



Proposed Budget

Lisbon

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: February 19, 2020

GOVERNING BODY 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
Scott M. Champagne	Board of Selectman	Scott M. Champagne
ARTHUR P. BENTON, JR.	Board of Selectman	Arthur P. Benton, Jr.
Brian Higgins	Board of Selectman	Brian Higgins

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-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	07	\$69,241	\$75,625	\$91,923	\$0
4140-4149	Election, Registration, and Vital Statistics	07	\$77,414	\$79,938	\$87,975	\$0
4150-4151	Financial Administration	07	\$56,369	\$72,640	\$68,740	\$0
4152	Revaluation of Property	07	\$46,912	\$57,650	\$53,500	\$0
4153	Legal Expense	07	\$4,414	\$12,000	\$10,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	07	\$3,181	\$6,703	\$6,180	\$0
4194	General Government Buildings	07	\$48,638	\$66,850	\$60,200	\$0
4195	Cemeteries	07	\$16,500	\$15,650	\$17,650	\$0
4196	Insurance	07	\$32,439	\$57,500	\$58,500	\$0
4197	Advertising and Regional Association	07	\$1,768	\$3,200	\$3,300	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
General Government Subtotal			\$356,876	\$447,756	\$457,968	\$0
Public Safety						
4210-4214	Police	07	\$361,254	\$342,754	\$346,240	\$0
4215-4219	Ambulance	07	\$44,423	\$43,300	\$51,480	\$0
4220-4229	Fire	07	\$77,016	\$88,025	\$93,485	\$0
4240-4249	Building Inspection	07	\$24,132	\$15,000	\$17,000	\$0
4290-4298	Emergency Management	07	\$5,817	\$3,000	\$5,000	\$0
4299	Other (Including Communications)	07	\$44,759	\$46,400	\$46,400	\$0
Public Safety Subtotal			\$557,401	\$538,479	\$559,605	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	07	\$472,519	\$505,408	\$542,140	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	07	\$10,252	\$15,000	\$14,000	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$482,771	\$520,408	\$556,140	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	07	\$207,869	\$219,739	\$232,090	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$207,869	\$219,739	\$232,090	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration	07	\$0	\$600	\$600	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
Health Subtotal			\$0	\$600	\$600	\$0
Welfare						
4441-4442	Administration and Direct Assistance	07	\$10,347	\$17,200	\$17,400	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$10,800	\$12,000	\$0	\$0
Welfare Subtotal			\$21,147	\$29,200	\$17,400	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	07	\$14,341	\$15,610	\$17,000	\$0
4550-4559	Library	07	\$57,081	\$59,196	\$60,722	\$0
4583	Patriotic Purposes	07	\$0	\$1,000	\$1,000	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$71,422	\$75,806	\$78,722	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development	07	\$0	\$10,000	\$10,000	\$0
Conservation and Development Subtotal			\$0	\$10,000	\$10,000	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	07	\$142,452	\$129,796	\$109,668	\$0
4721	Long Term Bonds and Notes - Interest	07	\$30,216	\$37,687	\$35,250	\$0
4723	Tax Anticipation Notes - Interest	07	\$1,972	\$5,000	\$5,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$174,640	\$172,483	\$149,918	\$0
Capital Outlay						
4901	Land	07	\$99,960	\$100,000	\$100,000	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$14,000	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$99,960	\$114,000	\$100,000	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	08	\$243,262	\$233,249	\$237,070	\$0
4914W	To Proprietary Fund - Water	09	\$127,837	\$194,330	\$195,750	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$371,099	\$427,579	\$432,820	\$0
Total Operating Budget Appropriations					\$2,595,263	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
4711	Long Term Bonds and Notes - Principal	04	\$19,000	\$0
	<i>Purpose: Retaining wall</i>			
4711	Long Term Bonds and Notes - Principal	05	\$26,500	\$0
	<i>Purpose: One ton pickup truck</i>			
4711	Long Term Bonds and Notes - Principal	06	\$12,500	\$0
	<i>Purpose: Forestry Truck</i>			
4721	Long Term Bonds and Notes - Interest	04	\$4,000	\$0
	<i>Purpose: Retaining wall</i>			
4721	Long Term Bonds and Notes - Interest	05	\$3,500	\$0
	<i>Purpose: One ton pickup truck</i>			
4721	Long Term Bonds and Notes - Interest	06	\$1,500	\$0
	<i>Purpose: Forestry Truck</i>			
4902	Machinery, Vehicles, and Equipment	05	\$79,000	\$0
	<i>Purpose: One ton pickup truck</i>			
4902	Machinery, Vehicles, and Equipment	06	\$37,000	\$0
	<i>Purpose: Forestry Truck</i>			
4902	Machinery, Vehicles, and Equipment	13	\$20,000	\$0
	<i>Purpose: Roller</i>			
4909	Improvements Other than Buildings	04	\$95,000	\$0
	<i>Purpose: Retaining wall</i>			
4914O	To Proprietary Fund - Other	16	\$32,050	\$0
	<i>Purpose: Establish</i>			
4915	To Capital Reserve Fund	10	\$52,000	\$0
	<i>Purpose: Fund Capital Reserve Accounts</i>			
Total Proposed Special Articles			\$382,050	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
4199	Other General Government	11 <i>Purpose: Spatial Recompile</i>	\$22,700	\$0
4445-4449	Vendor Payments and Other	12 <i>Purpose: Community Service Agencies</i>	\$13,600	\$0
Total Proposed Individual Articles			\$36,300	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund	07	\$72,615	\$0	\$5,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	07	\$10,537	\$7,000	\$5,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	07	\$1,418	\$1,267	\$1,500
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	07	\$84,009	\$70,000	\$80,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$168,579	\$78,267	\$91,500
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	07	\$2,539	\$4,000	\$4,000
3220	Motor Vehicle Permit Fees	07	\$330,422	\$315,000	\$310,000
3230	Building Permits	07	\$3,443	\$2,500	\$5,000
3290	Other Licenses, Permits, and Fees	07	\$4,417	\$5,000	\$5,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$340,821	\$326,500	\$324,000
State Sources					
3351	Municipal Aid/Shared Revenues	07	\$55,824	\$0	\$50,824
3352	Meals and Rooms Tax Distribution	07	\$85,724	\$82,548	\$85,724
3353	Highway Block Grant	07	\$96,526	\$102,956	\$96,648
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)	07	\$0	\$0	\$2,000
3379	From Other Governments	07	\$845	\$2,000	\$2,000
State Sources Subtotal			\$238,919	\$187,504	\$237,196
Charges for Services					
3401-3406	Income from Departments	07	\$276,280	\$225,000	\$250,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$276,280	\$225,000	\$250,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	07	\$5,264	\$4,000	\$2,500
3502	Interest on Investments	07	\$1,125	\$1,000	\$1,000
3503-3509	Other	07	\$4,196	\$2,500	\$2,500
Miscellaneous Revenues Subtotal			\$10,585	\$7,500	\$6,000



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
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)	08, 13	\$205,980	\$233,249	\$245,070
3914W	From Enterprise Funds: Water (Offset)	09, 13	\$186,362	\$194,330	\$205,750
3915	From Capital Reserve Funds		\$1,891	\$918	\$0
3916	From Trust and Fiduciary Funds	13	\$210	\$100	\$2,000
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$394,443	\$428,597	\$452,820
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	06, 04, 05	\$0	\$0	\$211,000
9998	Amount Voted from Fund Balance	16	\$0	\$0	\$32,050
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$243,050
Total Estimated Revenues and Credits			\$1,429,627	\$1,253,368	\$1,604,566



Budget Summary

Item	Period ending 12/31/2020
Operating Budget Appropriations	\$2,595,263
Special Warrant Articles	\$382,050
Individual Warrant Articles	\$36,300
Total Appropriations	\$3,013,613
Less Amount of Estimated Revenues & Credits	\$1,604,566
Estimated Amount of Taxes to be Raised	\$1,409,047