



2018
MS-737

Proposed Budget

Lancaster

For the period beginning January 1, 2018 and ending December 31, 2018

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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
Keith Kopp	CHAIRMAN	<i>Keith Kopp</i>
Jon Ganev	member	<i>Jon Ganev</i>
DANA SOUTHWORTH	member	<i>Dana Southworth</i>
Hinda Upham-Bornstein	member	<i>Hinda Upham-Bornstein</i>
Harbut Richard	member	<i>Harbut Richard</i>
Alan Cormier	Member	<i>Alan Cormier</i>
Chris McVetty	Member	<i>Chris McVetty</i>
JOHN EDDY	MEMBER	<i>John Eddy</i>

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

2018
MS-737

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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	02	\$91,535	\$92,198	\$92,555	\$0	\$92,555	\$0
4140-4149	Election, Registration, and Vital Statistics	02	\$53,269	\$63,680	\$65,420	\$0	\$65,420	\$0
4150-4151	Financial Administration	02	\$306,878	\$302,733	\$297,805	\$0	\$297,805	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	02	\$45,500	\$10,086	\$45,500	\$0	\$45,500	\$0
4155-4159	Personnel Administration	02	\$853,400	\$843,833	\$882,728	\$0	\$882,728	\$0
4191-4193	Planning and Zoning	02	\$13,000	\$9,247	\$13,888	\$0	\$13,888	\$0
4194	General Government Buildings	02	\$45,200	\$39,157	\$45,200	\$0	\$45,200	\$0
4195	Cemeteries	02	\$51,025	\$47,637	\$50,025	\$0	\$50,025	\$0
4196	Insurance	02	\$150,251	\$164,060	\$164,178	\$0	\$164,178	\$0
4197	Advertising and Regional Association	02	\$16,640	\$16,640	\$15,000	\$0	\$15,000	\$0
4199	Other General Government	02	\$107	\$0	\$107	\$0	\$107	\$0
General Government Subtotal			\$1,626,805	\$1,589,271	\$1,672,406	\$0	\$1,672,406	\$0
Public Safety								
4210-4214	Police	02	\$585,500	\$538,301	\$584,017	\$0	\$584,017	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	02	\$751,440	\$836,481	\$865,190	\$0	\$865,190	\$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
Public Safety Subtotal			\$1,336,940	\$1,374,782	\$1,449,207	\$0	\$1,449,207	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$4,691	\$4,691	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$4,691	\$4,691	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	02	\$814,002	\$803,050	\$811,845	\$0	\$811,845	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	02	\$25,000	\$26,897	\$25,000	\$0	\$25,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$839,002	\$829,947	\$836,845	\$0	\$836,845	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	02	\$46,800	\$46,800	\$46,800	\$0	\$46,800	\$0
4324	Solid Waste Disposal	02	\$286,715	\$289,863	\$306,005	\$0	\$306,005	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	02	\$14,575	\$10,620	\$13,055	\$0	\$13,055	\$0
Sanitation Subtotal			\$348,090	\$347,283	\$365,860	\$0	\$365,860	\$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



2018
MS-737

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
Health								
4411	Administration	02	\$900	\$800	\$900	\$0	\$900	\$0
4414	Pest Control	02	\$600	\$280	\$600	\$0	\$600	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$17,991	\$17,991	\$0	\$0	\$0	\$0
	Health Subtotal		\$19,491	\$19,071	\$1,500	\$0	\$1,500	\$0
Welfare								
4441-4442	Administration and Direct Assistance	02	\$50,000	\$45,641	\$50,000	\$0	\$50,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$29,944	\$26,854	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$79,944	\$72,495	\$50,000	\$0	\$50,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	02	\$376,927	\$377,833	\$388,344	\$0	\$388,344	\$0
4550-4559	Library	02	\$262,202	\$259,010	\$263,858	\$0	\$263,858	\$0
4583	Patriotic Purposes	02	\$3,000	\$1,050	\$3,000	\$0	\$3,000	\$0
4589	Other Culture and Recreation		\$0	\$3,898	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$642,129	\$641,791	\$655,202	\$0	\$655,202	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	02	\$3,000	\$13,130	\$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	\$4,995	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$3,000	\$18,125	\$5,500	\$0	\$5,500	\$0



New Hampshire
Department of
Revenue Administration

2018
MS-737

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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		\$0	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	02	\$21,704	\$21,704	\$21,704	\$0	\$21,704	\$0
4790-4799	Other Debt Service		\$0	\$357	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$21,704	\$22,061	\$21,704	\$0	\$21,704	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$198,570	\$453,544	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$340,000	\$2,832,332	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$538,570	\$3,285,876	\$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	02	\$375,321	\$351,328	\$369,412	\$0	\$369,412	\$0
4914W	To Proprietary Fund - Water	02	\$490,409	\$464,660	\$488,725	\$0	\$488,725	\$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			\$865,730	\$815,988	\$858,137	\$0	\$858,137	\$0
Total Operating Budget Appropriations			\$6,326,096	\$9,021,381	\$5,916,361	\$0	\$5,916,361	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4152	Revaluation of Property	09	\$0	\$0	\$16,000	\$0	\$16,000	\$0
<i>Purpose: Town Revaluation</i>								
4589	Other Culture and Recreation	25	\$0	\$0	\$3,500	\$0	\$3,500	\$0
<i>Purpose: Historical Society Roof</i>								
4903	Buildings	10	\$0	\$0	\$40,000	\$0	\$40,000	\$0
<i>Purpose: Town Office/Hall renovations</i>								
4915	To Capital Reserve Fund	03	\$0	\$0	\$70,000	\$0	\$70,000	\$0
<i>Purpose: Appropriate to Capital Reserve Funds</i>								
4915	To Capital Reserve Fund	04	\$0	\$0	\$19,476	\$0	\$19,476	\$0
<i>Purpose: Reimburse Industrial Development Fund</i>								
Total Proposed Special Articles			\$0	\$0	\$148,976	\$0	\$148,976	\$0



New Hampshire
 Department of
 Revenue Administration

2018
MS-737

Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	02	\$6,550	\$5,000	\$5,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	02	\$27,107	\$25,000	\$25,000
3186	Payment in Lieu of Taxes	02	\$44,770	\$79,247	\$79,247
3187	Excavation Tax	02	\$1,175	\$1,000	\$1,000
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	02	\$101,460	\$75,000	\$75,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$181,062	\$185,247	\$185,247
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$654,081	\$600,000	\$600,000
3230	Building Permits	02	\$750	\$700	\$700
3290	Other Licenses, Permits, and Fees	02	\$32,940	\$28,248	\$28,248
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$687,771	\$628,948	\$628,948
State Sources					
3361	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$181,189	\$181,189	\$181,189
3353	Highway Block Grant	02	\$198,014	\$106,853	\$106,853
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)		\$59,971	\$0	\$0
3379	From Other Governments		\$200	\$0	\$0
State Sources Subtotal			\$439,374	\$288,042	\$288,042



New Hampshire
Department of
Revenue Administration

2018
MS-737

Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Charges for Services					
3401-3406	Income from Departments	02	\$206,927	\$200,650	\$200,650
3409	Other Charges	02	\$1,252,285	\$1,000,000	\$1,000,000
Charges for Services Subtotal			\$1,459,212	\$1,200,650	\$1,200,650
Miscellaneous Revenues					
3501	Sale of Municipal Property	02	\$40,655	\$3,000	\$3,000
3502	Interest on Investments	02	\$4,969	\$4,000	\$4,000
3503-3509	Other	02	\$393,561	\$353,546	\$353,546
Miscellaneous Revenues Subtotal			\$439,185	\$360,546	\$360,546
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)	02, 11	\$424,659	\$377,782	\$377,782
3914W	From Enterprise Funds: Water (Offset)	02, 11	\$478,773	\$497,095	\$497,095
3915	From Capital Reserve Funds	09, 10	\$0	\$56,000	\$56,000
3916	From Trust and Fiduciary Funds		\$31,750	\$0	\$0
3917	From Conservation Funds	02	\$250	\$5,500	\$5,500
Interfund Operating Transfers In Subtotal			\$935,432	\$936,377	\$936,377
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$2,407,544	\$0	\$0
9998	Amount Voted from Fund Balance	08, 07, 04, 05, 06	\$0	\$437,476	\$437,476
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$2,407,544	\$437,476	\$437,476
Total Estimated Revenues and Credits			\$6,549,580	\$4,037,286	\$4,037,286



New Hampshire
Department of
Revenue Administration

2018
MS-737

Budget Summary

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$5,751,251	\$5,916,361	\$5,916,361
Special Warrant Articles	\$73,090	\$148,976	\$148,976
Individual Warrant Articles	\$571,755	\$490,133	\$490,133
Total Appropriations	\$6,396,096	\$6,555,470	\$6,555,470
Less Amount of Estimated Revenues & Credits	\$3,851,038	\$4,037,286	\$4,037,286
Estimated Amount of Taxes to be Raised	\$2,545,058	\$2,518,184	\$2,518,184



Supplemental Schedule

1. Total Recommended by Budget Committee	\$6,555,470
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)	\$6,555,470
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$655,547
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)	\$7,211,017