



Budget of the Town of Lancaster
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: _____

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

A copy of this signature page must be signed and submitted to the NHDRA at the following address:

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O.BOX 487, CONCORD, NH 03302-0487**

Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	03	\$85,435	\$85,234	\$90,635	\$0	\$90,635	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$52,459	\$51,001	\$55,719	\$0	\$55,719	\$0
4150-4151	Financial Administration	03	\$286,828	\$280,923	\$295,398	\$0	\$295,398	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$60,500	\$38,111	\$60,500	\$0	\$60,500	\$0
4155-4159	Personnel Administration	03	\$744,257	\$995,273	\$786,184	\$0	\$786,184	\$0
4191-4193	Planning and Zoning	03	\$13,000	\$10,391	\$13,000	\$0	\$13,000	\$0
4194	General Government Buildings	03	\$48,300	\$51,880	\$45,200	\$0	\$45,200	\$0
4195	Cemeteries	03	\$48,270	\$66,280	\$55,308	\$0	\$55,308	\$0
4196	Insurance	03	\$133,836	\$110,244	\$130,636	\$0	\$130,636	\$0
4197	Advertising and Regional Association	03	\$18,640	\$18,640	\$15,000	\$0	\$15,000	\$0
4199	Other General Government	03	\$100	\$105	\$107	\$0	\$107	\$0
Public Safety								
4210-4214	Police	03	\$581,640	\$557,879	\$585,500	\$0	\$585,500	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	03	\$665,940	\$656,181	\$660,060	\$0	\$660,060	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management		\$0	\$0	\$0	\$0	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$4,691	\$4,691	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$753,016	\$695,071	\$768,552	\$0	\$768,552	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$41,000	\$46,251	\$41,000	\$0	\$41,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0

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4323	Solid Waste Collection	03	\$40,820	\$40,820	\$40,820	\$0	\$40,820	\$0
4324	Solid Waste Disposal	03	\$273,231	\$276,038	\$282,483	\$0	\$282,483	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	03	\$13,825	\$9,118	\$14,575	\$0	\$14,575	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$80,000	\$78,880	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$155,000	\$0	\$0	\$0	\$0	\$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	03	\$900	\$800	\$900	\$0	\$900	\$0
4414	Pest Control	03	\$900	\$460	\$600	\$0	\$600	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$23,912	\$23,912	\$17,991	\$0	\$17,991	\$0
Welfare								
4441-4442	Administration and Direct Assistance	03	\$50,000	\$46,386	\$50,000	\$0	\$50,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$24,173	\$23,673	\$0	\$0	\$0	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	03	\$338,889	\$336,836	\$361,644	\$0	\$361,644	\$0
4550-4559	Library	03	\$267,646	\$266,269	\$262,202	\$0	\$262,202	\$0
4583	Patriotic Purposes	03	\$4,000	\$3,234	\$4,000	\$0	\$4,000	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	03	\$3,000	\$2	\$3,000	\$0	\$3,000	\$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

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal		\$21,704	\$23,206	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$0	\$21,704	\$0	\$21,704	\$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		\$135,000	\$161,470	\$0	\$0	\$0	\$0
4903	Buildings		\$15,000	\$3,856	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$4,755,000	\$168,023	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$95,000	\$95,000	\$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	03	\$373,564	\$462,630	\$372,549	\$0	\$372,549	\$0
4914W	To Proprietary Fund - Water	03	\$488,552	\$457,489	\$493,181	\$0	\$493,181	\$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			\$10,698,028	\$6,146,257	\$5,528,448	\$0	\$5,528,448	\$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 Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing 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
4445-4449	Vendor Payments and Other	25	\$0	\$0	\$800	\$0	\$800	\$0
		Purpose: Backpack Feeding Program						
4711	Long Term Bonds and Notes - Principal	02	\$0	\$0	\$320,000	\$0	\$320,000	\$0
		Purpose: Solar PV Arrays						
4902	Machinery, Vehicles, and Equipment	06	\$0	\$0	\$177,000	\$0	\$177,000	\$0
		Purpose: Purchase Dump Truck						
4902	Machinery, Vehicles, and Equipment	10	\$0	\$0	\$25,000	\$0	\$25,000	\$0
		Purpose: Fire Department Forestry Support Vehicle						
4909	Improvements Other than Buildings	24	\$0	\$0	\$25,000	\$0	\$25,000	\$0
		Purpose: Dam at Martin Meadow Pond Road						
4915	To Capital Reserve Fund	04	\$0	\$0	\$70,000	\$0	\$70,000	\$0
		Purpose: Appropriate to Capital Reserve Funds						
Special Articles Recommended			\$0	\$0	\$617,800	\$0	\$617,800	\$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 Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4197	Advertising and Regional Association	19	\$1,640	\$0	\$1,640	\$0	\$1,640	\$0
		Purpose: Northern Gateway Chamber of Commerce						
4301-4309	Airport Operations	21	\$0	\$0	\$4,691	\$0	\$4,691	\$0
		Purpose: Mt Washington Regional Airport						
4445-4449	Vendor Payments and Other	16	\$0	\$0	\$5,921	\$0	\$5,921	\$0
		Purpose: Northern Human Services/White Mountain Mental Heal						
4445-4449	Vendor Payments and Other	18	\$0	\$0	\$4,500	\$0	\$4,500	\$0
		Purpose: North Country Senior Meals Program						
4445-4449	Vendor Payments and Other	23	\$0	\$0	\$4,600	\$0	\$4,600	\$0
		Purpose: Tri County CAP						

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4445-4449	Vendor Payments and Other	17	\$0	\$0	\$3,280	\$0	\$3,280	\$0
	Purpose: Child Advocacy Center of Coos County							
4445-4449	Vendor Payments and Other	22	\$0	\$0	\$4,260	\$0	\$4,260	\$0
	Purpose: Caleb Caregivers							
4445-4449	Vendor Payments and Other	14	\$0	\$0	\$2,000	\$0	\$2,000	\$0
	Purpose: Tri-Town Public Transit							
4445-4449	Vendor Payments and Other	13	\$0	\$0	\$1,533	\$0	\$1,533	\$0
	Purpose: American Red Cross							
4445-4449	Vendor Payments and Other	12	\$0	\$0	\$500	\$0	\$500	\$0
	Purpose: CASA							
4445-4449	Vendor Payments and Other	20	\$0	\$0	\$1,000	\$0	\$1,000	\$0
	Purpose: Center for New Beginnings							
4445-4449	Vendor Payments and Other	15	\$0	\$0	\$2,000	\$0	\$2,000	\$0
	Purpose: Senior Wheels Demand Response Program							
4902	Machinery, Vehicles, and Equipment	05	\$40,000	\$0	\$93,570	\$0	\$93,570	\$0
	Purpose: Payment on New Grader							
4902	Machinery, Vehicles, and Equipment	08	\$95,000	\$0	\$140,000	\$0	\$140,000	\$0
	Purpose: New Sidewalk Plow							
4902	Machinery, Vehicles, and Equipment	07	\$0	\$0	\$97,500	\$0	\$97,500	\$0
	Purpose: New Ambulance							
4902	Machinery, Vehicles, and Equipment	09	\$0	\$0	\$40,000	\$0	\$40,000	\$0
	Purpose: Police Cruiser							
Individual Articles Recommended			\$136,640	\$0	\$406,995	\$0	\$406,995	\$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	03	\$20,625	\$10,000	\$10,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$20,256	\$15,000	\$15,000
3186	Payment in Lieu of Taxes	03	\$71,119	\$72,000	\$72,000
3187	Excavation Tax	03	\$1,112	\$1,000	\$1,000
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$87,941	\$75,000	\$75,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$582,329	\$502,157	\$502,157
3230	Building Permits	03	\$625	\$700	\$700
3290	Other Licenses, Permits, and Fees	03	\$32,298	\$28,857	\$28,857
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$170,235	\$170,235	\$170,235
3353	Highway Block Grant	03	\$99,594	\$98,741	\$98,741
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$4,079	\$3,759	\$3,759
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$301	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
Charges for Services					
3401-3406	Income from Departments	03	\$195,399	\$190,958	\$190,958
3409	Other Charges	03	\$769,440	\$800,000	\$800,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$2,638	\$3,000	\$3,000
3502	Interest on Investments	03	\$2,802	\$4,000	\$4,000
3503-3509	Other	03	\$599,711	\$331,081	\$331,081

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
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)	03	\$437,456	\$372,549	\$372,549
3914W	From Enterprise Funds: Water (Offset)	03	\$496,941	\$493,181	\$493,181
3915	From Capital Reserve Funds	10, 06	\$20,600	\$202,000	\$202,000
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	02	\$0	\$320,000	\$320,000
9998	Amount Voted from Fund Balance	05, 08, 09, 07	\$165,468	\$371,070	\$371,070
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$3,780,969	\$4,065,288	\$4,065,288

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$5,426,303	\$5,528,448	\$5,528,448
Special Warrant Articles Recommended	\$5,070,300	\$617,800	\$617,800
Individual Warrant Articles Recommended	\$201,425	\$406,995	\$406,995
TOTAL Appropriations Recommended	\$10,698,028	\$6,553,243	\$6,553,243
Less: Amount of Estimated Revenues & Credits	\$8,288,116	\$4,065,288	\$4,065,288
Estimated Amount of Taxes to be Raised	\$2,409,912	\$2,487,955	\$2,487,955

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee			\$6,553,243
Less Exclusions:			
2. Principal: Long-Term Bonds & Notes	4711	\$320,000	\$21,704
3. Interest: Long-Term Bonds & Notes	4721	\$0	\$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>			\$21,704
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)			\$6,531,539
8. 10% of Amount Recommended, Less Exclusions <i>(Line 7 x 10%)</i>			\$653,154
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
Maximum Allowable Appropriations Voted At Meeting: <i>(Line 1 + Line 8 + Line 11 + Line 15)</i>			\$7,206,397