



New Hampshire
Department of
Revenue Administration

2023
MS-737

Proposed Budget
Lyme

For the period beginning January 1, 2023 to December 31, 2023

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 the form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Richard Jones	Chairman	<i>Richard Jones</i>
Judith Brotman	Select Board rep	<i>Judith Brotman</i>
Jennifer Boylston	School Board rep	<i>Jennifer Boylston</i>
Richard Brown	Member	<i>Richard E. Brown</i>
Wilkes McClave	Member	<i>Wilkes McClave</i>
Susan MacKenzie	Member	<i>Susan MacKenzie</i>
William Malcolm	Member	<i>William Malcolm</i>
John Biglow	Member	<i>John Biglow</i>
Brian Spence	Member	<i>Brian Spence</i>
James Graham	Member	<i>James Graham</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

2023
MS-737

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)
General Government								
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
General Government Subtotal			\$792,386	\$853,611	\$795,446	\$0	\$795,446	\$0
Public Safety								
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
Public Safety Subtotal			\$432,733	\$462,089	\$506,051	\$0	\$506,051	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2023
MS-737

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)
Highways and Streets								
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
Highways and Streets Subtotal			\$857,178	\$931,654	\$897,986	\$0	\$897,986	\$0
Sanitation								
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
Sanitation Subtotal			\$87,914	\$121,962	\$107,631	\$0	\$107,631	\$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



New Hampshire
Department of
Revenue Administration

2023
MS-737

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)
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	03	\$28,024	\$26,815	\$27,764	\$0	\$27,764	\$0
Health Subtotal			\$28,024	\$26,815	\$27,764	\$0	\$27,764	\$0
Welfare								
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
Welfare Subtotal			\$9,750	\$11,059	\$10,668	\$0	\$10,668	\$0
Culture and Recreation								
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
Culture and Recreation Subtotal			\$242,924	\$289,507	\$308,617	\$0	\$308,617	\$0
Conservation and Development								
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
Conservation and Development Subtotal			\$1,700	\$42,105	\$2,108	\$0	\$2,108	\$0



New Hampshire
Department of
Revenue Administration

2023
MS-737

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)
Debt Service								
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
Debt Service Subtotal			\$111,206	\$100,712	\$103,726	\$0	\$103,726	\$0
Capital Outlay								
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
Capital Outlay Subtotal			\$165,073	\$164,183	\$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					\$2,759,997	\$0	\$2,759,997	\$0



Special Warrant Articles

Account	Purpose	Article	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)
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
		<i>Purpose: WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTSAND</i>				
4583	Patriotic Purposes	11	\$6,983	\$0	\$6,983	\$0
		<i>Purpose: INDEPENDENCE DAY CELEBRATIONSPECIAL REVENUE FUND</i>				
4619	Other Conservation	12	\$25,960	\$0	\$25,960	\$0
		<i>Purpose: Milfoil Treatment</i>				
4902	Machinery, Vehicles, and Equipment	07	\$82,252	\$0	\$82,252	\$0
		<i>Purpose: WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND</i>				
4902	Machinery, Vehicles, and Equipment	08	\$243,700	\$0	\$243,700	\$0
		<i>Purpose: WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND</i>				
4902	Machinery, Vehicles, and Equipment	10	\$38,250	\$0	\$38,250	\$0
		<i>Purpose: WITHDRAWAL FROM FIRE FIGHTING SAFETY EQUIPMENT TRU</i>				
4903	Buildings	06	\$81,717	\$0	\$81,717	\$0
		<i>Purpose: WITHDRAWAL FROM THE PUBLIC WORKS FACILITY CAPITAL</i>				
4909	Improvements Other than Buildings	09	\$240,000	\$0	\$240,000	\$0
		<i>Purpose: withdrawal from class v roads capital reserve fund</i>				
4909	Improvements Other than Buildings	16	\$0	\$55,000	\$0	\$55,000
		<i>Purpose: Petitioned Warrant Article Full Statistical Revalu</i>				
4915	To Capital Reserve Fund	04	\$365,000	\$0	\$365,000	\$0
		<i>Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS</i>				
4916	To Expendable Trusts/Fiduciary Funds	04	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS</i>				
Total Proposed Special Articles			\$1,124,853	\$55,000	\$1,124,853	\$55,000



New Hampshire
 Department of
 Revenue Administration

2023
MS-737

Individual Warrant Articles

Account	Purpose	Article	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)
4319	Other	05	\$95,000	\$0	\$95,000	\$0
<i>Purpose: STATE OF NH BLOCK GRANT</i>						
Total Proposed Individual Articles			\$95,000	\$0	\$95,000	\$0



New Hampshire
Department of
Revenue Administration

**2023
MS-737**

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
Taxes					
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
Taxes Subtotal			\$64,149	\$50,000	\$50,000
Licenses, Permits, and Fees					
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
Licenses, Permits, and Fees Subtotal			\$453,540	\$438,320	\$438,320
State Sources					
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
State Sources Subtotal			\$313,204	\$208,780	\$208,780



New Hampshire
Department of
Revenue Administration

2023
MS-737

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
Charges for Services					
3401-3406	Income from Departments	03	\$63,788	\$48,957	\$48,957
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$63,788	\$48,957	\$48,957
Miscellaneous Revenues					
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
Miscellaneous Revenues Subtotal			\$22,752	\$16,700	\$16,700
Interfund Operating Transfers In					
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
Interfund Operating Transfers In Subtotal			\$206,800	\$708,893	\$708,893
Other Financing Sources					
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
Other Financing Sources Subtotal			\$3,831	\$12,980	\$12,980
Total Estimated Revenues and Credits			\$1,128,064	\$1,484,630	\$1,484,630



Budget Summary

Item	Selectmen's Period ending 12/31/2023 (Recommended)	Budget Committee's Period ending 12/31/2023 (Recommended)
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
Estimated Amount of Taxes to be Raised	\$2,495,220	\$2,495,220



Supplemental Schedule

1. Total Recommended by Budget Committee	\$3,979,850
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$72,965
3. Interest: Long-Term Bonds & Notes	\$10,760
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$83,725
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$3,896,125
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$389,613
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)	\$4,369,463