

**TOWN OF LEE**  
249 Calef Hwy  
Lee, New Hampshire  
03861

**TOWN OF LEE**  
**VOTER'S INFORMATION GUIDE**

Prepared by the Office of the Select Board, Town Offices – 249 Calef Hwy, Lee, NH 03861  
603-659-5414 - [www.leenh.org](http://www.leenh.org)

**TOWN ELECTION/BALLOT SESSION**

**Tuesday, March 12<sup>th</sup>**

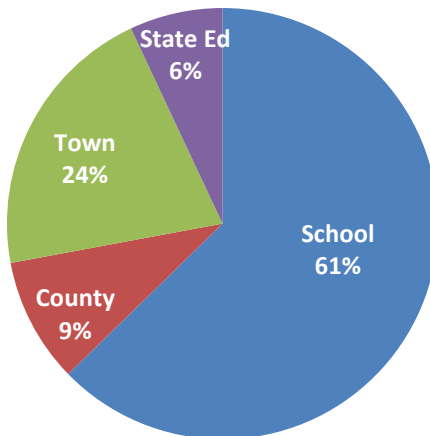
**Lee Public Safety Complex, 20 George Bennett Road, Lee, NH**  
**Polls Open 7:00 am – 7:00 pm**

This Voters' Guide is distributed to help Lee citizens prepare for the Official Ballot Voting (SB2) by providing key decision-making information prior to voting. The Guide contains all of the Warrant Articles as discussed and amended at the Deliberative Session on February 3, 2024 along with brief, explanatory notes.

You may bring this Guide with you on Election Day.

If you have questions or need more information, please feel free to call the Select Board's Office at 603-659-5414 ext. 301. If you have questions about voter eligibility or absentee ballots, please contact the Town Clerk's Office at 603-659-2964 ext. 307 or 308

### 2023 Tax Rate



Tax Year	School	County	Town	State Ed	Total
2023	14.30	2.24	5.59	1.50	23.63

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**2024 TOWN WARRANT FOR THE TOWN OF LEE**  
**As presented at the February 3, 2024 Deliberative Session**

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**ARTICLE 1** To choose all necessary Town Officers for the ensuing year:

Select Board	(1) 3-year position	David Benson
Moderator	(1) 2-year position	Don Quigley
Supervisor of the Checklist	(1) 6-year position	Sandra L. Jenkins
Trustee of the Trust Funds	(1) 3-year position	Michelle Martinson
Library Trustee	(1) 3-year position	Annie Gasowski
Cemetery Trustee	(1) 3-year position	Jeff Liporto
Advisory Budget Committee	(2) 3-year positions	Pat Barbour

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**ARTICLE 2**

To see if the Town will vote to raise and appropriate the sum of up to One Million Eight Hundred Thousand Dollars (\$1,800,000) for the purpose of designing, engineering, building and equipping a new Municipal Office Building, which includes site work; and to authorize the issuance of not more than One Million Four Hundred Thousand Dollars (\$1,400,000) of bonds or notes for this project in accordance with the provisions of the Municipal Finance Act RSA 33:1 et seq., as amended; and to authorize the Select Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Select Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Select Board to take any other actions or to pass any other vote relative thereto; including but not limited to, withdrawing \$400,000 from the Town Buildings Capital Reserve Fund and to further raise and appropriate an additional sum of Thirty-Five Thousand Dollars (\$35,000) for the first year's interest payment on the bond. The Select Board recommends this article. Requires a 3/5ths ballot vote majority to pass. *(Estimated tax impact of \$0.03)* **Fiscal Impact Note: If the bond is issued in 2025 the estimated 2025 tax rate impact is \$0.03 per \$1,000 valuation (three cents per thousand dollars of valuation). The total of the bond's principal and interest payments over a 20-year period at an interest rate of 3.44% are estimated to be \$1,916,600. The estimated bond schedule shows a 2026 payment of \$116,956 which decreases annually to a payment of \$71,204 in 2044.**

**Revised tax impact for Voters Guide: \$.05 per \$1,000 valuation in year 1, \$.16 per \$1000 valuation in year 2. See explanation at end of the Voter's Guide.**

**ARTICLE 3**

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 **\$5,598,662**. Should this article be defeated, the default budget shall be **\$5,108,202** 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. *(Estimated tax rate impact of \$6.05, a \$0.46 increase from prior year)*

***This operating budget warrant article does not include appropriations contained in ANY other warrant articles. The entire budget is available online at [leenh.org](http://leenh.org); below is a summary line item comparison between the current budget and the proposed FY25 budget. Increases in the operating budget are attributable to several factors such as energy costs (fuel, electricity, heating oil), material costs (road salt and sand, building materials, equipment parts), personnel costs (wages, COLA, ancillary costs) and insurance premium increases. Estimated tax impact of \$6.05 will appear on the Ballot.***

**Revised tax impact for Voters Guide: \$5.16 per \$1,000 valuation requested budget, \$4.50 per \$1,000 valuation if Default. See explanation at end of the Voter's Guide.**

## OPERATING BUDGET FY24 VS PROPOSED FY25

### FY24 v. FY25 Budget

FY 2025 Budget Include: Expenditures (OPERATING BUDGET)

(Seg1-FUND - DRA Account)	FY24 Budget	FY25 Budget	% Change
<b>01 - GENERAL FUND</b>			
4130-4139 - GENERAL GOVERNMENT EXECUTIVE	169,927.00	178,200.00	4.87
4140-4149 - TOWN CLERK, ELECTION, REGISTRATION & VITAL STATISTICS	125,256.00	149,486.00	19.34
4150-4151 - FINANCIAL ADMINISTRATION	194,602.00	198,874.00	2.20
4152 - REVALUATION OF PROPERTY	37,015.00	43,200.00	16.71
4153 - LEGAL EXPENSE	15,000.00	15,000.00	0.00
4155-4159 - PERSONNEL ADMINISTRATIVE	1,109,825.00	1,209,035.00	8.94
4191-4193 - PLANNING AND ZONING	106,466.00	110,305.00	3.61
4194 - GENERAL GOVERNMENT BUILDINGS	312,035.00	307,097.00	(1.58)
4195 - CEMETERIES	7,900.00	8,050.00	1.90
4196 - INSURANCE	57,542.00	62,750.00	9.05
4199 - OTHER GENERAL GOVERNMENT	0.00	3,500.00	0.00
4210-4214 - POLICE	788,149.00	812,635.00	3.11
4215-4219 - AMBULANCE	31,394.00	93,407.00	197.53
4220-4229 - FIRE	709,433.00	846,572.00	19.33
4240-4249 - BUILDING INSPECTION	66,144.00	67,467.00	2.00
4290-4298 - EMERGENCY MANAGEMENT	3,600.00	3,600.00	0.00
4311 - HIGHWAY/STREETS ADMINISTRATION	714,692.00	766,633.00	7.27
4312 - HIGHWAY AND STREETS	0.00	0.00	0.00
4321 - SANITATION ADMINISTRATION	181,194.00	198,997.00	9.83
4324 - SOLID WASTE DISPOSAL	136,446.00	139,601.00	2.31
4331 - WATER DISTRIBUTION & TREATMENT ADMINISTRATION	0.00	0.00	0.00
4414 - PEST CONTROL	100.00	100.00	0.00
4415-4419 - HEALTH AGENCIES, HOSPITALS & OTHER	21,475.00	20,475.00	(4.66)
4441-4442 - WELFARE ADMINISTRATION & DIRECT ASSISTANCE	16,840.00	16,840.00	0.00
4520-4529 - PARKS & RECREATION	10,700.00	10,700.00	0.00
4550-4559 - PUBLIC LIBRARY	281,657.00	320,428.00	13.77
4583 - PATRIOTIC PURPOSES	750.00	750.00	0.00
4589 - OTHER CULTURE AND RECREATION	0.00	5,000.00	0.00
4619 - OTHER CONSERVATION	10,060.00	9,960.00	(0.99)
4711-4712 - LONG TERM BONDS & NOTES - PRINCIPAL	30,000.00	0.00	(100.00)
4721 - LONG TERM BONDS & NOTES - INTEREST	204.00	0.00	(100.00)
<b>01 - GENERAL FUND</b>	<b>5,138,406.00</b>	<b>5,598,662.00</b>	<b>8.96</b>

#### **ARTICLE 4**

To see if the Town will vote to raise and appropriate the sum of Two Hundred Thousand dollars (\$200,000) to be used for Lee Library renovations. Majority vote required. *(Estimated tax rate impact of \$0.23)*

***The renovations for the Lee Public Library began in the fall of 2023 and the first phase of the project, the historic schoolhouse, will be completed this spring. The \$200,000 requested will go towards insulating, finishing and refurbishing the basement in order to make it a fully usable space; finishing the Circulation area; and exterior clapboard repair, scraping and painting." As of 1/31/24, this fund has a balance of \$633,580.04, the bulk of which is already committed to work that will be completed this summer. Estimated tax impact of 23 cents will appear on the Ballot.***

**Revised tax impact for Voters Guide: \$.27 per \$1,000 valuation. See explanation at end of the Voter's Guide.**

***A number of the following Articles propose depositing funds into Capital Reserve Funds. Saving money in Capital Reserve Funds helps to balance the tax rate by reducing the impact of one-time large expenditures by saving a portion of the cost every year so it is available when a capital purchase becomes necessary.***

#### **ARTICLE 5**

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. *(Estimated tax rate impact of \$0.20)*

***This fund was created in 1958 to save money for purchases of fire equipment, such as the Fire Command Vehicle that was purchased in FY19; SCBA equipment in FY20, and Thermal Imager Cameras purchased in FY20 & FY21 and Fire Engine purchased in 2022. As of 01/31/24, this fund has a balance of \$546,090.77. Estimated tax impact of 20 cents will appear on the Ballot.***

***Revised tax impact for Voters Guide: \$.24 per \$1,000 valuation. See explanation at end of the Voter's Guide.***

#### **ARTICLE 6**

To see if the Town will vote to raise and appropriate the sum of Two Hundred Thousand dollars (\$200,000) to be deposited into the Town Buildings Capital Reserve Fund. This sum to come from the Unassigned Fund Balance and no amount to be raised from general taxation. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.00)*

***The Town created this Capital Reserve Fund in 1988 and the fund has been used for major repairs and/or improvements to existing Town buildings. As of 1/31/24, the Town Buildings CRF balance was \$616,039.93. No tax rate impact.***

#### **ARTICLE 7**

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand dollars (\$50,000) to be deposited into the Highway Equipment Capital Reserve Fund. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.05)*

***The Town created this Capital Reserve Fund in 1977 for the replacement of Highway Equipment, such as the new Plow Truck that was purchased in FY18 for \$181,000 and a sand spreader for the existing F450 in FY19. In FY21, a new F350 Super Duty Pickup Truck was purchased for \$43,604; \$17,989 towards the roll off truck was withdrawn in FY22. In FY23 an excavator was purchased for \$80,000. As of 01/31/2024, this fund has a balance of \$320,008.64. Estimated tax impact of 5 cents will appear on the Ballot.***

***Revised tax impact for Voters Guide: \$.07 per \$1,000 valuation. See explanation at end of the Voter's Guide.***

#### **ARTICLE 8**

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. *(Estimated tax rate impact of \$0.09)*

***This Fund was created in 2002 for the eventual replacement of 5 bridges, 3 large culverts, and road reconstruction or major road projects (High Road bridge was replaced in 2011-12 with an 80% State Grant.) The fund was used for guardrail replacements in FY20 and \$5,960 was used toward expenses to replace the Beaver Brook culvert on Tuttle Road and the Chesley Brook culvert on Packers Falls Road. As of 01/31/24, this fund has a balance of \$841,115.68. Estimated tax impact of 9 cents will appear on the Ballot.***

***Revised tax impact for Voters Guide: \$.12 per \$1,000 valuation. See explanation at end of the Voter's Guide.***

## **ARTICLE 9**

To see if the Town will vote to raise and appropriate the sum of Ninety Thousand dollars (\$90,000) to be deposited into the Transfer Station Equipment Capital Reserve Fund. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.09)*

***The Town created this Capital Reserve Fund in 2006 for the purpose of purchasing equipment for the Transfer Station, such as the Bobcat Skid Steer in FY17; the Roll-off Containers purchased in FY18; the security cameras in FY19; and new storage containers in FY21; and a new roll off truck for \$168,000 in 2021. As of 01/31/24, this fund has a balance of \$194,173.83. Estimated tax impact of 9 cents will appear on the Ballot.***

***Revised tax impact for Voters Guide: \$.12 per \$1,000 valuation. See explanation at end of the Voter's Guide.***

## **ARTICLE 10**

To see if the Town will vote to raise and appropriate the sum of not more than Eighty Thousand dollars (\$80,000) for the purchase of radio infrastructure to assist the fire department in communications from the fire ground to dispatch, other mutual aid agencies, and within the department, and to authorize the withdrawal of said amount from the Fire Equipment Capital Reserve Fund. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.00)*

***This article, if passed, will enable the Fire Dept. to purchase upgraded radio infrastructure to improve communications. As of 01/31/24, this fund has a balance of \$546,090.77. As the money will come from an existing capital reserve fund there is no effect on the tax rate.***

## **ARTICLE 11**

To see if the Town will vote to establish a Solar Energy System Capital Reserve Fund under the provisions of RSA 35:1 for the purchase of solar energy systems and to raise and appropriate the sum of Thirty-five Thousand dollars (\$35,000) to be placed in said fund. Further, to name the Select Board as agents to expend from said fund. The Select Board recommends this article. Majority Vote Required. *(Estimated tax rate impact of \$0.04)*

***This article, if passed, will enable the Town to create a new Capital Reserve Fund to deposit funds towards purchasing solar energy systems within the Town. In May of 2023, a solar array was installed on the roof of the transfer station. It was financed by a group of investors, who sell the power to the town. Under an agreement, the town has the option of buying the array at a 40% discount in 5 years. The savings from buying the array and producing our own power will allow the town to recoup the cost of the array and realize a projected \$460,000.00 savings to the town over the life of the array. Estimated tax impact of 4 cents will appear on the Ballot.***

***Revised tax impact for Voters Guide: \$.05 per \$1,000 valuation. See explanation at end of the Voter's Guide.***

## **ARTICLE 12**

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand dollars (\$30,000) to be deposited into the Fire Ponds and Cisterns Capital Reserve Fund. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.03)*

***The Town created this Capital Reserve Fund in 2005 for the repair and replacement of fire ponds and cisterns which assist the fire department with water supply and improves the fire insurance rates as determined by the Insurance Services Office (ISO.) As of 01/31/24, this fund has a balance of \$236,251.49. Estimated tax impact of 3 cents will appear on the Ballot.***

***Revised tax impact for Voters Guide: \$.04 per \$1,000 valuation. See explanation at end of the Voter's Guide.***



### **ARTICLE 13**

To see if the Town will vote to establish a Cemetery Fencing Capital Reserve Fund under the provisions of RSA 35:1 for the purchase of new or replacement cemetery fencing and to raise and appropriate the sum of Twenty-five Thousand dollars (\$25,000) to be placed in said fund. Further, to name the Select Board as agents to expend from said fund. The Select Board recommends this article. Majority Vote Required. *(Estimated tax rate impact of \$0.03)*

***This article, if passed, will enable the Town to create a new Capital Reserve Fund to deposit funds towards purchasing fencing for existing town maintained cemeteries and new cemeteries. Estimated tax impact of 3 cents will appear on the Ballot.***

### **ARTICLE 14**

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand dollars (\$20,000) to be deposited into the Internal Service Expendable Trust Fund for Accrued Benefits. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.02)*

***This article, if passed, will provide funding to pay accrued benefits such as earned vacation and sick time to employees leaving town employment. As of 01/31/24, this fund has a balance of \$28,408.10. Estimated tax impact of 2 cents will appear on the Ballot.***

***Revised tax impact for Voters Guide: \$.03 per \$1,000 valuation. See explanation at end of the Voter's Guide.***

### **ARTICLE 15**

To see if the Town will vote to establish a contingency fund for Fiscal Year 2025 for unanticipated expenses that may arise and further to raise and appropriate Twenty Thousand dollars (\$20,000) to go into said 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 said fund. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.00)*

***RSA 31:98-a; 32:11 allows Towns to establish a contingency fund by warrant article for the purpose of unanticipated expenses; the Select Board is the agent to expend. A report of all expenditures from this fund appears each year in the Annual Report. This authorization lapses at the end of each fiscal year and must be re-established by the voters through a warrant article every year. No tax rate impact.***

### **ARTICLE 16**

To see if the Town will vote to raise and appropriate the sum of Ten Thousand dollars (\$10,000) to be deposited into the Revaluation Capital Reserve Fund. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.01)*

***The Town created this Capital Reserve Fund in 1994 for the purpose of funding the cost of Town-wide revaluations, which are required by the State every five years. A statistical revaluation was last conducted in 2021. Periodic revaluations adjust for natural market-driven fluctuations in property values and help ensure that the value of your property is proportional to all other property in the Town. As of 01/31/2024, this fund has a balance of \$58,511.29. Estimated tax impact of 1 cent will appear on the ballot. See explanation at end of the Voter's Guide.***

## **ARTICLE 17**

To see if the Town will vote to lease, through the Select Board and under the provisions of RSA 41:11, the Annex Building located at 13 Mast Road to the Lee Historical Society, a private and independent not-for-profit organization, herein after referred to as the Historical Society. The Select Board shall reserve the right to discontinue this agreement with 90 days' notice in the event the building and grounds are needed for municipal, governmental, transportation, or other reasons as required in the interests of the public good. The Select Board shall require no rent or lease payment for use of the building. The Select Board, at its discretion, may require cost sharing for electrical, heating, and cooling utilities with 60 days' notice to the Historical Society. The Select Board shall provide basic landscaping service and snow removal. Other provisions, to be included in the lease at the Select Board's discretion. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.00)*

***The Select Board has given the Lee Historical Society use of the Town Hall Annex building for a museum. Under NH RSA 41:11-a the Select Board has the authority to lease or rent town property "during periods not needed for public use provided however that any rental or lease agreement for more than one year shall not be valid unless ratified by vote of the town". As the Lee Historical Society is a distinct and separate entity from the town, legal counsel has advised that the town approve or disapprove of leasing the building to the Historical Society. No tax rate impact.***

**Tax Rate Estimate Advisory Note:** The tax impact amounts listed do not directly predict the change in the town's tax rate from this year to the next. Instead, each one is a prediction of that portion of next year's tax rate that will provide the money needed for the warrant article amount.

The total town tax rate is calculated by subtracting the total of revenues and credits from the gross appropriation to give the net municipal tax effort. Dividing that amount by the net local assessed valuation including utilities and multiplying by one thousand results in the tax rate expressed as dollars per thousand dollars.

The tax rate impact is calculated this way:

$$\textit{Tax Rate Impact} = \frac{\textit{Amount from Taxation}}{\textit{Assessed Valuation Including Utilities}} \times 1000$$

As even the default budget alone is roughly twice as large as the estimated revenues and credits, taxation is required to support about half the budget and the entire amount of all other voter-approved expenditures from taxation.

For the special and individual articles, the amount from taxation is known exactly. Next year's assessed valuation including utilities is not known but it can be predicted to within one or two percent. The estimate for next year is \$741,320,216. The tax rate impact for the special and individual articles is therefore quite accurate. If a special or individual article is approved by the voters, the tax rate will be higher (by the impact amount) than it would have been if the article had not been approved.

The tax rate impact of the budget is difficult to predict because the amount of the budget to be raised from taxation is affected by revenues and credits, a category that can have more than twenty separate inputs. The tax rate impact shown for the budget incorporates the Select Board's best effort at predicting these inputs.

**The Select Board adopted the accompanying chart, which illustrates the calculations made.**

**Tax Rate Impact - 2024 Ballot**

Current Valuation Including Utilities: <b>733,320,216</b>		plus increase of <b>8,000,000</b>		Future Valuation Including Utilities: 741,320,216			
Enter these values as positive numbers.				Estimated Revenues & Credits for Budget, Article: <b>3</b> 1,774,790			
Revenue	<b>1,957,290</b>			Unassigned Fund Balance for Warrant Article: <b>6</b>	<b>200,000</b>		
+ Fund Balance To Reduce Taxes	<b>0</b>			Unassigned Fund Balance for Warrant Article: <b>15</b>	<b>20,000</b>		
- Overlay	<b>40,000</b>			Unassigned Fund Balance for Warrant Article:			
- War Service Credits	<b>142,500</b>			Trust or Reserve Fund withdrawal for Warrant Article: <b>10</b>	<b>80,000</b>		
=	<b>1,774,790</b>			Trust or Reserve Fund withdrawal for Warrant Article:			

Article	Purpose	Amount of the Article	Revenues & Credits	Amount to be Raised	Assessed Valuation w/ Utilities	Unit of Measure	Tax Rate \$/\$1000	Tax Rate rounded to \$0.01
2	Municipal Office Building	35,000	- - =	35,000 ÷	741,320,216	X 1,000 =	0.047	0.05
3	Operating Budget	5,598,662	- 1,774,790 =	3,823,872 ÷	741,320,216	X 1,000 =	5.158	5.16
4	Library Renovations	200,000	- - =	200,000 ÷	741,320,216	X 1,000 =	0.270	0.27
5	To Fire Equipment CRF	175,000	- - =	175,000 ÷	741,320,216	X 1,000 =	0.236	0.24
6	To Town Buildings CRF	200,000	- 200,000 =	- ÷	741,320,216	X 1,000 =	-	-
7	To Highway Equipment CRF	50,000	- - =	50,000 ÷	741,320,216	X 1,000 =	0.067	0.07
8	To Highway Dept. Road & Bridge CRF	90,000	- - =	90,000 ÷	741,320,216	X 1,000 =	0.121	0.12
9	To Transfer Station Equipment CRF	90,000	- - =	90,000 ÷	741,320,216	X 1,000 =	0.121	0.12
10	Radio Infrastructure from Fire CRF	80,000	80,000 =	- ÷	741,320,216	X 1,000 =	-	-
11	To Solar Energy System CRF	35,000	- - =	35,000 ÷	741,320,216	X 1,000 =	0.047	0.05
12	To Fire Ponds & Cisterns CRF	30,000	- - =	30,000 ÷	741,320,216	X 1,000 =	0.040	0.04
13	To Cemetery Fencing CRF	25,000	- - =	25,000 ÷	741,320,216	X 1,000 =	0.034	0.03
14	To Service Fund for Accrued Benefits	20,000	- - =	20,000 ÷	741,320,216	X 1,000 =	0.027	0.03
15	To Contingency Fund	20,000	- 20,000 =	- ÷	741,320,216	X 1,000 =	-	-
16	To Revaluation Capital Reserve Fund	10,000	- - =	10,000 ÷	741,320,216	X 1,000 =	0.013	0.01
17	Lease of Town Hall Annex Building	-	- - =	- ÷	741,320,216	X 1,000 =	-	-
		6,658,662					6.183	6.19
3	Default Operating Budget	5,108,202	- 1,774,790 =	3,333,412 ÷	741,320,216	X 1,000 =	4.497	4.50