



New Hampshire
Department of
Revenue Administration

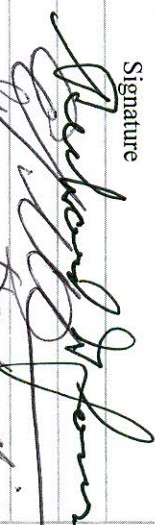
2020
MS-737

Proposed Budget
Lyme

For the period beginning January 1, 2020 to December 31, 2020
Form Due Date: 20 Days after the Annual Meeting
This form was posted with the warrant on: February 10, 2020

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in the form
and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Richard Jones	Chair	
Elizabeth Glenshaw	Vice Chair	
Greg [unclear]		
Jennifer Boyalston		
Judith Brotman	Select Board Representative	
Eric Colberg		
Matthew Hayden	School Board Representative	
Scott May		
Wilkes McClave		
Michael McKusick		
Christopher Ramsden		

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/>



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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)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$139,978	\$160,621	\$148,995	\$0	\$148,995	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$91,068	\$108,046	\$98,199	\$0	\$98,199	\$0
4150-4151	Financial Administration	05	\$40,511	\$45,248	\$45,536	\$0	\$45,536	\$0
4152	Revaluation of Property	05	\$24,378	\$32,549	\$34,100	\$0	\$34,100	\$0
4153	Legal Expense	05	\$48,362	\$55,000	\$55,000	\$0	\$55,000	\$0
4155-4159	Personnel Administration	05	\$45,300	\$52,460	\$50,261	\$0	\$50,261	\$0
4191-4193	Planning and Zoning	05	\$93,152	\$97,427	\$100,711	\$0	\$100,711	\$0
4194	General Government Buildings	05	\$49,101	\$53,241	\$55,484	\$0	\$55,484	\$0
4195	Cemeteries	05	\$27,920	\$48,482	\$35,160	\$0	\$35,160	\$0
4196	Insurance	05	\$34,646	\$45,384	\$46,953	\$0	\$46,953	\$0
4197	Advertising and Regional Association	05	\$3,420	\$3,800	\$3,800	\$0	\$3,800	\$0
4199	Other General Government	05	\$0	\$100	\$100	\$0	\$100	\$0
	General Government Subtotal		\$597,836	\$702,358	\$674,299	\$0	\$674,299	\$0
Public Safety								
4210-4214	Police	05	\$224,356	\$225,158	\$239,187	\$0	\$239,187	\$0
4215-4219	Ambulance	05	\$68,908	\$63,000	\$64,890	\$0	\$64,890	\$0
4220-4229	Fire	05	\$46,113	\$47,659	\$47,659	\$0	\$47,659	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	05	\$2,615	\$3,605	\$1,960	\$0	\$1,960	\$0
4299	Other (Including Communications)	05	\$0	\$29,500	\$30,000	\$0	\$30,000	\$0
	Public Safety Subtotal		\$341,992	\$368,922	\$383,696	\$0	\$383,696	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



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Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	05	\$760,054	\$1,703,925	\$781,777	\$0	\$781,777	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$3,300	\$3,550	\$3,700	\$0	\$3,700	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$763,354	\$1,707,475	\$785,477	\$0	\$785,477	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	05	\$108,779	\$104,693	\$110,181	\$0	\$110,181	\$0
4324	Solid Waste Disposal	05	\$24,442	\$29,200	\$29,572	\$0	\$29,572	\$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
Sanitation Subtotal			\$133,221	\$133,893	\$139,753	\$0	\$139,753	\$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		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	05	\$22,854	\$22,954	\$25,493	\$0	\$25,493	\$0
	Health Subtotal		\$22,854	\$22,954	\$25,493	\$0	\$25,493	\$0
Welfare								
4441-4442	Administration and Direct Assistance	05	\$9,000	\$9,000	\$9,000	\$0	\$9,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$9,000	\$9,000	\$9,000	\$0	\$9,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	05	\$66,424	\$70,891	\$58,132	\$0	\$58,132	\$0
4550-4559	Library	05	\$171,061	\$180,077	\$182,440	\$0	\$182,440	\$0
4583	Patriotic Purposes	05	\$986	\$700	\$950	\$0	\$950	\$0
4589	Other Culture and Recreation		\$0	\$6,983	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$238,471	\$258,651	\$241,522	\$0	\$241,522	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	05	\$1,518	\$2,100	\$2,100	\$0	\$2,100	\$0
4619	Other Conservation		\$0	\$28,157	\$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		\$1,518	\$30,257	\$2,100	\$0	\$2,100	\$0



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Debt Service								
4711	Long Term Bonds and Notes - Principal	05	\$72,824	\$72,728	\$72,793	\$0	\$72,793	\$0
4721	Long Term Bonds and Notes - Interest	05	\$24,640	\$27,562	\$23,516	\$0	\$23,516	\$0
4723	Tax Anticipation Notes - Interest	05	\$26,157	\$10,000	\$10,000	\$0	\$10,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$123,621	\$110,290	\$106,309	\$0	\$106,309	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$389,836	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$0	\$389,836	\$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
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
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations			\$2,367,649	\$0	\$0	\$2,367,649	\$0



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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
4312	Highways and Streets	09	\$80,000	\$0	\$80,000	\$0
		<i>Purpose: WITHDRAWAL FROM THE CLASS V ROADS REHAB CAPITAL RE</i>				
4583	Patriotic Purposes	19	\$6,983	\$0	\$6,983	\$0
		<i>Purpose: INDEPENDENCE DAY CELEBRATIONSPECIAL REVENUE FUND</i>				
4619	Other Conservation	20	\$34,936	\$0	\$34,936	\$0
		<i>Purpose: Mifflin Treatment</i>				
4902	Machinery, Vehicles, and Equipment	10	\$82,467	\$0	\$82,467	\$0
		<i>Purpose: WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND</i>				
4902	Machinery, Vehicles, and Equipment	11	\$51,459	\$0	\$51,459	\$0
		<i>Purpose: WITHDRAWAL FROM THE VEHICLE CAPITAL RESERVE FUND</i>				
4902	Machinery, Vehicles, and Equipment	12	\$262,000	\$0	\$262,000	\$0
		<i>Purpose: WITHDRAWAL FROM CAPITAL RESERVE FUNDS</i>				
4903	Buildings	04	\$400,000	\$0	\$400,000	\$0
		<i>Purpose: Withdrawl from CRF & Trust Funds</i>				
4909	Improvements Other than Buildings	12	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: WITHDRAWAL FROM CAPITAL RESERVE FUNDS</i>				
4915	To Capital Reserve Fund	06	\$415,000	\$0	\$415,000	\$0
		<i>Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS</i>				
4915	To Capital Reserve Fund	08	\$200,000	\$0	\$200,000	\$0
		<i>Purpose: APPROPRIATE FUNDS TO CLASS V ROADS REHAB CAPITAL R</i>				
4915	To Capital Reserve Fund	13	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: APPROPRIATE FEMA FUNDS FROM JULY 2017 STORM TO EME</i>				
4915	To Capital Reserve Fund	18	\$36,076	\$0	\$36,076	\$0
		<i>Purpose: APPROPRIATE FUNDS TO CLASS V ROADS REHAB CAPITAL R</i>				
4916	To Expendable Trusts/Fiduciary Funds	06	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS</i>				



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Special Warrant Articles

4916	To Expendable Trusts/Fiduciary Funds	14	\$80,994	\$0	\$80,994	\$0
Purpose: APPROPRIATE FEMA FUNDS FROM JULY 2017 STORM TO CLA						
Total Proposed Special Articles			\$1,834,915	\$0	\$1,834,915	\$0



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Individual 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)
4312	Highways and Streets	15	\$154,625	\$0	\$154,625	\$0
<i>Purpose: APPROPRIATE FUNDS FROM HAZARD MITIGATION GRANT PRO</i>						
4312	Highways and Streets	07	\$100,000	\$0	\$100,000	\$0
<i>Purpose: Block Grant</i>						
Total Proposed Individual Articles			\$254,625	\$0	\$254,625	\$0



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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
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$0	\$9,000	\$9,000
3186	Payment in Lieu of Taxes	05	\$0	\$4,800	\$4,800
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$0	\$25,000	\$25,000
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$0	\$38,800	\$38,800
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	05	\$0	\$410,000	\$410,000
3230	Building Permits	05	\$0	\$6,000	\$6,000
3290	Other Licenses, Permits, and Fees	05	\$0	\$18,700	\$18,700
3311-3319	From Federal Government		\$0	\$0	\$0
	Licenses, Permits, and Fees Subtotal		\$0	\$434,700	\$434,700
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$0	\$88,000	\$88,000
3353	Highway Block Grant	07	\$0	\$100,000	\$100,000
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)	20	\$0	\$13,974	\$13,974
3379	From Other Governments	05	\$0	\$11,047	\$11,047
	State Sources Subtotal		\$0	\$213,021	\$213,021



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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
Charges for Services					
3401-3406	Income from Departments	05	\$0	\$65,050	\$65,050
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$0	\$65,050	\$65,050
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	05	\$0	\$3,000	\$3,000
3503-3509	Other	05	\$0	\$15,900	\$15,900
Miscellaneous Revenues Subtotal			\$0	\$18,900	\$18,900
Interfund Operating Transfers In					
3912	From Special Revenue Funds	19	\$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, 10, 04, 12, 11	\$0	\$900,926	\$900,926
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds	20	\$0	\$12,210	\$12,210
Interfund Operating Transfers In Subtotal			\$0	\$920,119	\$920,119
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	20, 14, 18, 13, 15	\$0	\$430,447	\$430,447
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$430,447	\$430,447
Total Estimated Revenues and Credits			\$0	\$2,121,037	\$2,121,037



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Budget Summary

Item	Selectmen's Period ending 12/31/2020 (Recommended)	Budget Committee's Period ending 12/31/2020 (Recommended)
Operating Budget Appropriations	\$2,367,649	\$2,367,649
Special Warrant Articles	\$1,834,915	\$1,834,915
Individual Warrant Articles	\$254,625	\$254,625
Total Appropriations	\$4,457,189	\$4,457,189
Less Amount of Estimated Revenues & Credits	\$2,121,037	\$2,121,037
Estimated Amount of Taxes to be Raised	\$2,336,152	\$2,336,152



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$4,457,189
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$72,793
3. Interest: Long-Term Bonds & Notes	\$23,516
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>)	\$96,309
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$4,360,880
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$436,088
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: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	\$4,893,277