



New Hampshire
Department of
Revenue Administration

2019
MS-737

Proposed Budget
Lincoln

For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: February 15, 2019

BUDGET COMMITTEE 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
Tracey Brumlik	member	
John Dely Jr.	member	
DR HERBERT GARDNER	VICE CHAIRMAN	
Jayne Ludwig	Selectman Rep.	
Beverly Hall	member	
Susan Chenard	member	
James Spanos	member	
Paul Bouda	member	
MIKE SIMONS	CHAIRMAN	
Cynthia Lloyd	Member	

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/>



**New Hampshire
Department of
Revenue Administration**

**2019
MS-737**

Proposed Budget

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	06	\$478,539	\$500,669	\$492,731	\$1,000	\$493,731	\$0
4140-4149	Election, Registration, and Vital Statistics	06	\$4,524	\$5,260	\$2,550	\$0	\$2,550	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	06	\$162,211	\$145,000	\$187,000	\$0	\$160,000	\$27,000
4155-4159	Personnel Administration	06	\$875,627	\$907,908	\$982,429	\$0	\$982,429	\$0
4191-4193	Planning and Zoning	06	\$95,289	\$103,747	\$112,511	\$0	\$112,511	\$0
4194	General Government Buildings	06	\$46,005	\$45,950	\$60,862	\$0	\$60,862	\$0
4195	Cemeteries	06	\$15,888	\$21,200	\$21,200	\$0	\$21,200	\$0
4196	Insurance	06	\$86,137	\$105,291	\$113,715	\$0	\$113,715	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,764,220	\$1,835,025	\$1,972,998	\$1,000	\$1,946,998	\$27,000
Public Safety								
4210-4214	Police	06	\$1,070,933	\$1,083,817	\$1,139,205	\$0	\$1,139,205	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	06	\$125,448	\$130,687	\$163,157	\$0	\$163,157	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	06	\$5,787	\$9,000	\$9,220	\$0	\$9,220	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,202,168	\$1,223,504	\$1,311,582	\$0	\$1,311,582	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Highways and Streets

4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	06	\$317,651	\$325,996	\$334,928	\$0	\$334,928	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	06	\$42,104	\$47,000	\$45,000	\$0	\$45,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$359,755	\$372,996	\$379,928	\$0	\$379,928	\$0

Sanitation

4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	06	\$326,952	\$292,982	\$337,314	\$0	\$337,314	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	06	\$234,309	\$250,250	\$257,750	\$0	\$257,750	\$0
Sanitation Subtotal			\$561,261	\$543,232	\$595,064	\$0	\$595,064	\$0

Water Distribution and Treatment

4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	06	\$344,701	\$368,185	\$367,092	\$0	\$367,092	\$0
Water Distribution and Treatment Subtotal			\$344,701	\$368,185	\$367,092	\$0	\$367,092	\$0

Electric

4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0

Health

4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
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4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	06	\$102,629	\$102,629	\$103,742	\$0	\$103,742	\$0
Health Subtotal			\$102,629	\$102,629	\$103,742	\$0	\$103,742	\$0

Welfare

4441-4442	Administration and Direct Assistance	06	\$1,039	\$5,500	\$5,500	\$0	\$5,500	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$1,039	\$5,500	\$5,500	\$0	\$5,500	\$0

Culture and Recreation

4520-4529	Parks and Recreation	06	\$428,982	\$453,262	\$463,681	\$0	\$463,681	\$0
4550-4559	Library	06	\$108,836	\$117,952	\$120,583	\$0	\$120,583	\$0
4583	Patriotic Purposes	06	\$9,674	\$10,575	\$6,725	\$0	\$6,725	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$547,492	\$581,789	\$590,989	\$0	\$590,989	\$0

Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$0	\$0	\$0	\$0	\$0	\$0

Debt Service

4711	Long Term Bonds and Notes - Principal	06	\$655,189	\$720,793	\$769,236	\$0	\$769,236	\$0
4721	Long Term Bonds and Notes - Interest	06	\$172,218	\$182,577	\$166,514	\$0	\$166,514	\$0
4723	Tax Anticipation Notes - Interest	06	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$827,407	\$903,371	\$935,751	\$0	\$935,751	\$0



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Capital Outlay

4901	Land	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$496,921	\$828,000	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$496,921	\$828,000	\$0	\$0	\$0	\$0

Operating Transfers Out

4912	To Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0

Total Operating Budget Appropriations

\$6,262,646

\$1,000

\$6,236,646

\$27,000



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4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	07	\$44,000	\$0	\$44,000	\$0
		<i>Purpose: CR-Engineering & Planning</i>				
4915	To Capital Reserve Fund	08	\$107,000	\$0	\$107,000	\$0
		<i>Purpose: CR-Public Works Vehicle & Equipment</i>				
4915	To Capital Reserve Fund	09	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: CR-Revaluation</i>				
4915	To Capital Reserve Fund	10	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: CR-Police Department Equipment</i>				
4915	To Capital Reserve Fund	11	\$161,000	\$0	\$161,000	\$0
		<i>Purpose: CR-Sewer System Rehabilitation</i>				
4915	To Capital Reserve Fund	12	\$122,000	\$0	\$122,000	\$0
		<i>Purpose: CR-Water System Rehabilitation</i>				
4915	To Capital Reserve Fund	13	\$257,500	\$0	\$257,500	\$0
		<i>Purpose: CR-Roads & Streets Reconstruction</i>				
4915	To Capital Reserve Fund	14	\$19,000	\$0	\$19,000	\$0
		<i>Purpose: CR-Kanc Rec Area Equipment</i>				
4915	To Capital Reserve Fund	17	\$133,000	\$0	\$133,000	\$0
		<i>Purpose: CR-Fire Truck & Equipment</i>				
4915	To Capital Reserve Fund	18	\$2,000	\$0	\$2,000	\$0
		<i>Purpose: CR-Library Technology</i>				
4915	To Capital Reserve Fund	19	\$21,000	\$0	\$21,000	\$0
		<i>Purpose: CR-Library Building</i>				
4915	To Capital Reserve Fund	20	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: CR-Solid Waste</i>				
4915	To Capital Reserve Fund	23	\$1,000	\$0	\$1,000	\$0



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Purpose: CR-Village Center & Riverfront Park

4916	To Expendable Trusts/Fiduciary Funds	15	\$10,000	\$0	\$10,000	\$0
<i>Purpose: CR-Cemetery Maintenance Expendable Trust</i>						
4916	To Expendable Trusts/Fiduciary Funds	16	\$62,000	\$0	\$62,000	\$0
<i>Purpose: CR-Property & Building Maintenance</i>						
4916	To Expendable Trusts/Fiduciary Funds	21	\$1,069	\$0	\$1,069	\$0
<i>Purpose: CR-Cemetery Expendable Trust Fund</i>						
4916	To Expendable Trusts/Fiduciary Funds	22	\$2,131	\$0	\$2,131	\$0
<i>Purpose: CR-Cemetery Trust Fund</i>						
Total Proposed Special Articles			\$1,027,700	\$0	\$1,027,700	\$0



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4220-4229	Fire	04	\$134,200	\$0	\$134,200	\$0
		<i>Purpose: Fire Dept Per Diem Wages/Equipment</i>				
4902	Machinery, Vehicles, and Equipment	25	\$46,300	\$0	\$46,300	\$0
		<i>Purpose: Purchase Police Cruiser</i>				
4909	Improvements Other than Buildings	05	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Additional Water Sources</i>				
4909	Improvements Other than Buildings	24	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Highway Block Grant Program</i>				
Total Proposed Individual Articles			\$285,500	\$0	\$285,500	\$0



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Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes	06	\$0	\$196,000	\$196,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	06	\$0	\$50,000	\$50,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$0	\$246,000	\$246,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	06	\$0	\$5,200	\$5,200
3220	Motor Vehicle Permit Fees	06	\$0	\$325,000	\$325,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	06	\$0	\$27,300	\$27,300
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$357,500	\$357,500
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	06	\$0	\$85,000	\$85,000
3353	Highway Block Grant	24	\$0	\$30,000	\$30,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	06	\$0	\$37,300	\$37,300
3379	From Other Governments	06	\$0	\$448,120	\$448,120
State Sources Subtotal			\$0	\$600,420	\$600,420



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Charges for Services

3401-3406	Income from Departments	06	\$0	\$132,435	\$132,435
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$0	\$132,435	\$132,435

Miscellaneous Revenues

3501	Sale of Municipal Property	06	\$0	\$500	\$500
3502	Interest on Investments	06	\$0	\$8,500	\$8,500
3503-3509	Other	06	\$0	\$63,000	\$63,000
Miscellaneous Revenues Subtotal			\$0	\$72,000	\$72,000

Interfund Operating Transfers In

3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$0	\$0

Other Financing Sources

3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	23, 22, 21	\$0	\$4,200	\$4,200
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$4,200	\$4,200

Total Estimated Revenues and Credits

\$0 **\$1,412,555** **\$1,412,555**



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Item	Period ending 12/31/2018	Selectmen's Period ending 12/31/2019 (Recommended)	Budget Committee's Period ending 12/31/2019 (Recommended)
Operating Budget Appropriations	\$5,905,051	\$6,262,646	\$6,236,646
Special Warrant Articles	\$1,808,400	\$1,027,700	\$1,027,700
Individual Warrant Articles	\$449,180	\$285,500	\$285,500
Total Appropriations	\$8,162,631	\$7,575,846	\$7,549,846
Less Amount of Estimated Revenues & Credits	\$1,831,237	\$1,412,555	\$1,412,555
Estimated Amount of Taxes to be Raised	\$6,331,394	\$6,163,291	\$6,137,291



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1. Total Recommended by Budget Committee	\$7,549,846
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$769,237
3. Interest: Long-Term Bonds & Notes	\$166,514
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$935,751
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$6,614,095
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$661,410
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$8,211,256