



New Hampshire
Department of
Revenue Administration

2017
MS-737

Budget of the Town of Lincoln

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was posted with the warrant on: February 15, 2017

For assistance please contact the NH DRA Municipal and Property Division

P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

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.

Budget Committee Members	
Printed Name	Signature
BEVERLY HALL	<i>Beverly Hall</i>
LARRY SWEENEY	<i>Larry Sweeney</i>
CINDY HLOYD	<i>Cindy Hloyd</i>
DEBBIE LUCAS	<i>Debbie Lucas</i>
R. PATRICIA MCGLOUGH	<i>Patricia McLaughlin</i>
MICHAEL SIMONS	<i>Michael Simons</i>
Jayne S. Ludwig	<i>Jayne S. Ludwig</i>
DEANNA L. HURT	<i>Deanna L. Hurt</i>
SUSANNE G. CHENARD	<i>Susanne G. Chenard</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>



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Budget Committee Members	
Printed Name	Signature
Lutz Walther	<i>Lutz Walther</i>
Cindy E. Rineer	<i>Cindy E. Rineer</i>

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

Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	12	\$407,971	\$390,892	\$432,457	\$0	\$432,457	\$0
4140-4149	Election, Registration, and Vital Statistics	12	\$3,200	\$77,210	\$1,725	\$0	\$1,725	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	12	\$150,000	\$148,609	\$135,000	\$0	\$135,000	\$0
4155-4159	Personnel Administration	12	\$785,207	\$662,751	\$877,084	\$0	\$877,084	\$0
4191-4193	Planning and Zoning	12	\$99,855	\$100,018	\$94,765	\$0	\$94,765	\$0
4194	General Government Buildings	12	\$57,250	\$43,967	\$45,450	\$0	\$45,450	\$0
4195	Cemeteries	12	\$20,900	\$16,214	\$21,200	\$0	\$21,200	\$0
4196	Insurance	12	\$51,680	\$51,680	\$113,187	\$0	\$113,187	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety								
4210-4214	Police	12	\$1,008,011	\$935,789	\$1,050,060	\$0	\$1,050,060	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	12	\$113,825	\$121,815	\$138,352	\$0	\$138,352	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	12	\$8,200	\$9,872	\$9,000	\$0	\$9,000	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	12	\$322,044	\$292,164	\$334,872	\$0	\$334,872	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	12	\$47,000	\$48,228	\$47,000	\$0	\$47,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensnuing FY (Recommended)	Selectmen's Appropriations Ensnuing FY (Not Recommended)	Budget Committee's Appropriations Ensnuing FY (Recommended)	Budget Committee's Appropriations Ensnuing FY (Not Recommended)
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	12	\$282,339	\$291,959	\$276,669	\$0	\$276,669	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	12	\$247,750	\$206,397	\$250,250	\$0	\$250,250	\$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	12	\$347,512	\$290,223	\$337,699	\$0	\$337,699	\$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
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	12	\$59,557	\$59,557	\$66,609	\$0	\$66,609	\$0
Welfare								
4441-4442	Administration and Direct Assistance	12	\$12,500	\$2,022	\$7,520	\$0	\$7,520	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	12	\$374,073	\$360,726	\$413,935	\$0	\$413,935	\$0
4550-4559	Library	12	\$111,753	\$108,518	\$113,320	\$0	\$113,320	\$0
4583	Patriotic Purposes	12	\$6,375	\$5,136	\$6,375	\$0	\$6,375	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$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

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service								
4711	Long Term Bonds and Notes - Principal	12	\$479,749	\$479,106	\$661,151	\$0	\$661,151	\$0
4721	Long Term Bonds and Notes - Interest	12	\$121,854	\$122,495	\$221,079	\$0	\$221,079	\$0
4723	Tax Anticipation Notes - Interest	12	\$1	\$0	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
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		\$0	\$0	\$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
Total Proposed Appropriations			\$5,118,606	\$4,825,348	\$5,654,760	\$0	\$5,654,760	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enabling FY (Recommended)	Selectmen's Appropriations Enabling FY (Not Recommended)	Budget Committee's Appropriations Enabling FY (Recommended)	Budget Committee's Appropriations Enabling FY (Not Recommended)
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	08	\$3,147,500	\$986,305	\$510,000	\$0	\$510,000	\$0
	Purpose: Bond Additional Funding Levee 2017							
4909	Improvements Other than Buildings	10	\$0	\$0	\$60,000	\$0	\$60,000	\$0
	Purpose: Sewer & Stormwater Bond							
4915	To Capital Reserve Fund	13	\$15,000	\$15,000	\$10,000	\$0	\$10,000	\$0
	Purpose: CR-Engineering & Planning							
4915	To Capital Reserve Fund	14	\$4,000	\$4,000	\$4,000	\$0	\$4,000	\$0
	Purpose: CR-Community Building							
4915	To Capital Reserve Fund	15	\$96,000	\$96,000	\$58,000	\$0	\$58,000	\$0
	Purpose: CR-Public Works Vehicle & Equipment							
4915	To Capital Reserve Fund	16	\$33,000	\$33,000	\$25,000	\$0	\$25,000	\$0
	Purpose: CR-Revaluation							
4915	To Capital Reserve Fund	17	\$20,000	\$20,000	\$25,000	\$0	\$25,000	\$0
	Purpose: CR-Police Department Equipment							
4915	To Capital Reserve Fund	18	\$296,000	\$296,000	\$151,000	\$0	\$151,000	\$0
	Purpose: Sewer System Rehabilitation							
4915	To Capital Reserve Fund	19	\$102,500	\$102,500	\$75,000	\$0	\$75,000	\$0
	Purpose: CR-Water System Rehabilitation							
4915	To Capital Reserve Fund	20	\$372,000	\$372,000	\$535,000	\$0	\$535,000	\$0
	Purpose: CR-Roads & Streets Reconstruction							
4915	To Capital Reserve Fund	21	\$27,000	\$27,000	\$15,000	\$0	\$15,000	\$0
	Purpose: CR-Kanc Rec Area Equipment							
4915	To Capital Reserve Fund	22	\$2,535	\$2,535	\$1,272	\$0	\$1,272	\$0
	Purpose: CR-Cemetery Maintenance Expendable Trust							
4915	To Capital Reserve Fund	23	\$44,000	\$44,000	\$38,500	\$0	\$38,500	\$0
	Purpose: CR-Property & Building Maintenance							
4915	To Capital Reserve Fund	24	\$100,000	\$100,000	\$100,000	\$0	\$100,000	\$0
	Purpose: CR-Fire Truck							

4915	To Capital Reserve Fund	25	\$35,000	\$35,000	\$40,000	\$0	\$40,000	\$0
Purpose: CR-Employee Separation								
4915	To Capital Reserve Fund	26	\$2,000	\$2,000	\$2,000	\$0	\$2,000	\$0
Purpose: CR-Library Technology								
4915	To Capital Reserve Fund	27	\$26,000	\$26,000	\$23,500	\$0	\$23,500	\$0
Purpose: CR-Library Building								
4915	To Capital Reserve Fund	28	\$1,365	\$1,365	\$2,528	\$0	\$2,528	\$0
Purpose: CR-Cemetery Trust Fund								
4915	To Capital Reserve Fund	29	\$0	\$0	\$45,000	\$0	\$45,000	\$0
Purpose: CR-Roads & Streets								
Special Articles Recommended			\$4,323,900	\$2,162,705	\$1,720,800	\$0	\$1,720,800	\$0

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
4902	Machinery, Vehicles, and Equipment	30	\$43,000	\$40,809	\$45,000	\$0	\$45,000	\$0
Purpose: Purchase Police Cruiser								
4909	Improvements Other than Buildings	31	\$28,000	\$28,000	\$28,000	\$0	\$28,000	\$0
Purpose: Highway Block Grant Program								
4909	Improvements Other than Buildings	09	\$0	\$0	\$500,000	\$0	\$500,000	\$0
Purpose: Levee Additional Funding Taxation/Fund Balance								
Individual Articles Recommended			\$71,000	\$68,809	\$573,000	\$0	\$573,000	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$2,665	\$0	\$0
3186	Payment in Lieu of Taxes	12	\$192,482	\$190,000	\$190,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	12	\$52,834	\$45,000	\$45,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	12	\$6,809	\$5,300	\$5,300
3220	Motor Vehicle Permit Fees	12	\$355,220	\$290,000	\$290,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	12	\$45,134	\$42,250	\$42,250
3311-3319	From Federal Government	12	\$8,732	\$1,000	\$1,000
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	12	\$88,165	\$80,000	\$80,000
3353	Highway Block Grant	31	\$33,250	\$28,000	\$28,000
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)	12	\$34,477	\$37,300	\$37,300
3379	From Other Governments	12	\$364,325	\$427,839	\$427,839
Charges for Services					
3401-3406	Income from Departments	12	\$141,981	\$144,952	\$144,952
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	12	\$137,400	\$500	\$500
3502	Interest on Investments	12	\$4,239	\$8,050	\$8,050

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3503-3509	Other	12	\$2,396	\$62,500	\$62,500
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
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	10, 08	\$3,035,000	\$560,000	\$560,000
9998	Amount Voted from Fund Balance	22, 28, 29, 09	\$13,900	\$298,800	\$298,800
9999	Fund Balance to Reduce Taxes		\$414,232	\$0	\$0
Total Estimated Revenues and Credits			\$4,933,241	\$2,221,491	\$2,221,491

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$5,118,606	\$5,654,760	\$5,654,760
Special Warrant Articles Recommended	\$4,378,900	\$1,720,800	\$1,720,800
Individual Warrant Articles Recommended	\$71,000	\$573,000	\$573,000
TOTAL Appropriations Recommended	\$9,568,506	\$7,948,560	\$7,948,560
Less: Amount of Estimated Revenues & Credits	\$4,383,312	\$2,221,491	\$2,221,491
Estimated Amount of Taxes to be Raised	\$5,185,194	\$5,727,069	\$5,727,069

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee				\$7,948,560
Less Exclusions:				
2. Principal: Long-Term Bonds & Notes	4711		\$661,151	\$0
3. Interest: Long-Term Bonds & Notes	4721		\$221,079	\$0
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>)				\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)				\$7,948,560
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)				\$794,856

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 (<i>Difference of Lines 9 and 10</i>)				\$0

Mandatory Water & Waste Treatment Facilities (RSA 32:21):				
12. Amount Recommended (Prior to Meeting)				\$0
13. Amount Voted (Voted at Meeting)				\$0
14. Amount voted over recommended amount (<i>Difference of Lines 12 and 13</i>)				\$0

15. Bond Override (RSA 32:18-a), Amount Voted				\$0
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Maximum Allowable Appropriations Voted At Meeting: (Line 1 + Line 8 + Line 11 + Line 15)				\$8,743,416
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