



Financial Report of the Budget

Lyman

For the period ending December 31, 2022

PREPARER'S EFILE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Nicole Carbone

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:

NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$58,355	\$63,400
4140-4149	Election, Registration, and Vital Statistics	\$38,153	\$35,111
4150-4151	Financial Administration	\$51,191	\$57,508
4152	Revaluation of Property	\$6,250	\$6,250
4153	Legal Expense	\$5,000	\$1,290
4155-4159	Personnel Administration	\$59,630	\$55,786
4191-4193	Planning and Zoning	\$6,870	\$4,135
4194	General Government Buildings	\$23,040	\$29,265
4195	Cemeteries	\$13,000	\$9,945
4196	Insurance	\$12,683	\$12,115
4197	Advertising and Regional Association	\$2,500	\$2,039
4199	Other General Government	\$700	\$0
General Government Subtotal		\$277,372	\$276,844
Public Safety			
4210-4214	Police	\$0	\$0
4215-4219	Ambulance	\$11,700	\$7,995
4220-4229	Fire	\$27,750	\$27,811
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$4,255	\$25,019
<i>Explanation: Locality Equipment Grant</i>			
4299	Other (Including Communications)	\$0	\$0
Public Safety Subtotal		\$43,705	\$60,825
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$148,208	\$144,112
4312	Highways and Streets	\$142,350	\$239,885
<i>Explanation: Agents to Expend</i>			
4313	Bridges	\$0	\$0
4316	Street Lighting	\$600	\$585
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$291,158	\$384,582



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$50,720	\$48,645
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$50,720	\$48,645
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
Electric			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
Health			
4411	Administration	\$2,100	\$0
4414	Pest Control	\$2,365	\$2,043
4415-4419	Health Agencies, Hospitals, and Other	\$5,314	\$5,314
Health Subtotal		\$9,779	\$7,357
Welfare			
4441-4442	Administration and Direct Assistance	\$670	\$30
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$700	\$148
Welfare Subtotal		\$1,370	\$178
Culture and Recreation			
4520-4529	Parks and Recreation	\$0	\$0
4550-4559	Library	\$2,000	\$2,000
4583	Patriotic Purposes	\$150	\$0
4589	Other Culture and Recreation	\$2,800	\$2,150
Culture and Recreation Subtotal		\$4,950	\$4,150



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$200	\$0
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$200	\$0
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$8,275	\$8,271
<i>DRA Notes: =LTD</i>			
4721	Long Term Bonds and Notes - Interest	\$1,274	\$1,270
4723	Tax Anticipation Notes - Interest	\$2,500	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$12,049	\$9,541
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0
Capital Outlay Subtotal		\$0	\$0
Operating Transfers Out			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$173,000	\$173,000
<i>DRA Notes: =IRS/MS9</i>			
4916	To Expendable Trusts/Fiduciary Funds	\$5,000	\$5,000
<i>DRA Notes: =IRS/MS9</i>			
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$178,000	\$178,000



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$126,948
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$834,639
4934	Taxes Assessed for State Education	\$0	\$91,678
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$1,053,265
Total Before Payments to Other Governments		\$869,303	\$970,122
Plus Payments to Other Governments			\$1,053,265
Plus Commitments to Other Governments from Tax Rate		\$1,053,265	
Less Proprietary/Special Funds		\$0	\$0
Total General Fund Expenditures		\$1,922,568	\$2,023,387



New Hampshire
Department of
Revenue Administration

2023
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$1,472,387
3120	Land Use Change Tax - General Fund	\$10,000	\$15,505
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$6,000	\$7,642
3186	Payment in Lieu of Taxes	\$0	\$0
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$9,800	\$7,654
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$25,800	\$1,503,188
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$300	\$135
3220	Motor Vehicle Permit Fees	\$150,000	\$159,402
3230	Building Permits	\$240	\$3,228
3290	Other Licenses, Permits, and Fees	\$1,450	\$1,772
3311-3319	From Federal Government	\$0	\$70
Licenses, Permits, and Fees Subtotal		\$151,990	\$164,607
State Sources			
3351	Municipal Aid/Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$51,582	\$51,582
3353	Highway Block Grant	\$83,095	\$82,109
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$0	\$88,854
<i>Explanation: Locality Equipment Grant & SB401</i>			
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$134,677	\$222,545
Charges for Services			
3401-3406	Income from Departments	\$37,500	\$38,962
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$37,500	\$38,962



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$1,200	\$3,000
3502	Interest on Investments	\$100	\$1,785
3503-3509	Other	\$1,000	\$49,637
<i>Explanation: \$45,000 donation</i>			
Miscellaneous Revenues Subtotal		\$2,300	\$54,422
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$107,688
<i>Explanation: Agents to Expend</i>			
<i>DRA Notes: =MS9</i>			
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$0	\$107,688
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$0	\$0
Plus Property Tax Commitment from Tax Rate		\$1,486,673	
Total General Fund Revenues		\$1,838,940	\$2,091,412



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$543,735	\$681,587
	<i>DRA Notes: TR PG 17=\$681,113</i>		
1030	Investments	\$0	\$0
1080	Tax Receivable	\$74,508	\$76,878
	<i>DRA Notes: MS61=\$88,280</i>		
1110	Tax Liens Receivable	\$12,973	\$14,449
	<i>DRA Notes: =MS61</i>		
1150	Accounts Receivable	\$0	\$0
1260	Due from Other Governments	\$38,509	\$65,753
1310	Due from Other Funds	\$0	\$0
1400	Other Current Assets	\$0	\$0
1670	Tax Deeded Property (Subject to Resale)	\$0	\$0
	Current Assets Subtotal	\$669,725	\$838,667
Current Liabilities			
2020	Warrants and Accounts Payable	\$28,012	\$9,280
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$380,757	\$473,689
2080	Due to Other Funds	\$0	\$0
2220	Deferred Revenue	\$31,814	\$58,531
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$0	\$0
	Current Liabilities Subtotal	\$440,583	\$541,500
Fund Equity			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$0	\$116,768
	<i>Explanation: Donation & SB401</i>		
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$0	\$0
2530	Unassigned Fund Balance	\$229,142	\$180,399
	Fund Equity Subtotal	\$229,142	\$297,167



Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$126,948	\$0	\$834,639	\$91,678	\$0	\$1,472,387
Commitment	\$126,948	\$0	\$834,639	\$91,678		\$1,486,673
Difference	\$0	\$0	\$0	\$0		(\$14,286)

General Fund Balance Sheet Reconciliation

Total Revenues	\$2,091,412
Total Expenditures	\$2,023,387
Change	\$68,025
Ending Fund Equity	\$297,167
Beginning Fund Equity	\$229,142
Change	\$68,025



Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Dodge Pond Dam (General)	\$165,425	\$8,271	3.85	2025	\$33,088	\$0	\$8,271	\$24,817
	\$165,425				\$33,088	\$0	\$8,271	\$24,817