

**TOWN OF LEE, NEW HAMPSHIRE**  
**ANNUAL TOWN REPORT**  
**JUNE 30, 2014**



## TABLE OF CONTENTS

### INTRODUCTION

ELECTED OFFICIALS .....	1
TOWN DEPARTMENTS .....	2
BOARDS, COMMISSIONS and COMMITTEES .....	4
2014 DELIBERATIVE SESSION MINUTES .....	7
FY15 & FY16 OPERATING BUDGET .....	17
2015 TOWN BUDGET .....	18
2015 DEFAULT BUDGET .....	25
2015 BALLOT QUESTIONS .....	29

### FINANCIAL INFORMATION

PLODZIK & SANDERSON AUDITOR'S REPORT .....	35
APPROPRIATIONS VS. EXPENDITURES .....	43
TAX RATE BY TOWN, SCHOOL & COUNTY .....	53
TAX COLLECTOR'S MS-61 REPORT .....	55
TOWN CLERK/TAX COLLECTOR'S REPORT .....	58
TREASURER'S REPORT .....	59
TRUSTEES OF THE TRUST FUND REPORT .....	60

### 2014 DEPARTMENT ANNUAL REPORTS

ASSESSING .....	61
CODE OFFICIAL .....	63
FIRE AND RESCUE .....	64
HIGHWAY .....	66
LIBRARY .....	67
POLICE .....	69
TRANSFER STATION .....	70
WELFARE .....	71

### 2014 COMMISSION ANNUAL REPORTS

AGRICULTURAL .....	72
CONSERVATION .....	73
HERITAGE .....	74
RECREATION .....	75

### 2014 COMMITTEE ANNUAL REPORTS

250 <sup>th</sup> ANNIVERSARY PLANNING .....	76
EMERGENCY MANAGEMENT .....	77
FRIENDS OF THE LEE LIBRARY .....	78
HISTORICAL SOCIETY .....	79
LAMPREY RIVERS ADVISORY .....	80
LIBRARY COMMUNITY CENTER BUILDING .....	82
SENIOR ADVISORY .....	83

### 2014 TRUSTEE ANNUAL REPORTS

CEMETERY .....	84
LIBRARY .....	85

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY .....	86
STRAFFORD REGIONAL PLANNING COMMISSION .....	87

### 2014 VITAL STATISTICS REPORTS

RESIDENT DEATH .....	89
RESIDENT MARRIAGE .....	90

OYSTER RIVER COOPERATIVE SCHOOL DISTRICT REPORT .....	91
PUBLIC NOTICE RSA 674:39-aa .....	93

(This page is intentionally left blank.)



## ELECTED OFFICIALS

### SELECT BOARD

David Cedarholm, Chairman	2014
Carole Dennis	2015
Scott Bugbee	2016

### TOWN CLERK/TAX COLLECTOR

Linda L. Reinhold	2014
Rachel Deane, Deputy (Appointed)	

### TREASURER

Benjamin Genes	2016
----------------	------

### MODERATOR

Janice Neill	2014
--------------	------

### ADVISORY BUDGET COMMITTEE

Alice MacKinnon, Chairman	2017
William Henze	2016
Cary Brown	2015
Pat Barbour	2016
Scott Bugbee, Select Board Rep & Member	2015

### 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

### SUPERVISORS of the CHECKLIST

Carla Corey	2014
Clara Kustra	2016
Marian Kelsey	2018

### TRUSTEES of the TRUST FUNDS

John Tappan, Chairman	2016
Karen Long	2015

## **TOWN DEPARTMENTS**

### **ADMINISTRATION**

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

### **ASSESSOR**

Municipal Resources Inc.

### **BUILDING INSPECTOR**

Allan Dennis

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

Caren Rossi

### **EMERGENCY MANAGEMENT**

Scott Nemet, Director  
Caren Rossi, Deputy

### **FIRE & RESCUE DEPARTMENT**

Scott Nemet, Full-Time Chief  
Joseph Lombardo Sr., Call-Assistant Chief  
Dan Brothwell, Full-Time Lieutenant  
Emery Eaton, Call-Lieutenant  
Julie Heincelman, Call-Lieutenant  
Max Brown, Part-time Firefighter

### **FIREFIGHTERS ON-CALL**

Benjamin Allen	Martin Castle	Warren Hatch	Eugene Kim
Gary Kustra	Mark Kustra	Nick Lange	Karen Long
Dan Martin	Brendan McAdams	Richard McCarville	Jesse Merrill
Bambi Miller	Bruce Morse	Michael Owens	Mike Rose
Devon Skerry	Lindsey Supranard	Frank Taylor	

### **FOREST WARDENS**

Peter Hoyt, Warden  
Scott Nemet, Deputy  
Joseph Lombardo, Sr., Deputy  
Dan Brothwell, Deputy  
Mark Kustra, Deputy

## **TOWN DEPARTMENTS**

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

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

### **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**

Tom Dronsfield, Chief  
Annie E. Cole, Sr. Patrol Officer  
Michael J. Lyczak, Sr. Patrol Officer  
Eric C. Millar, Patrolman  
Scott D. Flanagan, Patrol Officer  
Scott P. Tingle, Patrol Officer  
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
Ed Bannister	2015
Robert Moynihan	2016
Lou-Ann Griswold	2017
Mark Beliveau	2017
Ryan Crosbie	2017
David Cedarholm, Select Board Rep	

### ZONING BOARD of ADJUSTMENT

James Banks, Chairman	2016
Tobin Farwell	2016
David Allen	2017
Philip Sanborn Jr.	2017
John Hutton III	2017
Frank Reinhold, Alternate	2015
Peter Hoyt, Alternate	2016
Carol Ann LaCourse, Alternate	2016
Roy Wilson, Alternate	2016
Craig Williams, Alternate	2016

### AGRICULTURAL COMMISSION

Erick Sawtelle, Chairman	2016
Dwight Barney	2015
Paul Gasowski	2015
Laura Gund	2016
David Miner	2014
Donna Lee Woods	2016
Richard Babcock, Alternate	2016
Jere Beckman, Alternate	2016
Charles Cox, Alternate	2017
Amanda Gourgue, Alternate	2017

### CONSERVATION COMMISSION

William Humm, Chairman	2016
L. David Meeker, Secretary	2017
Timothy Moody	2017
Anne Tappan	2017
Antoinette Hartgerink	2016
David Shay	2016
Laura Gund	2015
Catherine Fisher, Alternate	2017
Richard Weyrick, Member Emeritus	
Carole Dennis, Select Board Rep	

## TOWN BOARDS, COMMISSIONS AND COMMITTEES

### **HERITAGE COMMISSION**

Patricia Jenkins, Chairperson	2017
Laura Gund	2017
David Miner	2014
David Meeker	2017
Denis Hambucken	2015
David Cedarholm, Select Board Rep	

### **RECREATION COMMISSION**

Larry Kindberg, Chairman	2016
Mark Kustra	2016
Joseph Hannon	2017
David Cedarholm, Select Board Rep	

### **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, Secretary
Eileen Miller
Jere Beckman

### **HISTORICAL SOCIETY**

Jan Allen, President
Phyllis White, Secretary
Sidney White, Jr., Treasurer
Lorraine Cabral, Publicity
Patricia Jenkins, Director
Laura Gund, Director
Marian Kelsey, Director
Lisa Szymanski, Director



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

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

Cynthia D. Seaman, President

Mariette Young, Vice President

Deborah Schanda, Treasurer

Mary Stumhofer, Secretary

Deb Sugerman, Director

Carla Wilson, Director

**TOWN OF LEE, NEW HAMPSHIRE**  
**Minutes of the 2014 Deliberative Session**  
**February 1, 2014**

The February 2014 Town of Lee Deliberative Session was called to order at 9:00 am at the Mast Way Elementary School by Moderator Jan Neill.

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.

The Moderator then asked the new Fire Chief to lead in the Pledge of Allegiance to the Flag.

Moderator Neill introduced the Selectmen and Town Administrator.

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 2014 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 Warrant Article 1 to the ballot.

The Moderator asked the Town Administrator to read the ensuing articles:

**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.**

There being no discussion, the Moderator asked the Town Clerk to move Article 2 to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 2. Motion was seconded. A vote was taken and motion passed.

### **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.***

There being no discussion, the Moderator asked the Town Clerk to move Article 3 to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 3. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

### **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.**

Article 4 was read by Julie Glover. Tom Loureiro moved the Article. Anne Wright seconded the motion.

Anne Wright spoke in favor of the Article. Chuck Cox and Dale Hardy commented also.

There being no discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 4 to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 4. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

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

**Shall the Town of Lee veteran's optional tax credit 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.**

The Town Administrator read the Article, which was then moved by Selectman Cedarholm and seconded by Caren Rossi.

Jere Beckman commented on the Article and then moved to made an amendment to the Article to read:

**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?**

Caren Rossi seconded the amendment. By a show of voter cards, the motion to amend passed.

Frank Reinhold asked the two Selectmen who did not vote in favor of the Article to explain their reasons. Selectmen LaCourse and Cedarholm commented while they appreciate the veterans, they are striving to keep the tax rate down.

Linda Reinhold, Tobin Farwell and William Henze made comments.

There being no discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 5 as amended to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 5. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

#### **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.**

The Town Administrator read the Article, which was then moved by Selectman LaCourse and seconded by Roger Rice.

Comments were made by Dwight Barney, Ann Wright, Marianne Banks, and Tobin Farwell.

There being no discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 6 to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 6. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

#### **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.**

The Town Administrator read the Article, which was then moved by Selectman LaCourse and seconded by Caren Rossi.

Richard Weyrick made a power point presentation outlining the Article. William Humm spoke in regards to the Article.

Tobin Farwell, Leslie Martin, Richard Donovan and Andy Lelio asked questions for clarification.

Tobin Farwell proposed to amend the Article as follows:

**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, *shall include, but not be 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.**



After discussion, Mr. Farwell rescinded his amendment.

Paul Gasowski commented in favor of the Article. Jim Farrell, Charles Cox and Richard Weyrick also commented.

There being no discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 7 to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 7. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

#### **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.**

The Town Administrator read the Article, which was then moved by Selectman LaCourse and seconded by Selectman Cedarholm.

The Town Administrator commented on the changes in the budget from last year's.

Dwight Barney asked for clarification in certain areas of the budget. The Town Administrator responded to the questions. Chairman LaCourse and Selectman Cedarholm also responded.

Bambi Miller, Jere Beckman and Richard Donovan also asked questions and made comments.

There being no further discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 8 to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 8. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

#### **ARTICLE 9**

**To see if the Town will vote to raise and 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 (125,000) from the Unassigned Fund Balance with (\$157,000) from general taxation. (The Board of Selectmen recommends this appropriation.) Majority vote required.**

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

The Town Administrator read the Article, which was then moved by Selectman LaCourse and seconded by Selectman Cedarholm.

Scott Bugbee moved to amend the Article, Selectman Cedarholm seconded, as follows:

**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.**

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

Scott Bugbee, Ann Wright, and Leslie Martin commented.  
By a show of voter cards, the motion to amend passed.

There being no further discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 9 as amended to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 9. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

Ann Wright questioned a procedural issue regarding discussion of the amended article. Due to an error in procedure, the Article was reopened for discussion after a vote to do so was taken and passed. Ann Wright, Robert Smith and John LaCourse made comments.

There being no further discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 9 as amended to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 9. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

#### **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.**

The Town Administrator read the Article, which was then moved by Selectman LaCourse and seconded by Selectman Cedarholm.

Bruce Larson spoke in favor of the Article as well as William Johnson and Carla Wilson.

There being no discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 10 to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 10. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

#### **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.**

The Town Administrator read the Article, which was then moved by Selectman LaCourse and seconded by Selectman Cedarholm.

There being no discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 11 to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 11. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

#### **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.**

The Town Administrator read the Article, which was then moved by Selectman LaCourse and seconded by Selectman Cedarholm.

The Town Administrator, Julie Glover and Selectman Cedarholm commented on the Article.

Paul Gasowski, Richard Donovan and Leslie Martin also commented.

There being no discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 12 to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 12. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

### **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.**

The Town Administrator read the Article, which was then moved by Selectman LaCourse and seconded by Selectman Cedarholm.

Dwight Barney and Linda Reinhold asked questions with Chairman LaCourse and Selectman Cedarholm commenting.

There being no discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 13 to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 13. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

### **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.**

The Town Administrator read the Article, which was then moved by Selectman LaCourse and seconded by Selectman Cedarholm.

Chairman LaCourse expanded on why this is requested.

There being no discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 14 to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 14. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

### **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.**

The Town Administrator read the Article, which was then moved by Selectman LaCourse and seconded by Selectman Cedarholm.

Chairman LaCourse explained why they are requesting this Article.

Ann Wright and Dwight Barney commented. As well as, Selectman Cedarholm, Dale Hardy and Scott Bugbee.

There being no discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 15 to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 15. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

#### **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.**

The Town Administrator read the Article, which was then moved by Selectman LaCourse and seconded by Selectman Cedarholm.

Gail Grant asked a question with the Town Administrator answering.

There being no discussion, and by a vote in favor of the Article, the Moderator asked the Town Clerk to move Article 16 to the ballot.

A motion was made by Selectperson Carole Dennis to restrict reconsideration of Warrant Article 16. Motion was seconded by Selectman John LaCourse. A vote was taken and motion passed.

There being no further discussions Phil Stetson moved to adjourn, William Henze seconded the motion. The Moderator adjourned the meeting at 12:12 pm.

Because there were no more Warrant Articles to be discussed, the Moderator opened the floor up for any other business to bring forward.

Jere Beckman asked if the Board of Selectmen are satisfied with the Police Department as it currently runs? Chairman LaCourse stated that the Board is very happy with the progress of the Department. Mr. Beckman also asked the Town Administrator if she was also satisfied with the Department. Mr. Beckman asked that the Board call a meeting to discuss the Police Department. Chairman LaCourse stated that they would not at this time.

Jackie Neill commented in support of the retiring Police Chief. Scott Bugbee ask for a round of applause for all the work and dedication of the Chief.

Chairman LaCourse thank the Moderator for her good work.



There being no further business brought forward, Phil Stetson moved to adjourn, William Henze seconded. By a show of voter cards, the motion passed. The Moderator adjourned the meeting at 12:12 pm.

**Respectfully submitted,**

**Linda R. Reinhold  
Town Clerk**

**Town of Lee**  
**Operating Budget Comparision**  
**FY15 (Current) Budget vs Proposed FY16 Budget**

		Approved FY15	Proposed FY16	+/-
4130-4139	Selectmen's Office	\$129,941	\$130,141	\$200
4140-4149	Elections, TC/TC	\$98,703	\$95,073	(\$3,630)
4150-4151	Financial Administration	\$185,816	\$170,016	(\$15,800)
4152	Revaluation of Property	\$30,600	\$30,600	\$0
4153	Legal Expense	\$35,000	\$17,000	(\$18,000)
4155-4159	Personnel Administration	\$754,967	\$779,087	\$24,120
4191-4193	Planning and Zoning	\$113,510	\$135,408	\$21,898
4194	General Government Buildings	\$87,829	\$87,731	(\$98)
4195	Cemeteries	\$11,114	\$13,114	\$2,000
4196	Insurance	\$90,062	\$92,078	\$2,016
4199	Other General Government	\$5,000	\$0	(\$5,000)
4210-4214	Police	\$579,129	\$620,983	\$41,854
4215-4219	Ambulance	\$14,501	\$20,179	\$5,678
4220-4229	Fire	\$312,074	\$336,227	\$24,153
4290-4298	Emergency Management	\$9,200	\$7,000	(\$2,200)
4311	Highway Department	\$480,243	\$483,603	\$3,360
4321	Transfer Station	\$160,484	\$162,446	\$1,962
4324	Solid Waste Disposal	\$150,800	\$148,600	(\$2,200)
4414	Animal Control	\$1,650	\$1,650	\$0
4415-4419	Health Agencies	\$9,623	\$10,791	\$1,168
4441-4442	Welfare Assistance	\$26,250	\$23,100	(\$3,150)
4444	Intergovernmental Agencies	\$4,772	\$3,625	(\$1,147)
4445-4449	Private/Public Assistance	\$3,250	\$4,000	\$750
4520-4529	Parks and Recreation	\$31,600	\$30,800	(\$800)
4550-4559	Library	\$203,619	\$235,875	\$32,256
4583	Patriotic Purposes	\$550	\$550	\$0
4619	Conservation Commission	\$3,500	\$4,050	\$550
4711	Long Term Bonds and Notes - Principal	\$90,000	\$90,000	\$0
4721	Long Term Bonds and Notes - Interest	\$32,078	\$28,643	(\$3,435)
4912	Agricultural Commission	\$1,500	\$1,500	\$0
4912	Heritage Commission *	\$6,700	\$15,000	\$8,300
	2% COLA*		\$36,600	\$36,600
		<b>\$3,664,065</b>	<b>\$3,815,470</b>	<b>\$151,405</b>

**Increase 4.13%**

*\* At the January 31, 2015 Deliberative Session, voters added \$41,600 to the Operating Budget that was approved by the Select Board: \$5,000 for the Lee 250th Semiquincentennial Celebration and a 2% Cost of Living Increase (COLA) for full-time and part-time employees and call firefighters*

# 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	<b>FROM FEDERAL GOVERNMENT</b>		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	<b>FROM OTHER GOVERNMENTS</b>		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

# 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.

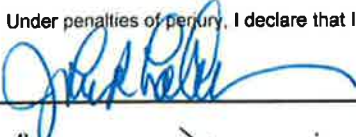

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-6 or MS-7) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

## 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	

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]

**2015 BALLOT QUESTIONS**  
**Annual Town Election**  
**March 10, 2015**

**ARTICLE 1**

To choose all necessary Town Officers for the ensuing year:

<b>SELECTMAN</b>	<b>One for Three Years</b>	<b>John R. LaCourse</b>
<b>SUPERVISOR OF THE CHECKLIST</b>	<b>One for One Year</b>	_____
<b>TRUSTEE OF THE TRUST FUND</b>	<b>One for Three Years</b>	<b>Karen E. Long</b>
<b>TRUSTEE OF THE TRUST FUND</b>	<b>One for One Year</b>	_____
<b>LIBRARY TRUSTEE</b>	<b>One for Three Years</b>	<b>Annamarie Gasowski</b>
<b>CEMETARY TRUSTEE</b>	<b>One for Three Years</b>	<b>Jacquelyn Neill</b>
<b>ADVISORY BUDGET COMMITTEE</b>	<b>Two for Three Years</b>	<b>Patricia Barbour</b> _____
<b>ADVISORY BUDGET COMMITTEE</b>	<b>One for Two Years</b>	<b>Cary Brown</b>
<b>ADVISORY BUDGET COMMITTEE</b>	<b>One for One Year</b>	<b>William Henze</b>

**ARTICLES 2 -6**

The 2014 Lee Zoning Ordinance, if amendments/changes/additions are passed by Town vote this March, will change to the 2015 Lee Zoning Ordinance. The proposed changes are as follows:

Note: ***Changes are Bold Italics*** and Deletions are indicated by strikethrough.

**ARTICLE 2**

**Shall the Town add the following regulations under Article III: General Provisions:**

***C. SITE REVIEW REGULATIONS: All permitted uses and uses allowed by Special Exception and or Variance may be subject to Site Plan Review in accordance with the Site Review Regulations as adopted by the Town of Lee, January 7, 1977 and all subsequent amendments to the Site Review Regulations.***

***Lee Planning Board approval of a site plan is a prerequisite to the issuance of a building permit.***

***Site Plan Review Regulations apply to the Commercial Excavation of Earth. Site approval including an excavation permit shall be required from the Lee Planning Board in accordance with Article XII herein. When such excavation site is located within the Residential Zone, a variance must be obtained from the Zoning Board of Adjustment in accordance with the provisions of Article XIX of the Lee Zoning Ordinance.***

YES

NO

### **ARTICLE 3**

**Shall the Town make the following changes to Article V: Residential Zone (Zone A):**

#### **B. LOT REQUIREMENTS**

(3) Setbacks: On each lot (except as provided under the terms of articles pertaining to cluster, condominium and manufactured housing subdivisions) the required setback for any building shall be:

Front – Fifty (50) feet from the public ***and private*** right-of-way;

Back and Side – Twenty five (25) feet from the lot lines. When such line is along a right of way, side and/or back setback shall be thirty five (35) feet.

(3-a) When the use is permitted by Special Exception in the Residential Zone, ***the required setback for any new buildings shall be:***

Front – Fifty (50) feet from the public ***and private*** right-of-way.

Back and Side – Thirty-Five (35) feet from the lot line.

Parking areas shall also adhere to the above setback requirements for special exceptions.

(4) Lot of Record: A building housing a permitted use may be constructed on a lot of record at the time of this ordinance (March 5, 1974) if a waste water disposal system and a water supply system is constructed according to the applicable article of the Lee Building Regulations and provided that all of the setback requirements of this ordinance can be satisfied.

~~(5) Unconforming Lots: Any vacant lot which does not meet the minimum size and / or frontage requirements of this ordinance and is contiguous to another lot or lots in the same ownership, shall be combined with the contiguous lot(s) prior to sale or development so as to make a conforming or more closely conforming lot.~~

YES

NO

### **ARTICLE 4**

**Shall the Town make the following change to Article V: Residential Zone (Zone A):**

#### **D. SPECIAL EXCEPTION**

In addition, any use under Special Exception must conform to the following criteria:

**1.** A landscaped buffer zone must be maintained between the Special Exception and any residential lot line. ***The requirements of the buffer will be determined by the Planning Board during the Site Review process.***

**2.** Signs must conform to requirements of Article XVII of this ordinance.

**3.** Only one (1) residential structure and/or one (1) business shall be permitted for that use on each lot.

YES

NO

### **ARTICLE 5**

**Shall the Town make the following changes to Article XVII: Signs:**

**7. Farm Signs:** This ordinance pertains to signs which identify agricultural operations (Agricultural Signs) and signs which advertise farm products and/or services (Agricultural Product Signs). The scope of this ordinance is to regulate only those signs which are designed to be legible from the public traveled way. Farm Signs shall meet all relevant existing Town of Lee, NH Ordinances, and other existing applicable performance standards, including setbacks, illumination restrictions or standards, and others. Farm signs shall also conform to the criteria for such signs as listed in Section 7 a-d.

a. General Provisions:

~~1. The sign or signs shall not be placed within the State or Town rights of way or overhanging into the same.~~

***1.2 The top of the sign shall not be greater than eight (8) feet in height above the crown of the road directly in front of said sign location.***

~~2.3. The sign may be illuminated from the top area of the sign shining downward on the sign and only during open business hours and only by exterior light directly illuminating the sign from a light source(s) mounted on the sign or on a pole for housing said light within five (5) feet of said sign and no higher than two(2) feet above the sign structure without directing the light source as to create a potential hazard to traffic, pedestrians and others using the public traveled way to minimize "Light Trespass.~~

YES

NO

#### **ARTICLE 6**

**Shall the Town make the following change to Article XXIV: Enforcement:**

~~It shall be the duty of the Board of Selectmen or the Code Enforcement Officer and they are hereby given the power and authority, to enforce the provisions of this ordinance. Upon any well founded information that this ordinance is being violated, the Selectmen shall take immediate steps to enforce the provisions of this ordinance by seeking injunction in the Superior Court or by any other legal action.~~

YES

NO

***The Select Board or the Code Enforcement Officer are hereby given the power and authority, to enforce the provisions of this ordinance.***

#### **ARTICLE 7**

To see if the Town will vote to raise and appropriate the sum of \$2,516,000 (gross budget) for the purpose of designing, engineering, building and equipping a new Public Library and Community Center, to be located on North River Road at Map 20 Lot 2-300 (aka former Bricker Property) and to authorize the issuance of not more than \$1,300,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act RSA 33:1 et seq., as amended, in order to include additional community space; and to authorize the Select Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Select Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Select Board to take any other action or to pass any other vote relative thereto, including, but not limited to, withdrawing \$371,000 from the Lee Library/Community Center Capital Reserve Fund created for this purpose, and withdrawing



\$60,000 from the Library Capital Reserve Fund, with the balance of \$785,000 to be raised through cost reductions, grants, private donations and in-kind contributions. And further, to raise and appropriate the sum of \$30,044.44 for the first year's interest payment on the bonds or notes. (The Select Board does not recommend this appropriation.)

Requires 3/5 ballot vote to pass.

**YES**

**NO**

#### **ARTICLE 8**

To see if the Town will vote to raise and appropriate the sum of Four Hundred Thirty Thousand Dollars (\$430,000.00) for the purchase of a tanker truck and related safety equipment meeting current NFPA 1901 Design Standards to replace the existing 1995 International Tanker and to authorize the withdrawal of this amount from the Fire Equipment Capital Reserve Fund for this acquisition. This Warrant Article is null and void if Warrant Article 13 does not pass. (The Select Board recommends this appropriation.) Majority vote required.

**YES**

**NO**

#### **ARTICLE 9 – Submitted by Petition**

By petition, to see if the Town will vote to raise and appropriate the sum of one hundred thousand dollars (\$100,000) to deposit into the Lee Library/Community Center Capital Reserve Fund. If Warrant Article 7, the bond for the Lee Public Library Community Center, passes, this Warrant Article is null and void. (The Select Board recommends this appropriation.) Majority vote required.

**YES**

**NO**

#### **ARTICLE 10**

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 \$3,815,470.03. Should this article be defeated, the default budget shall be \$3,670,759.79, which is the same as last year, with certain adjustments required by previous action of the Select Board or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (The Select Board recommends this appropriation.) Majority vote required.

**YES**

**NO**

#### **ARTICLE 11**

To see if the Town will vote to raise and appropriate the sum of Sixty thousand dollars (\$60,000) for the purpose of constructing a pavilion and installing fencing at Little River Park and to authorize the withdrawal of this sum from the Recreation Capital Reserve Fund. (The Select Board recommends this appropriation.) Majority vote required.

**YES**

**NO**

#### **ARTICLE 12**

To see if the Town will vote to raise and appropriate the sum of Thirty-nine thousand, seven hundred and seventy-two dollars (\$39,772) for the purchase of a new police cruiser equipped with new safety equipment. (The Select Board recommends this appropriation.) Majority vote required.

**YES**

**NO**

**ARTICLE 13**

To see if the Town will vote to raise and appropriate the sum of seventy-thousand dollars (\$70,000) from general taxation to be deposited into the Fire Equipment Capital Reserve Fund. (The Select Board recommends this appropriation.) Majority vote required.

**YES**

**NO**

**ARTICLE 14**

To see if the Town will vote to raise and appropriate the sum of forty-thousand dollars (\$40,000) from general taxation to be deposited into the Highway Dept. Road and Bridge Improvement Plan Capital Reserve Fund. (The Select Board recommends this appropriation.) Majority vote required.

**YES**

**NO**

**ARTICLE 15**

To see if the Town will vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) from general taxation to be deposited into the Internal Service Fund for Accrued Benefits. (The Select Board recommends this appropriation.) Majority vote required.

**YES**

**NO**

**ARTICLE 16**

To see if the Town will vote to raise and appropriate the sum of twenty-thousand dollars (\$20,000) from general taxation to be deposited into the Fire Ponds and Cisterns Capital Reserve Fund. (The Select Board recommends this appropriation.) Majority vote required.

**YES**

**NO**

**ARTICLE 17**

To see if the Town will vote to raise and appropriate the sum of twenty-thousand dollars (\$20,000) from general taxation to be deposited into the Highway Equipment Capital Reserve Fund. (The Select Board recommends this appropriation.) Majority vote required.

**YES**

**NO**

**ARTICLE 18**

To see if the Town will vote to raise and appropriate the sum of ten-thousand dollars (\$10,000) from general taxation to be deposited into the Revaluation Capital Reserve Fund. (The Select Board recommends this appropriation.) Majority vote required.

**YES**

**NO**

**ARTICLE 19**

To see if the Town will vote to raise and appropriate the sum of ten-thousand dollars (\$10,000) from general taxation to be deposited into the Transfer Station Equipment Capital Reserve Fund. (The Select Board recommends this appropriation.) Majority vote required.

**YES**

**NO**

**ARTICLE 20**

To see if the Town will vote to establish a contingency fund for Fiscal Year 2016 for unanticipated expenses that may arise and further to raise and appropriate twenty-thousand dollars (\$20,000) to go into the fund. This sum to come from the unassigned fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. The governing body shall annually publish a detailed report of all expenditures from the fund. (The Select Board recommends this appropriation.) Majority vote required.

**YES**

**NO**

**ARTICLE 21**

Shall the Town vote to authorize that expenditures from the Public Safety Special Duty Revolving Fund also be utilized for the purpose of purchasing police cruisers and other equipment for the Police Department? The Town established this fund in 2011 pursuant to NH RSA 31:95-h to be expended for the purpose of public safety special duty only. Revenues received from outside agencies for special duty are deposited into this fund. (The Select Board recommends this article.) 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 aggregate remaining fund information of the Town of Lee as of and for the year ended June 30, 2014, 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 18 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 the net position and increase the 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 governmental activities financial statements of the Town of Lee, as of June 30, 2014, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

***Unmodified Opinions***

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, 2014, and the respective changes in financial position, 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.

***Other Matters***

**Required Supplementary Information** - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 8) be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other 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 13, 2015

*Plodzik & Sanderson*  
*Professional Association*

**EXHIBIT C-1**  
**TOWN OF LEE, NEW HAMPSHIRE**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2014**

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,813,629	\$ 39,240	\$ 4,852,869
Investments	2,348,298	132,228	2,480,526
Accounts receivable	15,908	22,774	38,682
Taxes	1,956,279	-	1,956,279
Interfund receivable	18,569	-	18,569
Restricted assets:			
Cash and cash equivalents	2,142,206	-	2,142,206
Investments	34,673	-	34,673
Total assets	<u>\$ 11,329,562</u>	<u>\$ 194,242</u>	<u>\$ 11,523,804</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 106,072	\$ -	\$ 106,072
Intergovernmental payable	4,814,146	-	4,814,146
Interfund payable	-	18,569	18,569
Total liabilities	<u>4,920,218</u>	<u>18,569</u>	<u>4,938,787</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - Property taxes	<u>1,449,004</u>	<u>-</u>	<u>1,449,004</u>
<b>FUND BALANCES</b>			
Nonspendable	-	108,560	108,560
Restricted	10,463	45,672	56,135
Committed	2,099,757	21,441	2,121,198
Assigned	94,392	-	94,392
Unassigned	2,755,728	-	2,755,728
Total fund balances	<u>4,960,340</u>	<u>175,673</u>	<u>5,136,013</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,329,562</u>	<u>\$ 194,242</u>	<u>\$ 11,523,804</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, 2014**

	General	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 2,515,811	\$ -	\$ 2,515,811
Licenses and permits	715,787	-	715,787
Intergovernmental	300,731	-	300,731
Charges for services	87,436	98,537	185,973
Miscellaneous	280,566	15,371	295,937
Total revenues	3,900,331	113,908	4,014,239
<b>EXPENDITURES</b>			
Current:			
General government	1,351,737	-	1,351,737
Public safety	882,900	106,156	989,056
Highways and streets	485,986	-	485,986
Sanitation	277,227	-	277,227
Health	9,585	-	9,585
Welfare	23,764	-	23,764
Culture and recreation	240,710	-	240,710
Conservation	13,726	-	13,726
Debt service:			
Principal	90,000	-	90,000
Interest	36,498	-	36,498
Capital outlay	93,574	-	93,574
Total expenditures	3,505,707	106,156	3,611,863
Excess of revenues over expenditures	394,624	7,752	402,376
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	4,397	-	4,397
Transfers out	-	(4,397)	(4,397)
Total other financing sources (uses)	4,397	(4,397)	-
Net change in fund balances	399,021	3,355	402,376
Fund balances, beginning, as restated (see Note 16)	4,561,319	172,318	4,733,637
Fund balances, ending	\$ 4,960,340	\$ 175,673	\$ 5,136,013

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, 2014*

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 2,203,710	\$ 2,232,044	\$ 28,334
Land use change	3,000	9,425	6,425
Timber	1,000	1,000	-
Excavation	-	1,604	1,604
Payment in lieu of taxes	3,260	-	(3,260)
Interest and penalties on taxes	80,000	96,988	16,988
Total from taxes	<u>2,290,970</u>	<u>2,341,061</u>	<u>50,091</u>
<b>Licenses, permits, and fees:</b>			
Business licenses, permits, and fees	7,000	12,142	5,142
Motor vehicle permit fees	675,000	668,299	(6,701)
Building permits	11,000	14,660	3,660
Other	22,000	20,686	(1,314)
Total from licenses, permits, and fees	<u>715,000</u>	<u>715,787</u>	<u>787</u>
<b>Intergovernmental:</b>			
State:			
Meals and rooms distribution	194,323	194,323	-
Highway block grant	95,636	95,982	346
Other	2,500	2,151	(349)
Federal:			
FEMA	8,053	8,053	-
Other	-	222	222
Total from intergovernmental	<u>300,512</u>	<u>300,731</u>	<u>219</u>
<b>Charges for services:</b>			
Income from departments	<u>70,000</u>	<u>87,436</u>	<u>17,436</u>
<b>Miscellaneous:</b>			
Sale of municipal property	192,406	191,216	(1,190)
Interest on investments	14,000	11,559	(2,441)
Rent of property	-	250	250
Insurance dividends and reimbursements	3,000	4,795	1,795
Other	38,000	45,584	7,584
Total from miscellaneous	<u>247,406</u>	<u>253,404</u>	<u>5,998</u>
<b>Other financing sources:</b>			
Transfers in	<u>41,808</u>	<u>38,470</u>	<u>(3,338)</u>
Total revenues and other financing sources	<u>3,665,696</u>	<u>\$ 3,736,889</u>	<u>\$ 71,193</u>
Unassigned fund balance used to reduce tax rate	<u>385,000</u>		
Total revenues, other financing sources, and use of fund balance	<u>\$ 4,050,696</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, 2014*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 121,008	\$ 120,010	\$ -	\$ 998
Election and registration	-	97,642	81,344	-	16,298
Financial administration	6,218	213,090	190,893	20,000	8,415
Revaluation of property	-	43,000	28,000	-	15,000
Legal	-	15,000	51,522	-	(36,522)
Personnel administration	-	730,655	653,663	-	76,992
Planning and zoning	-	55,703	60,702	-	(4,999)
General government buildings	973	90,847	92,632	-	(812)
Cemeteries	4,958	12,414	11,400	-	5,972
Insurance, not otherwise allocated	-	97,319	55,510	-	41,809
Other	5,000	10,000	6,061	10,000	(1,061)
Total general government	17,149	1,486,678	1,351,737	30,000	122,090
Public safety:					
Police	-	554,989	555,529	-	(540)
Ambulance	-	13,086	13,086	-	-
Fire	-	247,923	262,263	-	(14,340)
Building inspection	-	54,336	28,518	-	25,818
Emergency management	-	10,000	6,792	-	3,208
Other	-	17,065	16,712	-	353
Total public safety	-	897,399	882,900	-	14,499
Highways and streets	-	466,504	430,089	35,000	1,415
Sanitation:					
Administration	-	172,096	159,637	-	12,459
Solid waste disposal	-	145,600	117,590	-	28,010
Total sanitation	-	317,696	277,227	-	40,469
Health:					
Pest control	-	1,650	1,484	-	166
Health agencies	-	8,101	8,101	-	-
Total health	-	9,751	9,585	-	166
Welfare:					
Administration	-	26,500	16,873	-	9,627
Intergovernmental welfare payments	-	4,891	4,891	-	-
Vendor payments	-	2,000	2,000	-	-
Total welfare	-	33,391	23,764	-	9,627
Culture and recreation:					
Parks and recreation	15,253	38,245	48,316	-	5,182
Library	-	168,120	162,853	-	5,267
Patriotic purposes	-	750	-	-	750
Other	-	8,200	8,200	-	-
Total culture and recreation	15,253	215,315	219,369	-	11,199
Conservation	-	2,500	2,500	-	-
Debt service:					
Principal of long-term debt	-	90,000	90,000	-	-
Interest on long-term debt	-	36,498	36,498	-	-
Total debt service	-	126,498	126,498	-	-

(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, 2014*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Capital outlay	-	107,964	93,574	-	14,390
Other financing uses:					
Transfers out	-	397,700	397,700	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 32,402</u>	<u>\$ 4,050,696</u>	<u>\$ 3,804,243</u>	<u>\$ 65,000</u>	<u>\$ 213,855</u>

**SCHEDULE 3**  
**TOWN OF LEE, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Changes in Unassigned Fund Balance*  
*For the Fiscal Year Ended June 30, 2014*

Unassigned fund balance, beginning, as restated (see Note 16) (Non-GAAP Budgetary Basis)		\$ 3,075,331
Changes:		
Unassigned fund balance used to reduce 2014 tax rate		(385,000)
2014 Budget summary:		
Revenue surplus (Schedule 1)	\$ 71,193	
Unexpended balance of appropriations (Schedule 2)	<u>213,855</u>	
2014 Budget surplus		<u>285,048</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		2,975,379
<b><i>Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:</i></b>		
To comply with generally accepted accounting principles by deferring property taxes not collected within 60 days of fiscal year-end		(303,651)
To remove allowance for doubtful accounts		<u>84,000</u>
Unassigned fund balance, ending (GAAP basis Exhibit C-1)		<u><u>\$ 2,755,728</u></u>

**Town of Lee**  
**Fiscal Year 2014**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>4130 - Selectmen</b>			
4130-S1 - Selectmen Salary	6,000.00	6,000.00	0.00
4130-S2 - Town Administrator Salary	68,000.00	68,261.41	261.41
4130-W1 - Town Secretary Wages	39,932.00	39,175.02	-756.98
4130-W2 - Temp. Selectmen Office Wage	0.00	0.00	0.00
4130-W7 - Overtime	3,075.00	3,028.71	-46.29
4130-40 - Town Report Expenses	4,000.00	3,546.35	-453.65
<b>Total 4130 - Selectmen</b>	<b>121,007.00</b>	<b>120,011.49</b>	<b>-995.51</b>
<b>4140 - Elections &amp; Registrations</b>			
4140-W1 - Moderator Wages	369.00	123.00	-246.00
4140-W2 - Supervisors of the Checklist	3,383.00	1,485.56	-1,897.44
4140-W3 - Election Wages	2,800.00	864.39	-1,935.61
4140-01 - Legal Notices	200.00	0.00	-200.00
4140-04 - Printing (Ballots)	4,500.00	2,028.50	-2,471.50
4140-05 - Postage	200.00	0.00	-200.00
4140-11 - Mileage	50.00	43.45	-6.55
4140-13 - Election Day Meals	500.00	112.72	-387.28
4140-40 - Town Meeting Expenses	750.00	1,381.24	631.24
<b>Total 4140 - Elections &amp; Registrations</b>	<b>12,752.00</b>	<b>6,038.86</b>	<b>-6,713.14</b>
<b>4141 - Town Clerk/Tax Collector</b>			
4141-S1 - TC/TC Salary	47,209.00	47,376.72	167.72
4141-W1 - TC/TC Deputy Wages	5,843.00	5,310.20	-532.80
4141-W2 - TC/TC Assistant Wages	16,958.00	12,895.02	-4,062.98
4141-W7 - TC/TC OT	0.00	0.00	0.00
4141-01 - Advertisements	200.00	193.20	-6.80
4141-05 - Postage	6,300.00	4,531.10	-1,768.90
4141-06 - Association Dues	80.00	105.00	25.00
4141-08 - Registry Redemptions	500.00	395.90	-104.10
4141-09 - Office Supplies	3,000.00	1,716.39	-1,283.61
4141-11 - Mileage	1,350.00	1,508.01	158.01
4141-12 - Conference/Travel	300.00	64.97	-235.03
4141-14 - Training	1,000.00	450.00	-550.00
4141-40 - Binding Vital Records	300.00	0.00	-300.00
4141-41 - Lien Searches	1,500.00	440.00	-1,060.00
4141-42 - Dog Tags	350.00	253.13	-96.87
<b>Total 4141 - Town Clerk/Tax Collector</b>	<b>84,890.00</b>	<b>75,239.64</b>	<b>-9,650.36</b>

**Town of Lee**  
**Fiscal Year 2014**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>4150 - Financial Administration</b>			
4150-S1 - Treasurer's Salary	5,116.00	5,112.89	-3.11
4150-S2 - Finance Officer Salary	4,000.00	21,415.31	17,415.31
4150-W1 - Bookkeeper Wages	39,932.00	22,670.40	-17,261.60
4150-W7 - Finance OT	3,075.00	3,340.76	265.76
4150-01 - Advertising	1,400.00	546.15	-853.85
4150-02 - Legal Notices	1,000.00	305.90	-694.10
4150-03 - Equipment Agreements	2,000.00	0.00	-2,000.00
4150-04 - Printing	3,000.00	0.00	-3,000.00
4150-05 - Postage	3,000.00	2,731.15	-268.85
4150-06 - Dues/Subscriptions	4,000.00	4,579.80	579.80
4150-07 - Reference Materials	200.00	0.00	-200.00
4150-09 - Office Supplies	4,000.00	3,503.60	-496.40
4150-10 - Kitchen Supplies	200.00	70.80	-129.20
4150-11 - Mileage	1,500.00	1,431.26	-68.74
4150-12 - Conference/Travel	1,200.00	568.05	-631.95
4150-14 - Training	2,000.00	810.00	-1,190.00
4150-16 - Equipment M & R	200.00	378.50	178.50
4150-17 - New Equipment	1,000.00	567.00	-433.00
4150-40 - Professional Audit	14,000.00	12,750.00	-1,250.00
4150-42 - Safety Committee	2,950.00	2,921.05	-28.95
4150-43 - Payroll Expenses	4,000.00	3,668.48	-331.52
4150-44 - Interest	200.00	5.11	-194.89
4150-45 - Temporary Services	0.00	5,226.66	5,226.66
<b>Total 4150 - Financial Administration</b>	<b>97,973.00</b>	<b>92,602.87</b>	<b>-5,370.13</b>
<b>4151 - Information Technology</b>			
4151-03 - Printers/Copiers/Faxes	8,500.00	9,590.88	1,090.88
4151-11 - Mileage	0.00	20.91	20.91
4151-14 - Training	1,000.00	0.00	-1,000.00
4151-16 - Maintenance & Repair	2,000.00	0.00	-2,000.00
4151-22 - Alarms	1,500.00	1,472.26	-27.74
4151-40 - Computer Hardware	8,000.00	3,385.00	-4,615.00
4151-41 - Computer Software	30,000.00	18,805.00	-11,195.00
4151-42 - Computer Services	37,000.00	33,527.33	-3,472.67
4151-43 - PEG Access	1,000.00	0.00	-1,000.00
4151-44 - Telephone	7,200.00	6,764.00	-436.00
4151-45 - Cellular Phone Service	10,000.00	6,539.05	-3,460.95
4151-46 - Software Support Service	18,000.00	17,459.00	-541.00
<b>Total 4151 - Information Technology</b>	<b>124,200.00</b>	<b>97,563.43</b>	<b>-26,636.57</b>
<b>4152 - Property Valuation</b>	<b>28,000.00</b>	<b>28,000.00</b>	<b>0.00</b>

**Town of Lee**  
**Fiscal Year 2014**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>4153 · Legal Expenses</b>			
Fairpoint	0.00	6,462.52	6,462.52
P & Z	0.00	20,735.75	20,735.75
Other	50,000.00	7,766.80	-42,233.20
<b>Total 4153 · Legal Expenses</b>	<b>50,000.00</b>	<b>34,965.07</b>	<b>-15,034.93</b>
<b>4155 · Personnel Administration</b>			
4155-W1 · Bonus	1,000.00	1,000.00	0.00
4155-13 · Food/Meetings	500.00	48.25	-451.75
4155-40 · Group I Retirement	75,000.00	68,716.60	-6,283.40
4155-41 · Group II Retirement	121,300.00	117,049.85	-4,250.15
4155-42 · Health Insurance	361,100.00	337,905.70	-23,194.30
4155-43 · Health Insurance Buyout	4,800.00	4,729.74	-70.26
4155-44 · Social Security Tax	60,035.00	56,764.41	-3,270.59
4155-45 · Medicare Tax	21,000.00	19,177.31	-1,822.69
4155-46 · NH Unemployment	5,000.00	4,770.00	-230.00
4155-47 · Special Awards/Flowers	1,250.00	537.56	-712.44
4155-48 · Fire Dept. Acc. & Ind. Policy	5,670.00	5,461.00	-209.00
4155-49 · Pay in Lieu of Vacation	7,000.00	3,428.98	-3,571.02
<b>Total 4155 · Personnel Administration</b>	<b>663,655.00</b>	<b>619,589.40</b>	<b>-44,065.60</b>
<b>4191 · Planning &amp; Zoning</b>			
4191-W1 · P & Z Administrator	50,188.00	50,817.83	629.83
4191-W7 · Overtime	5,615.00	4,126.27	-1,488.73
4191-02 · Legal Notices	1,400.00	2,934.49	1,534.49
4191-05 · Postage	1,450.00	1,858.04	408.04
4191-07 · Resource Materials	250.00	98.25	-151.75
4191-09 · Office Supplies	800.00	688.12	-111.88
4191-11 · Mileage	250.00	0.00	-250.00
4191-14 · Training	250.00	180.00	-70.00
4191-40 · Outside Consulting	250.00	0.00	-250.00
4191-41 · Recording Fees	250.00	0.00	-250.00
4191-42 · Legal Fees	0.00	16,556.48	16,556.48
<b>Total 4191 · Planning &amp; Zoning</b>	<b>60,703.00</b>	<b>77,259.48</b>	<b>16,556.48</b>
<b>4194 · Government Buildings</b>			
4194-W1 · Janitor Wages	37,648.00	38,118.60	470.60
4194-W2 · Janitor Assistant	11,616.00	7,191.68	-4,424.32
4194-W7 · Overtime	513.00	733.05	220.05
4194-11 · Mileage	400.00	359.55	-40.45
4194-15 · Uniforms	300.00	275.35	-24.65
4194-16 · Maintenance & Repair	21,000.00	24,438.72	3,438.72
4194-18 · Electricity	6,950.00	4,605.62	-2,344.38



**Town of Lee**  
**Fiscal Year 2014**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
4194-19 • Heating Fuel	8,000.00	9,152.65	1,152.65
4194-21 • Water/Paper Supplies	1,050.00	479.54	-570.46
4194-23 • Landscape	1,000.00	350.68	-649.32
4194-40 • Janitor Supplies	6,370.00	5,952.20	-417.80
4194-41 • Energy Comm.	2,000.00	0.00	-2,000.00
<b>Total 4194 • Government Buildings</b>	<b>96,847.00</b>	<b>91,657.64</b>	<b>-5,189.36</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	0.46	0.46
4195-09 • Office Supplies	100.00	0.00	-100.00
4195-28 • Miscellaneous	0.00	115.42	115.42
4195-40 • Capital Improvements	1,000.00	0.00	-1,000.00
4195-41 • Flags	414.00	444.60	30.60
4195-42 • Maintenance	4,500.00	3,975.00	-525.00
4195-43 • Memorial Replacement	5,000.00	5,915.00	915.00
<b>Total 4195 • Cemetery</b>	<b>12,414.00</b>	<b>11,050.48</b>	<b>-1,363.52</b>
<b>4196 • Insurance</b>			
4196-40 • Property Liability	35,319.47	23,970.57	-11,348.90
4196-41 • Worker's Compensation	60,000.00	26,190.52	-33,809.48
4196-42b • Health Ins. Deductible	2,000.00	0.00	-2,000.00
<b>Total 4196 • Insurance</b>	<b>97,319.47</b>	<b>50,161.09</b>	<b>-47,158.38</b>
<b>4199 • Other General Government</b>	<b>15,000.00</b>	<b>3,502.40</b>	<b>-11,497.60</b>
<b>4210 • Police Department</b>			
4210-S1 • Police Chief Salary	78,706.00	78,114.44	-591.56
4210-W1 • Sergeant Wages	109,455.00	107,695.63	-1,759.37
4210-W2 • Senior Patrolman Wages	98,710.00	73,902.24	-24,807.76
4210-W3 • Patrolman Wages	83,662.00	95,036.46	11,374.46
4210-W4 • Police Secretary Wages	39,932.00	39,244.80	-687.20
4210-W7 • Overtime	27,075.35	26,080.71	-994.64
4210-W8 • Holiday Wages	14,425.15	11,852.16	-2,572.99
4210-03 • Contracts	9,800.00	7,929.31	-1,870.69
4210-04 • Printing	1,500.00	947.87	-552.13
4210-06 • Dues	500.00	480.00	-20.00
4210-09 • Supplies	3,500.00	4,937.30	1,437.30
4210-14 • Training	4,500.00	3,219.39	-1,280.61
4210-15 • Uniforms	3,600.00	8,279.27	4,679.27
4210-17 • Equipment Replacement	8,500.00	38,851.75	30,351.75
4210-18 • Electricity	10,500.00	8,126.35	-2,373.65
4210-19 • Heat	8,000.00	8,540.60	540.60

**Town of Lee**  
**Fiscal Year 2014**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
4210-24 · Gas/Oil Vehicles	27,000.00	25,792.91	-1,207.09
4210-26 · Vehicle Repair	13,500.00	6,313.53	-7,186.47
4210-27 · Radio Repair	1,100.00	387.40	-712.60
4210-40 · Attorney	6,723.84	6,723.84	0.00
4210-41 · Evidence	300.00	89.50	-210.50
4210-42 · CALEA	4,000.00	2,985.00	-1,015.00
<b>Total 4210 · Police Department</b>	<b>554,989.34</b>	<b>555,530.46</b>	<b>541.12</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>13,086.00</b>	<b>13,086.10</b>	<b>0.10</b>
<b>4220 · Fire Department</b>			
4220-S1 · Fire Chief Salary	14,297.00	35,550.41	21,253.41
4220-S2 · Deputy Salary	7,682.00	7,681.52	-0.48
4220-W1 · Captain Wages	45,163.00	21,927.11	-23,235.89
4220-W2 · PT Lieutenant Wages	36,131.00	31,588.86	-4,542.14
4220-W3 · Paid Call Wages	37,000.00	28,309.13	-8,690.87
4220-W4 · FT Lieutenant Wages	17,000.00	15,354.00	-1,646.00
4220-W7 · Overtime	2,050.00	2,993.85	943.85
4220-W8 · Holiday	3,000.00	2,063.32	-936.68
4220-W9 · Incentive Pay	13,000.00	11,450.00	-1,550.00
4220-03 · Equipment Maint Agreements	5,000.00	6,923.15	1,923.15
4220-04 · Printing	100.00	0.00	-100.00
4220-05 · Postage	50.00	49.12	-0.88
4220-06 · Dues/Subscriptions	5,000.00	4,496.10	-503.90
4220-09 · Office Supplies	1,000.00	1,225.65	225.65
4220-10 · Supplies - Other	3,000.00	793.38	-2,206.62
4220-13 · Special Events	300.00	404.94	104.94
4220-14 · Training	5,000.00	7,134.93	2,134.93
4220-15 · Uniforms	1,000.00	4,435.75	3,435.75
4220-16 · Equipment Repairs/Parts	6,000.00	4,620.28	-1,379.72
4220-17 · New Equipment	15,000.00	26,010.63	11,010.63
4220-18 · Electricity	10,500.00	8,126.36	-2,373.64
4220-19 · Heat	8,000.00	8,540.62	540.62
4220-21 · Bottled Water	650.00	214.60	-435.40
4220-24 · Gas/Oil/Fuel	500.00	0.00	-500.00
4220-25 · Diesel Fuel	7,000.00	7,225.81	225.81
4220-26 · Vehicle Maintenance & Repair	5,000.00	7,922.34	2,922.34
4220-27 · Radio Repair	2,500.00	2,890.00	390.00
4220-28 · Miscellaneous/Other	0.00	276.37	276.37
4220-40 · Medical Supplies	3,000.00	3,893.40	893.40

**Town of Lee**  
**Fiscal Year 2014**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
4220-41 · Fire Prevention Safety	1,000.00	133.60	-866.40
4220-42 · Personal Protective Equipment	10,000.00	10,026.97	26.97
<b>Total 4220 · Fire Department</b>	<b>264,923.00</b>	<b>262,262.20</b>	<b>-2,660.80</b>
<b>4240 · Code Enforcement</b>			
4240-W1 · Building Inspector	44,031.00	22,755.00	-21,276.00
4240-02 · Legal Notices	0.00	1,434.61	1,434.61
4240-06 · BOCA/NEFPA/Other Dues	1,205.00	70.00	-1,135.00
4240-09 · Office/Field Supplies	300.00	537.49	237.49
4240-14 · Training/Conferences/Seminars	450.00	804.21	354.21
4240-17 · Equipment Replacment	300.00	460.39	160.39
4240-18 · Electricity	1,000.00	965.28	-34.72
4240-24 · Gas/Oil Vehicle	1,700.00	658.19	-1,041.81
4240-26 · Vehicle Maintenance/Repair	350.00	834.08	484.08
<b>Total 4240 · Code Enforcement</b>	<b>49,336.00</b>	<b>28,519.25</b>	<b>-20,816.75</b>
<b>4290 · Emergency Management</b>			
4290-S1 · Emergency Management Salary	3,000.00	736.28	-2,263.72
4290-W1 · Emergency Management Wages	2,000.00	0.00	-2,000.00
4290-09 · Supplies/Expenses	5,000.00	6,056.00	1,056.00
<b>Total 4290 · Emergency Management</b>	<b>10,000.00</b>	<b>6,792.28</b>	<b>-3,207.72</b>
<b>4311 · Highway Department</b>			
4311-S1 · Road Agent Salary	61,286.00	61,533.36	247.36
4311-W1 · Road Agent Assist. Wages	42,306.00	41,330.88	-975.12
4311-W2 · Full Time Wages	39,862.00	38,378.34	-1,483.66
4311-W3 · Part Time Wages	6,000.00	5,988.00	-12.00
4311-W7 · Overtime	9,225.00	7,816.73	-1,408.27
4311-W8 · Holiday Wages	3,500.00	3,931.25	431.25
4311-09 · Office Supplies	250.00	167.52	-82.48
4311-10 · Supplies	4,500.00	3,233.38	-1,266.62
4311-15 · Uniform	1,700.00	1,340.04	-359.96
4311-18 · Electricity	1,750.00	1,586.51	-163.49
4311-19 · Heating Fuel	6,500.00	6,459.36	-40.64
4311-21 · Hand Tools & New Equipment	1,000.00	2,319.47	1,319.47
4311-24 · Gasoline	2,625.00	3,850.91	1,225.91
4311-25 · Diesel Fuel	16,500.00	17,136.15	636.15
4311-26 · Parts/In House Repairs	13,000.00	14,410.26	1,410.26
4311-28 · Miscellaneous/Other	5,000.00	4,433.60	-566.40
4311-40 · Tires	2,500.00	2,649.80	149.80
4311-41 · Wear Edges (Plow & Equipment)	3,500.00	3,356.00	-144.00
4311-42 · Hired & Rental Equipment	16,000.00	7,186.93	-8,813.07
4311-43 · Sub Contracted Repairs	9,000.00	2,152.37	-6,847.63
4311-44 · Paving & Asphalt Products	170,000.00	159,946.37	-10,053.63
4311-45 · Sand/Stone/Gravel	10,000.00	6,944.00	-3,056.00

**Town of Lee**  
**Fiscal Year 2014**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
4311-46 · Culvert/Guard Rails, Etc.	5,000.00	4,500.00	-500.00
4311-47 · Salt/Calcium/Magnesium	28,000.00	25,591.18	-2,408.82
4311-48 · Drug & Alcohol Testing	1,000.00	453.00	-547.00
4311-49 · Signs/Warning Devices	4,000.00	2,119.83	-1,880.17
4311-50 · Building M & R	2,500.00	1,275.00	-1,225.00
<b>Total 4311 · Highway Department</b>	<b>466,504.00</b>	<b>430,090.24</b>	<b>-36,413.76</b>
<b>4321 · Transfer Station</b>			
4321-S1 · TS Manager Salary	46,970.00	47,147.04	177.04
4321-W1 · Full Time Wages	60,388.00	33,171.42	-27,216.58
4321-W2 · Part Time Wages	13,325.00	30,324.59	16,999.59
4321-W7 · Overtime	1,538.00	1,589.79	51.79
4321-W8 · Clerical	0.00	2,696.61	2,696.61
4321-04 · Printing/Stickers/Permits	1,000.00	1,432.20	432.20
4321-05 · Postage	100.00	28.79	-71.21
4321-06 · Dues/Subscriptions	325.00	290.50	-34.50
4321-09 · Office Expense	1,200.00	2,293.36	1,093.36
4321-14 · Training/Education	1,000.00	1,672.13	672.13
4321-15 · Uniforms	2,000.00	1,348.65	-651.35
4321-16 · Equipment M & R	15,500.00	15,281.70	-218.30
4321-17 · New Equipment	3,000.00	2,939.28	-60.72
4321-18 · Electricity	9,000.00	8,809.73	-190.27
4321-19 · Heating Fuel	1,800.00	1,397.72	-402.28
4321-23 · Grounds Maintenance	2,700.00	2,121.10	-578.90
4321-25 · Fuel/Vehicles	4,200.00	2,307.74	-1,892.26
4321-28 · Miscellaneous	500.00	486.52	-13.48
4321-29 · Other	0.00	195.36	195.36
4321-40 · Safety Equipment	2,100.00	1,287.59	-812.41
4321-41 · Engineering	100.00	0.00	-100.00
4321-42 · Recycling Expense	3,000.00	1,100.20	-1,899.80
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	620.77	-79.23
4321-46 · Compost Bins & Pails	1,000.00	881.80	-118.20
4321-47 · Volunteer ID T-Shirts	200.00	210.00	10.00
<b>Total 4321 · Transfer Station</b>	<b>172,096.00</b>	<b>159,634.59</b>	<b>-12,461.41</b>

**Town of Lee**  
**Fiscal Year 2014**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>4324 - Solid Waste Disposal</b>			
4324-40 - MSW & Bulky	92,000.00	75,623.36	-16,376.64
4324-41 - Hauling Cost	19,000.00	16,187.57	-2,812.43
4324-42 - Tire Disposal	2,200.00	2,450.00	250.00
4324-43 - Electronics Disposal	6,000.00	5,926.77	-73.23
4324-44 - Hazardous Waste	3,000.00	2,846.98	-153.02
4324-45 - Contaminated Waste Oil	3,200.00	365.00	-2,835.00
4324-46 - Lamprey Closure Cost	1,000.00	927.29	-72.71
4324-47 - Solid Waste Other	800.00	0.00	-800.00
4324-48 - Construction & Demolition	9,500.00	7,453.09	-2,046.91
4324-49 - Glass Disposal	3,200.00	2,540.35	-659.65
4324-50 - Fluorocarbons CFC Disposal	500.00	0.00	-500.00
4324-51 - Antifreeze	200.00	70.00	-130.00
4324-52 - Brush Grinding	5,000.00	3,200.00	-1,800.00
<b>Total 4324 - Solid Waste Disposal</b>	<b>145,600.00</b>	<b>117,590.41</b>	<b>-28,009.59</b>
<b>4414 - Animal Control</b>	<b>1,650.00</b>	<b>1,483.87</b>	<b>-166.13</b>
<b>4415 - Public Health Agcy &amp; Hospitals</b>			
AIDS Response Seacoast	700.00	700.00	0.00
Goodwin Community Health	2,330.00	2,330.00	0.00
Lamprey Health Care	3,296.00	3,296.00	0.00
Sexual Assault Support Services	1,775.00	1,775.00	0.00
<b>Total 4415 - Public Health Agcy &amp; Hospitals</b>	<b>8,101.00</b>	<b>8,101.00</b>	<b>0.00</b>
<b>4441 - General Assistance</b>			
4441-W1 - Welfare Officer Salary	8,000.00	2,689.96	-5,310.04
4441-06 - Dues & Subscriptions	250.00	0.00	-250.00
4441-11 - Mileage	250.00	0.00	-250.00
<b>Total 4441 - General Assistance</b>	<b>8,500.00</b>	<b>2,689.96</b>	<b>-5,810.04</b>
<b>4442 - Direct Welfare Assistance</b>			
4442-40 - Rental Assistance	14,200.00	12,735.50	-1,464.50
4442-41 - Food Assistance	600.00	0.00	-600.00
4442-42 - Utilities Assistance	1,200.00	416.71	-783.29
4442-43 - Fuel Assistance	1,000.00	280.00	-720.00
4442-44 - Medical Supplies	1,000.00	0.00	-1,000.00
4442-Other	0.00	750.00	750.00
<b>Total 4442 - Direct Welfare Assistance</b>	<b>18,000.00</b>	<b>14,182.21</b>	<b>-3,817.79</b>

**Town of Lee**  
**Fiscal Year 2014**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>4444 · Intergovernmental Agencies</b>			
Community Action Partnership	2,250.00	2,250.00	0.00
Homeless Shelter Stafford Cty	500.00	500.00	0.00
Homemakers Health Services	2,140.86	2,140.86	0.00
<b>Total 4444 · Intergovernmental Agencies</b>	<b>4,890.86</b>	<b>4,890.86</b>	<b>0.00</b>
<b>4445 · Private Public Assis Facilities</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>
<b>4520 · Parks &amp; Recreation</b>			
Oyster River Youth Association	25,000.00	25,000.00	0.00
Recreation Expenses	13,245.00	5,397.26	-7,847.74
<b>Total 4520 · Parks &amp; Recreation</b>	<b>38,245.00</b>	<b>30,397.26</b>	<b>-7,847.74</b>
<b>4550 · Library</b>			
4550-S1 · Library Director Salary	49,448.00	49,631.76	183.76
4550-W1 · Circulation/Library Ast. Wages	30,993.00	31,361.19	368.19
4550-W2 · Children's Librarian	20,909.00	20,674.86	-234.14
4550-W3 · Assistant	12,365.00	12,309.21	-55.79
4550-W4 · Page	8,604.88	8,186.70	-418.18
4550-W5 · Substitute/Temporary Wages	1,000.00	1,109.10	109.10
4550-18 · Electricity	4,700.00	2,350.00	-2,350.00
4550-40 · Trustees Quarterly Payment	34,880.00	37,230.00	2,350.00
4550-41 · Misc. to be offset by Rev.	5,220.00	0.00	-5,220.00
<b>Total 4550 · Library</b>	<b>168,119.88</b>	<b>162,852.82</b>	<b>-5,267.06</b>
<b>4583 · Patriotic Purposes</b>	<b>750.00</b>	<b>0.00</b>	<b>-750.00</b>
<b>4589 · Other Culture &amp; Recreation</b>			
Agricultural Commission	1,500.00	1,500.00	0.00
Heritage Commission	6,700.00	6,700.00	0.00
<b>Total 4589 · Other Culture &amp; Recreation</b>	<b>8,200.00</b>	<b>8,200.00</b>	<b>0.00</b>
<b>4618 · Community Planning Coordinator</b>			
4618-09 · Expenses	5,000.00	0.00	-5,000.00
4618-30 · Strafford County Regional Plan	4,916.78	4,916.78	0.00
<b>Total 4618 · Community Planning Coordinator</b>	<b>9,916.78</b>	<b>4,916.78</b>	<b>-5,000.00</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>36,498.00</b>	<b>36,498.00</b>	<b>0.00</b>
<b>Total Operating Budget</b>	<b>3,555,731.33</b>	<b>3,266,571.84</b>	<b>-289,159.49</b>

**Town of Lee**  
**Fiscal Year 2014**  
**Appropriations vs. Expenditures**

	Appropriations	Expenditures	Balance
<b>WARRANT ARTICLES</b>			
WA#6 Police Cruiser	27,964.00	27,583.12	-380.88
WA#8 Grass Fields LRP	80,000.00	65,990.52	-14,009.48
<b>Total Warrant Articles</b>	<b>107,964.00</b>	<b>93,573.64</b>	<b>-14,390.36</b>
<b>TRANSFER TO TRUST FUNDS</b>			
Accrued Benefits	25,000.00	25,000.00	0.00
Fire Ponds Cisterns CRF	15,000.00	15,000.00	0.00
Fire Truck CRF	55,000.00	55,000.00	0.00
Highway Equipment CRF	40,000.00	40,000.00	0.00
Land Acquisition CRF	10,000.00	10,000.00	0.00
Library/Comm. Center CRF	100,000.00	100,000.00	0.00
Library Maintenance CRF	7,000.00	7,000.00	0.00
Revaluation CRF	10,000.00	10,000.00	0.00
Town Bridges CRF	70,000.00	70,000.00	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>387,000.00</b>	<b>387,000.00</b>	<b>0.00</b>
<b>ENCUMBERED FUNDS FROM PRIOR YEAR</b>			
Cemetery	4,957.60	350.00	-4,607.60
Building Maintenance	973.35	973.35	0.00
IT Upgrades	6,218.00	727.00	-5,491.00
LRP Playground Equipment	15,253.25	13,002.49	-2,250.76
Noble Farm Consulting & Marketing	5,000.00	2,559.25	-2,440.75
<b>Total Encumbered Funds</b>	<b>32,402.20</b>	<b>17,612.09</b>	<b>-14,790.11</b>



**DEPARTMENT OF REVENUE ADMINISTRATION**  
Municipal Services Division  
**2014 Tax Rate Calculation**

*Det. W. K. R.*  
*11/19/14*

**TOWN/CITY: LEE**

Gross Appropriations	4,297,950
Less: Revenues	2,244,202
	0
Add: Overlay (RSA 76:6)	18,245
War Service Credits	89,950

Net Town Appropriation	2,161,943
Special Adjustment	0

Approved Town/City Tax Effort	2,161,943	<b>TOWN RATE</b> <b>5.19</b>
-------------------------------	-----------	---------------------------------

**SCHOOL PORTION**

Net Local School Budget:			
Gross Approp. - Revenue	0	0	0
Regional School Apportionment			11,425,247
Less: Education Grant			(2,422,992)

Education Tax (from below)	(1,031,151)	
Approved School(s) Tax Effort	7,971,104	<b>LOCAL SCHOOL RATE</b> <b>19.12</b>

**EDUCATION TAX**

Equalized Valuation(no utilities) x	\$2.480		
415,786,824		1,031,151	<b>STATE SCHOOL RATE</b> <b>2.51</b>
Divide by Local Assessed Valuation (no utilities)			
410,463,532			

**COUNTY PORTION**

Due to County	1,200,993
	0

Approved County Tax Effort	1,200,993	<b>COUNTY RATE</b> <b>2.88</b>
----------------------------	-----------	-----------------------------------

**TOTAL RATE**  
**29.70**

Total Property Taxes Assessed	12,365,191
Less: War Service Credits	(89,950)
Add: Village District Commitment(s)	0
<b>Total Property Tax Commitment</b>	<b>12,275,241</b>

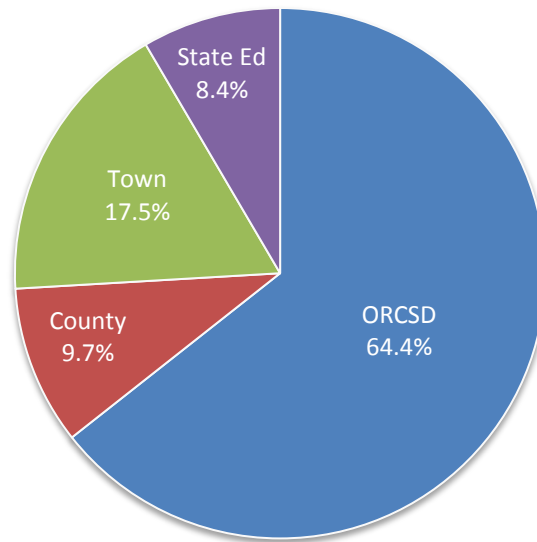
**PROOF OF RATE**

Local Assessed Valuation		Tax Rate	Assessment
Education Tax (no utilities)	410,463,532	2.51	1,031,151
All Other Taxes	416,878,532	27.19	11,334,040
			12,365,191

**TRC#**  
**198**

**TRC#**  
**198**

## 2014 TAX RATE



	Tax Year	School	County	Town	State Ed	Total
	2014	19.12	2.88	5.19	2.51	29.70
	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 06/30/2014**DEBITS**

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		LEVY FOR YEAR 2014	PRIOR LEVIES		
			2013	2012	2011+
Property Taxes	#3110	xxxxxx	\$ 1,644,394.98	\$ 0.00	\$ 0.00
Resident Taxes	#3180	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	#3185	xxxxxx	\$ 0.00	\$ 0.00	\$ 909.45
Excavation Tax @ \$.02/yd	#3187	xxxxxx	\$ 0.00	\$ 89.36	\$ 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**		( \$ 4,124.00 )			
This Year's New Credits		( \$ 10,455.73 )			

**TAXES COMMITTED THIS FISCAL YEAR**

Property Taxes	#3110	\$ 5,954,463.50	\$ 5,690,716.00
Resident Taxes	#3180	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 12,800.00	\$ 0.00
Timber Yield Taxes	#3185	\$ 0.00	\$ 999.95
Excavation Tax @ \$.02/yd	#3187	\$ 0.00	\$ 1,603.73
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		\$ 5,753.19	\$ 0.00	\$ 0.00	\$ 0.00
Interest - Late Tax	#3190	\$ 9.82	\$ 36,124.83	\$ 0.00	\$ 0.00
Resident Tax Penalty	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL DEBITS</b>		<b>\$ 5,958,446.78</b>	<b>\$ 7,373,839.49</b>	<b>\$ 89.36</b>	<b>\$ 909.45</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 06/30/2014**CREDITS**

REMITTED TO TREASURER	LEVY FOR YEAR 2014	PRIOR LEVIES		
		2013	2012	2011+
Property Taxes	\$ 4,446,384.07	\$ 7,076,733.45	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 6,750.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 999.95	\$ 0.00	\$ 0.00
Interest & Penalties	\$ 9.82	\$ 36,124.83	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 1,603.73	\$ 89.36	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Converted To Liens (Principal only)	\$ 0.00	\$ 236,865.87	\$ 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	( \$ 2,747.00 )			

**ABATEMENTS MADE**

Property Taxes	\$ 242.00	\$ 11,649.15	\$ 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>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

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

Property Taxes	\$ 1,507,837.43	\$ 9,862.51	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 6,050.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 909.45
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
Property Tax Credit Balance*	( \$ 6,079.54 )	xxxxxx	xxxxxx	xxxxxx
<b>TOTAL CREDITS</b>	<b>\$ 5,958,446.78</b>	<b>\$ 7,373,839.49</b>	<b>\$ 89.36</b>	<b>\$ 909.45</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 06/30/2014**DEBITS**

UNREDEEMED & EXECUTED LIENS	2014	PRIOR LEVIES		
		2013	2012	2011+
Unredeemed Liens Beginning of FY		\$ 0.00	\$ 223,305.29	\$ 236,455.71
Liens Executed During FY	\$ 0.00	\$ 255,116.71	\$ 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	\$ 648.40	\$ 7,144.69	\$ 53,060.35
<b>TOTAL LIEN DEBITS</b>	<b>\$ 0.00</b>	<b>\$ 255,765.11</b>	<b>\$ 230,449.98</b>	<b>\$ 289,516.06</b>

**CREDITS**

REMITTED TO TREASURER		2014	PRIOR LEVIES		
			2013	2012	2011+
Redemptions		\$ 0.00	\$ 48,965.47	\$ 64,127.64	\$ 167,950.09
Interest & Costs Collected	#3190	\$ 0.00	\$ 648.40	\$ 7,144.69	\$ 53,060.35
Abatements of Unredeemed Liens		\$ 0.00	\$ 0.00	\$ 1,305.80	\$ 0.00
Liens Deeded to Municipality		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Unredeemed Liens End of FY	#1110	\$ 0.00	\$ 206,151.24	\$ 157,871.85	\$ 68,505.62
Unredeemed Elderly Liens End of FY		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL LIEN CREDITS</b>		<b>\$ 0.00</b>	<b>\$ 255,765.11</b>	<b>\$ 230,449.98</b>	<b>\$ 289,516.06</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

7/2/2014

**TOWN CLERK/TAX COLLECTOR'S REPORT**  
July 2013 through June 2014

MONTH	# of Motor Vehicles Registered	MV	TITLE	MAIL FEE	DECALS	MARRIAGE	ABSTRACT	UCC TERM/ REC'D	DOGS	MISC.	NOTARY	DEPOSIT AMOUNT	# of Dogs Registered
JULY	520	\$50,518	\$178	\$41	\$1,148	\$135	\$15	\$285	\$114	\$50	\$1	\$52,485	15
AUGUST	469	\$48,602	\$170	\$41	\$1,095	\$180	\$120		\$111		\$3	\$50,322	16
SEPTEMBER	551	\$63,043	\$244	\$83	\$1,247	\$360	\$60		\$28	\$5	\$9	\$65,078	5
OCTOBER	476	\$56,591	\$114	\$78	\$1,038	\$45	\$95		\$35	\$52	\$3	\$58,051	5
NOVEMBER	475	\$57,322	\$116	\$116	\$1,028		\$140	\$270	\$47	\$1	\$6	\$59,046	7
DECEMBER	423	\$49,464	\$138	\$79	\$1,025	\$45	\$70		\$80		\$2	\$50,903	15
JANUARY	512	\$64,477	\$118	\$97	\$1,190	\$45	\$140		\$268			\$66,335	41
FEBRUARY	400	\$47,191	\$84	\$93	\$960		\$190	\$300	\$195	\$2	\$4	\$49,019	34
MARCH	446	\$55,589	\$106	\$69	\$1,045	\$45	\$120		\$419	\$30	\$4	\$57,427	64
APRIL	558	\$60,378	\$142	\$80	\$1,338	\$45	\$115		\$1,638	\$1	\$1	\$63,737	276
MAY	516	\$56,133	\$170	\$53	\$1,165		\$300		\$567	\$19	\$6	\$58,413	101
JUNE	554	\$63,478	\$182	\$80	\$1,258	\$360	\$30		\$376	\$7	\$11	\$65,781	54
TOTALS	5900	\$672,786	\$1,762	\$910	\$13,535	\$1,260	\$1,395	\$855	\$3,877	\$167	\$50	\$696,596	633

**Town of Lee**  
**Treasurer's Report**

**July 1, 2013 through June 30, 2014**

	Checking	MM	NH PDIP	Total
<b>Beginning 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>
Deposits From:				
Finance Officer	1,054,299.93	11,030.65	74.82	1,065,405.40
FO Transfers	1,000,000.00	-1,000,000.00	0.00	0.00
	2,054,299.93	-988,969.35	74.82	1,065,405.40
Town Clerk	937,985.44	0.00	0.00	937,985.44
TC Transfer to State	-260,679.46	0.00	0.00	-260,679.46
	677,305.98	0.00	0.00	677,305.98
Tax Collector	11,912,345.74	0.00	0.00	11,912,345.74
Total Deposits	14,643,951.65	-988,969.35	74.82	13,655,057.12
Disbursements:				
Oyster River School	8,424,155.00	0.00	0.00	8,424,155.00
Strafford County	1,190,809.00	0.00	0.00	1,190,809.00
* Accounts Payable	2,415,102.52	0.00	0.00	2,415,102.52
** Payroll	1,434,326.23	0.00	0.00	1,434,326.23
** Payroll Taxes	77,316.71	0.00	0.00	77,316.71
Total Disbursements	13,541,709.46	0.00	0.00	13,541,709.46
<b>Ending Balance</b>	<b>4,812,261.69</b>	<b>2,053,040.60</b>	<b>295,251.40</b>	<b>7,160,553.69</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

## 2014 Annual Report

Date Created	NAME OF FUND*	Purpose of Fund*	PRINCIPAL			INCOME				GRAND TOTAL
			Beginning Balance	New Funds Created	Withdrawals	Ending Balance	Beginning Balance	Income	Expended	Ending Balance
by 1914	Cemetery	perpetual care	127,208.00	2,700.00	-	129,908.00	78,181.40	4,981.40	5,952.40	77,210.40
2002	Highway Dept. Road & Bridge Improvement	repairing, maintaining, and replacement of town bridges and roads	185,982.24	130,000.00	164,850.86	151,131.38	17,329.27	867.84	-	18,197.11
1992	Internal Service Fund for Accrued Benefits	paying benefits owed to an employee at the time of resignation, lay-off, severance or termination	24,320.44	25,000.00	49,175.14	145.30	1,423.69	154.22	-	1,577.91
1988	Town Buildings CRF	"Town Buildings Capital Reserve Fund"	71,093.39	70,000.00	28,774.00	112,319.39	36,930.44	463.90	-	37,394.34
1994	Revaluation Fund	future update or revaluation of the town	18,820.00	10,000.00	-	28,820.00	12,853.11	265.34	-	13,118.45
1977	Highway Equipment	capital reserve for highway equipment	118,086.00	90,000.00	24,750.00	183,336.00	11,944.53	1,042.11	-	12,986.64
1972	Solid Waste Site Closure	expenses attendant to the State Law banning open dump burning	-	-	-	-	56,664.43	419.77	-	57,084.20
1989	Land Use Change	land acquisition or conservation easements	262,201.60	7,747.50	-	269,949.10	54,534.37	1,878.03	-	56,412.40
1985	Land Acquisition	acquisition of land, agricultural development rights, and/or conservation easements	149,232.79	10,000.00	-	159,232.79	64,001.34	1,109.99	-	65,111.33
1956	Fire Equipment	equipment for the Fire Department	154,493.34	95,000.00	-	249,493.34	80,815.14	1,702.32	-	82,517.46
1998	Library Capital Reserve Fund	capital improvements to the library	107,191.03	7,000.00	4,485.00	109,706.03	8,014.74	812.83	-	8,827.57
1993	Recreation	land purchase, construction, and upgrade of new recreation facilities	33,097.18	25,000.00	5,500.00	52,597.18	19,874.68	249.19	-	20,123.87
2005	Fire Ponds & Cisterns	repair and replacement of fire ponds and cisterns	25,631.00	30,000.00	-	55,631.00	2,041.83	362.18	-	2,404.01
2006	Transfer Station Equipment	purchase new transfer station equipment	62,532.67	40,000.00	-	102,532.67	1,682.32	549.94	-	2,232.26
1995	Fire Building Maintenance Fund	repairing and maintaining the fire building	202.00	-	-	202.00	335.95	3.98	-	339.93
2011	Lee Library / Community Center CRF	building a new Library and Community Center	100,000.00	200,000.00	17,425.00	282,575.00	417.11	1,436.51	-	1,853.62
2011	Conservation Land Stewardship Trust Fund	enhancing the stewardship of town-owned conservation lands or interests in lands	-	-	-	-	-	-	-	-
			<b>1,440,091.68</b>	<b>742,447.50</b>	<b>294,960.00</b>	<b>1,887,579.18</b>	<b>447,044.35</b>	<b>16,299.55</b>	<b>5,952.40</b>	<b>457,391.50</b>
										<b>2,344,970.68</b>

\*Some fund names and purpose descriptions are abbreviated.

2014 Town of Lee Annual Town Report



## ASSESSING DEPARTMENT 2014 ANNUAL REPORT

The firm of Municipal Resources, Inc. continues to handle the assessing functions for the Town of Lee. The primary members of the staff working in Town are Scott Marsh, Jerry Quintal, Shawn Main, and Joseph Lessard. Additional staff member Michael Pelletier may be assisting. 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 verify the data of your property.

Municipal Resources personnel are available to meet with taxpayers and if an appointment is desired, Denise Duval in the Assessing Office can schedule one for you.

The roughly \$2,300,000 increase in the 2014 taxable assessed valuation was a result of new and continuing construction which has remained at a relatively slow overall pace with roughly 75 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 quarterly review program, which is the process of visiting properties each year to verify and/or correct physically descriptions listed in the assessing records.

The Department of Revenue Administration review of sales information indicated that the Town's assessment ratio for the 2014-tax year is 96.4%.

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

### PROPERTY TAX RATES - TAX YEARS 2006 - 2014

YR	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
2014	\$5.19	\$2.88	\$19.12	\$2.51	\$29.70

Below is a list of Tax Exemptions and Credits currently available. Additional information and applications are available at the Assessing Office.

**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****\$15,000 Off Assessed Valuation**

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 \$500**

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  
2014 ANNUAL REPORT**

A total of two hundred and thirty-two (232) building permits were issued for the fiscal year 2013 - 2014, with an estimated construction cost of \$4,687,835.58. Breakdowns of the types of permits are as follows:

<u>CATEGORY</u>	<u>PERMITS</u>
Single Family Dwellings	8
Additions	6
Outbuildings	21
Garages	4
Remodeling/all others	183

During the 2013 - 2014 fiscal year, action was taken by the Zoning Board of Adjustment on twenty-seven (27) applications resulting in thirty-eight (38) actions.

The Zoning Board of Adjustment reviewed and acted on five (5) Special Exception requests; two (2) rehearing requests; two (2) amendments to previous decisions and twenty-nine (29) variance requests.

During the fiscal year 2013 – 2014, the Planning Board reviewed and approved ten (10) site review applications; five (5) subdivision applications; reviewed and approved one (1) lot line adjustment and held one (1) public hearing.

All applications are on file at the Office of Planning & Zoning and are available for review 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 2014 ANNUAL REPORT

The start of 2014 brought significant changes to the Lee Fire Department. On January 1, 2014, Scott Nemet was promoted from Captain to serve as the Town's first, full-time Fire Chief. This decision by the Select Board was made to address the future of the fire department and the growing responsibilities of the Fire Chief. In March 2014 Dan Brothwell, who has served the residents of Lee for the past 10 years as a paid on-call firefighter, was hired as the Town's second, full-time firefighter. Lt. Brothwell's responsibilities include being the department's training officer. In the past year he has developed a high-quality training program for all of the members. In April 2014 Lt. Jim Davis retired from the department after nine years of service. In April the department hired Firefighter Max Brown as a part-time firefighter/emergency medical technician. Firefighter Brown brings with him four years of experience in the fire service. The Department currently is

Incident Responses	
Building Fire	5
Chimney Fire	5
Trash or Rubbish Fire	1
Passenger Vehicle Fire	4
Natural Vegetation Fire	6
Emergency Medical Call Excluding Vehicle Accident with Injury	263
Motor Vehicle Accident with Injuries	38
Motor Vehicle/Pedestrian Accident	1
Extrication of Victim(s) from Vehicle	2
Extrication, Rescue, Other	1
Gas Leak (natural gas or LPG)	3
Oil or Other Combustible Liquid Spill	1
Carbon Monoxide Incident	15
Lock-out	2
Power Line Down	10
Arcing, Shorted Electrical Equipment	5
Vehicle Accident, General Cleanup	34
Service Call, Other	22
Unauthorized Burning	1
Mutual Aid	37
Good Intent Call	7
Dispatched and Cancelled En Route	32
Smoke Scare/Odor of Smoke	5
Unintentional Transmission of Alarm, Other	2
Alarm System Activation, No Fire	35
Lightning Strike	3
<b>TOTAL CALLS</b>	
July 1, 2013 - June 30, 2014	540

composed of 23 paid on-call members who take the time from their busy schedules and families to aid the residents of Lee. The members conducted over 531 hours of in-house training that takes place on Thursday nights. This is a 24.5% increase over last year. Our incentive program has been successful in gaining responders with the appropriate credentials to ensure coverage overnight, although weekdays and weekends are still a concern due to limited manpower. This places personnel at risk during these active times by asking them to complete tasks or mitigate emergencies with minimal assistance. In 26 occurrences the Department had overlapping emergencies. During the period between July 1, 2013 and June 30, 2014 the department responded to 540 emergencies; a rise of 10% from the previous year. Increases were seen in medical emergencies, motor vehicle accidents, carbon

monoxide emergencies, building fires, and chimney fires. Friday was our busiest day followed by Monday, Tuesday, and Wednesday, which all had the same number of incidents. The full-time staff continues its progress of conducting business inspections, chimney and woodstove inspections, oil burner inspections, foster care inspections, day care inspections, Mast Way Elementary School State inspection, and key training programs with the local day cares and elementary school. With the rise in the number of residential and commercial buildings in Town, the fire department also reviews site plans, building plans, fire alarm plans, water supply and sprinkler plans. All Lee Fire and Rescue members are committed to the department's values of integrity, professionalism, teamwork, courtesy, compassion and dedication to provide the finest service to the residents of Lee, standing by their motto, "Protecting Yours Like It's Ours".

The following members have the highlighted accomplishments for this fiscal year.

Allen, Ben	<b>Completed Firefighter Level II</b> <b>Completed Emergency Vehicle Technician for Hale Pumps</b>
Eaton, Emery	<b>Promoted to Lieutenant</b> <b>Completed Emergency Medical Technician</b>
Heincelman, Julie	<b>Promoted to Lieutenant</b> <b>5 years of service</b>
Hoyt, Peter	<b>25 years of service</b>
Kustra, Gary	<b>25 years of service</b>
Kustra, Mark	<b>25 years of service</b>
Lange, Nick	<b>Completed Firefighter Level I</b>
Lombardo, Joseph	<b>25 years of service</b>
Long, Karen	<b>30 years of service</b>
McAdams, Brendan	<b>Completed Firefighter Level II</b> <b>Completed Emergency Medical Technician</b> <b>5 years of service</b>
McCarville, Ritchie	<b>Completed Firefighter Level II</b> <b>Completed Emergency Medical Technician</b> <b>5 years of service</b>
Miller, Bambi	<b>Completed Firefighter Level I</b> <b>Completed Emergency Medical Technician</b>
Morse, Buster	<b>15 years of service</b>
Skerry, Devon	<b>Completed Firefighter Level I</b>
Taylor, Frank	<b>5 years of service</b>

Respectfully Submitted,

Scott Nemet, Fire Chief

## HIGHWAY DEPARTMENT 2014 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 mowing the cemeteries, parks, and around Town buildings. The Highway Department also performed 5 burials (two bodies and three cremations) at the cemetery during the reporting period.

The winter of 2013 - 2014 started out with a snow squall on November 26<sup>th</sup> and ended with a slushy inch of wet snow on April 16<sup>th</sup>. During the course of the winter there were 33 winter storm events the Department responded to with a total of 89 inches of snow. The winter was cold and icy with the frost going quite deep. Salt and sand use was above average. Storms on December 14<sup>th</sup> & 17<sup>th</sup> totaled over 20 inches of snow.

During the reporting period 7 roads (4.35 miles) were crack sealed. These roads were Tuttle, Campground, and Angell Roads; Toon Lane, Wheelwright, and Decato Drives; and Allen's Avenue. During the reporting period West Mill Pond, Kelsey, and Old Mill Roads, Earle and Thornton Drives, and Jacob Lane were paved with a one inch thick layer of hot top for a total of 2.77 miles. Also, Gile and Thompson Mill Roads and Pinkham West were seal coated with asphalt and sand for a total of 1.31 miles.

Many E-911 road name signs were installed around Town plus upgrades to the existing signs to try and keep in compliance.

The Department spent a lot of time at Little River Park during this period installing playground equipment, bringing existing play areas into compliance, improving drainage concerns, and constructing the all-purpose field.

A leaf loader was donated to the Department, in addition to the 2003 Ford F450 dump/plow truck being traded in for a new 2015 Ford F-450 with dump body and plow. A new 11 foot side plow wing was also purchased during this time.

No new roads were accepted during the period; however, plans for future roads were reviewed.

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

Respectively submitted,  
Randy Stevens – Highway Supervisor

## LIBRARY 2014 ANNUAL REPORT

The Lee Public Library Staff are proud to share a few highlights of a very successful year marked by innovative events for all ages while continuing the work on the new library community center. We urge all interested citizens to be involved in the process by attending building committee meetings and giving input.

Library visits topped **25,807** this year and that's not even counting attendance at popular off-site events! The circulation total was **33,469**. Our Inter-Library loans department was also very busy with a total circulation of **1,335**!

### COLLECTION

The library's collection currently consists of **25,807** items, with another **12,000** available through our affiliation with the NH Downloadable Consortium. **Ebooks (NH Downloadable Consortium)** The library continues its membership in the NH Downloadable Consortium through which downloadable audiobooks and eBooks are available to Lee Library members. Over **4,000** titles were downloaded and read by Lee eager readers this year!

### TECHNOLOGY TRAINING & SUPPORT

This past year, by offering Learning Express the library provided basic training for community members in the areas of computer and Internet use. The library also signed on for the Edge initiative, a nationally recognized management and leadership tool that is helping libraries and local governments work together to achieve community goals. Staff worked hard this year to familiarize themselves with EbscoHost, another service available for our patrons. We learned about NoveList –readers' advisory for children and adults, the vast amount of periodicals we have access to as well as health resources and more!

### FRIENDS AND MUSEUM PASSES

The Friends of Lee Public Library do much for the library and our cardholders such as provide free or discount-admission passes to local museums and attractions for families. The passes were checked out 216 times by Lee Library cardholders so we know we saved our members money! Thank you to The Friends for supporting the library through fundraising, advocacy and the promotion of events and services.

### OUR YOUNGEST CITIZENS

Amazing programs for our younger members of the community continue to grow. Weekly story times, afterschool programs, book clubs and more keep young ones entertained throughout the year. We have also been striving towards providing even more family programs.

We encourage you to keep up with the happenings of the library by registering for our Book Worm Digest at [leelibrary@comcast.net](mailto:leelibrary@comcast.net) or by following us on Facebook!

Respectfully Submitted,  
Sharon Taylor, Director



# Lee Public Library Financial Report FY2013-14

<u>Operations Account</u>	
<b>INCOME</b>	
Bal Forward	\$ 789.33
Book Sale	\$ 500.90
Copier	\$ 40.80
Gifts	\$ 630.00
Non Resident Fee	\$ 555.00
Other	\$ 1,911.02
Interest Earned	\$ 12.23
Transfer from Non-Lapsing Account	\$ 2,000.00
Town Quarterly Payment	\$ 39,580.00
<b>Total Income</b>	<b>\$ 46,019.28</b>
<b>EXPENSES</b>	
Copier	\$ 2,925.11
Electricity	\$ 3,726.51
Furniture & Equipment	\$ 544.92
Maintenance	\$ 766.27
Misc.	\$ 60.88
Nonprint	\$ 7,282.76
Postage	\$ 412.35
Print	\$ 18,463.73
Professional Dev. & Dues	\$ 1,662.73
Programs	\$ 2,442.67
Supplies	\$ 3,880.06
Technology	\$ 2,804.25
Telephone	\$ 749.64
<b>Total Expenses</b>	<b>\$ 45,721.88</b>
Ending Balance	\$ 297.40

<u>NonLapsing Account</u>	
<b>INCOME</b>	
Balance	\$ 3,905.90
Fines	\$ 340.24
Lost Titles	\$ 611.67
Copier	\$ 982.95
Fax	\$ 112.00
Interest Earned	\$ 4.63
Total	\$ 5,957.39
<b>EXPENSES</b>	
Transfer to Operations	\$(2,000.00)
<b>Ending Balance</b>	<b>\$ 3,957.39</b>
<b>Certificate of Deposit</b>	
Balance	\$6,110.32
Accepted Donations	--
Interest Earned	\$24.55
<b>Ending Balance</b>	<b>\$6,134.87</b>



## POLICE DEPARTMENT 2014 ANNUAL REPORT

The last quarter of fiscal year 2013-2014 saw a dynamic change at the Lee Police Department. Thomas C. Dronsfield, Jr. was appointed the new Chief of Police effective March 1<sup>st</sup>. Prior to Chief Dronsfield's appointment, the Lee Police Department remained understaffed due to officers leaving the agency. Due to budgetary constraints the Lee Police Department was not able to become fully-staffed during the 2013-2014 fiscal year.

During fiscal year 2013-2014 the Lee Police Department went into a period of "self-assessment" for CALEA purposes. At this time, the Lee Police Department, along with the Select Board, are weighing the benefits of remaining in the Accreditation process against the financial impact due to the increase in fees, which over the next four years totals over twenty-six thousand dollars (\$26,000).

As you will see from the statistical data listed below, the police department's activity has substantially increased, even with one position left unfilled. The activity that is reflected by these statistical numbers include: an arson that was solved and the suspect indicted by the Grand Jury; eleven (11) burglaries in which three (3) burglaries were solved and the suspects were arrested and indicted; twenty-four (24) DWI arrests and three (3) Aggravated Felonious Sexual Assaults. The numbers from last fiscal year included seven (7) burglaries in which one (1) suspect was arrested, and fifteen (15) DWI arrests. The numbers don't reflect the amount of man hours that are involved in these cases. Some of these incidents required over eighty (80) hours of investigative and court preparation man hours.

### STATISTICAL DATA FOR THE YEAR 2012/2013 AND 2013/2014

	07/01/12 – 06/30/13 (2012-2013)	07/01/13 – 06/30/14 (2013-2014)	Percentage of Increase/Decrease
Arrests	68	162	137% <b>Increase</b>
Motor Vehicle Stops	844	1241	32% <b>Increase</b>
Motor Vehicle Accidents	175	187	7% <b>Increase</b>
Calls for Service	5755	6175	7% <b>Increase</b>

As always, the members of the Lee Police wish to thank the residents and businesses in the town for their continued support. The residents of Lee have a dedicated group of officers watching over them. The Lee Police Department is working hard to serve and protect you!

Sincerely submitted,  
Thomas C. Dronsfield, Jr.  
Chief of Police

## TRANSFER STATION 2014 ANNUAL REPORT

The mission when the Town built our current facility was to maximize the return of recycling income. We have been a leader in the state of NH in doing just that, and have gotten several awards from the Northeast Resource Recovery Association (NRRRA). The market prices are the biggest force on our annual income. In FY11/12 we received \$66,012, in FY12/13 it was \$55,211 and this past year it was \$67,400.

Our Municipal Solid Waste (“trash”) has been steadily declining: FY11/12 was 1,072 tons; FY12/13 was 1,028 tons; and FY13/14 was 1,015 tons. It is good that our trash tonnage has been getting less each year and that our recycling income has been going up. The cost for last year was \$83,078 for the “tipping fee”. The tipping fee is the dollar charge per ton of the trash dumped at the landfill.

Below is the chart of items recycled and the money the Town earned.

Product	Income	%of total	Ranking
Aluminum Beverage Containers	\$15,326	24.9%	1
Light Iron	\$11,630	18.9%	2
All Plastics, #1,#2, & Marine	\$9,827	16.0%	3
Old Corrugated Cardboard	\$7,410	12.0%	4
Mixed Paper	\$6,109	9.9%	5
Scrap Copper & Brass	\$3,334	5.4%	6
#8 Newspaper	\$2,720	4.4%	7
Tin (Steel) Cans	\$2,205	3.6%	8
Scrap Aluminum	\$1,815	2.9%	9
Batteries, Auto	\$678	1.10%	10
Aluminum Foil & Pie plates	\$414	0.7%	11
Scrap other metals	\$92	0.1%	12

This year there was an effort in the legislature to put “PaintCare” into effect in NH. All other New England states have adopted, or are in the process of adopting this program. It puts a \$.75 fee on each new gallon of paint and offers a free drop-off all year for any and all paints at local hardware stores! And the paint turned in will be recycled! It would greatly cut our budget for Household Hazardous Waste. Your manager testified in sub-committee and it passed in the House but not in the Senate. We’ll try again next year. Please support this important legislation.

We’re always grateful for the help from the Highway Department with repairs, fabrication, paving, and always Snow Plowing!

Our Swap Shop volunteers have done a great service for us again; Georgia Kerns, Coordinator, Paul Gregoire, Shirley McKeon, Nadean Preston, Roberta Platenic and Kat Wren. We need one more person to take a four hour shift if you have the time and interest.

The Transfer Station Team thanks you for recycling!

Respectfully submitted, Roger P. Rice, Manager

## WELFARE DEPARTMENT 2014 ANNUAL REPORT

A new Welfare Director was appointed in September 2013. The new Welfare Director and the Town Administrator revised the Town's "General Assistance Guidelines" according to the "Model Welfare Guidelines" suggested by the New Hampshire Municipal Association and in order to be in compliance with changes to State and Federal laws. The Select Board adopted the new guidelines in February 2014.

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 2014 ANNUAL REPORT

**MEMBERSHIP:** This year Chuck Cox became a full-time member of the Commission. Carole Dennis continued as the representative from the Select Board. We welcomed Amanda Gourgue and Steve Haendler as alternate members.

**LEE FAIR:** Once again the Agricultural Commission was fully involved in the Lee Fair held on the Saturday after Labor Day. Members of the Commission initiated a Farm Games event for the Fair which turned out to be a very popular event for all who participated. The entire Commission helped out with the Pig Roast/Chicken Barbecue and 270 meals were served.

**BACKYARD FARMING INITIATIVE:** As usual, this series was very successful with “Living Healthy with Living Things” the theme for this year. The programs are held at the Jeremiah Smith Grange Hall, usually on the 4<sup>th</sup> Monday of each month and typically begin in January and go through May. Among the topics covered were: Brewing and Wine Making; Pickling, Curing and Hanging; Probiotics; Fermentation, Sourdough and Yeast; Soils; and Healthy Digestive systems. We mailed a flyer to everyone in Town which provided information about the Backyard Farming Initiative, Lee Farmers’ Markets and the Lee Agricultural Commission. This series is available on DVD and is available at the Lee Library, which is a co-sponsor of this program.

**LEE FARMERS MARKET:** 2014 was a great year for the Market. We had a total of 16 vendors attending on any given Thursday. We had a good balance of agricultural products with an inclusion of crafts to round out our offerings. A large majority of vendors were from Lee and as such, helped support Lee Agriculture.

**BROCHURE:** It was two years ago that our first Agriculture and Farm List brochure was published. Work was begun on a new edition of the brochure this year. It was available for the Lee Fair in September of 2014. In this edition, basic information about the Backyard Farming Initiative, Lee Fair Harvest Supper, Farmers Markets, as well as a list of Commission members was included.

**PANCAKE BREAKFAST:** In March, in conjunction with the Strafford County Farm Bureau, we put on a Pancake Breakfast at the Jeremiah Smith Grange. This was extremely successful, with over 370 pancake eaters attending the breakfast. Our intrepid cooks stood outside at the griddle, serving up bacon, potatoes, eggs and pancakes.

Respectfully Submitted,  
Laura Gund

## CONSERVATION COMMISSION 2014 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. The percent of protected land in Lee is now 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 this activity, members of the Commission conducted 34 monitoring site visits to easements and reported their findings to the appropriate agencies. Most towns hire outside monitors for this activity, so the estimated 130 person-hours involved represents a savings to the Town of almost \$3,000.

**Advice to the Planning and Zoning Board of Adjustment:** In accordance with its statutory responsibilities, the Commission serves as advisor to the Planning Board and 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 7 such site visits.

**Educational & Outreach Activities:** The Commission provided information relating to conservation easements and invasive species control at the Lee Fair. During the last year members Richard Weyrick, Catherine Fisher and Anne Tappan have led nature walks, a woodcock viewing event and "frog walks" in Little River Park, the Town Forest and Maud Jones Memorial Forest. The Conservation Commission joined the Agricultural Commission in preparing and distributing information concerning the details of the Town's plan to purchase the Kennard Farm.

**Management of Town-Owned Lands:** The Commission has responsibility for overseeing Town-owned lands and, during the past year, these activities included overseeing timber harvesting and public walks on the Maud Jones Memorial Forest, and organized, financed and conducted campaigns against the non-native species Oriental Bittersweet, Glossy Buckthorn and Japanese Knotweed on various Town-owned properties. The Commission appreciates Wade Belanger's work on the trail system in the Town Forest as part of his Eagle Scout Project and the assistance of other Boy Scouts in the invasive species campaign on Lee Five Corners Reserve.

**Campership:** Each year the Commission supports the attendance of a student from Lee to the Barry 4H Camp. This year camperships were awarded to Quinn Griffin and Colleen Heath. Any resident interested in applying for a 2015 campership should inform Laura Gund or another member of the Commission.

Respectfully Submitted,  
David Meeker

## **HERITAGE COMMISSION 2014 ANNUAL REPORT**

### **MEMBERSHIP**

The Heritage Commission welcomed Scott Bugbee this year as the Select Board representative. Regretfully, Preston Samuel submitted his resignation.

### **SEMIQUINCENTENNIAL**

The 250<sup>th</sup> celebration in 2016 is getting closer. Many plans are being made, some in conjunction with the Semiquincentennial Committee. Monthly events are planned. We hope to have more books written and published, a calendar and a reenactment of the Wheelwright Pond battle. Plans are in the works for a mast tree to be cut and hauled down the Mast Road, settling in at Mast Way School for a full year of research and learning.

### **LEE FAIR TRACTOR PARADE**

This Commission sponsors the tractor parade each year. This was the first year for the fair at the Town Park (next to Mast Way School). The parade, with nearly 20 tractors, travelled from S&J Trucking to end up at the Town Park.

### **BURLEIGH-DEMERITT HOUSE**

The Heritage Commission met with representatives from UNH but no action resulted. UNH does, however, want to secure the building in some way, to keep the weather and animals out. We also met with Jon Wraith, Dean of COLSA at UNH. Security, long term maintenance and finances are all concerns.

### **HERITAGE SITES**

Signs were made and information about each of the sites was put together by Preston Samuel, and edited by the Town Administrator. This was an excellent job. The information is available under “Quick Links – Lee Historic Sites” at [leenh.org](http://leenh.org).

### **PRESERVATION EASEMENTS**

As usual, we monitored two properties with Preservation Easements: the Randall Farm and Flag Hill Winery.

### **LEE'S HERITAGE DOCUMENTATION PROJECT**

This will be a continuing project to document the heritage of the Town of Lee, using historic images, contemporary photographs, and oral histories.

### **ON-GOING PROJECTS**

The Heritage Commission has various projects that are still “in the works”. This includes The Mills of Lee book, researched and written by Randy Stevens and Susan Wellington, which is due out in the fall. We continue to work with other Town groups in Town Center discussions and in locating a secure place for our old Town documents.

Respectfully Submitted,  
Laura Gund



## RECREATION COMMISSION 2014 ANNUAL REPORT

The Recreation Commission has been involved in implementing several programs and overseeing the completion of several projects at Little River Park.

The Easter Egg Hunt and the Fishing Derby, both very popular programs for the children of Lee, were once again successful. Thanks to the dedication and hard work of Cynthia and Charlie McClain that spearhead and organize these events, they have become a Lee tradition. Further thanks go to Judy Belanger who takes the time to stuff all of the hundreds of plastic eggs with candy and prizes and the other volunteers that help with this endeavor.

This past year, we added two more activities to the recreation programming: Model Rocket Day and Bike Safety Day. Both programs were managed by commission member Joe Hannon. The Model Rocket Day was primarily a Cub Scout activity open to all kids both young and old. The day was perfect at Little River Park and approximately 25 residents participated. Bike Safety Day, also held at Little River Park, also proved to be successful. Many children learned safety procedures, tips on how to ride and maintain their bikes, and tune-ups by DG Cycle Sports of Epping. Officer Cole from the Lee Police Department was on hand to speak with the participants and provide helmets. Both of the new activities were well met and enjoyed by all.

A couple of the previously approved facilities projects were completed utilizing funds from prior warrant articles. After Selectwoman Carole Dennis brought to the commission's attention that there was no handicap accessible equipment at Little River Park, it was made a priority to research, gather information and purchase said equipment for our facility. With the assistance of Bronwyn Dronsfield, new swings and a special designed sandbox digger were purchased that addressed some of these needs. Randy Stevens and his crew installed a handicap walkway from the parking lot to the swings and the sand pit. The new swings have a special handicap seat. The final "left over" project that will be completed in the spring is the building of a slide structure for the placement of previously purchased slides. With the help of Tobin Farwell, we should have a design for the structure and once constructed, will be enjoyed by all.

Several projects either have been or will be recommended to the Select Board for approval. The first is the construction of the pavilion at Little River Park. The funds for this project are available from the Recreation Commission Trust for which a warrant article must be requested. This structure will be a post and beam, open concept. Another project that has been requested from the Senior Advisory Committee is to complete a foot friendly walking path around Little River Park. One proposed idea is to complete a loop that has been started from the parking lot, connecting it to the new handicap path. The final facilities project being discussed is additional parking at Little River Park.

Respectfully submitted,  
Larry A. Kindberg, Chairman

## 250<sup>th</sup> ANNIVERSARY PLANNING COMMITTEE 2014 ANNUAL REPORT

The Town of Lee celebrates its 250<sup>th</sup> anniversary in 2016 and plans are underway to mark this historic milestone with events starting in January of 2016 and continuing throughout the year.

One important date to circle on your calendar is Saturday, July 16, 2016. This date has been selected for the 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. Parade Chairman, Brian Seeley, hopes to exceed that number for this celebration. He is actively recruiting volunteers! If you are part of a group or band and would like to take part in the parade contact Brian at [cuatroseels@gmail.com](mailto:cuatroseels@gmail.com).

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 the committee's meetings, you are encouraged to do so. Resident participation is needed and welcome in all of the events that are planned. 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 2014 ANNUAL REPORT**

On April 14, 2014, Chief Scott Nemet was appointed Emergency Management Director. Caren Rossi continues as Assistant Emergency Management Director.

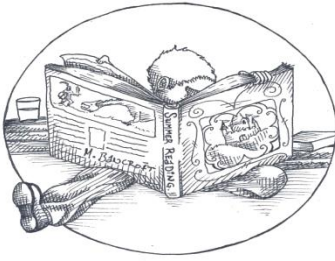
The Emergency Management Department works throughout the year preparing for disasters that might affect our residents. This year the Department was awarded a New Hampshire Emergency Management Performance Grant (EMPG) through New Hampshire Homeland Security and Emergency Management (NH HS&EM). The grant provides a match of 50% towards updating the Emergency Operations Plan (EOP) for the Town. There has been great collaboration with the Fire Department, Police Department, Highway Department, Planning and Zoning Department, Town Administrator, Transfer Station, McGregor Memorial Ambulance, NH HS&EM, to accomplish the goal of revising the EOP which will be finished in early 2015. The purpose of this plan is to facilitate the delivery of local government, community, and mutual aid resources, to provide needed assistance and relief to disaster victims and the community at large. As no community has the resources to manage a major emergency without outside assistance, this plan represents the Town's best intentions to deal with a disaster within the framework of community wide cooperation and statewide coordination.

The Department communicates with the residents through CodeRed. This web-based service allows us to record, send, and track personalized voice, email, text and social media messages to the residents in minutes. Residents should sign up through the Town of Lee website for this service.

The Emergency Management Department and other Town departments learn from each event and train so that we can prepare and provide the residents of Lee the best possible services we can.

Respectfully Submitted,  
Scott Nemet  
Fire Chief/EMD

## FRIENDS OF THE LEE LIBRARY 2014 ANNUAL REPORT



The Friends changed their approach to membership last year by focusing on a once per year membership campaign. We felt that this change would be easier for all members. Individuals and families will know every July that their membership form will be arriving in late July or August.

We rolled this program out last August and had great success. We sent out a couple of reminders as needed so everyone was aware of the change – we did not want to miss anyone! We will continue with the concept of the “Annual Membership Campaign” so you can be looking for your renewal form each summer.

Membership has always been our biggest fund raising efforts with income generated in excess of over \$3,500.00 this past year and an increase in membership as well! We live in such a generous Community, with so many of you including additional donations that you make our job as Friends Board members so worthwhile.

We can’t begin to say *THANK YOU* enough for all your support.

It is *Your* sponsorship that enables the “Friends” to provide so many of the following programs:

- Special programming for children and adults such as; the lighthouse, coyote, and Audubon programs.
- Holiday Concert for adults and children featuring “Great Bay Sailor” in December.
- The Farm Tour in December showcasing local food, yarn, cheeses, etc.
- School vacation events such as the Magic of Winter show with Gregory McAdams in February.
- The Summer Reading Program for children and adults with special rewards!
- “Book Page” which you can find at the Circulation Desk, and many more.

The “Friends” also fund completely, or in partnership with Durham and Madbury, the purchase of many museum passes and/or discount vouchers for public use. Contact the Library to check on all the museum passes available.

Respectfully Submitted,

Cynthia D. Seaman,  
President Friends of the Lee Library

## **HISTORICAL SOCIETY 2014 ANNUAL REPORT**

The Lee Historical Society has had a busy year, both in our museum building and out in the Lee community.

The museum continued to be open every third Saturday of the month from 10:00 am – 2:00 pm July – June; Closing for December – March. Our visitation varied from 3 people to 20 people and included visitors from all over the country. Many Lee residents came as well and noted the many changes in our exhibits. A new exhibit, The Abnaki Culture, is based on artifacts found in Lee, most notably the Wadleigh Falls excavations.

In early September we joined with many other Town organizations to be present at the Lee Town Fair. We sold books on Town history and hosted area fiber artists; spinners, dyers and felters who taught fair goers about these historic crafts. We also held old fashioned sack races for the children.

Later in September we welcomed four, third grade classes from Mast Way School. They explored the museum collections and learned about their hometown.

Tiger Scouts also visited with their parents and earned two beads.

In November, we held a special evening open house for Town officials. It was well attended and allowed us to share some of our successes and needs.

The Historical Society, in conjunction with the Lee Library, held four public meetings. October featured Margo Burns speaking about New England tales of witchcraft. In November we hosted a local presenter, James Farrell who talked about Daniel Webster. April brought Randy Stevens, who presented his research findings on the Mills of Lee, and in May, Gary Hildreth presented a program about the Portsmouth Naval Yard. Each of these programs was well attended and brought many positive responses.

In April, the Society held its Annual Meeting at the Grange Hall, with a potluck dinner and music by the Thomsens of Newmarket. New officers were elected; former president, Phyllis White took over as secretary and Jan Allen was elected president.

We were pleased to receive several important donations of artifacts and family histories. Projects such as collection accessioning, new exhibits, research and genealogy searches and ways to increase membership, continue.

We are fully involved in preparations for the 250th Anniversary and hope to host many high quality community programs throughout the coming years.

Respectfully Submitted  
Jan Allen, Historical Society President

## LAMPREY RIVERS ADVISORY COMMITTEE 2014 ANNUAL REPORT



**LRAC Accomplishments:** Representatives from towns in the Lamprey River watershed began implementing the rivers management plan with help from towns, planning commissions, land protection organizations, wildlife professionals, and citizens. The final plan was approved on Sept. 26, 2013 and is available at town offices and on [www.lampreyriver.org](http://www.lampreyriver.org).

**Land Protection:** The Wild and Scenic Subcommittee has protected 2803 acres and 9.98 miles of river frontage since 1999. For every \$3 of LRAC money spent, an additional \$7 was leveraged from other sources. Updated and more accurate flood maps were produced for the Lamprey. These maps will be very useful in helping to identify and prioritize land protection efforts going forward.

**Education and Outreach:** In a partnership with Epping Summer Recreation, children were given the opportunity to become Lamprey Rivers Junior Rangers. A similar program is available for families to do on-line. A summer recreational series, "Hike It, Bike It, Like It" offered guided tours of three of the Lamprey's key historical and natural areas. The series will be offered again in 2015.

**Wildlife and Ecology:** Preliminary data from a follow-up study on rare mussels show that brook floaters are critically imperiled and extirpation seems likely. The cause of the decline appears to be burial from flooding events, but acidic conditions or unsuitable water quality have not been ruled out. Based on recommendations in a tributary fish survey from 2011, research was commissioned to study which culverts pose the greatest problems for fish migration. Results will serve as a starting point for partnerships with towns to address the problems.

**History:** A fourth and final panel for the Wiswall Falls kiosk featuring John Hatch was completed. The panel also highlights the efforts of citizens to protect the Lamprey River.

**Water Quality and Quantity:** LRAC continued to support the volunteer monitoring efforts of the Lamprey River Watershed Association to test and report water quality data in 2014. Wild and Scenic Subcommittee funding ensured that years of data were not interrupted. The water quality workgroup began collating years of data from multiple sources with the goal of making these data more accessible and understandable.



**Project Review:** The project review workgroup commented on several projects that were submitted to the state for environmental permits. The committee does not have the authority to approve or deny permits, but its comments are considered by NHDES prior to issuance of permits. Several complaints or concerns about the river were investigated. When appropriate, the committee notified NHDES and requested follow-up.

**Plans for 2015 and Issues to Watch:** The full committee will continue its main duties to work on issues identified in the 2013 Lamprey Rivers Management Plan and review projects proposed for the quarter mile corridor around the designated rivers. LRAC will continue to support research, volunteer water quality monitoring, and outreach efforts.

Respectfully Submitted,  
Suzanne Petersen, Outreach Specialist

## LIBRARY COMMUNITY CENTER BUILDING COMMITTEE 2014 ANNUAL REPORT

In July 2013, the Select Board approved the Committee's request to work with architect Dennis Mires on the revision of the 2009 library community center plans. As part of this process, Mr. Mires recommended that the Town engage the services of a construction firm, to act as pre-construction manager in order to come up with an accurate budget for the project before taking it to bond vote. A Request for Proposal was drafted and sent out; 15 companies responded; out of those, five construction companies were interviewed. In October, the Committee recommended to the Select Board that Milestone Engineering be hired and that recommendation was approved.

An information session was held in August to discuss the options of where to place the entrance to the library community center: from Route 155 or Lee Hill Road. Based on the input from abutters and a site walk, the Committee agreed to pursue an entrance from 155 with NHDOT. Any entrance from Lee Hill Road would be kept to walking and biking access, or possibly an emergency vehicle access.

Throughout the fall, the Committee worked with Dennis Mires and Milestone Engineering to refine the plans for the library community center. In 2009, the budget for the building was \$3.8 million; the revised 2013 plan called for a \$3.6 budget. Several information sessions were held and there was a bond hearing on January 6, 2014. The Select Board voted not to include a bond for the new building on the ballot. Instead a warrant article to add \$100,000 to the capital reserve fund was on the ballot and that warrant article passed.

In the spring of 2014, after several work sessions with the Building Committee and the Lee Public Library Board of Trustees, the Select Board voted to renew the charge for the Building Committee with the provision that the budget for the building be reduced.

The Building Committee is currently looking at ways to reduce the budget without compromising quality and hopes to begin working with Dennis Mires and Milestone Engineering this coming fall to develop a budget that can be brought to a bond vote in March 2015.

**Committee Members:** Chuck Cox, Tom Dolan, Paul Gasowski, Lou Ann Griswold, Jim Leitz, Barbara McNamee, Katrinka Pellecchia, Zachary Smith, Sharon Taylor.

Respectfully Submitted,

Katrinka Pellecchia  
Chair, LPLCC Building Committee

## SENIOR ADVISORY COMMITTEE 2014 ANNUAL REPORT

“The mission of the Lee Senior Advisory Committee is to enrich the lives of Lee residents age 50 and older through education, socialization and support.”

SAC meets on the 2<sup>nd</sup> Monday of each month at the Safety Complex.

**Town members are encouraged to join us with their questions or suggestions.**

Popular sponsored events are:

1. Bi-weekly Wednesday morning Knitting Get Together, co-sponsored by the Lee Library, knitting assistance available from Donna Kay, knitting instructor.
2. Art For Seniors, instructed by Caroline West, was a popular winter class.
3. A Part D Medicare informational presentation by Walgreens was held before the December date for filing. Medicare overview and Part D were presented by Harvey Epstein on another evening. Our annual Flu Clinic, co-sponsored by Walgreens, was held in October.
4. UNH professor, Lou Ann Griswold and her Occupational Therapy graduate students, met with us and with some members of the community to compile a Senior Programs Binder that could be a resource for future programs. A questionnaire from that binder was revised and used by the Committee.
5. Jerry Beckman researched information that led to a Town warrant article that passed and gives Lee veterans a more substantial property tax credit.
6. Carole Dennis, our liaison person with the Select Board, met with us to help fine tune our mission statement and goals.
7. The Lee Recreation Commission has visited with us and shared ideas.
8. The Lee Public Library Community Foundation made a presentation in January.
9. Jeff Donald, Cooperative Alliance for Community Transportation, described services to citizens needing access to health care.
10. Gael Grant reported on Newmarket's Senior Programs.
11. We participate in the Lee Fair with an apple crisp and ice cream booth.
12. We have presented a report to the Select Board this year.
13. With the Lee Conservation Commission, we co-sponsored 1<sup>st</sup> Saturday Family Nature Walks, led by Catherine Fisher.

Respectfully Submitted,  
Shirley Walker, Senior Advisory Committee



## CEMETERY TRUSTEES 2014 ANNUAL REPORT



As Cemetery Trustees, we attended the annual State Cemetery Trustee Session where we received information regarding updated State laws pertaining to cemeteries. Trustees from all over the state had the opportunity to share issues and concerns.

Cemetery Trust Funds for 2013-2014 yielded interest totaling \$4,981.40. There are presently 224 trust funds. Cemeteries that have trust funds are (partially) maintained with this income.

Managing maintenance continues to be a large responsibility of the Trustees. A program is now in place to continue grub treatment in the Lee Hill and Old Parish Cemeteries. The Durgin Cemetery is presently being upgraded to a more manageable area and the Nathaniel Randall stone (pictured above) located in the Old Parish Cemetery is being restored.

The policy of “no planting trees and shrubs in the cemeteries” continues to be enforced and we thank everyone for their cooperation. We also want to thank all our visitors to the cemeteries for cleaning up flowers and decorations at the end of the season. Your cooperation helps the maintenance crew keep our cemeteries neat and appealing.

Pruning shrubs and trees, repairing fences, painting and the cleaning and repairing of stones is ongoing. Mowing, fertilizing, liming and minor maintenance is carried out by Cemetery Superintendent Randy Stevens and his crew. We rely heavily on Randy and his crew for burials, monument and stone placements and other burial management issues.

Thank you to the VFW Post 10676 of Lee for the placement and removal of the memorial flags on the veterans’ graves.

Respectfully Submitted, Marianne Banks, Jacquelyn Neill and Jan Neill



## **LIBRARY BOARD OF TRUSTEES 2014 ANNUAL REPORT**

In FY 2013- 2014 the Lee Public Library Board of Trustees:

- Erected a sign designed by Allen Unrein on the site of the proposed Lee Public Library Community Center Building. Provided guided tours of the site on Lee Fair Day.
- Conducted several public hearings during the fall of 2013 and the winter of 2014 on the progress of the LPLCC building project.
- Architect Dennis Mires and members of Milestone Engineering and Construction gave a Power Point presentation and a video walk-through on the detail of the building and associated projected costs. Sheila St. Germain, director of the NH Municipal Bond Bank, discussed the bond process and Trustee Cynthia Guigere-Unrein outlined the effect of various bond options on the tax rate.
- Drafted a warrant article for the construction and funding of the LPLCC. As the Select Board voted not to support the proposed LPLCC warrant article, the Trustees drafted a warrant article for the allocation of \$100,000 to the LPLCC Capital Reserve Fund which passed by a majority vote.
- Met with the Select Board to recommend reaffirmation of the charge to the LPLCC Building Committee and to identify the Select Board's view on the financial parameters of the project.
- Continued to work with the LPLCC building committee to reduce the size and costs of the project.
- Approved staff employment policy revisions and created a new library staff position, Librarian II.
- In March 2014, Peg Dolan and Bruce Larson were re-elected to the Board of Trustees.

The Trustees would like to thank all the many volunteers and supporters who have given endless hours to the LPLCC project, especially members of the building committee and the LPLCC Foundation. Finally, the Trustees wish to recognize the exemplary efforts and results of the Library Director and staff in providing the highest quality of service and programs to our community, despite the limitations that our current facility dictates.

Respectfully Submitted,

**Lee Public Library Board of Trustees**

Annamarie Gasowski, Peg Dolan, Cynthia Giguere-Unrein, Bruce Larson and  
Katrinka Pellecchia

## COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY 2014 ANNUAL REPORT



Community Action Partnership of Strafford County is a 501(c)(3) private non-profit organization. We work with community, state and federal partners to assist more than 16,000 people each year and the majority of program participants have extremely low incomes (below 75 percent of the federal poverty threshold). Our mission is to educate, advocate and assist people in Strafford County to help meet their basic needs and promote self-sufficiency.

### **2014 Highlights include:**

- More than \$2.7 million in federal fuel assistance was provided to 3,898 households in Strafford County during the 2013-2014 heating season. A total of 58 households in Lee received \$40,252 in fuel assistance.
- 58 households received a discount on their electric bill through agency's Electrical Assistance Program at a value of \$26,680. The average benefit was \$447.
- We assisted 54 people from Lee with emergency food at a value of \$1,764.

CAP operates emergency food pantries in Dover, Farmington, and Milton and a Summer Meals Program. This past summer, for example, we provided more than 21,000 free breakfasts and lunches to children ages 18 and under at sites around the county. Without the services provided by our agency, many local residents would be without a means to provide for their basic needs, including food, education, child care, utilities assistance, job training and employment services, transportation, emergency shelter, homeless prevention and housing services and referrals to other agencies. In addition to our administrative office located in Dover, CAP maintains its outreach capacity by operating offices in Farmington and Dover and Head Start Centers in Dover, Farmington, Milton, Rochester, and Somersworth. The Community Action Partnership of Strafford County has 166 employees and an \$8.6 million operating budget. We receive federal, state and local funding as well as United Way grants, foundation and charitable grants, fees for service, private business and individual donations. This year, we will commemorate our 50th anniversary. Community Action was formed out of President Johnson's War on Poverty and the basic tenant of providing a hand up to those in need still rings true today. Our approach, however, must resonate with the realities of today's economic and funding landscape so we are investing in technology to improve efficiency, fiscal management and customer service. We are also developing ways to bundle our services together to help families meet a wide-range of needs in a simpler, one-stop process. In these ways, CAP can help and we will continue to engage, inspire and serve the people of Strafford County for the next 50 years.

Betsey Andrews Parker, Executive Director

## STRAFFORD REGIONAL PLANNING COMMISSION 2014 ANNUAL REPORT

BARRINGTON  
BROOKFIELD  
DOVER  
DURHAM  
FARMINGTON  
LEE  
MADBURY  
MIDDLETON  
MILTON



NEW DURHAM  
NEWMARKET  
NORTHWOOD  
NOTTINGHAM  
ROCHESTER  
ROLLINSFORD  
SOMERSWORTH  
STRAFFORD  
WAKEFIELD

Strafford Regional Planning Commission (SRPC) has been active in regional planning for over 40 years as one of nine regional planning commissions established by the New Hampshire Legislature. SRPC strives to create strong community connections to accurately reflect municipal priorities and values. SRPC's planning staff use collaborative processes with our eighteen municipalities and partner agencies contributing to the successful development of plans and projects that preserve and enhance the quality of life in the region.

SRPC ensures the region is responsive to the needs of its residents and municipalities. This process is guided, not only by staff knowledge, but with able assistance from Commissioners, appointed volunteers who provide support and guidance to the overall organization. With this range of expertise and advice, SRPC is able to provide effective planning and facilitation services in transportation, broadband, master plans, demographics, economic development, land use, housing, natural resources, water resources, data collection and analysis, mapping and GIS, hazard mitigation, and climate change adaptation.

### 2014 Specific Accomplishments in Lee:

- Coordinated with the Oyster River Local Advisory Committee to write a Corridor Management Plan for the river
- Provided technical assistance to the Master Plan Committee
- Conducted traffic counts and culvert assessments to support local planning efforts
- Created a new set of flood plain maps, using data from the Lamprey River Floodplain study
- Updated map sets: crash data, conservation, water resources, transportation, community features, aerial and land use
- Distributed *New Hampshire Planning and Land Use Regulation* books to local land use boards

### Goals for 2015 for the Region:

- Adoption of the Regional Master Plan – **Local Solutions for the Strafford Region**
- Adoption of the Regional Broadband Plan and Regional Housing Needs Assessment
- Update the Comprehensive Economic Development Strategy 2011-2016
- Update the 2015-2040 Metropolitan Transportation Plan
- Carryout transportation project solicitation for the Ten Year Plan
- Continue to seek Brownfields assessment grant for the region

- Receive federal designation as Economic Development District from the Economic Development Agency providing municipalities with access to additional infrastructure and program development grants (pending EDA final action)
- Assist UNH Wildcat and COAST transit providers in development of routes & services
- Work with municipalities and residents to pilot the Park n Ride Toolkit
- Develop online web maps and applications for use by the public, using ArcGIS online
- Conduct culvert assessments and sidewalk inventories to support local planning efforts
- Continue to enhance water resource protection by working with municipalities to improve drinking water protection
- Educate and enhance awareness and implementation of green infrastructure
- Enhance public health in the region through participation on the Public Health Advisory Council
- Host EPA Building Blocks Smart Growth trainings with communities on walkability and complete streets audits
- Work with municipalities and businesses to attract new public and private investments to the Strafford region
- Assist citizens in the development of agricultural databases and development of production systems and capacity
- Continue to provide education and outreach on multi-hazard mitigation strategies, low impact development
- Continue local transportation planning tasks in support of safety, mobility, and access management

Cynthia Copeland, AICP, Executive Director

**RESIDENT DEATH REPORT**  
**01/01/2014 – 12/31/2014**

<b>Decedent's Name</b>	<b>Date of Death</b>	<b>Place of Death</b>	<b>Father's Name</b>	<b>Mother's Maiden Name</b>
Mocadlo, Joseph	01/23/2014	Lee	Mocadlo, Joseph	Szalanekiewicz, Amelia
Byron, Diane	01/28/2014	Lee	Sedrick, Arthur	Miller, Mary
Grass, Richard	01/28/2014	Lee	Grass, Blaine	Perry, Rose
Blake, Pauline	02/20/2014	Dover	Sirois, Edmund	Crockett, Lenora
Smith, Mary	02/21/2014	Epping	Smith, Edward	Fletcher, Ann
Harkin, Claudia	02/24/2014	Lee	Harkin, John	Gionet, Priscilla
Durepo, George	03/14/2014	Exeter	Durepo, Vinyl	Adams, Margaret
Seeley, J	03/17/2014	Lee	Seeley, John	Rumble, Mabel
Ekstrom, Mary	03/18/2014	Lee	Debeikus, Casimir	Misevicutte, Dominoelia
White, Barbara	04/17/2014	Concord	White, Frank	Busacker, Elizabeth
MacKinnon, Josephine	05/13/2014	Dover	Lowell, Perry	Clark, Gladys
Shaw Jr, Norman	05/30/2014	Lee	Shaw, Norman	Corey, Clara
Wheeler, John	06/23/2014	Dover	Wheeler, Coburn	Rollins, Betina
Blickle, Margaret	06/23/2014	Exeter	Olson, Peter	Frost, Louise
Bernstein, Emilinda	06/26/2014	Lee	Secreti, Rocco	Bandaeo, Rojna
Planche, Mark	06/29/2014	Dover	Planche, Leon	Wood, Norma Lee
Alden, Ella	08/24/2014	Lee	Dartt, Porter	Moore, Alice
Legacy, Rachel	09/12/2014	Lee	Munroe, William	Baker, Isabell
Worthen, Anne	09/18/2014	Lee	Worthen, John	Haire, Ruth
Bradshaw, Louise	11/04/2014	Exeter	Fitzgibbon, Richard	Nagle, Louise
Lebeau, Thelma	11/11/2014	Portsmouth	Chapman, Harold	Bragg, Doris
Palmer, Roger	12/27/2014	Exeter	Palmer, Herbert	Rollins, Flora
Hanley Sr, George	12/28/2014	Portsmouth	Hanley, Arthur	Ross, Mary

**Total number of records 23**

# **RESIDENT MARRIAGE REPORT** **01/01/2014– 12/31/2014**

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
Haendler, Steven A	Lee, NH	Fisher, Deborah F	Lee, NH	Lee	Newmarket	01/27/2014
Kranz, Arieanna H	Lee, NH	Carrico, Andrae L	Lee, NH	Lee	Barnstead	04/10/2014
Hillyer, Shira L	Lee, NH	Delgiorano, Anthony	Lee, NH	Lee	Portsmouth	05/25/2014
Bower, Matthew T	Lee, NH	Thomas, Nicole M	E, Rochester, NH	Rochester	Rochester	05/31/2014
Foster, Michelle D	Lee, NH	Webber, Matthew L	Lee, NH	Lee	Rye	07/04/2014
Martell, Kyle D	Lee, NH	Gosnell, Samantha J	Lee, NH	Lee	Dover	07/19/2014
Benfield, Sara M	Lee, NH	Drelick, Michael B	Lee, NH	Lee	Nottingham	07/28/2014
McClain, Monica R	Lee, NH	Drum, Charles E	Lee, NH	Lee	Durham	08/08/2014
Prisby, Roxanne L	Lee, NH	O'Connor, Daniel P	Lee, NH	Lee	Sanbornton	08/16/2014
Maguire, Jennifer K	Lee, NH	Bergeron, Michael A	Lee, NH	Lee	Durham	08/29/2014
Cantin, Joshua P	Lee, NH	Cox, Cassandra A	Lee, NH	Lee	Lee	09/06/2014
Veit, Brian D	Lee, NH	Taylor, Sara E	Lee, NH	Lee	Portsmouth	09/14/2014
Gravel, Michael W	Lee, NH	Throop, Rebecca R	Lee, NH	Lee	Lee	09/20/2014
Grandmaison, Edward L	Lee, NH	Campbell, Jessica N	Lee, NH	Lee	Lee	09/20/2014
Morales, Lilia M	Lee, NH	Place, Richard D	Lee, NH	Lee	Lee	10/19/2014
Bernth, Thomas R	Lee, NH	Gaudette, Michelle M	Lee, NH	Lee	Lee	10/29/2014
Lattimer, Richard H	Lee, NH	Anderson, Arden L	Lee, NH	Lee	Lee	12/13/2014

**Total number of records 17**

## OYSTER RIVER COOPERATIVE SCHOOL DISTRICT 2014 ANNUAL REPORT

It is an honor to serve as your Superintendent for the Oyster River Cooperative School District. It is amazing how quickly two and a half years flies by; it seems like I only arrived yesterday. It has been fun and challenging. The District has many people who care greatly about our students and our staff.

The Strategic Plan is complete and has been adopted by the ORCSD School Board with the caveat that the elementary component will be adjusted and brought back to the School Board for further review. This work began in my first month as superintendent when I met with community members and former Board members to review the previous strategic plan efforts. Notes, survey results and documents that existed in various locations were consolidated and reviewed so that I could get a better understanding of the progress made. Equipped with this information, a focus group of over 100 community members were brought together to participate in a Future Search activity. The focal point being where Oyster River has been, where it is now and where we want it to be. The Future Search work resulted in broad goals being adopted by the ORCSD School Board which in turn guided building and department specific goal development. This inclusive process formed District committees represented by administrators, teachers and all support staff. It was a monumental task that now informs the public of district direction and provides guidance in the development of the proposed 2015-16 and future budget.

The proposed budget is about establishing clear, realistic and predictable rationale for expenditures based upon the adopted strategic plan. Within the proposed budget is a 3<sup>rd</sup> year of a seven-year plan to provide adequate funding for facility maintenance, the 3<sup>rd</sup> year of a five-year plan to insure the District's investment in technology stays current and the 4<sup>th</sup> year of a ten year-plan for bus replacement. The proposed budget also allows for curriculum renewal on a rotating basis with the focus on elementary mathematics. These capital plans will assist the District in predicting actual costs so that the peaks and valleys of budget development level out and by doing so level out the impact on District taxpayers.

The proposed operating budget for 2015-16 is estimated to increase by 2.8%.

Additional warrant articles to consider include a negotiated agreement with the bus drivers and support staff. Voters will be asked to approve \$69,147 for the District's bus drivers and on a separate warrant voters will be asked to approve \$135,624 for the District's paraprofessionals and food service employees.

Finally, District voters will be asked to approve a bond related to the District's athletic fields and track. Current fields are inadequate to the task of serving student athletes. Student participation in athletics exceeds 73%. This places a heavy burden on the District's fields, allowing no time for renewal of grass and providing inadequate time to properly care for the fields in general. The ten year bond asks District voters to approve \$1.7 million dollars for athletic field upgrades



that include the reconfiguration of the baseball and softball fields, as well as adding an artificial turf field and a track. The track has been under consideration by the District for eighteen years. The track will serve District students as well as be available to community groups. An artificial field will allow for multiple sport use without the wear and tear that occurs in a natural field.

So often lost in mandates and requirements from Concord or Washington is the great work done in Oyster River on behalf of your children and our students. To grow as an organization we must continue to focus on meeting the needs of all of our students. We are fortunate to have administrators, faculty and support staff that work diligently on behalf of the students we serve. The excellent reputation of Mast Way School, Moharimet School, Oyster River Middle School and Oyster River High School is well established.

Principal Todd Allen sent this statement to his staff on December 15, 2014. “Oyster River High School was honored last week for being one of the top high schools in New Hampshire by the web site [Niche.com](http://Niche.com). We were ranked 3<sup>rd</sup> out of the 76 high schools in the State. The two ahead of us in the rank were Hanover and Bedford. One thing that I liked about this ranking is that a large part of it was based on feedback from current or former students and parents. Many of the comments posted on the web site by respondents were about the great relationships that our students have with their teachers and how responsive they all are in meeting student needs. It was clear from the data used by [Niche.com](http://Niche.com) that our students and community feel good about what we are doing at ORHS. Put this ranking together with Newsweek’s ranking us 110<sup>th</sup> best in the country and then also getting named to the AP Honor Roll for the second consecutive year and this has been a wonderful up year for ORHS accolades.”

Not to be outdone, our middle school was ranked the fourth best in NH. Mast Way was ranked 5<sup>th</sup> and Moharimet was ranked 6<sup>th</sup>. The dedication of our staff combined with the support of Durham, Lee and Madbury residents are the two key factors that contribute to the success that Oyster River enjoys.

Sincerely,

Dr. James c. Morse, Sr.  
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**

(This page is intentionally left blank.)

## **VISIT THE TOWN'S WEBSITE**

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

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

(E-Crier News and Events, Select Board 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**

(Select Board Meetings, Deliberative Sessions, Community Videos)

## **MEETINGS**

Select Board 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 OF LEE

7 Mast Road  
Lee, NH 03861

### TOWN DIRECTORY

#### EMERGENCY

LEE POLICE DEPARTMENT

**911**

**659-5866**

#### LEE FIRE AND RESCUE

MCGREGOR MEMORIAL AMBULANCE

**659-5411**

**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

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

Police Department

[leenhpolice.org](http://leenhpolice.org)

Fire and Rescue Department

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

Public Library

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

School District

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