



Proposed Budget  
Lyndeborough

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: **2/13/2020**

**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
<b>Signed copy available for review at Citizens' Hall during normal business hours, Monday through Thursday, 8:00 am to 4:00 pm</b>		

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**

**Appropriations**

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	03	\$173,438	\$172,075	\$185,626	\$0	\$185,626	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$67,065	\$71,214	\$82,907	\$0	\$82,907	\$0
4150-4151	Financial Administration	03	\$41,838	\$69,182	\$49,165	\$0	\$49,165	\$0
4152	Revaluation of Property	03	\$21,786	\$23,140	\$59,551	\$0	\$59,551	\$0
4153	Legal Expense	03	\$21,789	\$20,000	\$20,000	\$0	\$20,000	\$0
4155-4159	Personnel Administration	03	\$171,273	\$223,569	\$203,490	\$0	\$203,490	\$0
4191-4193	Planning and Zoning	03	\$5,340	\$4,857	\$6,135	\$0	\$6,135	\$0
4194	General Government Buildings	03	\$38,541	\$36,353	\$27,485	\$0	\$27,485	\$0
4195	Cemeteries	03	\$14,129	\$22,703	\$9,303	\$0	\$9,303	\$0
4196	Insurance	03	\$38,902	\$42,624	\$46,280	\$0	\$46,280	\$0
4197	Advertising and Regional Association	03	\$1,261	\$1,262	\$1,176	\$0	\$1,176	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>			<b>\$595,362</b>	<b>\$686,979</b>	<b>\$691,118</b>	<b>\$0</b>	<b>\$691,118</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	03	\$209,950	\$287,055	\$265,433	\$0	\$265,433	\$0
4215-4219	Ambulance	03	\$61,334	\$61,950	\$57,800	\$0	\$57,800	\$0
4220-4229	Fire	03	\$90,960	\$112,043	\$124,464	\$0	\$124,464	\$0
4240-4249	Building Inspection	03	\$14,176	\$15,608	\$17,282	\$0	\$17,282	\$0
4290-4298	Emergency Management	03	\$1,306	\$1,501	\$1,501	\$0	\$1,501	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>			<b>\$377,726</b>	<b>\$478,157</b>	<b>\$466,480</b>	<b>\$0</b>	<b>\$466,480</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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Revenue Administration

**2020**  
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**Appropriations**

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<b>Highways and Streets</b>								
4311	Administration	03	\$210,365	\$210,298	\$212,933	\$0	\$212,933	\$0
4312	Highways and Streets	03	\$358,868	\$375,731	\$391,562	\$0	\$391,562	\$0
4313	Bridges	03	\$28,329	\$32,502	\$32,502	\$0	\$32,502	\$0
4316	Street Lighting	03	\$5,410	\$3,300	\$2,000	\$0	\$2,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$602,972</b>	<b>\$621,831</b>	<b>\$638,997</b>	<b>\$0</b>	<b>\$638,997</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$778,420	\$77,850	\$96,016	\$0	\$96,016	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$778,420</b>	<b>\$77,850</b>	<b>\$96,016</b>	<b>\$0</b>	<b>\$96,016</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>								
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
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>								
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
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

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

**Appropriations**

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>Health</b>								
4411	Administration	03	\$1,224	\$1,274	\$1,298	\$0	\$1,298	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$3,510	\$3,510	\$3,170	\$0	\$3,170	\$0
<b>Health Subtotal</b>			<b>\$4,734</b>	<b>\$4,784</b>	<b>\$4,468</b>	<b>\$0</b>	<b>\$4,468</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	03	\$1,594	\$7,500	\$7,500	\$0	\$7,500	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$1,594</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	03	\$8,750	\$8,750	\$8,750	\$0	\$8,750	\$0
4550-4559	Library	03	\$44,855	\$49,663	\$52,348	\$0	\$52,348	\$0
4583	Patriotic Purposes	03	\$1,225	\$1,500	\$1,500	\$0	\$1,500	\$0
4589	Other Culture and Recreation	03	\$1,050	\$3,700	\$2,801	\$0	\$2,801	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$55,880</b>	<b>\$63,613</b>	<b>\$65,399</b>	<b>\$0</b>	<b>\$65,399</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources	03	\$89	\$190	\$2,290	\$0	\$2,290	\$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
<b>Conservation and Development Subtotal</b>			<b>\$89</b>	<b>\$190</b>	<b>\$2,290</b>	<b>\$0</b>	<b>\$2,290</b>	<b>\$0</b>



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**2020**  
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**Appropriations**

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<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	03	\$145,000	\$145,000	\$145,000	\$0	\$145,000	\$0
4721	Long Term Bonds and Notes - Interest	03	\$55,081	\$55,081	\$47,802	\$0	\$47,802	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$200,081</b>	<b>\$200,082</b>	<b>\$192,803</b>	<b>\$0</b>	<b>\$192,803</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$181,502	\$182,500	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$7,400	\$7,400	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$188,902</b>	<b>\$189,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
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
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$2,165,071</b>	<b>\$0</b>	<b>\$2,165,071</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
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**Special Warrant Articles**

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
4902	Machinery, Vehicles, and Equipment	07	\$290,000	\$0	\$290,000	\$0
	<i><b>Purpose:</b> Purchase Fire Department Tanker Truck</i>					
4902	Machinery, Vehicles, and Equipment	09	\$21,000	\$0	\$21,000	\$0
	<i><b>Purpose:</b> Purchase Fire Department Vehicle Exhaust System</i>					
4902	Machinery, Vehicles, and Equipment	10	\$5,000	\$0	\$5,000	\$0
	<i><b>Purpose:</b> Purchase Fire Department Washing Machine for Prote</i>					
4902	Machinery, Vehicles, and Equipment	11	\$53,000	\$0	\$53,000	\$0
	<i><b>Purpose:</b> Purchase Fire Department Portable Radios from Fede</i>					
4902	Machinery, Vehicles, and Equipment	12	\$30,000	\$0	\$30,000	\$0
	<i><b>Purpose:</b> Purchase Police Department Vehicle</i>					
4902	Machinery, Vehicles, and Equipment	13	\$170,000	\$0	\$170,000	\$0
	<i><b>Purpose:</b> Purchase a Highway Department Dump Truck</i>					
4915	To Capital Reserve Fund	04	\$32,500	\$0	\$32,500	\$0
	<i><b>Purpose:</b> Fire Department Pumper Capital Reserve Fund</i>					
4915	To Capital Reserve Fund	05	\$35,000	\$0	\$35,000	\$0
	<i><b>Purpose:</b> Fire Department Pumer Capital Reserve</i>					
4915	To Capital Reserve Fund	06	\$10,000	\$0	\$10,000	\$0
	<i><b>Purpose:</b> Fire Department Equipment Capital Reserve Fund</i>					
4915	To Capital Reserve Fund	15	\$8,000	\$0	\$8,000	\$0
	<i><b>Purpose:</b> 2008 Backhoe Capital Reserve Fund</i>					
4915	To Capital Reserve Fund	16	\$5,000	\$0	\$5,000	\$0
	<i><b>Purpose:</b> 2016 Highway Department One-Ton Truck Capital Rese</i>					
4915	To Capital Reserve Fund	17	\$12,000	\$0	\$12,000	\$0
	<i><b>Purpose:</b> 2016 Mid-Size Dump Truck Capital Reserve Fund</i>					
4915	To Capital Reserve Fund	18	\$10,000	\$0	\$10,000	\$0
	<i><b>Purpose:</b> Establish and Fund Building Maintenance Capital Re</i>					



**Special Warrant Articles**

<b>Total Proposed Special Articles</b>	<b>\$681,500</b>	<b>\$0</b>	<b>\$681,500</b>	<b>\$0</b>
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**New Hampshire**  
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**2020**  
**MS-737**

**Individual Warrant Articles**

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for	Appropriations for	Committee's	Committee's
			period ending	period ending	Appropriations for	Appropriations for
			12/31/2020	12/31/2020	12/31/2020	12/31/2020
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0





**New Hampshire**  
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**2020**  
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**Revenues**

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	03	\$0	\$5,001	\$5,001
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$30,755	\$20,000	\$20,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	03	\$1,455	\$500	\$500
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$24,199	\$30,000	\$30,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$56,409</b>	<b>\$55,501</b>	<b>\$55,501</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	03	\$535	\$310	\$310
3220	Motor Vehicle Permit Fees	03	\$357,664	\$346,600	\$346,600
3230	Building Permits	03	\$8,615	\$7,000	\$7,000
3290	Other Licenses, Permits, and Fees	03	\$5,545	\$3,900	\$3,900
3311-3319	From Federal Government	03, 11	\$0	\$50,352	\$50,352
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$372,359</b>	<b>\$408,162</b>	<b>\$408,162</b>
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$87,550	\$90,000	\$90,000
3353	Highway Block Grant	03	\$88,649	\$88,000	\$88,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$0	\$11	\$11
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	03	\$11,918	\$11,980	\$11,980
3379	From Other Governments		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$188,117</b>	<b>\$189,991</b>	<b>\$189,991</b>



**New Hampshire**  
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**2020**  
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**Revenues**

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>Charges for Services</b>					
3401-3406	Income from Departments	03	\$37,607	\$16,253	\$16,253
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$37,607</b>	<b>\$16,253</b>	<b>\$16,253</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	03	\$19,825	\$2	\$2
3502	Interest on Investments	03	\$5,037	\$2,500	\$2,500
3503-3509	Other	03	\$17,845	\$12,506	\$12,506
<b>Miscellaneous Revenues Subtotal</b>			<b>\$42,707</b>	<b>\$15,008</b>	<b>\$15,008</b>
<b>Interfund Operating Transfers In</b>					
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	10, 13, 07, 09	\$181,502	\$456,000	\$456,000
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$181,502</b>	<b>\$456,000</b>	<b>\$456,000</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$878,701</b>	<b>\$1,140,915</b>	<b>\$1,140,915</b>



**New Hampshire**  
*Department of  
Revenue Administration*

**2020  
MS-737**

**Budget Summary**

<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	\$2,165,071	\$2,165,071
Special Warrant Articles	\$681,500	\$681,500
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$2,846,571	\$2,846,571
Less Amount of Estimated Revenues & Credits	\$1,140,915	\$1,140,915
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$1,705,656</b>	<b>\$1,705,656</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$2,846,571</b>
<b>Less Exclusions:</b>	
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 ( <i>Sum of Lines 2 through 5 above</i> )	\$0
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$2,846,571</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$284,657
<b>Collective Bargaining Cost Items:</b>	
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
<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>\$3,131,228</b>