

Advisory Budget Committee

Minutes

December 5, 2023

This meeting was at the Barrington Town Hall with remote participation available.

Members Present: Steve Saunders, Scott Shephard, John Morris, Michael Houst and Bill Irving

Alternate Members Present: Dannen Mannschreck and Peter Royce

Others Present: Amy Doherty, Conner MacIver, Susan Gaudiello and Liz Bolton

Steve Saunders called the meeting to order at 4:32pm.

Steve Saunders opened the meeting with the agenda. The group will discuss finalizing the warrant articles and meeting with library trustee Susan Gaudiello and the library director Liz Bolton.

The group went around asking questions about the library. Bill Irving asked for clarification on charging fees for the library. Susan Gaudiello confirmed that by state statute, the library cannot charge fees for library programs.

Scott Shephard commented that some libraries can provide a community space for gatherings and thinks the community should look at the library in a different way.

Steve Saunders asked about staff time, added programs and if that is included in the proposed budget? Steve Saunders also asked if paying for programming is within the scope of what the RSA says a library is required to provide. Susan Gaudiello explained to the group that if someone was renting out the space, they could make money from that but paying for programming comes from either donation money, grants, or operating budget.

Dannen Mannschreck commented that the library provides a lot of adult education.

Susan Gaudiello reviewed listening sessions that the library has done with the community and what the residents are looking for are: books, media, socializing, adult education, senior programs, and more space. Susan Gaudiello mentioned that the library found a cost-effective way to meet the needs of residents with this new building.

The group thanked Liz Bolton and Susan Gaudiello for attending the meeting.

Conner MacIver explained to the group that the goal for today's meeting would be to take votes on the warrant articles and prioritize them in order of importance for the ballot. Results are listed below.

Article #: Library Bond Funding: Approximately \$3 million bond Tax Rate Impact: \$0.16 - Beginning in 2025 approximately \$290,000 repayment Average Home Tax Bill Increase: \$67 on a \$425,000 property.

John Morris NO, Bill Irving YES, Michael Houst, YES, Scott Shephard YES, Steve Saunders NO 3 Yes 2 No

Steve Saunders would like to see a non-lapsing fund set up to pay for programming and get a community space, if those two would happen then he could be a YES. The group as a consensus does not support Steve's suggestion.

Article #: Community Center Grant and Additional Improvements Funding: \$1,650,000 (\$1,000,000 grant, \$150,000 from Recreation Revolving Fund, \$500,000 as a bond Tax Rate Impact: \$0.03 - Beginning in 2025 approximately \$50,000 repayment Average Home Tax Bill Increase: \$12 on a \$425,000 property

The group consensus is to remove the \$500,000 bond.

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Operating Budget Funding: \$8,998,280 Tax Rate Impact: \$0.27 – Likely to be reduced with updated revenue and budget reductions Average Home Tax Bill Increase: \$115 on a \$425,000 property

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Establish Town Center Tax Increment Financing District Funding: \$1.3 million Tax Rate Impact: None – Tax Increment Financing; deferred tax base expansion Average Home Tax Bill Increase: N/A

The group will defer their decision until there is more information. Conner MacIver suggested doing a shorter term TIF district (~5-8 years). The group would potentially support the shorter term.

John Morris made a recommendation that the ABC has the authority to make a recommendation on the TIF district. Bill Irving Seconds. The group agrees.

Article #: Bridge and Culvert Capital Reserve - \$300,000 Funding: \$300,000 Tax Rate Impact: \$0.16 Average Home Tax Bill Increase: \$69 on a \$425,000 property

The group recommends \$50,000.

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous as amended.

Article #: Highway Heavy Equipment Capital Reserve - \$300,000 Funding: \$300,000 Tax Rate Impact: \$0.16 Average Home Tax Bill Increase: \$69 on a \$425,000 property

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Old Settlers Road Bridge Project – Local 20% - \$220,000 Funding: \$220,000 Tax Rate Impact: \$0.12 Average Home Tax Bill Increase: \$21 on a \$425,000 property

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Richardson Pond Dam Reconstruction Funding - \$200,000 Funding: \$200,000 Tax Rate Impact: \$0.11 Average Home Tax Bill Increase: \$46 on a \$425,000 property

John Morris would suggest contributing money towards the removal of the dam and none towards reconstruction. Bill Irving would like the dam removed or to let it fail on its own. Scott Shephard prefers reconstruction. The group agrees to contribute none toward reconstruction and some towards removal.

Conner let the group know that the Select Board might remove this article from the warrant and take it back to voter's when a decision has been made. No vote necessary.

Article #: Dam Repair/Engineering/Replacement Capital Reserve - \$200,000 Funding: \$200,000 Tax Rate Impact: \$0.11 Average Home Tax Bill Increase: \$46 on a \$425,000 property

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Public Safety Building Design and Impact Fee Study - \$150,000 Funding: \$150,000 Tax Rate Impact: \$0.08 Average Home Tax Bill Increase: \$35 on a \$425,000 property

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Paving and Related Road Work Non-Lapsing Article - \$150,000 Funding: \$150,000 Tax Rate Impact: \$0.08 Average Home Tax Bill Increase: \$35 on a \$425,000 property

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Fire Truck Capital Reserve - \$100,000 Funding: \$100,000 Tax Rate Impact: \$0.05 Average Home Tax Bill Increase: \$23 on a \$425,000 property

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Emergency Communications Upgrades Capital Reserve - \$50,000 Funding: \$50,000 Tax Rate Impact: \$0.03 Average Home Tax Bill Increase: \$12 on a \$425,000 property

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Police Equipment Capital Reserve - \$50,000 Funding: \$50,000 Tax Rate Impact: \$0.03
Average Home Tax Bill Increase: \$12 on a \$425,000 property

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Transfer Station and Recycling Center Capital Reserve - \$25,000 Funding: \$25,000 Tax Rate Impact: \$0.01 Average Home Tax Bill Increase: \$6 on a \$425,000 property

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Fire and Rescue Equipment Capital Reserve - \$10,000 Funding: \$10,000 Tax Rate Impact: \$0.01 Average Home Tax Bill Increase: \$2 on a \$425,000 property

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Library Technology Capital Reserve - \$3,000 Funding: \$3,000 Tax Rate Impact: \$0.01
Average Home Tax Bill Increase: \$1 on a \$425,000 property

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Highway/Transfer Collective Bargaining Agreement Funding: \$25,000 Tax Rate Impact: \$0.01 Average Home Tax Bill Increase: \$6 on a \$425,000 property

The group will defer their recommendation until there is more information in January.

Article #: Transfer Station and Recycling Center Special Revenue Fund Funding: Maintains \$225,000 in General Fund Revenue Tax Rate Impact: Defers additional revenue for utilization when rates double in 2027 Average Home Tax Bill Increase: N/A

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Article #: Fire/Ambulance Revolving Fund – Deposit 100% of Revenue Funding: Moves ~\$80,000 of revenue from General Fund to Ambulance Revolving Fund Tax Rate Impact: \$0.04
Average Home Tax Bill Increase: \$18 on a \$425,000 property

John Morris YES, Bill Irving YES, Michael Houst YES, Scott Shephard YES, Steve Saunders YES. The group consensus is unanimous.

Unassigned Fund Balance Anticipated to be Available to Buy Down Taxes in 2024 At tax rate setting in 2024, the Town is anticipated to holding \$5,340,191 in unassigned fund balance which represents 14.6% of the regular general fund operating expenditures. This is approximately \$750,000 in excess of the 12.5% midpoint of the recommended range. Consistent with utilization in 2023, the Select Board anticipates using approximately \$750,000 to reduce taxes in 2024. The following represents the impact of that contribution on the tax rate. Funding: -\$750,000 Tax Rate Impact: -\$0.41 Average Home Tax Bill Increase: -\$173 on a \$425,000 property

Tax Rate Impact if All Warrant Articles Pass Funding: \$1,453,000 (\$2,203,000 - \$750,000) Tax Rate Impact: \$0.79 Average Home Tax Bill Increase: \$335 on a \$425,000 property

The group discussed prioritizing warrant articles:

1. Highway Heavy Equipment
2. Fire Truck
3. Additional Paving
4. Dam Repair
5. Old Settlers
6. Police Equipment
7. Fire Rescue Equipment
8. Emergency Communications Upgrades
9. Public Safety Building
10. Bridge and Culvert
11. Transfer Station/Recycling Center
12. Library Technology

The group discussed the joint meeting scheduled for December 12th with the Selectboard to strategize how they will present the budget to the community. The group talked about being available on the January 9th meeting to finalize recommendation votes ahead of Deliberative Session.

Meeting adjourned at 5:41 pm.

Respectfully submitted by Amy Doherty