	0.00	1,500.00		529.20	0.00	970.80	
910 - MILEAGE/TRAV	1,500.00	0.00	1,500.00		529.20	0.00	970.80	
128 - HHS/GA								
71 - GA	1,500.00	0.00	1,500.00		1,410.54	0.00		89.46
39 - CONT SVS OTH	1,000.00	0.00	1,000.00		1,400.00	0.00	-400.00	
310 - PROF SVS	1,000.00	0.00	1,000.00		1,400.00	0.00	-400.00	
60 - SUPPLIES	150.00	0.00	150.00		10.54	0.00	139.46	
610 - SUPPLIES	150.00	0.00	150.00		10.54	0.00	139.46	

Expense Summary Report

FUND: 1
ALL Months

12/11/2025
Page 5

ACCOUNT	BUDGET	BUDGET	ORIGINAL ADJUSTMENT	NET	YTD ENCUM	OUTSTAND NET	UNEXPENDED BALANCE
128 - HSGA (CONT'D)							
90 - OTHER	350.00	0.00	350.00	0.00	0.00	0.00	350.00
910 - MILEAGE/TRAV	350.00	0.00	350.00	0.00	0.00	0.00	350.00
129 - HS SOCIALS	1,110.00	0.00	1,110.00	0.00	1,110.00	0.00	0.00
75 - SOCIAL SERV	1,113.00	0.00	1,113.00	0.00	1,113.00	0.00	0.00
91 - OTHER SOC SV	1,131.00	0.00	1,131.00	0.00	1,131.00	0.00	0.00
999 - OTHER	1,131.00	0.00	1,131.00	0.00	1,131.00	0.00	0.00
51 - ROADS	855,440.00	0.00	855,440.00	196,559.41	0.00	658,880.59	
33 - CONT PROF	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
310 - PROF SERV	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
40 - REPAIRS & MA	854,440.00	0.00	854,440.00	196,559.41	0.00	657,880.59	
482 - RDS/RESURFA	670,940.00	0.00	670,940.00	119,156.56	0.00	551,783.44	
483 - RDS/REPAIRS	183,500.00	0.00	183,500.00	77,402.85	0.00	106,097.15	
161 - BLDGS, CARS & M	36,500.00	0.00	36,500.00	8,581.29	0.00	21,438.71	
11 - TOWN HALL	15,620.00	0.00	15,620.00	6,024.48	0.00	9,595.52	
31 - CTRCT SVS BL	11,895.00	0.00	11,895.00	5,236.00	0.00	6,659.00	
310 - PROF SVS	11,895.00	0.00	11,895.00	5,236.00	0.00	6,659.00	
40 - REPAIRS & MA	3,725.00	0.00	3,725.00	788.48	0.00	2,936.52	
410 - BLDGS & GROU	3,725.00	0.00	3,725.00	788.48	0.00	2,936.52	
21 - RECREATION	2,850.00	0.00	2,850.00	37.14	0.00	2,812.86	
31 - CTRCT SVS BL	1,350.00	0.00	1,350.00	0.00	0.00	1,350.00	
310 - PROF SVS	1,350.00	0.00	1,350.00	0.00	0.00	1,350.00	
40 - REPAIRS & MA	1,500.00	0.00	1,500.00	37.14	0.00	1,462.86	
410 - BLDGS & GROU	1,500.00	0.00	1,500.00	37.14	0.00	1,462.86	
22 - BUNGANUT	5,140.00	0.00	5,140.00	1,413.67	0.00	3,726.33	
31 - CTRCT SVS BL	1,140.00	0.00	1,140.00	680.00	0.00	460.00	
310 - PROF SVS	1,140.00	0.00	1,140.00	680.00	0.00	460.00	
40 - REPAIRS & MA	4,000.00	0.00	4,000.00	733.67	0.00	3,266.33	
410 - BLDGS & GROU	4,000.00	0.00	4,000.00	733.67	0.00	3,266.33	
23 - KBP	2,290.00	0.00	2,290.00	1,086.00	0.00	1,204.00	
31 - CTRCT SVS BL	2,290.00	0.00	2,290.00	1,086.00	0.00	1,204.00	
310 - PROF SVS	2,290.00	0.00	2,290.00	1,086.00	0.00	1,204.00	
31 - TRANSFER STA	4,600.00	0.00	4,600.00	0.00	0.00	4,600.00	

Expense Summary Report

12/11/2025
Page 6FUND: 1
All Months

ACCOUNT	BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
141 - B&G CARE & MAINT						
31 - CTRCT SV/S BL	3,450.00	0.00	3,450.00	0.00	0.00	3,450.00
310 - PROF SV/S	3,450.00	0.00	3,450.00	0.00	0.00	3,450.00
40 - REPAIRS & MA	1,150.00	0.00	1,150.00	0.00	0.00	1,150.00
410 - BLDGS & GROU	1,150.00	0.00	1,150.00	0.00	0.00	1,150.00
142 - B&G MOWING	54,798.10	0.00	54,798.10	33,769.39	0.00	21,028.50
21 - RECREATION	600.00	0.00	600.00	0.00	0.00	600.00
31 - CTRCT SV/S BL	600.00	0.00	600.00	0.00	0.00	600.00
370 - MOWING	600.00	0.00	600.00	0.00	0.00	600.00
51 - ROADS	12,000.00	0.00	12,000.00	11,400.00	0.00	600.00
31 - CTRCT SV/S BL	12,000.00	0.00	12,000.00	11,400.00	0.00	600.00
370 - MOWING	12,000.00	0.00	12,000.00	11,400.00	0.00	600.00
90 - MISC	42,198.00	0.00	42,198.00	22,369.50	0.00	19,828.50
31 - CTRCT SV/S BL	42,198.00	0.00	42,198.00	22,369.50	0.00	19,828.50
370 - MOWING	42,198.00	0.00	42,198.00	22,369.50	0.00	19,828.50
143 - B&G PLOWING	603,140.00	0.00	603,140.00	273,671.73	262,570.00	158,888.27
11 - TOWN HALL	4,640.00	0.00	4,640.00	1,546.66	0.00	3,093.34
31 - CTRCT SV/S BL	4,640.00	0.00	4,640.00	1,546.66	0.00	3,093.34
360 - PLOW & SAND	4,640.00	0.00	4,640.00	1,546.66	0.00	3,093.34
22 - BUNGANUT	900.00	0.00	900.00	0.00	0.00	900.00
31 - CTRCT SV/S BL	900.00	0.00	900.00	0.00	0.00	900.00
360 - PLOW & SAND	900.00	0.00	900.00	0.00	0.00	900.00
23 - KBP	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
31 - CTRCT SV/S BL	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
360 - PLOW & SAND	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
31 - TRANSFER STA	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
31 - CTRCT SV/S BL	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
360 - PLOW & SAND	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
51 - ROADS	678,900.00	0.00	678,900.00	272,125.07	262,570.00	144,204.93
31 - CTRCT SV/S BL	678,900.00	0.00	678,900.00	272,125.07	262,570.00	144,204.93
360 - PLOW & SAND	678,900.00	0.00	678,900.00	272,125.07	262,570.00	144,204.93
145 - B&G WASTE SV	18,620.00	0.00	18,620.00	0,467.50	0.00	12,152.50
11 - TOWN HALL	1,820.00	0.00	1,820.00	210.00	0.00	1,610.00
31 - CTRCT SV/S BL	1,820.00	0.00	1,820.00	210.00	0.00	1,610.00

Expense Summary Report

FUND: 1

ALL Months

12/11/2025
Page 7

ACCOUNT	BUDGET	BUDGET	ORIGINAL ADJUSTMENT	BUDGET	NET	YTD ENCUM	OUTSTAND NET	UNEXPENDED BALANCE
145 - 330 - WASTE SVS CONTO								
330 - WASTE SVS	1,820.00	0.00		1,820.00	210.00	0.00		1,610.00
21 - RECREATION	4,230.00	0.00		4,230.00	1,785.00	0.00		2,445.00
31 - CTRCT SVS BL	1,710.00	0.00		1,710.00	945.00	0.00		765.00
330 - WASTE SVS	1,710.00	0.00		1,710.00	945.00	0.00		765.00
35 - CTRCT SVS WA	2,520.00	0.00		2,520.00	840.00	0.00		1,680.00
331 - PROF PORTA P	2,520.00	0.00		2,520.00	840.00	0.00		1,680.00
22 - BUNGANUT	7,130.00	0.00		7,130.00	2,472.50	0.00		4,657.50
31 - CTRCT SVS BL	2,660.00	0.00		2,660.00	420.00	0.00		2,240.00
330 - WASTE SVS	2,660.00	0.00		2,660.00	420.00	0.00		2,240.00
35 - CTRCT SVS WA	4,470.00	0.00		4,470.00	2,052.50	0.00		2,417.50
331 - PROF PORTA P	4,470.00	0.00		4,470.00	2,052.50	0.00		2,417.50
23 - KBP	4,080.00	0.00		4,080.00	1,485.00	0.00		2,595.00
31 - CTRCT SVS BL	1,560.00	0.00		1,560.00	645.00	0.00		915.00
330 - WASTE SVS	1,560.00	0.00		1,560.00	645.00	0.00		915.00
35 - CTRCT SVS WA	2,520.00	0.00		2,520.00	840.00	0.00		1,680.00
331 - PROF PORTA P	2,520.00	0.00		2,520.00	840.00	0.00		1,680.00
51 - ROADS	1,360.00	0.00		1,360.00	515.00	0.00		845.00
31 - CTRCT SVS BL	1,000.00	0.00		1,000.00	305.00	0.00		695.00
330 - WASTE SVS	1,000.00	0.00		1,000.00	305.00	0.00		695.00
35 - CTRCT SVS WA	360.00	0.00		360.00	210.00	0.00		150.00
331 - PROF PORTA P	360.00	0.00		360.00	210.00	0.00		150.00
147 - BAG ENERGY								
11 - TOWN HALL	10,100.00	0.00		10,100.00	2,396.27	0.00		7,703.73
50 - UTILITIES	10,100.00	0.00		10,100.00	2,396.27	0.00		7,703.73
510 - PROPANE	3,200.00	0.00		3,200.00	0.00	0.00		3,200.00
560 - ELECTRICITY	6,900.00	0.00		6,900.00	2,396.27	0.00		4,503.73
21 - RECREATION	600.00	0.00		600.00	225.60	0.00		374.40
50 - UTILITIES	600.00	0.00		600.00	225.60	0.00		374.40
560 - ELECTRICITY	600.00	0.00		600.00	225.60	0.00		374.40
22 - BUNGANUT	2,500.00	0.00		2,500.00	1,284.51	0.00		1,215.49
50 - UTILITIES	2,500.00	0.00		2,500.00	1,284.51	0.00		1,215.49
560 - ELECTRICITY	2,500.00	0.00		2,500.00	1,284.51	0.00		1,215.49
23 - KBP	852.00	0.00		852.00	373.44	0.00		478.56
50 - UTILITIES	852.00	0.00		852.00	373.44	0.00		478.56
560 - ELECTRICITY	852.00	0.00		852.00	373.44	0.00		478.56

Expense Summary Report

12/11/2025
Page 8
FUND: 1
All Months

ACCOUNT	BUDGET	BUDGET	ORIGINAL ADJUSTMENT	BUDGET	NET	YTD ENCUM	OUTSTAND UNEXPENDED	BALANCE
31 - TRANSFER STA	5,200.00	0.00		5,200.00	1,529.14	0.00	3,670.86	
50 - UTILITIES	5,200.00	0.00		5,200.00	1,529.14	0.00	3,670.86	
560 - ELECTRICITY	5,200.00	0.00		5,200.00	1,529.14	0.00	3,670.86	
51 - ROADS	5,700.00	0.00		5,700.00	1,477.67	0.00	4,222.33	
50 - UTILITIES	5,700.00	0.00		5,700.00	1,477.67	0.00	4,222.33	
560 - ELECTRICITY	5,700.00	0.00		5,700.00	1,477.67	0.00	4,222.33	
18 - SIGNS	6,051.00	0.00		6,051.00	1,577.16	0.00	4,473.84	
21 - RECREATION	100.00	0.00		100.00	0.00	0.00	100.00	
60 - SUPPLIES	100.00	0.00		100.00	0.00	0.00	100.00	
670 - SIGNS	100.00	0.00		100.00	0.00	0.00	100.00	
22 - BUNGANUT	100.00	0.00		100.00	0.00	0.00	100.00	
60 - SUPPLIES	100.00	0.00		100.00	0.00	0.00	100.00	
670 - SIGNS	100.00	0.00		100.00	0.00	0.00	100.00	
23 - KENNEBUNK PD	100.00	0.00		100.00	0.00	0.00	100.00	
60 - SUPPLIES	100.00	0.00		100.00	0.00	0.00	100.00	
670 - SIGNS	100.00	0.00		100.00	0.00	0.00	100.00	
31 - TRANSFER STA	250.00	0.00		250.00	0.00	0.00	250.00	
60 - SUPPLIES	250.00	0.00		250.00	0.00	0.00	250.00	
670 - SIGNS	250.00	0.00		250.00	0.00	0.00	250.00	
51 - ROADS	5,500.00	0.00		5,500.00	1,547.46	0.00	3,952.54	
60 - SUPPLIES	5,500.00	0.00		5,500.00	1,547.46	0.00	3,952.54	
670 - SIGNS	5,500.00	0.00		5,500.00	1,547.46	0.00	3,952.54	
150 - TRF STATION	363,185.00	0.00		363,185.00	127,446.44	0.00	246,738.56	
31 - TRANSFER STA	363,185.00	0.00		363,185.00	127,446.44	0.00	235,738.56	
35 - CTRCT SVS WA	336,305.00	0.00		336,305.00	126,313.11	0.00	209,991.89	
310 - PROF SVS	3,505.00	0.00		3,505.00	1,465.00	0.00	2,040.00	
349 - PROF SVS CAN	2,400.00	0.00		2,400.00	1,000.00	0.00	1,400.00	
350 - PROF SVS TIP	190,275.00	0.00		190,275.00	79,633.95	0.00	110,591.05	
351 - PROF SVS TW	43,000.00	0.00		43,000.00	13,651.96	0.00	29,348.04	
352 - PROF SVS REC	20,550.00	0.00		20,550.00	6,240.70	0.00	14,309.30	
354 - PROF SVS FWD	3,000.00	0.00		3,000.00	0.00	0.00	3,000.00	
355 - PROF SVS HAU	32,775.00	0.00		32,775.00	12,105.00	0.00	20,670.00	
356 - PROF SVS HW	18,900.00	0.00		18,900.00	6,560.00	0.00	12,340.00	
357 - PROF SVS HR	9,450.00	0.00		9,450.00	2,460.00	0.00	6,990.00	

Expense Summary Report

FUND: 1

ALL Months

ACCOUNT	BUDGET	BUDGET	ORIGINAL ADJUSTMENT	BUDGET	NET	YTD ENCUM	OUTSTAND UNEXPENDED	BALANCE
358 - PROF SVS HWO	3,000.00	0.00		3,000.00	686.50	0.00	2,313.50	
359 - PROF SVS MET	9,450.00	0.00		9,450.00	2,460.00	0.00	6,990.00	
40 - REPAIRS & MA	18,330.00	0.00		18,330.00	0.00	0.00	18,330.00	
450 - EQUIPMENT	18,330.00	0.00		18,330.00	0.00	0.00	18,330.00	
50 - UTILITIES	3,200.00	0.00		3,200.00	1,107.47	0.00	2,092.53	
570 - FUEL	1,200.00	0.00		1,200.00	353.14	0.00	846.86	
580 - COMM	2,000.00	0.00		2,000.00	754.33	0.00	1,245.67	
60 - SUPPLIES	4,250.00	0.00		4,250.00	25.86	0.00	4,244.14	
610 - SUPPLIES	250.00	0.00		250.00	25.86	0.00	224.14	
690 - PPG	4,000.00	0.00		4,000.00	0.00	0.00	4,000.00	
90 - OTHER	1,100.00	0.00		1,100.00	0.00	0.00	1,100.00	
920 - STATE FEES	600.00	0.00		600.00	0.00	0.00	600.00	
930 - HEALTH & WEL	500.00	0.00		500.00	0.00	0.00	500.00	
151 - PARKS & REC	9,250.00	0.00		9,250.00	4,381.11	0.00	4,868.89	
40 - REPAIRS & MA	1,000.00	0.00		1,000.00	0.00	0.00	1,000.00	
450 - EQUIPMENT	1,000.00	0.00		1,000.00	0.00	0.00	1,000.00	
90 - OTHER	8,250.00	0.00		8,250.00	4,381.11	0.00	3,868.89	
940 - REC PROGRAMS	8,000.00	0.00		8,000.00	4,381.11	0.00	3,618.89	
999 - MISC	250.00	0.00		250.00	0.00	0.00	250.00	
22 - BUNGANUT	500.00	0.00		500.00	166.15	0.00	313.85	
50 - UTILITIES	500.00	0.00		500.00	186.15	0.00	313.85	
580 - COMM	500.00	0.00		500.00	186.15	0.00	313.85	
23 - KPB	1,600.00	0.00		1,600.00	650.00	0.00	950.00	
50 - UTILITIES	1,600.00	0.00		1,600.00	650.00	0.00	950.00	
580 - COMM	1,600.00	0.00		1,600.00	650.00	0.00	950.00	
171 - RES EQUIP	15,000.00	0.00		15,000.00	15,000.00	0.00	0.00	
99 - NOT SPECIFIC	15,000.00	0.00		15,000.00	15,000.00	0.00	0.00	
95 - RESERVES	15,000.00	0.00		15,000.00	15,000.00	0.00	0.00	
970 - TOWN RESERVE	15,000.00	0.00		15,000.00	15,000.00	0.00	0.00	
173 - RES BLDG	100,000.00	0.00		100,000.00	100,000.00	0.00	0.00	
99 - NOT SPECIFIC	100,000.00	0.00		100,000.00	100,000.00	0.00	0.00	
95 - RESERVES	100,000.00	0.00		100,000.00	100,000.00	0.00	0.00	

ACCOUNT	BUDGET	BUDGET	BUDGET	ORIGINAL ADJUSTMENT	NET	YTD	OUTSTAND UNEXPENDED
					NET	ENCUM	BALANCE
970 - TOWN RESERVE	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00	0.00
115 - RES CON SVC	38,000.00	0.00	38,000.00	38,000.00	38,000.00	0.00	0.00
99 - NOT SPECIFIC	159,400.00	0.00	159,400.00	159,400.00	0.00	0.00	0.00
95 - RESERVES	159,400.00	0.00	159,400.00	159,400.00	0.00	0.00	0.00
970 - TOWN RESERVE	159,400.00	0.00	159,400.00	159,400.00	0.00	0.00	0.00
117 - RES NICE	159,400.00	0.00	159,400.00	159,400.00	0.00	0.00	0.00
99 - NOT SPECIFIC	159,400.00	0.00	159,400.00	159,400.00	0.00	0.00	0.00
95 - RESERVES	159,400.00	0.00	159,400.00	159,400.00	0.00	0.00	0.00
970 - TOWN RESERVE	159,400.00	0.00	159,400.00	159,400.00	0.00	0.00	0.00
119 - RESERVES GMF	105,000.00	0.00	105,000.00	105,000.00	0.00	0.00	0.00
91 - GMFR	105,000.00	0.00	105,000.00	105,000.00	0.00	0.00	0.00
95 - RESERVES	105,000.00	0.00	105,000.00	105,000.00	0.00	0.00	0.00
978 - GMFR RESERVE	105,000.00	0.00	105,000.00	105,000.00	0.00	0.00	0.00
120 - OUTS SEN AD	135,500.00	0.00	135,500.00	135,500.00	0.00	0.00	0.00
11 - TOWN HALL	63,850.00	0.00	63,850.00	37,910.43	0.00	25,939.57	0.00
33 - CONT PROF	63,850.00	0.00	63,850.00	37,910.43	0.00	25,939.57	0.00
310 - PROF SERV	38,850.00	0.00	38,850.00	31,200.00	0.00	7,650.00	0.00
320 - PROF SERV LE	19,000.00	0.00	19,000.00	6,710.43	0.00	12,289.57	0.00
323 - PROF SERV AU	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00	0.00
15 - CEMETERIES	16,000.00	0.00	16,000.00	410.41	0.00	15,589.59	0.00
37 - CONT OUT	16,000.00	0.00	16,000.00	410.41	0.00	15,589.59	0.00
399 - CONT SVS OTH	16,000.00	0.00	16,000.00	410.41	0.00	15,589.59	0.00
17 - PLANNING	46,750.00	0.00	46,750.00	3,228.50	0.00	43,521.50	0.00
33 - CONT PROF	46,750.00	0.00	46,750.00	3,228.50	0.00	43,521.50	0.00
310 - PROF SERV	41,750.00	0.00	41,750.00	1,695.00	0.00	40,055.00	0.00
320 - PROF SERV LE	5,000.00	0.00	5,000.00	1,533.50	0.00	3,466.50	0.00
22 - BUNGANUT	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00
37 - CONT OUT	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00
399 - CONT SVS OTH	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00
18 - OUTSOURCE OI	269,301.00	0.00	269,301.00	269,301.00	0.00	0.00	0.00
95 - LIBRARY	157,291.00	0.00	157,291.00	157,291.00	0.00	0.00	0.00

Expense Summary Report

FUND: 1
ALL Months

12/11/2025
Page 11

ACCOUNT	BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD ENCUM	OUTSTAND NET	UNEXPENDED BALANCE
37 - CONT OUT	157,291.00	0.00	157,291.00	157,291.00	0.00	0.00
399 - CONT SVS OTH	157,291.00	0.00	157,291.00	157,291.00	0.00	0.00
99 - NOT SPEC	52,513.00	0.00	52,513.00	52,512.50	0.00	0.50
37 - CONT OUT	47,513.00	0.00	47,513.00	47,512.50	0.00	0.50
399 - CONT SVS OTH	47,513.00	0.00	47,513.00	47,512.50	0.00	0.50
90 - OTHER	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
999 - MISC	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
186 - OUTS GMFR	865,661.00	0.00	865,661.00	865,660.22	432,830.22	0.56
91 - GMFR	865,661.00	0.00	865,661.00	432,830.22	432,830.22	0.56
37 - CONT OUT	865,661.00	0.00	865,661.00	432,830.22	432,830.22	0.56
391 - GMFR PERSONN	653,223.00	212,438.00	865,661.00	432,830.22	432,830.22	0.56
392 - GMFR CONTRAC	212,438.00	-212,438.00	0.00	0.00	0.00	0.00
191 - OTHER CIP	24,388.00	0.00	24,388.00	18,178.50	0.00	6,209.50
11 - TOWN HALL	24,388.00	0.00	24,388.00	18,178.50	0.00	6,209.50
70 - EQUIPMENT	24,388.00	0.00	24,388.00	18,178.50	0.00	6,209.50
710 - COMP EQUIP	6,150.00	-2,500.00	3,650.00	0.00	0.00	3,650.00
730 - OFFICE EQUIP	3,638.00	0.00	3,638.00	3,589.62	0.00	48.38
790 - OTHER EQUIP	14,600.00	2,500.00	17,100.00	14,588.88	0.00	2,511.12
21 - RECREATION	2,840.00	0.00	2,840.00	0.00	0.00	2,840.00
70 - EQUIPMENT	2,840.00	0.00	2,840.00	0.00	0.00	2,840.00
790 - OTHER EQUIP	2,840.00	0.00	2,840.00	0.00	0.00	2,840.00
22 - BUNGANUT	2,620.00	0.00	2,620.00	0.00	0.00	2,620.00
70 - EQUIPMENT	2,620.00	0.00	2,620.00	0.00	0.00	2,620.00
790 - OTHER EQUIP	2,620.00	0.00	2,620.00	0.00	0.00	2,620.00
195 - RSU # 2	6,345,445.00	0.00	6,345,445.00	3,172,722.42	3,172,722.46	0.12
92 - RSU # 57	6,345,445.00	0.00	6,345,445.00	3,172,722.42	3,172,722.46	0.12
90 - OTHER	6,345,445.00	0.00	6,345,445.00	3,172,722.42	3,172,722.46	0.12
999 - MISC	6,345,445.00	0.00	6,345,445.00	3,172,722.42	3,172,722.46	0.12
197 - COUNTY	432,177.00	0.00	432,177.00	432,177.00	0.00	0.23
97 - COUNTY	432,177.00	0.00	432,177.00	432,177.00	0.00	-0.23
90 - OTHER	432,177.00	0.00	432,177.00	432,177.00	0.00	-0.23

Expense Summary Report

FUND: 1

ALL Months

ACCOUNT	BUDGET ORIGINAL	BUDGET ADJUSTMENT	BUDGET NET	YTD NET	OUTSTAND ENCUM	UNEXPENDED BALANCE
107 - COUNTY CONST'D						
999 - MISC	432,177.00	0.00	432,177.00	432,177.23	0.00	-0.23
108 - OVERLAY						
	15,000.00	0.00	15,000.00	11,528.40	0.00	3,471.60
99 - NOT SPECIFIED	15,000.00	0.00	15,000.00	11,528.40	0.00	3,471.60
90 - OTHER	15,000.00	0.00	15,000.00	11,528.40	0.00	3,471.60
999 - MISC	15,000.00	0.00	15,000.00	11,528.40	0.00	3,471.60
Total	11,915,232.00	0.00	11,913,232.00	5,994,415.62	3,888,195.18	2,039,620.20

ITEM #4: (c.) Town Manager, Updates



Town of Lyman

MAINE

Town Manager's Updates

December 15th, 2025

Employee/ Staffing Updates

I'm pleased to share we welcome aboard a new Town Clerk, who will be joining us on Monday, December 15th. Their onboarding will include time working alongside our current Clerk to ensure a smooth transition of tax collections, licensing, and clerk operations.

We have also hired a full-time Assistant for the Code Enforcement Office and Assessing Department, who will begin on Monday, December 22nd. This position will provide much-needed support for Buildings and Codes Department and will support the Assessor

As part of these transitions, one vacancy has recently opened: the part-time Deputy Clerk position, which will be posted soon.

Finally, our long-serving Town Clerk will be retiring effective December 31st after nearly 17 years of dedicated service. We are deeply grateful for her commitment to the Town of Lyman, and we wish her all the very best in her retirement.

We appreciate the community's patience as we work through these staffing transitions.

ITEM #: (d.) Excise Tax Report

Report to Selectmen
Month of November 2025
2025-2026 Tax Year

Real Estate Tax Commitment -	\$9,348,149.07
Personal Property Tax Commitment -	\$ 44,406.29
 Total Tax Commitment:	 \$9,392,555.36

Supplemental Taxes YTD:	\$ 6,642.14
Abatements Granted YTD:	\$ 5,814.38

Real Estate / Personal Property Tax Payments Collected \$103,182.21
Includes Current, Delinquent, Prepayments, and Lien Payments for the month.

Year to Date: \$4,888,762.21

Monthly Excise Tax

Excise Tax Received

Vehicles registered here at office:	\$ 76,920.25
Online Rapid Renewal Service	<hr/> 10,233.24
Total Vehicle Excise	\$ 87,153.49

Boat Excise

Boats registered here at office:	\$.00
Online Registration Service	<hr/> \$.00
Total Boat Excise	\$.00

Total Excise \$ 87,153.49

Excise Tax Reimbursement collected by State \$ 4,634.24

Year-to-date excise collection \$ 639,963.08

Respectfully submitted: Susan J. Bellerose, Tax Collector

ACCOUNT	BUDGET NET	YTD NET	UNEXPENDED BALANCE	Biweekly Amt	# of pays	Other	Projected Exp	Balance
101 - SALARIES								
11 - TOWN HALL								
10 - SALARIES								
101 - TOWN MGR	107,213.00	49,482.96	57,730.04	4,123.58	14.00		57,730.12	(0.08)
103 - HR & FINANCE	83,535.00	38,554.56	44,980.44	3,212.88	14.00		44,980.32	0.12
105 - TOWN CLERK/T	91,772.00	30,651.24	61,120.76					
Current				2,554.27	1.00	1,127.15	3,681.42	
New				2,250.00	14.00	1,800.00	33,300.00	
Per Diem							3,750.00	20,389.34
106 - ADMIN CLERK	88,172.00	37,536.81	50,635.19					
Admin Clerk				2,186.25	14.00		32,575.50	
Admin Assist				1,156.80	14.00		17,236.20	823.49
115 - ASSESSOR	81,375.00	37,557.72	43,817.28	3,129.81	14.00		43,817.34	0.06
117 - ASSESSING AS	20,155.00	4,701.54	15,453.46	735.00	14.00		10,951.50	4,501.96
120 - BLDGS & GROU	68,000.00	15,750.00	52,250.00	2,500.00	14.00		35,000.00	17,250.00
143 - ELECTRICIAN	0.00	0.00	0.00					
13 - ELECTIONS								
10 - SALARIES								
182 - BALLOT CLERK	4,472.00	1,058.47	3,413.53				3,413.53	0.00
183 - TM MODERATOR	350.00	0.00	350.00				350.00	0.00
17 - PLANNING								
10 - SALARIES								
141 - CEO	75,657.00	33,109.44	42,547.56	2,759.12	14.00	3,920.00	42,547.68	(0.12)
142 - CEO CLERK	33,592.00	8,672.46	24,919.54	1,102.50	14.00		18,459.25	6,460.29
147 - PB	5,000.00	1,250.01	3,749.99				3,749.99	0.00
18 - APPEALS BD								
10 - SALARIES								
148 - APPEALS BOAR	350.00	50.00	300.00				300.00	0.00
21 - RECREATION								
10 - SALARIES								
127 - REC DIRECT	4,230.00	2,115.00	2,115.00				2,115.00	0.00
31 - TRANSFER STA								
10 - SALARIES								
131 - TRF STATION	139,382.00	38,056.99	101,325.01				101,325.01	0.00
51 - ROADS								
10 - SALARIES								
151 - RD COMM	45,444.00	20,974.20	24,469.80	1,747.85	14.00		24,469.90	(0.10)
71 - GA								
10 - SALARIES								
171 - GA DIRECT	3,626.00	1,813.00	1,813.00				1,813.00	0.00
72 - ACO								
10 - SALARIES								
175 - ACO	7,966.00	3,676.56	4,289.44				4,289.44	0.00
99 - NOT SPECIFIE								
10 - SALARIES								
179 - HEALTH OFFIC	1,553.00	776.50	776.50				776.50	0.00

FY 2026 BUDGET PROJECTIONS AS OF 12/8/25

ACCOUNT	BUDGET NET	YTD NET	UNEXPENDED BALANCE	Biweekly Amt	# of pays	Other	Projected Exp	Balance
180 - BUDGET COMM	1,500.00	50.00	1,450.00				700.00	750.00
191 - EXTRA TIME	1,500.00	7.29	1,492.71				750.00	742.71
194 - COMP ABS	1,267.00	0.00	1,267.00				3,660.00	(2,393.00)
196 - INCENTIVE PA	2,000.00	0.00	2,000.00				2,000.00	0.00
199 - SELECT BOARD	19,400.00	9,700.00	9,700.00				9,700.00	0.00
	887,511.00	335,544.75	551,966.25					
	887,511.00	345,882.79	541,628.21				503,441.70	48,524.67
	0.00	(10,338.04)	10,338.04					
102 - BENEFITS								
11 - TOWN HALL								
20 - BENEFITS								
280 - TRAINING	8,590.00	2,853.75	5,736.25				5,736.25	0.00
290 - MEMB & DUES	1,905.00	931.89	973.11				973.11	0.00
13 - ELECTIONS								
20 - BENEFITS								
280 - TRAINING	540.00	0.00	540.00				540.00	0.00
17 - BUILDINGS CO								
20 - BENEFITS								
280 - TRAINING	1,420.00	55.00	1,365.00				1,365.00	0.00
290 - MEMB & DUES	40.00	0.00	40.00				40.00	0.00
31 - TRANSFER STAT								
20 - BENEFITS								
280 - TRAINING	300.00	120.00	180.00				180.00	0.00
99 - NOT SPECIFIC								
20 - BENEFITS								
201 - FICA	67,895.00	27,102.10	40,792.90				38,513.29	2,279.61
205 - PFML	4,438.00	1,642.61	2,795.39				2,517.21	278.18
210 - HEALTH	144,691.00	68,425.02	76,265.98				98,103.30	(21,837.32)
211 - DENTAL	5,852.00	2,054.59	3,797.41				3,065.04	732.37
214 - LIFE NO MED	380.00	210.90	169.10				212.40	(43.30)
230 - 457B ER MATC	21,594.00	7,644.60	13,949.40				8,066.17	5,883.23
231 - MPERS ER	38,252.00	11,455.12	26,796.88				22,866.51	3,930.37
	295,897.00	122,495.58	173,401.42					
	295,797.00	122,495.58	173,401.42					
							(8,776.86)	

AVAILABLE BALANCE

39,747.81

TOWN OF LYMAN

Decrease in hours to boost hourly rate information AND increase to average by 100% percentile

TOWN OF LYMAN

FY 27 Estimated Budget with hour change (for those with it)

	FY 26 Budget	Current Hrly Rate	Hrs	Current Rate	Current Step	Step Increase To Avg	New Rate	Total	COLA 3%
Town Clerk/Tax Collector	91,772	42.03	1664	69,938				69,938	72,036
Town Manager	107,213	63.84	1664	106,230				106,230	109,417
Assessor	81,375	52.01	1664	86,545				86,545	89,141
HR & Finance Officer	83,535	58.98	1664	98,143				98,143	101,087
CEO	75,657	43.75	1664	72,800				72,800	74,984
Assessing Assistant/Admin Assist CEO	53,747	25.94	1664	43,164				43,164	44,459
Admin Clerk	56,847	34.16	1664	56,842				56,842	58,548
Admin Assist	31,325	25.94	1248	32,373				32,373	33,344
Director of Facilities & Recreation	68,000	34.39	1664	57,225				57,225	58,942
 Road Commissioner	 45,444	 42.05	 1300	 54,665				 54,665	 56,305
 Transfer Station Manager	 30.98	 1950	 60,411					 60,411	 62,223
 Transfer Station Attendant	 18.67	 312	 5,825		 2	 0.99	 19.66	 6,134	 6,318
	20.32	416	8,453		3	1.05	21.37	8,890	9,157
	18.67	416	7,767		2	0.99	19.66	8,179	8,424
	22.70	520	11,804		5		22.70	11,804	12,158
	23.92	1040	24,877		5		23.92	24,877	25,623
	21.43	520	11,144		4	1.11	22.54	11,721	12,072
	18.67	416	7,767		2	0.99	19.66	8,179	8,424
	139,382		60	1,335	139,382			2,500	2,575
 Ballot Clerks	 4,472							 4,472	 4,606
TM Moderator	350							350	361
Planning Board	5,000							5,000	5,150
Appeals Board	350							350	361
Rec Program Dir	4,230							4,230	4,357
GA	3,626							3,626	3,735
ACO	7,966							7,966	8,205
Health Officer	1,553							1,553	1,600
Budget Comm	1,500							1,500	1,545
Extra Time	1,500							1,500	1,545
Comp Abs	1,267							1,267	1,305
Incentive Pay	2,000							2,000	2,060
Select Board	19,400							19,400	19,982
 DIFFERENCE	 887,511							 873,832	 900,047
If just add cola of 3% and not step scale	914,136							13,679	(12,536)

TOWN OF LYMAN

Increase wages to average at 100% percentile

TOWN OF LYMAN

FY 27 Estimated Budget W/O hour change (for those with it)

		FY 26 Budget	Current Hrly Rate	Hrs	Current Rate	Current Step	Step Increase To Avg	New Rate	Total	COLA 3%
Town Clerk/Tax Collector	NEW	91,772	42.03	1950	81,959				81,959	84,417
Town Manager	Gagne	107,213	63.84	1950	124,488				124,488	128,223
Assessor	Gonska	81,375	52.01	1950	101,420				101,420	104,462
HR & Finance Officer	Lemay	83,535	58.98	1950	115,011				115,011	118,461
CEO	Thompson	75,657	43.75	1950	85,313				85,313	87,872
Assessing Assistant/Admin Assist CEO	NEW	53,747	25.94	1950	50,583				50,583	52,100
Admin Clerk	Little	56,847	34.16	1950	66,612				66,612	68,610
Admin Assist	NEW	31,325	25.94	1248	32,373				32,373	33,344
Director of Facilities & Recreation	Blackington	68,000	34.39	1664	57,225				57,225	58,942
Road Commissioner	Croteau	45,444	42.05	1300	54,665				54,665	56,305
Transfer Station Manager	Murray		30.98	1950	60,411				60,411	62,223
Transfer Station Attendant	Carlman		18.67	312	5,825	2	0.99	19.66	6,134	6,318
	Hakala		20.32	416	8,453	3	1.05	21.37	8,890	9,157
	Martel		18.67	416	7,767	2	0.99	19.66	8,179	8,424
	Racicot		22.70	520	11,804	5		22.70	11,804	12,158
	Riley		23.92	1040	24,877	5		23.92	24,877	25,623
	Santora		21.43	520	11,144	4	1.11	22.54	11,721	12,072
	Weymouth		18.67	416	7,767	2	0.99	19.66	8,179	8,424
		139,382		60	1,335 139,382				2,500	2,575
Ballot Clerks		4,472							4,472	4,606
TM Moderator		350							350	361
Planning Board		5,000							5,000	5,150
Appeals Board		350							350	361
Rec Program Dir		4,230							4,230	4,357
GA		3,626							3,626	3,735
ACO		7,966							7,966	8,205
Health Officer		1,553							1,553	1,600
Budget Comm		1,500							1,500	1,545
Extra Time		1,500							1,500	1,545
Comp Abs		1,267							1,267	1,305
Incentive Pay		2,000							2,000	2,060
Select Board		19,400							19,400	19,982
		887,511							965,555	994,522
DIFFERENCE		887,511							(78,044)	(107,011)

If just add cola of 3% and not step scale

914,136

Transfer Station Attendant					
Account Name	Population	Hourly Rate	Annual Salary	Stipend	Additional Titles Held
Acton	2,718				
Alfred	3,092				
Arundel	4,378				
Berwick	8,186				
Biddeford	22,795				
Buxton	8,499	\$18.00	\$22,464	n/a	n/a
Dayton	2,191				
Hollis	4,931				
Kennebunk	11,641				
Kennebunkport	3,660				
Lebanon	6,625				
Lyman	4,655	\$19.69	\$16,382		
North Berwick	5,084	\$21.90	\$28,470		
Saco	20,932				
Sanford	22,470	\$27.28	\$56,742	n/a	Class B Driver/Truck Driver
Shapleigh	3,007	\$16.50	\$2,574	n/a	
Waterboro	8,144				

\$103.37

\$20.67

Deputy Clerk					
Account Name	Population	Hourly Rate	Annual Salary	Stipend	Additional Titles Held
Acton	2,718				
Alfred	3,092				
Arundel	4,378	\$27.04	\$56,243		
Berwick	8,186	\$27.31	\$53,255	n/a	n/a
Biddeford	22,795				
Buxton	8,499	\$26.02	\$54,122	n/a	Motor Vehicle Agent
Dayton	2,191				
Hollis	4,931				
Kennebunk	11,641	\$25.44	\$52,915	n/a	n/a
Kennebunkport	3,660	\$26.74	\$55,619	n/a	n/a
Lebanon	6,625				
Lyman	4,655	\$24.11	\$47,015	Deputy Tax Collector, Deputy Treasurer	
North Berwick	5,084				
Saco	20,932				
Sanford	22,470	\$31.06	\$64,605	n/a	Deputy Tax Collector
Shapleigh	3,007	\$20.00	\$29,120	n/a	Deputy Tax Collector
Waterboro	8,144	\$25.75	\$53,560	Town Clerk	

\$233.47

\$25.94 Average

Transfer Station Manager					
Account Name	Population	Hourly Rate	Annual Salary	Stipend	Additional Titles Held
Acton	2,718				
Alfred	3,092				
Arundel	4,378				
Berwick	8,186				
Biddeford	22,795				
Buxton	8,499	\$32.00	\$66,560	n/a	n/a
Dayton	2,191				
Hollis	4,931				
Kennebunk	11,641				
Kennebunkport	3,660				
Lebanon	6,625				
Lyman	4,655	\$31.15	\$60,743		
North Berwick	5,084	\$32.35	\$67,288		
Saco	20,932				
Sanford	22,470	\$31.74	\$66,019	n/a	CLASS A DRIVER
Shapleigh	3,007	\$25.00	\$6,500	n/a	Facilities Director
Waterboro	8,144	\$33.65	\$69,992		n/a

\$185.89

\$30.98 Average

Clerk: Appointed					
Account Name	Population	Hourly Rate	Annual Salary	Stipend	Additional Titles Held
Acton	2,718				
Alfred	3,092				
Arundel	4,378	\$33.19	\$69,035		
Berwick	8,186	\$48.26	\$94,107	n/a	Registrar of Voters, GA Administrator, Excise Tax Collector
Biddeford	22,795	\$43.32	\$90,106	n/a	n/a
Buxton	8,499				
Dayton	2,191				
Hollis	4,931				
Kennebunk	11,641	\$59.87	\$108,963	n/a	Registrar of Voters; Freedom of Access Officer
Kennebunkport	3,660	\$50.63	\$105,310	n/a	FOIA Officer, Assistant Tax Collector, Registrar of Voters
North Berwick	5,084	\$36.59	\$76,107		Registrar of Voters
Lyman	4,655	\$32.91	\$64,175		Tax Collector
Lebanon	6,625				
Saco	20,932				
Sanford	22,470	\$43.48	\$90,438	n/a	Registrar of Voters
Shapleigh	3,007	\$29.98	\$46,769	n/a	Tax Collector
Waterboro	8,144				

\$378.23 **\$42.03** Averagee

Road Commissioner					
Account Name	Population	Hourly Rate	Annual Salary	Stipend	Additional Titles Held
Acton	2,718				
Alfred	3,092				
Arundel	4,378				
Berwick	8,186				
Biddeford	22,795				
Buxton	8,499				
Dayton	2,191				
Hollis	4,931				
Kennebunk	11,641				
Kennebunkport	3,660				
Lebanon	6,625				
Lyman	4,655	\$43.70	\$45,448		
North Berwick	5,084				
Saco	20,932				
Sanford	22,470				
Shapleigh	3,007	\$40.40	\$52,520	n/a	n/a
Waterboro	8,144				

\$84.10 **\$42.05** Average

	Code Enforcement Officer				
Account Name	Population	Hourly Rate	Annual Salary	Stipend	Additional Titles Held
Acton	2,718				
Alfred	3,092				
Arundel	4,378				
Berwick	8,186	\$40.08	\$78,156	n/a	n/a
Biddeford	22,795	\$55.52	\$115,482	n/a	n/a
Buxton	8,499	\$38.00	\$79,040	n/a	n/a
Dayton	2,191				
Hollis	4,931				
Kennebunk	11,641	\$50.16	\$97,812	n/a	n/a
Kennebunkport	3,660	\$39.14	\$81,411	n/a	n/a
Lebanon	6,625				
Lyman	4,655	\$35.68	\$69,576		
North Berwick	5,084	\$44.35	\$92,248		Plumbing, Electrical, Planning Coordinator
Saco	20,932				
Sanford	22,470	\$58.60	\$121,888	\$600.00	Planning Director
Shapleigh	3,007	\$35.12	\$65,745		Licensed Plumbing Inspector
South Berwick	7,645				
Waterboro	8,144	\$40.87	\$85,010	\$500.00	Health Officer, LPI

\$437.52

\$43.75 Average

Director of Parks and Facilities					
Account Name	Population	Hourly Rate	Annual Salary	Stipend	Additional Titles Held
Acton	2,718				
Alfred	3,092				
Arundel	4,378				
Berwick	8,186				
Biddeford	22,795				
Buxton	8,499				
Dayton	2,191				
Hollis	4,931				
Kennebunk	11,641				
Kennebunkport	3,660				
Lebanon	6,625				
North Berwick	5,084				
Saco	20,932				
Sanford	22,470	\$34.39	\$71,531	\$600.00	Director of Facilities only/EMA Deputy Director
Shapleigh	3,007				
Waterboro	8,144				

Single Assessor (Employee)					
Account Name	Population	Hourly Rate	Annual Salary	Stipend/Other	Additional Titles Held
Acton	2,718				
Alfred	3,092				
Arundel	4,378	\$41.47	\$86,258		
Berwick	8,186				
Biddeford	22,795	\$56.49	\$117,499	n/a	n/a
Buxton	8,499				
Dayton	2,191				
Hollis	4,931				
Kennebunk	11,641	\$67.76	\$123,323	n/a	n/a
Kennebunkport	3,660	\$46.53	\$96,782	n/a	n/a
Lebanon	6,625				
Lyman	4,655	\$40.32	\$78,624		
North Berwick	5,084				
Saco	20,932				
Sanford	22,470	\$59.48	\$123,718	\$600.00	n/a
Shapleigh	3,007				
South Berwick	7,645				
Waterboro	8,144				

\$312.05

\$52.01 Average

Finance Director					
Account Name	Population	Hourly Rate	Annual Salary	Stipend/Other	Additional Titles Held
Acton	2,718				
Alfred	3,092				
Arundel	4,378				
Berwick	8,186	\$53.53	\$104,384	n/a	Tax Collector, Treasurer
Biddeford	22,795	\$67.31	\$140,005	n/a	n/a
Buxton	8,499				
Dayton	2,191				
Hollis	4,931				
Kennebunk	11,641	\$64.19	\$133,515	n/a	Tax Collector
Kennebunkport	3,660	\$58.75	\$122,200	n/a	Treasurer, Deputy Tax Collector
Lebanon	6,625				
Lyman	4,655				
North Berwick	5,084				
Saco	20,932				
Sanford	22,470	\$66.27	\$137,842	\$600.00	n/a
Shapleigh	3,007				
South Berwick	7,645				
Waterboro	8,144	\$43.81	\$91,125	\$100.00	Human Resource Director, Deputy Town Manager

\$353.86

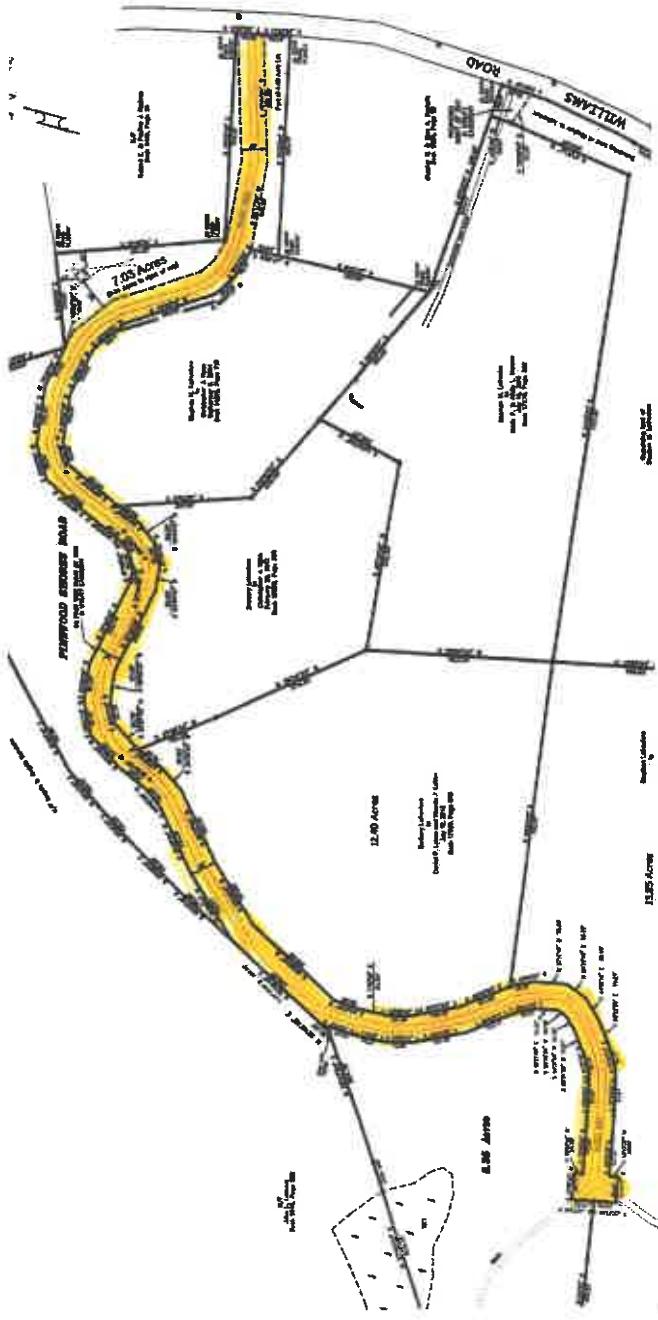
\$58.98 Average

	Manager/Administrator				
Account Name	Population	Hourly Rate	Annual Salary	Stipend	Additional Titles Held
Acton	2,718				
Alfred	3,092				
Arundel	4,378	\$53.81	\$111,925		
Berwick	8,186	\$58.10	\$113,295	\$3,600.00	Public Health Officer, Public Information Officer
Biddeford	22,795				
Buxton	8,499				
Dayton	2,191				
Hollis	4,931				
Kennebunk	11,641	\$90.09	\$187,387	n/a	n/a
Kennebunkport	3,660	\$84.33	\$175,406	\$10,000.00	Tax Collector
Lebanon	6,625				
Lyman	4,655	\$50.64	\$98,748		Registrar
North Berwick	5,084	\$65.87	\$137,010	\$3,500.00	Treasurer, Tax Collector, Road Commissioner
Saco	20,932				
Sanford	22,470	\$84.75	\$176,280	\$4,200.00	n/a
Shapleigh	3,007	\$31.53	\$65,582	n/a	General Assistance Administrator, Information Officer, HR/Benefits
Waterboro	8,144	\$55.43	\$57,647		Fire Chief

574.55

\$63.84 Average

ITEM #5: (b.) Tax Lien Foreclosure Waiver - Lefreniere



Map 02 Lot 37
Acct # 2802

"Waiver Foreclosure
in highlighted area is
Account 2802
FY 2024 Taxes

**RE Account 2802 Detail
as of 12/08/2025**

Name: Lafreniere, Stephen M
Location: Williams Road
Acreage: 7.04 Map/Lot: 02-037
Book Page: B17269P912

Land: 54,000
Building: 0
Exempt 0
Total: 54,000

Ref1:

2026-1 Period Due:
1) 379.80
2) 375.57

Mailing 1013 Main Road
Address: Brownville, ME 04414

Year	Date	Reference	P C	Principal	Interest	Costs	Total
2026-1	R			751.14	4.23	0.00	755.37
2025-1	L *			680.94	51.75	54.64	787.33
2024-1	L *			658.26	90.30	53.69	802.25
2023-1	R			631.80	75.19	11.10	718.09
2022-1	L *			619.92	146.97	52.33	819.22
2021-1	L *			483.75	165.31	51.96	701.02
2020-1	L *			471.15	255.43	68.23	794.81
2019-1	L *			459.80	226.55	64.75	751.10
2018-1	R			0.00	0.00	0.00	0.00
2017-1	R			0.00	0.00	0.00	0.00
2016-1	R			0.00	0.00	0.00	0.00
2015-1	R			0.00	0.00	0.00	0.00
2014-1	L *			0.00	0.00	0.00	0.00
2013-1	L *			0.00	0.00	0.00	0.00
2012-1	R			0.00	0.00	0.00	0.00
Account Totals as of 12/08/2025				4,756.76	1,015.73	356.70	6,129.19

Per Diem	
2026-1	0.0782
2025-1	0.1513
2024-1	0.1280
2023-1	0.0702
2022-1	0.1033
2021-1	0.0941
2020-1	0.1178
2019-1	0.0894
Total	0.8323

Exempt Codes:

Note: Payments will be reflected as positive values and charges to the account will be represented as negative values.

ITEM #5: (c.) Consolidation ROV & Town Clerk

Consolidation of Registrar of Voters with Town clerk

The Town Manager is currently serving as the Registrar of Voters, a role assumed in 2023 to fill a vacancy at that time. In most municipalities, it is standard practice for the Town Clerk to serve as Registrar. Reassigning this responsibility back to the Town Clerk would align with common municipal structure and would not alter day-to-day workflow, as deputies are routinely authorized to assist with voter registration duties and election preparation.

This update is provided for the Board's consideration and clarification of roles moving forward.

ITEM #5: (e.) YouTube Recommendations for live streaming

YouTube Issues & Recommendations

Bean Data has been reviewing the recurring issue of YouTube freezing during livestreams. The original system the Town used was a higher-grade setup specifically designed for video streaming. However, that system failed after a power surge damaged several internal components.

As a temporary measure, we replaced it with a spare desktop, but this workstation was not designed for livestreaming needs. Its graphics card and other hardware components are not suited for sustained video processing or recording, hence the issues we've been seeing with YouTube freezing during Livestreaming. Upgrading individual parts, such as installing a new graphics card, is not feasible because the current desktop does not have the necessary power supply capacity or physical space to support the required hardware.

To restore the streaming system to its prior level of performance, a full replacement system, similar in capability to the original, will be needed. Bean Data has recommended a new system, with an estimated total cost of **\$2,150**, excluding taxes and shipping.

The funds can come out of the Computer Reserve which has a balance of \$18,129

TOWN OF LYMAN, MAINE

**INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS**

JUNE 30, 2025

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

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Select Board

Town of Lyman

Lyman, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Town of Lyman, Maine, as of and for the year ended June 30, 2025, 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 and the aggregate remaining fund information of the Town of Lyman, Maine, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Town of Lyman, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Lyman, Maine's ability to continue as a going concern for a reasonable period of time.

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

REQUIRED SUPPLEMENTARY INFORMATION

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

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lyman, Maine's basic financial statements. The combining balance sheet – non major governmental funds, and combining statement of revenue, expenditures and changes in fund balance – non major governmental funds, schedule of taxes receivable and schedule of departmental operations are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining balance sheet – non major governmental funds, and combining statement of revenue, expenditures and changes in fund balance – non major governmental funds, schedule of taxes receivable, and schedule of departmental operations are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine

November 17, 2025

Town of Lyman
Management's Discussion and Analysis
Fiscal Year ending June 30, 2025

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, 2025.

Overview of the Financial Statements:

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

Government-wide Financial Statements:

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

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

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

Fund Financial Statements:

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

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

Town of Lyman
Management's Discussion and Analysis
Fiscal Year ending June 30, 2025

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, 2025 by \$12,527,052 – this is referred to as “Net Position”. Of that amount, \$6,802,369 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 \$706,706, 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 \$6,667,592 an increase of \$595,799 from the prior year.

The total unassigned fund balance for the general fund was \$5,829,588, which represents 55% of the total general fund expenditures.

Town of Lyman
Management's Discussion and Analysis
Fiscal Year ending June 30, 2025

Government Wide Financial Analysis:

Approximately 46% 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	
	6/30/2025	6/30/2024
Current Assets	\$ 7,319,371	\$ 7,251,184
Capital Assets	5,724,683	5,602,099
Total Assets	13,044,54	12,853,284
Deferred Outflows of Resources	72,525	55,711
Total Assets & Deferred Outflows of Resources	\$ 13,116,579	\$ 12,908,995
Current Liabilities	\$ 407,829	\$ 929,942
Net Pension Liability	97,493	62,128
Net OPEB Obligations	37,717	29,943
Total Liabilities	543,039	1,022,013
Property Taxes Collected in Advance	14,906	22,777
Related to Pension	11,127	12,524
Related to OPEB	20,455	31,334
Total Deferred Inflows of Resources	46,488	66,635
NET POSITION:		
Net Investment in Capital Assets	5,724,683	5,602,099
Unrestricted	6,802,369	6,218,247
Total Net Position	12,527,052	11,820,346
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 13,116,579	\$ 12,908,995

Town of Lyman
Management's Discussion and Analysis
Fiscal Year ending June 30, 2025

Approximately 88% of the Town's total revenue was made up by taxes – property and excise, approximately 8% was from State revenues and grants, and approximately 4% was made up of interest, charges for services, and other miscellaneous revenues.

	Governmental Activities	
	6/30/2025	6/30/2024
Revenues:		
<i>Program Revenues:</i>		
Charges for Services	\$ 91,727	\$ 84,217
Operating Grants and Contributions	99,619	57,980
<i>General Revenues:</i>		
Taxes	9,908,055	9,306,287
Licenses and permits	145,993	104,412
Interest and investment earnings	142,732	67,618
Grants and contributions	746,886	731,196
Miscellaneous	130,140	56,039
TOTAL REVENUES	11,265,152	10,407,748
 Expenses:		
General government	1,934,393	1,359,980
Public safety	706,695	630,191
Sanitation	274,290	242,736
Public works	191,216	677,096
Social services	1,891	1,131
Special assessments	6,359,953	5,932,429
Recreation	49,491	7,623
Other	444,406	369,146
Depreciation	596,111	586,793
TOTAL EXPENSES	10,558,446	9,807,793
 <i>Changes in Net Position</i>		
Beginning Net Position	706,706	600,624
Ending Net Position	\$ 12,527,052	\$ 11,820,346

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 \$6,668,515, an increase of \$596,722 from the prior year. Approximately 87% of the total is the Town's unassigned fund balance. The remainder is reserved to indicate that it is not

Town of Lyman
Management's Discussion and Analysis
Fiscal Year ending June 30, 2025

available for spending due to being committed to liquidate contracts and commitments of the prior year, or for a variety of other purposes.

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

Actual revenues and other financing sources were more than the budgetary estimated by approximately \$1.1 million. This was primarily due to actual excise taxes and other revenues in excess of anticipated amounts.

Actual expenditures were below final budgeted estimates by approximately \$953 thousand due to savings in all departments and the utilization of carry forward balances.

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

Capital Assets:

The Town's investment in capital assets for the governmental activities is \$10,823,760, net of accumulated depreciation of \$5,099,076, giving a net book value of \$5,724,683. Additions to capital assets for the year include paving/road reconstruction projects, backhoe work, pond excavation/dry hydrant project, and the Cousens bridge project.

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, 2025

	Governmental Activities	Total
ASSETS:		
<i>Current assets:</i>		
Cash and cash equivalents	\$ 7,007,908	\$ 7,007,908
Prepaid expenses	18,148	18,148
Accounts receivable	7,010	7,010
Taxes receivable	238,920	238,920
Tax liens receivable	47,385	47,385
<i>Total current assets</i>	<u>7,319,371</u>	<u>7,319,371</u>
<i>Non-current assets:</i>		
Capital assets, net of accumulated depreciation	5,724,683	5,724,683
<i>Total non-current assets</i>	<u>5,724,683</u>	<u>5,724,683</u>
<i>Deferred outflows of resources:</i>		
Defined benefit pension plan outflows	66,434	66,434
OPEB related outflows	6,091	6,091
<i>Total deferred outflows of resources</i>	<u>72,525</u>	<u>72,525</u>
TOTAL ASSETS	<u>\$ 13,116,579</u>	<u>\$ 13,116,579</u>
LIABILITIES:		
<i>Current liabilities:</i>		
Accounts payable	\$ 239,432	\$ 239,432
Accrued expenses	10,397	10,397
Gravel pit escrow deposits	158,000	158,000
<i>Total current liabilities</i>	<u>407,829</u>	<u>407,829</u>
<i>Non-current liabilities:</i>		
OPEB liabilities	37,717	37,717
Pension liabilities	97,493	97,493
<i>Total non-current liabilities</i>	<u>135,210</u>	<u>135,210</u>
TOTAL LIABILITIES	<u>543,039</u>	<u>543,039</u>
DEFERRED INFLOWS OF RESOURCES:		
Taxes collected in advance	14,906	14,906
Defined benefit pension plan inflows	11,127	11,127
OPEB related inflows	20,455	20,455
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>46,488</u>	<u>46,488</u>
NET POSITION:		
Net investment in capital assets	5,724,683	5,724,683
Unrestricted	6,802,369	6,802,369
TOTAL NET POSITION	<u>12,527,052</u>	<u>12,527,052</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 13,116,579</u>	<u>\$ 13,116,579</u>

Statement 2

Town of Lyman, Maine
Statement of Activities
For the Year Ended June 30, 2025

	Expenses	Net (Expense) Revenue and Changes in Net Position				
		Program Revenues		Capital Grants and Contributions	Primary Government	
		Charges for Services	Operating Grants and Contributions		Governmental Activities	Total
Governmental activities:						
General government	\$ 1,934,393	\$ 32,458	\$ -	\$ (1,901,935)	\$ (1,901,935)	
Public safety	706,695	-	-	(706,695)	(706,695)	
Public works	191,216	-	-	(132,496)	(132,496)	
Sanitation	274,290	56,244	-	(218,046)	(218,046)	
Social services	1,891	-	-	(1,891)	(1,891)	
Education	5,990,607	-	-	(5,990,607)	(5,990,607)	
County tax	369,346	-	-	(369,346)	(369,346)	
Recreation	49,491	-	-	(49,491)	(49,491)	
Other	444,406	3,025	40,899	-	(400,482)	(400,482)
Depreciation	596,111	-	-	(596,111)	(596,111)	
<i>Total government activities</i>	<i>10,558,446</i>	<i>91,727</i>	<i>40,899</i>	<i>58,720</i>	<i>(10,367,100)</i>	<i>(10,367,100)</i>
<i>General revenues:</i>						
Property taxes, levied for general purposes				8,359,484	8,359,484	
Excise taxes				1,548,571	1,548,571	
Licenses and permits				145,993	145,993	
<i>Grants and contributions not restricted to specific programs:</i>						
State revenue sharing				495,878	495,878	
Homestead exemption				221,981	221,981	
Other				29,027	29,027	
Interest income				142,732	142,732	
Miscellaneous revenues				130,140	130,140	
<i>Total general revenues and transfers</i>				<i>11,073,806</i>	<i>11,073,806</i>	
<i>Changes in net position</i>						
				706,706	706,706	
NET POSITION - BEGINNING				11,820,346	11,820,346	
NET POSITION - ENDING				\$ 12,527,052	\$ 12,527,052	

Statement 3

Town of Lyman, Maine
Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 6,828,895	\$ 179,013	\$ 7,007,908
Prepaid expense	18,148	-	18,148
Accounts receivable	7,010	-	7,010
Interfund receivable	590	2,387	2,977
Taxes receivable, net	238,920	-	238,920
Tax liens receivable	47,385	-	47,385
TOTAL ASSETS	\$ 7,140,948	\$ 181,400	\$ 7,322,348
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts payable	\$ 239,432	\$ -	\$ 239,432
Accrued expenses	10,397	-	10,397
Gravel pit escrow deposits	158,000	-	158,000
Interfund payable	2,387	590	2,977
<i>Total liabilities</i>	410,216	590	410,806
<i>Deferred inflows of resources:</i>			
Taxes collected in advance	14,906	-	14,906
Uncollected property taxes	229,044	-	229,044
<i>Total deferred inflows of resources</i>	243,950	-	243,950
<i>Fund balances:</i>			
Restricted - see footnotes	14,502	180,810	195,312
Assigned - see footnotes	642,692	-	642,692
Unassigned	5,829,588	-	5,829,588
<i>Total fund balances</i>	6,486,782	180,810	6,667,592
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 7,140,948	\$ 181,400	
<i>Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:</i>			
Depreciable and non-depreciable capital assets as reported in Stmt. 1			5,724,683
Deferred property taxes not reported on Stmt. 1			229,044
Deferred outflows of resources - OPEB related expenditures			6,091
Deferred inflows of resources - OPEB related inflows			(20,455)
OPEB liabilities			(37,717)
Net pension (asset) liability, as reported on Stmt. 1			(97,493)
Deferred outflows related to pension plans			66,434
Deferred inflows related to pension plans			(11,127)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 12,527,052		

Statement 4

Town of Lyman, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 8,357,113	\$ -	\$ 8,357,113
Excise taxes	1,548,571	-	1,548,571
Intergovernmental revenue	746,886	58,720	805,606
Charges for services	88,702	3,025	91,727
Licenses and permits	145,993	-	145,993
Interest income	141,177	1,555	142,732
Other revenues	130,140	40,899	171,039
<i>Total revenues</i>	<i>11,158,582</i>	<i>104,199</i>	<i>11,262,781</i>
EXPENDITURES:			
General government	1,920,345	-	1,920,345
Public safety	706,695	-	706,695
Public works	838,994	-	838,994
Health and sanitation	274,290	-	274,290
Social services	1,891	-	1,891
Education	5,990,607	-	5,990,607
County tax	369,346	-	369,346
Recreation	49,491	-	49,491
Unclassified	263,377	28,245	291,622
Reserve accounts	223,701	-	223,701
<i>Total expenditures</i>	<i>10,638,737</i>	<i>28,245</i>	<i>10,666,982</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>519,845</i>	<i>75,954</i>	<i>595,799</i>
<i>Net change in fund balances</i>	<i>519,845</i>	<i>75,954</i>	<i>595,799</i>
FUND BALANCES - BEGINNING	5,966,936	104,856	6,071,792
FUND BALANCES - ENDING	\$ 6,486,782	\$ 180,810	\$ 6,667,591

**Statement 4
(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, 2025**

Net change in fund balances - total governmental funds (Statement 4)	\$ 595,799
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	(596,111)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	718,695
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.	2,371
Pension expenses under GASB #68 are not reported in the governmental fund statements	(14,157)
OPEB expenses under GASB #75 are not reported in the governmental fund statements	109
Changes in net position of governmental activities (see Stmt. 2)	\$ 706,706

TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

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, 2025**

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, 2025**

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, 2025**

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, 2025**

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, 2025.

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, 2025**

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 intact (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 13, 2024, on the assessed value listed as of April 1, 2024, for all real and personal property located in the Town. Payment of taxes was due October 1, 2024 and April 1, 2025, with interest at 8.5% 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 \$17,278 for the year ended June 30, 2025.

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, 2025**

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, 2025, cash deposits had a carrying value of \$7,007,908, 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, 2025

3. CAPITAL ASSETS

Governmental activities:	Balance			Balance
	7/1/2024	Additions	Deletions	6/30/2025
<i>Capital assets:</i>				
Land & land improvements	\$ 500,851	\$ 17,416	\$ -	\$ 518,267
Buildings & improvements	2,114,732	19,791	-	2,134,523
Equipment & vehicles	1,577,977	24,000	-	1,601,977
Infrastructure	5,911,505	657,488	-	6,568,993
 Total capital assets	 10,105,065	 718,695	 -	 10,823,760
<i>Less accumulated depreciation</i>	<i>(4,502,965)</i>	<i>(596,111)</i>	<i>-</i>	<i>(5,099,076)</i>
Governmental activities				
Capital assets, net	\$ 5,602,100	\$ 122,584	\$ -	\$ 5,724,684

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, 2025**

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 Select Board. 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, 2025 totaled \$15,934.

7. FUND BALANCES

Restricted:

Cousens educational fund (<i>Permanent fund</i>)	\$ 21,774
Ramp grant (<i>Special revenue fund</i>)	13,265
9 Wick grant (<i>Special revenue fund</i>)	5,011
AARP challenge grant (<i>Special revenue fund</i>)	22,701
Pines rental (<i>Special revenue fund</i>)	2,989
LRAP funds (<i>Special revenue fund</i>)	115,070
Animal control (<i>General fund</i>)	<u>14,502</u>
	<u>\$ 195,312</u>

Assigned:

Revaluation account	\$ 111,841
Fire truck account	73,877
Capital improvement account	103,386
Computer reserve	13,351
Transfer station revenue reserve	114,768
Town hall reserve	43,815
GMFR building capital fund	46,673
Bunganut field reserve	437
GMFR facilities and equipment	37,491
GMFR health insurance fund	13,851
Fire hydrants reserve	2,386
Resident disaster relief fund	15,440
Heating oil fund	8,763
Giving tree	186
Employee benefit reserve	23,459
Charter commission reserve	3,041
Playground equipment reserve	491
Bunganut project	1,583
Cemetery fundraiser	954
Compactor reserve	7,537
Revitalization of Bunganut park	297
Cemetery expendable fund	1,202
Parks & rec fundraising	100
Property equalization fund	<u>17,763</u>
	<u>\$ 642,692</u>

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

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. During the year ended June 30, 2025, the Town contributed \$706,695 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, 2025**

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, 2025, the Town reported a liability of \$97,493 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2024, 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, 2024, the Town's proportion was 0.024358%.

At June 30, 2025, 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, 2025

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
Difference between expected and actual experience	\$ 28,935	\$ -
Net difference between projected and actual earnings on pension plan investments	-	10,137
Changes in assumptions	-	-
Contributions made after measurement date	27,266	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,232	990
	<hr/> \$ 66,434	<hr/> \$ 11,127

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
2025	\$ 2,597
2026	28,759
2027	(1,351)
2028	(1,964)

Actuarial Methods and Assumptions

The total pension liability for the Plan was determined by actuarial valuation as of June 30, 2024, 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, 2025**

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, 2024 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, 2024 are summarized below:

<i>Asset Class</i>	<i>Long-term Expected Real Rate of Return</i>
Public equities	5.6%
US government	2.2
Private equity	7.2
<i>Real assets:</i>	
Real estate	5.8
Infrastructure	5.3
Natural resources	5.1
Traditional credit	2.7
Alternative credit	6.4
Diversifiers	4.8

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

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, 2024 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%
\$ 243,601	\$ 97,493	\$ (22,882)

Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2024 Comprehensive Annual Financial Report available online at www.mainepers.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, 2025

10. OPEB OBLIGATIONS (CONTINUED)

The table below shows changes in the change in Net OPEB Liability during the 2025 measurement year:

	Net OPEB Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net OPEB Liability (a)–(b)
Balances 1/1/2024 (Reporting 12/31/2024)	\$ 29,943	\$ -	\$ 29,943
Changes for the year:			
Service cost	6,849	-	6,849
Interest	1,192	-	1,192
Differences between expected and actual experience	-	-	-
Changes of assumptions	166	-	166
Contributions – employer	-	433	(433)
Benefit payments	(433)	(433)	-
Net changes	7,774	-	7,774
Balances 1/1/2025 (Reporting 12/31/2025)	\$ 37,717	\$ -	\$ 37,717

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	\$ -	\$ 17,553
Changes in assumptions	5,264	2,902
Contributions subsequent to measurement date	827	-
Total	\$ 6,091	\$ 20,455

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

Year ended June 30:

2026	(9,171)
2027	(2,557)
2028	(1,745)
2029	(1,744)
2030	26
Thereafter	0

**TOWN OF LYMAN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

10. OPEB OBLIGATIONS (CONTINUED)

As of January 1, 2025, the plan membership data is comprised of 5 active members with only an implicit benefit.

Key Economic Assumptions:

Measurement date: January 1, 2025

Discount rates: 4.08% per annum for year end 2025 reporting
3.26% per annum for year end 2024 reporting

Trend assumptions: *Pre-Medicare Medical* – Initial trend of 8.40% applied in FYE 2025 grading over 20 years to 3.81% per annum.

Pre-Medicare Drug – Initial trend of 16.13% applied in FYE 2025 grading over 20 years to 3.81% per annum.

Medicare Medical – Initial trend of 1.90% applied in FYE 2025 grading over 20 years to 3.81% per annum.

Medicare Drug – Initial trend of 9.63% applied in FYE 2025 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, 2025**

10. OPEB OBLIGATIONS (CONTINUED)

Assumed rate of retirement: For employees hired prior to July 1, 2014

Age 57-58 – 6%
Age 59 – 10%
Age 60-61 - 12%
Age 62-63 - 16%
Age 64 – 20%
Age 65-66 – 30%
Age 67-69 – 25%
Age 70+ - 100%

For employees hired after July 1, 2014

Age 55-61 – 6%
Age 62 – 10%
Age 63-64 – 12%
Age 65 – 20%
Age 66-68 – 16%
Age 69 – 20%
Age 70-74 - 25%
Age 75+ - 100%

Salary increases: 2.75% per year

Discount Rate

The discount rate used to measure the TOL was 4.08% based on a measurement date of January 1, 2025. 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, 2025 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 4.08%.

1% Decrease	Current Rate	1% Increase
3.08%	4.08%	5.08%
\$ 42,667	\$ 37,717	\$ 33,583

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
\$ 32,658	\$ 37,717	\$ 43,887

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 16.4%.

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 *

	2024**	2023**	2022**	2021**	2020**
Town's proportion of the net pension liability	0.024358%	0.019470%	0.020554%	0.008971%	0.0000%
Town's proportionate share of the net pension liability (asset)	\$ 97,493	\$ 62,128	\$ 54,640	\$ (2,883)	\$ -
Town's covered payroll	\$ 263,717	\$ 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	36.97%	33.64%	33.20%	-2.67%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	91.06%	92.30%	93.26%	-0.86%	88.3%

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

	2024	2023	2022	2021	2020
Contractually required contribution	\$ 26,899	\$ 18,281	\$ 12,673	\$ 8,198	\$ 8,143
Contributions in relation to the contractually required contribution	<u>(26,899)</u>	<u>(18,281)</u>	<u>(12,673)</u>	<u>(8,198)</u>	<u>(8,143)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$ 263,717	\$ 184,654	\$ 164,580	\$ 107,871	\$ 100,536
Contributions as a percentage of covered payroll	10.2%	9.9%	7.7%	7.8%	8.1%

** This schedule is intended to show information for ten years, but information for only five 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, 2025

Changes of Benefit Terms include:

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

Changes of Assumptions include:

There were no changes in assumptions for the current year.

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, 2025

Exhibit 3

	FYE 2025	FYE 2024	FYE 2023	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Total OPEB Liability								
Service cost (BOY)	\$ 6,849	\$ 4,502	\$ 5,230	\$ 7,602	\$ 6,735	\$ 3,921	\$ 4,194	\$ 2,948
Interest (includes interest on service cost)	1,192	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	166	6,888	(4,064)	(6,377)	3,204	8,311	(2,810)	1,965
Benefit payments, including refunds of member contributions	(433)	(605)	(286)	(1,245)	(1,197)	(1,140)	(1,096)	(580)
Net change in total OPEB liability	\$ 7,774	\$ (5,274)	\$ 1,676	\$ (27,919)	\$ 10,312	\$ 14,425	\$ 1,621	\$ 3,519
Total OPEB liability - beginning	\$ 29,943	\$ 35,217	\$ 33,541	\$ 61,460	\$ 51,148	\$ 36,723	\$ 35,102	\$ 31,583
Total OPEB liability - ending	\$ 37,717	\$ 29,943	\$ 35,217	\$ 33,541	\$ 61,460	\$ 51,148	\$ 36,723	\$ 35,102
Plan fiduciary net position								
Contributions - employer	433	605	286	1,245	1,197	1,140	1,096	580
Contributions - member	-	-	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(433)	(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	\$ 37,717	\$ 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%	0.00%
Covered employee payroll	\$ 325,865	\$ 325,865	\$ 275,878	\$ 275,878	\$ 336,502	\$ 336,502	\$ 219,460	\$ 219,460
Net OPEB liability as a percentage of covered employee payroll	11.60%	9.20%	12.80%	12.20%	18.30%	15.20%	16.70%	16.00%

Exhibit 4

**Town of Lyman, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2025**

	Budgeted Amounts			Variance with Final Budget- Positive (negative)	
	Original	Final	Actual Amounts		
REVENUES:					
Property taxes	\$ 8,353,786	\$ 8,353,786	\$ 8,357,113	\$ 3,327	
Excise taxes	900,000	900,000	1,548,571	648,571	
Intergovernmental revenue	700,085	700,085	746,886	46,801	
Charges for services	30,000	30,000	88,702	58,702	
Licenses and permits	-	-	145,993	145,993	
Interest income	-	1,023	141,177	140,154	
Other revenues	-	11,815	130,140	118,325	
<i>Total revenues</i>	<i>9,983,871</i>	<i>9,996,709</i>	<i>11,158,582</i>	<i>1,161,873</i>	
EXPENDITURES:					
General government	2,104,942	2,117,696	1,920,345	197,351	
Public safety	706,695	706,695	706,695	-	
Public works	839,048	839,048	838,994	54	
Health and sanitation	345,375	345,375	274,290	71,085	
Social services	2,632	2,632	1,891	741	
Education	5,990,607	5,990,607	5,990,607	-	
County tax	369,346	369,346	369,346	-	
Recreation	51,310	51,310	49,491	1,819	
Unclassified	303,402	303,402	263,377	40,025	
Reserve accounts	118,193	866,394	223,701	642,693	
<i>Total expenditures</i>	<i>10,831,550</i>	<i>11,592,505</i>	<i>10,638,737</i>	<i>953,768</i>	
<i>Excess (deficiency) of revenues over (under) expenditures</i>			<i>519,845</i>		
<i>Net changes in fund balances</i>			<i>519,845</i>		
FUND BALANCES - BEGINNING			5,966,936		
FUND BALANCES - ENDING			\$ 6,486,782		

Schedule A

Town of Lyman, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
June 30, 2025

	SPECIAL PERMANENT FUNDS REVENUE FUND		Total Non-Major Governmental Funds
	<i>H. Cousens Educational Fund</i>	<i>Grant Funds</i>	
ASSETS:			
Cash and cash equivalents	\$ 21,749	\$ 157,264	\$ 179,013
Interfund receivable	25	2,362	2,387
TOTAL ASSETS	<u>21,774</u>	<u>159,626</u>	<u>181,400</u>
 LIABILITIES AND FUND BALANCE:			
<i>Liabilities:</i>			
Interfund liability	\$ -	\$ 590	\$ 590
<i>Total liabilities</i>	<i>-</i>	<i>590</i>	<i>590</i>
<i>Fund Balance:</i>			
Restricted - <i>Cousens Educational Fund</i>	21,774	-	21,774
Restricted - <i>Ramp grant</i>	-	13,265	13,265
Restricted - <i>9 Wick Grant</i>	-	5,011	5,011
Restricted - <i>AARP Challenge Grant</i>	-	22,701	22,701
Restricted - <i>Pines Rental</i>	-	2,989	2,989
Restricted - <i>LRAP</i>	-	115,070	115,070
<i>Total fund balance</i>	<i>21,774</i>	<i>159,036</i>	<i>180,810</i>
 TOTAL LIABILITIES AND FUND BALANCES	<u>21,774</u>	<u>159,626</u>	<u>181,400</u>

Schedule B

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, 2025

	<i>PERMANENT FUND</i>	<i>SPECIAL REVENUE FUND</i>	<i>Total Non-Major Governmental Funds</i>
	<i>H. Cousens Educational Fund</i>	<i>Grant Funds</i>	
REVENUES:			
Intergovernmental revenue - LRAP	\$ -	\$ 58,720	\$ 58,720
Charges for services - Pines rental fees	- -	3,025	3,025
Other grants	- -	40,899	40,899
Interest income	126	1,429	1,555
<i>Total revenues</i>	<u>126</u>	<u>104,073</u>	<u>104,199</u>
EXPENDITURES:			
Grant expenditures	- -	28,207	28,207
Other expenditures - Pines	- -	38	38
<i>Total expenditures</i>	<u>- -</u>	<u>28,245</u>	<u>28,245</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES			
	<u>126</u>	<u>75,828</u>	<u>75,954</u>
NET CHANGE IN FUND BALANCES			
	<u>126</u>	<u>75,828</u>	<u>75,954</u>
FUND BALANCE - BEGINNING OF YEAR			
	<u>21,648</u>	<u>83,208</u>	<u>104,856</u>
FUND BALANCE - END OF YEAR			
	<u>\$ 21,774</u>	<u>\$ 159,036</u>	<u>\$ 180,810</u>

Schedule C

Town of Lyman, Maine
Schedule of Taxes Receivable
General Fund
June 30, 2025

Taxes receivable:

Real	\$ 207,831
Personal property	<u>31,089</u>
	\$ 238,920

Tax liens receivable:

2024	45,350
Prior	<u>2,035</u>
	<u>47,385</u>

TOTAL TAXES RECEIVABLE AND TAX LIENS RECEIVABLE \$ **286,305**

Town of Lyman, Maine
Schedule of Departmental Operations
For the Year Ended June 30, 2025

	Balance 7/1/2024	Appropriations	Transfers & Additional Appropriations	Total Available	Expenditures	Balances	
						Lapsed	Carried
GENERAL GOVERNMENT							
Wages and salaries	\$ -	\$ 972,364	\$ -	\$ 972,364	\$ 941,896	\$ 30,468	\$ -
Operating expenses	-	162,935	-	162,935	147,511	15,424	-
Elections	-	15,517	-	15,517	7,621	7,896	-
Contingency	-	2,500	-	2,500	-	2,500	-
Planning board	-	22,200	-	22,200	6,933	15,267	-
Professional services	-	63,250	-	63,250	54,391	8,859	-
Insurance	-	38,543	-	38,543	28,678	9,865	-
Cemetery	-	4,200	-	4,200	4,138	62	-
Animal control	12,754	9,328	-	22,082	7,581	-	14,501
Buildings and grounds	-	814,105	-	814,105	721,596	92,509	-
<i>Total</i>	<i>12,754</i>	<i>2,104,942</i>	<i>-</i>	<i>2,117,696</i>	<i>1,920,345</i>	<i>182,850</i>	<i>14,501</i>
PUBLIC SAFETY							
GMFD	-	706,695	-	706,695	706,695	-	-
<i>Total</i>	<i>-</i>	<i>706,695</i>	<i>-</i>	<i>706,695</i>	<i>706,695</i>	<i>-</i>	<i>-</i>
PUBLIC WORKS							
Road construction	-	839,048	-	839,048	838,994	54	-
<i>Total</i>	<i>-</i>	<i>839,048</i>	<i>-</i>	<i>839,048</i>	<i>838,994</i>	<i>54</i>	<i>-</i>
HEALTH AND SANITATION							
Solid waste disposal	-	345,375	-	345,375	274,290	71,085	-
<i>Total</i>	<i>-</i>	<i>345,375</i>	<i>-</i>	<i>345,375</i>	<i>274,290</i>	<i>71,085</i>	<i>-</i>
SOCIAL SERVICES							
General assistance	-	1,500	-	1,500	759	741	-
Agency donations	-	1,132	-	1,132	1,132	-	-
<i>Total</i>	<i>-</i>	<i>2,632</i>	<i>-</i>	<i>2,632</i>	<i>1,891</i>	<i>741</i>	<i>-</i>
EDUCATION							
	-	5,990,607	-	5,990,607	5,990,607	-	-
COUNTY TAX							
	-	369,346	-	369,346	369,346	-	-

Town of Lyman, Maine
Schedule of Departmental Operations
For the Year Ended June 30, 2025

	Balance 7/1/2024	Appropriations	Transfers & Additional Appropriations	Total Available	Expenditures	Lapsed	Balances	Carried
RECREATION								
Bunganut Lake park	-	41,000	-	41,000	41,000	-	-	-
Parks and recreation	-	10,310	-	10,310	8,491	1,819	-	-
<i>Total</i>	-	51,310	-	51,310	49,491	1,819	-	-
UNCLASSIFIED								
PSAP	-	45,250	-	45,250	45,250	-	-	-
Lyman Historical Society	-	5,000	-	5,000	5,000	-	-	-
Capital improvement purchases	-	95,861	-	95,861	55,836	40,025	-	-
Community library	-	157,291	-	157,291	157,291	-	-	-
<i>Total</i>	-	303,402	-	303,402	263,377	40,025	-	-
RESERVE ACCOUNTS								
Computer reserve account	20,752	-	109	20,861	7,500	-	13,361	-
Capital improvement reserve account	100,936	15,000	3,534	119,470	16,084	-	103,386	-
Revaluation account	89,182	22,000	659	111,841	-	-	111,841	-
Town hall reserve account	33,559	10,000	256	43,815	-	-	43,815	-
Transfer station revenue reserve	114,155	-	613	114,768	-	-	114,768	-
GMFR building capital fund	33,653	14,000	270	47,923	1,250	-	46,673	-
GMFR facilities and equipment reserve	49,690	16,000	(3,971)	61,719	24,228	-	37,491	-
GMFR health insurance reserve	13,766	-	85	13,851	-	-	13,851	-
Fire hydrant reserve	16,608	4,000	34	20,642	18,256	-	2,386	-
South Waterboro reserve	101,572	(101,522)	(50)	-	-	-	-	-
Bunganut park improvements	24	-	-	24	24	-	-	-
Bunganut field reserve	434	-	3	437	-	-	437	-
Giving tree	185	-	1	186	-	-	186	-
Heating oil fund	6,664	-	3,569	10,233	1,479	-	8,754	-
Resident disaster relief reserve	12,206	5,000	90	17,296	1,856	-	15,440	-
Kennebunk Pond	18	-	(18)	-	-	-	-	-
Employee benefit reserve	15,610	7,715	134	23,459	-	-	23,459	-
Charter commission reserve	2,023	1,000	17	3,040	-	-	3,040	-
Playground equipment donations	4,084	-	4,237	8,321	7,829	-	492	-
Cemetery headstone	427	-	527	954	-	-	954	-
Property equalization project	20,000	37,500	263	57,763	40,000	-	17,763	-
Bunganut project	-	20,000	73	20,073	18,490	-	1,583	-
Compactor reserve	-	7,500	37	7,537	-	-	7,537	-
Cemetery expendable fund	-	-	1,202	1,202	-	-	1,202	-
Parks & rec fundraising	-	-	100	100	-	-	100	-
Revitalization of Bunganut park	-	-	297	297	-	-	297	-
Fire truck reserve	99,883	60,000	699	160,582	86,705	-	73,877	-
<i>Total</i>	735,431	118,193	12,770	866,394	223,701	-	642,693	-
TOTAL EXPENDITURES	\$ 748,185	\$ 10,831,550	\$ 12,770	\$ 11,592,505	\$ 10,638,737	\$ 296,574	\$ 657,194	

ITEM #6: (a.) Minutes

Town of Lyman
Select Board Regular Meeting Minutes
Monday December 1st, 2025– Lyman Town Hall

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

Selectboard members present: Victoria Gavel, Amber Swett, David Alves, Joseph Wagner, KerryJo Sampson
Selectboard members absent:

ITEM #1

SPECIAL OFFERS/ PRESENTATIONS

a. [Public Hearing – 2025 Revised General Assistance Ordinance & Maximums](#)

The public hearing was opened at 6:00pm. It was noted that the ordinance had not been updated since approximately 2015 and has now been rewritten to incorporate clarified language and changes in state law. A question was raised regarding the housing maximums listed under York County in the accompanying tables, specifically whether the figures represented maximum monthly or weekly benefits. There was clarification that the listed amounts relate to income and asset thresholds used to determine eligibility for General Assistance. Another inquiry was made regarding the current General Assistance budget, noting that approximately \$1,500 had been budgeted and around \$89 remained. Staff confirmed that the Town will receive state reimbursement for a portion of expenditures.

With no further comments, the Public Hearing is closed.

b. [ECO Maine, Kevin Roche - Extended Producer Responsibility \(EPR\) law](#)

Kevin Roche, General Manager of EcoMaine, provided an overview of EcoMaine's role as a nonprofit solid waste and recycling organization serving 69 member communities, including Lyman. He reviewed EcoMaine's facilities (waste-to-energy plant, ash landfill, recycling facility, and food waste recovery program), its mission to provide environmentally responsible and cost-effective waste solutions and noted recent growth in member communities and ongoing investment in a new recycling facility. Mr. Roche explained Maine's new Extended Producer Responsibility (EPR) law for packaging, enacted in 2021 and scheduled to take effect January 1, 2026. Under the law, producers of packaging will pay fees into a statewide fund, and only municipalities will be eligible for partial reimbursement of eligible recycling costs (collection, hauling, and processing) tied to packaging diverted from the trash stream. He emphasized that while disposal and recycling costs are expected to increase, municipalities that maximize recycling will be better positioned to offset those costs through EPR reimbursements. He noted that Lyman's current recycling rate is approximately 10%, compared to an EcoMaine community average of about 33%, and encouraged efforts to increase recycling so the Town does not "leave money on the table." During questions, Mr. Roche clarified that Lyman will still receive some reimbursement at its current recycling rate, but greater diversion will result in greater benefit, and that brands/producers (including those using large amounts of packaging) will be financially incentivized to choose more recyclable materials. He also noted the importance of separately tracking recycling-related costs for reimbursement purposes. A brief update was provided that the Town's planned food waste diversion/compost bin program is a separate initiative awaiting an amendment to the transfer station license. Mr. Roche invited Town officials to tour EcoMaine's facilities and thanked Amber for her service as Lyman's representative on the EcoMaine board and committees.

Joseph Wagner – Motions to adopt the ordinance and maximums as written.

David Alves – Seconds the motion. Motion passes: 5-0-0

Town of Lyman
Select Board Regular Meeting Minutes
Monday December 1st, 2025– Lyman Town Hall

ITEM #2

HEARING OF DELEGATIONS / PUBLIC INPUT

- a. **Public Input – Public in attendance will have up to 5 minutes to address the Board.**
Please use the podium to address the board and please be respectful of others. The Board may not be able to respond to Q&A during public comment; If you wish to be placed on a future agenda, please contact the Town Manager.
No Public Comment.
- b. **Mail** None

ITEM #3

UNFINISHED BUSINESS

- a. **Franchise Agreement, Updates if any** – No new updates
- b. **RFP – For Sale Generator & Transfer Switch.**
The Board discussed the status of the RFP for the sale of the generator and transfer switch and noted that no bids have been received to date. It was agreed to reissue the RFP and further reduce the minimum bid amount to \$3,000. During discussion, a concern was raised that continued price reductions might encourage potential buyers to wait for additional decreases. As a future alternative, the Board also briefly discussed the possibility of donating the equipment to a nonprofit organization if it remains unsold.
- c. **KerryJo Sampson – Updates on tax assistance seminar and Quarterly Newsletter**
KerryJo Sampson reported that planning continues for a tax assistance seminar targeted for February. She noted that coordinating during peak tax season is challenging, but efforts are moving forward. She has reached out to the Maine Society of CPAs and York County Outreach and is awaiting responses. She also provided an update on the upcoming quarterly newsletter, which will be longer than the previous edition and include additional information. Although today was the stated deadline for submissions, she confirmed that limited extensions can be granted with notification.

ITEM #4

DEPARTMENT AND COMMITTEE REPORTS

- a. **Fire Commission/ Fire Chief – Review/Approve Capital Funds Request**
The Board reviewed a written request from Fire Chief Martin seeking authorization to release up to \$16,000 from the Building Capital Reserve Fund—\$8,000 from Lyman and \$8,000 from Dayton—to purchase a replacement gear-washing machine. The current machine has been out of service for approximately two months, is more than 20 years old, and can no longer be effectively repaired due to unavailable parts. The proposed replacement (a UNIMAC gear washer) is designed specifically for firefighter gear and meets NFPA maintenance standards.
Joseph Wagner – Motions to approve the \$8,000 for replacement of the gear-washing machine.
KerryJo Sampson – Seconds the motion. Motion passes: 5-0-0
- b. **Treasurer – Expense Report** – Reviewed in agenda packet.

ITEM #5

NEW BUSINESS

- a. **Town Cloud update/ TRIO payment – Review/ Approve funds out of Computer Reserve**
The Town Manager and Finance Director provided an update on the transition from TRIO to Town Cloud. The financial module of Town Cloud is ready, and the Town plans to go live with that component on January 1st. Other modules—including motor vehicles, assessing, payroll, and the point-of-sale (POS) system—are still under development or awaiting state/BMV approval. Because the full transition cannot occur on January 1st as originally planned, the Town will need to continue using several TRIO modules longer than anticipated. To bridge this period, the Finance Director

Town of Lyman
Select Board Regular Meeting Minutes
Monday December 1st, 2025– Lyman Town Hall

requested authorization to purchase an additional six months of TRIO's POS, assessing, and payroll modules until Town Cloud's corresponding modules are fully operational. Town Cloud has agreed to hold off on charging the Town until the system is fully live. The funds needed to cover the TRIO payment is \$2,777.71, to be funded from the Computer Reserve, which currently has a balance of approximately \$20,893.

b. Discussion regarding Special Town Meeting to request funds for difference in Library Budget.

During the development of the FY25–26 budget, the library's prior-year request amount was inadvertently carried forward instead of the updated amount submitted for the current fiscal year, resulting in a shortfall of \$11,497. There was consideration whether the difference could be covered within existing departmental budgets; however, because any remaining balances ultimately flow into the general fund, addressing the issue through a special town meeting would provide the cleanest and most transparent solution. The Board reviewed the proposed process and timeline, which would require drafting a warrant article, Budget Committee review, a public hearing, and then a special town meeting—likely scheduled for mid-to-late January. The Board will continue review of the draft warrant and determine a date to hold the Special Town Meeting at their next scheduled regular meeting.

c. Review/ Approve Contingency Funds for Well Pump Replacement at Transfer Station.

Recently there has been an unexpected expense for replacement of the well pump at the Transfer Station after the facility lost water service. The total cost of the repair was \$2,400. The Town Manager noted that this expense could not be charged to the Capital Improvement Fund because it constituted maintenance rather than a capital upgrade, and that the Transfer Station's supplies account is developed in advance based on the department's anticipated needs, and using those funds for an unplanned expense could reduce the availability of essential supplies that were already budgeted for and expected throughout the year. The recommendation is to use the contingency account, which had sufficient funds (\$2,500) and is intended for unforeseen expenses of this nature.

KerryJo Sampson – Motions to approve \$2,400 out of the Contingency Account.

Joseph Wagner – Seconds the motion. Motion passes: 4-1-0 (Amber Swett, David Alves, KerryJo Sampson, Joseph Wagner approve; Victoria Gavel opposed).

ITEM #6

MINUTES

a. Review / Approve meeting minutes 11/17/2025

Joseph Wagner – Motions to approve. David Alves seconds. Motion passes: 5-0-0

Discussion to correct typo under item D ("Review and Approve Funky Bow Special Amusement Permit"), the minutes stated that the business was "changing their horns" instead of "changing their hours."; Second correction, under item H, the recorded vote read "0-5-0"; it was clarified that the correct vote was "0-0-5".

ITEM #7

SIGN WARRANTS

a. Payroll Warrant #25 in the amount of \$30,468.48

KerryJo Sampson – Motions to approve. David Alves seconds. Motion passes: 5-0-0

b. Accounts Payable Warrant #24 (FY2026) in the amount of \$820,434.57

Joseph Wagner – Motions to approve. KerryJo Sampson seconds. Motion passes: 5-0-0

ITEM #3

UNFINISHED BUSINESS

d. Complaint submitted by M. Feliccitti

M. Feliccitti reviewed her written complaint concerning Select Board members Joe Wagner and KerryJo Sampson and Budget Committee member Karen Kane. The complaint alleged that a series of informal, invitation-only meetings and email communications related to town business and funding

Town of Lyman
Select Board Regular Meeting Minutes
Monday December 1st, 2025– Lyman Town Hall

(including Bunganut and other town properties) violated the Town Charter, code of ethics, committee handbook, and open meeting and public records expectations. Concerns raised included use of private emails, meetings held at private residences, lack of public notice or broader committee involvement, perceived “shadow governance,” and the Town Manager not being fully included in discussions about town assets, grant exploration, and potential use of existing funds.

Each named official presented a rebuttal. They stated they were acting under a prior Select Board vote authorizing grant exploration, that their gatherings were preliminary and exploratory in nature, did not constitute a quorum of any single board or committee, did not form a formal committee, and were focused on assessing the feasibility of a potential grant rather than making decisions or commitments. They expressed that their intent was to benefit the town by pursuing funding opportunities and disagreed that their actions violated policy or law.

The Town Manager explained her role in the internal complaint process, noted that this situation was unusual because it involved multiple elected officials, and emphasized that grant work and project concepts need to be coordinated through her office to manage staff and financial impacts, ensure feasibility, and maintain clear communication with residents. She stated that, in this case, she did not feel she had complete information about the trail-related efforts and that the complaint highlighted the need for clearer procedures and earlier coordination.

Board members discussed how the Fair Hearing Board’s role fits within the Town Charter requirement that internal avenues be exhausted first, including whether Board-level discussion should occur before or after Fair Hearing review in situations involving elected officials. They also discussed the importance of transparency, avoiding the appearance of impropriety, and ensuring that the Town Manager is not circumvented, as well as potential revisions to the grant policy and committee handbook to clarify expectations for initiating and coordinating grant-related work.

The Board confirmed that the complaint materials had been forwarded to the Fair Hearing Officer for independent review and that no final determination would be made by the Board at this meeting.

David Alves – Motions to rescind his prior blanket authorization allowing continued grant exploration, noting that the Town’s updated grant policy now governs the process. He further moved that the Town rely on the current grant policy and modify existing policies as necessary to clarify going forward.

Amber Swett – Seconds. Motion passes: 5-0-0.

EXECUTIVE SESSION

1 M.R.S.A § 405(6)(A) – Discussion regarding personnel matters

Amber Swett - Motions to go into executive session per 1 M.R.S.A § 405(6)(A) – Discussion regarding personnel matters

Kerryjo Sampson – Seconds the motion. Motion passes: 5-0-0

Victoria Gavel – Motions to come out of executive session.

Joseph Wagner – Seconds the motion. Motion passes: 5-0-0

ADJOURN

David Alves – Motions to adjourn. Amber Swett seconds. Motion passes: 5-0-0

Town of Lyman
Select Board Regular Meeting Minutes
Monday December 1st, 2025– Lyman Town Hall

Victoria Gavel

Joseph Wagner

David Alves

KerryJo Sampson

Amber Swett

I, Lindsay Gagne, Town Manager of the Town of Lyman, Maine, do hereby certify that the foregoing document consisting of 5 pages are the original minutes of the Select Board Meeting dated December 1st, 2025

Lindsay Gagne

ITEM #7: (a.) Payroll Warrant

LYMAN
9:22 AM

Payroll Check Register

Pay Date: 12/10/2025

12/04/2025

Page 1

Check	D / D	Check	Amount	Date	Employee
Employee Checks					
1	1,754.65	0.00	1,754.65	12/10/25	014 DAVID R ALVES
2	1,786.59	0.00	1,786.59	12/10/25	79 SUSAN J BELLEROSE
3	1,807.80	0.00	1,807.80	12/10/25	011 RALPH A BLACKINGTON
4	946.24	0.00	946.24	12/10/25	026 ERIN N CAMARENA
5	287.70	0.00	287.70	12/10/25	126 DAVID A CARLMAN
6	1,370.37	0.00	1,370.37	12/10/25	025 THOMAS M CROTEAU
7	1,306.96	0.00	1,306.96	12/10/25	12 MARCEL DESROSIERS
8	23.19	0.00	23.19	12/10/25	048 BRUCE A FEARON
9	23.09	0.00	23.09	12/10/25	050 MICHELLE R FELICCITTI
10	2,836.32	0.00	2,836.32	12/10/25	028 LINDSAY GAGNE
11	1,640.04	0.00	1,640.04	12/10/25	071 VICTORIA E GAVEL
12	1,998.46	0.00	1,998.46	12/10/25	016 LAURIE L GONSKA
13	253.42	0.00	253.42	12/10/25	117 PAUL HAKALA
14	921.71	0.00	921.71	12/10/25	03 HOLLY L HART
15	275.66	0.00	275.66	12/10/25	007 THOMAS M HOLLAND
16	1,802.56	0.00	1,802.56	12/10/25	030 EILEEN D KELLY
17	2,232.42	0.00	2,232.42	12/10/25	015 JEANETTE E LEMAY
18	1,215.31	0.00	1,215.31	12/10/25	021 JANICE M LITTLE
19	495.91	0.00	495.91	12/10/25	125 PAUL J MARTEL
20	6.12	0.00	6.12	12/10/25	041 RANDALL L MURRAY
21	537.95	0.00	537.95	12/10/25	19 BRIAN D. RACICOT
22	225.51	0.00	225.51	12/10/25	002 DAVID W RILEY
23	173.15	0.00	173.15	12/10/25	085 TIMOTHY S RIVARD
24	815.19	0.00	815.19	12/10/25	068 KERRYJO SAMPSON
25	329.84	0.00	329.84	12/10/25	020 DAVID H SANTORA
26	230.87	0.00	230.87	12/10/25	010 WILLIAM P SINGLE
27	23.19	0.00	23.19	12/10/25	059 KELLY J STEVENS
28	882.62	0.00	882.62	12/10/25	053 AMBER M SWETT
29	1,945.53	0.00	1,945.53	12/10/25	037 REBEKAH S THOMPSON
30	173.15	0.00	173.15	12/10/25	173 KEVIN A VEILLEUX
31	882.62	0.00	882.62	12/10/25	46 JOSEPH A WAGNER
32	337.47	0.00	337.47	12/10/25	118 PHILIP A WEYMOUTH
Total	29,541.61	0.00	29,541.61		
Direct Deposit Checks					
33	0.00	29,541.61	29,541.61	12/10/25	D / D 1 BIDDEFORD SAVINGS BANK
Total	0.00	29,541.61	29,541.61		
Trust & Agency Checks					
34	0.00	9,527.43	9,527.43	12/10/25	T & A 1 I.R.S.
35	0.00	1,503.59	1,503.59	12/10/25	T & A 3 ICMA
36	0.00	1,617.64	1,617.64	12/10/25	T & A 2 MAINE REVENUE SERVICES
37	0.00	1,580.80	1,580.80	12/10/25	T & A 9 MPERS
38	0.00	319.18	319.18	12/10/25	T & A 10 TREASURER, STATE OF MAINE
Total	0.00	14,548.64	14,548.64		

Payroll Check Register
Pay Date: 12/10/2025

12/04/2025
Page 2

Check	D / D	Check	Amount	Date	Employee
Summary					
Checks:		Regular	0.00	32	
		D / D	29,541.61	1	
		Employee	29,541.61		
		T & A	14,548.64	5	
		Voided		0	
		Total	44,090.25	38	

WARRANT: 26

Check	D / D	Check	Employee	Gross Pay
1	1,754.65	0.00	014 DAVID R ALVES	1,900.00
2	1,786.59	0.00	79 SUSAN J BELLEROSE	2,554.27
3	1,807.80	0.00	011 RALPH A BLACKINGTON	2,500.00
4	946.24	0.00	026 ERIN N CAMARENA	1,156.81
5	287.70	0.00	126 DAVID A CARLMAN	312.72
6	1,370.37	0.00	025 THOMAS M CROTEAU	2,060.50
7	1,306.96	0.00	12 MARCEL DESROSIERS	1,675.36
8	23.19	0.00	048 BRUCE A FEARON	25.00
9	23.09	0.00	050 MICHELLE R FELICCITTI	25.00
10	2,836.32	0.00	028 LINDSAY GAGNE	4,123.58
11	1,640.04	0.00	071 VICTORIA E GAVEL	2,100.00
12	1,998.46	0.00	016 LAURIE L GONSKA	3,129.81
13	253.42	0.00	117 PAUL HAKALA	330.20
14	921.71	0.00	03 HOLLY L HART	1,057.50
15	275.66	0.00	007 THOMAS M HOLLAND	306.38
16	1,802.56	0.00	030 EILEEN D KELLY	2,589.50
17	2,232.42	0.00	015 JEANETTE E LEMAY	3,212.88
18	1,215.31	0.00	021 JANICE M LITTLE	2,193.54
19	495.91	0.00	125 PAUL J MARTEL	597.44
20	6.12	0.00	041 RANDALL L MURRAY	62.30
21	537.95	0.00	19 BRIAN D. RACICOT	641.28
22	225.51	0.00	002 DAVID W RILEY	293.02
23	173.15	0.00	085 TIMOTHY S RIVARD	187.50
24	815.19	0.00	068 KERRYJO SAMPSON	950.00
25	329.84	0.00	020 DAVID H SANTORA	358.95
26	230.87	0.00	010 WILLIAM P SINGLE	250.00
27	23.19	0.00	059 KELLY J STEVENS	25.00
28	882.62	0.00	053 AMBER M SWETT	950.00
29	1,945.53	0.00	037 REBEKAH S THOMPSON	3,071.77
30	173.15	0.00	173 KEVIN A VEILLEUX	187.50
31	882.62	0.00	46 JOSEPH A WAGNER	950.00
32	337.47	0.00	118 PHILIP A WEYMOUTH	387.40
33	0.00	29,541.61	D / D 1 BIDDEFORD SAVINGS BANK	
34	0.00	9,527.43	T & A 1 I.R.S.	
35	0.00	1,503.59	T & A 3 ICMA	
36	0.00	1,617.64	T & A 2 MAINE REVENUE SERVICES	
37	0.00	1,580.80	T & A 9 MPERS	
38	0.00	319.18	T & A 10 TREASURER, STATE OF MAINE	

LYMAN
9:24 AM

Payroll Warrant
Pay Date: 12/10/2025

12/04/2025
Page 2

WARRANT: 26

Check	D / D	Check	Employee	Gross Pay
Total	29,541.61	44,090.25		40,165.21
Put into A/P	15,345.07			
Taken out of A/P	(14,548.64)			
Total Payroll	44,886.68			

Count	
Checks	38

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

TOWN OF LYMAN, BOARD OF SELECTMEN

DAVID ALVES

VICTORIA GAVEL

KERRYJO SAMPSON

AMBER SWETT

JOSEPH WAGNER

ITEM #7: (b.) AP Warrant

Lyman
9:17 AM

A / P Check Register Bank: BIDDEFORD SAVINGS

12/11/2025
Page 1

Type	Check	Amount	Date	Wrnt	Payee
P	9999	1,166.89	12/15/25	27	0091 CENTRAL MAINE POWER, INC.
P	12068	8,274.51	11/21/25	27	0569 SECRETARY OF STATE
P	12069	750.94	11/21/25	27	0369 STO-COTE PRODUCTS INC
P	12070	6,288.29	12/01/25	27	0569 SECRETARY OF STATE
P	12071	209.00	12/01/25	27	0643 TREASURER, STATE OF MAINE
P	12072	746.53	12/01/25	27	0647 TREASURER, STATE OF MAINE
P	12073	6,132.65	12/08/25	27	0569 SECRETARY OF STATE
R	12074	274.50	12/15/25	27	0218 AMAZON CAPITAL SERVICES
R	12075	4,915.00	12/15/25	27	0335 C.I.A. SALVAGE INC
R	12076	12,624.10	12/15/25	27	0420 CARLISLE BROOK ESTATES
R	12077	219.00	12/15/25	27	0324 D & L DISPOSAL
R	12078	9,336.30	12/15/25	27	0024 EASTERN SALT COMPANY INC
R	12079	15,997.37	12/15/25	27	0500 ECOMAINE
R	12080	998.01	12/15/25	27	0056 EDISON PRESS
R	12081	51.51	12/15/25	27	0147 GONETSPEED
R	12082	113.31	12/15/25	27	0233 GOODWINS MILLS FIRE & RESCUE
R	12083	534.22	12/15/25	27	0072 GWI
R	12084	190.43	12/15/25	27	0184 JEANETTE LEMAY
R	12085	750.00	12/15/25	27	0230 JESSICAS CLEANING SERVICE
R	12086	69.30	12/15/25	27	0131 LAURIE GONSKA
R	12087	65.00	12/15/25	27	0367 M A A O
R	12088	125.00	12/15/25	27	0288 MAINE REVENUE SERVICES
R	12089	70.00	12/15/25	27	0379 MAINE TOWN & CITY CLERKS ASSOC
R	12090	817.74	12/15/25	27	1111 MARCEL DESROSIERS
R	12091	15.98	12/15/25	27	0084 PRIMO BRANDS
R	12092	746.41	12/15/25	27	0417 RALPH BLACKINGTON
R	12093	208.46	12/15/25	27	0304 REBEKAH THOMPSON
R	12094	139.00	12/15/25	27	0502 REGISTRY OF DEEDS
R	12095	1,695.00	12/15/25	27	0580 SMPDC
R	12096	35.00	12/15/25	27	0185 STATE OF MAINE CHAPTER OF IAAO
R	12097	249.85	12/15/25	27	0675 WHITE SIGN, INC.
P	99999	13.99	12/15/25	27	0095 CARDMEMBER SERVICE
P	99999	15.00	12/15/25	27	0095 CARDMEMBER SERVICE
P	99999	40.99	12/15/25	27	0095 CARDMEMBER SERVICE
P	99999	2,400.00	12/15/25	27	0095 CARDMEMBER SERVICE
P	99999	50.62	12/15/25	27	0095 CARDMEMBER SERVICE
P	99999	15.99	12/15/25	27	0095 CARDMEMBER SERVICE
Total		76,345.89			

Count

Checks	37
Voids	0

Lyman
9:18 AM

A / P Warrant

12/11/2025

Page 1

Warrant 27

Jrnl	Check	Month	Invoice Description	Reference	
Description		Account	Proj	Amount	
Encumbrance					
00218 AMAZON CAPITAL SERVICES					
0287	12074	12	SUPPLIES	1RGQ-M6JL-DT99	
SUPPLIES			E 110-11-60-610	40.15	0.00
			SUPPLIES / SUPPLIES		
				40.15	
0287	12074	12	SUPPLIES	1H47-L636-H4LR	
SUPPLIES			E 110-11-60-610	102.52	0.00
			SUPPLIES / SUPPLIES		
				102.52	
0287	12074	12	SUPPLIES	19L3-116D-DWJQ	
SUPPLIES			E 110-11-60-610	112.24	0.00
			SUPPLIES / SUPPLIES		
				112.24	
0287	12074	12	SUPPLIES	19C4-THX6-9LWH	
SUPPLIES			E 110-11-60-610	19.59	0.00
			SUPPLIES / SUPPLIES		
				19.59	
				274.50	
00335 C.I.A. SALVAGE INC					
0287	12075	12	HAULING	4503	
MSW HAULING			E 150-31-35-355	2,460.00	0.00
			CTRCT SVS WA / PROF SVS HAU		
WOOD/BULKY HAULING			E 150-31-35-356	1,230.00	0.00
			CTRCT SVS WA / PROF SVS HW		
RECYCLE HAULING			E 150-31-35-357	615.00	0.00
			CTRCT SVS WA / PROF SVS HR		
CAN RENTAL			E 150-31-35-349	200.00	0.00
			CTRCT SVS WA / PROF SVS CAN		
METAL HAULING			E 150-31-35-359	410.00	0.00
			CTRCT SVS WA / PROF SVS MET		
				4,915.00	
00095 CARDMEMBER SERVICE					
0287	99999	12	YOU TUBE		
YOU TUBE			E 110-11-32-310	13.99	0.00
			CTRCT SVS EQ / PROF SVS		
				13.99	
0287	99999	12	UBIQUITI		
UBIQUITI			E 110-11-32-310	15.00	0.00
			CTRCT SVS EQ / PROF SVS		
				15.00	
0287	99999	12	STAMPS		
STAMPS			E 110-11-32-310	40.99	0.00
			CTRCT SVS EQ / PROF SVS		
				40.99	
0287	99999	12	MARQUIS WELL & PUMP	112125	
MARQUIS WELL & PUMP			E 736-86-90-999	2,400.00	0.00
			OTHER / MISC		
				2,400.00	
0287	99999	12	BUSINESS CARDS	VP_H5THTP40	
BUSINESS CARDS			E 110-11-60-610	50.62	0.00
			SUPPLIES / SUPPLIES		

Lyman
9:18 AM

A / P Warrant

12/11/2025

Page 2

Warrant 27

Jrnl	Check	Month	Invoice Description	Reference	
Description			Account	Proj	Amount
					Invoice Total-
0287		99999	12	ZOOM	50.62
ZOOM			E 110-11-32-310		333206527
			CTRCT SVS EQ / PROF SVS		15.99
					Invoice Total-
					15.99
					Vendor Total-
					2,536.59

00420 CARLISLE BROOK ESTATES

0287	12076	12	DRAWDOWN	
DRAWDOWN			G 1-269-01	12,624.10
			PB ESCROWS	
				Vendor Total-

00091 CENTRAL MAINE POWER, INC.

0287	9999	12	ELECTRICITY	121525	
3501-2118-408			E 147-22-50-560	46.33	0.00
			UTILITIES / ELECTRICITY		
3501-1893-878			E 147-22-50-560	48.80	0.00
			UTILITIES / ELECTRICITY		
3501-2918-062			E 147-22-50-560	48.60	0.00
			UTILITIES / ELECTRICITY		
3501-6854-669			E 147-31-50-560	366.35	0.00
			UTILITIES / ELECTRICITY		
3501-6858-561			E 147-21-50-560	46.56	0.00
			UTILITIES / ELECTRICITY		
3501-2989-030			E 147-11-50-560	530.96	0.00
			UTILITIES / ELECTRICITY		
3001-3752-495			E 147-23-50-560	79.29	0.00
			UTILITIES / ELECTRICITY		
				Vendor Total-	1,166.89

00324 D & L DISPOSAL

0287	12077	12	FREON RECOVERY	404	
FREON RECOVERY			E 150-31-35-310	219.00	0.00
			CTRCT SVS WA / PROF SVS		
				Vendor Total-	219.00

00024 EASTERN SALT COMPANY INC

0287	12078	12	SALT LYMANM05	149783	
SALT LYMANM05			E 143-51-31-360	2,614.59	0.00
			CTRCT SVS BL / PLOW & SAND		
				Invoice Total-	2,614.59
0287	12078	12	SALT LYMANM05	150443	
SALT LYMANM05			E 143-51-31-360	6,721.71	0.00
			CTRCT SVS BL / PLOW & SAND		
				Invoice Total-	6,721.71
				Vendor Total-	9,336.30

00500 ECOMAINE

0287	12079	12	TIPPING	113025	
LYMAN01 MSW			E 150-31-35-350	12,184.07	0.00
			CTRCT SVS WA / PROF SVS TIP		
				Invoice Total-	12,184.07
0287	12079	12	BULKY	113025	

Lyman
9:18 AM

A / P Warrant

12/11/2025

Page 3

Warrant 27

Jrnl	Check	Month	Invoice Description	Reference
Description		Account	Proj	Amount
BULLYMAN01 OBW-WOOD			E 150-31-35-351	2,503.45
		CTRCT SVS WA / PROF SVS TW		0.00
			Invoice Total-	2,503.45
0287	12079	12	RECYCLE	113025
RECYCLE			E 150-31-35-352	1,309.85
		CTRCT SVS WA / PROF SVS REC		0.00
			Invoice Total-	1,309.85
			Vendor Total-	15,997.37
00056 EDISON PRESS				
0287	12080	12	TS STICKERS	131959
T.S. STICKERS			E 110-11-80-830	998.01
		ADVER, PRINT / FORMS		0.00
			Vendor Total-	998.01
00147 GONETSPEED				
0287	12081	12	13668 PHONE	123125
13668 PHONE			E 150-31-50-580	51.51
		UTILITIES / COMM		0.00
			Vendor Total-	51.51
00233 GOODWINS MILLS FIRE & RESCUE				
0287	12082	12	COMMAND BOX	
COMMAND BOX			E 702-87-90-999	113.31
		GMFR V / RESERVES - G - OTHER / MISC		0.00
			Vendor Total-	113.31
00072 GWI				
0287	12083	12	PHONE & INTERNET	6611471
205773			E 110-11-50-580	496.07
		UTILITIES / COMM		0.00
205773			E 161-22-50-580	38.15
		UTILITIES / COMM		0.00
			Vendor Total-	534.22
00184 JEANETTE LEMAY				
0287	12084	12	MILEAGE	NOV
MILEAGE			E 110-11-90-910	190.43
		OTHER / MILEAGE/TRAV		0.00
			Vendor Total-	190.43
00230 JESSICAS CLEANING SERVICE				
0287	12085	12	CLEANING SERVICES	99.2977
TH CLEANING SERVICE			E 141-11-31-310	500.00
		CTRCT SVS BL / PROF SVS		0.00
ADDLT VACUUM			E 141-11-31-310	250.00
		CTRCT SVS BL / PROF SVS		0.00
			Vendor Total-	750.00
00131 LAURIE GONSKA				
0287	12086	12	MILEAGE	NOVEMBER
MILEAGE			E 110-11-90-910	69.30
		OTHER / MILEAGE/TRAV		0.00
			Vendor Total-	69.30
00367 M A A O				

Lyman
9:18 AM

A / P Warrant

12/11/2025
Page 4

Warrant 27

Jrnl	Check	Month	Invoice Description	Reference	
Description			Account	Proj	Amount
0287	12087	12	GONSKA		1000500047
GONSKA			E 102-11-20-290		65.00
			BENEFITS / MEMB & DUES		65.00
				Vendor Total-	65.00
00288 MAINE REVENUE SERVICES					
0287	12088	12	GONSKA		2026
GONSKA			E 102-11-20-280		125.00
			BENEFITS / TRAINING		125.00
				Vendor Total-	125.00
00379 MAINE TOWN & CITY CLERKS ASSOC					
0287	12089	12	11790-0 GAGNE		1000499618
MEMBERSHIP DUES			E 102-11-20-290		35.00
			BENEFITS / MEMB & DUES		35.00
				Invoice Total-	35.00
0287	12089	12	11790-0 LITTLE		
MEMBERSHIP DUES			E 102-11-20-290		35.00
			BENEFITS / MEMB & DUES		35.00
				Invoice Total-	35.00
				Vendor Total-	70.00
01111 MARCEL DESROSIERS					
0287	12090	12	MILEAGE		NOVEMBER
MILEAGE			E 110-11-90-911		817.74
			OTHER / MI/TRAV ELE		0.00
				Vendor Total-	817.74
00084 PRIMO BRANDS					
0287	12091	12	0427507058		NOVEMBER
H20 0427507058			E 110-11-60-610		15.98
			SUPPLIES / SUPPLIES		0.00
				Vendor Total-	15.98
00417 RALPH BLACKINGTON					
0287	12092	12	MILEAGE REIMB		NOV
MILEAGE REIMB			E 110-11-90-910		259.70
			OTHER / MILEAGE/TRAV		0.00
				Invoice Total-	259.70
0287	12092	12	MILEAGE REIMBURSEMENT		OCT
MILEAGE REIMB			E 110-11-90-910		294.91
			OTHER / MILEAGE/TRAV		0.00
				Invoice Total-	294.91
0287	12092	12	MILEAGE REIMBURSEMENT		SEP
MILEAGE REIMB			E 110-11-90-910		191.80
			OTHER / MILEAGE/TRAV		0.00
				Invoice Total-	191.80
				Vendor Total-	746.41
00304 REBEKAH THOMPSON					
0287	12093	12	MILEAGE		NOV
MILEAGE			E 110-17-90-910		208.46
			OTHER / MILEAGE/TRAV		0.00
				Vendor Total-	208.46

Lyman
9:18 AM

A / P Warrant

12/11/2025

Page 5

Warrant 27

Jrnl	Check	Month	Invoice Description	Reference
Description			Account	Proj
				Amount
00502 REGISTRY OF DEEDS				
0287	12094	12	DISCHARGES	
DISCHARGES			E 110-11-39-399	95.00
			CONT SVS OTH / OTHER	0.00
				Invoice Total- 95.00
0287	12094	12	TRANSFERS	NOV
TRANSFERS			E 110-17-39-399	25.00
			CONT SVS OTH / OTHER	0.00
				Invoice Total- 25.00
0287	12094	12	DISCHARGE	
DISCHARGES			E 110-11-39-399	19.00
			CONT SVS OTH / OTHER	0.00
				Invoice Total- 19.00
				Vendor Total- 139.00
00569 SECRETARY OF STATE				
0287	12068	12	31170	11/14-11/21/25
31170			G 1-250-00	8,274.51
			MTR VEHICLE	0.00
				Invoice Total- 8,274.51
0287	12070	12	31170	11/14-11/21/25
31170			G 1-250-00	6,288.29
			MTR VEHICLE	0.00
				Invoice Total- 6,288.29
0287	12073	12	31170	11/26-12/05
31170			G 1-250-00	6,132.65
			MTR VEHICLE	0.00
				Invoice Total- 6,132.65
				Vendor Total- 20,695.45
00580 SMPDC				
0287	12095	12	COMP PLAN	18187
COMP PLAN			E 181-17-33-310	1,695.00
			CONT PROF / PROF SERV	0.00
				Vendor Total- 1,695.00
00185 STATE OF MAINE CHAPTER OF IARO				
0287	12096	12	GONSKA	2026
MEMBERSHIP			E 102-11-20-290	35.00
			BENEFITS / MEMB & DUES	0.00
				Vendor Total- 35.00
00369 STO-COTE PRODUCTS INC				
0287	12069	12	VOID & REISSUE	150443
VOID & REISSUE			E 161-21-90-940	750.94
			OTHER / REC PROGRAMS	0.00
				Vendor Total- 750.94
00643 TREASURER, STATE OF MAINE				
0287	12071	12	NOVEMBER 2025 DOGS	NOVEMEBER 25
DOGS			G 1-256-00	209.00
			DOG LIC	0.00
				Vendor Total- 209.00

Lyman
9:18 AM

A / P Warrant

12/11/2025

Page 6

Warrant 27

Jrnl Description	Check Number	Month	Invoice Description Account	Reference Proj	Amount	Encumbrance
00647 TREASURER, STATE OF MAINE						
0287	12072	12	NOVEMBER MONTHLY LICENSE	NOVEMBER 2025		
NOVEMBER MONTHLY LICENSE			G 1-251-00		746.53	0.00
			INLAND FISH			
				Vendor Total-	746.53	
00675 WHITE SIGN, INC.						
0287	12097	12	SIGNS	139846		
WLYM153570			E 148-51-60-670		249.85	0.00
			SUPPLIES / SIGNS			
				Vendor Total-	249.85	
				Prepaid Total-	26,105.40	
				Current Total-	50,240.49	
				EFT Total-	0.00	
				Warrant Total-	76,345.89	

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

TOWN OF LYMAN, BOARD OF SELECTMEN

DAVID ALVES

VICTORIA GAVEL

KERRYJO SAMPSON

AMBER SWETT

JOSEPH WAGNER