

**Budget:** We show the adjusted lines including the benefits taking into account health care cost changes. That with other changes to reflect my earned time changes, bid on audit, reduced Government Building lines, etc. leaves an increase of \$149,151, which is 2.3% to the budget (not including warrant article changes). We have included the FEMA reimbursement into the expended DPW lines, reducing the expenditure(increasing balance left) almost \$30,000.

**Budget:** There was an error in the General Building line that was noted in the questioning on why salaries dropped more than contract went up with the change of Paul's line to Contract. There are additional contract amount for roll-ups that mean we dropped the total by \$3,000 too much.

**Budget on Earned time:** If everyone bought all the earned time he or she could buy for the entire town it would be \$111,000. I propose to budget 62,522, a net reduction from the earlier budget proposal of \$14,131. At end of this report is a chart on budget in 2015 and predicted usage in 2015 and the numbers I propose for 2016.

**Budget Revaluation:** The revaluation line is over for two reasons. Two months of expenditures from 2014 were paid in 2015. There was a second vendor taken from the line in addition to Corcoran for work done related to the revaluation for technical and other work by others related to the revaluation.

**PILOT with Rochester on land recently purchased by them:** Rochester purchased a piece of watershed land in Barrington. This property becomes tax exempt, but Rochester entered a voluntary PILOT between the city and Barrington that agrees to pay ½ the tax rate times the value of the parcel. This parcel is assessed at \$75,600 and was just less than 10 acres so was not in current use. Here is the relevant section that while the property is exempt the City is willing to pay something on it.

WHEREAS, given the provisions of R.S.A. 72: 23, I, and other statutory provisions the lands, and the buildings and structures thereon and therein, comprising the Property owned by Rochester, and each lot comprising such Property; are exempt from real and personal property taxation; and

WHEREAS, R.S.A. 72:23-n, provides in pertinent part that "the governing body of any municipality may enter into negotiations for a voluntary payment in lieu of taxes from otherwise fully or partially tax exempt properties, and may accept from such properties a voluntary payment in lieu of taxes;

Further, the agreement states Rochester will notify Barrington by November 1 of changes in the property in Barrington, but with the change in assessors in Rochester that was not done. They request the parcel be included in the PILOT and the tax bill for 2015 canceled and replace with a PILOT payment. There is a state law giving favorable treatment to land purchased in other towns for water protection which is why there is a PILOT. I recommend this. ***How does the Board wish to handle this?***

**Former Town Hall:** The oil in the tanks at the former town hall is too old to be reused by the Town. We worked out with the demo company and Knights will take it for their used oil furnace. It will not cost us anything that way. Rollinsford School has a building similar to ours and would like the light off the

front of the Building because it matches theirs. The demo company is ok with Town removing it. ***Is it OK with the Board to donate it to the Rollinsford School?***

**Budget on salaries (earlier estimates):** The estimated cost of a 1% COLA on the scale for nonunion is \$10,900 not counting roll-ups. The estimated cost of a 1% COLA plus step over base for nonunion is \$25,421 not counting roll-ups. A rough number for roll-ups is 18%, less for part time more for full time 3 fire employees and police chief. There are six non-union employees at the top of the scale, five of whom would be entitled to an additional step if one were created. (Road Agent, Selectman AA, Assessing AA, two highway drivers (a third highway driver is frozen in place until on right grade/step)). The cost for a new step (1.75%) is about \$3858.

**Benefit budget based on several scenarios & cost on additional hours for 3 employees.**

<b><u>Benefits Line</u></b>		
First budget		
/nostep/COLA/high HI	\$815,795.00	
add hours 3 empl		
/new insurance	\$824,269.00	
Without adding hours to 3,		
raise matrix/1%	\$784,498.00	
without adding hours to 3,		
raise matrix 1% & step	\$787,520.00	
<b><u>Salaries on 3 pt to ft</u></b>		
Erin	\$26,263.48	35 hrs
	\$19,120.39	25 hrs
	\$7,143.09	
Barb	\$36,461.50	35 hrs
	\$32,623.45	34 hrs
	\$3,838.05	
Deb	\$28,764.89	29 hrs
	\$24,534.76	34 hrs
	\$4,230.13	
Total	\$15,211.27	

The benefit/roll-up cost increase for the three expanding hours is \$44,700. The roll-up costs on 1% and step is about \$8,000.

***What does the Board wish to do?***

**Signing acceptance of deed from American Legion**

**Tax deeded property** formerly owned by Leech has been advertised for sale with a closing deadline of December 21. Prior bidders will each be mailed a copy of the new bid as well as abutters.

**Legal Fees related to Calef appeal to ZBA:** The attorney for the ZBA indicates his fees are around \$4,200, which number was not included in the prior accounting of legal representation of the Planning Board. If this goes to court it is possible we will be paying two attorneys to defend us, one to defend ZBA and one Planning Board because on some matters we cannot have the same attorney.

Earned Time							
Dept	Budget 15	YTD Nov	Projection 2015	Org draft Bud 16	revised recom Bud 16	Notes	
Town Clerk	\$ 3,000	\$ 3,196	\$ 4,150	\$ 4,000	\$ 4,000		
Admin	\$ 7,000	\$ 3,339	\$ 5,925	\$ 6,000	\$ 6,000		
Tax	\$ 2,000	887	\$ 2,647	\$ 2,800	\$ 2,800		
Land Use	\$ 400	0	\$ -	\$ 1	\$ 1		
Gov Bldg	\$ 200	0	\$ -	\$ 100	\$ 100		
Fire	\$ 6,000	4011	\$ 6,698	\$ 8,421	\$ 8,421	Addl. Employee elig. in '16	
Police	\$ 18,600	8543	\$ 18,543	\$ 20,000	\$ 20,000		
Bldg-Code	\$ 400	0	\$ -	\$ 400	\$ 400		
Highway	\$ 7,659	6513	\$ 8,459	\$ 21,976	\$ 9,000		
Transfer St.	\$ 300	800	\$ 800	\$ 2,146	\$ 800		
Recreation	\$ 400	1400	\$ 6,600	\$ 5,309	\$ 5,500		
Library	\$ 5,099	2476	\$ 4,300	\$ 5,500	\$ 5,500		
	\$ 51,058	\$ 31,165		\$ 76,653	\$ 62,522	<b>Net change</b>	<b>\$ 14,131</b>