



New Hampshire  
Department of  
Revenue Administration

2020  
MS-737

Proposed Budget

Lincoln

For the period beginning January 1, 2020 and ending December 31, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 18, 2020

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
MICHAEL SIMONS	CHAIR	
John R. Galy	Member	
Dennis Ducharme	Member	
Raymond D'Amante	Member	
Jayne Lueding	BOS Rep.	
Susan Chenard	member	
Letz N. W. Levan	Member	
Tracey Brumlik	Budget Comm	

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

**2020**  
**MS-737**

**Proposed Budget**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	08	\$457,815	\$493,731	\$531,791	\$0	\$531,791	\$0
4140-4149	Election, Registration, and Vital Statistics	08	\$2,507	\$2,550	\$9,775	\$0	\$9,775	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	08	\$252,732	\$160,000	\$200,000	\$0	\$200,000	\$0
4155-4159	Personnel Administration	08	\$865,005	\$982,429	\$1,069,738	\$0	\$1,069,738	\$0
4191-4193	Planning and Zoning	08	\$102,006	\$112,511	\$130,636	\$0	\$130,636	\$0
4194	General Government Buildings	08	\$59,119	\$60,862	\$84,866	\$0	\$84,866	\$0
4195	Cemeteries	08	\$15,363	\$21,200	\$27,209	\$0	\$27,209	\$0
4196	Insurance	08	\$89,938	\$113,715	\$113,756	\$0	\$113,756	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>			<b>\$1,844,485</b>	<b>\$1,946,998</b>	<b>\$2,167,771</b>	<b>\$0</b>	<b>\$2,167,771</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	08	\$1,058,000	\$1,139,205	\$1,236,895	\$0	\$1,236,895	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	08	\$138,022	\$163,157	\$187,481	\$0	\$187,481	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	08	\$5,786	\$9,220	\$9,220	\$0	\$9,220	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>			<b>\$1,201,808</b>	<b>\$1,311,582</b>	<b>\$1,433,596</b>	<b>\$0</b>	<b>\$1,433,596</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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**Highways and Streets**

4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	08	\$341,042	\$334,928	\$346,318	\$0	\$346,318	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	08	\$47,417	\$45,000	\$48,000	\$0	\$48,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$388,459	\$379,928	\$394,318	\$0	\$394,318	\$0

**Sanitation**

4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	08	\$348,133	\$337,314	\$350,974	\$0	\$350,974	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	08	\$220,195	\$257,750	\$260,682	\$0	\$260,682	\$0
Sanitation Subtotal			\$568,328	\$595,064	\$611,656	\$0	\$611,656	\$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	08	\$347,546	\$367,092	\$416,376	\$0	\$416,376	\$0
Water Distribution and Treatment Subtotal			\$347,546	\$367,092	\$416,376	\$0	\$416,376	\$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



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**Health**

4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	08	\$103,742	\$103,742	\$109,238	\$0	\$109,238	\$0
Health Subtotal			\$103,742	\$103,742	\$109,238	\$0	\$109,238	\$0

**Welfare**

4441-4442	Administration and Direct Assistance	08	\$2,023	\$5,500	\$6,700	\$0	\$6,700	\$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			\$2,023	\$5,500	\$6,700	\$0	\$6,700	\$0

**Culture and Recreation**

4520-4529	Parks and Recreation	08	\$448,985	\$463,681	\$486,895	\$0	\$486,895	\$0
4550-4559	Library	08	\$116,538	\$120,583	\$139,808	\$0	\$139,808	\$0
4583	Patriotic Purposes	08	\$0	\$6,725	\$7,100	\$0	\$7,100	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$565,523	\$590,989	\$633,803	\$0	\$633,803	\$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	08	\$768,994	\$769,236	\$712,701	\$0	\$712,701	\$0
4721	Long Term Bonds and Notes - Interest	08	\$160,371	\$166,514	\$143,212	\$0	\$143,212	\$0
4723	Tax Anticipation Notes - Interest	08	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$929,365	\$935,751	\$855,914	\$0	\$855,914	\$0



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**Capital Outlay**

4901	Land	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$46,300	\$46,300	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$63,353	\$105,000	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$109,653	\$151,300	\$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**

**\$6,629,372**

**\$0**

**\$6,629,372**

**\$0**



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Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
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
4711	Long Term Bonds and Notes - Principal	03	\$62,200	\$0	\$62,200	\$0
		<i>Purpose: Bond-Additional Funding Levee</i>				
4711	Long Term Bonds and Notes - Principal	04	\$51,750	\$0	\$51,750	\$0
		<i>Purpose: Bond-Purchase Parcel of Land</i>				
4721	Long Term Bonds and Notes - Interest	03	\$11,612	\$0	\$11,612	\$0
		<i>Purpose: Bond-Additional Funding Levee</i>				
4721	Long Term Bonds and Notes - Interest	04	\$18,602	\$0	\$18,602	\$0
		<i>Purpose: Bond-Purchase Parcel of Land</i>				
4901	Land	04	\$517,500	\$0	\$517,500	\$0
		<i>Purpose: Bond-Purchase Parcel of Land</i>				
4909	Improvements Other than Buildings	03	\$311,000	\$0	\$311,000	\$0
		<i>Purpose: Bond-Additional Funding Levee</i>				
4909	Improvements Other than Buildings	06	\$1,000,000	\$0	\$1,000,000	\$0
		<i>Purpose: Construction of Water Tank on US Forest Service</i>				
4915	To Capital Reserve Fund	11	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: CR-Engineering &amp; Planning</i>				
4915	To Capital Reserve Fund	12	\$158,000	\$0	\$158,000	\$0
		<i>Purpose: CR-Public Works Vehicle &amp; Equipment</i>				
4915	To Capital Reserve Fund	13	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: CR-Revaluation</i>				
4915	To Capital Reserve Fund	14	\$55,000	\$0	\$55,000	\$0
		<i>Purpose: CR-Police Department Equipment</i>				
4915	To Capital Reserve Fund	15	\$277,000	\$0	\$277,000	\$0
		<i>Purpose: CR-Sewer System Rehabilitation</i>				
4915	To Capital Reserve Fund	16	\$170,000	\$0	\$170,000	\$0
		<i>Purpose: CR-Water System Rehabilitation</i>				



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4915	To Capital Reserve Fund	17	\$169,000	\$0	\$169,000	\$0
<i>Purpose: CR-Roads &amp; Streets Reconstruction</i>						
4915	To Capital Reserve Fund	18	\$46,000	\$0	\$46,000	\$0
<i>Purpose: CR-Kanc Rec Area Equipment</i>						
4915	To Capital Reserve Fund	21	\$20,000	\$0	\$20,000	\$0
<i>Purpose: CR-Fire Truck &amp; Equipment</i>						
4915	To Capital Reserve Fund	22	\$2,000	\$0	\$2,000	\$0
<i>Purpose: CR-Library Technology</i>						
4915	To Capital Reserve Fund	23	\$14,000	\$0	\$14,000	\$0
<i>Purpose: CR-Library Building</i>						
4915	To Capital Reserve Fund	24	\$15,000	\$0	\$15,000	\$0
<i>Purpose: CR-Solid Waste</i>						
4915	To Capital Reserve Fund	26	\$1,865	\$0	\$1,865	\$0
<i>Purpose: CR-Cemetery Trust Fund</i>						
4916	To Expendable Trusts/Fiduciary Funds	19	\$10,000	\$0	\$10,000	\$0
<i>Purpose: CR-Cemetery Maintenance Expendable Trust</i>						
4916	To Expendable Trusts/Fiduciary Funds	20	\$79,400	\$0	\$79,400	\$0
<i>Purpose: CR-Property &amp; Building Maintenance</i>						
4916	To Expendable Trusts/Fiduciary Funds	25	\$935	\$0	\$935	\$0
<i>Purpose: CR-Cemetery Expendable Trust Fund</i>						
<b>Total Proposed Special Articles</b>			<b>\$3,040,864</b>	<b>\$0</b>	<b>\$3,040,864</b>	<b>\$0</b>



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**Proposed Budget**

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for period ending 12/31/2020 (Recommended)	Appropriations for period ending 12/31/2020 (Not Recommended)	Committee's Appropriations for period ending 12/31/2020 (Recommended)	Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
4210-4214	Police	09	\$20,397	\$0	\$20,397	\$0
		<i>Purpose: Police Department - Collective Bargaining Agreemen</i>				
4902	Machinery, Vehicles, and Equipment	05	\$190,000	\$0	\$190,000	\$0
		<i>Purpose: Purchase of Self Contained Breathing Apparatus</i>				
4902	Machinery, Vehicles, and Equipment	28	\$46,300	\$0	\$46,300	\$0
		<i>Purpose: Purchase Police Cruiser</i>				
4909	Improvements Other than Buildings	27	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Highway Block Grant Program</i>				
<b>Total Proposed Individual Articles</b>			<b>\$286,697</b>	<b>\$0</b>	<b>\$286,697</b>	<b>\$0</b>





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Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
<b>Taxes</b>					
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	08	\$210,456	\$205,000	\$205,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	08	\$50,450	\$50,000	\$50,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$260,906</b>	<b>\$255,000</b>	<b>\$255,000</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	08	\$7,506	\$7,200	\$7,200
3220	Motor Vehicle Permit Fees	08	\$377,365	\$350,000	\$350,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	08, 06	\$2,738	\$477,600	\$477,600
3311-3319	From Federal Government	05	\$0	\$190,000	\$190,000
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$387,609</b>	<b>\$1,024,800</b>	<b>\$1,024,800</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues	08	\$15,746	\$15,746	\$15,746
3352	Meals and Rooms Tax Distribution	08	\$88,767	\$85,000	\$85,000
3353	Highway Block Grant	27	\$37,428	\$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)	08, 06	\$35,181	\$537,300	\$537,300
3379	From Other Governments	08	\$437,274	\$470,697	\$470,697
<b>State Sources Subtotal</b>			<b>\$614,396</b>	<b>\$1,138,743</b>	<b>\$1,138,743</b>



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**Charges for Services**

3401-3406	Income from Departments	08	\$140,708	\$187,512	\$187,512
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$140,708</b>	<b>\$187,512</b>	<b>\$187,512</b>

**Miscellaneous Revenues**

3501	Sale of Municipal Property	08	\$12,025	\$1,000	\$1,000
3502	Interest on Investments	08	\$10,474	\$9,000	\$9,000
3503-3509	Other	08	\$74,260	\$62,500	\$62,500
<b>Miscellaneous Revenues Subtotal</b>			<b>\$96,759</b>	<b>\$72,500</b>	<b>\$72,500</b>

**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	06	\$0	\$50,000	\$50,000
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>

**Other Financing Sources**

3934	Proceeds from Long Term Bonds and Notes	04, 03	\$0	\$828,500	\$828,500
9998	Amount Voted from Fund Balance	26, 25	\$0	\$2,800	\$2,800
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$831,300</b>	<b>\$831,300</b>

<b>Total Estimated Revenues and Credits</b>			<b>\$1,500,378</b>	<b>\$3,559,855</b>	<b>\$3,559,855</b>
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**Proposed Budget**

<b>Item</b>	<b>Selectmen's Period ending 12/31/2020 (Recommended)</b>	<b>Budget Committee's Period ending 12/31/2020 (Recommended)</b>
Operating Budget Appropriations	\$6,629,372	\$6,629,372
Special Warrant Articles	\$3,040,864	\$3,040,864
Individual Warrant Articles	\$286,697	\$286,697
Total Appropriations	\$9,956,933	\$9,956,933
Less Amount of Estimated Revenues & Credits	\$3,559,855	\$3,559,855
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$6,397,078</b>	<b>\$6,397,078</b>



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<b>1. Total Recommended by Budget Committee</b>	<b>\$9,956,933</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$113,950
3. Interest: Long-Term Bonds & Notes	\$30,214
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> )	\$144,164
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$9,812,769</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$981,277
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$20,397
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)</b>	<b>\$10,938,210</b>