

Town of Lee



Deliberative Session

Mast Way Elementary School

February 5, 2022

Amending a Warrant Article (NH RSA 40:13 IV)

Warrant articles can be amended by a simple majority vote

Warrant articles may be amended subject to the following limitations:

- Warrant articles whose wording is prescribed by law shall not be amended.
- Warrant articles as amended shall be placed on the official ballot for a final vote
- No warrant article shall be amended to eliminate the subject matter of the article but the legislative body can make other changes. An amendment can change the dollar amount of an appropriation.

Appropriations (NH RSA 32:6)

- An “Appropriation” is the amount of money authorized to be expended for a specific purpose:
- The amount of an appropriation may be amended; however, the purpose of the appropriation cannot be changed.
- No new purposes can be introduced that were not in the posted warrant or that were not disclosed or discussed at the budget hearing.

Purpose (NH RSA 32:3 V)

"Purpose" means a goal or aim to be accomplished through the expenditure of public funds.

A line on the budget form posted with the warrant or the form submitted to the Department of Revenue Administration or an appropriation contained in a special warrant article, shall be considered a single "purpose."

Raise & Appropriate (NH RSA 32:3)

“To Raise” indicates the source of the revenue

This means funding from any source of revenue, not just general taxation !

"Appropriate" - to authorize the expenditure of a particular sum for a particular purpose. i.e. the authorization to expend municipal funds for a specified purpose.

Warrant Article 1 - Town Officers

To choose all necessary Town Officers for the ensuing year

- Selectperson – 3-year position
- Treasurer – 3-year position
- Moderator – 2-year position
- Supervisor of the Checklist – 6-year position
- Trustee of the Trust Funds – 3-year position
- Library Trustees – (2) 3-year positions
- Cemetery Trustees – 3-year position
- Advisory Budget Committee – (2) 3-year positions

Warrant Article 2 – Zoning Ordinance

Relative to Article XVII, section II-B;5ii of the 2019 Zoning Regulations (temporary signs), are you in favor of the adoption of Amendment No. 1-2021 as Proposed by the Select Board to remove the following language:

~~ii. One temporary sign per lot may be located on the owner's property for a period of (30) days prior to an election involving candidates for federal, state or local office or an issue on the ballot.~~

Majority vote required.

NOTE: Deleted language is struck through

Warrant Article 3 – Operating Budget

Shall the Town of Lee raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$4,882,913**. Should this article be defeated, the default budget shall be **\$4,574,348** which is the same as last year, with certain adjustments required by previous action of the Select Board or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Select Board recommends this article. Majority vote required.

Operating Budget FY22 v. FY23

Account	FY22 Adopted	FY23 Proposed	+/-
Select Board Office - 41301	147,994	161,095	13,101
Elections & Registrations - 41401	8,632	13,510	4,878
Town Clerk/Tax Collector - 41411	98,907	109,649	10,742
Financial Administration - 41501	106,645	115,373	8,728
IT Expense - 41502	71,663	72,180	517
Assessing - 41521	33,900	33,300	(600)
Legal Fees - 41531	18,000	15,000	(3,000)
Personnel Administration - 41551	1,005,823	1,110,869	105,046
Planning & Zoning - 41911	105,514	101,278	(4,236)
Government Buildings - 41941	141,793	241,845	100,052
Cemetery - 41951	7,000	7,800	800
Insurance - Property Liability-41961	50,609	50,609	0
Police Department - 42101	762,387	739,484	(22,903)
Dispatch - Police & Fire - 42111	16,870	16,870	0
Ambulance - 42151	26,190	27,133	943
Fire Department - 42201	609,386	657,402	48,016
Code Enforcement - 42401	56,743	62,400	5,657
Emergency Management - 42901	5,600	3,600	(2,000)
Highway Department - 43111	545,050	638,340	93,290
Transfer Station - 43211	183,670	178,385	(5,285)
Solid Waste Disposal - 43241	149,893	123,898	(25,995)
Animal Control - 44141	100	100	0
Health Service Agencies - 44151	20,305	17,343	(2,962)
Direct Welfare Assistance - 44421	23,304	17,600	(5,704)
Parks & Recreation - 45201	25,200	10,700	(14,500)
Library - 45501	250,000	253,930	3,930
Patriotic Purposes - 45831	250	250	0
Culture & Rec. - Agricultural Commission - 45891	0	0	0
Conservation - 46191	7000	10,850	3,850
Bond Principal - 47111	90,000	90,000	0
Bond Interest- 47211	5,921	2,120	(3,801)
TOTAL OPERATING BUDGET	4,574,349	4,882,913	308,564 6.30%

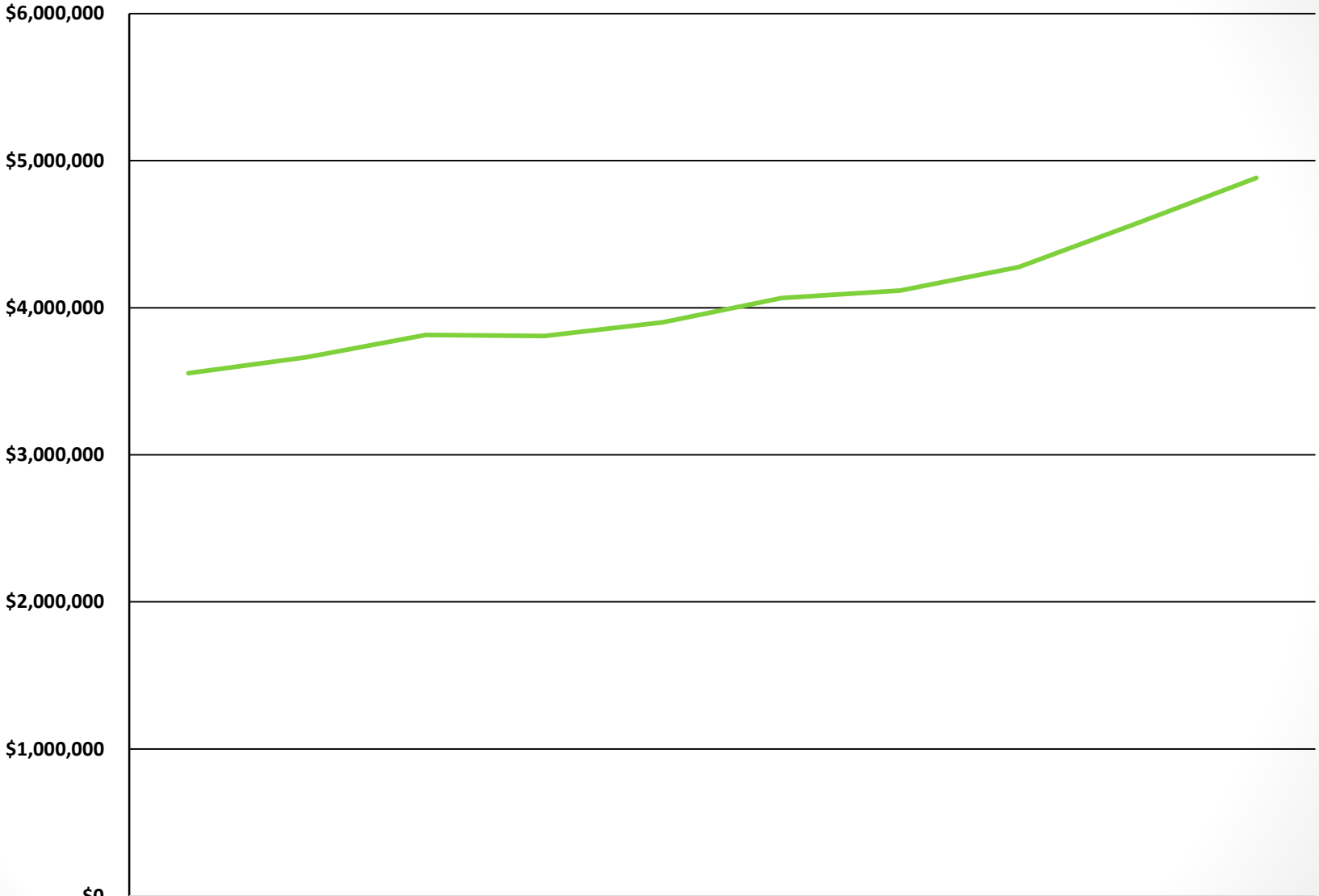
FY23 Operating Budget Highlights

- The overall increase from FY 22 is \$308,564 which is a 6.3% change.
- Government Buildings increased by \$100,052 (New Town Office building rent & expense)
- Personnel increased by \$105,046; Highway increased by \$93,290 and Fire Rescue increased by \$48,016.
- Police *decreased* by \$22,903, Solid Waste *decreased* by \$25,995 and Parks & Recreation *decreased* by \$14,500.

FY23 Operating Budget Highlights

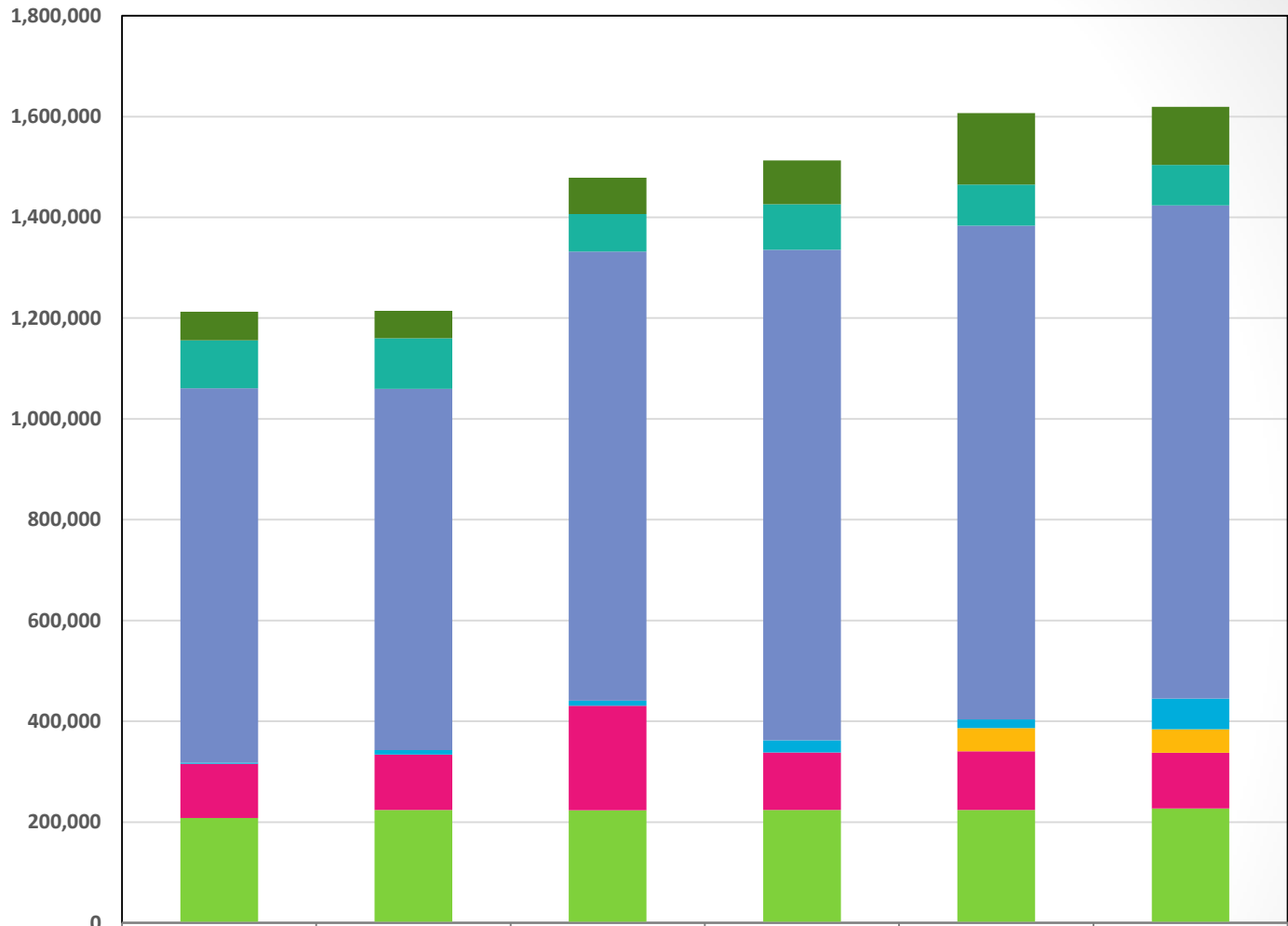
- Highway Department includes funding for an additional full-time employee.
- Fire Department budget includes a wage step scale for personnel.
- Parks & Recreation budget does not include funding for ORYA programs.
- Heritage and Agricultural Commission budgets were not funded at their request

Operating Budget FY14-23



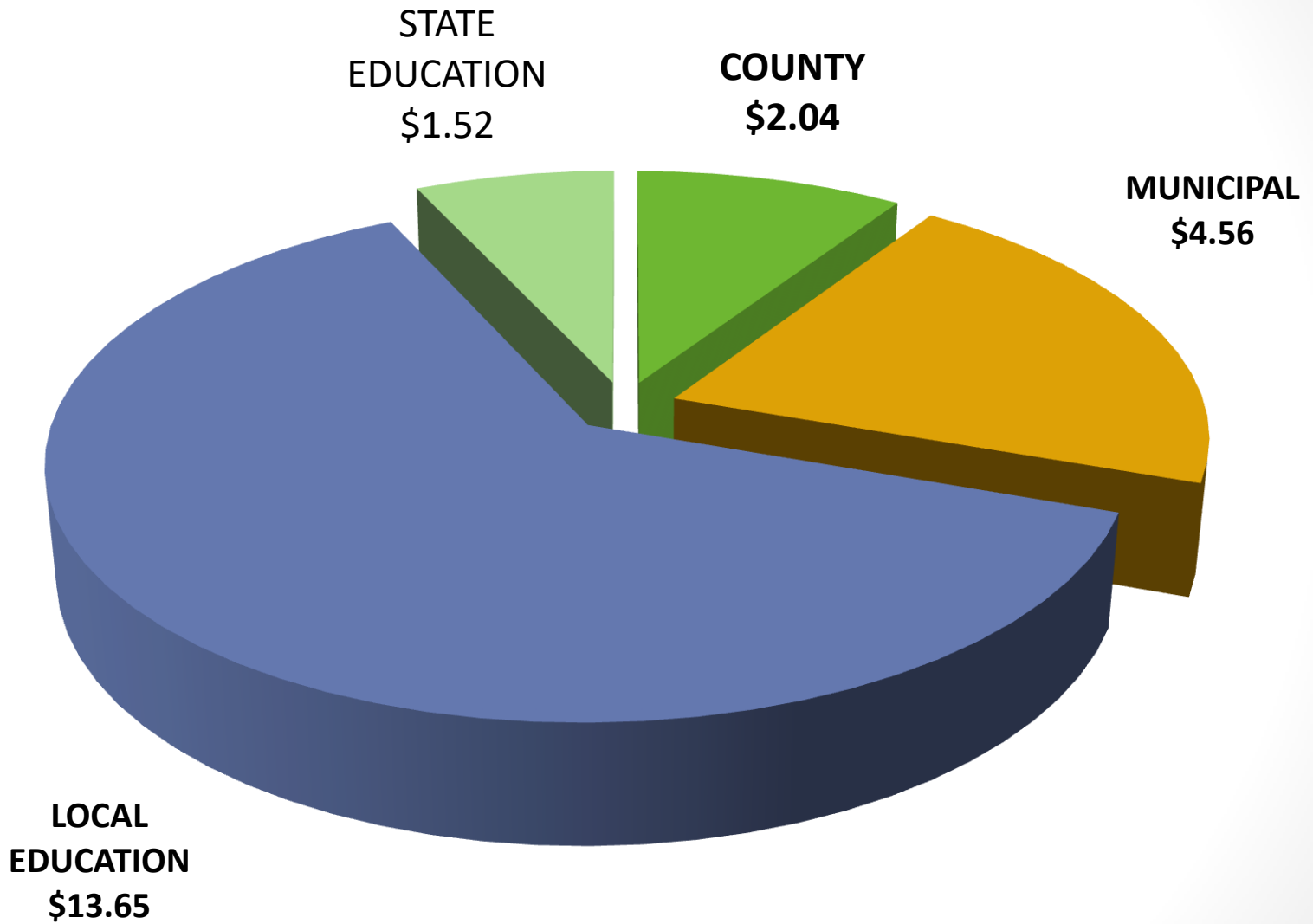
	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Series1	\$3,555,732	\$3,664,065	\$3,815,470	\$3,807,524	\$3,901,124	\$4,065,756	\$4,117,240	\$4,276,460	\$4,574,884	\$4,882,913

FY16 – FY2021 Revenue Other Than Taxes



	FY16	FY17	FY18	FY19	FY20	FY21
Miscellaneous Town Revenue	57,000	54,500	72,035	86,904	141,805	114,988
Income from Town Departments	95,000	100,065	74,432	90,508	81,412	80,252
Licenses, Permits and Fees	743,000	717,000	891,083	973,052	979,787	978,443
Other State Aid	2,000	8,900	10,133	24,422	16,751	61,335
Municipal Aid	0	0	0	0	46,596	46,596
Highway Block Grants	107,391	109,821	207,627	114,224	116,078	110,635
Meal and Rooms Tax	208,416	224,161	223,457	223,868	224,251	226,852

2021 Tax Rate Breakdown (\$21.77 Total)



Capital Reserve Funds Summary

	D E P O S I T S					Balance as of
	FY19	FY20	FY21	FY22	FY23 proposed	12/31/21
Capital Reserve Fund						
Accrued Benefits ETF	15,000	15,000	15,000	15,000	0	92,680.44
Fire Equipment CRF	155,000	175,000	175,000	175,000	175,000	798,011.38
Fire Ponds & Cisterns CRF	25,000	20,000	20,000	20,000	20,000	174,802.97
Highway Equipment CRF	55,000	55,000	55,000	40,000	55,000	357,883.03
Land Acquisition CRF	0	0	0	0	0	248,391.87
Land Use Change (funded solely by LUCT)	-	-	-	-	-	331,634.44
Library Building CRF *	0	0	0	0	30,000	376,446.13
Library CRF	0	0	0	0	0	133,698.42
Recreation Facilities CRF	6,000	0	0	0	0	34,796.15
New CRF - Renovate Town Hall		50,000	0	0	0	52,230.18
Revaluation CRF	15,000	15,000	15,000	15,000	0	73,263.32
Hwy Dept. Roads & Bridges CRF	60,000	50,000	25,000	60,000	90,000	619,932.41
Town Building CRF	100,000	35,000	50,000	104,500	100,000	387,100.38
Transfer Station Equipment CRF	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>45,000</u>	<u>78,000</u>	<u>185,414.92</u>
	451,000	435,000	375,000	474,500	548,000	3,869,914.58

Warrant Article 4 – Fire Equipment Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of One Hundred Seventy Five Thousand dollars (\$175,000) to be deposited into the Fire Equipment Capital Reserve Fund. The Select Board recommends this article. Majority vote required.

As of 12/31/21 this fund has a balance of \$798,011 (a significant portion of this balance encumbered for purchase of a Fire Truck per last year's vote).

Warrant Article 5 – Town Buildings Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand dollars (\$100,000) to be deposited into the Town Buildings Capital Reserve Fund. The Select Board recommends this article. Majority vote required.

As of 12/31/21 this fund has a balance of \$387,100.

Warrant Article 6 – Transfer Station Equipment Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Seventy Eight Thousand dollars (\$78,000) to be deposited into the Transfer Station Equipment Capital Reserve Fund. The Select Board recommends this article. Majority vote required.

As of 12/31/21 this fund has a balance of \$185,414.

Warrant Article 7 – Highway Dept. Road & Bridge Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Ninety Thousand dollars (\$90,000) to be deposited into the Highway Dept. Road and Bridge Improvement Plan Capital Reserve Fund. The Select Board recommends this article. Majority vote required.

As of 12/31/21 this fund has a balance of \$619,932.

Warrant Article 8 –Hwy. Equipment Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Fifty Five Thousand dollars (\$55,000) to be deposited into the Highway Equipment Capital Reserve Fund. The Select Board recommends this article. Majority vote required.

As of 12/31/21 this fund has a balance of \$357,883.

Warrant Article 9 – Lee Library Building Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum not to exceed Thirty Thousand dollars (\$30,000) to be deposited into the Lee Library Building Capital Reserve Fund. The Select Board recommends this article. Majority vote required.

As of 12/31/21 this fund has a balance of \$376,446.

Warrant Article 10 – Fire Ponds & Cisterns Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand dollars (\$20,000) to be deposited into the Fire Ponds and Cisterns Capital Reserve Fund. The Select Board recommends this article. Majority vote required.

As of 12/31/21 this fund has a balance of \$174,802.

Warrant Article 11 – Contingency

To see if the Town will vote to establish a contingency fund for Fiscal Year 2023 for unanticipated expenses that may arise and further to raise and appropriate Twenty Thousand dollars (\$20,000) to go into the fund. This sum to come from the Unassigned Fund Balance and no amount to be raised from general taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. The governing body shall annually publish a detailed report of all expenditures from the fund. The Select Board recommends this article. Majority vote required.

Warrant Article 12 – Fire Pond & Cistern Change of Purpose

To see if the Town will vote to change the purpose of the existing Fire Pond and Cistern Capital Reserve Fund to allow for the installation of new fire ponds and cisterns and to allow for repair and replacement of existing fire ponds and cisterns and to name the Select Board as agents to expend. The Select Board recommends this article. 2/3 vote required.

Warrant Article 13 – Elderly Exemption

Shall the town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of Lee, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 74 years, \$217,500; for a person 75 years of age up to 79 years, \$262,500; for a person 80 years of age or older, \$337,500. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$46,500 or, if married, a combined net income of less than \$59,400 and own net assets not in excess of \$222,500 excluding the value of the person's residence. The Select Board recommends this article. Majority vote required.

Warrant Article 14 – CIP Appointment Authority

To see if the Town will vote to authorize the Select Board, as provided by RSA 674:5, 1) to remove the Planning Board's responsibility for the town capital improvement program and 2) to establish, appoint and implement a Capital Improvement Program Committee whose purpose shall be to prepare and amend a recommended program of municipal capital improvement expenditures projected over a period of at least 6 years to assist the Select Board and the Advisory Budget Committee in completion of the annual budget. Membership of such committee shall include at least one member of the Planning Board and may include but not be limited to other members of the Planning Board, the Advisory Budget Committee, the Select Board, town employees, and residents of the Town of Lee. The Select Board recommends this article. Majority vote required.

**THANK YOU FOR ATTENDING THE
TOWN OF LEE
2022 DELIBERATIVE SESSION**

**PLEASE BE SURE TO VOTE AT THE
PUBLIC SAFETY COMPLEX
MARCH 8TH 7:00 A.M. TO 7:00 P.M.**