

SELECT BOARD MEETING AGENDA

DATE: Monday, October 12, 2015 at 6:00 pm
HELD: Public Safety Complex (2nd Floor Meeting Room) 20 George Bennett Rd, Lee

The Select Board reserves the right to make changes as deemed necessary during the meeting. Public Comment limited to 3 minutes.

1. Call to Order – 6:00 pm
2. **Public Hearing on Proposed Solar Array PILOT between Town of Lee and Durham/IGS**
3. Public Comment
4. **Dr. Morse, ORCSD Superintendent – Update on District’s Status**
Update the Select Board on what the school has accomplished in 2014-15 and where they are heading in 2015-16. The adoption of the ORCSD Strategic Plan in the fall of 2014 is driving School Board’s direction and budgetary priorities, allowing for clear focus and direction for the staff and the community.
5. **Tom Dronsfield, Police Chief – Base Station**
6. **Scott Nemet, Fire Chief**
 - a. **Part-time Fire Fighter Budget** – Discuss the hours of the part-time FF and approve the transfer of \$16,637.10 to the part-time FF wage line.
 - b. **Fire Department Schedule** – Review the updated Fire Department schedule with the Board.
 - c. **Georgia-Pacific Bucket Brigade Grant Program for Fire Hose** – Present the Board with a Grant Program from Georgia –Pacific Bucket Brigade for \$2000 to purchase a fire hose and request that the Board accept said grant.
7. **Roger Rice, Transfer Station Manager – Full and Part Time Wage Increases**
Request pay increases for both the one full-time position and the part-time positions at the Transfer Station.
8. **Julie Glover, Town Administrator Report**
 - a. Tax Rate Setting Update
 - b. Confirm Warrant Article for Tibbetts Road Discontinuation
 - c. Health Insurance Plan Change – potential funding for FSA or HRA
 - d. NHMA Conference
 - e. Miscellaneous
9. **Motion to accept the Consent Agenda as presented:**

<u>SIGNATURES REQUIRED</u> Abatements (2) Plodzic & Sanderson Engagement Letter Intent to Cut	<u>INFORMATION ONLY</u> Strafford County Meeting Notices
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Individual items may be removed by any Select Board member for separate discussion and vote.
10. **Motion to accept the Select Board Public Meeting Minutes from September 28th.**
11. **Motion to accept Manifest #7 and Weeks Payroll Ending October 11, 2015.**
12. **Miscellaneous/Unfinished Business**
13. **Adjournment**

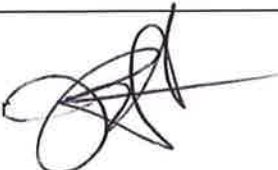
Posted: Town Hall, Public Safety Complex, Public Library and on leenh.org on October 9, 2015

Individuals needing assistance or auxiliary communication equipment due to sensory impairment or other disabilities should contact the Town Office at 659-5414. Please notify the town six days prior to any meeting so we are able to meet your needs.



TOWN OF LEE
7 Mast Road
Lee, NH 03861

MEMORANDUM

TO: Lee Select Board
FROM: Julie E. Glover, Town Administrator 
DATE: October 9, 2015
RE: Proposed PILOT for Durham's Solar Array

As you know, I met with Todd Selig last week and have since exchanged emails and spoken with him as to the best approach to the PILOT agreement, given all of the parties' issues and concerns. Out of this, he has sent me the latest cost proposal (see attached.)

In this scenario, Durham (not IGS) pays Lee which eliminates Durham's problem of having to build the PILOT payments into their PPA, thus impacting the electrical rates, etc. which was jeopardizing the probability of moving the project forward and it will be far better to deal with Durham (our neighbor and fellow municipality) for the next 20 years rather than a billion dollar corporation located in Ohio.

It starts at a \$5,000 valuation (calculated by the original total payout divided by 20 years) and builds upwards from there, based on a 2% inflation factor so that the payments now total \$121,486.85 over 20 years, instead of the original \$102,995.55. I have calculated that the average Town tax rate change since 1999 has been +2.97% per year – see attached (you can see that in a number of years the tax rate has dropped significantly which may be a good reason not to tie the PILOT to our actual tax rate.)

It also gives us a way to value future solar arrays, as this begins with a starting value of \$9.92/kW AC. According to research provided by the Durham Energy Committee, a \$5-6 per kW range is pretty typical of solar PILOTS around the country in states with significant solar incentives. A PILOT of \$10/kW is in the upper range of PILOTS even in Massachusetts, where the incentives for solar dwarf those in NH.

The payments would continue for the full 20 years, regardless of whether or not Durham buys the array. The payments would be averaged over that time, such that Lee would receive a guaranteed payment of \$6,074.34 each year.

Of course, this proposal, the PPA, and the PILOT agreement still need to be reviewed and approved by all parties, including the Durham Town Council.

**TOWN OF LEE and IGS
PAYMENT IN LIEU OF TAXES
AGREEMENT**

DRAFT 9/29/15

This agreement is entered into on this _____ day of _____, 2015 by and between the Town of Lee, New Hampshire ("Lee"), of 7 Mast Road, Lee, NH 03861 and IGS Solar of 6100 Emerald Parkway, Dublin, OH 43016 (hereinafter referred to as the "Taxpayer"), and in resolution of any and all tax disputes that may exist, the parties agree as follows:

WHEREAS; the Town of Durham, New Hampshire ("Durham"), of 8 Newmarket Road, Durham, NH 03864 owns a 27.12 acre gravel pit located at 411 Packers Falls Road, Lee, New Hampshire and identified as tax map 15, lot 1, sub-lot 900. The property has been tax exempt per RSA 72:23, I (a);

WHEREAS; Durham has entered into a lease agreement with Taxpayer for the annual sum of \$1.00 (one U.S. dollar) to own and operate a 640 kW-dc photovoltaic "solar farm" which is a "renewable generation facility" under RSA 72:73 defined as *"a facility which produces electric energy for resale solely by the use, as a primary energy source, of geothermal energy, tidal or wave energy, wind energy, solar thermal energy, photovoltaic energy, landfill gas energy, hydro energy, biomass energy, energy generated from bio-oil, bio synthetic gas, and biodiesel as defined in RSA 362-A:1-a, I, I-a, and I-b, including the land, all rights, easements, and other interests thereto, and all dams, buildings, structures, and other improvements situated thereon which are necessary or incidental to the production of power at the facility."*

WHEREAS; the parties believe that a Payment in Lieu of Taxes is fair, reasonable and will provide certainty with respect to the annual payments to be made by the Taxpayer and to be received by the Town of Lee; and

WHEREAS; accordingly, the parties have reached an agreement to have the Taxpayer make an annual payment to the Town of Lee in lieu of taxation as is more particularly described below.

NOW THEREFORE, the Town of Lee and the Taxpayer, for good and sufficient consideration, the receipt of which is hereby acknowledged agree as follows:

1. The property that is subject to this agreement is a 640+/- kW-dc photovoltaic “solar farm” Renewable Generation Facility which shall be located on the Town of Durham property and shall be primarily but not solely for the use of Durham. The address of the “solar farm” is at 411 Packers Falls Road, Lee, New Hampshire and identified as Tax Map 15, Lot 1, Sub-Lot 900.

2. The Taxpayer will make an annual payment to the Town of Lee in accordance with the attached payment schedule within thirty (30) days of April 1, 2016, and every April 1st thereafter, for so long as a Power Purchase Agreement (PPA) between the Town of Durham and IGS is in effect. These PILOT payments will be in lieu of any and all *ad valorem* real estate taxes otherwise payable under NHRSA Chapter 72, including all town, county, and local school district taxes.

a) Should the PPA be terminated for any reason other than the Town of Durham’s purchase of the “solar farm,” the Town of Lee reserves the right to terminate this agreement or renegotiate the payment schedule by giving sixty (60) days written notice. If Taxpayer and the Town are unable to renegotiate this PILOT Agreement within six (6) months of the date of such notice, then the Taxpayer shall thereafter be assessed in accordance with the ordinary assessment procedures applicable to other properties in the Town of Lee.

b) In any event, the Town shall be entitled to retain any payments already made under this PILOT Agreement.

3. It is the intent of the parties that the arrangement expressed in this agreement shall, unless terminated by either party pursuant to the provisions of this agreement, continue for a minimum of twenty (20) years, covering the 2016 through 2036 tax years, as the parties have determined that a long-term agreement providing predictability of tax revenues and expenses would be advantageous to both the Town and Taxpayer, as suggested by RSA 72:74, VII. If Durham purchases the renewable generation facility for its own use the property will revert back to its tax exempt status per RSA 72:23, I (a). If Durham does

not purchase the facility, the agreement between the Town of Lee and the Taxpayer shall continue to the end of the term.

4. Notwithstanding the foregoing, either party may terminate this agreement by giving written notice of termination to the other party prior to April 1, 2036, or the last year of any extension of this agreement. Additionally, this agreement may be terminated by either party in the event that there is a change in New Hampshire or Federal Law including but not limited to, those that relate to the entitlement to a tax exemption, PILOTS, renewable energy facilities, the State utility tax, or any other law related to PILOTS that may affect the calculation of the Town of Lee's equalized valuation. Any party terminating this agreement for reasons set forth in this paragraph shall give notice to the other party no later than April 1 of the year in which such termination is intended to take effect.

5. Non-payment of any amount due the Town shall constitute a default. Notice of non-payment or any other default shall be provided to Taxpayer, in the manner and at the address provided for Notices in this Agreement. Taxpayer shall have 30 days to cure the default after receiving such notice. In the event the condition causing the default is not cured within 30 days, the Town may commence an action to collect any non-payment under RSA 80:50, seek specific performance of a non-monetary default or proceed against the real estate under RSA 80:58-80. It shall not be a defense to such a proceeding that Taxpayer is obligated under this Agreement to make payments in lieu of taxes rather than taxes.

6. The Town of Lee and the Taxpayer represent and warrant that pursuant to RSA 72:74, that each of them has authority to enter into this agreement and that all applicable laws, ordinances, rules and procedures have been met regarding the approval and execution of this agreement, including a duly noticed Public Hearing held on October 12, 2015.

7. Any written notice required by this agreement shall be given in writing or by electronic means, with proof or acknowledgement of receipt required. Notice to the Town shall be sent to the Select Board, Town of Lee, 7 Mast Road, Lee, NH 03861. Notice to the Taxpayer shall be sent to: IGS Solar of 6100 Emerald Parkway, Dublin, OH 430168.

8. This agreement shall be governed and interpreted in accordance with the laws of the State of New Hampshire. In the event any term of this Agreement or the application of any such term shall be held invalid by any court having jurisdiction, the other terms of this Agreement and their application shall not be affected thereby and shall remain in full force and effect, provided that the remaining terms continue to preserve the essential economic terms of this Agreement. The terms and provisions contained in this Agreement constitute the final Agreement between the parties with respect to this Agreement and supersede all previous communications, representations or agreements, either verbal or written. No modification or amendment to this Agreement shall be valid unless it is in writing and signed by both parties hereto.

9. Taxpayer shall have the right in its sole discretion to assign this Agreement to any bona fide purchaser, transferee or assignee. All covenants, agreements, terms and conditions contained in this Agreement shall apply to and be binding upon the parties, their assigns and successors. Taxpayer shall provide written notice to the Town of any sale, transfer or assignment not less than thirty (30) days prior to such sales, transfer or assignment taking effect.

TOWN OF LEE
SELECT BOARD

DATED: _____

By: Duly Authorized

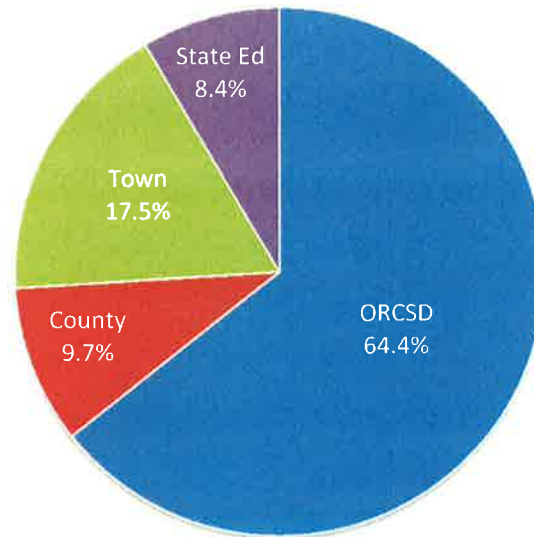
IGS SOLAR

DATED: _____

By: Duly Authorized

Tax Rate Escalator	2%									
Year	1	2	3	4	5	6	7	8	9	10
Annual PILOT	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412	\$5,520	\$5,631	\$5,743	\$5,858	\$5,975
Cumulative PILOT	\$5,000	\$10,100	\$15,302	\$20,608	\$26,020	\$31,541	\$37,171	\$42,915	\$48,773	\$54,749
	11	12	13	14	15	16	17	18	19	20
	\$6,095	\$6,217	\$6,341	\$6,468	\$6,597	\$6,729	\$6,864	\$7,001	\$7,141	\$7,284
	\$60,844	\$67,060	\$73,402	\$79,870	\$86,467	\$93,196	\$100,060	\$10,062	\$114,203	\$121,487
20 yrs	\$121,487									

2014 TAX RATE



	Tax Year	School	County	Town	State Ed	Total		
	2014	19.12	2.88	5.19	2.51	29.70	-6.10%	2.97%
	2013	18.03	2.87	5.53	2.32	28.75	-17.11%	
	2012	18.22	2.64	6.67	2.41	29.94	-5.15%	
Revaluation	2011	17.91	2.67	7.03	2.51	30.12	23.99%	
	2010	15.39	2.25	5.67	2.11	25.42	29.16%	
	2009	16.58	2.24	4.39	2.07	25.28	-15.74%	
	2008	16.00	2.18	5.21	2.18	25.57	-0.38%	
	2007	15.24	2.04	5.23	2.18	24.69	8.96%	
Revaluation	2006	14.48	1.87	4.80	2.19	23.34	43.71%	
	2005	16.05	2.26	3.34	2.78	24.43	-34.38%	
	2004	16.47	1.89	5.09	2.95	26.40	17.28%	
	2003	12.60	2.04	4.34	4.00	22.98	-17.49%	
	2002	17.62	2.74	5.26	6.69	32.31	12.15%	
Revaluation	2001	16.06	2.74	4.69	6.76	30.25	5.63%	
	2000	16.12	2.22	4.44	5.89	28.67	0.00%	
	1999	12.63	2.12	4.44	6.10	25.29		

To: All Staff
From: James Morse, Superintendent
Date: August 26, 2015
Re: Progress Report and Anticipated work for 2015-16.

As we open the new school year I thought it would be helpful to review what we've accomplished in 2014-15 and where we are heading in 2015-16. With the adoption of the ORCSD Strategic Plan in the fall of 2014, this plan is now driving School Board direction and budgetary priorities, allowing for clear focus and direction to the ORCSD staff and to the community.

Elementary

We had notable achievements in the 2014-15 school year, not the least of which was the adoption of a new Math program for grades K-5. The Math Committee, after many months of deliberation, recommended that Eureka be the program of choice. Eureka provides K-5 students with a foundational resource for common mathematical models and vocabulary. The new resource will also provide teachers in November and March, with the opportunity to examine student work by grade level teams in mathematics. Professional development opportunities have occurred throughout the spring and summer. Materials necessary for implementation have been bought and distributed. The Math Committee will meet throughout the 2015-16 school year to support staff needs as we move forward.

The Full Day Kindergarten Committee was reinstated in the 2014-15 school year. They updated the 2008 Report and presented their findings before the School Board. The Committee recommended that the Board fund Full Day K in the 2016-17 budget and that the program begin in the fall of 2016. The Board made Full Day K a goal for 2015-16.

Social Emotional Learning and personalization of education were goals that were not completed during the 2014-15 school year. They will be the focus, along with Math, for the 2015-16 school year.

Middle School

We investigated the middle school facility from the perspective of its effectiveness as an educational institution. It is our oldest facility and has served the District well for over 80 years. We formed a diverse committee made up of staff and community members and employed Blatt Architects to analyze the teaching space. They discovered that 45% of the classrooms are too small, that the HVAC is inadequate, and the building has outlived its capacity to serve the children of Oyster River. The committee will continue this work into the 2015-16 school year with a focus on how to address these concerns.

High School

The reorganization of the high school athletic fields failed at the polls by 36 votes; it received 56% support of the voters. Unfortunately, state law requires a 60% majority vote when bonds are being utilized to fund projects. Supporters were dismayed by such a close vote, as was the School Board. For the 2015-16 school year, the Board decided to keep the athletic field reorganization as a goal.

The SAT and PSAT will replace STAR Assessment and Smarter Balanced Assessment for grades 10 and 11. STAR will be used for all Grade 9 students and only for those students in

the upper grades that require monitored progress. The change to the SAT is a major accomplishment driven by several districts throughout the state, including ORCSD, and supported by NHDOE and the USDOE. The SAT brings credibility to 11th grade testing since over 85% of our students are already taking it. Again, this change replaces Smarter Balanced at grade 11. I appreciate that the NHDOE listened to the field and supported our efforts in Washington, D.C.

The early start time at the high school and middle school was a concern of a parent group who met with myself, Principal Allen and Principal Richard. The parents shared research on brain development that documents that the adolescent brain sleep cycle is much different from the adult sleep cycle. Across the country, more and more middle and high schools are adjusting their school start times to begin school later to accommodate this difference. After hearing a report from the parents, the Board made investigation of middle school and high school start times a goal for the 2015-16 school year. They also asked that a staff committee be formed to investigate start times as they pertain to ORCSD. In addition, since any adjustment to start times would impact the elementary schools, I've asked the parent group to do a presentation to all staff on the August 31 teacher workshop day.

Kindergarten - Grade 12

Mental Health will become a focus in the 2015-16 school year. As we all know our students live in a complex and demanding world. High academic expectations by parents and staff bring their own pressures. Eating disorders, suicide, alcohol, drugs, death and the negative slant of the daily news can be overwhelming. Sadly, recent history makes this a goal for the 2015-16 school year. We will be forming a committee to assess what services are provided in and outside the school, what we do well, and how we can improve. The intent is to have a broad community conversation in the spring of 2016.

The Professional Evaluation Committee researched and developed a revised tool for professional evaluations beginning in 2015-16. Their work received broad support from the staff and the School Board. In addition to the traditional model of evaluations, mini observations are now part of the procedure. All staff will develop three year goals that address personal, building and district needs. These three year goals will also be used as their professional growth plan. One of the three goals must be data driven.

Operations

I've seen bumper stickers that say, "If you can read this, thank a teacher." I'd like to suggest several other bumper stickers, "If your child arrived safely to school today, thank a bus driver." or "If your child ate a nutritious and delicious lunch at school today, thank the cook." or "If your child attended a clean safe school today, thank the custodian/maintenance worker." You get the idea. Schools are complex organizations that require everyone employed to take pride in their work. Over the summer I see all the effort that goes into making school ready for the new school year.

Technology. We are in our third year of a Technology Plan that started with the creation of a robust network two summers ago. Last year we began the process of replacing ancient computers. Last summer we replaced all laptops, and this summer we replaced all desktops. Hundreds of machines need to be configured and ready for fall distribution in a very short summer window.

In addition, ancient printers were eliminated as they were no longer supported by manufacturers, and replaced with state of the art copiers. In our efforts to lower our carbon footprint, the new copiers will track our usage using the number of trees we kill when we copy as a District, as a building and as an individual. We will use proximity cards, the same cards that get us into the building, to activate the copiers. This change will cause some aggravation I'm sure, but it will help all of us be very conscientious of our usage.

Facilities. Our custodial and maintenance staff work tirelessly throughout the summer. If you think about it, they have approximately ten weeks to get a monumental amount of work done. As you enter and leave the buildings, you see desks, tables, and other materials stacked up in that hallways so the custodial staff can thoroughly clean each area. The maintenance staff are taking care of major and minor repairs to prepare for students in the fall. Moharimet will have a back-up generator that will run the entire school should it lose power. Mast Way had one installed a year ago. Neither school will ever have to close due to power outages again. Also, the District is attempting to correct water drainage issues at "Lake Mast Way". If you're interested, there is a Board approved Facilities Strategic Plan that includes a five year capital outlay which specifically states what will be replaced and what year the replacement will occur.

Food Service. The Food Service staff has been improving the quality of the food served, often by making food from scratch and using farm fresh food. Parents, staff and students are praising these efforts and the overall program. The satisfying results is that participation is up and taxpayer support is down. Old equipment is being replaced with highly efficient and effective models, allowing the staff to try new recipes and to store fresh food longer.

Transportation. Unfortunately, there were several years when no buses were purchased in the District. This resulted in buses that required expensive maintenance or buses that were pulled off the fleet for safety reasons. Three years ago the Board adopted a ten-year replacement cycle, which means that every year we replace three buses with more energy efficient and less polluting units. This past year we also received a grant and were able to lease two buses to insure that children were riding safely.

Sustainability. ORCSD has become a District of Distinction as a result of our sustainability efforts led by the Sustainability Committee. The Green Team, representing the Sustainability Committee in our schools, works with staff and students to keep the District focused on ways we can use less energy. Their work is critical to our efforts and greatly appreciated. In 2014-15 ORCSD was recognized by "District Administrator" as a "School of Distinction" for our sustainability efforts.

It is a credit to all who work here, regardless of whether we are teachers, support staff, custodians, maintenance, food service, IT or administrators, that by working collaboratively and supporting all efforts to improve student learning, we will continue our reputation into the 2015-16 school year as one of New Hampshire's finest public school districts.



TOWN of LEE
7 MAST RD, LEE, NH 03861
(603) 659-5414

Office Use Only

Meeting Date: 10/12/2015

Agenda Item No. 6a

BOARD OF SELECTMEN
MEETING AGENDA REQUEST
10/12/2015

Agenda Item Title: Part Time Firefighter

Requested By: Chief Nemet

Date: 10/5/2015

Contact Information: SNemet@LeeFire.org 659-5411

Presented By: Chief Nemet

Description: Further discussion on the proposed hours for a part time firefighter.

Financial Details: \$22,167.29

Legal Authority NH RSA 41:8; 154:2; 154:5

Legal Opinion: Enter a summary; attach copy of the actual opinion

REQUESTED ACTION OR RECOMMENDATIONS:

Move to approve the position of a part time firefighter for 24 hours a week and to transfer \$16,637.10 from the following budgets: 01.41551.211.00 Health Insurance \$11,500 and 01.41551.230.02 \$5,137.10; to 01.42201.115.05 Part Time Fire Fighter Wages.

Monday

PT FF 1	6am-5:30pm	11.5 hours
Chief	8am-4pm	8 hours
LT	10am-6pm	8 hours

Tuesday

PT FF 1	6am-5:30pm	11.5 hours
Chief	8am-4pm	8 hours
LT	10am-6pm	8 hours

Wednesday

PT FF 1	6am-5:30pm	11.5 hours
Chief	8am-4pm	8 hours
LT	10am-6pm	8 hours

Thursday

PT FF 2	6am-6pm	12 hours
Chief	8am-4pm	8 hours
LT	10am-6pm	8 hours

Friday

PT FF 2	6am-6pm	12 hours
Chief	8am-4pm	8 hours
LT	10am-6pm	8 hours

			SS/Medicare	Total Cost
PT FF 2	24 hours	\$ 16.00	\$ 19,968.00	\$ 1,527.56
				\$ 21,495.56

Town Portion	FD Budget	Total
\$ 19,700.00	\$ 4,858.46	\$ 24,558.46

Total Cost	FD Budget	Transfer Amount
\$21,495.56	\$4,858.46	\$16,637.10

Town of Lee
FY 2016 Proposed Budget

Worksheet

	FY 2014		FY 2015	FY 2016			FY 15 v 16
	Budget	Actual	Budget	Dept Request	ABC	Select Board	
4619 · Conservation Commission	2,500.00	2,500.00	3,500.00	4,050.00	4,050.00	4,050.00	550.00
4711 · Principal/Bonds Long Term Note	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	0.00
4721 · Interest/Bonds - Long Term Note	36,498.00	36,498.00	32,078.00	28,643.00	28,643.00	28,643.00	(3,435.00)
4912 · Transfer to Special Revenue							
Agriculture Commission	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00
Heritage Commission	6,700.00	6,700.00	6,700.00	27,700.00	17,700.00	15,000.00	8,300.00
Total 4912 · Transfer to Special Revenue	8,200.00	8,200.00	8,200.00	29,200.00	19,200.00	16,500.00	8,300.00
	3,555,731.33	3,266,571.84	3,664,064.79	3,846,945.03	3,757,009.91	3,778,870.03	130,716.24
					2% COLA	36,600.00	
						3,815,470.03	4.13%

Proposed Ancillary Personnel Costs Included in 4155 Above					
	TS/GB Split	Lib. Asst. to 35 hrs/wk	New Police Off.	PT Firefighter to FT	Total Addn'l.
Group I NHRS	2,840.00	4,800.00			4,800.00
Group II NHRS			13,000.00	10,000.00	23,000.00
Health Insurance	24,000.00		24,000.00	11,500.00	35,500.00
Soc. Sec.				-1,870.00	(1,870.00)
Medicare			700.00	70.00	770.00
	26,840.00	4,800.00	37,700.00	19,700.00	62,200.00



TOWN of LEE
7 MAST RD, LEE, NH 03861
(603) 659-5414

Office Use Only

Meeting Date: 10/12/15

Agenda Item No.

BOARD OF SELECTMEN
MEETING AGENDA REQUEST
10/12/2015

Agenda Item Title: Georgia-Pacific Bucket Brigade 2015 Grant Program Acceptance

Requested By: Chief Nemet

Date: 10/5/2015

Contact Information: SNemet@LeeFire.org 659-5411

Presented By: Chief Nemet

Description: Request acceptance of a \$2,000 grant from Georgia-Pacific for fire hose.

Financial Details: \$2,116.00 ((2) 1.75" X 5' hose, 4" X 100' hose, plus shipping)

Legal Authority NH RSA 31:95-b

Legal Opinion: Enter a summary; attach copy of the actual opinion

REQUESTED ACTION OR RECOMMENDATIONS:

Move to accept a grant in the amount of \$2,000 from the Georgia-Pacific Bucket Brigade 2015 Grant Program for the purpose of purchasing fire hose.



Northeastern Fire

Fire Apparatus Specialists

P.O.Box 387 Cheshire, CT 06410 Ph 203-272-9228 northeasternfire.com

Quotation for Lee Fire Rescue.

10/6/2015

Two (2) Custom Lengths 1.75"X5' Jafline	\$48.00ea	\$96.00
Four (4) Lengths (500') 4"x100" Jafrib	\$480.00ea	\$1920.00
Freight		\$100.00
	Total	\$2116.00

Armored Textile fire hose is covered by a 10-year non-prorated warranty.



TOWN of LEE
7 MAST RD, LEE, NH 03861
(603) 659-5414

Office Use Only

Meeting Date: October 12, 2015

Agenda Item No. 7

BOARD OF SELECTMEN
MEETING AGENDA REQUEST
10/12/2015

Agenda Item Title: Transfer Station Employee Pay Increase

Requested By: Roger Rice

Date: 9/28/2015

Contact Information: 603-659-2239

Presented By: Roger Rice, Transfer Station Manager

Description: Request pay increases for the one full-time employee and all part-time employees at the transfer station based upon responsibilities and regional comparisons collected by the transfer station manager.

Financial Details: FT pay rate increases from \$16.24 to \$18.00 per hour (10.83%); annual rate of \$37,440. PT pay rate increases from \$12.32 to \$15.00 per hour (21.75%,) which can be absorbed in current Transfer Station operating budget.

Legal Authority NH RSA 41:8

Legal Opinion: Enter a summary; attach copy of the actual opinion

REQUESTED ACTION OR RECOMMENDATIONS:

Move to authorize the Transfer Station Manager to increase the wages for the full-time employee currently working at the transfer station to \$18.00 /hr. and to increase the part-time wages to \$15.00/hr.

Town of Lee, New Hampshire
Robert Keniston Transfer Station

11 Recycling Center Rd.

Lee, New Hampshire 03861-0655

Telephone 603 659-2239

Fax 603 659-7202

Lee Board of Selectmen

re. Part-Time wage increase

As a follow-up to my presentation at the Sept. 28th meeting, I have this added information; there is enough money in the Part Time line item (see attached work sheet) of my current budget to fund an increase to \$15.00 per hour through the end of the fiscal year. I will be submitting a budget with no increase and funding the Part Time staff at the \$15. per hour level. This increase will come at a good time (if you OK it) as Josh Stevens informed me yesterday that he won't be available on Thursdays fairly soon as he has accepted a position at the Exeter T.S. for \$15.68/hr. He has been unavailable Tuesdays as he is working at Derry three days a week (at \$16.43 per hr.) and us for two. He will be available to us for Saturdays only. Toby VanAken (Lee resident) started yesterday and will work a regular Tu, Th, Sat schedule in place of Josh. I feel in order to keep my current part time staff (and to attract future quality applicants if needed) I need the requested increase.

As for the one full time hourly position, the current pay rate is \$16.24. An increase to \$18.00 per hour would add about \$2,745. to my budget through the end of the fiscal year. That could come only from the estimated \$6,000. savings from the lowered tipping fees expected during that period.

The Operators working here have to be licensed, maintain that license, work in conditions that range from 100* heat, down to the teens (less wind chills) in a career field known to be hazardous. They need to be proficient operating Bobcats and loaders as well as lifting heavy loads. I feel that they are not paid at the current market level for their work and strongly request an adjustment that fits within my budget.

I appreciate your attention to this request and am available to answer any questions.

Sincerely,



Roger P. Rice, Mgr.

Raise Worksheet - - Oct 6, 2015

Part Time Schedule – Hours per year

Tuesday and Thursday		Hours
Emp. #1	6:00 AM to Noon	6
Emp. #2	Noon to 6:00 PM	6
Saturday	#1 is 6:00 AM to 4:00 PM	10
	#2 is 8:00 AM to 6:00 PM	10
Total Part Time hours per week = 2 people, three days =		44
Total PT hours per year, regular schedule		2,288

Add Part Timer hours to cover a Full Timer's vacation

Part Time hours added per wk =	16
3 weeks per year	48 hours
Total Part Time hours per yr	2336
Budget; round up to;	2,500 Total PT hours/year

Note – Wayne Beane worked a 2 hours per day, he is gone and I have no replacement.

That saves 312 hours per year. If someone can work that shift, there is room in the budgeted hours.

2016/17 = 2,500 Hours at \$15.00/hour = \$37,500

Needed for eight mos. Nov. thru June = \$24,975

Roger P. Rice

Transfer Station Mgr.

Transfer Station
Proposed Wage Increase PT Employees

	FY16 Budget	YTD	Balance
PT Wages	\$36,526.00	\$7,195.00	\$29,331.00
PT Rate	12.32/hr		
Total PT Hrs.	2,965		
Proposed	15.00/hr		
Total Hrs.	2,435		

Nov- June	35 wks	44/hrs/wk	1540 hrs
Annual Vacation	48 hrs/yr	.92/hrs/wk	<u>32.2 hrs</u>
			1572.2 hrs
		x	<u>\$15.00</u>
			\$23,583.00

Solid Waste/Transfer Station/Recycling Attendant

Population 2,000 - 4,999

Works under general supervision. Operates equipment, including compactor; moves, incinerates and buries rubbish at the solid waste or transfer facility; directs and assists the public in the

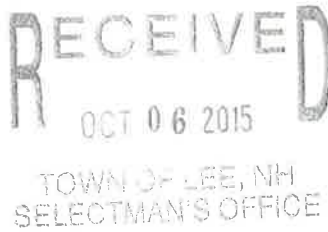
	# Full-Time Positions	# Part-Time Positions	# Volunteer Positions	A/E	Min Hours / Week	Max Hours / Week	NE / EX	Min Salary	Max Salary	Union	Comments
Allenstown		1		A	15		EX	\$12			
Chester	1	5		A	3	40	NE	\$9	\$16		
Chesterfield	1	1		A		36	NE	\$10	\$18		
Enfield	1	1		A	(1)	40	NE	\$11	\$18		(1) Part-time hours vary to maximum of 250 hrs/yr
Grantham	1			A	40		NE		\$13		
Hinsdale		1		A		20	NE	\$15	\$18		
Lee	1	2		A	20	40	NE	\$12	\$16		
Milton		2		A	10	30	NE	\$12	\$14		
Mont Vernon		1		A		19	EX		\$14		
Moultonborough	3			A		40	EX	\$34,798	\$45,406		
New Hampton		2		A	24		EX	\$13	\$14		
New London	2			A		40	NE	\$16	\$19	No	
Newbury	2			A		40	NE	\$15	\$18		
Newton		4		A	16	35	NE	\$9	\$15		
Ossipee	3			A		40	NE	\$15	\$18	AFSCME	
Troy		4		A	9	19	NE	\$9	\$11		
Tuftonboro	1	3		A	8	35	NE	\$11	\$15		
Walpole	2	1		A	32 (1)	40 (2)	NE	\$12	\$17		(1) Part time is 32 hours (2) Full time is 40 hours
Warner		3		A	10	18	EX	\$10	\$16		
Wilton	4			A	40	40	EX	\$17	\$22		

Solid Waste/Transfer Station/Recycling Attendant

Population 5,000 - 9,999

Works under general supervision. Operates equipment, including compactor; moves, incinerates and buries rubbish at the solid waste or transfer facility; directs and

	# Full-Time Positions	# Part-Time Positions	# Volunteer Positions	A/E	Min Hours / Week	Max Hours / Week	NE / EX	Min Salary	Max Salary	Union	Comments
Alton	2			A		40	NE	\$13	\$14		
Barrington		2		A	10	20	NE	\$10	\$16		
Charlestown		5		A	8	24	NE	\$10	\$13		
Farmington	1	3		A	10	40	NE	\$13	\$16	Teamsters	
Franklin	1			A	40		NE	\$15	\$20		
Hopkinton	1	3		A	40	40	NE	\$12	\$17		
Jaffrey	2			A		40	NE	\$15	\$20	AFSCME	
Litchfield		4		A			NE	\$14	\$18		
Littleton	2	1		A	24	40	NE	\$15	\$19	AFSCME	
Meredith	3	2		A		40	NE	\$14	\$19	SEIU	
New Boston	2	4		A	10 (1)	40	NE	\$14	\$21		(1) VARIES
Newmarket		1		A		16	NE		\$14		
Plymouth	2	2		A	24	40	NE	\$12	\$14		
Rindge	1			A		40	EX		\$30,784		
Sandown		4		A			NE	\$9	\$11		
Wakefield	3			A		40	NE	\$16	\$21		



28 State Street
Boston, MA 02109-1775
p: 617-345-9000 f: 617-345-9020
hinckleyallen.com

Mairead T. Hickey
mhickey@hinckleyallen.com

October 5, 2015

VIA FEDERAL EXPRESS

Ms. Julie Glover, Town Administrator
Town of Lee
Lee Town Hall
7 Mast Road
Lee, NH 03861

RE: Request for Discontinuance of Tibbetts Road

Dear Ms. Glover:

As you may know, this office represents the University System of New Hampshire (“UNH”) in connection with certain property located at 25 Concord Road in Lee, New Hampshire (the “UNH Premises”) and in connection with UNH’s request for discontinuance of that portion of Tibbetts Road which extends northerly from the northerly sideline of U.S. Route 4 (also known as Concord Road) to the Barrington/Lee Town Line.

Per our conversation last week, I understand that the Town of Lee Board of Selectmen (the “Board”) will place the requested article to discontinue Tibbetts Road on the warrant without requiring a petition from UNH. I have provided a suggested warrant article as follows:


To see if the Town will vote to discontinue that portion of Tibbetts Road, a Class VI road, which extends northerly from the northerly sideline of U.S. Route 4 (also known as Concord Road) to the Barrington/Lee Town Line.

In connection with the proposed discontinuance, UNH will be responsible for the following: (i) production of a list of abutting property owners to Tibbetts Road, (ii) drafting a notice letter to abutting property owners to be executed and mailed by the Board, (iii) costs associated with mailing notice letters to abutting property owners from the Board, and (iv) drafting a notice letter to the Town of Barrington to be executed and mailed by the Board.

Julie Glover
October 5, 2015
Page 2

Thank you for your assistance in this matter, and please contact me with any questions.

Best regards,


Mairead T. Hickey

cc: Richard Uchida (*via electronic mail*)
Susan Gendron (*via electronic mail*)



	Healthcare FSA	HRA	HSA
	Flexible Spending Arrangement	Health Reimbursement	Health Savings Account
Overview	IRS programs that allow individuals to use tax-free contributions to offset eligible healthcare expenses.		
Eligibility Requirements	Eligibility is in accordance with the plan terms set by the employer. Employees also must be eligible for the employer's group medical plan.	Eligibility is in accordance with the plan terms set by the employer. Employees also must be eligible for the employer's group medical plan and enrolled in that plan or another group medical plan.	Employees must be enrolled in a High Deductible Health Plan (HDHP) in order for contributions to be made to the HSA.
Allowable Contributions	Employee may contribute through pre-tax salary reduction contributions. Employer may also contribute.	Funded through employer contributions only. Employee may not contribute.	Employee may contribute through pre- or post-tax payroll contributions. Deposits may also be made directly into the account. Employer may also contribute.
Contribution Limits	Employer - \$500 (unless the employer matches employee contributions) Employee - \$2,550	Employer - unlimited Employee - not allowed	Combined Limit for Contributions From All Sources (CY2015) - \$3,350 single/\$6,650 two-person or family/\$1,000 catch-up for age 55+
Eligible Expenses	<ul style="list-style-type: none"> • Qualified medical, dental, and prescribed medication expenses <p>Expenses must be incurred during current plan year or grace period.</p> <p>Full amount of election is available for reimbursement on first day of plan year.</p>	<ul style="list-style-type: none"> • Qualified medical, dental, and prescribed medication expenses • Long-term care premiums • Certain healthcare premiums <p>Expenses may be incurred at any time after the HRA is established.</p>	<ul style="list-style-type: none"> • Qualified medical, dental, and prescribed medication expenses • Long-term care premiums • COBRA premiums • Medicare and other healthcare premiums at age 65, excluding Medicare supplemental plans <p>Expenses may be incurred at any time after the HSA is established.</p>
Unused Funds	Unused funds are forfeited at end of plan year ("use-or-lose"). Only exceptions are either 2 1/2 month grace period or a \$500 carryover, if available under plan terms set by the employer.	Unused funds are either forfeited or rolled over to the following year depending upon plan terms set by the employer.	Funds remain in account. Funds in account may earn interest and be invested.
Portability	Funds are typically forfeited if employee leaves employment. There may be a right to elect COBRA.	Funds are typically forfeited if employee leaves employment. There may be a right to elect COBRA or otherwise "spend down" the balance.	Employee owns account and may continue to access funds if they change employers or leave the workforce.
Employee Tax Savings	Employee salary reduction contributions, employer contributions, and reimbursements for qualified expenses are not included in the employee's gross income (i.e. tax-free).	Contributions and reimbursements for qualified expenses are not included in the employee's gross income (i.e. tax-free).	<ul style="list-style-type: none"> • Contributions and reimbursements for qualified expenses are not included in (or are deductible from) the employee's gross income (i.e. tax-free). • The interest or other earnings on the assets in the account are tax-free. • At age 65 or date of disability, participants may choose to withdraw funds for any reason at normal tax rate.
	Often results in a tax savings of between 20-35% for middle-income employees, but will vary depending upon their individual tax situation.		
Employer Tax Savings (Public Sector)	Employer saves equivalent of 7.65% of employee pre-tax contributions (no matching FICA tax).	N/A	Employer saves equivalent of 7.65% of employee pre-tax contributions (no matching FICA tax).

This chart is intended for summary purposes only. It is not intended as and does not constitute legal or tax advice. Questions regarding your specific circumstances should be addressed to your plan administrator or your legal, tax or other professional advisers.



New Hampshire Municipal Association's
74th Annual Conference
Navigating the Waters of Municipal Government

Thursday, November 19, 2015

7:30 a.m.

Conference Registration Opens

8:00 a.m.

Armory Opening Breakfast Buffet

9:00 a.m. Keynote Address

Salon A "Steering Your Ship Through Rough Waters: Lessons on Leadership from Captain Phillips"

10:00 a.m.

Exhibit Hall/Wellness Fair Opens (10-4:30)

Exhibit Hall Morning Break

10:45 a.m. Concurrent Sessions

Avoiding the Road to Liability

Community is Greater Than Heroin—Examples from Across the State of How Municipalities are Addressing Substance Misuse, Addiction and Recovery

GASB Statement No. #68—Accounting and Financial Reporting for Pensions—Implementation and Practical Considerations

Performance Management in the Era of Analytics

RSA 75:1-a—Assessing Low Income Housing Properties

State Building Code Enforcement in Your Community

What's New in Land Use Law?

Noon

Exhibit Hall Exhibit Hall Luncheon

1:30 p.m. Concurrent Sessions

Addressing Employee Performance

Details and Effects of 2015 BTLA Decisions Regarding PSNH and NHEC

Driving Toward Zero: State and Local Efforts to Improve Highway Safety and Eliminate Highway Fatalities in New Hampshire

1:30 p.m. Concurrent Sessions Cont'd

Geo-Thermal Heating Systems

Legislative Update

Mastering the Business Meeting

New Hampshire's Current and Future Water and Wastewater Infrastructure Needs

2:45 p.m.

Curriers Municipal Management Association of NH Annual Meeting

Exhibit Hall Afternoon Break

3:15 p.m. Concurrent Sessions

DRA's Electronic Tax Rate Setting System—Round Table

Fraud and Forensic Investigations

How Not to Get Sued: An Employment Related Practices Litigation Survival Guide

New Hampshire Municipal Association Annual Meeting

Stand up, Speak up...Shut up?

Sticks, Stones and Open Space

The Chickens and the Eggs: Ways to Avoid the Giovagnoli Scenario

4:30 p.m.

Salon D NH Association of Assessing Officials Annual Meeting

Exhibit Hall Evening Reception

8:00 p.m.

Curriers "Captain Phillips" Movie Showing



New Hampshire Municipal Association's

74th Annual Conference

Navigating the Waters of Municipal Government

Friday, November 20, 2015

7:30 a.m.

Conference Registration Opens

8:00 a.m.

Exhibit Hall Breakfast

Exhibit Hall/Wellness Fair Opens (8-4:30)

9:00 a.m. Concurrent Sessions

Affordable Care Act—Variable Hours and Look-Back Measurements

Court Update

Cutting Trash in Half: How New Hampshire Towns and Cities Can Secure Their Financial Future with Pay-as-You-Throw

Free Speech and Government Regulation of Public Protests

Fuel Assistance and Utility Assistance Programs

Understanding Trusts for Tax Exemption Purposes (Part 1)

Zoning Enforcement 101, Basics and Beyond

10:15 a.m.

Exhibit Hall Morning Break

10:45 a.m. Concurrent Sessions

C-PACE Energy Project Financing Program

IT Security Threats—Are You Ready?

Preserving Management Rights in Personnel Policies and CBAs

Small Particle Air Pollution in New Hampshire Communities: Causes and Solutions

Social Security Disability Benefits

Talkin' Trash 3.0—The High Cost of Recycling and Trash

The Right-to-Know Law: Practical Approaches to Compliance

Understanding Trusts for Exemption Purposes (Part 2)

Noon

Armory Russ Marcoux Municipal Advocate of the Year Award Luncheon

1:30 p.m. Concurrent Sessions

Assessing Standards Board Annual Public Forum

Environmental Regulations: A Navigational Guide for Construction and Maintenance of Transportation Infrastructure

IT Trends for Cities and Towns

Planning Board Waivers vs. Variances and Special Exceptions

Police Body Cams—Promises and Pitfalls

The New Hampshire Opioid/Heroin Epidemic—The Statewide Perspective and Response

Understanding Conservation Easements

Working with Coordinated Entry Points for Homeless Services

2:45 p.m.

Exhibit Hall Afternoon Break

3:15 p.m. Concurrent Sessions

Case Studies of Successful Energy Projects in New Hampshire's Municipalities

Do You Really Have a Conflict of Interest?

Municipalities Face New Challenges with Family and Medical Leave Act (FMLA) and Fair Labor Standards Act (FLSA)

New Hampshire Board of Tax and Land Appeals

NH Local Welfare Administrators Association Annual Business Meeting

The Fun Session

4:30 p.m.

Conference Concludes

ABATEMENT RECOMMENDATION

TO: Select Board
Town of Lee

FROM: Scott P. Marsh, CNHA
Municipal Resources Inc.
Contracted Assessor's Agents

DATE: October 5, 2015

RE: Gino & Joanne Magnuson
103 Ashland Street Apt. 2
Lynn, MA 01905

Property Tax Map 28 Lot 1-S12
Address: LS12 Ferndale Acres

Tax Year: 2015
Assessment: \$6,100

The subject is a camper on rented land. Abatement request is due to camper being sold and moved to a different site in September of 2015. As this is the case, it is recommended that an abatement for the 2015 taxes in the amount of \$92 plus any applicable interest/penalties/fees be granted.

NOTE: Owner has agreed to pay the owed 2014 taxes. This abatement is to close out tax collector's billing system for 2015 taxes owed.

Abatement Granted

Abatement Denied

Dated _____

ABATEMENT RECOMMENDATION

TO: Select Board
Town of Lee

FROM: Scott P. Marsh, CNHA
Municipal Resources Inc.
Contracted Assessor's Agents

DATE: October 5, 2015

RE: Tom & Lisa Doran
48 English Street
Salem, MA 01970

Property Tax Map 26 Lot 002-H07
Address: H07 Wadleigh Campground

Tax Year: 2015
Assessment: \$6,000

The subject is a camper on rented land. Abatement request is due to camper being sold and moved out of Lee in September of 2015. As this is the case, it is recommended that an abatement for the 2015 second tax bill (P2) including any applicable interest/penalties/fees be granted.

NOTE: This abatement is to close out tax collector's billing system for 2015 'P2' bill as 'P1' was paid in full. No dollar amount for P2 billing is known as tax rate is not set at this time.

Abatement Granted

Abatement Denied

Dated _____



RECEIVED
SEP 29 2015

TOWN OF LEE, NH
SELECTMAN'S OFFICE

Edward T. Perry, CPA

September 23, 2015

James A. Sojka, CPA

To the Members of the Board of Selectmen
and Ms. Julie Glover, Town Administrator
Town of Lee
7 Mast Road
Lee, NH 03861

Sheryl A. Pratt, CPA*

Michael J. Campo, CPA*

Dear Members of the Board of Selectmen and Ms. Glover:

Donna M. LaClair, CPA**

We are pleased to confirm our understanding of the services we are to provide the Town of Lee for the fiscal year ended June 30, 2015. We will audit the financial statements of the governmental activities, major fund, and aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Lee as of and for the fiscal year ended June 30, 2015. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as Management's Discussion and Analysis (MD&A), to supplement the Town of Lee's 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. As part of our engagement, we will apply certain limited procedures to the Town of Lee's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

Ashley J. Miller, CPA

Tyler A. Paine, CPA

Kyle G. Gingras, CPA

Susan E. Gauthier, CPA

- 1) Management's Discussion and Analysis
- 2) Schedule of Funding Progress for the Public Employees' Retirement System

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Lee's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Combining Schedules
- 2) Individual Fund Schedules

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Town of Lee's financial statements. Our report will be addressed

PLODZIK & SANDERSON

Professional Association | Accountants & Auditors

to the Board of Selectmen of the Town of Lee. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors' is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Lee's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of the Town of Lee in conformity with U.S. generally accepted accounting principles based on information provided by you.



Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Plodzick & Sanderson Professional Association and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a Regulator or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Plodzick & Sanderson Professional Association personnel. Furthermore, upon request, we may provide copies of selected audit documentation to a Regulator or its designee. The Regulator or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on October 7, 2015 and to issue our reports no later than 90 days after the completion of field work. Sheryl A. Pratt, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for these services is estimated to be between \$10,950 and \$12,950 for the fiscal year ended June 30, 2015. This fee is approximate and will be billed at our standard hourly rates which vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit, and currently range

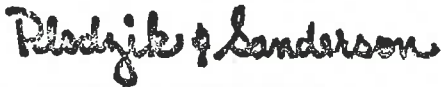


between \$50 and \$165 per hour. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Either you or we may terminate our engagement on written notice. We will be entitled to receive payment for our services through the termination date.

We appreciate the opportunity to be of service to the Town of Lee and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy, and return it to us.

Sincerely,



PLODZIK & SANDERSON
Professional Association

RESPONSE:

This letter correctly sets forth the understanding of the *Town of Lee*.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION NOTICE OF INTENT TO CUT WOOD OR TIMBER

YR 15 - TOWN 255 - OP# 07 - T (Assigned by Municipality)

For Tax Year April 1, 15 to March 31, 16

PLEASE TYPE OR PRINT (If filling in form on-line; use TAB Key to move through fields)

8. Description of Wood or Timber To Be Cut

- 1. City/Town of LEE
2. Tax Map No./Lot or USFS sale name & unit #:
3. Intent Type: Original [X] Supplemental []
4. Name of road from which accessible: STEPPINGSTONES RD
5. a. Acreage of Lot: 38 Acreage of cut: 33
b. Anticipated start date: 10/15/15
6. Type of ownership (check only one):
a. Owner of Land and Stumpage (Joint Tenants) []
b. Owner of Land and Stumpage (Tenants in Common) []
c. Previous owner retaining deeded timber rights []
d. Owner/Purchaser of stumpage & timber rights on public lands (Fed., State, municipal, etc.) or Utility Easements []

Table with columns: Species, Estimated Amount To Be Cut, Tons, Cords. Rows include White Pine (10,000 MBF), Hemlock (MBF), Red Pine (MBF), Spruce & Fir (MBF), Hard Maple (MBF), White Birch (MBF), Yellow Birch (MBF), Oak (MBF), Ash (MBF), Beech & Soft Maple (MBF), Pallet or Tie Logs (10,000 MBF), Other (Specify) (MBF), Pulpwood (Tons, Cords), Spruce & Fir, Hardwood & Aspen, Pine (200), Hemlock, Whole Tree Chips (1,000), Miscellaneous (Tons, Cords), High Grade Spruce/Fir (Tons), Cordwood & Fuelwood (Cords).

REPORT OF CUT FORM / CERTIFICATE TO BE SENT TO:
OWNER [] OR BY MAIL [] OR
LOGGER/FORESTER [] E-MAIL []

7. I/We hereby accept responsibility for reporting all timber cut within 60 days after the completion of the operation or by May 15, whichever comes first. I/We also assume responsibility for any yield tax which may be assessed. (If a corporation, an officer must sign.)

Timber Tax Information is Available at www.revenue.nh.gov Questions?? Call (603) 230-5950

SIGNATURE OF OWNER(S) OR CORPORATE OFFICER DATE 9/30/15

SIGNATURE OF OWNER(S) OR CORPORATE OFFICER DATE

PRINT CORPORATE OFFICER NAME AND TITLE DATE

PRINT OWNER(S) NAME KEVIN CRAWFORD

MAILING ADDRESS 100 STEPPINGSTONES RD

CITY/TOWN LEE STATE NH ZIPCODE 03861

PHONE 603 365-1025 E-MAIL WEBUILD4U@COMCAST.NET

9. Species and Amount of Wood or Timber For Personal Use or Exempt. See exemptions on back of form.

Table with columns: Species, Amount.

10. By signing below, the Logger/Forester or person responsible for cutting hereby accepts responsibility for verifying the volumes of wood and timber to be reported by the owner. I have become familiar with RSA 227-J, the timber harvest laws.

SIGNATURE OF PERSON RESPONSIBLE FOR CUTTING DATE 9-22-15

PRINT NAME Dale E Crawford

MAILING ADDRESS 2453 Lovell Lake Rd

CITY/TOWN Searsville STATE NH ZIPCODE 03872

PHONE 762-1102 E-MAIL CrawfordLogsInc@gmail.com

FOR ASSESSING OFFICIALS ONLY

- The Selectmen/Assessing Officials hereby certify that:
1. All owners of record have signed the Intent;
2. The land is not under the Current Use Unproductive category;
3. The form is complete and accurate; and
4. Any timber tax bond required has been received: \$ Date
5. The tax collector will be notified within 30 days or receipt pursuant to RSA 79:10;
6. This form to be forwarded to DRA within 30 days.

Signature (in ink) of Assessing Official Date 10/12 Signature (in ink) of Assessing Official Date 10/12 Signature (in ink) of Assessing Official Date

Peter B. Schmidt, Chairman
Dale R. Sprague, Vice Chairman
Audrey Stevens, Clerk

STRAFFORD COUNTY
DELEGATION
WILLIAM A. GRIMES
Justice & Administration Building
259 County Farm Road, Suite 204
Dover, New Hampshire 03820
Telephone: (603) 516-7100
Fax: (603) 743-4407



NOTICE

TO: Strafford County Delegation Members
Strafford County Cities and Towns Mayors, Selectmen, Councilmen
New Hampshire Secretary of State's Office

FROM: Peter B. Schmidt, Chairman

DATE: September 30, 2015

SUBJECT: Notice of Public Hearing and Meeting of Strafford County Delegation: **Wednesday, October 14, 2015, 7:00 p.m.**

NOTICE

PUBLIC HEARING & MEETING OF THE
STRAFFORD COUNTY LEGISLATIVE DELEGATION
WEDNESDAY, OCTOBER 14, 2015, 7:00 P.M.

NOTICE is hereby given that a Public Hearing and Meeting of the Strafford County Legislative Delegation has been scheduled for Wednesday, October 14, 2015 at 7:00 p.m., in Superior Courtroom II, Second Floor of the Strafford County William A. Grimes Justice and Administration Building, 259 County Farm Road, Dover, New Hampshire, to conduct the following business:

1. Public Hearing for Comments and Questions on:
 - a. Supplemental Appropriation of \$573,000 for Proposed HOC & Alms House Renovation Projects
 - b. Refunding Bonds to Refinance the County's 2004 Criminal Justice Bond at a Lower Interest Rate
 - c. Issuance of \$573,000 in Bonds to Fund Proposed HOC & Alms House Renovation Projects
2. Questions or Comments from Public
3. Close Public Hearing
4. Open Delegation Meeting
5. Hear Recommendation of Criminal Justice and Revenues and Capital Expense Subcommittees for Supplemental Appropriation of \$573,000 for Proposed HOC & Alms House Renovation Projects
6. Hear Recommendation of Criminal Justice and Revenues and Capital Expense Subcommittees for Refunding Bonds to Refinance the County's 2004 Criminal Justice Bond at a Lower Interest Rate
7. Hear Recommendation of Criminal Justice and Revenues and Capital Expense Subcommittees to Issue \$573,000 in Additional Bonds to Fund Proposed HOC & Alms House Renovation Projects
8. Motion to Approve Supplemental Appropriation of \$573,000 for Proposed HOC & Alms House Renovation Projects (majority vote)
9. Motion to Authorize Refunding Bond to Refinance the County's 2004 Criminal Justice Bond at a Lower Interest Rate (2/3 vote)
10. Motion to Authorize Issuance of \$573,000 in Additional Bonds to Fund Proposed HOC & Alms House Renovation Projects (2/3 vote)
11. Any Other Business Which May Legally Come Before the Delegation
12. Adjournment

Information and directions may be obtained in advance of the meeting by contacting the Strafford County Commissioners office at (603)516-7100.

Audrey Stevens, Clerk
Strafford County Delegation

COMMISSIONERS
GEORGE MAGLARAS, Chairman
ROBERT J. WATSON, Vice Chairman
LEO E. LESSARD, Clerk

TREASURER
PAMELA J. ARNOLD

COUNTY ADMINISTRATOR
RAYMOND F. BOWER

STRAFFORD COUNTY COMMISSIONERS

WILLIAM A. GRIMES
Justice & Administration Building
259 County Farm Road, Suite 204
Dover, New Hampshire 03820
Telephone: (603)742-1458
Fax: (603) 743-4407



October 1, 2015

Dear Delegation Members:

Strafford County has a unique opportunity to address three (3) operational issues which are critical to Strafford County's continued success. These include: 1. Renovations at the Strafford County House of Corrections to continue effective boarding of inmates; 2. Maintaining the Alms House, in cooperation with Southeastern New Hampshire Services (SENHS), as: a. overflow space for the House of Corrections; b. as a place housing our transitional housing program; c. and as the region's only drug and alcohol rehabilitation center. 3. Last, but certainly the key to the cost effectiveness of these projects, is the refinancing of a criminal justice bond at what is projected to be a substantially lower interest rate.

Let's begin with the good news. In 2004, Strafford County sold a bond in the amount of \$4,200,000 for a 20 year period. That bond is now callable after ten (10) years. The interest rate in 2004, when the bond was sold, was 4.502% and we are conservatively projecting a resell rate for the remaining term at 2.65%. This action alone will save Strafford County \$148,629 over the remaining 10 year life of the bond, including legal and issuance fees.

In May of 2015, five inspectors from a privately contracted company hired by Immigration and Customs Enforcement (ICE) completed a three (3) day, very thorough inspection at the Strafford County House of Corrections. Fortunately, the staff and facility passed with the preferable "flying colors." Every standard was met. However, we had a logistical problem where we did not have adequate sight and physical separation to have ICE detainees kept separately from those inmates who are accused or convicted of serious crimes (Class a misdemeanors and felonies). Approximately one-half of our 40 ICE inmates fall into this category. Even though this had always been a contractual requirement, it was not enforced until this inspection. The result was the removal of 18 ICE detainees to other facilities until we could (temporarily) resolve this issue. We were able to accomplish this in about two (2) weeks. However, this is a temporary solution that places a great strain on our staff and staffing patterns, and creates security issues for the facility.

We have developed a permanent solution which divides "C Unit" at the House of Corrections in half and establishes an effective location for housing these detainees and supports the facility's staffing pattern without challenging facility security.

We treat our boarding clients as customers and pride ourselves at being a "one-stop" drop off point for ICE detainees. If we do not provide the ability to take all ICE inmates in our facility, other facilities are likely to line up to take our place to board them.

The cost for the renovation is estimated at \$173,000. In the last twelve (12) months, ICE has paid us \$899,000 in boarding fees. The payback period for this project is approximately 2.3 months, based on the average income paid for boarders for this 12 month period.

We hope you will support this renovation from both an operational and financial position.

In 1988, the County entered into a public/private agreement with Southeastern New Hampshire Services (SENHS), the only drug and alcohol inpatient service provider in the region. We worked with them to renovate the vacant/mothballed Alms House. The basis of the deal was that the County would pay to renovate the exterior of the building and SENHS would pay to renovate the interior. Strafford County's share also mandated that we provide usable space, including fire protection (e.g. sprinklers, fire alarms, and smoke barriers). In turn for this work, SENH currently pays \$53,225 per year in rent for 11,500 square feet of space.

The State of New Hampshire is now mandating licensure of these facilities. Along with this requirement, there was a life safety inspection, the results of which have showed major deficiencies based on current codes.

In the 2015 Approved Budget, we included \$121,595 for sprinkler upgrades and \$88,500 for fire stop services for the Alms House. There is an uncommitted balance of \$175,000 remaining in these combined accounts. As the inspection and resolution of the deficiency process progressed, we learned that the cost to bring the building up to code was approximately \$400,000 more than the remaining balance. We are seeking your support for this project as well as the HOC. In turn, SENHS will be spending an equal amount for their share of the renovations.

Time is of the essence in moving forward with these projects and the bond refinancing. As you know, the Federal Reserve is constantly reviewing the primary interest rate, which currently stands at 0%. Any bump in this rate could have a negative effect on our bond rate.

We have prepared a six column sheet which is attached that shows the benefit of refinancing the current Criminal Justice bond, along with adding the \$573,000 bonding for the Jail (\$173,000) and the Alms House (\$400,000) renovations. You will note that the total debt service payment will decrease in 2016 even with the additional \$573,000 bond borrowing. This reduction is partially based on the refinancing of this bond and partially due to the natural retirement of interest for other existing long-term borrowings.

We are looking forward to discussing these matters further and answering any questions you may have at the Delegation meeting that is scheduled for Wednesday, October 14, 2015, at 7:00 p.m. (please see enclosed Notice for this meeting and, if applicable, the Executive Committee meeting on the same date at 6:00 p.m.).

Very truly yours,



George Maglaras, Chairman



Robert J. Watson, Vice Chairman



Leo E. Lessard, Clerk

**STRAFFORD COUNTY
\$573,000 BOND ISSUANCE
PROPOSED HOC & ALMS HOUSE RENOVATIONS**

PROJECT	PROJECT COST	TOTAL COST
HOC RENOVATIONS	<u>\$173,000.00</u>	\$173,000.00
ALMS HOUSE RENOVATIONS	\$575,000.00	
less: (Uncommitted Balance in 2015 budget for Sprinkler Upgrades)	(\$86,500.00)	
less: (Uncommitted Balance in 2015 budget for Fire Stop Services)	(\$88,500.00)	
	<u>\$400,000.00</u>	<u>\$400,000.00</u>
Total Amount for Bond Issuance		\$573,000.00

STRAFFORD COUNTY
 PROPOSED DEBT SERVICE SCHEDULE
 FOR REFUNDING/ISSUING BONDS
 2015-2026

	A	B	C	D	E	F
			(Col. A - Col. B)			(Col. C + Col. D+Col. E)
<u>DATE</u>	<u>PRIOR CRIMINAL JUSTICE BONDS</u>	<u>SAVINGS FROM REFUNDING</u>	<u>REFUNDED CRIMINAL JUSTICE BONDS</u>	<u>PROPOSED ISSUE JAIL/ALMS HOUSE \$573,000 BONDS</u>	<u>ALL OTHER COUNTY DEBT SERVICE</u>	<u>TOTAL DEBT SERVICE</u>
12/31/2015	\$317,730.00	\$0.00	\$317,730.00	\$0.00	\$1,903,470.76	\$2,221,200.76
12/31/2016	\$308,700.00	\$17,053.78	\$291,646.22	\$65,797.87	\$1,848,458.76	\$2,205,902.85
12/31/2017	\$299,250.00	\$12,310.00	\$286,940.00	\$65,727.00	\$1,678,341.76	\$2,031,008.76
12/31/2018	\$289,800.00	\$14,087.50	\$275,712.50	\$65,349.00	\$1,624,899.76	\$1,965,961.26
12/31/2019	\$280,350.00	\$15,732.50	\$264,617.50	\$65,944.50	\$1,566,457.76	\$1,897,019.76
12/31/2020	\$270,900.00	\$17,245.00	\$253,655.00	\$65,487.00	\$1,508,015.76	\$1,827,157.76
12/31/2021	\$260,925.00	\$13,100.00	\$247,825.00	\$65,003.00	\$1,447,473.76	\$1,760,301.76
12/31/2022	\$250,950.00	\$13,955.00	\$236,995.00	\$65,492.50	\$1,386,931.76	\$1,689,419.26
12/31/2023	\$240,975.00	\$14,677.50	\$226,297.50	\$64,929.00	\$1,326,389.76	\$1,617,616.26
12/31/2024	\$231,000.00	\$15,267.50	\$215,732.50	\$65,339.00	\$265,742.76	\$546,814.26
12/31/2025	\$220,500.00	\$15,200.00	\$205,300.00	\$65,696.00	\$255,200.76	\$526,196.76
12/31/2026	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00
Total	\$2,971,080.00	\$148,628.78	\$2,822,451.22	\$654,764.87	\$14,811,383.36	\$18,288,599.45

**STRAFFORD COUNTY
FINANCING SCHEDULE**

Thurs, October 1, 2015	Distribute DRAFT RFP
Thurs, October 8, 2015	Comments of DRAFT RFP Due Back
Wed, October 14, 2015	Delegation Authorization Received
Thurs, October 15, 2015	Circulate RFP to Bidders
Tues, October 27, 2015	Bids Due by 11:00AM
Tues, November 10, 2015	Closing/Receive Proceeds of Bonds