

**TOWN OF LEE, NEW HAMPSHIRE  
ANNUAL TOWN REPORT JUNE 30, 2013**



## TABLE OF CONTENTS

### INTRODUCTION

ELECTED OFFICIALS	1
TOWN DEPARTMENTS	2
BOARDS, COMMISSIONS and COMMITTEES	4
2012 SPECIAL TOWN MEETING	7
2013 ANNUAL TOWN MEETING MINUTES	15
2014 TOWN BUDGET	25
2014 DEFAULT BUDGET	33
2014 BALLOT QUESTIONS	37

### FINANCIAL INFORMATION

PLODZIK & SANDERSON AUDITOR'S REPORT	41
APPROPRIATION VS. EXPENDITURES	49
TAX RATE BY TOWN, SCHOOL & COUNTY	60
TAX COLLECTOR'S MS-61 REPORT	62
TOWN CLERK/TAX COLLECTOR'S REPORT	65
TREASURER'S REPORT	66
TRUSTEES OF THE TRUST FUND REPORT	67

### 2013 DEPARTMENT ANNUAL REPORTS

ASSESSING	68
CODE OFFICIAL	70
FIRE AND RESCUE	71
HIGHWAY	73
LIBRARY	74
POLICE	76
TRANSFER STATION	77
WELFARE	80

### 2013 COMMISSION ANNUAL REPORTS

AGRICULTURAL	81
CONSERVATION	82
HERITAGE	83
RECREATION	84

### 2013 COMMITTEE ANNUAL REPORTS

250 <sup>th</sup> ANNIVERSARY PLANNING	85
EMERGENCY MANAGEMENT	86
ENERGY	87
FRIENDS OF THE LEE LIBRARY	88
HISTORICAL SOCIETY	89
LAMPREY RIVERS ADVISORY	90
LIBRARY COMMUNITY CENTER BUILDING	91
OYSTER RIVER LOCAL ADVISORY	92
SENIOR ADVISORY	93

### 2013 TRUSTEE ANNUAL REPORTS

CEMETERY	94
LIBRARY	95

### 2013 VITAL STATISTICS REPORTS

RESIDENT DEATH	96
RESIDENT MARRIAGE	97

OYSTER RIVER COOPERATIVE SCHOOL DISTRICT REPORT	98
PUBLIC NOTICE RSA 674:39-aa	100

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## ELECTED OFFICIALS

### **BOARD of SELECTMEN**

John R. LaCourse, Chairman	2014
David Cedarholm	2015
Carole Dennis	2016

### **TOWN CLERK/TAX COLLECTOR**

Linda L. Reinhold	2014
Rachel Deane, Assistant	

### **SUPERVISORS of the CHECKLIST**

Carla Corey	2014
Clara Kustra	2016
Marian Kelsey	2018

### **MODERATOR**

Janice Neill	2014
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### **TREASURER**

Benjamin Genes	2016
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### **CEMETERY TRUSTEES**

Marianne Banks	2014
Jacquelyn Neill	2015
Janice Neill	2016

### **LIBRARY TRUSTEES**

Annemarie Gasowski, Chair	2015
Bruce Larson, Vice-Chair	2014
Margaret Dolan, Secretary	2014
Katrinka Pellecchia, Treasurer	2016
Cynthia Giguere-Unrein	2016

### **TRUSTEES of the TRUST FUNDS**

Scott Bugbee, Chairman	2016
John Tappan	2014
Karen Long	2015



## **TOWN DEPARTMENTS**

### **ADMINISTRATION**

Julie Glover, Town Administrator  
Denise Duval, Secretary  
Joanne Clancy, Finance Officer  
William Stevens, Building Maintenance  
Jane Murch, Building Maintenance

### **ASSESSOR**

Municipal Resources Inc.

### **BUILDING INSPECTOR**

Allan Dennis

### **CODE ENFORCEMENT, PLANNING & ZONING ADMINISTRATOR, HEALTH OFFICER**

Caren Rossi

### **EMERGENCY MANAGEMENT**

Frank J. DeRocchi, Director  
Caren Rossi, Deputy

### **FIRE and RESCUE DEPARTMENT**

Peter Hoyt, Chief/Forest Warden  
Joseph Lombardo Sr., Deputy Chief/Deputy Warden  
Scott Nemet, Captain/Deputy Warden  
James Davis, Lieutenant/Deputy Warden

### **ON-CALL FIREFIGHTERS**

Benjamin Allen	Andrew Brenner	Daniel Brothwell	Martin Castle
Mark DeRocchi	Emery Eaton	Benjamin Frehner	Jennifer Gringras
Warren Hatch	Julie Heincelman	Allison Jean	Gary Kustra
Mark Kustra	Karen Long	Ryan Matuszewski	Kenneth McAdams
Richard McCarville	Bambi Miller	Bruce Morse Jr.	Bruce Morse
Michael Owens	Frank Taylor		

### **HIGHWAY & PUBLIC WORKS DEPARTMENT**

Randolph S. Stevens, Supervisor  
Warren Hatch  
Peter Hoyt  
Richard Stevens  
Cheryl Geddis  
Emery Eaton

## **TOWN DEPARTMENTS**

### **INFORMATION TECHNOLOGY**

Back Bay Networks of NH

### **LIBRARY**

Sharon Taylor, Library Director

Michelle Stevens, Assistant Librarian

Scottie Robinson, Children's Librarian

Cheryl Adams, Library Assistant

Elizabeth Shaver, Library Page

### **POLICE DEPARTMENT**

Chester W. Murch, Chief

Brian W. Huppe, Sergeant

Thomas C. Dronsfield Jr., Sergeant

Annie E. Cole, Sr. Patrolman

Michael J. Lyczak, Sr. Patrolman

Eric C. Millar, Patrolman

Robin M. Estee, Administrative Assistant

### **TRANSFER STATION**

Roger Rice, Manager

Chipman Belyea

Gary Finacchiaro

Joshua Stevens

### **WELFARE DIRECTOR**

Robin McGlone

## TOWN BOARDS, COMMISSIONS AND COMMITTEES

### PLANNING BOARD

Robert Smith, Chairman	2016
Lou-Ann Griswold	2014
Kevin Crawford	2015
Robert Moynihan	2016
Ed Banister	2015
Mark Beliveau	2014
David Cedarholm, Selectmen's Rep	

### ZONING BOARD of ADJUSTMENT

James Banks, Chairman	2016
David Allen	2014
Tobin Farwell	2016
Philip Sanborn Jr.	2014
Peter Hoyt	2016
John Hutton III	2014
Carol Ann LaCourse	2016
Frank Reinhold, Alternate	2015
Roy Wilson, Alternate	2016
Craig Williams, Alternate	2016

### AGRICULTURAL COMMISSION

Erick Sawtelle, Chairman	2016
Jere Beckman	2015
Richard Babcock	2016
Laura Gund	2016
Thomas McCabe	2014
Paul Gasowski	2015
David Miner	2014
Dwight Barney	2015
Donna Lee Woods	2016
Charles Cox, Alternate	2014

### CONSERVATION COMMISSION

William Humm, Chairman	2016
L. David Meeker, Secretary	2014
Richard Babcock, Alternate	2015
Laura Gund	2015
Antoinette Hartgerink	2016
Timothy Moody	2014
Catherine Fisher	2014
David Shay	2016
Anne Tappan	2014
Richard Weyrick, Member Emeritus	

## **TOWN BOARDS, COMMISSIONS AND COMMITTEES**

### **HERITAGE COMMISSION**

Patricia Jenkins, Chairperson	2014
Laura Gund	2014
David Miner	2014
David Meeker	2014

### **RECREATION COMMISSION**

Larry Kindberg, Chairman	2016
Dawn Genes	2014
Mark Kustra	2016
David Young, Alternate	2014
Steve Green, Alternate	2014
Carole Dennis, Selectwoman's Rep	

### **ADVISORY BUDGET COMMITTEE**

Scott Bugbee, Chairman	2015
William Henze	2014
Alice MacKinnon	2014
Cary Brown	2014
Henry Brackett	2014
Pat Barbour	2016

### **ENERGY COMMITTEE**

Dorn Cox, Chairman	2016
Michael Farrell	2016
Sharon Meeker	2016
Noel Jost-Coq	2016

### **JOINT LOSS MANAGEMENT COMMITTEE**

Warren Hatch, Chairman	
Julie Glover	
Roger Rice	
Caren Rossi	
William Stevens	
Michelle Stevens	

### **LAMPREY RIVER ADVISORY COMMITTEE**

Sharon Meeker	
Eileen Miller	
Sara Callahan	
Jere Beckman	



## **TOWN BOARDS, COMMISSIONS AND COMMITTEES**

### **HISTORICAL SOCIETY**

Phyllis White, President

Jan Allen, Secretary

Lorraine Cabral, Publicity

Patricia Jenkins, Director

Laura Gund, Director

Preston Samuel, Director

### **FRIENDS OF THE LEE LIBRARY**

Cynthia D. Seaman, President

Mariette Young, Vice President

Deborah Schanda, Treasurer

Mary Stumhofer, Secretary

Phyllis Foxall, Director

Linda MacKay, Director

Deb Sugerman, Director

**TOWN OF LEE, NEW HAMPSHIRE**  
**Minutes of the SB2 DELIBERATIVE SESSION**  
**SPECIAL TOWN MEETING**  
**October 25, 2012**

Town of Lee Deliberative Session was called to order at 6:00 pm at the Mast Way Elementary School by Moderator Jan Neill.

She stated that she does not strictly adhere to Robert's Rules of Order; however, she would like to see courtesy, civility, consideration and common sense to guide the Deliberative Session. She invites all to participate in discussion. She continued to explain the procedures for the Deliberative Session.

The Moderator asked that a petitioner come forward to read the Warrant.

As a point of order, Dwight Barney asked if the petitioner signed the petition for the Warrant Article. He stated that if he did not sign the petition, he is not eligible to present the Petitioned Warrant Article.

To that point of order, the Moderator asked one of the petitioners to come forward. Dave Young delegated the authority for Geoff Carlton to present the Warrant Article.

Geoff Carlton read the Petitioned Warrant Article, as follows:

To see if the Town will vote to approve the Lee Recreation Commission's vote in favor of installing an artificial turf field at Little River Park, if funding can be obtained above and beyond the cost of natural grass, over a 24 month period, and be landscaped in an esthetically pleasing manner. To use the rock currently at Little River Park, 3,500 cubic yards of  $\frac{3}{4}$  stone, for a 1 foot base and 600 cubic yards of  $\frac{3}{8}$  stone for a 2" top coat, to the base. Instead of continually asking the citizens of Lee for \$30,000 to \$40,000 annually for, fertilization, pesticides, aeration, over seeding and watering etc. for maintenance upkeep on a grass field; to maintain a competition level playing field for but not limited to soccer, football, lacrosse and field hockey etc. The artificial turf would allow the Recreation Commission to maintain their goal of keeping Little River Park self-sufficient by generating revenue through rental fees from ORYA, ORCSD, camps/clinics and rentals from other sports organizations determined by the Recreation Commission pursuant to NH RSA 35-B:1. This keeps us in line with the Environmental Assessment that was completed by the Land and Protection Administrator prior to the purchase of the Granger property in 2004 and will allow our recreational facilities to be more environmentally sustainable. The Assessment states the "The Granger property (now known as Little River Park) will help meet the needs for competition-level playing fields for community sports".

There are many benefits of an artificial turf field:

- **Safety** – 45%-55% Fewer Neural, Cranial, Lost time, 3<sup>rd</sup> Degree, and Short Term Injuries than on a natural grass field.
- **Environmental** – An Artificial Turf field does not need to be watered. On average an 85,000 square foot grass field at LRP would use 1,500,000 gallons of water from mid-April to mid-October. The Artificial Turf field is also recyclable at the end of its life cycle.
- **Expanded Playing Use** – Artificial Turf fields do not need to be closed for maintenance due to overuse such as a natural grass field often are and also would not need to be closed due to poor weather conditions. The only time it cannot be used is during thunder and lightning.
- **Site Work** – The stone currently at LRP was purchased through a warrant article in 2010 with the intention of the rock to be used for the Artificial Turf Field at LRP, the surface has been prepped to sub grade and consultation with industry professionals have already been completed.
- **Recommendations** - Artificial turf is recommended by ORHS Athletic Director Corey Parker, ORYA Director Mike Gamache, ORYA Soccer Coordinator Greg Tucker, ORYA Lacrosse and ORYA Baseball. Should the citizens decide to build the field, partnerships between the Town of Lee Recreation, ORYA and ORCSD could be possible and allow our athletes to use the field at a reduced cost.
- **Income vs. Expense** – The annual income (for rental fees of the field) is projected to be an average of \$40,000 to \$70,000 per year. The average maintenance cost of the Artificial Turf is projected to be approximately \$30,000 every 5 years. This would give the Town of Lee Recreation Commission approximately \$170,000 to \$320,000 of income over a five year period.

The Lee Recreation Commission will use the Friends of Lee Recreation to raise most, if not all the funds needed to build this field through their nonprofit organization. In summary, this will allow the field to be used close to year round and to be both financially and environmentally sustainable without the high year-to-year maintenance costs of a natural grass field. Please lend your support and allow the Lee Recreation Commission to build an artificial turf field for the residents of Lee and the Oyster River Community at Little River Park with little to no cost to the town or residents.

David Young seconded the motion.

Moderator Neill stated that all presentations be limited to a total of fifteen minutes.

Mr. Carlton showed a PowerPoint presentation and stated that at the end of the presentation, the audience would be able to describe the safety benefits associated with the artificial turf; list the environmental benefits associated with artificial turf; and, state the financial advantages that artificial turf offers. He proceeded with the presentation.

Robert Smith, Chairman of the Planning Board and having the responsibility of the CIP, corrected a statement made in the presentation. The first time artificial turf showed up was in the year 2011 and it was only a place holder.

Chairman John LaCourse moved the following amendment:

**To see if the Town will install an artificial turf field at Little River Park, provided that funding for the added costs of installation above those of installation of natural grass can be raised through donations within twenty four (24) months of the date of passage of this Town Vote; to landscape the installed artificial turf field in an aesthetically pleasing manner to the satisfaction of the Board of Selectmen; to use the rock currently at Little River Park as part of the installation which was purchased following a 2010 warrant article, and to maintain the field as a competition level playing field for sports such as soccer, football, lacrosse and field hockey provided that any costs for such management and maintenance, including replacement costs, be secured through general taxation and/or offsetting revenues which may include fees and charges from the use of Little River Park.**

**Selectman Griswold seconded.**

Chairman LaCourse stated that this amendment is intended to bring down the Article to be more manageable and easy to understand so that when the voters do go to the voting booth in November, they will be able to read it and understand it. Also, if it does pass, the Board of Selectmen will have a responsibility to implement the Warrant itself.

He stated that if the Warrant is not voted in, it is still the intent of the Board to move forward with making Little River Park the best it can be and they have every desire to move forward and possibly put in natural grass field if that is the will and need of the voters of the Town of Lee.

Adam Griffith asked if there will be a competitive bid to determine the lowest cost of the natural grass field as a point of comparison and second, if that is the case, in order to move through this project is it not going to take up to twenty four months to have any resolution, if the Article passes as amended, in order to have the cost offset of the artificial turf field made up by private donations.

Selectman Cedarholm commented that they have given a lot of thought to how the cost of both artificial turf and natural grass would be developed. It would be very important for this field to be designed by an engineer, not an installer of these facilities. The cost estimates would be based on proper engineering drawings, technical specifications, consideration of parking need, and sanitary needs as well as serious consideration as to how the park is constructed.

Ann Wright expressed concern on the amendment that twenty four month period is a long time. If it is a natural grass field it could be completed much sooner.

Selectman Griswold responded that the twenty-four month period was in the original motion that Mr. Carlton wrote so that is in keeping with the original.

Geoff Carlton stated that he got three separate quotes for his presentation.

Selectman Cedarholm commented that what is going to be built will work for the Town for many years.

Paul Gasowski questioned what the Selectmen's position on the Warrant Article.

Chairman LaCourse stated that the Board of Selectmen has been against an artificial field for some time.

Cynthia Nazzari-McClain asked if the Warrant includes the cost of the disposal of the field in eight to ten years from now.

Selectman Griswold stated that the specifics of the disposing of the field are not covered in this Warrant; however, it does talk about cost for management and maintenance. The idea by the presenter is that the field would be rented out in a big way and therefore you develop enough monies to be able to replace it at the end of its life.

Ms. Nazzari-McClain asked who would be responsible for renting it out and how would the contracts be administered if the Warrant is not addressing that.

Selectman Griswold answered if the field is voted in this would be the Town's field and ultimately, it is the responsibility of the Town to pony up the money and the energy to do it.

Phil Sanborn, Jr., commented on the engineering.

Kurt Aldag commented on the possible injuries that can be incurred on artificial turf and the liabilities.

Bill Henze stated it was time to move the question. Moderator Neill responded that there were people standing and waiting.

Upon request, Chairman LaCourse reread the amended Warrant Article.

Geoff Carlton moved the question.

Motion to amend passed by a show of voter cards.

Selectman Griswold makes a motion to restrict reconsideration of this Article. Chairman LaCourse seconded. Motion passed by show of voter cards.

Bill Henze moves to amend the amended Article by deleting “the added costs of installation above those of installation of natural grass”. Motion seconded by Ann Wright.

After a brief discussion with counsel, the Moderator stated that it is an inappropriate motion to amend. If the statement was removed it would change the original key subject matter as presented. Therefore, she rejects the motion.

Noel Jost-Coq expressed concern on certain health effects of the turf.

Kristin Forselius commented on the intent of the Little River Park to be a community park.

Todd Allen and David Dembowitz made comments.

Ann Wright expressed her concerns on the artificial turf.

Brian Cisneros stated the advantages and efficiencies of artificial turf.

Adam Griffith spoke that he would be voting against the Article.

Dwight Barney commented on the original intent of the land when the Town acquired it. It was for the use of all residents not just a few.

Cynthia Nazzari-McClain expressed her concerns on the artificial field.

Paul Gasowski stated he was not in favor of this Warrant Article. He asked when was the Recreation Committee meeting that the artificial turf was voted on, the members in attendance and the vote.

Dave Young wanted to state that the Warrant Petitioned Article was actually brought forth by sixty citizens of Lee. The Rec Committee, before this Article was presented, had decided that they would recommend the turf because it was better for the citizens of Lee and the sports community.

Bill Henze asked for clarification. He asked if he votes yes, will the Lee Selectmen decide what the cost of a natural grass field would be, and then will he have an opportunity to vote on whether or not that money is appropriated, or is he, in this issue, voting automatically allowing the money to be appropriated with no further vote?

The Town’s attorney, Sharon Somers, responded to the question. She clarified that the question is what will happen if this Warrant Article passes, in terms of whether or not this automatically becomes an appropriation. Mr. Henze concurred.



She stated that the Warrant Article as now amended, essentially now provides twenty-four months from the date of the passage of the vote, if the donations are in place, the installation will move forward. However, there is a big caveat there because the initial thing that is going to need to be done is that an analysis will need to be done as to the difference in the cost between an artificial turf field and natural grass. So that is the amount that the parties will need to seek in the way of donations.

Carol Evans commented on the best use of funds. She also asked if there would be a statement on the ballot whether the Board of Selectmen do or do not support this Petitioned Warrant Article.

Selectmen Griswold said there would be a statement that the Board does not support the Warrant Article.

Phil Sanborn, Jr., responded to some of the comments made. In response to Mr. Barney's comment on how the land was purchased, he recalled that Laurel Cox told him that the land was purchased with funds from the Recreation Trust Fund and the Land and Water Conservation Fund (LWCF) for outdoor recreation.

In reference to the Recreation Committee voting, they are like all other commissions and maintain minutes of their meetings. So if someone wanted to see who was present and who voted, they are in the minutes.

Eric Sawtelle questioned if this is an appropriation Article. The Town's attorney stated that it is not an appropriation. And Mr. Sawtelle asked why not?

She stated that because there is nothing in the Warrant Article which requires an appropriation. All this does is to simply provide an opportunity, during a period of twenty-four months, to raise certain funds. And it then goes on to indicate that "...and to maintain the field as a competition level playing field, etc. etc.,... provided that any costs for such management and maintenance, including replacement costs, be secured through general taxation and/or offsetting revenues ...". So the idea would be a two-step process. One is to determine whether or not the condition of raising the funds within two years is going to be met, and then, if it is and the field gets installed, then the separate question is will it be funded for purposes of future maintenance, management and replacement.

Mr. Sawtelle asked that if a field is installed, are we not on the hook for maintenance costs according to the way this is written? The attorney does not feel the Town is on the hook for maintenance.

Mr. Sawtelle questioned that the voters will be voting on an Article that they do not know what it will cost. The Attorney felt that he was correct because the Town does not know what it is going to cost down the road.

Dave Meeker commented that the Recreation Commission has done an excellent job.

Robert Smith stated that there is no money planned for this field in the CIP.

Geoff Carlton stated that he has been researching grass versus turf for five years. However the citizens of Lee decide to move forward with this, he is willing to help the Town, whether it is grass or if it is turf. How the Town votes is how he, as a citizen, and a member of the Recreation Commission, will move forward. He just wants the citizens to be educated, make a decision and move forward.

Dave Young and Phil Sanborn spoke in favor of the turf.

Sally Barney commented on the donations and that they need to make sure that they come with the caveat that there are no strings attached.

Dave Dembowitz, Robert Smith, Cynthia Nazzari-McClain, and Charlie McClain made comments.

Bennie Burn, from Durham, spoke about the pros of the turf field.

Caleb Patterson, from Barrington, commented on the artificial turf field on behalf of Mr. Carlton.

Charlie McLain, Geoff Carlton, Cynthia Nazzari-McClain, Dave Dembowitz and Preston Samuel also made comments.

Selectmen Griswold stated he does not support this Article and expressed his concerns.

The Moderator asked if there any further discussion or questions. There being none, the Moderator moved the Warrant Article to the Town Clerk to be placed on the Ballot.

The Moderator then stated: You are also notified to meet for the Second Session of the Special Town Meeting, to vote by official ballot on the citizens petition as it may have been amended at the First Session, to be held at the Public Safety Complex, 20 George Bennett Road, Lee, NH on the 29<sup>th</sup> of November 2012, being Thursday, the polls will be open at 7:00 am to 7:00 pm.

The Moderator adjourned the deliberative session at 9:22 pm.

Respectfully submitted,  
Linda R. Reinhold  
Town Clerk

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**TOWN OF LEE, NEW HAMPSHIRE**  
**Minutes of the 2013 Deliberative Session**  
**February 2, 2013**

The 2013 Town of Lee Deliberative Session was called to order by Moderator Jan Neill at 9:00 a.m. at the Mast Way Elementary School.

She stated that she does not follow Robert's Rules of Order; however, she would like to see courtesy, civility, consideration and common sense to guide the Deliberative Session. She invites all to participate in discussion. She continued to explain the procedures for the Deliberative Session.

She then led the Pledge of Allegiance to the Flag.

Moderator Neill introduced the Selectmen and Town Administrator.

Selectman Griswold recognized Laurel Cox, who is retiring, for her nine year service to the Town. He stated that he spoke as a Selectman and a friend.

Laurel's focus was Land Protection. When times changed and the needs of the Select board changed, she shifted her focus to Community Development in all of its forms. He expressed the appreciation of the town for her sincere efforts.

William Humm, Conservation Commission Chairperson, spoke about Laurel. In 2003, Laurel was hired as the Land Protection Coordinator until 2009 when her responsibilities expanded to Community Planning Coordinator. Laurel was instrumental in most, if not all, of the conservation actions. The thirty-five (35) projects completed between 2003 and 2013 had an appraised value of \$10 million dollars. Laurel raised grant funds of \$6 million towards those projects.

Patricia Jenkins, Lee Heritage Commission, thanked Laurel for her assistance as an advisor to the Commission. Ms. Jenkins highlighted some of the projects Laurel assisted in.

Moderator turned the floor over to Chairman LaCourse.

Chairman LaCourse welcomed everyone to second SB2 Deliberative Session. He commented that there are not as many Articles on the Warrant this year, having combined numerous ones to make more streamlined.

He thanked Mr. Griswold for his service as Selectman for the past six years.

Moderator introduced Town Administrator, Julie Glover. Ms. Glover reviewed a power point presentation on key points to remember during the Deliberative Session.

The Moderator then read the 2013 Lee Town Warrant:

To the inhabitants of the Town of Lee, County of Strafford, State of New Hampshire, qualified to vote in Town Affairs, you are hereby notified to meet at the Mast Way School located on Mast Road, Lee at 9:00 am on the 2<sup>nd</sup> of February, 2013. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered 1 through 8. Warrant Articles may be amended subject to the following limitations: (a) Warrant Articles whose wording is prescribed by law shall not be amended, and (b) Warrant Articles that are amended shall be placed on the official ballot for a final vote on the main motion as amended.

#### ARTICLE 1.

To choose all necessary Town Officers for the ensuing year.

The Moderator asked the Town Clerk to move to Warrant Article 1 to the ballot.

#### ARTICLE 2.

##### ZONING AMENDMENT

Are you in favor of the following amendment to Article XXII of the Lee Zoning Ordinance, as proposed by the Lee Planning Board:

Note: **Changes are Bold Italics** and Deletions are underlined.

Pursuant to New Hampshire RSA 674:3 ***673:6*** Local Land Use Boards, the Zoning Board of Adjustment shall consist of five (5) members and three (3) ***five (5)*** alternates appointed by the Board of Selectmen to serve for three (3) year terms.

The Moderator asked the Town Clerk to move to Warrant Article 2 to the ballot.

#### ARTICLE 3.

##### PETITION

To see if the Town will vote to amend Section 17 of the Racetrack Ordinance to add the following language: 17. D – Race car education, as currently allowed by the Racetrack Ordinance, shall be defined to mean a Race Car Driving School and shall operate not more than four times each month from April through October. The Driving School will be operated by a fully-licensed and insured company, using NASCAR-like stock cars. No more than four vehicles will be allowed on the track at any one time and the hours of track operation shall be within 12:00 p.m. to 6:00 p.m. All requirements under Section 21A of this Ordinance shall apply to the operations of the Driving School. The Racing School operations shall not be considered an event, as defined by Section 1 of the Racetrack Ordinance. Majority vote required.

Selectman Griswold moved Warrant Article 3. Phil Stetson seconded.

Selectman LaCourse moves to amend the Article to add “and 21B” so that it reads: To see if the Town will vote to amend Section 17 of the Racetrack Ordinance to add the following language: 17. D – Race car education, as currently allowed by the Racetrack Ordinance, shall be defined to mean a Race Car Driving School and shall operate not more than four times each month from April through October. The Driving School will be operated by a fully-licensed and insured company, using

NASCAR-like stock cars. No more than four vehicles will be allowed on the track at any one time and the hours of track operation shall be within 12:00 p.m. to 6:00 p.m. All requirements under Section 21A *and 21B* of this Ordinance shall apply to the operations of the Driving School. The Racing School operations shall not be considered an event, as defined by Section 1 of the Racetrack Ordinance.

He explained that 21B gives the town officials or authorized agents the right to make measurements and readings.

Jim Banks seconded.

Andy Lelio, 31 Hobbs Lane, states that this amendment does not go far enough. He had four (4) issues:

1. Section 21A allows noise level up to 97 decibels. Most events are around 97 db currently. As written, this Article will allow 28 additional events to be run potentially at 97db.

The Moderator pointed out to Mr. Lelio that his other issues did not relate to the amendment on the floor and he would need to hold those comments until after the amendment is voted on.

Ann Wright, 10 Thornton Lane, asked a procedural question. Tom Loureiro, 10 Thornton Lane, asked a question for clarification.

Bill Henze moved the question.

A vote was taken by a show of voter cards, the amendment passed.

Selectman LaCourse moves to amend insert “The driving school will not operate on weekends.” To be inserted as follows:

To see if the Town will vote to amend Section 17 of the Racetrack Ordinance to add the following language: 17. D – Race car education, as currently allowed by the Racetrack Ordinance, shall be defined to mean a Race Car Driving School and shall operate not more than four times each month from April through October. *The driving school will not operate on weekends.* The Driving School will be operated by a fully-licensed and insured company, using NASCAR-like stock cars. No more than four vehicles will be allowed on the track at any one time and the hours of track operation shall be within 12:00 p.m. to 6:00 p.m. All requirements under Section 21A and 21B of this Ordinance shall apply to the operations of the Driving School. The Racing School operations shall not be considered an event, as defined by Section 1 of the Racetrack Ordinance.

Roger Rice seconds motion.



Leslie Martin, 6 Margaret Lane, has expressed concern that the racetrack at that decibel level for children trying to do homework and major traffic during the week depending on the hours. Chairman LaCourse commented on the concern.

Ann Wright, 10 Thornton Lane, also expressed concern for people who work at home.

Joyce LaPierre, 42 Tamarack Road, also commented.

Sally Barney, Cartland Road, agreed with Chairman LaCourse that the amendment does not go far enough. It would be helpful to designate a specific day of the week so can plan around that day.

Kurt Aldag, 185 Wadleigh Falls Road, expressed concern on the decibel levels. Moderator explained need to focus on this amendment.

Comments were also made by Charlie McLean, Route 152.

Paul Gasowski, 46 Lamprey Lane, asked for clarification on the amendments by Chairman LaCourse in that were they made by the citizen or the Selectman. Mr. LaCourse stated that they were made as a citizen.

Caren Rossi moved the question. Roger Rice seconded.

Motion to move the question passed by show of voter cards.

Amendment to Warrant Article 3, as read, passed by show of voter cards.

Ann Wright moved to amendment as follows:

To see if the Town will vote to amend Section 17 of the Racetrack Ordinance to add the following language: 17. D – Race car education, as currently allowed by the Racetrack Ordinance, shall be defined to mean a Race Car Driving School and shall operate not more than four times each month from April through October. ~~The driving school will not operate on weekends.~~ The Driving School will be operated by a fully-licensed and insured company, using NASCAR-like stock cars. No more than four vehicles will be allowed on the track at any one time and the hours of track operation shall be within 12:00 p.m. to 6:00 p.m. All requirements under ~~Section 21A and 21B of~~ this Ordinance shall apply to the operations of the Driving School. ~~The Each session of~~ Racing School operations shall ~~not~~ be considered an event, as defined by Section 1 of the Racetrack Ordinance.

Tom Loureiro seconded.

Bob Hart, 165 Tuttle Road, asked how many events are currently authorized. Answer was twenty-three (23) events. Chairman LaCourse commented. Discussion ensued.

Moderator requested the definition of “event” be read. Definition of Event in the existing Town Ordinance is “Event is a racing contest to be contained within a calendar day to include, but not limited to, practice, heat races and feature races.” After reading the definition, the Moderator stated that she could not see how the amendment can be accepted by considering a non-defined function from the ordinance as an event.

Tom Loureiro commented.

Charlie McLean procedural question

Ann Wright rescinded the amendment. Tom Loureiro rescinded his second.

Ann Wright moved to amended Warrant Article 3 to:

To see if the Town will vote to amend Section 17 of the Racetrack Ordinance to add the following language: 17. D – Race car education, as currently allowed by the Racetrack Ordinance, shall be defined to mean a Race Car Driving School and shall operate not more than four times each month from April through October. ~~The driving school will not operate on weekends.~~ The Driving School will be operated by a fully-licensed and insured company, using NASCAR-like stock cars. No more than four vehicles will be allowed on the track at any one time and the hours of track operation shall be within 12:00 p.m. to 6:00 p.m. All requirements under ~~Section 21A and 21B of~~ this Ordinance shall apply to the operations of the Driving School. ~~The Each session of~~ Racing School operations shall ~~not~~ be considered an event, as defined by Section 1 of the Racetrack Ordinance. ~~Driving school sessions will also constitute an event.~~

Tom Loureiro seconded.

Andy Lelio, Hobbs Road, stated that the amendment will allow driving schools to be as loud as racing but limits total number of events to the twenty-three (23) events.

William Henze commented, as well as, Selectmen Cedarholm and Tom Loureiro.

Richard Donovan, 60 Hobbs Road, raised a question that should the original petitioner of the Warrant Article feel the amendments are not palatable, can they rescind the warrant article before Election Day. The answer was no, they cannot.

Eric Sawtelle, 93 North River Road, asked if the terms “race car driving school”, “racing school” and “driving school” are one in the same. If so, could one terminology be used. The Moderator stated that this was a petitioned warrant article submitted. Should someone choose to amend to read with one terminology, they may do so.

Bob Hart commented.

Sally Barney asked who determines number of events? Answer was in Section 4 of Ordinance which states events are not to exceed twenty-three (23).

Tobin Farwell, 65 Wadleigh Falls Road, moved the question.

Ann Wright spoke.

Caren Rossi seconded the motion. By show of voter cards, the motion moved.

By a show of voter cards, amendment did not pass.

Sally Barney proposed an amendment as follows:

To see if the Town will vote to amend Section 17 of the Racetrack Ordinance to add the following language: 17. D – Race car education, as currently allowed by the Racetrack Ordinance, shall be defined to mean a Race Car Driving School and shall operate not more than four times each month from April through October. The driving school will not operate on weekends. The Driving School will be operated by a fully-licensed and insured company, using NASCAR-like stock cars. No more than four vehicles will be allowed on the track at any one time and the hours of track operation shall be within 12:00 p.m. to 6:00 p.m. All requirements under Section 21A and 21B of this Ordinance shall apply to the operations of the Driving School. The Racing School operations shall not be considered an event, as defined by Section 1 of the Racetrack Ordinance. *The Race Car Education will take place on 4 pre-determined and approved weekdays per month with all vehicles using mufflers normally used by vehicles operated by the public.*

Seconded by Dwight Barney.

Andy Lelio commented that he supports amendment. Dwight Barney also spoke in favor of the amendment.

Cynthia Nazzari-McLain, 51 Harvey Mill Rd, asked if NASCAR vehicles can run with street mufflers? John MacDonald, owner of speedway, stated that the noise will be below the maximum decibels allowed and also explained the reasoning for this Article is to create more income for the speedway to assist in all the rising costs, including property taxes.

Dwight Barney, Cartland Road, commented.

Caren Rossi, 38 West Mill Pond Road, moved the question. Dwight Barney seconded.

Selectman Cedarholm clarified that there will be a third party running the race car education. And Chet Murch, Police Chief, clarified the muffler question.

By show of voter cards, motion to move the question passed.

By show of voter cards, the Amendment to Warrant Article 3 did not pass.

Caren Rossi moved Warrant Article 3, as amended. Mary Blair seconded.

By a show of voter cards, Warrant Article 3 is voted to be moved to the ballot.

The Moderator instructed the Town Clerk to move Warrant Article 3 as amended to the ballot.

Caren Rossi motioned to move Article 7 forward. Roger Rice seconded.

By a show of voter cards, Article 7 is moved forward.

#### **ARTICLE 7.**

**To see if the Town will vote to raise and appropriate the sum of twenty-seven thousand, nine hundred and sixty-four dollars (\$27,964) for the purchase of a new police cruiser and changeover of radios and safety equipment. (The Selectmen recommend this appropriation by a vote of 3-0) Majority vote required.**

ARTICLE 7 moved by Chet Murch, Police Chief. Selectman LaCourse seconded.

Chief Murch explained that this Article is in order with the CIP schedule.

Selectman Cedarholm commented that the replaced cruiser is sold. Chief Murch responded that the 2007 Crown Victoria sold for \$751.

By show of vote cards, Warrant Article 7 is voted to be moved to the ballot.

The Moderator instructed the Town Clerk to move Warrant Article 7 to the ballot. David Young asked to move Warrant Article 6 forward. Caren Rossi second.

By a show of voter cards, Article 6 is moved forward.

#### **ARTICLE 6.**

**To see if the Town will vote to raise and appropriate the sum of eighty thousand dollars (\$80,000) to construct a natural grass playing field at Little River Park to be used for general recreation. (The Selectmen recommend this appropriation by a vote of 3-0) Majority vote required.**

ARTICLE 6 moved by Selectman Cedarholm. Seconded by Chairman LaCourse.

David Young, 54 Hobbs Road, motioned to amend Article 6 as follows:

**To see if the Town will vote to raise and appropriate the sum of ~~eighty thousand dollars (\$80,000)~~ one hundred and eighty-three thousand dollars (\$183,000) to construct a 100,000 square foot natural grass playing field, to consist of sod, a foot**

of loam, and irrigation at Little River Park to be used for ~~general recreation~~ multi-purpose sporting events.

John Puffer seconded.

Mr. Young explained the reasoning for the amendment. The Committee had engineers come in and indicate what is needed for competition fields.

Chairman LaCourse commented on the selectmen's intent of the Warrant Article.

Caren Rossi asked if the amount requested includes a completed field. Selectman Cedarholm explained the usage of the \$80,000.

Robert Smith, Turtle Pond Road, expressed a concern that in 2006 the town approved a CIP and to put funds in trust funds for the expenses. He stated that the Recreation Commission has a trust fund and no place in the CIP is there \$80,000 or \$183,000 for a field.

Brian Cisneros, Riverside Farm Drive, commented that Lee does not have a competition field and we rely on the other two towns in the ORYA system for the fields. Selectman Cedarholm responded to the comment.

Paul Gasowski, 46 Lamprey Lane, agrees with Mr. Smith. There is a proper and the process through the CIP.

David Young clarified that there has been a plan for the fields and the park.

Selectman LaCourse responded that there is no strategic master plan for the fields. Additional comments were made by Charles McLain, Selectman Cedarholm, Andy Lelio, Philip Sanborn, Jr., William Henze and David Young.

By a show of voter cards, the amendment did not pass.

By a show of voter cards, the Article 6 is voted to move to the ballot.

The Moderator instructed the Town Clerk to move Warrant Article 6 to the ballot.

#### **ARTICLE 4.**

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 \$3,525,365.00. Should this article be defeated, the default budget shall be \$3,495,183.00, which is the same as last year, with certain adjustments required by previous action of the Board of Selectmen 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 Selectmen recommend this article by a vote of 3-0) Majority vote required.

ARTICLE 4 moved by Selectman Cedarholm. Seconded by Chairman LaCourse.

Town Administrator reviewed the changes in the budget. She summarized the increases in the proposed budget. Also, she reviewed the reductions in the proposed budget.

Chairman LaCourse moved to amend as follows:

**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 \$3,555,732.00. Should this article be defeated, the default budget shall be \$3,495,183.00, which is the same as last year, with certain adjustments required by previous action of the Board of Selectmen 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.**

Caren Rossi seconded. Chairman LaCourse explained the increase of \$30,367 is to fund a 2.5% COLA increase for all full-time and regular part-time employees and all elected officials, except for the Selectmen. This does not include the Town Administrator, Stipends for Appointed Officials, call firefighters or any temporary employees.

Andy Lelio questioned why the Select Board and Town Administrator were not included in the increase. Selectman Cedarholm explained that the Town Administrator received an \$8,000 increase already.

John Puffer, 49 James Farm Road, James Farrell, 5 Hale Farm Road, asked questions regarding the amendment and Scott Bugbee, 31 Spencer Lane, asked if the retirement costs were included in the amendment to which the answer was yes.

By a show of voter cards, the amendment passed.

John Puffer, 49 James Farm Road, Jim Banks, Carpenter Lane, and Dwight Barney, Cartland Road, asked questions for clarification on the budget. Ms. Glover responded to their questions.

By a show of voter cards, the Article 4 is voted to move to the ballot.

The Moderator instructed the Town Clerk to move Warrant Article 4 to the ballot.

## **ARTICLE 5.**

**To see if the Town will vote to raise and appropriate the sum of three hundred and eighty-seven thousand dollars (\$387,000) to be deposited into the following Capital Reserve Trust Funds and to authorize the use of one hundred and thirty-five thousand dollars (\$135,000) from the Unassigned Fund Balance with two hundred**



and fifty-two thousand dollars from general taxation (\$252,000). (The Selectmen recommend this appropriation by a vote of 3-0) Majority vote required.

Accrued Benefits Trust	\$25,000
Fire Ponds and Cisterns CRF	\$15,000
Fire Truck CRF	\$55,000
Highway Equipment CRF	\$40,000
Land Acquisition CRF	\$10,000
Library/Community Center CRF	\$100,000
Library Maintenance CRF	\$7,000
Revaluation CRF	\$10,000
Highway Dept Road/Bridge Improvement CRF	\$70,000
Town Building CRF	\$35,000
Transfer Station Equipment CRF	\$20,000

ARTICLE 5 moved by Selectman Griswold, seconded by Chairman LaCourse.

Bob Smith questioned where the \$30,000 request for the Recreation Commission is. Selectman Cedarholm stated it was included in the \$80,000 from Warrant Article 6. Mr. Smith commented on the purpose of the CIP is to level fund and have a deposit plan so that when the funds are needed they are available.

Richard Donovan, 60 Hobbs Rd, asked what is the amount in the unassigned fund balance at present time. The Town Administrator commented that the balance is just under \$2.7 million.

Bob Hart and Andy Lelio asked questions on the unassigned fund balance. Chairman LaCourse, Selectman Cedarholm and the Town Administrator responded.

By a show of voter cards, the Article 5 is voted to move to the ballot.

The Moderator instructed the Town Clerk to move Warrant Article 5 to the ballot.

Moderator Neill read to the voters:

**To the inhabitants of the Town of Lee, County of Strafford, State of New Hampshire, qualified to vote in Town Affairs, you are hereby notified to meet at the Public Safety Complex located on George Bennett Road, Lee on the 12<sup>th</sup> of March, 2012. The Polls will be open from 7:00 am to 7:00 pm.**

There being no further business brought forward, the Moderator adjourned the 2013 Deliberative Session at 12:49 p.m.

Respectfully,

Linda R. Reinhold  
Town Clerk

# BUDGET OF THE TOWN

OF: ~~Town~~ of Lee, NH

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

or Fiscal Year from July 1, 2014 to June 30, 2015

## IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
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 within 20 days after the meeting.

This form was posted with the warrant on (Date): January 24, 2014

### GOVERNING BODY (SELECTMEN)

*Please sign in ink.*

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.

Carole Demin  
[Signature]  
[Signature]

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**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

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>GENERAL GOVERNMENT</b>			<b>FY 2014</b>	<b>FY 2013</b>	<b>FY 2015</b>	<b>FY 2015</b>
4130-4139	Executive	8	121,007.00	112,374.15	129,940.51	
4140-4149	Election, Reg. & Vital Statistics	8	97,642.00	89,023.36	98,703.34	
4150-4151	Financial Administration	8	198,173.00	168,805.69	185,816.00	
4152	Revaluation of Property	8	43,000.00	28,877.80	30,600.00	
4153	Legal Expense	8	15,000.00	17,527.46	35,000.00	
4155-4159	Personnel Administration	8	730,655.00	597,999.54	754,967.26	
4191-4193	Planning & Zoning	8	55,703.00	51,081.97	113,509.78	
4194	General Government Buildings	8	90,847.00	76,023.42	87,829.28	
4195	Cemeteries	8	12,414.00	8,156.40	11,114.00	
4196	Insurance	8	97,319.47	82,544.49	90,062.00	
4197	Advertising & Regional Assoc.		0.00	0.00	0.00	
4199	Other General Government	8	10,000.00	27,041.51	5,000.00	
<b>PUBLIC SAFETY</b>						
4210-4214	Police	8	554,989.34	511,853.49	562,063.68	
4215-4219	Ambulance	8	13,086.00	14,145.08	14,501.00	
4220-4229	Fire	8	247,923.00	183,850.36	312,074.42	
4240-4249	Building Inspection	8	54,336.00	53,903.24	0.00	
4290-4298	Emergency Management	8	10,000.00	4,099.18	9,200.00	
4299	Other (Incl. Communications)	8	17,065.00	17,065.00	17,065.00	
<b>AIRPORT/AVIATION CENTER</b>						
4301-4309	Airport Operations		0.00	0.00	0.00	
<b>HIGHWAYS &amp; STREETS</b>						
4311	Administration	8	466,504.00	407,858.94	480,243.08	
4312	Highways & Streets		0.00	0.00	0.00	
4313	Bridges		0.00	0.00	0.00	
4316	Street Lighting		0.00	0.00	0.00	
4319	Other		0.00	0.00	0.00	
<b>SANITATION</b>						
4321	Administration	8	172,096.00	144,179.62	160,483.54	
4323	Solid Waste Collection	8	145,600.00	128,048.57	150,800.00	
4324	Solid Waste Disposal		0.00	0.00	0.00	
4325	Solid Waste Clean-up		0.00	0.00	0.00	
4326-4329	Sewage Coll. & Disposal & Other		0.00	0.00	0.00	
			3,153,359.81	2,724,459.27	3,248,972.89	

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>WATER DISTRIBUTION &amp; TREATMENT</b>			<b>FY 2014</b>	<b>FY 2013</b>	<b>FY 2015</b>	
4331	Administration		0.00	0.00	0.00	
4332	Water Services		0.00	0.00	0.00	
4335-4339	Water Treatment, Conserv. & Other		0.00	0.00	0.00	
<b>ELECTRIC</b>						
4351-4352	Admin. and Generation		0.00	0.00	0.00	
4353	Purchase Costs		0.00	0.00	0.00	
4354	Electric Equipment Maintenance		0.00	0.00	0.00	
4359	Other Electric Costs		0.00	0.00	0.00	
<b>HEALTH</b>						
4411	Administration		0.00	0.00	0.00	
4414	Pest Control	8	1,650.00	402.63	1,650.00	
4415-4419	Health Agencies & Hosp. & Other	8	8,101.00	7,675.00	9,623.00	
<b>WELFARE</b>						
4441-4442	Administration & Direct Assist.	8	26,500.00	16,018.79	26,250.00	
4444	Intergovernmental Welfare Pymts	8	4,890.86	3,680.88	4,772.26	
4445-4449	Vendor Payments & Other	8	2,000.00	800.00	3,250.00	
<b>CULTURE &amp; RECREATION</b>						
4520-4529	Parks & Recreation	8	38,245.00	33,860.32	31,600.00	
4550-4559	Library	8	168,119.88	157,315.35	203,618.64	
4583	Patriotic Purposes	8	750.00	538.90	550.00	
4589	Other Culture & Recreation		0.00	0.00	0.00	
<b>CONSERVATION</b>						
4611-4612	Admin. & Purch. of Nat. Resources	8	14,916.78	10,688.80		
4619	Other Conservation	8	2,500.00	2,500.00	3,500.00	
4631-4632	Redevelopment and Housing		0.00	0.00	0.00	
4651-4659	Economic Development		0.00	0.00	0.00	
<b>DEBT SERVICE</b>						
4711	Princ.- Long Term Bonds & Notes	8	90,000.00	90,000.00	90,000.00	
4721	Interest-Long Term Bonds & Notes	8	36,498.00	40,218.00	32,078.00	
4723	Int. on Tax Anticipation Notes		0.00	0.00	0.00	
4790-4799	Other Debt Service		0.00	0.00	0.00	
			394,171.52	383,698.67	406,891.90	

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>CAPITAL OUTLAY</b>			<b>FY 2014</b>	<b>FY 2013</b>	<b>FY 2015</b>	
4901	Land		0.00	0.00	0.00	
4902	Machinery, Vehicles & Equipment		0.00	0.00	0.00	
4903	Buildings		0.00	0.00	0.00	
4909	Improvements Other Than Bldgs.		0.00	0.00	0.00	
<b>OPERATING TRANSFERS OUT</b>						
4912	To Special Revenue Fund	8	8,200.00	5,200.00	8,200.00	
4913	To Capital Projects Fund		0.00	0.00	0.00	
4914	To Enterprise Fund		0.00	0.00	0.00	
	- Sewer		0.00	0.00	0.00	
	- Water		0.00	0.00	0.00	
	- Electric		0.00	0.00	0.00	
	- Airport		0.00	0.00	0.00	
4918	To Nonexpendable Trust Funds		0.00	0.00	0.00	
4919	To Fiduciary Funds		0.00	0.00	0.00	
<b>OPERATING BUDGET TOTAL</b>			<b>3,555,731.33</b>	<b>3,093,357.94</b>	<b>3,664,064.79</b>	
			<b>8,200.00</b>	<b>5,200.00</b>	<b>8,200.00</b>	

Use page 5 for special and individual warrant articles.

**\*\*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.

2014

2013

2015

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)
4915	To Capital Reserve Fund	9, 10, 11	387,000.00	345,000.00	392,000.00	
4916	To Exp.Tr.Fund		0.00	0.00	0.00	
4917	To Health Maint. Trust Funds		0.00	0.00	0.00	
<b>SPECIAL ARTICLES RECOMMENDED</b>			<b>387,000.00</b>	<b>345,000.00</b>	<b>392,000.00</b>	

**\*\*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.

2014

2013

2015

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)
4901	Kennard Property	7	0.00	0.00	180,000.00	
4902	Police Cruiser	16	27,964.00	26,737.17	27,593.00	
4909	Grass Fields Little River Park		80,000.00	0.00	0.00	
	Contingency Fund	12	0.00	0.00	34,292.00	
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>			<b>107,964.00</b>		<b>241,885.00</b>	



1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
<b>TAXES</b>			<b>FY 2014</b>	<b>FY 2013</b>	<b>FY 2015</b>
3120	Land Use Change Taxes - General Fund		3,000.00	0.00	3,000.00
3180	Resident Taxes		0.00	0.00	0.00
3185	Timber Taxes		1,000.00	0.00	1,000.00
3186	Payment in Lieu of Taxes		3,260.00	2,237.00	3,260.00
3189	Other Taxes		0.00	0.00	0.00
3190	Interest & Penalties on Delinquent Taxes		80,000.00	97,112.28	80,000.00
	Inventory Penalties		0.00	0.00	0.00
3187	Excavation Tax (\$.02 cents per cu yd)		0.00	0.00	0.00
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	Business Licenses & Permits		7,000.00	3,708.00	7,000.00
3220	Motor Vehicle Permit Fees		675,000.00	655,295.48	675,000.00
3230	Building Permits		11,000.00	11,355.00	11,000.00
3290	Other Licenses, Permits & Fees		22,000.00	24,527.94	22,000.00
3311-3319	FROM FEDERAL GOVERNMENT		8,053.00	8,427.94	0.00
<b>FROM STATE</b>					
3351	Shared Revenues		0.00	0.00	0.00
3352	Meals & Rooms Tax Distribution		194,323.00	193,606.31	194,323.00
3353	Highway Block Grant		95,636.00	94,687.88	95,636.00
3354	Water Pollution Grant		0.00	0.00	0.00
3355	Housing & Community Development		0.00	0.00	0.00
3356	State & Federal Forest Land Reimbursement		0.00	0.00	0.00
3357	Flood Control Reimbursement		0.00	0.00	0.00
3359	Other (Including Railroad Tax)		2,500.00	2,437.58	2,500.00
3379	FROM OTHER GOVERNMENTS		0.00	555,118.32	0.00
<b>CHARGES FOR SERVICES</b>					
3401-3406	Income from Departments		70,000.00	75,367.46	70,000.00
3409	Other Charges		0.00	0.00	0.00
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property		192,406.00	37,606.00	0.00
3502	Interest on Investments		14,000.00	14,133.66	14,000.00
3503-3509	Other		41,000.00	44,158.50	41,000.00
			1,420,178.00	1,819,779.35	1,219,719.00

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
<b>INTERFUND OPERATING TRANSFERS IN</b>			<b>FY 2014</b>	<b>FY 2013</b>	<b>FY 2015</b>
3912	From Special Revenue Funds		0.00	0.00	0.00
3913	From Capital Projects Funds		31,700.00	0.00	0.00
3914	From Enterprise Funds		0.00	0.00	0.00
	Sewer - (Offset)		0.00	0.00	0.00
	Water - (Offset)		0.00	0.00	0.00
	Electric - (Offset)		0.00	0.00	0.00
	Airport - (Offset)		0.00	0.00	0.00
3915	From Capital Reserve Funds		0.00	0.00	180,000.00
3916	From Trust & Fiduciary Funds		10,108.00	11,650.00	5,000.00
3917	Transfers from Conservation Funds		0.00	0.00	0.00
<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Bonds & Notes		0.00	0.00	0.00
	Amount Voted From Fund Balance			135,000.00	159,292.00
	Estimated Fund Balance to Reduce Taxes			250,000.00	
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			<b>1,461,986.00</b>	<b>1,816,828.00</b>	<b>1,404,719.00</b>

**\*\*BUDGET SUMMARY\*\***

	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended (from page 4)	\$3,555,731.33	\$3,664,064.79
Special Warrant Articles Recommended (from page 5)	\$387,000.00	\$392,000.00
Individual Warrant Articles Recommended (from page 5)	\$107,964.00	\$241,885.00
TOTAL Appropriations Recommended	\$4,050,695.33	\$4,297,949.79
Less: Amount of Estimated Revenues & Credits (from above)	\$1,461,986.00	\$1,404,719.00
Estimated Amount of Taxes to be Raised	\$2,588,709.33	\$2,893,230.79

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# DEFAULT BUDGET OF THE TOWN

OF: The Town of Lee, NH

For the Ensuing Year January 1, \_\_\_\_\_ to December 31, \_\_\_\_\_

or Fiscal Year From July 1, 2014 to June 30, 2015

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

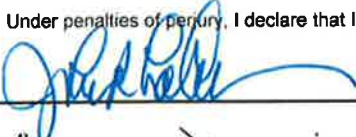

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-6 or MS-7) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

## GOVERNING BODY (SELECTMEN)

or

Budget Committee if RSA 40:14-b is adopted

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.

  
 \_\_\_\_\_  
 \_\_\_\_\_  
  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

NH DEPARTMENT OF REVENUE ADMINISTRATION  
 MUNICIPAL SERVICES DIVISION  
 P.O. BOX 487, CONCORD, NH 03302-0487  
 (603)230-5090

Default Budget - Town of Lee, NH FY 2015

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>GENERAL GOVERNMENT</b>					
4130-4139	Executive	121,007.00			121,007.00
4140-4149	Election, Reg. & Vital Statistics	97,642.00			97,642.00
4150-4151	Financial Administration	213,089.00			213,089.00
4152	Revaluation of Property	43,000.00			43,000.00
4153	Legal Expense	15,000.00			15,000.00
4155-4159	Personnel Administration	730,655.00			730,655.00
4191-4193	Planning & Zoning	55,703.00			55,703.00
4194	General Government Buildings	90,847.00			90,847.00
4195	Cemeteries	12,414.00			12,414.00
4196	Insurance	97,320.00			97,320.00
4197	Advertising & Regional Assoc.	0.00			0.00
4199	Other General Government	10,000.00			10,000.00
<b>PUBLIC SAFETY</b>					
4210-4214	Police	554,990.00			554,990.00
4215-4219	Ambulance	13,086.00			13,086.00
4220-4229	Fire	247,923.00			247,923.00
4240-4249	Building Inspection	54,336.00			54,336.00
4290-4298	Emergency Management	10,000.00			10,000.00
4299	Other (Incl. Communications)	17,065.00			17,065.00
<b>AIRPORT/AVIATION CENTER</b>					
4301-4309	Airport Operations	0.00			0.00
<b>HIGHWAYS &amp; STREETS</b>					
4311	Administration	466,504.00			466,504.00
4312	Highways & Streets	0.00			0.00
4313	Bridges	0.00			0.00
4316	Street Lighting	0.00			0.00
4319	Other	0.00			0.00
<b>SANITATION</b>					
4321	Administration	172,096.00			172,096.00
4323	Solid Waste Collection	0.00			0.00
4324	Solid Waste Disposal	145,600.00			145,600.00
4325	Solid Waste Clean-up	0.00			0.00
4326-4329	Sewage Coll. & Disposal & Other	0.00			0.00
		3,168,277.00	0.00	0.00	MS-DT

Default Budget - Town of Lee, NH FY 2015

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>WATER DISTRIBUTION &amp; TREATMENT</b>					
4331	Administration	0.00			0.00
4332	Water Services	0.00			0.00
4335-4339	Water Treatment, Conserv. & Other	0.00			0.00
<b>ELECTRIC</b>					
4351-4352	Admin. and Generation	0.00			0.00
4353	Purchase Costs	0.00			0.00
4354	Electric Equipment Maintenance	0.00			0.00
4359	Other Electric Costs	0.00			0.00
<b>HEALTH</b>					
4411	Administration	0.00			0.00
4414	Pest Control	1,650.00			1,650.00
4415-4419	Health Agencies & Hosp. & Other	8,101.00			8,101.00
<b>WELFARE</b>					
4441-4442	Administration & Direct Assist.	26,500.00			26,500.00
4444	Intergovernmental Welfare Pymnts	4,891.00			4,891.00
4445-4449	Vendor Payments & Other	2,000.00			2,000.00
<b>CULTURE &amp; RECREATION</b>					
4520-4529	Parks & Recreation	38,245.00			38,245.00
4550-4559	Library	168,120.00			168,120.00
4583	Patriotic Purposes	750.00			750.00
4589	Other Culture & Recreation	0.00			0.00
<b>CONSERVATION</b>					
4611-4612	Admin. & Purch. of Nat. Resources	0.00			0.00
4619	Other Conservation	2,500.00			2,500.00
4631-4632	REDEVELOPMENT & HOUSING	0.00			0.00
4651-4659	ECONOMIC DEVELOPMENT	0.00			0.00
<b>DEBT SERVICE</b>					
4711	Princ. - Long Term Bonds & Notes	90,000.00			90,000.00
4721	Interest-Long Term Bonds & Notes	36,498.00			36,498.00
4723	Int. on Tax Anticipation Notes	0.00			0.00
4790-4799	Other Debt Service	0.00			0.00
		379,255.00	0.00	0.00	



### Default Budget - Town of Lee, NH FY 2015

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>CAPITAL OUTLAY</b>					
4901	Land	0.00			0.00
4902	Machinery, Vehicles & Equipment	27,964.00		27,964.00	0.00
4903	Buildings	0.00			0.00
4909	Improvements Other Than Bldgs.	80,000.00		80,000.00	0.00
<b>OPERATING TRANSFERS OUT</b>					
4912	To Special Revenue Fund	8,200.00			8,200.00
4913	To Capital Projects Fund	0.00			0.00
4914	To Enterprise Fund	0.00			0.00
	Sewer-	0.00			0.00
	Water-	0.00			0.00
	Electric-	0.00			0.00
	Airport-	0.00			0.00
4917	To Health Maint. Trust Funds	0.00			0.00
4918	To Nonexpendable Trust Funds	0.00			0.00
4919	To Fiduciary Funds	0.00			0.00
<b>TOTAL</b>		3,663,696.00	0.00	107,964.00	3,555,732.00

**Please use the box below to explain increases or reductions in columns 4 & 5.**

[illegible]

2014 BALLOT QUESTIONS  
Annual Town Election  
March 11, 2014

---

**ARTICLE 1**

To choose all necessary Town Officers for the ensuing year.

SELECTMAN	One for Three Years	John R. LaCourse Scott Bugbee
MODERATOR	One for Two Years	Janice Neill
TOWN CLERK/TAX COLLECTOR	One for Three Years	Linda R. Reinhold
SUPERVISOR OF THE CHECKLIST	One for Six Years	Bambi Miller
TRUSTEE OF THE TRUST FUNDS	One for Three Years	John H. Tappan
LIBRARY TRUSTEE	Two for Three Years	Bruce Larson Margaret Dolan
CEMETERY TRUSTEE	One for Three Years	Marianne E. Banks
ADVISORY BUDGET COMMITTEE	Two for Three Years	Alice MacKinnon
ADVISORY BUDGET COMMITTEE	Two for One Year	Cary Brown

**ARTICLE 2**

Pursuant to RSA 673:6 the Town of Lee Planning Board is allowed by vote of the legislative body to have alternate members. The Lee Planning Board is requesting that the legislative body approve two (2) alternate members. Their term will be for three (3) years each as provided in the statute. If passed by majority vote, this shall take effect upon passage.

YES

NO

**ARTICLE 3**

The 2013 Lee Zoning Ordinance, if amendments/changes/additions are passed by Town vote this March, this will change to the 2014 Lee Zoning Ordinance. The proposed changes are as follows;

Note: *Changes are Bold Italics* and Deletions are underlined.

Article XXIII

Nonconforming Uses *and Buildings/Structures*

Any *lawful* nonconforming use may continue in its present use except that any nonconforming use or building may not be:

1. Changed to another nonconforming use;

2. Re-established after discontinuance for one (1) year except to a use conforming to the district in which it is located ;
3. Extended in area. *Extended throughout other parts of the building or structure if it is located only in a portion of the building or structure.*

*A lawful nonconforming building or structure that is damaged or destroyed may be restored or reconstructed , provided that such restoration or reconstruction shall not enlarge the overall building footprint or volume of the building or cause the building or structure to become more nonconforming.*

YES

NO

#### **ARTICLE 4 (Submitted by PETITION)**

To see if the Town of Lee will urge: that the New Hampshire State Legislature join with sixteen other states, including all other New England states, in calling upon Congress to amend the United States Constitution and establish that:

1. Constitutional rights were established for people, not corporations, and
2. Money is not speech, and therefore regulating political contributions and spending is not equivalent to limiting political speech.

Be it further resolved that the people of Lee, NH hereby instruct our Town Clerk to inform our state and federal representatives the results of this vote within thirty days, and urge them to enact resolutions and legislation to advance this effort. Majority vote required.

YES

NO

#### **ARTICLE 5 (Submitted by PETITION)**

Shall the Town of Lee veteran's optional tax credit of \$375.00 be increased to the statutory maximum of \$500.00 as provided in NH RSA 72:28? (The Board of Selectmen does not recommend this article.) Majority vote required.

YES

NO

#### **ARTICLE 6**

Pursuant to NH RSA 31:39 and RSA 149-M:17, shall the Town adopt revisions to its Solid Waste Ordinance, as recommended by the Board of Selectmen? Majority vote required.

YES

NO

#### **ARTICLE 7**

To see if the Town will vote to raise and appropriate a sum not to exceed One Hundred Eighty thousand dollars (\$180,000), including transaction costs, to purchase and acquire approximately forty acres, more or less, of land at 164 Stepping Stones Road, owned by Ronald William Kennard, being a portion of Map 7 Lot 5-0, this conveyance to be made under such terms and conditions as the Selectmen determine to be in the best interest of the Town, including but not limited to a deed restriction prohibiting the subdivision of the property to be acquired, and a deed restriction prohibiting the use of the property for activities other than agriculture, forestry or other activities which maintain the property as open space, and to authorize the withdrawal of up to One Hundred eighty Thousand

dollars (\$180,000) from the Land Use Change Tax Fund for this acquisition and no amount to be raised from general taxation. (Recommended by the Board of Selectmen.) Majority vote required.

**YES**

**NO**

**ARTICLE 8**

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 \$3,664,065. Should this article be defeated, the default budget shall be \$3,555,732, which is the same as last year, with certain adjustments required by previous action of the Board of Selectmen 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 Board of Selectmen recommends this appropriation.) Majority vote required.

**YES**

**NO**

**ARTICLE 9**

To see if the Town will appropriate the sum of two hundred and eighty-two thousand dollars (\$282,000) to be deposited into the following Capital Reserve Trust Funds and to authorize the use of (\$282,000) from the Unassigned Fund Balance. Majority vote required.

Accrued Benefits Trust	\$ 25,000
Fire Ponds and Cisterns CRF	\$ 20,000
Fire Equipment CRF	\$ 55,000
Highway Equipment CRF	\$ 40,000
Library CRF	\$ 7,000
Revaluation CRF	\$ 10,000
Highway Dept. Road/Bridge Improvement CRF	\$ 70,000
Town Building CRF	\$ 35,000
Transfer Station Equipment CRF	\$ 20,000

**YES**

**NO**

**ARTICLE 10**

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 Lee Library/Community Center Capital Reserve Fund (The Board of Selectmen recommends this appropriation.) Majority vote required.

**YES**

**NO**

**ARTICLE 11**

To see if the Town will vote to raise and appropriate the sum of Ten thousand dollars (\$10,000) to be deposited into the Recreation Capital Reserve Fund. (The Board of Selectmen recommends this appropriation.) Majority vote required.

YES

NO

**ARTICLE 12**

To see if the Town will vote to establish a contingency fund for Fiscal Year 2015 for unanticipated expenses that may arise and further to raise and appropriate Thirty-four thousand two hundred and ninety-two dollars (\$34,292) to go into the fund. This sum to come from the unassigned fund balance and no amount to be raised from 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 Board of Selectmen recommends this appropriation.) Majority vote required.

YES

NO

**ARTICLE 13**

To see if the Town will vote to change the purpose of the existing Accrued Benefits Trust Fund to include expenditures for current Town employees for payments in lieu of vacation and to name the Board of Selectmen as the agent to expend. (The Board of Selectmen recommends this article.) 2/3 ballot vote required.

YES

NO

**ARTICLE 14**

To see if the Town will vote to discontinue the Fire Building Maintenance Fund created in 1995. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. (The Board of Selectmen recommends this article.) Majority vote required.

YES

NO

**ARTICLE 15**

To see if the Town will vote to discontinue the Solid Waste Capital Reserve Fund created in 1972. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. (The Board of Selectmen recommends this article.) Majority vote required.

YES

NO

**ARTICLE 16**

To see if the Town will vote to raise and appropriate the sum of Twenty-seven thousand, five hundred and ninety-three dollars (\$27,593) for the purchase of a new police cruiser and changeover of radios and safety equipment. (The Board of Selectmen recommends this appropriation.) Majority vote required.

YES

NO



## **PLODZIK & SANDERSON**

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

### ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the Board of Selectmen  
Town of Lee  
Lee, New Hampshire

#### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Town of Lee as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

#### ***Basis for Adverse Opinion on Governmental Activities***

As discussed in Note 17 to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease net position, and increase expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

#### ***Adverse Opinion***

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Lee, as of June 30, 2013, or the changes in financial position thereof for the year then ended.



*Town of Lee*  
*Independent Auditor's Report*

***Unmodified Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and aggregate remaining fund information of the Town of Lee as of June 30, 2013, and the respective changes in financial position thereof, and the respective budgetary comparison for the general fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter – Management's Discussion and Analysis***

Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

***Emphasis of Matter – Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lee's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

February 12, 2014

*Plodzik & Sanderson*  
*Professional Association*

**EXHIBIT C-1**  
**TOWN OF LEE, NEW HAMPSHIRE**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2013**

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,711,994	\$ 74,460	\$ 3,786,454
Investments	3,338,193	125,394	3,463,587
Receivables, net of allowance for uncollectible:			
Accounts	5,645	21,556	27,201
Taxes	2,013,154	-	2,013,154
Interfund receivable	49,092	-	49,092
Restricted assets:			
Cash and cash equivalents	2,031,542	-	2,031,542
Investments	42,902	-	42,902
Total assets	<u>\$ 11,192,522</u>	<u>\$ 221,410</u>	<u>\$ 11,413,932</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 30,760	\$ -	\$ 30,760
Accrued salaries and benefits	29,752	-	29,752
Due to other governments	4,800,331	-	4,800,331
Interfund payable	-	49,092	49,092
Total liabilities	<u>4,860,843</u>	<u>49,092</u>	<u>4,909,935</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - Property taxes	<u>1,379,334</u>	<u>-</u>	<u>1,379,334</u>
<b>FUND BALANCES</b>			
Nonspendable	-	108,560	108,560
Restricted	10,879	43,617	54,496
Committed	1,809,603	20,141	1,829,744
Assigned	32,402	-	32,402
Unassigned	3,099,461	-	3,099,461
Total fund balances	<u>4,952,345</u>	<u>172,318</u>	<u>5,124,663</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,192,522</u>	<u>\$ 221,410</u>	<u>\$ 11,413,932</u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-3**  
**TOWN OF LEE, NEW HAMPSHIRE**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2013**

	General	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 2,764,213	\$ -	\$ 2,764,213
Licenses and permits	694,886	-	694,886
Intergovernmental	299,161	-	299,161
Charges for services	81,011	142,241	223,252
Investment earnings	14,134	-	14,134
Miscellaneous	124,862	7,514	132,376
Total revenues	<u>3,978,267</u>	<u>149,755</u>	<u>4,128,022</u>
<b>EXPENDITURES</b>			
Current:			
General government	1,359,267	-	1,359,267
Public safety	781,062	136,378	917,440
Highways and streets	461,964	-	461,964
Sanitation	272,229	-	272,229
Health	8,078	-	8,078
Welfare	20,500	-	20,500
Culture and recreation	201,305	9,034	210,339
Conservation	6,595	-	6,595
Debt service:			
Principal	90,000	-	90,000
Interest	40,218	-	40,218
Capital outlay	128,797	-	128,797
Total expenditures	<u>3,370,015</u>	<u>145,412</u>	<u>3,515,427</u>
Excess of revenues over expenditures	<u>608,252</u>	<u>4,343</u>	<u>612,595</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	8,626	-	8,626
Transfers out	-	(8,626)	(8,626)
Total other financing sources (uses)	<u>8,626</u>	<u>(8,626)</u>	<u>-</u>
Net change in fund balances	616,878	(4,283)	612,595
Fund balances, beginning	4,335,467	176,601	4,512,068
Fund balances, ending	<u>\$ 4,952,345</u>	<u>\$ 172,318</u>	<u>\$ 5,124,663</u>

The notes to the basic financial statements are an integral part of this statement.

**SCHEDULE 1**  
**TOWN OF LEE, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2013*

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 2,658,719	\$ 2,646,871	\$ (11,848)
Land use change	3,000	7,748	4,748
Timber	1,000	2,387	1,387
Excavation	300	109	(191)
Payment in lieu of taxes	3,260	2,237	(1,023)
Interest and penalties on taxes	80,000	97,113	17,113
Total from taxes	<u>2,746,279</u>	<u>2,756,465</u>	<u>10,186</u>
<b>Licenses, permits, and fees:</b>			
Motor vehicle permit fees	580,000	655,295	75,295
Building permits	12,000	11,355	(645)
Other	27,000	28,236	1,236
Total from licenses, permits, and fees	<u>619,000</u>	<u>694,886</u>	<u>75,886</u>
<b>Intergovernmental:</b>			
State:			
Meals and rooms distribution	193,637	193,606	(31)
Highway block grant	94,937	94,688	(249)
Other	2,500	2,439	(61)
Federal:			
FEMA	8,427	8,428	1
Total from intergovernmental	<u>299,501</u>	<u>299,161</u>	<u>(340)</u>
<b>Charges for services:</b>			
Income from departments	<u>87,000</u>	<u>81,011</u>	<u>(5,989)</u>
<b>Miscellaneous:</b>			
Sale of municipal property	-	37,606	37,606
Interest on investments	24,000	14,134	(9,866)
Other	41,000	54,261	13,261
Total from miscellaneous	<u>65,000</u>	<u>106,001</u>	<u>41,001</u>
<b>Other financing sources:</b>			
Transfers in	<u>247,938</u>	<u>234,665</u>	<u>(13,273)</u>
Total revenues and other financing sources	<u>4,064,718</u>	<u>\$ 4,172,189</u>	<u>\$ 107,471</u>
Unassigned fund balance used to reduce tax rate	23,140		
Total revenues, other financing sources, and use of fund balance	<u>\$ 4,087,858</u>		

**SCHEDULE 2**  
**TOWN OF LEE, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
**For the Fiscal Year Ended June 30, 2013**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 107,565	\$ 109,261	\$ -	\$ (1,696)
Election and registration	-	97,686	92,136	-	5,550
Financial administration	3,070	290,071	210,900	6,218	76,023
Legal	-	10,000	17,527	-	(7,527)
Personnel administration	-	688,513	598,000	-	90,513
Planning and zoning	-	44,458	51,082	-	(6,624)
General government buildings	-	157,405	143,994	973	12,438
Cemeteries	2,457	13,379	9,309	4,958	1,569
Insurance, not otherwise allocated	3,913	76,500	82,544	-	(2,131)
Other	-	75,103	42,144	5,000	27,959
Total general government	9,440	1,560,680	1,356,897	17,149	196,074
Public safety:					
Police	-	573,213	522,333	-	50,880
Ambulance	-	14,144	14,145	-	(1)
Fire	3,168	220,859	170,761	-	53,266
Building inspection	-	62,201	53,012	-	9,189
Emergency management	-	6,000	4,099	-	1,901
Other	-	17,065	16,712	-	353
Total public safety	3,168	893,482	781,062	-	115,588
Highways and streets	25,000	464,055	461,964	-	27,091
Sanitation:					
Solid waste collection	-	159,777	144,180	-	15,597
Solid waste disposal	-	137,250	128,049	-	9,201
Total sanitation	-	297,027	272,229	-	24,798
Health:					
Pest control	-	2,000	403	-	1,597
Health agencies	-	17,234	7,675	-	9,559
Total health	-	19,234	8,078	-	11,156
Welfare:					
Administration	-	6,897	6,684	-	213
Intergovernmental welfare payments	-	-	4,481	-	(4,481)
Vendor payments	-	18,000	9,335	-	8,665
Total welfare	-	24,897	20,500	-	4,397
Culture and recreation:					
Parks and recreation	4,113	43,140	33,860	15,253	(1,860)
Library	-	169,783	158,183	-	11,600
Patriotic purposes	-	500	539	-	(39)
Other	-	5,200	5,200	-	-
Total culture and recreation	4,113	218,623	197,782	15,253	9,701
Conservation	-	2,500	2,500	-	-
Debt service:					
Principal of long-term debt	-	90,000	90,000	-	-
Interest on long-term debt	-	40,218	40,218	-	-
Total debt service	-	130,218	130,218	-	-

(Continued)

*SCHEDULE 2 (Continued)*  
**TOWN OF LEE, NEW HAMPSHIRE**  
*Major General Fund*  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2013*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Capital outlay	-	123,297	128,797	-	(5,500)
Other financing uses:					
Transfers out	-	353,845	345,000	-	8,845
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 41,721</u>	<u>\$ 4,087,858</u>	<u>\$ 3,705,027</u>	<u>\$ 32,402</u>	<u>\$ 392,150</u>



*SCHEDULE 3*  
*TOWN OF LEE, NEW HAMPSHIRE*  
*Major General Fund*  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2013*

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Unassigned fund balance, beginning		\$ 2,622,980
Changes:		
Unassigned fund balance used to reduce 2013 tax rate		(23,140)
2013 Budget summary:		
Revenue surplus (Schedule 1)	\$ 107,471	
Unexpended balance of appropriations (Schedule 2)	<u>392,150</u>	
2013 Budget surplus		<u>499,621</u>
Unassigned fund balance, ending		<u>\$ 3,099,461</u>

**Town of Lee**  
**Fiscal Year 2013**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>4130 - Selectmen</b>			
4130-S1 - Selectmen Salary	4,500.00	4,500.00	0.00
4130-S2 - Town Administrator Salary	64,000.00	63,907.62	-92.38
4130-W1 - Town Secretary Wages	38,118.00	39,189.52	1,071.52
4130-W2 - Temp. Selectmen Office Wage	5,000.00	0.00	-5,000.00
4130-W7 - Overtime	1,680.00	1,664.22	-15.78
<b>Total 4130 - Selectmen</b>	<b>113,298.00</b>	<b>109,261.36</b>	<b>-4,036.64</b>
<b>4140 - Elections &amp; Registrations</b>			
4140-W1 - Modertor Wages	480.00	600.00	120.00
4140-W2 - Supervisors of the Checklist	4,000.00	3,458.68	-541.32
4140-W3 - Election Wages	2,600.00	2,925.25	325.25
4140-01 - Legal Notices	100.00	0.00	-100.00
4140-04 - Printing (Ballots)	5,000.00	3,134.50	-1,865.50
4140-05 - Postage	100.00	14.55	-85.45
4140-11 - Mileage	75.00	59.58	-15.42
4140-13 - Election Day Meals	600.00	1,066.47	466.47
4140-40 - Town Meeting Expenses	900.00	563.65	-336.35
4140-41 - Town Report Expenses	4,000.00	3,112.79	-887.21
<b>Total 4140 - Elections &amp; Registrations</b>	<b>17,855.00</b>	<b>14,935.47</b>	<b>-2,919.53</b>
<b>4141 - Town Clerk/Tax Collector</b>			
4141-S1 - TC/TC Salary	46,057.00	46,055.89	-1.11
4141-W1 - TC/TC Deputy Wages	5,700.00	17,679.42	11,979.42
4141-W2 - TC/TC Assistant Wages	16,544.00	3,475.88	-13,068.12
4141-W7 - TC/TC OT	0.00	260.37	260.37
4141-01 - Advertisements	200.00	217.35	17.35
4141-05 - Postage	6,300.00	4,781.94	-1,518.06
4141-06 - Association Dues	80.00	40.00	-40.00
4141-08 - Registry Redemptions	500.00	340.26	-159.74
4141-09 - Office Supplies	0.00	1,360.66	1,360.66
4141-11 - Mileage	1,350.00	1,341.91	-8.09
4141-12 - Conference/Travel	300.00	244.00	-56.00
4141-14 - Training	1,000.00	0.00	-1,000.00
4141-40 - Binding Vital Records	300.00	0.00	-300.00
4141-41 - Lien Searches	1,500.00	1,403.00	-97.00
<b>Total 4141 - Town Clerk/Tax Collector</b>	<b>79,831.00</b>	<b>77,200.68</b>	<b>-2,630.32</b>

**Town of Lee**  
**Fiscal Year 2013**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>4150 - Financial Administration</b>			
4150-S1 - Treasurer's Salary	4,991.00	4,845.36	-145.64
4150-W1 - Bookkeeper Wages	36,672.00	38,353.66	1,681.66
4150-W2 - Fin. Temporary Help	3,267.00	0.00	-3,267.00
4150-W7 - Finance OT	0.00	716.62	716.62
4150-01 - Advertising	1,400.00	548.46	-851.54
4150-02 - Legal Notices	250.00	885.50	635.50
4150-03 - Equipment Agreements	7,500.00	1,207.75	-6,292.25
4150-04 - Printing	7,500.00	1,267.87	-6,232.13
4150-05 - Postage	2,000.00	2,082.11	82.11
4150-06 - Dues/Subscriptions	3,400.00	3,274.77	-125.23
4150-07 - Reference Materials	1,000.00	20.00	-980.00
4150-08 - Registry/Redemptions	250.00	0.00	-250.00
4150-09 - Office Supplies	7,000.00	4,568.64	-2,431.36
4150-10 - Kitchen Supplies	600.00	0.00	-600.00
4150-11 - Mileage	500.00	1,269.64	769.64
4150-12 - Conference/Travel	1,000.00	788.50	-211.50
4150-14 - Training	1,500.00	145.00	-1,355.00
4150-16 - Equipment M & R	750.00	0.00	-750.00
4150-17 - New Equipment	5,000.00	0.00	-5,000.00
4150-24 - Gas/Oil Town Car	1,200.00	40.53	-1,159.47
4150-29 - Other Expenses	0.00	185.00	185.00
4150-40 - Professional Audit	14,000.00	12,500.00	-1,500.00
4150-41 - Electronic Storage	200.00	0.00	-200.00
4150-42 - Safety Committee	250.00	250.00	0.00
4150-43 - Payroll Expenses	5,500.00	3,597.75	-1,902.25
4150-44 - Interest	200.00	169.55	-30.45
<b>Total 4150 - Financial Administration</b>	<b>105,930.00</b>	<b>76,716.71</b>	<b>-29,213.29</b>
<b>4151 - Information Technology</b>			
4151-S1 - IT Director Salary	51,071.00	0.00	-51,071.00
4151-03 - Printers/Copiers/Faxes	4,750.00	8,288.60	3,538.60
4151-05 - Postage	50.00	0.00	-50.00
4151-11 - Mileage	200.00	0.00	-200.00
4151-22 - Alarms	1,500.00	1,085.00	-415.00
4151-40 - Computer Hardware	11,000.00	9,808.57	-1,191.43
4151-41 - Computer Software	1,500.00	1,414.95	-85.05
4151-42 - Computer Services	6,000.00	37,769.27	31,769.27
4151-43 - PEG Access	1,200.00	708.00	-492.00
4151-44 - Telephone	8,500.00	6,529.91	-1,970.09
4151-45 - Cellular Phone Service	12,000.00	8,245.20	-3,754.80
4151-46 - Software Support Service	20,585.00	18,239.48	-2,345.52

**Town of Lee**  
**Fiscal Year 2013**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>Total 4151 · Information Technology</b>	<b>118,356.00</b>	<b>92,088.98</b>	<b>-26,267.02</b>
<b>4152 · Property Valuation</b>			
4152-40 · Assessing Firms	43,000.00	28,877.80	-14,122.20
4152-41 · Tax Map Updates	250.00	0.00	-250.00
<b>Total 4152 · Property Valuation</b>	<b>43,250.00</b>	<b>28,877.80</b>	<b>-14,372.20</b>
<b>4153 · Legal Expenses</b>			
Fairpoint	0.00	1,176.49	1,176.49
P & Z	0.00	6,245.00	6,245.00
Other	25,000.00	10,105.97	-14,894.03
<b>Total 4153 · Legal Expenses</b>	<b>25,000.00</b>	<b>17,527.46</b>	<b>-7,472.54</b>
<b>4155 · Personnel Administration</b>			
4155-W1 · Bonus	1,000.00	1,000.00	0.00
4155-13 · Food/Meetings	800.00	361.60	-438.40
4155-40 · Group I Retirement	65,975.00	55,851.95	-10,123.05
4155-41 · Group II Retirement	90,335.00	82,139.52	-8,195.48
4155-42 · Health Insurance	430,280.00	369,207.82	-61,072.18
4155-43 · Health Insurance Buyout	7,785.00	7,407.88	-377.12
4155-44 · Social Security Tax	59,987.00	53,681.09	-6,305.91
4155-45 · Medicare Tax	20,503.00	18,469.34	-2,033.66
4155-46 · NH Unemployment	5,348.00	4,310.34	-1,037.66
4155-47 · Special Awards/Flowers	1,250.00	320.00	-930.00
4155-48 · Fire Dept. Acc. & Ind. Policy	5,250.00	5,250.00	0.00
<b>Total 4155 · Personnel Administration</b>	<b>688,513.00</b>	<b>597,999.54</b>	<b>-90,513.46</b>
<b>4191 · Planning &amp; Zoning</b>			
4191-W1 · P & Z Administrator	41,458.00	41,678.08	220.08
4191-W7 · Overtime	600.00	1,197.04	597.04
4191-02 · Legal Notices	1,400.00	5,204.30	3,804.30
4191-05 · Postage	1,450.00	840.06	-609.94
4191-07 · Resource Materials	250.00	228.00	-22.00
4191-09 · Office Supplies	800.00	776.90	-23.10
4191-11 · Mileage	250.00	0.00	-250.00
4191-14 · Training	250.00	150.49	-99.51
4191-40 · Outside Consulting	250.00	1,007.10	757.10
4191-41 · Recording Fees	250.00	0.00	-250.00
<b>Total 4191 · Planning &amp; Zoning</b>	<b>46,958.00</b>	<b>51,081.97</b>	<b>4,123.97</b>

**Town of Lee**  
**Fiscal Year 2013**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>4194 - Government Buildings</b>			
4194-W1 - Janitor Wages	36,729.00	36,980.04	251.04
4194-W2 - Janitor Assistant	11,332.00	8,716.13	-2,615.87
4194-W7 - Overtime	500.00	582.78	82.78
4194-11 - Mileage	400.00	363.01	-36.99
4194-15 - Uniforms	500.00	277.91	-222.09
4194-16 - Maintenance & Repair	15,000.00	13,282.90	-1,717.10
4194-18 - Electricity	33,000.00	25,548.22	-7,451.78
4194-19 - Heating Fuel	21,000.00	22,529.90	1,529.90
4194-21 - Water/Paper Supplies	800.00	897.33	97.33
4194-23 - Landscape	1,000.00	93.36	-906.64
4194-40 - Janitor Supplies	6,370.00	2,483.44	-3,886.56
4194-41 - Energy Comm.	2,000.00	1,293.09	-706.91
<b>Total 4194 - Government Buildings</b>	<b>128,631.00</b>	<b>113,048.11</b>	<b>-15,582.89</b>
<b>4195 - Cemetery</b>			
4195-S1 - Superintendent Salary	600.00	600.00	0.00
4195-W1 - Labor	800.00	0.00	-800.00
4195-05 - Postage	0.00	0.90	0.90
4195-09 - Office Supplies	800.00	12.00	-788.00
4195-28 - Miscellaneous	0.00	108.26	108.26
4195-40 - Capital Improvements	1,000.00	0.00	-1,000.00
4195-41 - Flags	414.00	414.60	0.60
4195-42 - Maintenance	4,500.00	7,020.64	2,520.64
4195-43 - Memorial Replacement	5,000.00	0.00	-5,000.00
<b>Total 4195 - Cemetery</b>	<b>13,114.00</b>	<b>8,156.40</b>	<b>-4,957.60</b>
<b>4196 - Insurance</b>			
4196-40 - Property Liability	37,000.00	40,221.41	3,221.41
4196-41 - Worker's Compensation	45,984.50	42,323.08	-3,661.42
<b>Total 4196 - Insurance</b>	<b>82,984.50</b>	<b>82,544.49</b>	<b>-440.01</b>
<b>4199 - Other General Government</b>	<b>40,277.50</b>	<b>27,041.51</b>	<b>-13,235.99</b>

**Town of Lee**  
**Fiscal Year 2013**  
**Appropriations vs. Expenditures**

	<b>Appropriations</b>	<b>Expenditures</b>	<b>Balance</b>
<b>4210 - Police Department</b>			
4210-S1 - Police Chief Salary	76,785.00	76,785.20	0.20
4210-W1 - Sergeant Wages	106,784.00	105,131.56	-1,652.44
4210-W2 - Senior Patrolman Wages	136,141.00	104,354.60	-31,786.40
4210-W3 - Patrolman Wages	41,780.00	54,376.11	12,596.11
4210-W4 - Police Secretary Wages	38,957.00	35,971.02	-2,985.98
4210-W7 - Overtime	25,645.00	31,339.23	5,694.23
4210-W8 - Holiday Wages	14,005.00	14,221.36	216.36
4210-03 - Contracts	9,800.00	10,138.10	338.10
4210-04 - Printing	1,500.00	1,236.26	-263.74
4210-06 - Dues	500.00	634.00	134.00
4210-09 - Supplies	3,500.00	1,420.96	-2,079.04
4210-14 - Training	4,500.00	5,417.03	917.03
4210-15 - Uniforms	3,600.00	3,287.87	-312.13
4210-17 - Equipment Replacement	8,500.00	6,548.45	-1,951.55
4210-24 - Gas/Oil Vehicles	22,000.00	19,843.78	-2,156.22
4210-26 - Vehicle Repair	13,500.00	12,587.02	-912.98
4210-27 - Radio Repair	1,100.00	1,369.00	269.00
4210-40 - Attorney	6,528.00	6,528.00	0.00
4210-41 - Evidence	300.00	49.00	-251.00
4210-42 - CALEA	4,000.00	4,357.00	357.00
<b>Total 4210 - Police Department</b>	<b>519,425.00</b>	<b>495,595.55</b>	<b>-23,829.45</b>
<b>4211 - Dispatch Center</b>			
4211-40 - UNH Police Department	10,000.00	10,000.00	0.00
4211-41 - Strafford County Dispatch	7,065.00	6,711.70	-353.30
<b>Total 4211 - Dispatch Center</b>	<b>17,065.00</b>	<b>16,711.70</b>	<b>-353.30</b>
<b>4215 - Ambulance</b>	<b>14,144.00</b>	<b>14,145.08</b>	<b>1.08</b>

**Town of Lee**  
**Fiscal Year 2013**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>4220 - Fire Department</b>			
4220-S1 - Fire Chief Salary	14,297.00	14,296.36	-0.64
4220-S2 - Deputy Salary	7,682.00	7,681.52	-0.48
4220-W1 - Captain Wages	44,061.00	42,635.34	-1,425.66
4220-W2 - PT Lieutenant Wages	35,249.00	33,845.64	-1,403.36
4220-W3 - Paid Call Wages	37,000.00	22,594.54	-14,405.46
4220-W7 - Overtime	4,000.00	2,732.24	-1,267.76
4220-W8 - Holiday	3,000.00	2,202.72	-797.28
4220-W9 - Incentive Pay	0.00	4,775.00	4,775.00
4220-03 - Equipment Maint Agreements	500.00	6,703.57	6,203.57
4220-04 - Printing	100.00	0.00	-100.00
4220-05 - Postage	60.00	6.40	-53.60
4220-06 - Dues/Subscriptions	4,000.00	2,744.60	-1,255.40
4220-09 - Office Supplies	500.00	1,736.74	1,236.74
4220-10 - Supplies - Other	500.00	795.98	295.98
4220-12 - Conference/Travel	0.00	57.94	57.94
4220-13 - Special Events	500.00	0.00	-500.00
4220-14 - Training	5,000.00	2,645.83	-2,354.17
4220-15 - Uniforms	1,200.00	312.88	-887.12
4220-16 - Equipment Repairs/Parts	8,500.00	7,924.34	-575.66
4220-17 - New Equipment	15,000.00	5,961.70	-9,038.30
4220-21 - Bottled Water	500.00	469.16	-30.84
4220-25 - Diesel Fuel	5,500.00	-1,984.76	-7,484.76
4220-26 - Vehicle Maintenance & Repair	8,000.00	6,953.31	-1,046.69
4220-27 - Radio Repair	2,500.00	429.00	-2,071.00
4220-28 - Miscellaneous/Other	0.00	7.60	7.60
4220-40 - Medical Supplies	4,000.00	451.37	-3,548.63
4220-41 - Fire Prevention Safety	1,500.00	145.80	-1,354.20
4220-42 - Personal Protective Equipment	10,000.00	1,467.59	-8,532.41
<b>Total 4220 - Fire Department</b>	<b>213,149.00</b>	<b>167,592.41</b>	<b>-45,556.59</b>
<b>4240 - Code Enforcement</b>			
4240-S1 - CEO Salary/Bldg. Inspector	55,096.00	43,861.56	-11,234.44
4240-W1 - Building Inspector	0.00	5,010.00	5,010.00
4240-06 - BOCA/NEFPA/Other Dues	1,205.00	50.00	-1,155.00
4240-09 - Office/Field Supplies	600.00	1,353.72	753.72
4240-14 - Training/Conferences/Seminars	450.00	360.00	-90.00
4240-17 - Equipment Replacment	300.00	672.95	372.95
4240-24 - Gas/Oil Vehicle	1,700.00	987.55	-712.45
4240-26 - Vehicle Maintenance/Repair	350.00	716.10	366.10
<b>Total 4240 - Code Enforcement</b>	<b>59,701.00</b>	<b>53,011.88</b>	<b>-6,689.12</b>



**Town of Lee**  
**Fiscal Year 2013**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>4290 - Emergency Management</b>			
4290-S1 - Emergency Management Salalry	5,000.00	3,045.64	-1,954.36
4290-W1 - Emergency Managment Wages	0.00	74.92	74.92
4290-W7 - Emergency Management OT	0.00	421.50	421.50
4290-09 - Supplies/Expenses	1,000.00	557.12	-442.88
<b>Total 4290 - Emergency Management</b>	<b>6,000.00</b>	<b>4,099.18</b>	<b>-1,900.82</b>
<b>4311 - Highway Department</b>			
4311-S1 - Road Agent Salary	59,790.00	59,790.12	0.12
4311-W1 - Road Agent Assist. Wages	41,274.00	39,957.76	-1,316.24
4311-W2 - Full Time Wages	38,889.00	37,166.25	-1,722.75
4311-W3 - Part Time Wages	6,000.00	6,082.96	82.96
4311-W7 - Overtime	9,000.00	5,979.75	-3,020.25
4311-W8 - Holiday Wages	2,500.00	3,708.96	1,208.96
4311-09 - Office Supplies	250.00	38.24	-211.76
4311-10 - Supplies	4,500.00	2,402.93	-2,097.07
4311-15 - Uniform	1,700.00	1,337.02	-362.98
4311-18 - Electricity	1,750.00	1,446.02	-303.98
4311-19 - Heating Fuel	6,500.00	5,183.62	-1,316.38
4311-21 - Hand Tools & New Equipment	1,000.00	81.95	-918.05
4311-24 - Gasoline	2,625.00	3,144.89	519.89
4311-25 - Diesel Fuel	16,500.00	18,426.47	1,926.47
4311-26 - Parts/In House Repairs	13,000.00	16,951.83	3,951.83
4311-28 - Miscellaneous/Other	1,100.00	1,890.99	790.99
4311-40 - Tires	2,500.00	1,997.44	-502.56
4311-41 - Wear Edges (Plow & Equipment)	3,500.00	3,085.85	-414.15
4311-42 - Hired & Rental Equipment	16,000.00	12,680.86	-3,319.14
4311-43 - Sub Contracted Repairs	9,000.00	1,028.60	-7,971.40
4311-44 - Paving & Asphalt Products	143,000.00	153,045.00	10,045.00
4311-45 - Sand/Stone/Gravel	10,000.00	9,088.90	-911.10
4311-46 - Culvert/Guard Rails, Etc.	5,000.00	436.25	-4,563.75
4311-47 - Salt/Calcium/Magnesium	28,000.00	18,578.23	-9,421.77
4311-48 - Drug & Alcohol Testing	1,000.00	311.00	-689.00
4311-49 - Signs/Warning Devices	4,000.00	3,729.05	-270.95
4311-50 - Building M & R	2,500.00	288.00	-2,212.00
<b>Total 4311 - Highway Department</b>	<b>430,878.00</b>	<b>407,858.94</b>	<b>-23,019.06</b>

**Town of Lee**  
**Fiscal Year 2013**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>4321 - Transfer Station</b>			
4321-S1 - TS Manager Salary	45,824.00	45,824.22	0.22
4321-W1 - Full Time Wages	58,906.00	47,682.78	-11,223.22
4321-W2 - Part Time Wages	16,747.00	15,431.41	-1,315.59
4321-W7 - Overtime	1,900.00	1,420.40	-479.60
4321-04 - Printing/Stickers/Permits	450.00	0.00	-450.00
4321-05 - Postage	50.00	28.84	-21.16
4321-06 - Dues/Subscriptions	500.00	197.00	-303.00
4321-09 - Office Expense	2,000.00	1,546.09	-453.91
4321-14 - Training/Education	900.00	940.98	40.98
4321-15 - Uniforms	2,450.00	1,303.20	-1,146.80
4321-16 - Equipment M & R	7,000.00	7,973.73	973.73
4321-17 - New Equipment	0.00	2,797.71	2,797.71
4321-18 - Electricity	8,500.00	8,302.85	-197.15
4321-19 - Heating Fuel	1,800.00	1,871.63	71.63
4321-23 - Grounds Maintenance	1,700.00	2,260.45	560.45
4321-25 - Fuel/Vehicles	4,000.00	2,620.34	-1,379.66
4321-28 - Miscellaneous	0.00	270.86	270.86
4321-29 - Other	0.00	127.73	127.73
4321-40 - Safety Equipment	1,500.00	601.79	-898.21
4321-41 - Engineering	100.00	0.00	-100.00
4321-42 - Recycling Expense	4,000.00	1,812.81	-2,187.19
4321-43 - Compliance	250.00	0.00	-250.00
4321-44 - CFC Removal	200.00	0.00	-200.00
4321-45 - Porta Potty	700.00	570.00	-130.00
4321-46 - Compost Bins & Pails	100.00	594.80	494.80
4321-47 - Volunteer ID T-Shirts	200.00	0.00	-200.00
<b>Total 4321 - Transfer Station</b>	<b>159,777.00</b>	<b>144,179.62</b>	<b>-15,597.38</b>
<b>4324 - Solid Waste Disposal</b>			
4324-40 - MSW & Bulky	85,000.00	86,767.57	1,767.57
4324-41 - Hauling Cost	19,000.00	16,218.94	-2,781.06
4324-42 - Tire Disposal	2,600.00	0.00	-2,600.00
4324-43 - Electronics Disposal	2,900.00	4,766.18	1,866.18
4324-44 - Hazardous Waste	3,000.00	880.66	-2,119.34
4324-45 - Contaminated Waste Oil	1,500.00	1,450.06	-49.94
4324-46 - Lamprey Closure Cost	900.00	927.29	27.29
4324-47 - Solid Waste Other	800.00	243.50	-556.50
4324-48 - Construction & Demolition	8,900.00	7,809.95	-1,090.05
4324-49 - Glass Disposal	3,200.00	2,864.42	-335.58
4324-50 - Fluorocarbons CFC Disposal	250.00	0.00	-250.00
4324-51 - Antifreeze	200.00	120.00	-80.00
4324-52 - Brush Grinding	9,000.00	6,000.00	-3,000.00

**Town of Lee**  
**Fiscal Year 2013**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>Total 4324 · Solid Waste Disposal</b>	<b>137,250.00</b>	<b>128,048.57</b>	<b>-9,201.43</b>
<b>4414 · Animal Control</b>	<b>2,000.00</b>	<b>402.63</b>	<b>-1,597.37</b>
<b>4415 · Public Health Agcy &amp; Hospitals</b>			
AIDS Response Seacoast	700.00	700.00	0.00
Avis Goodwin Community Health	2,000.00	2,000.00	0.00
Lamprey Health Care	3,200.00	3,200.00	0.00
Sexual Assault Support Services	1,775.00	1,775.00	0.00
<b>Total 4415 · Public Health Agcy &amp; Hospitals</b>	<b>7,675.00</b>	<b>7,675.00</b>	<b>0.00</b>
<b>4441 · General Assistance</b>			
4441-W1 · Welfare Officer Salary	6,597.00	6,672.00	75.00
4441-06 · Dues & Subscriptions	100.00	12.00	-88.00
4441-11 · Mileage	200.00	0.00	-200.00
<b>Total 4441 · General Assistance</b>	<b>6,897.00</b>	<b>6,684.00</b>	<b>-213.00</b>
<b>4442 · Direct Welfare Assistance</b>			
4442-40 · Rental Assistance	14,200.00	8,155.64	-6,044.36
4442-41 · Food Assistance	600.00	0.00	-600.00
4442-42 · Utilities Assistance	1,200.00	848.42	-351.58
4442-43 · Fuel Assistance	1,000.00	330.73	-669.27
4442-44 · Medical Supplies	1,000.00	0.00	-1,000.00
<b>Total 4442 · Direct Welfare Assistance</b>	<b>18,000.00</b>	<b>9,334.79</b>	<b>-8,665.21</b>
<b>4444 · Intergovernmental Agencies</b>			
Community Action Partnership	2,000.00	2,000.00	0.00
Homeless Shelter Stafford Cty	1,680.88	1,680.88	0.00
<b>Total 4444 · Intergovernmental Agencies</b>	<b>3,680.88</b>	<b>3,680.88</b>	<b>0.00</b>
<b>4445 · Private Public Assis Facilities</b>			
CASA	300.00	300.00	0.00
My Friend's Place	500.00	500.00	0.00
<b>Total 4445 · Private Public Assis Facilities</b>	<b>800.00</b>	<b>800.00</b>	<b>0.00</b>
<b>4520 · Parks &amp; Recreation</b>			
4520-W1 · Recreation Wages	0.00	1,513.89	1,513.89
Oyster River Youth Association	26,500.00	26,500.00	0.00
Recreation Expenses	8,845.00	5,846.43	-2,998.57
<b>Total 4520 · Parks &amp; Recreation</b>	<b>35,345.00</b>	<b>33,860.32</b>	<b>-1,484.68</b>

**Town of Lee**  
**Fiscal Year 2013**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>4550 · Library</b>			
4550-S1 · Library Director Salary	48,241.00	48,236.24	-4.76
4550-W1 · Circulation/Library Ast. Wages	30,237.00	30,381.29	144.29
4550-W2 · Children's Librarian	20,399.00	20,259.71	-139.29
4550-W3 · Assistant	10,794.00	10,509.75	-284.25
4550-W4 · Page	6,820.00	6,624.08	-195.92
4550-W5 · Substitute/Temporary Wages	1,000.00	766.84	-233.16
4550-40 · Trustees Quarterly Payment	36,920.00	36,920.00	0.00
4550-41 · Misc. to be offset by Rev.	3,000.00	0.00	-3,000.00
<b>Total 4550 · Library</b>	<b>157,411.00</b>	<b>153,697.91</b>	<b>-3,713.09</b>
<b>4583 · Patriotic Purposes</b>	<b>500.00</b>	<b>538.90</b>	<b>38.90</b>
<b>4589 · Other Culture &amp; Recreation</b>			
Agricultural Commission	1,500.00	1,500.00	0.00
Heritage Commission	3,700.00	3,700.00	0.00
<b>Total 4589 · Other Culture &amp; Recreation</b>	<b>5,200.00</b>	<b>5,200.00</b>	<b>0.00</b>
<b>4618 · Community Planning Coordinator</b>			
4618-W1 · Community Planning Wages	20,401.50	5,654.70	-14,746.80
4618-09 · Expenses	400.00	117.32	-282.68
4618-30 · Strafford County Regional Plan	5,077.56	4,916.78	-160.78
<b>Total 4618 · Community Planning Coordinator</b>	<b>25,879.06</b>	<b>10,688.80</b>	<b>-15,190.26</b>
<b>4619 · Conservation Commission</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00</b>
<b>4711 · Principal/Bonds Long Term Note</b>	<b>90,000.00</b>	<b>90,000.00</b>	<b>0.00</b>
<b>4721 · Interest/Bonds - Long Term Note</b>	<b>40,218.00</b>	<b>40,218.00</b>	<b>0.00</b>
<b>Total Operating Budget</b>	<b>3,457,492.94</b>	<b>3,093,004.64</b>	<b>-364,488.30</b>

**Town of Lee**  
**Fiscal Year 2013**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>WARRANT ARTICLES</b>			
WA#14 Police Cruiser	29,000.00	26,737.17	-2,262.83
WA#20 Library Card Catalog (TF)	6,500.00	4,485.00	-2,015.00
WA#18 LRP Playground Equipment Ph 3 (TF)	16,640.00	1,386.75	-15,253.25
<b>Total Warrant Articles</b>	<b>52,140.00</b>	<b>32,608.92</b>	<b>-19,531.08</b>
<b>TRANSFER TO TRUST FUNDS</b>			
Fire Ponds Cisterns CRF	15,000.00	15,000.00	0.00
Fire Truck CRF	40,000.00	40,000.00	0.00
Highway Equipment CRF	50,000.00	50,000.00	0.00
Library/Comm. Center CRF	100,000.00	100,000.00	0.00
Recreation Facilities CRF	25,000.00	25,000.00	0.00
Town Bridges CRF	60,000.00	60,000.00	0.00
Town/New Building CRF	35,000.00	35,000.00	0.00
Transfer Station Equipment CRF	20,000.00	20,000.00	0.00
<b>Total Transfer to Trust Funds</b>	<b>345,000.00</b>	<b>345,000.00</b>	<b>0.00</b>
<b>TRANSFER FROM TRUST FUNDS</b>			
Cemetery Trust	0.00	264.86	264.86
Accrued Benefits Trust	0.00	15,102.62	15,102.62
Bridge Trust Fund	0.00	123,296.98	123,296.98
Highway Equipment Trust	0.00	24,750.00	24,750.00
Town Building Trust	0.00	28,774.00	28,774.00
<b>Total Trust Reimburse Expense</b>	<b>0.00</b>	<b>192,188.46</b>	<b>192,188.46</b>
<b>OTHER OFF BUDGET EXPENDITURES</b>			
Road Signs out of FEMA Funds	0.00	2,269.81	2,269.81
AEDs Purchased w/FEMA Funds	0.00	2,085.00	2,085.00
<b>Total Other Off Budget Expenditures</b>	<b>0.00</b>	<b>4,354.81</b>	<b>4,354.81</b>
<b>ENCUMBERED FUNDS FROM PRIOR YEAR</b>			
Financial Administration	3,070.00	2,527.84	-542.16
Cemetery	3,913.06	3,913.06	0.00
Building Maintenance	2,457.00	2,171.68	-285.32
Joint Lost Safety Program	933.66	0.00	-933.66
LRP Playground Equipment Phase 2	4,113.25	4,113.25	0.00
Fire Dept. Equipment	3,168.17	3,168.17	0.00
Highway Department - Paving	25,000.00	25,000.00	0.00
<b>Total Encumbered Funds</b>	<b>42,655.14</b>	<b>40,894.00</b>	<b>-1,761.14</b>

**DEPARTMENT OF REVENUE ADMINISTRATION**  
**Municipal Services Division**  
**2013 Tax Rate Calculation**

*Seth H. Hel*  
11/13/13  
**No Audit Received - RSA 41:31-d**

**TOWN/CITY: LEE**

Gross Appropriations	4,050,696
Less: Revenues	1,846,986
	0
Add: Overlay (RSA 76:6)	18,646
War Service Credits	67,575

Net Town Appropriation	2,289,931
Special Adjustment	0

Approved Town/City Tax Effort	2,289,931
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**TOWN RATE**  
**5.53**

**SCHOOL PORTION**

Net Local School Budget:	0	0	0
Gross Approp. - Revenue			
Regional School Apportionment			11,026,249
Less: Education Grant			(2,602,095)

Education Tax (from below)	(948,257)
Approved School(s) Tax Effort	7,475,897

**LOCAL SCHOOL RATE**  
**18.03**

**EDUCATION TAX**

Equalized Valuation(no utilities) x	\$2.435
389,427,789	948,257
Divide by Local Assessed Valuation (no utilities)	
408,529,781	

**STATE SCHOOL RATE**  
**2.32**

**COUNTY PORTION**

Due to County	1,190,809
	0

Approved County Tax Effort	1,190,809
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**COUNTY RATE**  
**2.87**

**TOTAL RATE**  
**28.75**

Total Property Taxes Assessed	11,904,894
Less: War Service Credits	(67,575)
Add: Village District Commitment(s)	0
<b>Total Property Tax Commitment</b>	<b>11,837,319</b>

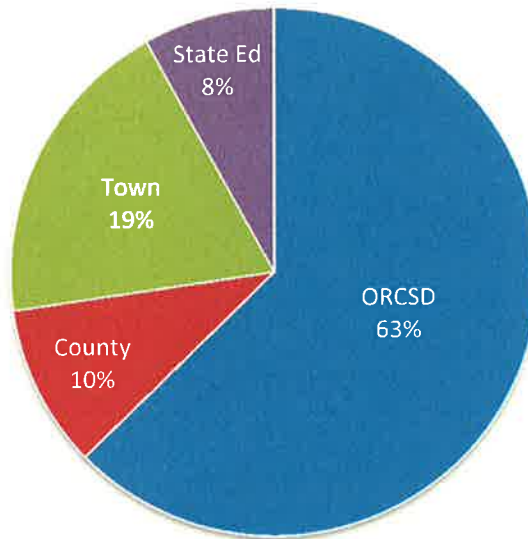
**PROOF OF RATE**

Local Assessed Valuation		Tax Rate	Assessment
Education Tax (no utilities)	408,529,781	2.32	948,257
All Other Taxes	414,570,781	26.43	10,956,637
			11,904,894

**TRC#**  
**142**

**TRC#**  
**142**

## 2013 TAX RATE



	Tax Year	School	County	Town	State Ed	Total
	2013	18.03	2.87	5.53	2.32	28.75
	2012	18.22	2.64	6.67	2.41	29.94
Revaluation	2011	17.91	2.67	7.03	2.51	30.12
	2010	15.39	2.25	5.67	2.11	25.42
	2009	16.58	2.24	4.39	2.07	25.28
	2008	16.00	2.18	5.21	2.18	25.57
	2007	15.24	2.04	5.23	2.18	24.69
Revaluation	2006	14.48	1.87	4.80	2.19	23.34
	2005	16.05	2.26	3.34	2.78	24.43
	2004	16.47	1.89	5.09	2.95	26.40
	2003	12.60	2.04	4.34	4.00	22.98
	2002	17.62	2.74	5.26	6.69	32.31
Revaluation	2001	16.06	2.74	4.69	6.76	30.25
	2000	16.12	2.22	4.44	5.89	28.67
	1999	12.63	2.12	4.44	6.10	25.29

**TAX COLLECTOR'S REPORT**For the Municipality of LEE Year Ending 06/30/2013**DEBITS**

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		LEVY FOR YEAR	PRIOR LEVIES		
		2013	2012	2011	2010+
Property Taxes	#3110	xxxxxx	\$ 1,414,384.53	\$ 0.00	\$ 567.00
Resident Taxes	#3180	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	xxxxxx	\$ 7,516.45	\$ 0.00	\$ 0.00
Timber Yield Taxes	#3185	xxxxxx	\$ 0.00	\$ 0.00	\$ 909.45
Excavation Tax @ \$.02/yd	#3187	xxxxxx	\$ 5.82	\$ 0.00	\$ 0.00
Utility Charges	#3189	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes		xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Prior Years' Credits Balance**		( \$ 18,387.00 )			
This Year's New Credits		( \$ 9,098.53 )			

**TAXES COMMITTED THIS FISCAL YEAR**

Property Taxes	#3110	\$ 6,173,308.00	\$ 6,101,903.50
Resident Taxes	#3180	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 0.00	\$ 15,495.00
Timber Yield Taxes	#3185	\$ 0.00	\$ 4,175.79
Excavation Tax @ \$.02/yd	#3187	\$ 0.00	\$ 109.20
Utility Charges	#3189	\$ 0.00	\$ 0.00
Betterment Taxes		\$ 0.00	\$ 0.00

**FOR DRA USE ONLY****OVERPAYMENT REFUNDS**

Property Taxes	#3110				
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Credits Refunded		\$ 17,543.53	\$ 0.00	\$ 0.00	\$ 0.00
Interest - Late Tax	#3190	\$ 0.00	\$ 37,859.12	\$ 0.00	\$ 154.32
Resident Tax Penalty	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL DEBITS</b>		<b>\$ 6,163,366.00</b>	<b>\$ 7,581,449.41</b>	<b>\$ 0.00</b>	<b>\$ 1,630.77</b>

\*This amount should be the same as the last year's ending balance. If not, please explain.

\*\*Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a.

\*\*The amount is already included in the warrant and therefore in line #3110 as a positive amount for this year's levy.

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



**TAX COLLECTOR'S REPORT**For the Municipality of LEE Year Ending 06/30/2013**CREDITS**

REMITTED TO TREASURER	LEVY FOR YEAR	PRIOR LEVIES		
	2013	2012	2011	2010+
Property Taxes	\$ 4,526,979.02	\$ 7,261,311.05	\$ 0.00	\$ 567.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 23,011.45	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 4,175.79	\$ 0.00	\$ 0.00
Interest & Penalties	\$ 0.00	\$ 37,859.12	\$ 0.00	\$ 154.32
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 25.66	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Converted To Liens (Principal only)	\$ 0.00	\$ 254,837.98	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Discounts Allowed	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Prior Year Overpayments Assigned	( \$ 5,814.00 )			

**ABATEMENTS MADE**

Property Taxes	\$ 1,934.00	\$ 139.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>CURRENT LEVY DEEDED</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

**UNCOLLECTED TAXES -- END OF YEAR #1080**

Property Taxes	\$ 1,644,394.98	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 909.45
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 89.36	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance*	( \$ 4,128.00 )	xxxxxx	xxxxxx	xxxxxx
<b>TOTAL CREDITS</b>	<b>\$ 6,163,366.00</b>	<b>\$ 7,581,449.41</b>	<b>\$ 0.00</b>	<b>\$ 1,630.77</b>

\*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a.

(Be sure to indicate a positive amount in the Property Taxes actually remitted to the treasurer.)

**TAX COLLECTOR'S REPORT**For the Municipality of LEE Year Ending 06/30/2013**DEBITS**

UNREDEEMED & EXECUTED LIENS	2013	PRIOR LEVIES		
		2012	2011	2010+
Unredeemed Liens Beginning of FY		\$ 0.00	\$ 279,210.07	\$ 222,907.28
Liens Executed During FY	\$ 0.00	\$ 274,891.09	\$ 0.00	\$ 0.00
Unredeemed Elderly Liens Beg. of FY		\$ 0.00	\$ 0.00	\$ 0.00
Elderly Liens Executed During FY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest & Costs Collected	\$ 0.00	\$ 736.42	\$ 14,516.49	\$ 63,600.30
<b>TOTAL LIEN DEBITS</b>	<b>\$ 0.00</b>	<b>\$ 275,627.51</b>	<b>\$ 293,726.56</b>	<b>\$ 286,507.58</b>

**CREDITS**

REMITTED TO TREASURER		2013	PRIOR LEVIES		
			2012	2011	2010+
Redemptions		\$ 0.00	\$ 51,585.80	\$ 79,490.37	\$ 183,300.27
Interest & Costs Collected	#3190	\$ 0.00	\$ 736.42	\$ 14,516.49	\$ 63,600.30
Abatements of Unredeemed Liens		\$ 0.00	\$ 0.00	\$ 2,871.00	\$ 0.00
Liens Deeded to Municipality		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Unredeemed Liens End of FY	#1110	\$ 0.00	\$ 223,305.29	\$ 196,848.70	\$ 39,607.01
Unredeemed Elderly Liens End of FY		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL LIEN CREDITS</b>		<b>\$ 0.00</b>	<b>\$ 275,627.51</b>	<b>\$ 293,726.56</b>	<b>\$ 286,507.58</b>

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? \_\_\_\_\_

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.

TAX COLLECTOR'S SIGNATURE


  
Linda R. Reinhold
DATE 7/1/2013

# TOWN CLERK/TAX COLLECTOR'S REPORT

July 2012 through June 2013

Month	# of Motor Vehicles Registered	MV	TITLE	FEE	DECALS	MARRIAGE	ABSTRACT	UCC TERM/ REC'D	DOGS	MISC.	DEPOSIT AMOUNT	# of Dogs Registered
JULY	515	47,660.60	174.00	71.00	1,202.30	225.00	185.00	225.00	1,830.50	60.00	51,633.40	63
AUGUST	501	53,012.00	152.00	80.00	1,200.00	315.00	195.00		834.00	6.00	55,794.00	33
SEPTEMBER	390	43,233.58	144.00	50.00	892.50	135.00	215.00		81.00	1.00	44,752.08	7
OCTOBER	558	67,883.73	168.00	99.00	1,252.00	90.00	195.00		71.50	645.50	70,404.73	6
NOVEMBER	487	56,667.50	170.00	79.00	1,025.00	90.00	95.00	150.00	6.50	25.00	58,308.00	1
DECEMBER	387	49,937.30	120.00	81.00	917.50		45.00		41.50	188.50	51,330.80	6
JANUARY	512	56,346.00	126.00	94.00	1,197.50	45.00	220.00		229.50	43.44	58,301.44	41
FEBRUARY	317	39,640.57	116.00	58.00	792.50	45.00	120.00	75.00	219.50	10.00	41,076.57	34
MARCH	492	62,367.00	144.00	117.00	1,237.50	45.00	70.00		494.00	118.00	64,592.50	86
APRIL	541	55,439.70	150.00	74.00	1,277.50	45.00	85.00		1,449.50	32.00	58,552.70	249
MAY	569	66,204.00	192.00	84.50	1,320.00		180.00		1,828.50	211.70	70,020.70	293
JUNE	471	52,128.00	182.00	74.00	1,069.00	225.00	15.00		407.50	165.50	54,266.00	56
TOTALS	5,740	650,519.98	1,838.00	961.50	13,383.30	1,260.00	1,620.00	450.00	7,493.50	1,506.64	679,032.92	875

**TOWN OF LEE**  
**TREASURER'S REPORT**  
**July 1, 2012 through June 30, 2013**

	Checking	CD	NH PDIP	Total
<b>Beginning Balance</b>	<b>4,183,286.01</b>	<b>1,030,307.36</b>	<b>294,924.56</b>	<b>5,508,517.93</b>
Deposits From:				
Finance Officer	1,186,479.62	8,767.14	252.02	1,195,498.78
FO Transfers	-2,002,935.45	2,002,935.45	0.00	0.00
	-816,455.83	2,011,702.59	252.02	1,195,498.78
Town Clerk	949,330.86	0.00	0.00	949,330.86
TC Transfer to State	-262,673.69	0.00	0.00	-262,673.69
	686,657.17	0.00	0.00	686,657.17
Tax Collector	13,150,868.20	0.00	0.00	13,150,868.20
Total Deposits	13,021,069.54	2,011,702.59	252.02	15,033,024.15
Disbursements:				
Oyster River School	8,486,794.00	0.00	0.00	8,486,794.00
Strafford County	1,088,264.00	0.00	0.00	1,088,264.00
* Accounts Payable	2,401,178.98	0.00	0.00	2,401,178.98
** Payroll	1,440,612.02	0.00	0.00	1,440,612.02
** Payroll Taxes	77,487.05	0.00	0.00	77,487.05
Total Disbursements	13,494,336.05	0.00	0.00	13,494,336.05
<b>Ending Balance</b>	<b>3,710,019.50</b>	<b>3,042,009.95</b>	<b>295,176.58</b>	<b>7,047,206.03</b>

\*includes:

Trust Fund & Other Warrant Article Expenditures  
Building, Utility, IT & Telephone Expenses  
Payments for Special Revenue & Escrow Accounts  
Employee Benefits - Insurance & Retirement  
Some Reimbursed Public Safety Special Duty Expenses  
Bond Payments and Insurances  
All Other Operating Expenses Town Wide

\*\*Includes:

Some Reimbursed Public Safety Special Duty Expenses

Respectfully Submitted,  
Ben Genes

**TRUSTEES of the TRUST FUNDS**  
**2013 ANNUAL REPORT**

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST	**PRINCIPAL**			INCOME				Grand Total Principal & Income End of Year
			BALANCE Beginning of Year	New Funds Created	Withdrawals	BALANCE End of Year	BALANCE Beginning of Year	Amount	Expended During Year	
2002	ROAD & BRIDGE IMPROVEMENTS	Replace Bridges	\$335,982.24		\$150,000.00	\$185,982.24	\$15,878.12	\$2,051.15	\$600.00	\$203,311.51
1992	ACCRUED BENEFITS	Pay Benefits	\$61,225.15		\$36,904.71	\$24,320.44	\$1,205.71	\$217.98		\$25,744.13
1988	TOWN BUILDINGS	Improve/Build	\$71,093.39			\$71,093.39	\$36,448.71	\$481.73		\$108,023.83
1994	REVALUATION FUND	Property Assessment	\$50,000.00		\$31,180.00	\$18,820.00	\$12,585.26	\$267.85		\$31,673.11
1977	HIGHWAY EQUIPMENT	Acquire Equipment	\$118,086.00			\$118,086.00	\$10,847.85	\$1,096.68		\$130,030.53
1972	SOLID WASTE	Site Closure/ Equipment	\$0.00			\$0.00	\$56,186.52	\$477.91		\$56,664.43
1989	LAND USE CHANGE	Multi-Purpose	\$223,051.60	\$39,150.00		\$262,201.60	\$52,146.29	\$2,988.08	\$600.00	\$316,735.97
	CEMETERY	Perpetual Care	\$125,208.00	\$2,000.00		\$127,208.00	\$83,879.60	\$5,952.40	\$11,650.60	\$205,389.40
1986	LAND ACQUISITION	Acquire Property/ Easements	\$149,232.79			\$149,232.79	\$62,453.51	\$2,147.83	\$600.00	\$213,234.13
1968	FIRE EQUIPMENT	Purchase Equipment	\$154,493.34			\$154,493.34	\$79,046.15	\$2,368.99	\$600.00	\$235,308.48
1998	LIBRARY	Library Support	\$107,191.03			\$107,191.03	\$7,043.09	\$971.65		\$115,205.77
1993	RECREATION	Provide Recreation Facilities	\$33,097.18			\$33,097.18	\$19,623.25	\$221.43	-\$30.00	\$52,971.86
2006	FIRE CISTERNS	Repair/Replace Cisterns	\$26,131.00		\$500.00	\$25,631.00	\$1,808.42	\$233.41		\$27,672.83
2006	TRANSFER STATION EQUIPMENT	Purchase Equipment	\$62,532.67			\$62,532.67	\$1,140.73	\$541.59		\$64,214.99
1996	FIRE BUILDING	Public Safety Building	\$25,202.00		\$25,000.00	\$202.00	\$330.84	\$5.11		\$335.95
2011	LIBRARY/COMMUNITY CENTER	Build Library/ Community Center	\$100,000.00			\$100,000.00	\$4.09	\$413.02		\$100,417.11
2011	CONSERVATION LAND STEWARDSHIP	Enhance stewardship of town-owned conservation lands	\$0.00			\$0.00	\$0.00			\$0.00
			<b>\$1,642,526.39</b>	<b>\$41,150.00</b>	<b>\$243,564.71</b>	<b>\$1,440,091.68</b>	<b>\$440,628.14</b>	<b>\$20,496.81</b>	<b>\$14,020.60</b>	<b>\$1,887,136.03</b>

## ASSESSING DEPARTMENT 2013 ANNUAL REPORT

The firm of Municipal Resources, Inc. continues to handle the assessing functions for the Town of Lee. The three primary members of the staff working in Lee are Scott Marsh, Jerry Quintal and Joseph Lessard. Additional staff member Michael Pelletier also assists. It is requested that if any of the appraisers come to your property, you support the Town's efforts to keep assessments equitable and proper by answering their questions and allowing them to inspect and measure your property.

Municipal Resources personnel are available to meet with taxpayers by appointment; please contact Denise Duval in the Selectmen's Office if you would like to schedule a meeting.

The roughly \$2,500,000 increase in the 2013 taxable assessed valuation was a result of new and continuing construction which has remained at a relatively slow overall pace, with roughly 86 new building permits currently needing to be reviewed in the upcoming year in addition to reviewing those properties which were not complete at the time they were last viewed. The Town will also continue the process of physically reviewing the various assessing data on file for 25% of the properties in Town each year.

The Department of Revenue Administration review of sales indicated that the Town's assessment ratio for the 2012-tax year was 105%, with an estimated ratio for the 2013-tax year of 103%.

Individual property assessing information may be obtained by visiting the assessing office or on-line by following the links on the Town's website [www.leenh.org](http://www.leenh.org).

### PROPERTY TAX RATES - TAX YEARS 2006 - 2013

Year	Town	County	Local Education	State Education	Total
2006	\$4.80	\$1.87	\$14.48	\$2.19	\$23.34
2007	\$5.23	\$2.04	\$15.24	\$2.18	\$24.69
2008	\$5.21	\$2.18	\$16.00	\$2.18	\$25.57
2009	\$4.39	\$2.24	\$16.58	\$2.07	\$25.28
2010	\$5.67	\$2.25	\$15.39	\$2.11	\$25.42
2011	\$7.03	\$2.67	\$17.91	\$2.51	\$30.12
2012	\$6.67	\$2.64	\$18.22	\$2.41	\$29.94
2013	\$5.53	\$2.87	\$18.03	\$2.32	\$28.75

Below is a list of Tax Exemptions and Credits currently available. Additional information and applications are available in the assessing office at Town Hall.

### **ELDERLY EXEMPTION**

**\$ OFF ASSESSED VALUATION**

<b>AMOUNT</b>	<b>REQUIRED AGE</b>	<b>INCOME LIMITATIONS</b>	<b>ASSET LIMITATION</b>
\$174,000	65 TO 74	Not in excess of	Not in excess of \$222,500
\$210,000	75 TO 79	\$46,500 if single,	excluding the value of
\$270,000	80 AND UP	\$59,400 if married	the residence & up to 2 acres

### **BLIND EXEMPTION**

**\$ OFF ASSESSED VALUATION**

**\$15,000** Every inhabitant owning residential real estate and who is legally blind, as determined by the administrator of blind services of the vocational rehabilitation division of the education department.

### **VETERAN**

**Standard  
Tax Credit \$375**

Every resident who served in the armed forces in any of the qualifying wars or armed conflicts as listed in RSA 72:28 and was honorably discharged; or the spouse/surviving spouse of such resident.

**Surviving Spouse  
Tax Credit \$1,400**

The surviving un-remarried spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28.

**Service connected  
Disability  
Tax Credit \$1,400**

Any person who has been honorably discharged and received a form DD-214 and who has a total and permanent service connected disability, or is a double amputee or paraplegic because of the service-connected injury, or the surviving spouse of such person if such surviving spouse has not remarried.

Respectfully Submitted,  
Municipal Resources, Inc.

**CODE OFFICIAL  
2013 ANNUAL REPORT**

A total of one hundred and thirty-two (132) building permits were issued for the fiscal year 2012-2013, with an estimated value of \$2,654,014. A breakdown of the types of permits is as follows:

<u>Category</u>	<u>Permits</u>
Single Family Dwellings	4
Additions	6
Outbuildings	15
Garages	3
Remodeling/all others	104

During the 2012-2013 fiscal year, action was taken by the Zoning Board of Adjustment on fourteen (14) applications resulting in twenty-two (22) actions.

The Zoning Board of Adjustment reviewed and acted on two (2) Equitable Waivers, three (3) Special Exception requests, and twenty-one (21) Variance requests.

The Planning Board reviewed and approved five (5) site review applications; reviewed and approved three (3) lot line adjustments; and held one (1) scenic road public hearing.

All applications are on file at the Office of Planning & Zoning and are available for review by the public upon request.

On behalf of the Zoning Board of Adjustment and the Planning Board we would like to extend our thanks to all the Boards and Department heads that generously provide recommendations and comments on these applications.

Respectfully Submitted,  
Allan Dennis  
Building Inspector

Caren Rossi  
Planning/Zoning and Health Administrator



## FIRE AND RESCUE DEPARTMENT 2013 ANNUAL REPORT

Call volume rose slightly during this fiscal year with members of the Lee Fire and Rescue Department responding to a wide variety of incidents ranging from building fires to motor vehicle accidents. Requests for emergency medical assistance rose substantially during this period, reflecting a 21% increase over last fiscal year. This rise in call volume comes at a time when available volunteers continue to decline. The department currently maintains a roster of 27 individuals; however of that number only 16 members are regularly available to respond. Of those who remain active most are employed out of Town and are unable to respond until they return home from work. There were occasions when no qualified responders were available. Several of these calls, which were requests for emergency medical assistance, went unanswered and mutual aid was utilized. In light of this, the department's administration initiated the development of a strategic plan encompassing a wide range of topics ranging from recruiting new volunteers to filling gaps in coverage; particularly during those periods where the duty crew is not scheduled. A key component was

Incident Responses	
Building Fire	2
Fire, Other	1
Passenger Vehicle Fire	1
Natural Vegetation Fire	6
Brush Fire	3
Emergency Medical Call Excluding Vehicle Accident with Injury	220
Motor Vehicle Accident with Injuries	22
Motor Vehicle/Pedestrian Accident	2
Extrication of Victim(s) from Vehicle	5
Removal of Victim(s) from Stalled Elevator	1
Gasoline or Other Flammable Liquid Spill	3
Gas Leak (natural gas or LPG)	6
Overheated Motor Vehicle	1
Carbon Monoxide Incident	5
Electrical Wiring/Equipment Problem	2
Lock-out	1
Power Line Down	15
Arcing, Shorted Electrical Equipment	13
Vehicle Accident, General Cleanup	34
Service Call, Other	19
Animal Problem	1
Smoke/Odor Removal	1
Unauthorized Burning	3
Cover Assignment, Standby, Move Up	38
Good Intent Call	11
Dispatched and Cancelled En Route	27
Smoke Scare/Odor of Smoke	5
System Malfunction	1
Detector Activation, No Fire – Unintentional	2
Alarm System Activation, No Fire – Unintentional	41
<b>TOTAL CALLS</b>	
July 1, 2011 June 30, 2012	492

the implementation of an incentive program designed by the department and supported by the Selectmen to ensure that responders with the appropriate credentials were available during overnight hours. While this has been moderately successful it does not always provide optimum coverage. This issue will continue to be monitored and adjusted with the goal of decreasing response times, improving service and enhancing responder safety.

Those members who remain committed to serving the residents of Lee continue to participate in a comprehensive training program. During this fiscal year members recorded 427 hours of personal time to training. This process helps provide members with the knowledge necessary to mitigate a wide variety of scenarios with a focus on safe practices. Topics focus on those mission areas that comprise a majority of the call volume with particular emphasis on medical emergencies and motor vehicle accidents. Those two areas make up over 55% of the department's incident responses. In addition to participating in department-sponsored training, several members have pursued state accreditation during personal time that was in addition to the department's regular training schedule. This requires a significant commitment for those individuals obtaining Emergency Medical Technician credentials who must meet State of New Hampshire and National Registry of Emergency Medical Technician mandates for ongoing training in order to retain their certification.

Another component of the department's commitment to the Town is the effort of its full time staff to conduct safety inspections and training programs for its residents. These include evaluating wood burning appliance installation, new heating system installation, and training programs at Mast Way School and local child care facilities. They also play a key role in assisting with review of subdivisions and commercial development.

As the challenges facing the department continue to grow residents of Lee and its guests can rest assured its members, both volunteer and full time, remain committed to their safety and well-being.

Respectfully Submitted,  
Scott Nemet, Fire Chief

## HIGHWAY DEPARTMENT 2013 ANNUAL REPORT

The Lee Highway Department is responsible for maintaining 67 roads (37.40 miles) that include 107 intersections, 28 turnarounds, town parking lots, and numerous dry hydrants / pull-off areas. In addition, the Highway Department takes care of all of the mowing of the cemeteries, parks, and town buildings. The Highway Department also performed nine burials (four bodies and five cremations) at the Hill Cemetery on Mast Road.

The winter of 2012-2013 started out with 2-1/2 inches of snow on November 8<sup>th</sup> and continued off and on until March 20<sup>th</sup> with a total of 23 winter storm events and 89 inches of snow. The biggest event this year was blizzard Nemo on February 8<sup>th</sup> and 9<sup>th</sup> which left 20 inches of snow.

Six roads (5.16 miles) were crack sealed. These roads were Jenkins, Packers Falls, Garrity, Sackett, Snell, and Newtown Plaines Roads. Hot Top shimming was done by the Town crew on Tuttle Road, Campground Road, Old Mill Road, James Farm Road, Kelsey Road, Mitchell Road, and West Mill Pond Road. During the reporting period Tuttle Road, Campground Road, Toon Lane, Mitchell Road, and Stepping Stones Road (South and West) were paved with a one inch thick layer of hot top. Also, the previously unpaved section of Old Mill Road (.35 miles) was prepped and paved with a two inch thick basecoat of hot top.

Permitting and the installation of five culverts on Tuttle Road and one on Campground Road also took place. Gravel roads including Cartland, Demeritt, Sheep, and Birch Hill in addition to Tuttle, Campground, and Old Mill Road were ditched. Many new road name signs were installed around town as a result of changes made to accommodate E911, plus upgrades to existing signs.

The department spent a lot of time at Little River Park screening material for the all-purpose field, roughing out the grade for the same field, installing a walking path to the ball field, building a shed and installing conduit for the electrical service and well, and other needs.

A gas driven air compressor was donated to the department in addition to the purchase of a used 10 year old plow truck with sander.

We would like to thank the townspeople, Budget Committee and Board of Selectmen for their continued support of the Highway Department.

Respectively Submitted,  
Randy Stevens  
Highway Supervisor

## LIBRARY 2013 ANNUAL REPORT

Lee Public Library involved as many community organizations as possible to provide a wide array of selections to entertain and educate. The following is a brief snapshot of some of this year's partnership events!

Lee Public Library and the Agricultural Commission cohosted as part of the Backyard Farming initiative, the "You Are What You Eat" series. Each session included a professor, a farmer, a nutritionist, and a chef. The Library owns DVDs of the five different programs, available for checkout!

The Energy Committee made the annual button-up the Library extra fun and the Library Trustees joined in to help. The Library and the Energy Committee offered the green team program to teach Lee families how to lower their carbon footprint as well as save energy and money.

We enjoyed a continued successful partnership with the Lee Historical Society and brought a number of interesting events to Lee citizens; Wadleigh Falls, Mills of Lee, and Vietnam: First Person Accounts, co-hosted by the Lee Heritage Commission. The Senior Advisory Committee brought classes of high interest to seniors, including an art class and a knitting class.

The Friends of Lee Public Library helped to bring major enrichment to the community by providing financial support for some of the Library events for both children and adults. They purchased the prizes for the adult summer reading program which contributed greatly to its success.

All that team effort paid off! Classes, events and workshops totaled 292 (forty-two more than last year) and 3,663 attended (763 more than last year.)

All of us at the Library welcomed the 182 new library card holders that signed on this past year.

Six dedicated volunteers changed our billboard, kept the DVDs in order, updated and replaced the best seller list, stamped envelopes, cut forms, kept our garden beautiful and more, contributing over 164 hours of their time to make our Library even better! Thank you to the volunteers! We made a number of visits to the local schools and daycares and then they came here! Our local cub scouts also visited the Library for scavenger hunts and other fun learning experiences.

I have so much appreciation for the tireless efforts of the Library Board of Trustees and their commitment to the community of Lee. The hard-working staff deserves acknowledgement also, for their willingness to learn new things and their friendly dispositions helping to make the Library an extraordinary place.

Respectfully Submitted,  
Sharon Taylor, Director

**Lee Public Library Financial Report FY2012-13**

<u>Operations Account</u>	
<b>INCOME</b>	
Bal Forward	\$ 587.94
Book Sale	\$447.00
Copier	\$634.05
Fax	\$193.00
Gifts	\$635.36
Non Resident Fee	\$580.00
Other	\$418.06
Interest Earned	\$11.35
Transfer from Trust	\$4,485.00
Quarterly Payment	\$36,982.00
<b>Total Income</b>	\$ 44,973.76
<b>EXPENSES</b>	
Copier	\$2,451.14
Furniture & Equipm	\$525.18
Misc.	\$159.45
Nonprint	\$8,055.06
Postage	\$509.37
Print	\$18,957.92
Professional Develo	\$1,172.81
Programs	\$2,160.87
Supplies	\$2,619.06
Technology	\$6,776.40
Telephone	\$797.17
<b>Total Expenses</b>	\$44,184.43
Ending Balance	\$ 789.33

<u>NonLapsing Account</u>	
<b>INCOME</b>	
Bal Forward	\$ 2,540.91
Fines	\$ 409.00
Lost Titles	\$ 742.81
Copier	\$ 174.00
Fax	\$ 34.40
Interest Earned	\$ 4.78
Total Income	\$ 3,905.90
<b>EXPENSES</b>	
Transfer to Operations Account	
<b>Ending Balance</b>	\$ 3,905.90
<b>Certificate of Deposit</b>	
Bal Forward	\$ 5,740.21
Accepted Donations	\$ 347.00
Interest Earned	\$ 23.11
<b>Ending Balance</b>	\$ 6,110.32

**POLICE DEPARTMENT  
2013 ANNUAL REPORT**

During part of this last fiscal year, the Lee Police Department was understaffed with an officer leaving the agency and another officer out on extended leave. This shortage represents just less than one quarter of the entire police force. However, even with the shortage, the residents of Lee may not have noticed as the officers that were working stayed very visible and handled all the calls that were received. I am proud of the work that the officers did during this period of time. The residents of Lee have a dedicated group of officers watching over them.

As you will see from the statistical data listed below, the police department's activity did decrease due to the personnel shortage. However, the biggest difference that you can't see is in the type of calls. While the number of calls for Assault, Driving While Intoxicated, Theft and Criminal Mischief has decreased, reports of Sexual Assault, Robbery, Burglary, and Fraud have increased.

**STATISTICAL DATA FOR THE YEAR 2011/2012 AND 2012/2013**

	07/01/11 – 06/30/12 (2011-2012)	07/01/12 – 06/30/13 (2012-2013)	Percentage of Increase/Decrease
Arrests	92	68	26% <b>Decrease</b>
Motor Vehicle Stops	1655	844	50% <b>Decrease</b>
Motor Vehicle Accidents	174	175	<b>Insignificant Change</b>
Calls for Service	6362	5755	10% <b>Decrease</b>

As always the members of the Lee Police wish to thank the residents and businesses in the town for their continued support.

“The Lee Police Department is a Nationally Recognized Police Agency”

Sincerely submitted,

Chester W. Murch  
Chief of Police

## TRANSFER STATION 2013 ANNUAL REPORT

We usually focus on what we received in the past year for recycling income, but first I want to highlight Lee's trash disposal costs in the past three years: 2011 -\$78,931, 2012- \$79,756 and 2013 -\$80,974. This shows that our disposal costs, which include trucking, have gone up about \$1,000 each of the last three years. This past year we sent 1,029 tons to the landfill in Rochester. Every time residents recycle instead of throwing items in the trash, we save money and then make money on the recycling income. Last year the recycling income was \$53,470! But there is still room for improvement from some households.

The weight of our disposal is as follows: 1,029.3 Tons of trash to the landfill; 129.1 Tons of construction demolition (C&D); and 141.5 Tons of glass to Wakefield for reuse as a fill material.

Recycling income came from: all plastics = \$14,164, Lt. Iron = \$12,875, OCC (Old Corrugated Cardboard) = \$8,720, Mixed Paper = \$5,611, Aluminum beverage containers = \$3,346, Scrap Aluminum = \$2,869, Tin Cans = \$2,481, Scrap Copper & Brass = \$1,794, Auto Batteries = \$1,563, Newspaper = \$1,150, Scrap Other Metals = \$347, Aluminum Foil & Pie plates = \$291.

Every ton of Mixed Paper that we recycle saves about 17 trees and we baled 125.7 tons or about 2,137 trees. Thank You!

At the 2013 Annual Conference of the Northeast Recourse Recovery Association in June held in Manchester, NH, Roger Rice received the "Recycler of the Year 2013" award. In 1992, Randy Stevens, Lee's Highway Supervisor, received the same award. Lee is the only town to have two recipients.

The Swap Shop continues to be a success thanks to Georgia Kerns, Paul Gregoire, Shirley McKeon, Roberta Platenik, Kat Wren, Nadean Preston and the just retired Bill Loizides.

We thank the Highway Department for their help with maintenance, grounds work and winter plowing.

Thanks to the Transfer Station crew Chip, Gary and Josh for another good year. A thanks goes out to Colin Evans who left in January after 3 ½ years.

Thank you residents for Recycling!  
Roger Rice, Manager

Reduce, Reuse, Recycle



*"Partnering to make recycling strong through economic and environmentally sound solutions"*

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234  
Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402  
E-mail: [info@nrra.net](mailto:info@nrra.net) Web Site: [www.nrra.net](http://www.nrra.net)

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## **Town of Lee, NH**

### **Congratulations for being such active recyclers!**

Below please find information on the positive impact this recycling has had on your environment.

The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

<b>Recyclable Material</b>	<b>Amount Recycled In 2013</b>	<b>Environmental Impact!</b> Here is <u>only one</u> benefit of using this recycled material rather than natural resources (raw materials) to manufacture new products.
Aluminum Cans	23,947 lbs.	Conserved enough energy to run a television for 2,436,847 hours!
Paper	210.46 tons	Saved 3,578 trees!
Plastics	12.99 tons	Conserved 19,491.75 gallons of gasoline!
Scrap Metal	67 tons	Conserved 66,757 pounds of coal!
Steel Cans	16,801 lbs.	Conserved enough energy to run a 60 watt light bulb for 436,826 hours!





*"Partnering to make recycling strong through economic and environmentally sound solutions"*

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234  
 Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402  
 E-mail: [info@nrra.net](mailto:info@nrra.net) Web Site: [www.nrra.net](http://www.nrra.net)

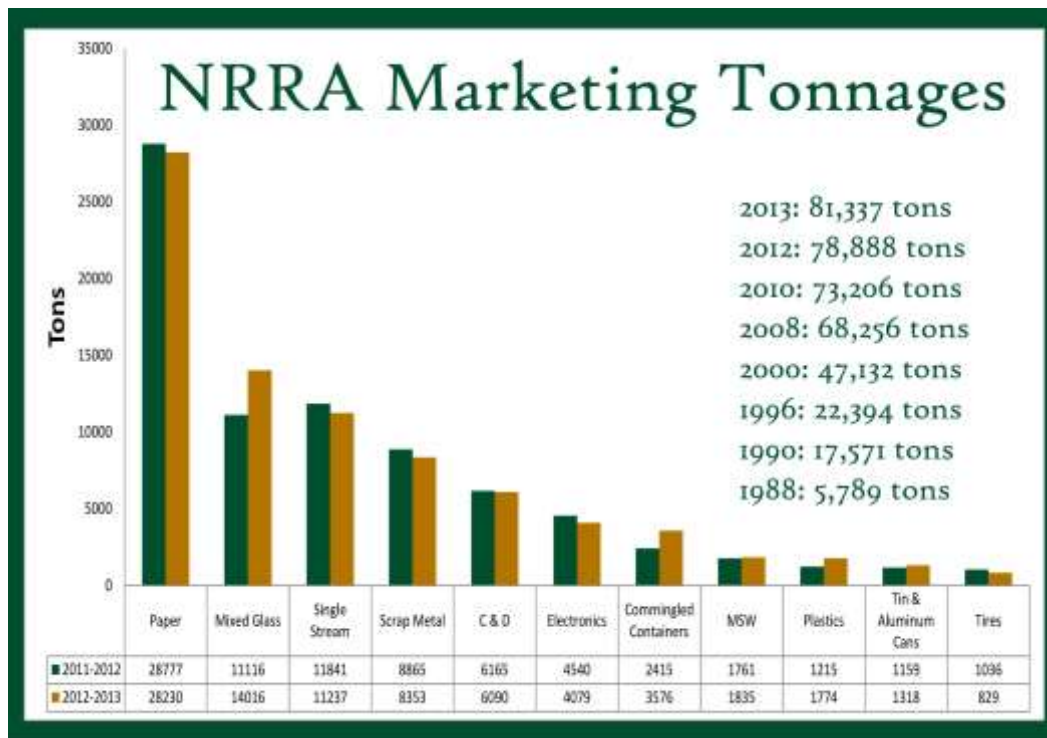
Dear NRRA Member,

As a member of Northeast Resource Recovery Association (NRRA), your community has access to all the services of this first in the nation, 33-year old recycling cooperative. Your member-driven organization provides you with:

- Up-to-date **Technical Assistance** in waste reduction and recycling including solid waste contract negotiations;
- **Cooperative Marketing** to maximize pricing and **Cooperative Purchasing** to minimize costs;
- Current **Market Conditions** and Latest **Recycling Trends, both regionally and nationwide;**
- **Innovative Programs** (i.e. Dual Stream, Consolidation and Single Stream);
- **Educational and Networking Opportunities** through our Annual Recycling Conference, our new Bi-weekly "Full of Scrap" email news, monthly Marketing meetings, website, and Fall Facility Tours;
- **School Recycling Club** - a program to assist schools to promote or advance their recycling efforts;
- **NH DES Continuing Ed Credits;**
- **NH the Beautiful Signs, Grants, Bins and Recyclemobiles.**

The membership has grown to include more than 400 municipalities, businesses and individuals in New Hampshire, Vermont, Massachusetts, Connecticut and Maine. NRRA, as a non-profit organization, is unique in that we do not charge a "brokerage fee" or work to maximize profit gains, but rather has a minimal "Co-op" Fee" which is re-invested to further your recycling programs and solid waste reduction efforts in schools and municipalities.

Through your continued support and dedication, NRRA has assisted our members to recycle over 81,337 tons in fiscal year 2012-2013!



Please contact NRRA at 800-223-0150 / 603-736-4401 or visit our website at [www.nrra.net](http://www.nrra.net)

## WELFARE DEPARTMENT 2013 ANNUAL REPORT

The Welfare Department provides temporary assistance to individuals and families who lack adequate resources to meet their basic needs, as required by New Hampshire State Law RSA: 165. The Town determines eligibility for assistance for basic living needs based on RSA: 165 and the Town of Lee Welfare Guidelines. All business is conducted in a professional, respectful, and fiscally responsible manner.

Assistance is provided through vouchers given directly to vendors for basic emergency needs such as food, fuel for heat, utilities, shelter expenses, and other necessities. Whenever possible, referrals to other resources, such as State and Federal programs, local food pantries, etc., are made before local tax dollars are utilized. The Welfare Department encourages self-sufficiency and provides advocacy for individuals and families in need of assistance.

The Welfare Department collaborates with other agencies and businesses during the Holiday Season. Several families celebrated brighter holidays this year due to the generosity of many. Many of these confidential connections were made through this department.

If you have any questions or feel you might be in need of assistance, please contact me at 969-8251 or at [rmcglone@leenh.org](mailto:rmcglone@leenh.org).

Thank you for allowing me to serve the residents of Lee.

Respectfully Submitted,  
Robin McGlone, Welfare Officer

## **AGRICULTURAL COMMISSION 2013 ANNUAL REPORT**

This year, the Agricultural Commission welcomed Carole Dennis to our Board, first as an alternate member and then after the March election, as a Select Board Representative. We were also pleased when Jere Beckman agreed to serve as an alternate member of our Commission. Unfortunately, Laurel Cox has retired and will be missed at our monthly meetings. We welcomed members of other Agricultural Commissions to our meetings.

### **Lee Little River Fair**

Everyone on the Board was fully involved with preparations and activities during the fair in September. Once again this committee sponsored the Pig Roast/Chicken Barbecue which was a great success. Local foods are used wherever possible for the dinner. There were many volunteers helping with this event, including the Firemen's Association. We also sponsored the Dessert Contest in conjunction with the Library and the Pickle, Pie, Relish and Sweetbread Contest.

### **Brochure**

At long last, the "Town of Lee Agriculture and Farm List" brochure became a reality. We produced an attractive, full color brochure listing many of the farms in town and including a good assortment of colorful photos. The brochure is on the town website. It has been well received and we anticipate another printing this coming year.

Respectfully Submitted,  
Laura Gund

## CONSERVATION COMMISSION 2013 ANNUAL REPORT

**Protection of Open Space and Agricultural Land:** The Lee Conservation Commission continues to work to expand the area of protected open space within the Town and to seek to preserve the agricultural heritage of Lee through conservation easements. This past year 129 acres of land have been preserved as farmland in perpetuity with only a \$1,000 cost to the Town. This brings the total of protected land in Lee to 22.1% which is still less than the 25% supported by the survey of voters for Lee's Master Plan (2006-2015).

**Oversight of the Town's Conservation Easements:** The Conservation Commission is charged with the responsibility of overseeing most conservation easements within the Town. Under the guidance of Laura Gund, who has assumed responsibility for the organization and reporting of this activity, members of the Commission conducted 35 monitoring site visits to such easements and filed reports on their findings to appropriate agencies.

**Advice to Planning Board and Zoning Board of Adjustment:** In accordance with its statutory responsibilities, the Commission serves as advisor to the Zoning Board of Adjustment on matters relating to the protection of wetlands and other items of environmental concern. Antoinette Hartgerink has assumed primary responsibility for organizing and reporting this activity. During the period covered by this report the Commission conducted and reported on 4 such site visits.

**Educational and Outreach Activities:** The Commission provided information relating to conservation easements and invasive species control at the Lee Fair and members Richard Weyrick and Catherine Fisher led nature walks in Little River Park during the afternoon. The Commission also sponsored, and its members contributed articles to, the *Lee Conservation and Agricultural Newsletter* during the year.

**Management of Town-Owned Lands:** The Commission has responsibility for overseeing Town-owned lands and during the past year, these activities included public walks to introduce the public to the proposed trail system and timber harvesting plans on the Town's Maud Jones Memorial Forest and organized, financed, and conducted campaigns against the invasive species Oriental Bittersweet, Glossy Buckthorn, and Japanese Knotweed on various Town-owned properties. The Commission also developed and posted signs warning against the importation of invasive aquatic species at the Town's dock on Wheelwright Pond.

**Campership:** Each year the Commission supports the attendance of a student from Lee to the Barry 4H Camp. This year's campership was awarded to Matt Nixon. Any resident interested in applying for the summer 2014 campership should inform Laura Gund or another member of the Commission.

Respectfully Submitted,  
David Meeker

## **HERITAGE COMMISSION 2013 ANNUAL REPORT**

### **ROADS**

The Heritage Commission worked with other townspeople in the re-naming of many roads throughout the Town to bring us into compliance with the new E-911 system. The commission contributed historic names.

### **HISTORIC MARKERS**

The Commission, led by Preston Samuel, completed a series of Historical Markers to be placed at various historic sites. The information is on the Town website. Look for a black sign with gold lettering in the shape of Lee at each of the eight historical sites.

### **ESTAVER HOUSE/GLIDDEN TOWLE HOUSE**

Members of the Commission met with representatives from the NH Preservation Alliance to visit these two historic houses. It was discussed with NHPA the advisability of having a Historic District in town.

### **LEE FAIR**

For the second year, the Heritage Commission organized the Annual Tractor Parade, in conjunction with the Lee Little River Fair. It was a great success with 25+ tractors chugging from the Highway Garage to Little River Park. As a result of this parade, the Commission produced the 2013 Tractors of Lee Calendar, featuring photos by Denis Hambucken.

### **MONITORING**

The Heritage Commission, once again, monitored two Preservation Easements and reported to LCHIP with our findings.

### **TOWN CENTER COMMITTEE**

Denis Hambucken offered to serve on this committee. We had several discussions regarding the Town Center and how it will look in the future and how we can keep the present Town Center viable. Nadine Peterson from the Division of Historic Resources met with us to walk around and talk about the Town Center.

### **PROGRAMS**

Members of the Commission presented programs, including Dave Meeker's "17<sup>th</sup> Century NH History" and Denis Hambucken's "Vietnam War."

### **SEMIQUINCENTENNIAL COMMITTEE**

Members of the Commission worked on the 2016 celebration. Many possible events are being discussed and the committee welcomes new members and new ideas.

Respectfully Submitted,  
Laura Gund

## **RECREATION COMMISSION 2013 ANNUAL REPORT**

The Recreation Commission has been hard at work to create and maintain recreational facilities for all citizens of Lee. Anyone with an interest in recreational activities, indoors or outdoors, is encouraged to see how they can become involved. Any effort is appreciated.

### **LITTLE RIVER PARK**

The long-awaited installation of electrical power from the pole to a substation was completed. In addition, conduit to several other locations in the park made the use of power for events possible and safe.

The Babe Ruth baseball field was aerated, fertilized and over seeded. Several ORYA teams and also some adult leagues enjoy use of the field.

A park usage agreement form was created and put into use. Requests to use Little River Park are to start by using this form which is downloadable from the Town website.

The playground equipment was expanded by the purchase of a large arch swing.

In the fall of 2012 there was a citizen petition for an artificial turf field at Little River Park. Due to the timing of the submission a special election was held. The result was 709 (no) votes and 171 (yes) votes. A few months later, voters approved a warrant to build a natural grass field at Little River Park. Construction began in July of 2013.

One of the little known activities to enjoy at Little River Park is Geocaching. This is a great family activity that is like a treasure hunt using GPS-enabled devices. Participants navigate to a specific set of GPS coordinates and then attempt to find the geocache (container) hidden at that location. Start with [www.geocaching.com](http://www.geocaching.com) to begin your adventure.

### **ANNUAL RECREATION EVENTS**

One of the annual events sponsored by the Recreation Commission is the Easter egg hunt which was held on March 30, 2013. Many thanks to Walgreens of Lee who donated most of the candy and to the many volunteers, who worked hours to fill the eggs with candy or prizes, hide the eggs and manage the event.

The other annual event is the Fishing Derby which was held on May 11, 2013. We are greatly appreciative of the Stevens Family for allowing the event to take place on their farm on Tuttle Road along the banks of the Little River. Again, this event is indebted to the volunteers who organize and run this event including the “fish” fry after a morning of fishing.

Respectfully Submitted,  
Dawn Genes

**250<sup>th</sup> ANNIVERSARY PLANNING COMMITTEE  
2013 ANNUAL REPORT**

As the Town of Lee celebrates its 250<sup>th</sup> anniversary in 2016, a planning committee began exploring how the town might like to mark this historic milestone.

The Committee suggested a yearlong celebration with the hope that the theme of the semi-quincentennial might be woven into Town events that are annually scheduled along with new events that will be created. Initial responses from Town organizations and committees have been very positive.

Mark your calendars - the date of Saturday, July 16, 2016 has been identified for a Town parade and day of festivities. In 1976, Lee celebrated the country's bicentennial with a parade of 90 entries that started at James Farm and traveled through town. With everyone's participation, we hope to exceed that number of entries in 2016!

Resident participation is needed and very welcomed. Meeting dates and times are announced in the E-Crier and minutes to all meetings may be found on the Town website. If you would like to be involved, have suggestions, or would like to attend any of the committee's meetings, we encourage you to do so. The committee may be contacted at [Lee250@lee.nh.org](mailto:Lee250@lee.nh.org).

Respectfully Submitted,

Clara Kustra, Chair  
250<sup>th</sup> Planning Committee

## **EMERGENCY MANAGEMENT 2013 ANNUAL REPORT**

The Emergency Management Department for the Town of Lee works as a liaison between the life safety departments within the Town of Lee, (Police, Fire, Highway and Health) and the state and county Emergency Operation Centers (EOC).

The primary objective of the department is planning and logistics of life safety issues for the Town. The secondary objective is dealing with the Federal Emergency Management Agency (FEMA) for funding of both emergency expenses and grants for hazard mediation.

The Town of Lee received over \$8,000 from FEMA to offset monies spent during the prior year's declared emergencies.

During the past year the Town of Lee implemented Code Red, a reverse 911 notification system. The Code Red system gives the life safety departments the ability to "push" emergency information to the residents of Lee. The system can provide this information across different platforms: landline; cell phone, email, and text message. Residents can sign up for Code Red on the Town of Lee's web page or by stopping by the Lee Fire Department during normal business hours. Residents can also use a Code Red cell phone application to stay informed when traveling.

The Town of Lee is currently working with the towns and cities within Strafford County to develop long term sheltering capabilities and how to deal with mass immunization.

Respectfully Submitted,  
Frank DeRocchi



## **ENERGY COMMITTEE 2013 ANNUAL REPORT**

This past year's primary activity for the Lee Energy Committee has been to follow through on the work completed by the town wide energy planning process paid for by the Energy Efficiency and Conservation Block Grant Program. That plan included the following parts:

- 1- Comprehensive Town Plan for Energy Conservation
- 2- Comprehensive Town Energy Policy Audit
- 3- Energy Efficiency Audit and Recommendations for Municipal Buildings
- 4- Feasibility Study of Distributed Energy and District Heating System Linking Core Town Center Buildings with surrounding buildings

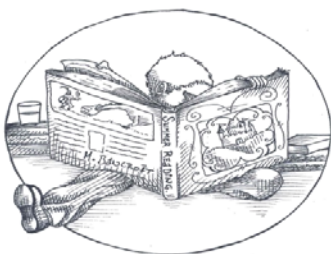
Parts one through three of the plan were completed in 2012 and part four, including the biomass heating study, was completed and presented to the Town in the spring of 2013 by The Sustainable Development & Energy Systems Group, LLC of Dover. The biomass heating study focused on the feasibility of using a centrally located, local wood chip boiler to provide for the heating needs of The Safety Complex, Mast Way School, the Town Center buildings, and future expansions while giving other businesses and residences the option to participate in lower heating costs.

In 2013 the Energy Committee formed a strong working relationship with the ORCSD to continue to explore this heating concept. In November 2013, the LEC hosted the school district for tours of four New Hampshire chip boiler facilities similar to what was proposed in the study. The tours included Merrimack Valley High School, Henniker Hardwood and Pallet, Continental Biomass Industrial and the Rockingham County Complex. The energy committee members and other participants learned a great deal about the technical details of these systems. In each case the operators were very happy to share their experiences with the Town of Lee, were very pleased with the investment, found them to be easy to maintain and very clean. Every system that the LEC toured had either paid back the initial investment already or were on track to do so within a short time frame.

The work and planning by the committee in the past two years puts the Town of Lee in a solid position as new opportunities open up with planning and construction assistance programs that may be helpful to increase the return on infrastructure investments.

Respectfully Submitted,  
Dorn Cox, Chair of Lee Energy Committee

## FRIENDS OF THE LEE LIBRARY 2013 ANNUAL REPORT



The Friends continue to grow our membership and our “team” – we added a new member this past year to the Friends Board. We are always open to new members to join our Board - but if that commitment is not for you - we welcome your financial donation as that is what keeps us going!

The Friends currently have 59 family memberships; 10 individual memberships; and 22 senior memberships for a total of 91 memberships. This is consistent with 2011-2012 overall even with the change in types of memberships we again kept our membership number at 91. Memberships are our biggest fund raising effort with income generated in excess of over \$3,000.00 per year as many members include additional donations. You make us great!! Call me any time to discuss what you can do to help!

This past year “Friends” provided funding for:

1. Professional Archery instruction for young adults at the Safety Complex.
2. Holiday Tree Workshop for children.
3. Our Holiday Concert for adults and children featuring “Great Bay Sailor” in December.
4. Winter Sleepers Hibernation Class in January for children put on by the NH Audubon Society.
5. February vacation event “Let’s Get Ready to Rock” with Steve Blunt and Marty Kelley, funded with Durham and Madbury.
6. A Barbershop Quartet came in May.
7. The Summer Reading Program for children and adults.
8. “Book Page” which you can find at the Circulation Desk with “new reads for avid readers”.

The “Friends” also fund completely, or in partnership with Durham and Madbury, the purchase of:

1. Museum of Science in Boston pass
2. Strawberry Banke in Portsmouth pass
3. Boston Children’s Museum pass
4. Isabella Stewart Gardner Museum pass
5. Museum of Fine Arts Boston pass
6. The Children’s Museum of New Hampshire pass
7. Currier Museum of Art pass

Respectfully Submitted,  
Cynthia D. Seaman  
President

## **HISTORICAL SOCIETY 2013 ANNUAL REPORT**

### **MUSEUM**

In the fall of 2012, volunteers provided open hours from 10:00am - 12:00pm on the third Saturday of each month from April to November. In the spring of 2013, the hours were extended to 2:00pm. Our Board of Directors approved a Museum Collection Policy for acceptance and disposal of items. There is also a working Collection Plan in place. In addition we revised our Society's trifold brochure.

### **EDUCATIONAL ACTIVITIES**

As a co-sponsor of four cultural public programs with the Lee Public Library, we were pleased with the well-attended program on the "Mills of Lee" presented by Randy Stevens. We thank him for completing another part of Lee's history.

In September, third graders from Mast Way School made their annual visit to the museum. This tour is part of their community study.

The weather cleared just in time for our first Living History event on June 8, 2013. "See Lee's History Come Alive" was held at Ye Old Parish Cemetery where one actress and three actors portrayed citizens who lived during the 18th century.

### **HIGHLIGHTS**

On September 8, 2012 we participated in the Lee Little River Fair. We provided a spinning demo, sack races for children and 1/2 wheel of cheddar cheese.

On April 12, 2013 we held our Annual Meeting at the Jeremiah Smith Grange. After a pot luck supper and short business meeting, we had a great time sharing interesting old family artifacts and collectables, plus a few "What is this?" New members, new volunteers and new ideas are always welcome.

### **GOALS FOR 2014**

1. Finish the Museum inventory.
2. Continue to improve our exhibits so they tell Lee's story.
3. Plan educational events for the community.
4. Plan for the town's 250 year celebration in 2016.

Respectfully Submitted,  
Phyllis White

## LAMPREY RIVERS ADVISORY COMMITTEE 2013 ANNUAL REPORT



**LRAC Accomplishments:** Representatives from most of the fourteen towns in the Lamprey River watershed worked hard to create a comprehensive rivers management plan and seek input from towns, planning commissions, land protection organizations, wildlife professionals, and citizens. The final plan was approved on Sept. 26, 2013 and will be made available to stakeholders and posted on [www.lampreyriver.org](http://www.lampreyriver.org).

**Land Protection:** Working with partners, the Wild and Scenic subcommittee continued to provide expertise and funding to protect an additional 98 acres of shoreline of ecologically significant land along the river, bringing the total protected since 1999 to 2803 acres. Among the more important projects completed this year was the Ath-Mor Farm in Lee, adding 86.68 acres and 1,630 feet of river frontage.

**Education and Outreach:** The committee's website, [www.lampreyriver.org](http://www.lampreyriver.org), continued to be updated and improved. Students from Oyster River High School helped document overall conditions and counted amphibian egg masses to report to the NH Department of Fish & Game. For the fifth year, the committee funded three small grants for creative and worthwhile projects. One grant supported the creation of a video to document volunteer service to protect the Lamprey. A second grant was used to produce a Big Tree Tour guide to help residents find and appreciate the grand old trees along the Lamprey. The third grant was used to create a public participatory art installation entitled *Stream of Conscience*.

**Wildlife and Ecology:** In 2011, LRAC commissioned research to map and perform a bioinventory of Lamprey River floodplain wetlands in the towns of Epping, Lee, Durham, & Newmarket. The study has been finalized and published. The maps and results will be very helpful in guiding future wildlife studies and informing efforts undertaken by the land protection and project review subcommittees.

**Water Quality and Quantity:** LRAC financially supported volunteer monitoring efforts to test and report water quality data. With severe reductions in state support for water quality monitoring, LRAC funding ensured that years of data were not interrupted. Results were reported to the Volunteer River Assessment Program and are available at N.H. Dept. of Environmental Services.

**Project Review:** The expanded committee reviewed several projects that were submitted to the state for environmental permits. Among the most significant were the plans for habitat restoration at the Mast Road Natural Area in Epping, a power line reconstruction project that included Candia and Deerfield and a proposed condominium/small business development along the Newmarket riverfront.

Respectfully Submitted,  
Suzanne Petersen

## LIBRARY COMMUNITY CENTER BUILDING COMMITTEE 2013 ANNUAL REPORT

In March, 2013, the Board of Selectmen and the Lee Public Library Board of Trustees agreed that a Building Committee should be formed in order to move forward with building a new library community center on the bluff overlooking Little River Park. The committee began meeting in May.

**Site Walk.** Members of the committee walked the site of the new building on May 29 with Don Quigley, professor of forest technology at UNH's Thompson School of Applied Science.

**Test Pits.** With the approval of the Select Board, two test pits were dug on the site. Results showed sandy soil, making the area a good one for construction.

**Architect Recommendation.** The committee met with architect Dennis Mires, who had been hired by the town in 2009 to do preliminary drawings of the building, and voted to recommend to the Select Board that his firm be retained for the project – they are acquainted with the town, have considerable library experience and are willing to work with the committee and the town to meet the town's needs.

**Committee Members.** Chuck Cox, Tom Dolan, Tobin Farwell, Paul Gasowski, Lou Ann Griswold, Leslie Martin, Katrinka Pellecchia, Zachary Smith, Sharon Taylor.

Respectfully Submitted,

Katrinka Pellecchia  
Chair, LPLCC Building Committee

## OYSTER RIVER LOCAL ADVISORY COMMITTEE 2013 ANNUAL REPORT

In 2011, the Oyster River was added as a designated river to the NH Rivers Management and Protection Program (RMPP), and by 2012 a local river advisory committee (LAC) was established. The Oyster River LAC is made up of members nominated by the governing bodies of the towns through which the designated river segments flow. Currently, there is representation from the following communities: Barrington (1), Durham (3), Lee (1), Madbury (2) and UNH (1). The duties of the committee include advising on plans or actions that would alter the resource values or characteristics of the river, developing a local river corridor management plan and reporting biennially to the state and annually to the towns.

In 2013, we commented on several proposed projects in or adjacent to the river corridor. We urged the Durham Planning Board to consider a comprehensive approach to dog waste disposal and storm water management at a kennel. In Lee, we expressed concerns on the high percentage of impervious area proposed for a retail store and encouraged addressing storm water management and snow removal practices in a highly developed area with close proximity to the Oyster River. We also urged a comprehensive look at how improvements to bus and bicycle use of Route 108 might have unintended consequences on the flooding issues in an area where the Lamprey River has been known to overflow into the Oyster River watershed.

We attended meetings and became more informed about contamination sites in the watershed, specifically a superfund site in Barrington that had recently contaminated a new subdivision and numerous MTBE sites at the Lee Traffic Circle. Several members attended a NHDES and NH Rivers Council workshop for LAC's. Knowing that the Oyster makes a significant contribution to the Great Bay, we kept abreast of the nitrogen and waste water issues in the region. Several of our members serve on other organizations which are more directly involved in those issues and we benefit from the broader discussions.

In January, our grant to partner with the Strafford Regional Planning Commission to develop a corridor management plan was partially funded by NHDES. We are grateful to the towns of Barrington, Durham, Lee, and Madbury for providing additional funding to complete the budget. In mid-summer the Governor and Council approved the grant and we are working with SRPC to begin the research and collection of information that will lead to a management plan for the communities to consider.

Since the Committee does not have physical office space we continue maintenance of a website at [www.oysterriverlac.org](http://www.oysterriverlac.org), which serves as a virtual office. We currently hold meetings on the 2<sup>nd</sup> Monday of the month at 5:30pm at the Madbury Town Hall. The Committee can be contacted via email at [info@oysterriverlac.org](mailto:info@oysterriverlac.org).

Respectfully Submitted,  
Eric Fiegenbaum  
Chair

## SENIOR ADVISORY COMMITTEE 2013 ANNUAL REPORT

The Senior Advisory Committee strives to provide insight and guidance to the Select Board in regard to issues dealing with seniors. We are developing a support group within the Town of seniors helping seniors. We work to develop and provide senior workshop classes dealing with senior issues such as taxes, health insurance, veteran's benefits, and provide recreational opportunities.

The Senior Advisory Committee's objectives are:

- Provide insight and guidance to the Board of Selectmen regarding the issues of senior citizens in Lee.
- Develop a support group within town - Seniors helping Seniors.
- Develop a senior benefits manual outlining what is available to seniors within the town, county and state.
- Develop a senior activity program and calendar.
- Develop and provide senior workshop classes addressing senior issues such as taxes, health insurance, veterans' benefits, etc.
- Develop a senior call tree of volunteers willing to help out with town activities.

A resource list was created and handed out at meetings and classes.

Programs and classes co-sponsored with the library include the "Over 50" Knitting Class, an information session on Medicare, and card making art classes.

The Senior Advisory Committee also hosts an Annual Flu Clinic with Walgreens.

We encourage all to attend our meetings held the 2nd Monday of every month at the Public Safety Complex at 9:00 am to share ideas that will help us serve you better.

Respectfully Submitted,  
Senior Advisory Committee

Jere Beckman  
Jacquelyn Neill  
Patricia Jenkins  
Penelope Stetson  
Sharon Taylor  
Shirley Walker



## **CEMETERY TRUSTEES 2013 ANNUAL REPORT**

As Cemetery Trustees, we take our elected positions seriously. As attendants to the annual State Cemetery Trustee Session, May 13, 2013 we received information regarding all RSA's pertaining to cemeteries. We also met other trustees from all over the state which gave us an opportunity to discuss issues and concerns.

One of the Cemetery Trustees' projects this past year was to update the price charged for purchasing a gravesite as well as burial fees. The new fees were revised on June 12, 2013 and can be found on the Town of Lee Website under Cemetery Trustees. The cost sheet is part of the Rules and Regulations.

The Town of Lee receives the yearly interest accrued from the Cemetery Trust Funds. 2012-2013 interest was \$5,952.40. This amount was transferred from the trust funds into the Town's General Fund.

Maintenance continues to be a large responsibility of the Trustees. In the spring, the grass at the Lee Hill Cemetery as well as Old Parish Cemetery had significant infestation of grubs causing large patches of dead grass. Since the dead grass was very visible, this became a real concern for many town folks. The Trustees decided to professionally treat for grubs and to set up a maintenance treatment program. Treatment will resume in the spring of 2014.

Pruning shrubs and trees, cleaning, painting, repairing fences, cleaning and repairing of stones are ongoing.

Mowing and minor maintenance continues to be carried out by Cemetery Superintendent Randy Stevens and his crew. We also rely heavily on Randy and his crew for burials, monument and head and foot stone placements and other burial management issues.

Thank you to the VFW Post 10676 of Lee for placing the memorial flags on the veterans' graves. Thanks also to Dick Mills for painting the Lee Hill and Old Parish Cemetery fence signs and to Jim Banks for furnishing the metal used for the signs.

Respectfully Submitted,  
Marianne Banks  
Jacquelyn Neill  
Jan Neill



## LIBRARY BOARD OF TRUSTEES 2013 ANNUAL REPORT

In FY 2012-2013, the Lee Public Library Board of Trustees:

- Revised and/or developed the following policies: Hours of Operation Policy, Customer Services, Interlibrary Loan, Gift, Fax, and Equipment Borrowing. All the library policies are available for viewing at the library or online at the library's website: [www.leenh.org/Pages/LeeNH\\_Library/policies/](http://www.leenh.org/Pages/LeeNH_Library/policies/)
- Worked with the Board of Selectmen to form the Lee Public Library Community Center Building Committee in order to move forward with the process of building a modern new facility for our town. The trustees are working closely with the foundation and building committee, in order to support communication across the three groups.
- Approved the Library Community Center Vision Statement:  
“The modern library is much more than a warehouse for books -- it's a community gathering place which offers opportunities for all the citizens of Lee to connect with their neighbors and the world. The Lee Public Library Community Center will provide a vitally needed learning and meeting space for the entire community of Lee, providing enhanced access to information as well as encouraging group and individual study. It will be welcoming, accessible and sustainable; its flexible design and floor plan will allow the center to continually adjust to the community's changing needs.”
- In March 2013, Katrinka Pellecchia and Cynthia Giguere-Unrein were re-elected to the Board of Trustees.

Thanks to the expertise and collaboration of our library staff, attendance at programs and library-sponsored activities has increased dramatically. The Lee Library Board of Trustees want to publicly thank Library Director Sharon Taylor and the staff for all their hard work and the strong commitment to our patrons' needs.

Respectfully Submitted,

**Lee Public Library Board of Trustees**

Margaret Dolan

Annamarie Gasowski

Cynthia Giguere-Unrein

Bruce Larson

Katrinka Pellecchia

**RESIDENT DEATH REPORT**  
01/01/2013 – 12/31/2013

Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Ray, Sally	01/04/2013	Lee	Dake, Walter	Babcock, Helen
Shappell, Olga	01/11/2013	Fremont	Tresansky, John	Selley, Helen
McDermott, Nancy	01/21/2013	Dover	MacBeth, Donald	Bennett, Nancy
Plumer, Eleanor	02/02/2013	Lee	Kimball, Hayford	Dumont, Georgianna
Euloth, Shirley	02/17/2013	Lee	Henneberry, Alfred	Snyder, Maude
Redhouse Jr, Daniel	03/15/2013	Lee	Redhouse, Daniel	Warburton, Priscilla
Woodman, Mary	04/03/2013	Lee	Deon, Simon	Unknown, Marion
Duquette, Arthur	04/16/2013	Lee	Duquette, Aime	Deauteuil, Rose
MacIntyre, Jane	05/15/2013	Lee	Illingworth, Vernon	Kelley, Leona
Bond, Irene	06/14/2013	Lee	White, Arthur	Swiezynski, Josephine
Sanders, John	08/03/2013	Rochester	Sanders, John	Clisham, Barbara
Robar, Everett	09/12/2013	Lee	Robar, Stanley	Freeman, Hazel
Westwick, Jennivieve	10/03/2013	Lee	Tootell, George	Kidder, Anna
Humphrey, Anna	10/14/2013	Dover	Blanchette, Alfred	Preve, Rose
Dennis, Johanna	10/21/2013	Brentwood	Dennis, Richard	Prashaw, Eileen
Widen, Carl	11/12/2013	Portsmouth	Widen, Oscar	Richards, Ella
Chase, Richard	11/13/2013	Lee	Plante, George	Demeritt, Mabel
Ayres, Garrett	12/04/2013	Lee	Ayres, Edmond	Knox, Audrey
Pond, Francis	12/17/2013	Dover	Pond Sr, Laurence	Fawcett, Frances
Secinaro, Mario	12/18/2013	Lee	Secinaro, Vincent	Lerza, Antonia

**Total number of records 20**

**RESIDENT MARRIAGE REPORT**  
**01/01/2013– 12/31/2013**

Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Town of Issuance	Place of Marriage	Date of Marriage
LaChance, Jay-ne A	Lee, NH	Shipp, Timothy A	Lee, NH	Lee	New Castle	05/01/2013
Keech, Adam R	Dover, NH	Chandler, Averie J	Lee, NH	Durham	Durham	05/17/2013
Murphy III, Patrick J	Lee, NH	McFarland, Diane C	Eliot, ME	Lee	Dover	06/28/2013
Vogt, Jonathan T	Henniker, NH	Rines, Rachel J	Lee, NH	Henniker	Lee	07/26/2013
Wilson, Lee C	Lee, NH	Cook, Marilyn	Lee, NH	Lee	Lee	09/21/2013
Cicchetto, Taylor A	Epping, NH	Smith, Daryl R	Lee, NH	Lee	Lee	09/27/2013
Leroy, Katy L	Lee, NH	Perez, David W	Lee, NH	Lee	Lee	09/27/2013
Langlois-McInnes, Debra	Lee, NH	Goodwin, Jeremy G	Lee, NH	Lee	Dover	10/05/2013
Kohanski, Jonathan J	Lee, NH	Drummond, Rebecca E	Lee, NH	Newmarket	Lee	11/23/2013

Total number of records 9

## OYSTER RIVER COOPERATIVE SCHOOL DISTRICT 2013 ANNUAL REPORT

Thank you once again for the opportunity to serve as your Superintendent for the Oyster River Cooperative School District. It is an immense responsibility and one that I take seriously. The past year has been momentous.

### **BARRINGTON TUITION AGREEMENT**

The Oyster River School Board voted to recommend a ten-year contract with the Barrington School District to educate a percentage of their high school students at Oyster River High School. The State Board approved the proposed ten year agreement between Oyster River and the Barrington School District, allowing up to 200 of its high school students to attend ORHS. This agreement offers several advantages to Oyster River High School, the Oyster River School District and to District taxpayers. Additional high school students help maintain current programming by insuring that traditionally low enrollment classes have sufficient students to continue as well as enhance programming currently in place. Barrington has agreements with several school districts other than Oyster River, which means that we will never have all Barrington students. The tuition of \$14,000 per student will be used mostly to offset taxes that would otherwise be requested of District taxpayers. In addition, Barrington agrees to a specific number of students per year. If they do not reach the agreed upon threshold, they guarantee they will pay 95% of the cost of any given year's projections; providing financial protection for ORCSD.

Currently the District offsets taxes with tuition from Barrington students by nearly \$900,000. In subsequent years this tax offset will increase as Barrington students increase.

On March 11, 2014, a warrant article for a proposed tuition agreement between the Oyster River and Barrington School Districts will be on the ballot. Final support and approval rests with the residents.

### **ELEMENTARY SCHOOLS BALANCED BY REDISTRICTING**

As many of you know, the Moharimet School opened with 407 students this fall and the Mast Way School opened with 292 students. The disparity in enrollment has developed over a long period of time and required Board action.

The School Board, over months of deliberation, made a decision to balance enrollment by designating roads currently serving Moharimet to Mast Way. The School voted to designate the following roads, ***as of the fall of 2014 as Mast Way:*** *Cutts Road, Denbow Road, Frost Drive, Hamel Drive, Longmarsh Road #1 – 125 is Mast Way, #126 and up is Moharimet, Palmer Drive, Pinecrest Lane, Sandy Brook Drive, Sunnyside Drive, Timberbrook Lane, Willey Road, Wine Cellar Road, and York Drive.*

The Board made the following two exemptions: students currently attending Moharimet who live on these roads may continue to attend Moharimet, and students with siblings who are enrolled at Moharimet may also continue to attend. If there is no sibling attending Moharimet then the new student will attend Mast Way.

These exemptions by the Board will allow a gradual five-year transition of children from Moharimet to Mast Way.

The impact of the Board's decision is that all new enrollees who live on the streets noted above will be Mast Way students. All new students entering grades K – 4, and any child not currently enrolled in the Kindergarten class of 2013-14 will be considered Mast Way students. The path chosen by the Board honors community input.

**PROPOSED 2014 - 2015 BUDGET: \$340,473 or .09%**

The Board started the 2014-15 Budget Development Year by publically adopting five goals, the first of which was that the proposed budget would not increase above 2%. The budget proposed represents a 1.7% increase.

**TEACHER CONTRACT AGREEMENT 2014 - 2015: \$319,827 or .08%**

The union that represents the teachers in Oyster River is called the Guild. The School Board's Team and the Guild's Team met over the fall and early winter months, coming to an agreement just before Christmas. The Guild was very professional at the table and was looking to maintain and/or gain ground related to wages. The School Board was looking to control costs, especially in the health insurance area where premiums have been skyrocketing in recent years. Fortunately both sides had level heads and were able to meet their respective needs. The teachers agreed to a major concession in health insurance and the Board recognized that veteran teachers at the top of the teacher scale needed to be compensated more effectively than in the past.

The net result is the health insurance cost for District teachers will go down \$295,701. Due to those health insurance savings, the teacher contract in 2014-15 will increase the operating budget by only \$319,827.

Respectfully submitted,  
Dr. James C. Morse, School Superintendent

**Public Notice**  
**Pertaining to RSA 674:39-aa,**  
**Restoration of Involuntarily Merged Lots**

Under Title LXIV: Planning and Zoning, Chapter 674, Local Land Use Planning and Regulatory Powers, RSA 674:39-aa became law and is effective July 24, 2011.

This is a public notice to inform landowners that if their parcels/lots were involuntarily merged together with other lot(s) prior to September 18, 2010 by the town either while owned by them or previously owned by others, the present owner may file a request with the town to restore such lot(s) to their premerger status. The request must be submitted in writing to the governing body prior to December 31, 2016. If any owner in the chain of title voluntarily merged his or her lots, then all subsequent owners shall be stopped from requesting restoration.

A complete copy of RSA 674:39-aa is available at the office of Planning/Zoning or online at [www.nh.gov](http://www.nh.gov) and look for the link “laws and rules.”

**This notice is required by the above RSA to remain posted through**  
**December 31, 2016**

## VISIT THE TOWN'S WEBSITE

[www.leenh.org](http://www.leenh.org)

### **Subscribe to E-Alerts**

(E-Crier News and Events, Selectmen Minutes and Agendas, Fire Danger)

### **View the Meetings Calendar**

(Meetings, Elections, Special Events)

### **Download Forms and Documents**

(Abatement Application, Welfare Application, House Check Request, etc.)

### **View Meetings via the Media Site**

(Selectmen Meetings, Deliberative Sessions, Community Videos)

## **MEETINGS**

Selectmen's Meetings	Every Other Monday
Agricultural Commission	Last Tuesday of the Month
Conservation Commission	1 <sup>st</sup> Monday of the Month
Heritage Commission	3 <sup>rd</sup> Thursday of the Month
Recreation Commission	1 <sup>st</sup> Tuesday of the Month
Senior Advisory Committee	2 <sup>nd</sup> Monday of the Month
Energy Committee	1 <sup>st</sup> Tuesday of the Month
Cemetery Trustees	4 Times per year
Library Trustees	2 <sup>nd</sup> Wednesday of the Month

## **DUE DATES**

Tax Abatement Application	due by MARCH 1 <sup>st</sup>
Elderly/Disabled Tax Deferral Application	due by MARCH 1 <sup>st</sup>
Current Use Application	due by APRIL 15 <sup>th</sup>
Tax Credit/Exemption Application	due by APRIL 15 <sup>th</sup>
Dog License	due by APRIL 30 <sup>th</sup>
Report of Wood/Timber	due by MAY 15 <sup>th</sup>
Town/School Elections	2 <sup>nd</sup> Tuesday in MARCH

## **TOWN OFFICES CLOSED ON HOLIDAYS**

New Year's Day	Independence Day
Martin Luther King Jr Day	Veteran's Day
Presidents' Day	Thanksgiving Day
Memorial Day	Thanksgiving Friday
Labor Day	Christmas Day



## TOWN DIRECTORY

### TOWN OF LEE

7 Mast Road  
Lee, New Hampshire 03861

#### **EMERGENCY**

**LEE POLICE DEPARTMENT**

**911**

**659-5866**

**LEE FIRE AND RESCUE**

**659-5411**

**MCGREGOR MEMORIAL AMBULANCE**

**862-3674**

**SELECTMEN'S OFFICE /TOWN HALL**

**659-5414**

**TOWN CLERK/TAX COLLECTOR OFFICE**

**659-2964**

**PLANNING/ZONING OFFICE**

**659-6783**

**PUBLIC LIBRARY**

**659-2626**

**HIGHWAY DEPARTMENT**

**659-3027**

**TRANSFER STATION**

**659-2239**

#### **OYSTER RIVER SCHOOL DISTRICT**

SAU Office

**868-5100**

Mast Way School

**659-3001**

Moharimet School

**742-2900**

Oyster River Middle School

**868-2820**

Oyster River High School

**868-2375**

Transportation Office

**868-1610**

#### **WEBSITES**

Town of Lee

[www.leenh.org](http://www.leenh.org)

Police Department

[www.leenhpolicy.org](http://www.leenhpolicy.org)

Fire and Rescue Department

[www.leefire.org](http://www.leefire.org)

Public Library

[www.lee.lib.nh.us](http://www.lee.lib.nh.us)

School District

[www.orcsd.org](http://www.orcsd.org)