

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

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

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

**TOWN ELECTION/BALLOT SESSION**

**Tuesday, March 11, 2025**

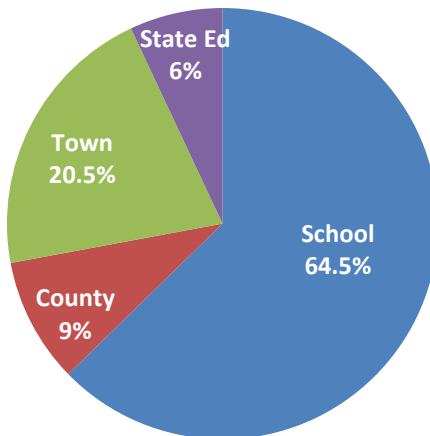
**Lee Public Safety Complex, 20 George Bennett Road, Lee, NH**  
**Polls Open 7:00 am – 7:00 pm**

This Voters' Guide is distributed to help Lee citizens prepare for the Official Ballot Voting (SB2) by providing key decision-making information prior to voting. The Guide contains all of the Warrant Articles as discussed and amended at the Deliberative Session on February 1, 2025 along with brief, explanatory notes.

You may bring this Guide with you on Election Day.

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

### 2024 Tax Rate



Tax Year	School	County	Town	State Ed	Total
2024	16.63	2.37	5.24	1.53	25.77

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**2025 TOWN WARRANT FOR THE TOWN OF LEE**  
**Presented at the February 1, 2025 Deliberative Session**

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

<b>Select Board</b>	<b>(1) 3-year position</b>	<b>John LaCourse</b>
Town Clerk / Tax Collector	(1) 1-year position	Shannon L. James-Brown Marie Wolfe
<b>Treasurer</b>	<b>(1) 3-year position</b>	<b>Benjamin R. Genes</b>
Trustee of the Trust Funds	(1) 3-year position	VACANT
<b>Library Trustee</b>	<b>(2) 3-year position</b>	<b>Scott Bugbee Mark C. Nelson Katrinka Pellecchia</b>
Cemetery Trustee	(1) 3-year position  (1) 1-year position	Peter Hoyt Mark C. Nelson Randy Stevens
<b>Advisory Budget Committee</b>	<b>(3) 3-year positions</b>  <b>(1) 1-year position</b>	<b>Scott Bugbee Thomas E. Murdoch VACANT</b>

**ARTICLE 2**

The adoption of an Accessory Dwelling Unit (ADU) ordinance. The proposed ordinance would replace the current definition of “Accessory Dwelling Units” as set forth in the 2023 Zoning Ordinance for the Town of Lee. The proposed ordinance allows one attached accessory dwelling unit or one detached accessory dwelling unit. The unit may be between 200 and 1,000 square feet, would be allowed in all zoning districts where single family residential is allowed and would be subject to various standards as described in the proposed ordinance. Planning Board recommends this article. Majority vote required.

*The Lee Planning Board has worked to address the demand for housing, while still maintaining Lee’s rural character. To increase housing opportunities, they propose to amend the existing Accessory Dwelling Unit (ADU) Ordinance. The current ADU regulation simply allows for one attached - ADU, no larger than 800 sq. ft., 2 bedrooms and neither unit has to be owner occupied.*

*Highlights of the proposed change: Each single-family residential use may have one ADU. Either attached or detached. Detached shall be constructed in an existing or newly constructed accessory structure, such as a barn or garage. An ADU shall be between 200 sq. ft. and 1,000 sq. ft., and no more than 2 bedrooms; either the ADU or the Principal Dwelling Unit must be owner occupied; design standards are required for ADU’s; must meet all setback requirements and receive state & town required permits.*

**ARTICLE 3**

Adding the following to the existing Nonconforming Uses and Buildings/Structures Ordinance: A lawful nonconforming building or structure may be reconstructed in the absence of damage or destruction if a building permit is obtained prior to demolition of the existing structure, the construction of the new building is begun

within one year of removal of the original structure, and the reconstruction does not enlarge the overall floor space or height of the building or cause the building or structure to become more nonconforming. Planning Board recommends this article. Majority vote required.

**Below is the existing language for the Nonconforming Uses and Buildings/Structures Ordinance.**

**Any lawful nonconforming use may continue in its present use except that any nonconforming use 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 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 floor space or height of the building or cause the building or structure to become more nonconforming.**

**ARTICLE 4**

Shall the Town of Lee raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$5,686,521**. Should this article be defeated, the default budget shall be **\$5,598,662**, which is the same as last year, with certain adjustments required by previous action of the Select Board or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of requested budget \$5.06, estimated tax rate of default budget \$4.94)*

**This operating budget warrant article does not include appropriations contained in ANY other warrant articles. The entire budget is available online at [leenh.org](http://leenh.org); below is a summary line item comparison between the current budget and the proposed FY26 budget. Increases in the operating budget are attributable to several factors such as energy costs (fuel, electricity, heating oil), material costs (road salt and sand, building materials, equipment parts), personnel costs (wages, ancillary costs) and insurance premium increases.**

OPERATING BUDGET COMPARISON	Account	FY24 Actual Expenditures	FY25 Budget	Proposed FY26 Budget	Change FY25 to 26
	4130-4139 - GENERAL GOVERNMENT EXECUTIVE	177,318.71	178,200.00	184,264.00	+ 3.40%
4140-4149 - TOWN CLERK, ELECTION, REGISTRATION & VITAL STATISTICS	130,813.51	149,486.00	200,289.00	+ 33.99%	
4150-4151 - FINANCIAL ADMINISTRATION	200,999.61	198,874.00	193,921.00	- 2.49%	
4152 - REVALUATION OF PROPERTY	33,164.13	43,200.00	42,000.00	- 2.78%	
4153 - LEGAL EXPENSE	4,868.12	15,000.00	15,000.00	-	
4155-4159 PERSONNEL ADMINISTRATIVE	1,017,885.04	1,291,613.00	1,289,766.00	- 0.14%	
4191-4193 - PLANNING AND ZONING	110,533.00	110,305.00	114,096.00	+ 3.44%	
4194 - GENERAL GOVERNMENT BUILDINGS	281,386.21	307,097.00	303,623.00	- 1.13%	
4195 - CEMETERIES	6,910.39	8,050.00	8,050.00	-	
4196 - INSURANCE	62,721.00	62,750.00	74,000.00	+ 17.93%	
4199 - OTHER GENERAL GOVERNMENT	0.00	3,500.00	2,950.00	- 15.71%	
4210-4214 - POLICE	719,309.70	812,635.00	860,921.00	+ 5.94%	
4215-4219 - AMBULANCE	31,394.00	93,407.00	89,363.00	- 4.33%	
4220-4229 FIRE	727,964.51	846,572.00	886,045.00	+ 4.66%	
4240-4249 - BUILDING INSPECTION	66,143.55	67,467.00	70,720.00	+ 4.82%	
4290-4298 - EMERGENCY MANAGEMENT	2,592.46	3,600.00	3,600.00	-	
4311 - HIGHWAY/STREETS ADMINISTRATION	673,725.95	766,633.00	650,486.00	- 15.15%	
4321 - SANITATION ADMINISTRATION	184,251.42	198,997.00	184,707.00	- 7.18%	
4324 - SOLID WASTE DISPOSAL	133,605.72	139,601.00	141,651.00	+ 1.47%	
4414 - PEST CONTROL	0.00	100.00	100.00	-	
4415-4419- HEALTH AGENCIES, HOSPITALS & OTHER	17,380.00	20,475.00	17,975.00	- 12.21%	
4441-4442 - WELFARE ADMINISTRATION & DIRECT ASSISTANCE	26,846.12	16,840.00	70,100.00	+316.27%	
4520-4529 - PARKS & RECREATION	11,226.76	10,700.00	10,700.00	-	
4550-4559 - PUBLIC LIBRARY	265,801.12	237,850.00	245,084.00	+ 3.04%	
4583- PATRIOTIC PURPOSES	0.00	750.00	750.00	-	
4589 - OTHER CULTURE AND RECREATION	2,519.82	5,000.00	15,000.00	+200.00%	
4619 - OTHER CONSERVATION	27.50	9,960.00	11,360.00	+ 14.06%	
4711-4712 - LONG TERM BONDS & NOTES - PRINCIPAL	30,000.00	0.00	0.00	-	
4721 - LONG TERM BONDS & NOTES- INTEREST	204.00	0.00	0.00	-	
TOTAL	4,919,592.35	5,598,662.00	5,686,521.00	+ 1.57%	

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

#### **ARTICLE 5**

To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand dollars (\$250,000) to be deposited into the Fire Equipment Capital Reserve Fund. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.34)*

***This fund was created in 1958 to save money for purchases of fire equipment, such as the Fire Engine purchased in 2022 for \$627,125, and the refurbishment of Utility 2 and the purchase of a new utility truck in FY2024 for a combined total of \$85,134. As of 01/31/25, this fund has a balance of \$663,162.49.***

#### **ARTICLE 6**

To see if the Town will vote to raise an appropriate the sum of Two Hundred Fifty Thousand dollars (\$250,000) for the purpose of paving and maintaining town roads in Lee. The Select Board recommends this article. *(Estimated Tax impact of \$0.34)*

***Passage of this article would allow the Highway Dept. to move forward with scheduled road paving projects. Paving has previously been included in the budget but this year, rather than reducing the \$300,000 requested, \$250,000 was moved to this separate article. Should this article not pass, no road paving projects will be undertaken in FY26.***

#### **ARTICLE 7**

To see if the Town will raise and appropriate the sum of Two Hundred Thirty-three Thousand Nine Hundred Sixty-nine dollars (\$233,969) for a Solar Array connected to an Energy Storage and Generator System to be installed at the Lee Public Library, which will enable the building to serve as an energy producer and a secondary backup warming center during times of widespread power outages. This amount, contingent upon a 30% total project tax credit (\$70,191) and a 50% Eversource grant (\$86,211) for the battery storage cost, would result in an actual appropriation of Seventy-seven Thousand Five Hundred Sixty-seven dollars (\$77,567). The Select Board recommends this warrant article. Majority vote required. *(Estimated tax rate impact of \$0.10)*

***Passage of this article would allow the installation of solar panels and a storage battery at the library. If the Town were not able to receive the tax credits (aka "Direct Payment") or the Eversource grant, the project would not proceed and any appropriated funding would go into the general fund.***

#### **ARTICLE 8**

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand dollars (\$100,000) to be deposited into the Town Buildings Capital Reserve Fund. This sum to come from the Unassigned Fund Balance and no amount to be raised from general taxation. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.00)*

***The Town created this Capital Reserve Fund in 1988 and the fund has been used for major repairs and/or improvements to existing Town buildings such as reroofing the Public Safety Complex and the library in 2024 for \$111,400. As of 1/31/25, the Town Buildings CRF balance was \$735,074.23. No tax rate impact.***

#### **ARTICLE 9**

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 Highway Dept. Road and Bridge Improvement Plan Capital Reserve Fund. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.14)*

***This Fund was created in 2002 for the eventual replacement of 5 bridges, 3 large culverts, and road reconstruction or major road projects (High Road bridge was replaced in 2011-12 with an 80% State Grant.) The fund was used for engineering costs of \$45,009 to replace the Chesley Brook culvert on Packers Falls Road as well as \$200,000 for road cold planning and paving in 2024. As of 01/31/25, this fund has a balance of 728,258.77.***

#### **ARTICLE 10**

To see if the Town will vote to raise and appropriate the sum of Forty-Five Thousand dollars (\$45,000) to be deposited into the Transfer Station Equipment Capital Reserve Fund. Forty Thousand dollars (\$40,000) to come from taxation and Five Thousand dollars (\$5,000) to come from the Unassigned Fund Balance. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.05)*

***The Town created this Capital Reserve Fund in 2006 for the purpose of purchasing equipment for the Transfer Station, such as the roll off truck for \$168,000 in 2021 and the Kubota Skid Steer in 2024 for \$54,900 after trade in. The \$5,000 to come from the Unassigned Fund Balance is from a grant supporting the purchase of the skid steer loader.***

#### **ARTICLE 11**

To see if the Town will vote to raise and appropriate the sum of Seventy-one Thousand Seven Hundred Forty-four dollars (\$71,744) for the purpose of providing a 2.5% cost-of-living increase to Town employees, which includes wages and ancillary costs. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.10)*

***The Select Board decided to let the voters decide if the employees should get a Cost-Of-Living increase this year. In some prior years this has been included in the budget.***

#### **ARTICLE 12**

To see if the Town will vote to raise and appropriate the sum of Thirty-five Thousand dollars (\$35,000) to be deposited into the Solar Energy System Capital Reserve Fund. The Select Board recommends this article. Majority Vote Required. *(Estimated tax rate impact of \$0.05)*

***The Town created this Capital Reserve Fund in 2024. In May of 2023, a solar array was installed on the roof of the transfer station. It was financed by a group of investors, who sell the power to the town. Under an agreement, the town has the option of buying the array at a 40% discount in 5 years. The savings from buying the array and producing our own power will allow the town to recoup the cost of the array and realize savings over the lifetime of the array. As of 01/31/25, this fund has a balance of \$35,531.00.***

#### **ARTICLE 13**

To see if the Town will vote to raise and appropriate the sum of Twenty-five Thousand dollars (\$25,000) to be deposited into the Fire Ponds and Cisterns Capital Reserve Fund. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.03)*

***The Town created this Capital Reserve Fund in 2005 for the repair and replacement of fire ponds and cisterns, which assist the fire department with water supply and improves the fire insurance rates as determined by the Insurance Services Office (ISO.) As of 01/31/25, this fund has a balance of \$278,035.63.***

#### **ARTICLE 14**

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand dollars (\$20,000) to be deposited into the Internal Service Expendable Trust Fund for Accrued Benefits. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.03)*

***This fund was created in 1992 to pay accrued benefits such as earned vacation and sick time to employees leaving town employment. As of 01/31/25, this fund has a balance of \$43,213.51.***

#### **ARTICLE 15**

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand dollars (\$15,000) to be deposited into the Cemetery Fencing Capital Reserve Fund. The Select Board recommends this article. Majority Vote Required. *(Estimated tax rate impact of \$0.02)*

***The Town created this Capital Reserve Fund in 2024 for the purpose of purchasing fencing for town maintained cemeteries. As of 01/31/25, this fund has a balance of \$25,379.28.***

#### **ARTICLE 16**

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

***The Town created this Capital Reserve Fund in 1994 for the purpose of funding the cost of Town-wide revaluations, which are required by the State every five years. A statistical revaluation was last conducted in 2021. Periodic revaluations adjust for natural market-driven fluctuations in property values and help ensure that the value of your property is proportional to all other property in the Town. As of 01/31/2025, this fund has a balance of \$71,468.82.***

#### **ARTICLE 17**

To see if the Town will vote to establish a contingency fund for Fiscal Year 2026 for unanticipated expenses that may arise and further to raise and appropriate Twenty Thousand dollars (\$20,000) to go into said fund. This sum to come from the Unassigned Fund Balance and no amount to be raised from general taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. The governing body shall annually publish a detailed report of all expenditures from the fund. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.00)*

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

#### **ARTICLE 18**

To see if the Town will vote to raise and appropriate the sum of Four Thousand Three Hundred Twenty-one dollars and Eighty-seven cents (\$4,321.87) from the sale of timber from the Maud Jones Memorial Forest to be deposited into the Conservation Land Stewardship Trust Fund, previously established. This sum to come from the Unassigned Fund Balance and no amount to be raised from general taxation. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.00)*

***The Town received payment of \$4,321.87 from the sale of timber originating from the Maud Jones Memorial Forest, which was deposited into the general fund and then transferred to the Unassigned Fund Balance at the end of the FY. The Conservation Commission is requesting that it be moved into the Conservation Land Stewardship Trust Fund. A warrant article is required for making said accounting adjustment. No tax rate impact. As of 01/31/2025, this fund has a balance of \$4,014.51.***

#### **ARTICLE 19**

Shall the Town accept the provisions of RSA 31:95-b providing that any Town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Select Board to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal, or other

governmental unit or a private source which becomes available during the fiscal year. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.00)*

***Passage of this article allows the Select Board to apply for and accept unanticipated funding such as grants on behalf of the town. The intent of the article is to give the Select Board flexibility and the ability to operate in accordance with specific timeframes that may differ from the annual Town Meeting. No tax rate impact.***

**ARTICLE 20**

To see if the Town will vote to adopt RSA 41:14-a, to allow the Select Board to acquire or sell land, buildings or both; provided, however, they shall first submit any such proposed acquisition or sale to the planning board and to the conservation commission for review and recommendation by those bodies. This article will remain in effect until rescinded by majority vote. The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.00)*

***Passage of this article allows the Select Board to purchase or sell town real property without having to bring the potential sale or acquisition forward as a warrant article. The intent of the article is to give the Select Board flexibility and the ability to operate in accordance with specific timeframes that may differ from the annual Town Meeting. No tax rate impact.***

**ARTICLE 21**

Shall the Town modify the provisions of RSA 72:35 for an optional residential property tax credit of Four Thousand dollars (\$4,000) for a Service-Connected Total Disability, increasing the present optional tax credit by Two Thousand Six Hundred dollars (\$2600). The Select Board recommends this article. Majority vote required. *(Estimated tax rate impact of \$0.01)*

***The Town currently offers a Service-Connected Total Disability tax credit of \$1,400 to qualified residential property owners in Lee. After reviewing what other towns in NH offer for this credit, the Select Board decided to increase this to \$4,000.***

**ARTICLE 22 – Submitted via Petition**

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand dollars (\$50,000) to be deposited into the Lee Library Building Capital Reserve Fund. The Select Board does not recommend this article. Majority vote required. *(Estimated tax rate impact of \$0.07)*

***Passage of this article would allow \$50,000 to be set aside for building a planned vestibule entrance and replacing the library's entrance ramp with a new, ADA compliant ramp. In FY2024, \$504,012 was used from this fund to pay for library renovations. As of 1/31/25, this fund has a balance of \$150,263.41.***

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

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

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

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

For the special and individual articles, the amount from taxation is known exactly. Next year’s assessed valuation including utilities is not known but it can be predicted to within one or two percent. The estimate for next year is \$740,320,238. If a special or individual article is approved by the voters, the tax rate will be higher (by the impact amount) than it would have been if the article had not been approved.

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

The Select Board adopted the accompanying spreadsheet, created by John Tappan.

Tax Rate Impact - 2025 Ballot											
Current Valuation Including Utilities:		736,320,238	+ estimated increase		4,000,000	= Future Valuation Incl. Utilities:		740,320,238			
Enter these values as positive numbers.			Estimated Revenues & Credits for Budget, Article:							4	1,938,302
Revenue	2,105,493	Unassigned fund balance or fund withdrawal for Article:							7	156,402	
+ Fund Balance To Reduce Taxes	0	Unassigned fund balance or fund withdrawal for Article:							8	100,000	
- Overlay	17,491	Unassigned fund balance or fund withdrawal for Article:							10	5,000	
- War Service Credits	149,700	Unassigned fund balance or fund withdrawal for Article:							17	20,000	
=	1,938,302	Unassigned fund balance or fund withdrawal for Article:							18	4,322	
Article	Purpose	Amount of the Article	Revenues & Credits	Amount to be Raised	Assessed Valuation w/ Utilities	Unit of Measure	Tax Rate \$/\$1000	Tax Rate rounded to \$0.01			
4	Operating Budget	5,686,521	- 1,938,302	= 3,748,219	÷ 740,320,238	X 1,000	= 5.0630	5.06			
5	Fire Equipment Capital Reserve Fund	250,000	- -	= 250,000	÷ 740,320,238	X 1,000	= 0.3377	0.34			
6	Paving and maintaining town roads	250,000	- -	= 250,000	÷ 740,320,238	X 1,000	= 0.3377	0.34			
7	Solar Array, Energy Storage, Generatr Sys.	233,969	- 156,402	= 77,567	÷ 740,320,238	X 1,000	= 0.1048	0.10			
8	Town Buildings Capital Reserve Fund	100,000	- 100,000	= -	÷ 740,320,238	X 1,000	= -	-			
9	Highway Dept. Road & Bridge CRF	100,000	- -	= 100,000	÷ 740,320,238	X 1,000	= 0.1351	0.14			
10	Transfer Station Equipment CRF	45,000	- 5,000	= 40,000	÷ 740,320,238	X 1,000	= 0.0540	0.05			
11	COLA	71,744	- -	= 71,744	÷ 740,320,238	X 1,000	= 0.0969	0.10			
12	Solar Energy System CRF	35,000	- -	= 35,000	÷ 740,320,238	X 1,000	= 0.0473	0.05			
13	Fire Ponds and Cisterns fund	25,000	- -	= 25,000	÷ 740,320,238	X 1,000	= 0.0338	0.03			
14	Service Fund for Accrued Benefits	20,000	- -	= 20,000	÷ 740,320,238	X 1,000	= 0.0270	0.03			
15	Cemetery Fencing CRF	15,000	- -	= 15,000	÷ 740,320,238	X 1,000	= 0.0203	0.02			
16	Revaluation Capital Reserve Fund	10,000	- -	= 10,000	÷ 740,320,238	X 1,000	= 0.0135	0.01			
17	Contingency Fund	20,000	- 20,000	= -	÷ 740,320,238	X 1,000	= -	-			
18	Conservation Land Stewardship	4,322	- 4,322	= -	÷ 740,320,238	X 1,000	= -	-			
22	Lee Library Building CRF (petitioned)	50,000	- -	= 50,000	÷ 740,320,238	X 1,000	= 0.0675	0.07			
		6,916,556	2,224,026	= 4,692,530			= 6.3385	6.34			
4	Default Operating Budget	5,598,662	- 1,938,302	= 3,660,360	÷ 740,320,238	X 1,000	= 4.944	4.94			