



2021
MS-636

Proposed Budget

Lisbon

For the period beginning January 1, 2021 and ending December 31, 2021

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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.

[illegible]

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/>



Appropriations

| Account | Purpose | Article | Expenditures for period ending 12/31/2020 | Appropriations for period ending 12/31/2020 | Proposed Appropriations for period ending 12/31/2021 | |
|---|--|---------|---|---|---|-------------------|
| | | | | | (Recommended) | (Not Recommended) |
| General Government | | | | | | |
| 0000-0000 | Collective Bargaining | | \$0 | \$0 | \$0 | \$0 |
| 4130-4139 | Executive | 05 | \$84,759 | \$91,923 | \$97,736 | \$0 |
| 4140-4149 | Election, Registration, and Vital Statistics | 05 | \$90,557 | \$87,975 | \$88,000 | \$0 |
| 4150-4151 | Financial Administration | 05 | \$65,818 | \$68,740 | \$72,200 | \$0 |
| 4152 | Revaluation of Property | 05 | \$35,840 | \$53,500 | \$47,500 | \$0 |
| 4153 | Legal Expense | 05 | \$9,985 | \$10,000 | \$15,000 | \$0 |
| 4155-4159 | Personnel Administration | | \$0 | \$0 | \$0 | \$0 |
| 4191-4193 | Planning and Zoning | 05 | \$5,036 | \$6,180 | \$6,180 | \$0 |
| 4194 | General Government Buildings | 05 | \$46,170 | \$60,200 | \$61,300 | \$0 |
| 4195 | Cemeteries | 05 | \$16,750 | \$17,650 | \$19,000 | \$0 |
| 4196 | Insurance | 05 | \$49,641 | \$58,500 | \$60,355 | \$0 |
| 4197 | Advertising and Regional Association | 05 | \$1,316 | \$3,300 | \$3,300 | \$0 |
| 4199 | Other General Government | | \$0 | \$22,700 | \$0 | \$0 |
| General Government Subtotal | | | \$405,872 | \$480,668 | \$470,571 | \$0 |
| Public Safety | | | | | | |
| 4210-4214 | Police | 05 | \$371,162 | \$346,240 | \$376,565 | \$0 |
| 4215-4219 | Ambulance | 05 | \$45,464 | \$51,480 | \$53,480 | \$0 |
| 4220-4229 | Fire | 05 | \$91,788 | \$93,485 | \$119,760 | \$0 |
| 4240-4249 | Building Inspection | 05 | \$30,596 | \$17,000 | \$25,000 | \$0 |
| 4290-4298 | Emergency Management | 05 | \$1,211 | \$5,000 | \$5,000 | \$0 |
| 4299 | Other (Including Communications) | 05 | \$39,791 | \$46,400 | \$34,450 | \$0 |
| Public Safety Subtotal | | | \$580,012 | \$559,605 | \$614,255 | \$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 | 05 | \$485,407 | \$542,140 | \$537,600 | \$0 |
| 4313 | Bridges | | \$0 | \$0 | \$0 | \$0 |
| 4316 | Street Lighting | 05 | \$12,624 | \$14,000 | \$14,000 | \$0 |
| 4319 | Other | | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets Subtotal | | | \$498,031 | \$556,140 | \$551,600 | \$0 |



Appropriations

| Account | Purpose | Article | Expenditures for period ending 12/31/2020 | Appropriations for period ending 12/31/2020 | Proposed Appropriations for period ending 12/31/2021 | |
|--|---------------------------------------|---------|---|---|---|-------------------|
| | | | | | (Recommended) | (Not Recommended) |
| Sanitation | | | | | | |
| 4321 | Administration | | \$0 | \$0 | \$0 | \$0 |
| 4323 | Solid Waste Collection | 05 | \$227,868 | \$232,090 | \$234,860 | \$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 | | | \$227,868 | \$232,090 | \$234,860 | \$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 | 05 | \$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 | 05 | \$12,489 | \$17,400 | \$17,400 | \$0 |
| 4444 | Intergovernmental Welfare Payments | | \$0 | \$0 | \$0 | \$0 |
| 4445-4449 | Vendor Payments and Other | | \$7,500 | \$13,600 | \$0 | \$0 |
| Welfare Subtotal | | | \$19,989 | \$31,000 | \$17,400 | \$0 |
| Culture and Recreation | | | | | | |
| 4520-4529 | Parks and Recreation | 05 | \$10,936 | \$17,000 | \$17,000 | \$0 |
| 4550-4559 | Library | 05 | \$63,299 | \$60,722 | \$59,258 | \$0 |
| 4583 | Patriotic Purposes | 05 | \$124 | \$1,000 | \$1,000 | \$0 |
| 4589 | Other Culture and Recreation | | \$0 | \$0 | \$0 | \$0 |
| Culture and Recreation Subtotal | | | \$74,359 | \$78,722 | \$77,258 | \$0 |



Appropriations

| Account | Purpose | Article | Expenditures for period ending 12/31/2020 | Appropriations for period ending 12/31/2020 | Proposed Appropriations for period ending 12/31/2021 | |
|--|--|---------|---|---|---|-------------------|
| | | | | | (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 | 05 | \$4,658 | \$10,000 | \$10,000 | \$0 |
| Conservation and Development Subtotal | | | \$4,658 | \$10,000 | \$10,000 | \$0 |
| Debt Service | | | | | | |
| 4711 | Long Term Bonds and Notes - Principal | 05 | \$108,479 | \$148,668 | \$138,000 | \$0 |
| 4721 | Long Term Bonds and Notes - Interest | 05 | \$34,712 | \$40,250 | \$34,750 | \$0 |
| 4723 | Tax Anticipation Notes - Interest | 05 | \$963 | \$5,000 | \$5,000 | \$0 |
| 4790-4799 | Other Debt Service | | \$0 | \$0 | \$0 | \$0 |
| Debt Service Subtotal | | | \$144,154 | \$193,918 | \$177,750 | \$0 |
| Capital Outlay | | | | | | |
| 4901 | Land | 05 | \$97,519 | \$100,000 | \$100,000 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | | \$123,792 | \$136,000 | \$0 | \$0 |
| 4903 | Buildings | | \$0 | \$0 | \$0 | \$0 |
| 4909 | Improvements Other than Buildings | | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay Subtotal | | | \$221,311 | \$236,000 | \$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 | \$32,050 | \$0 | \$0 |
| 4914S | To Proprietary Fund - Sewer | 06 | \$207,019 | \$237,070 | \$263,429 | \$0 |
| 4914W | To Proprietary Fund - Water | 07 | \$250,040 | \$195,750 | \$195,838 | \$0 |
| 4918 | To Non-Expendable Trust Funds | | \$0 | \$0 | \$0 | \$0 |
| 4919 | To Fiduciary Funds | | \$0 | \$0 | \$0 | \$0 |
| Operating Transfers Out Subtotal | | | \$457,059 | \$464,870 | \$459,267 | \$0 |
| Total Operating Budget Appropriations | | | | | \$2,713,561 | \$0 |



Special Warrant Articles

| Account | Purpose | Article | Proposed Appropriations for period ending 12/31/2021 | |
|---------------------------------|---|---------|--|-------------------|
| | | | (Recommended) | (Not Recommended) |
| 4711 | Long Term Bonds and Notes - Principal | 03 | \$19,000 | \$0 |
| | <i>Purpose: Retaining wall</i> | | | |
| 4721 | Long Term Bonds and Notes - Interest | 03 | \$4,000 | \$0 |
| | <i>Purpose: Retaining wall</i> | | | |
| 4909 | Improvements Other than Buildings | 03 | \$95,000 | \$0 |
| | <i>Purpose: Retaining wall</i> | | | |
| 4914W | To Proprietary Fund - Water | 04 | \$3,500,000 | \$0 |
| | <i>Purpose: Water System Improvements</i> | | | |
| 4915 | To Capital Reserve Fund | 10 | \$62,000 | \$0 |
| | <i>Purpose: Fund Capital Reserve Accounts</i> | | | |
| 4915 | To Capital Reserve Fund | 13 | \$15,000 | \$0 |
| | <i>Purpose: Contract Base Fees to CRF</i> | | | |
| 4916 | To Expendable Trusts/Fiduciary Funds | 14 | \$15,000 | \$0 |
| | <i>Purpose: Establish/Transfer To ETF for Building Clean-up</i> | | | |
| Total Proposed Special Articles | | | \$3,710,000 | \$0 |



Individual Warrant Articles

| Account | Purpose | Article | Proposed Appropriations for period ending 12/31/2021 | |
|---|------------------------------------|--|---|-------------------|
| | | | (Recommended) | (Not Recommended) |
| 4210-4214 | Police | 08 <i>Purpose: Full-Time Police Officer</i> | \$74,700 | \$0 |
| 4445-4449 | Vendor Payments and Other | 11 <i>Purpose: Community Service Agencies</i> | \$8,500 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | 09 <i>Purpose: New Breathing Apparatus</i> | \$60,000 | \$0 |
| 4909 | Improvements Other than Buildings | 12 <i>Purpose: Paving Ecology Drive</i> | \$21,105 | \$0 |
| Total Proposed Individual Articles | | | \$164,305 | \$0 |



Revenues

| Account | Source | Article | Actual Revenues for period ending 12/31/2020 | Estimated Revenues for period ending 12/31/2020 | Estimated Revenues for period ending 12/31/2021 |
|---|---|---------|--|---|---|
| Taxes | | | | | |
| 3120 | Land Use Change Tax - General Fund | 05 | \$25,020 | \$20,000 | \$5,000 |
| 3180 | Resident Tax | | \$0 | \$0 | \$0 |
| 3185 | Yield Tax | 05 | \$2,109 | \$2,500 | \$2,500 |
| 3186 | Payment in Lieu of Taxes | | \$0 | \$0 | \$0 |
| 3187 | Excavation Tax | 05 | \$2,097 | \$2,000 | \$2,000 |
| 3189 | Other Taxes | | \$0 | \$0 | \$0 |
| 3190 | Interest and Penalties on Delinquent Taxes | 05 | \$130,789 | \$125,000 | \$110,000 |
| 9991 | Inventory Penalties | | \$0 | \$0 | \$0 |
| Taxes Subtotal | | | \$160,015 | \$149,500 | \$119,500 |
| Licenses, Permits, and Fees | | | | | |
| 3210 | Business Licenses and Permits | 05 | \$3,219 | \$4,000 | \$4,000 |
| 3220 | Motor Vehicle Permit Fees | 05 | \$339,797 | \$330,000 | \$330,000 |
| 3230 | Building Permits | 05 | \$7,466 | \$6,000 | \$6,000 |
| 3290 | Other Licenses, Permits, and Fees | 05 | \$7,321 | \$7,000 | \$7,000 |
| 3311-3319 | From Federal Government | 04 | \$0 | \$0 | \$700,000 |
| Licenses, Permits, and Fees Subtotal | | | \$357,803 | \$347,000 | \$1,047,000 |
| State Sources | | | | | |
| 3351 | Municipal Aid/Shared Revenues | | \$50,824 | \$50,824 | \$0 |
| 3352 | Meals and Rooms Tax Distribution | 05 | \$85,417 | \$85,417 | \$85,417 |
| 3353 | Highway Block Grant | 05 | \$99,514 | \$99,523 | \$99,523 |
| 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) | 05 | \$52,739 | \$2,000 | \$2,000 |
| 3379 | From Other Governments | 05 | \$0 | \$2,000 | \$2,000 |
| State Sources Subtotal | | | \$288,494 | \$239,764 | \$188,940 |
| Charges for Services | | | | | |
| 3401-3406 | Income from Departments | 05 | \$264,177 | \$260,000 | \$260,000 |
| 3409 | Other Charges | | \$0 | \$0 | \$0 |
| Charges for Services Subtotal | | | \$264,177 | \$260,000 | \$260,000 |
| Miscellaneous Revenues | | | | | |
| 3501 | Sale of Municipal Property | | \$12,401 | \$10,000 | \$0 |
| 3502 | Interest on Investments | 05 | \$2,317 | \$2,000 | \$1,000 |
| 3503-3509 | Other | 05 | \$20,627 | \$7,500 | \$7,500 |
| Miscellaneous Revenues Subtotal | | | \$35,345 | \$19,500 | \$8,500 |



Revenues

| Account | Source | Article | Actual Revenues for period ending 12/31/2020 | Estimated Revenues for period ending 12/31/2020 | Estimated Revenues for period ending 12/31/2021 |
|--|--|---------|--|---|---|
| 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) | 06 | \$181,034 | \$245,070 | \$263,429 |
| 3914W | From Enterprise Funds: Water (Offset) | 07 | \$164,910 | \$205,750 | \$195,838 |
| 3915 | From Capital Reserve Funds | | \$0 | \$0 | \$0 |
| 3916 | From Trust and Fiduciary Funds | 05 | \$251 | \$2,000 | \$2,000 |
| 3917 | From Conservation Funds | | \$0 | \$0 | \$0 |
| Interfund Operating Transfers In Subtotal | | | \$346,195 | \$452,820 | \$461,267 |
| Other Financing Sources | | | | | |
| 3934 | Proceeds from Long Term Bonds and Notes | 03, 04 | \$116,000 | \$116,000 | \$2,895,000 |
| 9998 | Amount Voted from Fund Balance | | \$0 | \$0 | \$0 |
| 9999 | Fund Balance to Reduce Taxes | | \$0 | \$0 | \$0 |
| Other Financing Sources Subtotal | | | \$116,000 | \$116,000 | \$2,895,000 |
| Total Estimated Revenues and Credits | | | \$1,568,029 | \$1,584,584 | \$4,980,207 |



Budget Summary

| Item | Period ending 12/31/2021 |
|---|-------------------------------------|
| Operating Budget Appropriations | \$2,713,561 |
| Special Warrant Articles | \$3,710,000 |
| Individual Warrant Articles | \$164,305 |
| Total Appropriations | \$6,587,866 |
| Less Amount of Estimated Revenues & Credits | \$4,980,207 |
| Estimated Amount of Taxes to be Raised | \$1,607,659 |