



**Proposed Budget**

**Lyme**

If you have recently made changes to your proposed warrant articles, you must click the "View/Calculate" button at the bottom of the budget tab in the portal to ensure that the values in this report have been updated.

**DRAFT**

THIS IS A DRAFT REPORT FOR REVIEW PURPOSES ONLY  
THE PROPOSED BUDGET PROCESS MUST BE COMPLETED IN  
THE TAX RATE SETTING PORTAL BEFORE A FINAL REPORT  
CAN BE GENERATED FOR THE PURPOSES OF CERTIFICATION  
AND PUBLIC POSTING

**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

**2023**  
**MS-737**

**DRAFT**  
PROPOSED BUDGET NOT FINALIZED  
THIS COPY FOR REVIEW PURPOSES ONLY

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
<b>General Government</b>								
4130-4139	Executive	03	\$189,735	\$176,079	\$190,888	\$0	\$190,888	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$93,308	\$105,030	\$128,974	\$0	\$128,974	\$0
4150-4151	Financial Administration	03	\$56,485	\$47,360	\$51,814	\$0	\$51,814	\$0
4152	Revaluation of Property	03	\$31,438	\$33,950	\$35,865	\$0	\$35,865	\$0
4153	Legal Expense	03	\$127,208	\$158,000	\$45,000	\$0	\$45,000	\$0
4155-4159	Personnel Administration	03	\$56,237	\$64,761	\$67,450	\$0	\$67,450	\$0
4191-4193	Planning and Zoning	03	\$94,040	\$98,341	\$106,674	\$0	\$106,674	\$0
4194	General Government Buildings	03	\$78,818	\$86,990	\$98,843	\$0	\$98,843	\$0
4195	Cemeteries	03	\$14,948	\$33,351	\$19,950	\$0	\$19,950	\$0
4196	Insurance	03	\$46,849	\$45,849	\$46,088	\$0	\$46,088	\$0
4197	Advertising and Regional Association	03	\$3,320	\$3,800	\$3,800	\$0	\$3,800	\$0
4199	Other General Government	03	\$0	\$100	\$100	\$0	\$100	\$0
<b>General Government Subtotal</b>			<b>\$792,386</b>	<b>\$853,611</b>	<b>\$795,446</b>	<b>\$0</b>	<b>\$795,446</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	03	\$266,207	\$308,884	\$336,116	\$0	\$336,116	\$0
4215-4219	Ambulance	03	\$73,500	\$67,000	\$69,500	\$0	\$69,500	\$0
4220-4229	Fire	03	\$57,765	\$51,705	\$60,990	\$0	\$60,990	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	03	\$3,543	\$3,000	\$4,500	\$0	\$4,500	\$0
4299	Other (Including Communications)	03	\$31,718	\$31,500	\$34,945	\$0	\$34,945	\$0
<b>Public Safety Subtotal</b>			<b>\$432,733</b>	<b>\$462,089</b>	<b>\$506,051</b>	<b>\$0</b>	<b>\$506,051</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>



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-737**

**DRAFT**  
PROPOSED BUDGET NOT FINALIZED  
THIS COPY FOR REVIEW PURPOSES ONLY

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$854,507	\$927,954	\$894,286	\$0	\$894,286	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$2,671	\$3,700	\$3,700	\$0	\$3,700	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$857,178</b>	<b>\$931,654</b>	<b>\$897,986</b>	<b>\$0</b>	<b>\$897,986</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$62,045	\$74,212	\$68,881	\$0	\$68,881	\$0
4324	Solid Waste Disposal	03	\$25,869	\$47,750	\$38,750	\$0	\$38,750	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$87,914</b>	<b>\$121,962</b>	<b>\$107,631</b>	<b>\$0</b>	<b>\$107,631</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

2023  
MS-737

**DRAFT**  
PROPOSED BUDGET NOT FINALIZED  
THIS COPY FOR REVIEW PURPOSES ONLY

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$28,024	\$26,815	\$27,764	\$0	\$27,764	\$0
<b>Health Subtotal</b>			<b>\$28,024</b>	<b>\$26,815</b>	<b>\$27,764</b>	<b>\$0</b>	<b>\$27,764</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	03	\$9,750	\$11,059	\$10,668	\$0	\$10,668	\$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>\$9,750</b>	<b>\$11,059</b>	<b>\$10,668</b>	<b>\$0</b>	<b>\$10,668</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	03	\$58,950	\$86,995	\$92,414	\$0	\$92,414	\$0
4550-4559	Library	03	\$183,636	\$194,579	\$215,503	\$0	\$215,503	\$0
4583	Patriotic Purposes	03	\$338	\$7,933	\$700	\$0	\$700	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$242,924</b>	<b>\$289,507</b>	<b>\$308,617</b>	<b>\$0</b>	<b>\$308,617</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources	03	\$1,700	\$2,108	\$2,108	\$0	\$2,108	\$0
4619	Other Conservation		\$0	\$39,997	\$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>\$1,700</b>	<b>\$42,105</b>	<b>\$2,108</b>	<b>\$0</b>	<b>\$2,108</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

2023  
MS-737

DRAFT  
PROPOSED BUDGET NOT FINALIZED  
THIS COPY FOR REVIEW PURPOSES ONLY

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	03	\$73,212	\$72,907	\$72,965	\$0	\$72,965	\$0
4721	Long Term Bonds and Notes - Interest	03	\$14,026	\$17,805	\$10,761	\$0	\$10,761	\$0
4723	Tax Anticipation Notes - Interest	03	\$23,968	\$10,000	\$20,000	\$0	\$20,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$111,206</b>	<b>\$100,712</b>	<b>\$103,726</b>	<b>\$0</b>	<b>\$103,726</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$82,467	\$82,467	\$0	\$0	\$0	\$0
4903	Buildings		\$81,716	\$81,716	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$890	\$0	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$165,073</b>	<b>\$164,183</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
4914O	To Proprietary Fund - Other		\$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 Fiduciary 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>\$2,759,997</b>	<b>\$0</b>	<b>\$2,759,997</b>	<b>\$0</b>



### Special Warrant Articles

			Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Account	Purpose	Article				
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
4195	Cemeteries	13	\$15,991	\$0	\$15,991	\$0
	Purpose: WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTSAND					
4583	Patriotic Purposes	11	\$6,983	\$0	\$6,983	\$0
	Purpose: INDEPENDENCE DAY CELEBRATIONSPECIAL REVENUE FUND					
4619	Other Conservation	12	\$25,960	\$0	\$25,960	\$0
	Purpose: Milfoil Treatment					
4902	Machinery, Vehicles, and Equipment	06	\$81,717	\$0	\$81,717	\$0
	Purpose: WITHDRAWAL FROM THE PUBLIC WORKS FACILITY CAPITAL					
4902	Machinery, Vehicles, and Equipment	07	\$82,252	\$0	\$82,252	\$0
	Purpose: WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND					
4902	Machinery, Vehicles, and Equipment	08	\$243,700	\$0	\$243,700	\$0
	Purpose: WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND					
4902	Machinery, Vehicles, and Equipment	10	\$38,250	\$0	\$38,250	\$0
	Purpose: WITHDRAWAL FROM FIRE FIGHTING SAFETY EQUIPMENT TRU					
4909	Improvements Other than Buildings	09	\$240,000	\$0	\$240,000	\$0
	Purpose: withdrawal from class v roads capital reserve fund					
4915	To Capital Reserve Fund	04	\$365,000	\$0	\$365,000	\$0
	Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS					
4916	To Expendable Trusts/Fiduciary Funds	04	\$25,000	\$0	\$25,000	\$0
	Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS					
Total Proposed Special Articles			\$1,124,853	\$0	\$1,124,853	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for period ending 12/31/2023 (Recommended)	Appropriations for period ending 12/31/2023 (Not Recommended)	Committee's Appropriations for period ending 12/31/2023 (Recommended)	Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
4319	Other	05	\$95,000	\$0	\$95,000	\$0
Purpose: STATE OF NH BLOCK GRANT						
Total Proposed Individual Articles			\$95,000	\$0	\$95,000	\$0



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-737**

**DRAFT**  
PROPOSED BUDGET NOT FINALIZED  
THIS COPY FOR REVIEW PURPOSES ONLY

**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$15,096	\$13,000	\$13,000
3186	Payment in Lieu of Taxes	03	\$17,000	\$17,000	\$17,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	03	\$5,159	\$5,000	\$5,000
3190	Interest and Penalties on Delinquent Taxes	03	\$26,894	\$15,000	\$15,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$64,149</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$416,339	\$411,800	\$411,800
3230	Building Permits	03	\$17,733	\$8,000	\$8,000
3290	Other Licenses, Permits, and Fees	03	\$19,468	\$18,520	\$18,520
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$453,540</b>	<b>\$438,320</b>	<b>\$438,320</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$153,090	\$100,800	\$100,800
3353	Highway Block Grant	05	\$160,114	\$95,000	\$95,000
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	\$0	\$12,980	\$12,980
3379	From Other Governments		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$313,204</b>	<b>\$208,780</b>	<b>\$208,780</b>





New Hampshire  
Department of  
Revenue Administration

2023  
MS-737

**DRAFT**  
PROPOSED BUDGET NOT FINALIZED  
THIS COPY FOR REVIEW PURPOSES ONLY

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
<b>Charges for Services</b>					
3401-3406	Income from Departments	03	\$63,788	\$48,957	\$48,957
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$63,788</b>	<b>\$48,957</b>	<b>\$48,957</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	03	\$0	\$800	\$800
3503-3509	Other	03	\$22,752	\$15,900	\$15,900
<b>Miscellaneous Revenues Subtotal</b>			<b>\$22,752</b>	<b>\$16,700</b>	<b>\$16,700</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	11	\$0	\$6,983	\$6,983
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	09, 08, 07, 06	\$178,975	\$647,669	\$647,669
3916	From Trust and Fiduciary Funds	10, 13	\$11,658	\$54,241	\$54,241
3917	From Conservation Funds		\$16,167	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$206,800</b>	<b>\$708,893</b>	<b>\$708,893</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	12	\$3,831	\$12,980	\$12,980
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$3,831</b>	<b>\$12,980</b>	<b>\$12,980</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$1,128,064</b>	<b>\$1,484,630</b>	<b>\$1,484,630</b>



**Budget Summary**

<b>Item</b>	<b>Selectmen's Period ending 12/31/2023 (Recommended)</b>	<b>Budget Committee's Period ending 12/31/2023 (Recommended)</b>
Operating Budget Appropriations	\$2,759,997	\$2,759,997
Special Warrant Articles	\$1,124,853	\$1,124,853
Individual Warrant Articles	\$95,000	\$95,000
Total Appropriations	\$3,979,850	\$3,979,850
Less Amount of Estimated Revenues & Credits	\$1,484,630	\$1,484,630
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$2,495,220</b>	<b>\$2,495,220</b>



**Supplemental Schedule**

<b>1. Total Recommended by Budget Committee</b>	<b>\$3,979,850</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>\$0</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$0
<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>\$0</b>