



Proposed Budget

Lancaster

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: 2/15/2019

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
Christopher McVetty	Vice Chair	Christopher McVetty
JOHN EDDY	MEMBER	John Eddy
Jen Gainer	member	Jen Gainer
Herbert RICHARDSON	member	Herbert Richardson
Tricia Frenette	member	Tricia Frenette
DANA SOUTHWORTH	MEMBER	Dana Southworth
KEN KOPP	CHAIRMAN	Ken Kopp

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

Appropriations

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	03	\$94,838	\$92,555	\$94,620	\$0	\$94,620	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$54,289	\$65,420	\$65,120	\$0	\$65,120	\$0
4150-4151	Financial Administration	03	\$292,292	\$297,805	\$310,725	\$0	\$310,725	\$0
4152	Revaluation of Property		\$16,000	\$16,000	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$29,361	\$45,500	\$45,500	\$0	\$45,500	\$0
4155-4159	Personnel Administration	03	\$844,916	\$882,728	\$879,750	\$0	\$879,750	\$0
4191-4193	Planning and Zoning	03	\$10,451	\$13,888	\$14,125	\$0	\$14,125	\$0
4194	General Government Buildings	03	\$48,041	\$45,200	\$45,200	\$0	\$45,200	\$0
4195	Cemeteries	03	\$47,448	\$50,025	\$50,725	\$0	\$50,725	\$0
4196	Insurance	03	\$197,944	\$164,178	\$125,016	\$0	\$125,016	\$0
4197	Advertising and Regional Association	03	\$16,640	\$16,640	\$15,000	\$0	\$15,000	\$0
4199	Other General Government	03	\$69,354	\$107	\$100	\$0	\$100	\$0
General Government Subtotal			\$1,721,574	\$1,690,046	\$1,645,881	\$0	\$1,645,881	\$0
Public Safety								
4210-4214	Police	03	\$546,930	\$584,017	\$635,160	\$0	\$635,160	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	03	\$1,010,889	\$865,190	\$915,420	\$0	\$915,420	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management		\$1,750	\$0	\$0	\$0	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,559,569	\$1,449,207	\$1,550,580	\$0	\$1,550,580	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$5,088	\$5,088	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$5,088	\$5,088	\$0	\$0	\$0	\$0



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Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$815,858	\$811,845	\$850,685	\$0	\$850,685	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4318	Street Lighting	03	\$25,613	\$25,000	\$25,000	\$0	\$25,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$841,471	\$836,845	\$875,685	\$0	\$875,685	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$46,800	\$46,800	\$46,800	\$0	\$46,800	\$0
4324	Solid Waste Disposal	03	\$332,504	\$306,005	\$320,505	\$0	\$320,505	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4328-4329	Sewage Collection, Disposal and Other	03	\$8,306	\$13,055	\$16,705	\$0	\$16,705	\$0
Sanitation Subtotal			\$387,610	\$365,860	\$384,010	\$0	\$384,010	\$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		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$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
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Health								
4411	Administration	03	\$800	\$900	\$900	\$0	\$900	\$0
4414	Pest Control	03	\$0	\$600	\$600	\$0	\$600	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$17,991	\$17,991	\$0	\$0	\$0	\$0
Health Subtotal			\$18,791	\$19,491	\$1,500	\$0	\$1,500	\$0
Welfare								
4441-4442	Administration and Direct Assistance	03	\$42,963	\$50,000	\$50,000	\$0	\$50,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$29,174	\$30,674	\$0	\$0	\$0	\$0
Welfare Subtotal			\$72,137	\$80,674	\$50,000	\$0	\$50,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	03	\$387,483	\$388,344	\$451,528	\$0	\$451,528	\$0
4550-4559	Library	03	\$263,631	\$263,858	\$270,806	\$0	\$270,806	\$0
4583	Patriotic Purposes	03	\$1,150	\$3,000	\$3,000	\$0	\$3,000	\$0
4589	Other Culture and Recreation		\$3,500	\$3,500	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$655,764	\$658,702	\$725,334	\$0	\$725,334	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	03	\$2,986	\$5,500	\$5,500	\$0	\$5,500	\$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			\$2,986	\$5,500	\$5,500	\$0	\$5,500	\$0



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Debt Service								
4711	Long Term Bonds and Notes - Principal		\$3,064,972	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	03	\$21,791	\$21,704	\$21,704	\$0	\$21,704	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$3,086,763	\$21,704	\$21,704	\$0	\$21,704	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$409,506	\$418,000	\$0	\$0	\$0	\$0
4903	Buildings		\$34,596	\$40,000	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$1,985,302	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$2,429,404	\$458,000	\$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	03	\$346,999	\$377,782	\$533,805	\$0	\$533,805	\$0
4914W	To Proprietary Fund - Water	03	\$493,922	\$497,095	\$564,605	\$0	\$564,605	\$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			\$840,921	\$874,877	\$1,098,210	\$0	\$1,098,210	\$0
Total Operating Budget Appropriations					\$6,358,404	\$0	\$6,358,404	\$0



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Special Warrant Articles

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for	Appropriations for	Committee's	Committee's
			period ending	period ending	period ending	period ending
			12/31/2019	12/31/2019	12/31/2019	12/31/2019
			(Recommended)	(Not Recommended)	(Recommended)	(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
4902	Machinery, Vehicles, and Equipment	16	\$18,049	\$0	\$18,049	\$0
	<i>Purpose: Purchase of Pickup Truck</i>					
4902	Machinery, Vehicles, and Equipment	18	\$11,000	\$0	\$11,000	\$0
	<i>Purpose: Purchase New Safety Net/Fence</i>					
4903	Buildings	12	\$20,000	\$0	\$20,000	\$0
	<i>Purpose: Town Office renovations</i>					
4909	Improvements Other than Buildings	15	\$30,000	\$0	\$30,000	\$0
	<i>Purpose: Upgrade Mechanical Monitoring System & Lighting</i>					
4909	Improvements Other than Buildings	17	\$9,000	\$0	\$9,000	\$0
	<i>Purpose: Replace Sidewalk</i>					
4909	Improvements Other than Buildings	19	\$4,000	\$0	\$4,000	\$0
	<i>Purpose: Replace Handicap Ramp</i>					
4914S	To Proprietary Fund - Sewer	02	\$135,000	\$0	\$135,000	\$0
	<i>Purpose: Wastewater Master Plan & Asset Management Programs</i>					
4915	To Capital Reserve Fund	04	\$70,000	\$0	\$70,000	\$0
	<i>Purpose: Appropriate to Capital Reserve Funds</i>					
4915	To Capital Reserve Fund	05	\$8,521	\$0	\$8,521	\$0
	<i>Purpose: Reimburse Industrial Development Fund</i>					
4915	To Capital Reserve Fund	06	\$11,902	\$0	\$11,902	\$0
	<i>Purpose: Money received from fundraising</i>					
Total Proposed Special Articles			\$317,472	\$0	\$317,472	\$0



Individual Warrant Articles

Account	Purpose	Article	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)
4197	Advertising and Regional Association	25	\$1,840	\$0	\$1,840	\$0
		<i>Purpose: Northern Gateway Chamber of Commerce</i>				
4301-4309	Airport Operations	32	\$4,609	\$0	\$4,609	\$0
		<i>Purpose: Mt Washington Regional Airport</i>				
4415-4419	Health Agencies, Hospitals, and Other	30	\$17,991	\$0	\$17,991	\$0
		<i>Purpose: North Country Home Health & Hospice</i>				
4445-4449	Vendor Payments and Other	21	\$1,000	\$0	\$1,000	\$0
		<i>Purpose: CASA</i>				
4445-4449	Vendor Payments and Other	31	\$1,820	\$0	\$1,820	\$0
		<i>Purpose: ServiceLink</i>				
4445-4449	Vendor Payments and Other	29	\$1,233	\$0	\$1,233	\$0
		<i>Purpose: Backpack Feeding Program</i>				
4445-4449	Vendor Payments and Other	23	\$5,921	\$0	\$5,921	\$0
		<i>Purpose: Northern Human Services/White Mountain Mental Heal</i>				
4445-4449	Vendor Payments and Other	26	\$1,000	\$0	\$1,000	\$0
		<i>Purpose: Center for New Beginnings</i>				
4445-4449	Vendor Payments and Other	27	\$4,000	\$0	\$4,000	\$0
		<i>Purpose: Caleb Interfaith Volunteer Caregivers</i>				
4445-4449	Vendor Payments and Other	22	\$4,000	\$0	\$4,000	\$0
		<i>Purpose: Tri-County Transit</i>				
4445-4449	Vendor Payments and Other	28	\$4,600	\$0	\$4,600	\$0
		<i>Purpose: Tri County CAP Energy Services Program</i>				
4445-4449	Vendor Payments and Other	24	\$4,500	\$0	\$4,500	\$0
		<i>Purpose: Senior Meals of Coos County</i>				
4902	Machinery, Vehicles, and Equipment	11	\$42,000	\$0	\$42,000	\$0
		<i>Purpose: Purchase Air Packs</i>				
4902	Machinery, Vehicles, and Equipment	10	\$110,000	\$0	\$110,000	\$0
		<i>Purpose: Purchase New Ambulance</i>				



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Individual Warrant Articles

Account	Purpose	Article	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)
4902	Machinery, Vehicles, and Equipment	08 <i>Purpose: New Dump Body</i>	\$40,000	\$0	\$40,000	\$0
4902	Machinery, Vehicles, and Equipment	09 <i>Purpose: New Paint Sprayer</i>	\$6,000	\$0	\$6,000	\$0
4902	Machinery, Vehicles, and Equipment	14 <i>Purpose: Purchase Cardiac Monitors</i>	\$70,000	\$0	\$70,000	\$0
4909	Improvements Other than Buildings	07 <i>Purpose: Paving</i>	\$200,000	\$0	\$200,000	\$0
4909	Improvements Other than Buildings	20 <i>Purpose: Playground Project</i>	\$300,000	\$0	\$300,000	\$0
4914W	To Proprietary Fund - Water	13 <i>Purpose: Purchase New Pickup Truck</i>	\$50,000	\$0	\$50,000	\$0
Total Proposed Individual Articles			\$870,314	\$0	\$870,314	\$0



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Revenues

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	03	\$0	\$3,000	\$3,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$19,435	\$25,000	\$25,000
3186	Payment in Lieu of Taxes	03	\$104,996	\$79,247	\$79,247
3187	Excavation Tax	03	\$1,143	\$1,000	\$1,000
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$106,044	\$85,000	\$85,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$231,618	\$193,247	\$193,247
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$685,911	\$600,000	\$600,000
3230	Building Permits	03	\$680	\$500	\$500
3290	Other Licenses, Permits, and Fees	03	\$34,049	\$29,255	\$29,255
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$720,640	\$629,755	\$629,755
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$180,570	\$181,189	\$181,189
3353	Highway Block Grant	03	\$108,494	\$108,493	\$108,493
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)	20	\$2,094,432	\$250,000	\$250,000
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$2,383,496	\$539,682	\$539,682



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Revenues

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
Charges for Services					
3401-3406	Income from Departments	03	\$214,397	\$195,225	\$195,225
3409	Other Charges	03	\$1,307,479	\$1,150,000	\$1,150,000
Charges for Services Subtotal			\$1,521,876	\$1,345,225	\$1,345,225
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$11,983	\$3,000	\$3,000
3502	Interest on Investments	03	\$5,989	\$4,000	\$4,000
3503-3509	Other	03	\$413,806	\$391,909	\$391,909
Miscellaneous Revenues Subtotal			\$431,778	\$398,909	\$398,909
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	\$499,945	\$533,605	\$533,605
3914W	From Enterprise Funds: Water (Offset)	03, 13	\$532,214	\$614,605	\$614,605
3915	From Capital Reserve Funds	18, 12, 19, 16, 15, 17	\$107,596	\$92,049	\$92,049
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds	03	\$0	\$5,500	\$5,500
Interfund Operating Transfers In Subtotal			\$1,139,755	\$1,245,759	\$1,245,759
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	02	\$2,975,000	\$135,000	\$135,000
9998	Amount Voted from Fund Balance	11, 10, 06, 08, 07, 09, 14, 20, 05	\$0	\$538,423	\$538,423
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$2,975,000	\$673,423	\$673,423



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Revenues

Total Estimated Revenues and Credits	\$9,404,163	\$5,026,000	\$5,026,000
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Budget Summary

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		\$6,358,404	\$6,358,404
Special Warrant Articles	\$148,976	\$317,472	\$317,472
Individual Warrant Articles	\$490,133	\$870,314	\$870,314
Total Appropriations	\$6,555,470	\$7,546,190	\$7,546,190
Less Amount of Estimated Revenues & Credits	\$4,037,286	\$5,026,000	\$5,026,000
Estimated Amount of Taxes to be Raised	\$2,518,184	\$2,520,190	\$2,520,190



Supplemental Schedule

1. Total Recommended by Budget Committee	\$7,546,190
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$7,546,190
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$754,619
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: (Line 1 + Line 8 + Line 11 + Line 12)	\$8,300,809