

BUDGET OF THE TOWN/CITY

OF: Lee

Appropriations and Estimates of Revenue for the Ensuing Year January 1, _____ to December 31, _____

or Fiscal Year From July 1, 2010 to June 30, 2011

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below.

This form was posted with the warrant on (Date): February 10, 2010

GOVERNING BODY (SELECTMEN)

Please sign in ink.

John R. LaCourse, Ph.D, Chairman.

W. James Griswold

Joseph P. Lombardo

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION
 P.O. BOX 487, CONCORD, NH 03302-0487
 (603)271-3397

MS-6 **Budget Town of Lee FY 2010-2011**

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)
GENERAL GOVERNMENT			2009-2010	2008-2009	2010-2011
4130-4139	Executive	2	\$105,535.00	\$102,631.00	\$107,663.00
4140-4149	Election,Reg.& Vital Statistics	2	\$11,133.00	\$18,025.00	\$15,675.00
4150-4151	Financial Administration	2	\$277,433.00	\$324,028.00	\$356,570.00
4152	Revaluation of Property	2	\$56,250.00	\$49,000.00	\$44,750.00
4153	Legal Expense	2	\$20,000.00	\$20,000.00	\$15,000.00
4155-4159	Personnel Administration	2	\$564,284.00	\$563,856.00	\$642,845.00
4191-4193	Planning & Zoning	2	\$42,125.00	\$42,885.00	\$41,641.00
4194	General Government Buildings	2	\$118,408.00	\$110,997.00	\$116,511.00
4195	Cemeteries	2	\$17,540.00	\$21,400.00	\$13,204.00
4196	Insurance	2	\$65,800.00	\$64,272.00	\$70,597.00
4197	Advertising & Regional Assoc.		\$0.00	\$0.00	\$0.00
4199	Other General Government	2	\$20,000.00	\$10,000.00	\$20,000.00
PUBLIC SAFETY			2009-2010	2008-2009	2010-2011
4210-4214	Police	2	\$535,989.00	\$522,331.00	\$534,568.00
4215-4219	Ambulance		\$0.00	\$0.00	\$0.00
4220-4229	Fire	2	\$235,751.00	\$221,221.00	\$233,409.00
4240-4249	Building Inspection	2	\$58,303.00	\$52,399.00	\$58,483.00
4290-4298	Emergency Management	2	\$5,750.00	\$5,750.00	\$4,250.00
4299	Other (Incl. Communications)	2	\$17,065.00	\$21,870.00	\$17,065.00
AIRPORT/AVIATION CENTER			2009-2010	2008-2009	2010-2011
4301-4309	Airport Operations				
HIGHWAYS & STREETS			2009-2010	2008-2009	2010-2011
4311	Administration	2	\$416,915.00	\$392,785.00	\$414,276.00
4312	Highways & Streets				
4313	Bridges				
4316	Street Lighting				
4319	Other				
SANITATION			2009-2010	2008-2009	2010-2011
4321	Administration	2	\$178,279.00	\$168,593.00	\$175,702.00
4323	Solid Waste Collection				
4324	Solid Waste Disposal	2	\$133,390.00	\$138,158.00	\$124,902.00
4325	Solid Waste Clean-up				
4326-4329	Sewage Coll. & Disposal & Other				
Total this page			\$2,879,950.00	\$2,850,201.00	\$3,007,111.00

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuig FY (RECOMMENDED)	Appropriations Ensuig FY (NOT RECOMMENDED)
WATER DISTRIBUTION & TREATMENT			2009-2010	2008-2009	2010-2011	XXXXXXXXXX
4331	Administration					
4332	Water Services					
4335-4339	Water Treatment, Conserv.& Other					
ELECTRIC			2009-2010	2008-2009	2010-2011	XXXXXXXXXX
4351-4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
HEALTH			2009-2010	2008-2009	2010-2011	XXXXXXXXXX
4411	Administration					
4414	Pest Control	2	\$600.00	\$1,500.00	\$588.00	
4415-4419	Health Agencies & Hosp. & Other					
WELFARE			2009-2010	2008-2009	2010-2011	XXXXXXXXXX
4441-4442	Administration & Direct Assist.	2	\$5,500.00	\$4,613.00	\$6,700.00	
4444	Intergovernmental Welfare Pymnts					
4445-4449	Vendor Payments & Other	2	\$22,680.00	\$19,887.00	\$18,100.00	
CULTURE & RECREATION			2009-2010	2008-2009	2010-2011	XXXXXXXXXX
4520-4529	Parks & Recreation		\$0.00	\$27,600.00	\$0.00	
4550-4559	Library	2	\$151,678.00	\$146,554.00	\$148,637.00	
4583	Patriotic Purposes					
4589	Other Culture & Recreation					
CONSERVATION			2009-2010	2008-2009	2010-2011	XXXXXXXXXX
4611-4612	Admin.& Purch. of Nat. Resources					
4619	Other Conservation					
4631-4632	REDEVELOPMENT & HOUSING					
4651-4659	ECONOMIC DEVELOPMENT					
DEBT SERVICE			2009-2010	2008-2009	2010-2011	XXXXXXXXXX
4711	Princ.- Long Term Bonds & Notes	2	\$90,000.00	\$90,000.00	\$90,000.00	
4721	Interest-Long Term Bonds & Notes	2	\$52,140.00	\$55,710.00	\$50,250.00	
4723	Int. on Tax Anticipation Notes					
4790-4799	Other Debt Service					

total page 2
total page 1

\$322,598.00
\$2,693,659.43
\$3,016,257.43

\$345,864.00
\$2,850,201.00
\$3,196,065.00

\$314,275.00
\$3,007,111.00
\$3,321,386.00

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
CAPITAL OUTLAY			2009-2010	2008-2009	2010-2011	XXXXXXXXXX
4901	Land					
4902	Machinery, Vehicles & Equipment	4,5,6,7,8			\$175,535.00	*
4903	Buildings					
4909	Improvements Other Than Bldgs.	10			\$1,700,000.00	*
OPERATING TRANSFERS OUT			2009-2010	2008-2009	2010-2011	XXXXXXXXXX
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	Sewer-					
	Water-					
	Electric-					
	Airport-					
4915	To Capital Reserve Fund					
4916	To Exp.Tr.Fund-except #4917					
4917	To Health Maint. Trust Funds					
4918	To Nonexpendable Trust Funds					
4919	To Fiduciary Funds					
SUBTOTAL 1						

Transfer St. - Bobcat	War Art 4	\$43,680.00	Fire Truck Utility	7	\$58,240.00
Safety Complex Sprinkler System	5	\$50,000.00	FD-Acc. & Health Cov	8	\$5,250.00
Heritage Comm & TC/TC -vault	6	\$18,365.00	Town Bridge Replace - H	10	\$1,700,000.00

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Warrant Art. Description

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
TAXES			2009-2010	2008-2009	2010-2011
3120	Land Use Change Taxes - General Fund		\$58,000.00	\$30,000.00	\$30,000.00
3180	Resident Taxes				
3185	Timber Taxes				
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		\$30,000.00	\$30,000.00	\$30,000.00
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
LICENSES, PERMITS & FEES			2009-2010	2008-2009	2010-2011
3210	Business Licenses & Permits		\$300.00	\$300.00	\$300.00
3220	Motor Vehicle Permit Fees		\$635,000.00	\$635,000.00	\$635,000.00
3230	Building Permits		\$15,000.00	\$15,000.00	\$15,000.00
3290	Other Licenses, Permits & Fees		\$11,000.00	\$0.00	\$0.00
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE			2009-2010	2008-2009	2010-2011
3351	Shared Revenues			\$0.00	\$0.00
3352	Meals & Rooms Tax Distribution		\$160,000.00	\$145,000.00	\$145,000.00
3353	Highway Block Grant		\$90,000.00	\$75,000.00	\$75,000.00
3354	Water Pollution Grant			\$0.00	\$0.00
3355	Housing & Community Development			\$0.00	\$0.00
3356	State & Federal Forest Land Reimbursement			\$288,000.00	\$288,000.00
3357	Flood Control Reimbursement			\$0.00	\$0.00
3359	Other (Including Railroad Tax)	10	\$1,046,000.00	\$0.00	\$1,360,000.00
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES			2009-2010	2008-2009	2010-2011
3401-3406	Income from Departments		\$53,000.00	\$53,000.00	\$53,000.00
3409	Other Charges				
MISCELLANEOUS REVENUES			2009-2010	2008-2009	2010-2011
3501	Sale of Municipal Property				
3502	Interest on Investments		\$45,000.00	\$40,000.00	\$40,000.00
3503-3509	Other	5,17,33,34			\$70,000.00
total			\$2,143,300.00	\$1,311,300.00	\$2,741,300.00

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
	Town Building/New Building CRF	11	10,000.00		20,000.00	
	Town Bridge CRF	12	95,000.00		70,000.00	
	Highway Equipment CRF-BOS agent	13	30,000.00		50,000.00	
	Fire Ponds/Cisterns ETF	14	10,000.00		8,000.00	
	Fire Truck/Equipment CRD	15	50,000.00		30,000.00	
	Transfer Station CRD	16	10,000.00		45,000.00	
	Library Maintenance CRF	18	5,000.00		60,000.00	
	Accrued Benefits ETF -BOS agent	17	15,000.00		45,000.00	
	Recreation Facility CRF	19	35,000.00		30,000.00	
	Fire Building Maintenance ETF	20	25,000.00		25,000.00	
	Land Acquisition - CRF	21	75,000.00		25,000.00	
	Revaluation CRF	22			25,000.00	
	Fogg Easement		400,000.00			
	Dwight E. Barney & Sally W. Barney Rev. Tr.	33			484,400.00	
	Roger & Marilyn Palmer	34			300,000.00	
SUBTOTAL 2 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	1,217,400.00	XXXXXXXXXX

****INDIVIDUAL WARRANT ARTICLES****

"Individual" warrant articles are not necessarily the same as "special warrant articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
	Conservation Commission	26	8,500.00	10,000.00	7,100.00	
	Ambulance	24	19,685.00	18,521.00	9,843.00	
	Police Cruiser	3	0.00	23,535.00	33,000.00	
	Strafford Regional	25	5,037.00	5,037.00	5,003.00	
	Lee Heritage Commission	27	2,770.00	2,770.00	2,600.00	
	Lee Agricultural Committee	30	3,000.00	3,000.00	3,000.00	
	Lee Recreation Commission	28			10,650.00	
	Lee Energy Committee	31			2,000.00	
	Town Center		0.00	97,750.00	0.00	
	Health Agencies	32	0.00	9,146.00	12,371.00	
	Oyster River Youth Assoc.	29		25,000.00	25,000.00	
	Little River Park	9		14,780.00	16,640.00	
	Transfer St - Bobcat			25,000.00	0.00	
	Little River Park-Pkg Lot-Decelation Ln			55,000.00	0.00	
	Town Clerk/Tax Collector			42,642.00	0.00	
	Town Clerk/Tax Collector Health/Dental/Life/Long Term Disability benefits			11,588.00	0.00	
	Petition Art. - Little River Park-Aggreg.	36			60,000.00	
SUBTOTAL 3 RECOMMENDED			XXXXXXXXXX	343,769.00	187,207.00	XXXXXXXXXX

#VALUE!

1,404,607.00

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN			2009-2010	2008-2009	2010-+2011
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds	33,34	\$398,400.00	\$234,000.00	\$246,000.00
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES			2009-2010	2008-2009	2010-2011
3934	Proc. from Long Term Bonds & Notes				
	Amount VOTED From F/B ("Surplus")		\$75,000.00		
	Fund Balance ("Surplus") to Reduce Taxes			\$0.00	\$0.00
TOTAL ESTIMATED REVENUE & CREDITS			\$2,616,700.00	\$1,545,300.00	\$2,987,300.00

****BUDGET SUMMARY****

	Prior Year	Ensuing Year
SUBTOTAL 1 Appropriations Recommended (from page 4)	\$3,196,065.00	\$3,321,386.00
SUBTOTAL 2 Special Warrant Articles Recommended (from page 5)	\$671,000.00	\$3,092,935.00
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 5)	\$60,545.00	\$187,207.00
TOTAL Appropriations Recommended	\$3,927,610.00	\$6,601,528.00
Less: Amount of Estimated Revenues & Credits (from above)	\$1,545,300.00	\$2,987,300.00
Estimated Amount of Taxes to be Raised	\$2,382,310.00	\$3,614,228.00

INSTRUCTIONS FOR FORM MS-6 BUDGET OF THE TOWN

<p><u>Pages 2 - 4</u> Appropriations</p>	<p>RSA 32:5 requires this budget be prepared on a "gross" basis, showing all revenues and appropriations. The "Warr. Art. #" column 3 is for the related warrant article numbers for the ensuing year's budget. Complete column 4, entitled "Appropriations Prior Year As Approved by DRA". In column 5 enter the prior year's actual expenditures. If the fiscal year is July-June, enter the actual expenditures for the most recently completed fiscal year. In column 6, enter the selectmen's recommended budget for the coming year and use column 7 for those appropriations not recommended.</p>
<p><i>RSA 32 requires all appropriations be posted.</i></p>	<p>This means the operating budget and all special and individual warrant articles must be posted. Page 5 provides an area for you to separate special and individual warrant articles, if desired.</p>
<p><u>Page 5</u> Special Warrant Articles</p>	<p>Special warrant articles are defined in RSA 32:3, VI, as: 1) petitioned warrant articles; 2) an article whose appropriation is raised by bonds or notes; 3) an article which calls for an appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; and 4) any article designated on the warrant as a nonlapsing or nontransferable article.</p>
<p><u>Page 5</u> Individual Warrant Articles</p>	<p>"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles could be ratification of negotiated cost items for labor agreements, leases, or items of a one time nature.</p>
<p><u>Pages 6 - 7</u> Revenues</p>	<p>Insert last year's estimated and actual revenue in columns 4 & 5. Enter this year's estimate of revenue in the "Estimated Revenue", column 6. The "Warr. Art. #", column 3, is for any related warrant article. Be sure to complete the "Budget Summary" section.</p>
<p>Posting & Report Distribution</p>	<p>A hearing must be held on the budget and a signed copy of this budget must be posted with the warrant. Within 20 days after the meeting, send a signed copy to the Commissioner of Revenue Administration at the address below.</p>
<p>Default Budget RSA 32:5, VII (b)</p>	<p>If you have adopted SB2, you will also need to complete and post a default budget form showing how the default budget was calculated. This task may be delegated to the budget committee if so voted under RSA 40:14-b.</p>

This form can be downloaded from our website: www.revenue.nh.gov/forms/msforms.htm

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397**