

**Report of the**

**Rollinsford**

***ad hoc* Committee to Study**

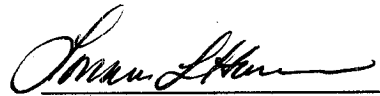
**Town Manager**

**July 26, 2018**

## Introduction

The *ad hoc* Committee to Study Town Manager was appointed in the spring of 2018 pursuant to a petitioned warrant article. Members are Lorraine L. Hansen, Chair, Dee Neathawk and Cathy Lamb. The Chair thanks both Cathy Lamb and Dee Neathawk for their contributions.

The committee was formed out of concern that the administrative tasks for the town have grown exponentially over the years, which is clear from ordinary observation. It has been the hope that this committee would be able to provide our town with information about how our administrative staff is dealing with these increased demands and how other towns in New Hampshire similar to Rollinsford has dealt with these issues.



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Lorraine L. Hansen, Chair  
*ad hoc* Committee to Study  
Town Manager

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## Mission Statement

Our mission is to present to the Select Board and the Town of Rollinsford information sufficient for them to determine whether a town manager or some other type of assistance, such as an administrator, would be more effective, efficient and cost effective in the administration of town affairs.

## Methodology:

1. Obtaining information as to how other towns with similar populations or tax bases are managing their towns affairs.
2. Obtaining financial information as to the relative costs of different types of administration.
3. Obtaining information as to the relative effectiveness of different types of administration.
3. Obtaining information as to what areas Rollinsford Select Board believes would be helpful to them in the administration of town affairs. This will be done by interviewing members of the Select Board and/or the administrative assistant.
4. Preparation of a report of the information and presenting the same to the Select Board.

## Preliminary Report of Town Manager Committee

It was determined that the committee should pick a number of towns that had similar populations and tax bases and determine the how each town is administered: Select Board only, town manager, town administrator, administrative assistant, etc.

Using this criteria, the committee selected 15 towns from the recent information provided by the Economic & Labor Market Information Bureau, NH Employment Security.

The fifteen towns are:

Town	Population	Tax Base	Tax Base w/ Utilities	Administration
Lancaster	3,381	253,640,137	268,511,837	Town Manager
Warner	2,857	276,407,175	283,683,375	Town Administrator
Dunbarton	2,805	283,694,527	303,808,127	Town Administrator
Gorham	2,699	214,053,173	272,838,573	Town Manager
Andover	2,658	245,122,527	257,464,827	Town Administrator
Antrim	2,650	214,343,893	231,852,693	Town Administrator
Plainfield	2,584	262,255,594	269,238,594	Town Administrator
Bethlehem	2,540	224,156,021	230,748,747	Select Board
Mont Vernon	2,463	253,430,774	255,888,604	Select Board
E. Kingston	2,406	288,207,876	313,498,776	Select Board
Fitzwilliam	2,392	240,192,092	287,786,900	Town Administrator
New Hampton	2,269	281,091,910	316,636,110	Town Administrator
Canterbury	2,203	253,357,394	259,691,394	Town Administrator
Ashland	2,159	232,836,807	237,637,674	Town Administrator
Kensington	2,157	294,097,616	304,246,458	Select Board

## Notes on Meeting with the Select Board May 29, 2018

On May 29, 2018 Lorraine L. Hansen of the Ad Hoc Committee to Study Town Manager met with the Rollinsford Select Board (SB) to discuss the challenges faced by the board when managing the town's affairs.

Over the past several years, there have been reporting requirement changes as well as additional knowledge required to keep up with federal, state and local regulations. For instance, the **Department of Revenue Administration** (DRA) now requires reporting through its new tax portal. In the past, a report was filled out and emailed to the DRA. The new portal requires all information be entered on line, printed on the town equipment, signed, scanned and sent through the portal. In another example, while the **US Environmental Protection Agency** (EPA) has required an annual report since 2003 and reports may have been filed by previous boards, by some error, this reporting requirement was not communicated as the board membership changed. One of the current SB members realized the issue only after discovering a letter from the EPA referring to a fine for failure to file. A new permit for storm water management is presently required, a daunting task as the 18-page application must be completed and submitted timely to avoid a fine.

Each year issues arise requiring more administrative attention – from the annual elevator inspection report to the land fill closure report. The retirement fund reports are now more time-consuming because the town now has more employees and because there are different classifications necessitating different financial information be included for each class. The town must file annual reports on the health care plan offered employees. Now that the town has shifted to SB2, the calendar has shifted, and the board must prepare the budget on an earlier schedule even as they must prepare a “default budget”. While the “default budget” is based on the prior year's spending, it cannot include certain budget items per state law.

The above examples reveal the need for a calendar to be prepared listing all of the required reports with the due dates. The Select Board has wanted to do this, but, because there have been so many emergent issues in the past few years along with a busy weekly meeting schedule, this issue has not been addressed.

For instance, during the past few years the Select Board has had to address emergency road/ culvert work, the need to replace a fire engine before it failed and required construction at the transfer station. To accomplish this, the Select Board was able to arrange to borrow by issuing two municipal bonds and a USDA bond, as well as a grant for \$110,000. The work, however, fell largely on one select board member, mainly because she was no longer working full-time. Had this same member not been going to a number of meetings of organizations which support small towns here in the state, she would not even have known about the grant the town received. It was this board member who spent numerous hours applying for the bonding and writing the grant. Additionally, the information needed for the bonds was not uniform, as there were two different types of bonds, with the USDA bond requiring an even more onerous process. At the same time, the Board had to manage these complicated construction projects as well as the run-of-the-mill town affairs. This whole process has taken a toll on this member's health. On the upside, all of the projects came in at or under budget.

Besides an event calendar, the Select Board identified many other areas requiring attention, some of which are listed below in no particular order:

- work on welfare policies, even though there has been consistency in administration of welfare since it has been run through the administrative office;
- complete job descriptions for town employees;
- improve the personnel evaluation process;
- expand the purchasing policies to allow for department heads to independently purchase lower cost items;
- build more redundancies into the job description of the front office staff so pay checks can be issued even if one person is absent from the front office;
- consider professional management of website, partly because it is now depended upon by so many of our residents;
- develop social media policies;
- develop policies for appointments to boards and commissions;
- develop business processes;
- review all town ordinances and put them on line;
- review all fees;
- cost/benefit analysis of energy consumption/conservation; and
- review the systems used at the transfer station, considering pay-per-bag or other ways to conserve money.

The Board realizes there have been lost opportunities (cell tower revenue), and that there should be a regular review of all contracts, policies and procedures. Members of the Select Board expressed frustration at having good ideas but no time to institute them. The economic development commission might have been more successful had the SB been able to spend more time preparing an overall vision for the town rather than spending countless hours reviewing small expenditures by departments and administering other routine day-to-day affairs at long, weekly meetings.

In addition to these weekly meetings, one member of the SB must attend meetings of the Budget Committee, Planning Board and certain other committees, and a quorum must attend all public hearings and special meetings..

To be better prepared for their work on the SB, each of the board members have been dividing up the tasks of attending meetings of the Lamprey Regional Solid Waste Coop, the Strafford County Regional Planning Commission, Seacoast Stormwater Coalition, Piscataqua Regional Planning Project, etc., all of which offer technical advice to area towns and cities. Other communities just send their staff to these, but we don't have the staff available to do this.

At the same time, our Select Board, under the Chairmanship of Suzanne Huard, has been able to institute many long-term planning tools, such as the **Capital Improvement Plan (CIP)**, the **Road Surface Management System** and the **Ten-Year Financial Projection Model**, all of which are designed to provide the best information possible to the voters.

The Select Board is thrilled that our residents are becoming more involved, even as this in itself presents new challenges, such as researching how the historical committee is able to accept gifts, etc. In consideration of this increased civic engagement, the Select

Board would like to adopt a system to better handle the administration of town affairs, to better allocate their time and to encourage a diverse Select Board, as board membership should not be a full-time job.

*The SB suggests that we obtain additional input for this report from the Chief of Police, Town Clerk, Tax Collector, Fire Chief, Administrative Assistant and Road Agent.*



## **Notes on Meeting with the Administrative Assistant July 3, 2018**

On July 3, 2018 Lorraine L. Hansen of the Ad Hoc Committee to Study Town Manager met with the Administrative Assistant to Rollinsford Select Board (SB) at the invitation of the SB to discuss the challenges faced by the board when managing the town's affairs.

Each year, administrative tasks keep multiplying, and the ability of the SB to keep up with these is limited by the fact that our SB are volunteers.

Our current administrative assistant is well-educated and is on the brink of graduating with a Masters in public administration, so her perspective is appreciated. She identified certain areas needing improvement, many of which had already been identified by the Select Board: **a calendar for timely completion of required tasks supported by sufficient policies and procedures; written policies with redundancies for smooth operations; communications; personnel management; customer service and strategic planning.**

### **Calendar with underlying Policies and Procedures**

The Select Board is understandably troubled that there is no main calendar to warn of deadlines for the necessary annual tasks involved with budgeting, elections and the preparation of the town report. This concern is echoed by the administrative assistant, who is mindful that because Rollinsford has a working board, the development of the underlying policies and procedures necessary to develop such a calendar has not been completed.

Our administrative assistant notes that, with the adoption of SB2, the administrative tasks involve not only becoming educated about the laws involving default budgets, but town spread sheets must be rearranged, and the new tasks involved in the preparation of the budget must be learned. Because the calendar has shifted, the board must prepare the regular budget even earlier than before even as the default budget (which, while based on the prior year's spending, cannot include certain budget items) must also be prepared.

### **Policies and Procedures for Conducting Day to Day Business with Redundancies**

It is the view of the administrative assistant that a professional administrative staff can and should prepare new policies and business procedures for presentation to the Select Board for approval. These include policies on welfare, purchasing, appointments to boards and commissions, social media, personnel, etc. as well as procedures for purchases, town ordinances, communications, fees, town systems. Presently, the Select Board does not have the time to devote to such projects, and the limited hours and wide scope of duties prevents the administrative staff from being able to tackle these needs.

For instance, the town ordinances should be on line, but first they must be scrutinized to determine which ordinances are duplicative, inconsistent or conflicting with state law. Once this is completed, the ordinances should be periodically reviewed by administrative staff and presented to the SB with suggestions for changes and the procedures

for adopting the changes. This latter is because, pursuant to state law, the procedure for adoption differs according to the type of ordinance.

While the Select Board is comfortable that the administrative assistant is managing welfare matters consistently since taking this task over, there should be clear, consistent written policies with periodic reviews to ensure that they remain in accordance with state laws. Other policies should allow department heads to make certain purchasing decisions independently with proper controls. This would eliminate the need for lower-cost purchasing orders to be brought by department heads to the SB meetings, increase the efficiency of all concerned and allow for more time to be devoted to community business. Conflict management policies can and should be improved. For instance, the town's CPA should not also be the town's auditor.

Town fees charged for building permits, stickers for transfer station disposal fees, etc., should be reviewed periodically to ensure that the money charged is sufficient when not restricted by state law. The results of any cost/benefit analysis of these fees should be presented to the Select Board for their action. Written procedures should clarify who should be collecting the fees, when the fees are collected, and procedures for accepting and crediting payments – especially in cases of cash payments.

Redundancies are important from a management perspective as these can be controls to prevent errors, omissions and fraud as well as to provide smooth operations. For the most part, there are sufficient redundancies in place with the exception that smooth operations can be interrupted when it comes to payroll. At present, the administrative assistant advises that because she is also the bookkeeper, there is no one to send the proper information to the payroll company should she be unavailable. At the very least, having a part-time bookkeeper in the office would provide the necessary redundancy.

## **Communications**

Most interdepartmental communications have been handled by one of the Select Board members acting as project manager. After the weekly meeting, the Select Board member meets with the administrative assistant, provides summaries of the meeting and issues directives to department heads and all others necessary to carry out these tasks. This function can and probably should be handled by a professional staff, rather than relying on our volunteer SB members.

At one time, one of the SB members took the time to institute regular department head meetings, but these have since been dispensed with for lack of time. Lack of inter-departmental communications can easily result in confusion and duplication of efforts.

Our Select Board members volunteer to attend various off-site meetings such as Strafford Regional Planning Commission, Lamprey Regional Cooperative, Seacoast Stormwater Commission and other groups dedicated to helping municipalities plan and meet their obligations. However, while a working select board member may be quite willing to volunteer her time to attend these meetings, it is also important for her to prepare a meeting summary to communicate to the SB, departments heads and others. Our administrative assistant advises that many other cities and towns send their administrative staff to these meetings, and, should Rollinsford have sufficient administrative staff, this could be done. In

addition to these meetings outside of the community, there are the various town committee meetings, village district meetings and occasional public hearings which decisions should be communicated to the SB and/or the department heads in a timely manner.

In short, our administrative assistant advises it would be beneficial to the town to have a single, consistent, person to represent the town on the various boards and committees, to inform department heads of resultant directives, or at the very least, to be the point person for information from various sources.

## **Customer Service**

Persons calling in to our town offices are often calling because they are confused about the process of various town systems. Many call because they don't know whether or not their application presented to the town is in process or has been denied. This applies to building permits, variances, etc., as well as VA credits and elderly exemptions for property taxes. With sufficient administrative staff able to be in communication with the various boards and departments, letters recognizing that an application is in process could be timely sent out, thereby avoiding constant calls by applicants to determine the status of their application. After applications have been processed, letters advising the whether an application was granted, contained deficiencies that can be corrected or was denied should be sent. This would automatically improve our "customer service", as persons would find the town to be more responsive to their needs.

Contracts with outside providers should first be reviewed by professional administrative staff, then given to the SB for review with comments and recommendations. Additionally, there should be procedures in place for evaluating these contracts and determining whether bid contracts have sufficient criteria to ensure that that low bidders have the expertise and resources to successfully complete the job. Again, with sufficient professional staffing, this could be completed on a regular basis.

Currently, there is a serious need for organization of the town tax maps and all planning documents. The disorganization makes it nearly impossible to confirm that conditions set by the planning board are indeed met before projects go forward or are signed off on. The result is frustration on the part of those who are waiting for decisions of the planning board or trying to determine whether they have met criteria set. As a result, members of our community would appreciate more professionalism in this area.

Both the SB and the administrative assistant recognize the need for systems utilized by the town to be reviewed periodically. For example, a cost/benefit analysis should be completed as to the transfer station to determine whether the town should consider pay-per-bag or other cost-savings options. In another example, the street lights for the town might be switched to LED's to save money, but there is work involved in conducting a cost/benefit analysis and preparing for such a change.

## **Personnel Management**

There is a need for written policies, procedures and job descriptions for town employees to be adopted by the SB. Personnel deserve good management, and at present there is little direct oversight of town employees directly under the control of the SB providing

goal-setting, support and sufficient training to correct deficiencies when needed. These latter allow the employees to feel valued and invested in their jobs. Frankly, it is difficult for any volunteer board to offer this type of personnel management. At the very least, professional administrative staff can draw up personnel policies, procedures containing regular evaluation processes and job descriptions and present these to the SB for their consideration.

## **Strategic Planning**

Strategic planning is another major area of concern. In recent years the SB has instituted capital improvement project planning, road surface management planning, etc. However, as the membership of the SB changes, much of this may well disappear due to lack of time, not lack of interest. A professional administrative staff could assure that these planning processes continue whether or not the SB has the time to deal with them. This would allow the town to anticipate and prepare for major expenditures and avoid the necessity of special meetings to demand spikes in appropriations to deal with emergent issues that should have been foreseen.

## **Town Manager vs. Town Administrator**

Our administrative assistant was asked to opine as to whether the town could benefit from a town manager. In her view, adopting town manager form of government would, of necessity, be a tremendous cultural shift. The advantages would be that there would be greater continuity over all. Even though the SB normally changes by only one member each year, even one new member can result in a complete shift in the direction of the Select Board. Furthermore, the type of work completed by individual board members varies greatly with their individual abilities and time each is willing or able to devote.

The greatest benefit would be in the area of personnel management, as the tenor of the SB can be reflected in how personnel are managed. This can result in seemingly erratic management over time, which can affect the morale of the work force. This inconsistency is less likely to occur under the town manager type of government which generally can give a greater sense of stability for the personnel than even a town administrator can provide, because the administrator serves at the pleasure of the Select Board.

**Notes on Meeting with Chief Mark Rutherford,  
Rollinsford Fire Department,  
July 16, 2018**

On Monday, July 16, 2018 Lorraine L. Hansen met with Chief Rutherford of the Rollinsford Fire Department (RFD). He has been serving as chief for seven years, and was asked to determine the condition of the RFD at this time.

The most difficult area is maintaining the staff necessary to roll out a response in the event of an emergency. Due to so many personnel working outside of the area, staffing is most difficult during the day-time. The Chief believes those that work with the RFD are very experienced and dedicated, although most live outside of Rollinsford. The Chief has been able to remind those who used to live here in the town to remember us, and they have responded in kind. Some have full-time jobs in emergency response such as at PNSY, but have agreed to respond to calls from Rollinsford.

Personnel that fight fires for Rollinsford are paid barely \$7.25 per hour worked. At this time, new hires get their training and early experience here in Rollinsford, but then move to much better-paid positions in departments in the surrounding area. The staffing problem is critical. A truck should never roll out for an emergency with less than two people. As a result, surrounding towns may be able to respond to an emergency sooner than RFD. If this happens too often, it may well deleteriously affect our position in the mutual aid response system.

The town must prepare for the time when there will be a need to hire staff for day-time responses, but this will not be possible at \$7.25 per hour. Unfortunately, this time is fast-approaching.

Over recent years, the town voted to purchase the new fire truck and other necessary vehicles, the new Scott air-packs and other equipment essential for the safety of our emergency personnel. These purchases mean that equipment-wise, RFD is presently in good condition.

The International Organization for Standardization (ISO) is the agency that assesses emergency fire response agencies and rates them on a scale from 1-10. A higher rating means that any structure in the defined area is likely to be subject to a complete burn before emergency services can respond. ISO has not reviewed Rollinsford emergency services in 25 years, and will be doing so soon. Since the last review, Rollinsford has upgraded its fire equipment and ability to respond to fires both inside and outside of the area served by fire hydrants. Additionally, the new water tower assures greater capacity to respond to fires in the area served by hydrants. It may well be that, due to these factors, fire insurance ratings in Rollinsford may drop, resulting in a lowering in the cost of fire insurance for many.

Chief Rutherford was asked to opine on the need for either a town administrator or a town manager. At present, the chief noted that the select board and administrative staff is overworked and barely able to keep up with the increasing administrative requirements of state and federal agencies. He believes that the loss of Suzanne Huard, our intrepid Select Board member will more than likely result in a situation where the progress of the last several years may be lost. The chief does not have a particular preference for either a town

administrator or a town manager. However, he believes that this may well be the time to consider hiring a town administrator, at the very least. This may help provide the continuity necessary to keep the town running in an efficient manner. His recommendation would be that the town consider someone who is a people person with the needed education, background in public administration and good management capabilities.

**Notes on Meeting with the  
Town Clerk and the Tax Collector  
July 17, 2018**

On July 17, 2018, Lorraine L. Hansen of the Ad Hoc Committee to Study Town Manager met with Andrea Cass our tax collector, and Kate Nesman, our town clerk. They were asked to describe what goes on in town hall on a day-to-day basis, what should be changed, and whether they believe hiring a town manager or a town administrator would contribute to providing better, more efficient, and timely services to residents.

Both Ms. Cass and Ms. Nesman are cross-trained to do each other's jobs. Each of these positions, the town clerk and tax collector, are part-time, and both Ms. Cass and Ms. Nesman have other jobs. Because the tax collector works on Fridays at her second job, she is unable to change her days worked for the town. Partly because of this, our town clerk worries about taking a one or two week vacation as it would leave the tax collector with no breaks, so she takes a day off here and there. Both women are dedicated to their jobs and to the Town of Rollinsford. They enjoy working with the public, work well with each other and with a volunteer whose help is appreciated.

People often come to Town Hall with questions about everything pertaining to town government. Our tax collector and town clerk try to answer these questions to the best of their abilities, but are unable to directly answer some questions. Many people are confused about the responsibilities of the town clerk and the tax collector, and are sometimes unhappy when they discover that they must go to the Select Board, to the part-time building inspector, or others for an answer. For instance, in the past, people came to town hall to complain about their town water quality because they did not know that the village district handles water and sewer issues. Additionally, anyone with checks for the recreation committee wanted to pay at town hall, even though neither the town clerk nor the tax collector have anything to do with the recreation committee. Luckily, these particular issues have largely been resolved.

The town clerk states that her job, aside from her considerable duties involving elections and town meeting, is to act as official record-keeper of the town, to make reports to the appropriate entities in the state, to register births, deaths and marriages and to issue licenses and registrations.

The town clerk finds that her job has changed quite a bit over the years due to an increase in volume of required tasks even though the population of Rollinsford has remained quite stable. Bank deposits must be made at least two or three times weekly – previously it was necessary once every week or so. Years ago, when Kate worked with Beverly Dionne, the number of vehicle registrations was barely one-fourth of the number it is today. In the current Rollinsford community, nearly every household has more than one vehicle – usually two or three cars or trucks and often a boat, snowmobile, ATV, camper, or the like. Just in the few days before our meeting, Kate registered 17 new vehicles. This does not take into consideration the licensing of fleet vehicles, such as those belonging to C & J, Janco or the Mick companies. Our town clerk comes in after hours to deal with fleet registrations, as it would be impossible to do so during regular business hours. Even dog licenses have increased – there are presently nearly 500 dogs licensed, when years ago there were only about 80 licensed dogs.

On the day of the meeting, it was clear how time-consuming it can be for just one resident to register a vehicle. A new resident came in without the needed documentation, so it was explained to her what items she would need. When the resident came back with the required documentation, she revealed she did not have a post office box. She would need a post office box to complete the transaction because she lived downtown. After going across the street to obtain a post office box, she returned only to discover that payment can be made only by cash or check, not credit card, debit card or telephone swipe. The resident left to retrieve her checkbook (luckily, she has one when today so many residents no longer have checkbooks or carry cash). On that day, because it was in the middle of the week in the middle of the month, there was no long line for the resident to return to.

Each day the town clerk and tax collector receive numerous emails in addition to telephone calls and persons coming to the window, something that did not happen years ago. The tax collector pointed out that her duties are not restricted to sending out property tax bills twice annually. For instance, each time there is a property sale in town, there will be telephone calls and/or emails from the mortgaging bank, the lawyers and the Realtor. All tax cards must be changed, current taxes may have to be collected and delinquent taxes must be paid. This process is time-consuming and applies to each sale.

The tax collector reports that residents often come in to town hall with questions about whether the property tax exemptions they requested have been granted. These applications need to be processed by the Select Board in time to issue letters granting or denying the exemptions by a date certain to allow the resident to appeal. Generally, this hasn't happened. The tax collector believes all exemptions should be reviewed periodically. Elderly exemptions have certain financial requirements that must be met, and these change from time to time, perhaps resulting in someone retaining the exemption when they are no longer eligible. Even veterans exemptions should be reviewed, as they should not be continued once the veteran and his spouse have died and others inherit the property. Failure to conduct such reviews means revenue lost.

Tax abatement decisions by the Select Board should be followed up. If the abatements are denied, letters should go out to advise property owners by July first of each year to allow the property owner ample time to appeal the decision. This rarely happens, as it has been the position of the town that if the property owner hasn't heard, the request for abatement has been denied. This system does not provide a proper record for the town or the property owner.

Our tax collector and town clerk are asked questions regarding building permits and land use, which are not in the purview of either of them. Some persons want to know whether or not they can build something on their land and if so, where and how to apply for a permit. Others have questions about lot line adjustments, deeds, zoning, subdivisions, tax maps and current use. For instance, when lot line adjustments are granted by the Select Board, the tax maps should not be changed until deeds granting the adjustments are prepared, signed and recorded, thereby finalizing the transaction. Often the parties to these transactions want to have tax map changes before the lot line adjustment process is finalized. It has been up to our tax collector, a trained paralegal, to explain the process to the public.

The tax collector pointed to an issue regarding current use tax abatements. Once property goes into current use, it is presently left to the owners to advise the town when they change



the use, triggering the 10% land use change tax. Owners have no incentive to report this. Without updating assessments, failure to pay can go on for some years. Sometimes, owners place only a portion of their property into current use. This has been a problem in recent years. Where there was no clear record as to what portion of the property was in current use, the ten percent surcharge was successfully avoided. However, our tax collector resolved this issue by making up files for each owner requesting current use tax abatements to file a statement and to mark on a tax map clearly showing which part of the property is going into current use. Once the map is on file in the town hall, there can be no question about which portion of the property is involved, thereby saving the town money.

All cemetery transactions checks go through the tax collector, who accepts the checks for the cemetery deeds and perpetual care, deposits the checks and tracks the deposits for auditing. The deeds, records and letters to purchasers are prepared by the tax collector, to be signed by the cemetery trustees.

It appears that there is currently no follow-through on plans of subdivisions, etc. For example, the sidewalks shown on the plans for the Scoutland development were never built. This lack of compliance is a continuing issue for the town and sets a worrisome precedent.

It is often difficult to know what transpired years ago, as many plans filed with the town and agreements made by the Town were never recorded at the registry. In the meantime, plans, old ordinances and old agreements are disorganized and difficult to find.

It was reported that the assessing firm hired to conduct the reassessment every five years as required by law needs supervision. The firm often failed to double check building permits, etc., allowing improvements on properties to go untaxed for significant periods of time. In addition, the assessing firm has consistently been more than 10 percent off in its valuation of properties selling soon after the new assessment. town clerk and the tax collector agree that the town should more frequently conduct assessments to detect changes in use and improvements to properties and that the failure to do so is costing the town significant revenue.

Our town clerk and tax collector agree that there are four specific areas that cause the most friction with the public: building permits, transfer station stickers, residence taxes and inventories of taxable property.

The first area identified as causing unneeded friction with the public is the handling of building permits. Building permits are not issued by the town clerk or the tax collector. Despite this, persons are often coming to town hall or calling to ask whether a building permit applied for has been issued, when it will be issued or if it will be issued. Since neither the tax collector nor the town clerk can give an answer, applicants are understandably upset.

Another problem area causing discord with the public is when non-residents with properties in town want transfer station stickers. According to the ordinance, one must have a vehicle registered in town to get a transfer station sticker. When this is explained to the applicant they are unhappy and often claim they had never had such trouble years before. The dissatisfied applicant may go before the Select Board and, should they get a decision that they can be issued a sticker, remain disgruntled because they had to attend a Select Board meeting to get it.

The third cause of unnecessary dissension is the inventory of taxable property (Form PA-28). It is no longer used to track dog licenses or for school registration and is an outmoded method of tracking improvements to properties. The revenue collected by the penalties for failure to file on time is more than offset by the costs involved in the preparation, printing, folding, addressing, mailing, labor, auditing time and the anger of residents who discover they have been fined for unintended tardiness. The higher the penalty, the more upset residents are, and their fury is directed at the those working in town hall. At this time, the tax collector's research reveals that only 38 of the 259 towns and cities in New Hampshire use the PA 28, so she is requesting that the Select Board to eliminate this source of discontent. (See attached).

Residence taxes are a completely avoidable cause of discord. This \$10 tax is assessed against all residents over 18 and under 65. The problems arise when residents come in to register their vehicles and are distressed when informed that they must come up with an additional amount for residence tax, which they often recall having just paid (and often have, but they paid it at the end of the year and it may now be spring). They wonder why it isn't just rolled into the property taxes. These taxes bring in little enough, much of which must be rebated to those who moved out of rental units during the year. When added to the cost of printing, postage, labor and auditing time, this tax cost prohibitive to collect. This is probably why, in her research on this issue, our tax collector found that only 2 of the 259 towns and cities in New Hampshire continue to collect these taxes. The tax collector plans to present her case regarding this tax to the Select Board. (See attached).

Both the tax collector and the town clerk agree that policies and procedures for all of the above should be prepared or brought up-to-date and reviewed periodically. They both believe an overall calendar listing the tasks and dates for completion for all town matters would be beneficial. Much of this could be more easily done with the help of a town administrator or manager. They believe the town and its personnel could better benefit from a town administrator, but hope any administrator or manager will not be a micro-manager, as they enjoy the somewhat autonomous nature of their jobs. They also hope any administrator would be a people person with good management and leadership skills.

## Andrea Cass

---

**From:** Andrea Cass  
**Sent:** Tuesday, May 22, 2018 12:19 PM  
**To:** Select Board  
**Subject:** RE: Budget Prep 2019  
**Attachments:** FW: report of communities still collecting Resident tax and using Form PA-28

Good morning,

In preparation for the 2019 budget season, I wanted to provide information I obtained from NH DRA regarding resident tax and Inventory of Taxable Property (Form PA-28).

New Hampshire has a total of 259 towns/cities, of which only two communities still collect resident tax – Rollinsford and Haverhill. There are currently only 38 communities generating Inventories (Form PA-28).

Perhaps now is the time to eliminate resident tax beginning FY2019, and moved to eliminate Inventories (Form PA-28) in FY2020. It would be better to make these changes over two years for budgeting purposes.

The portion of resident tax revenue collected from renters is minimal. Renters tend to be a transient population, and it is no longer cost effective to add and remove renters on a monthly basis. The unpaid portion of resident taxes which are abated every year, are then paid by property owners anyway. The cost of printing, postage, labor, and auditing time does not justify continuing collection of resident tax. The fact that only 2 communities utilize resident taxes speaks to how antiquated it is. Based on feedback both Kate and I receive at the window, residents would welcome this change.

Historically, inventories were utilized to capture dog information, census data for the school, and improvements made to a property (if an owner chose to report that information). The dog field has been removed from the form in 2016; the school does not utilize the census data; and, we now have a viable permitting process to capture improvements to a property. Accordingly, there is no practicable use for the Inventory Form to justify the associated labor and expense. The only function is now punitive, in the form of a monetary penalty, to those who do not remember to return the Inventory by the April 15<sup>th</sup> deadline.

Please let me know if you have any questions. Thank you for your consideration.

Regards  
Andrea Cass  
Tax Collector/Deputy Town Clerk  
Town of Rollinsford  
667 Main Street, PO Box 309  
PLEASE NOTE MY NEW EMAIL ADDRESS: [andrea.cass@rollinsford.nh.us](mailto:andrea.cass@rollinsford.nh.us)  
Phone: 603-742-2510 Ext. 309  
Fax: 603-740-0254

TAX COLLECTOR HOURS:  
Mon, Tues, Wed 9:00 a.m.-1:00 p.m.; Thurs 3:00–7:00 p.m.; Fri-closed  
Website: <http://www.rollinsford.nh.us>

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### **Uncollected Property Taxes and Resident Taxes**

2010 Uncollected Property	\$433,871.08	Residents Tax	\$9,780.00
2011 Uncollected Property	\$510,690.50	Residents Tax	\$7,170.00
2012 Uncollected Property	\$422,034.04	Residents Tax	\$7,370.00
2013 Uncollected Property	\$432,426.59	Residents Tax	\$7,300.00
2014 Uncollected Property	\$322,305.65	Residents Tax	\$5,290.00
2015 Uncollected Property	\$266,034.72	Resident Tax	\$1,070.00

All of these figures came from the Rollinsford Annual Town Report.

## Andrea Cass

---

**From:** Duffy, Natalie  
**Sent:** Wednesday, May 09, 2018 12:45 PM  
**To:** 'andrea.cass@rollinsford.nh.us'  
**Cc:** 'kate.nesman@rollinsford.nh.us'; 'caroline.kendall@rollinsford.nh.us'; Clark, Michelle  
**Subject:** FW: report of communities still collecting Resident tax and using Form PA-28  
**Attachments:** R-PA-28 Towns Using.pdf

**Follow Up Flag:** Follow up  
**Due By:** Tuesday, July 17, 2018 12:00 PM  
**Flag Status:** Flagged

**Categories:** Green Category

Hi Andrea,

Per your request please see attached list of towns using the PA-28 form. There are only 2 municipalities utilizing the residents tax they are Haverhill and Rollinsford. If you need anything further feel free to call or email.

Enjoy your day,

Natalie

Natalie Duffy | Equalization Auditor  
NH Department of Revenue Administration  
109 Pleasant St.  
Concord NH 03302-1313  
Phone (603) 230-5957 | Fax (603) 230-5943  
[natalie.duffy@dra.nh.gov](mailto:natalie.duffy@dra.nh.gov)  
Municipal and Property | NH Department of Revenue Administration

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The following municipalities have reported to the Department of Revenue Administration that they WILL BE USING the PA-28 Inventory of Taxable Property for the tax year 2018. (RSA 74:4-a)

BATH  
BENNINGTON  
BENTON  
CHATHAM  
CHESTER  
CLARKSVILLE  
CROYDON  
DALTON  
DORCHESTER  
ELLSWORTH  
ERROL  
GRAFTON  
GROTON  
HALES LOCATION  
HENNIKER  
LANDAFF  
LIVERMORE  
MARLBOROUGH  
MARLOW  
MONROE  
NEWFIELDS  
ORANGE  
ORFORD  
PIERMONT  
PLAINFIELD  
RANDOLPH  
ROLLINSFORD  
RUMNEY  
SHARON  
SPRINGFIELD  
STARK  
STEWARTSTOWN  
STRATFORD  
SULLIVAN  
UNINCORPORATED PLACES  
WARREN  
WEBSTER  
WENTWORTH  
WINDSOR

The following municipalities have reported to the Department of Revenue Administration that they WILL BE USING the PA-28 Inventory of Taxable Property for the tax year 2018. (RSA 74:4-a)

**Total:** 39

**Notes on Meeting with  
Rollinsford Chief of Police  
July 24, 2018**

On July 24, 2018, Lorraine L. Hansen of the *ad hoc* Committee to Study Town Manager, spoke with Robert Ducharme, Chief of Police of the Rollinsford Police Department (RPD). Chief Ducharme has been Chief of Police since 1992, before which he was a full-time police officer since 1986, and had joined RPD in 1980 as a part-time officer. The Chief noted that the management of the town has largely been handled by dedicated select board members over past years, who have spent numerous unpaid hours toiling for the town.

At this time, the town administrative staff is not robust, and does not have the time to develop the policies, rules and procedures necessary for smooth operation. The Chief developed the policies and procedures at RPD, and regards these as essential for managing even mundane tasks such collecting money for ticketed vehicles to dealing with personnel issues.

While dedicated volunteers greatly aid our town in its day-to-day affairs, they cannot (and should not) be depended upon to ensure administrative tasks can be timely completed.

As to communication between the Select Board and the other department heads, an informal, quarterly meeting could be helpful and is suggested.

Over the years there has been a lack of continuity in administration – while one board may have been able to adequately plan for the future, a succeeding board may not view this as a priority. This can result in many problems, not the least of which is deferred maintenance of town assets, which has occurred. When this happens, the cost of replacement, renewal and repair far exceeds the cost of regular maintenance. Regular maintenance of critical infrastructure and town facilities as essential.

While the town could well benefit from a town manager, the Chief opined that the townspeople would be better able to accept the idea of paying for professional management of the town if it started with a town administrator – it's easier to step up than to step down. At the very least, there should be a full-time administrative assistant to the Select Board. With good, professional administration, the Select Board can maintain stability and plan ahead.



## **Notes on Methodology:**

First, we identified fifteen towns with similar to Rollinsford in population and tax base, then determined the costs of the appropriations for the 2017 operating budgets and the cost of administration.

We subtracted from these the costs of water and sewer in those towns with water/ sewer departments rather than separate village districts because Rollinsford does not have a water and sewer department.

Because town clerks are elected, we had originally planned not to include these costs. After some research, however, we realized that many towns combined the town clerk job with that of tax collector, and some tax collectors were elected and some appointed. As a result we included the elected town clerks and tax collectors in our administrative costs, especially where every town seems to assign the administrative tasks in different combinations. It may be that they assign some tasks based on the strengths of the individual persons.

When making comparisons, it became obvious that all towns did their financial reporting somewhat differently. Some towns included the MS 737 in the town report, others did not. Apparently, not all towns included the same expenses on the same lines. In the event, we attempted to pick up all administrative costs, including the salaries for administrator or manager, tax collector, town clerk, deputies, secretaries, assessing clerks, etc, and the taxes and benefits attributable to these jobs by researching the town reports.

## **Important Notes Regarding the Administrative Costs as a Percentage of the Operating Budgets**

For those towns we gleaned the information from the MS 737, we used the lines: Executive; Elections, Vital statistics; Financial and Personnel under the "General Government" category. Because these lines incorporate more than just salaries, benefits, taxes, etc., the towns that we used the MS 737 will reflect higher administrative costs than those towns where we did not use the MS 737. The towns that we used the MS 737 were, with their relative percentage of administrative costs:

### **Town Manager towns:**

Lancaster, 28%; Gorham, 11%.

### **Town Administrator Towns:**

Andover, 17%; Antrim, 22%; Ashland, 14%; Dunbarton, 27%;  
Fitzwilliam, 15%; New Hampton, 12%; Plainfield, 13%.

### **Select Board Towns with Neither Manager or Administrator:**

East Kingston, 20%; Kensington, 23%;  
Rollinsford, 19%.

For the remaining towns\* for which we did not use the MS 737, the towns are listed with their relative percentages:

### **Town Administrator Towns:**

Canterbury, 10%; Warner, 17%.

### **Select Board Towns with Neither Manager or Administrator:**

Bethlehem, 5%; Mont Vernon, 7%.

\*for these towns we did not include the salaries paid the select board or to the treasurer – in some towns using the MS 737, these may have been included.

## **Towns with Town Manager Government**

Our investigation revealed that of the fifteen towns in our study, only two of the towns had town-manager style government. Both were in Coos County: Gorham and Lancaster. Both have 3-member select boards who meet twice monthly. Gorham's town area is approximately 32 square miles and Lancaster has an area of about 51 square miles.

### **Lancaster**

Lancaster has had a town manager for over 75 years. The present town manager has been serving for 13 years. The town clerk position is combined with that of tax collector, and is a full-time position, and operates with two assistants, both part-time and cross-trained. There is a full-time planning and zoning clerk and a full-time town accountant. Lancaster has a sub-contracted appraiser who works two days a week and uses the town offices.

The town also has a \$4 million dollar trust fund for the town to be used for recreational purposes and a \$750,000 library trust fund. Lancaster's operating budget appropriations for 2017 totaled \$5,751,251 from which an adjustment was made of \$1,152,651 because Lancaster has water and sewer included in its annual budget. The adjusted operating budget is \$4,598,600 with total administrative costs of \$1,295,082, or 28% of the total adjusted operating budget.

The town offices are open for a combined total of 42 hours a week

### **Gorham**

Gorham has had town manager style government for more than 40 years. Interestingly, Gorham has voted twice over the past 40 years to eliminate the town manager – once as recently as last year. Both times, however, the town voted to return to town manager government at the next year's election.

In speaking with the finance director, it was mentioned that she believed town manager style of government resulted in better personnel management. The staff consists of the town manager and five full-time positions: combined town clerk/tax collector, full time deputy clerk, an assessing clerk, a finance director and a payroll clerk, who are generally cross-trained to cover for vacations.

At the present time, Gorham is working with a part-time, interim town manager and expects to have a full-time manager on board by September. The town's operating budget appropriations for 2017 were \$4,978,765, from which \$966,403 was subtracted because the water and sewer operations are included. The adjusted operating budget for 2017 is \$4,012,362 and the cost of administration for 2017 was \$433,983, or 11%.

The town clerk/tax collector's office is open 5 days a week, and the town manager/ select board office hours are also five days weekly. The combined total public office hours, including the assessors's, are 47.5 hours weekly.

## **Towns with Town Administrators**

Our investigation found that of the fifteen towns studied, eight have full-time town administrators, and only one, Canterbury, has a part-time town administrator. Surprisingly, most have had town administrators for many years.

### **Canterbury**

Canterbury is located in Merrimack County with a town area of approximately 44 square miles. The town has had an administrator for only seven years, the shortest time any of the towns with an administrator has had one. A committee was formed to study the problems of town administration, came up with a solution and the town budgeted for it. The current administrator is in the third year of his contract and works 20-25 hours weekly.

The select board has 3 members and meets twice monthly.

Canterbury has a combined town clerk/ tax collector, who is part-time with a part-time deputy. There is also a select board secretary, an assessing clerk and an administrative assistant, all part-time. The 2017 appropriated operating budget was \$2,639,246 and the budgeted costs of administration were \$262,184, or 10%.

Office hours for town officials vary, but the town offices are open to the public a total of 32 hours per week.

### **Andover**

Andover is located in Merrimack County and is approximately 41 square miles in area. The town has had a town administrator since at least 1999.

The select board meets twice monthly and has 3 members.

The administrator has a full-time assistant/bookkeeper. The town clerk position is combined with that of tax collector and serves part-time with two part-time deputies. The 2017 appropriated operating budget was \$1,636,918 and the administrative costs were budgeted at \$281,623, or 17% of the operating budget.

The Select Board/administrator's offices and that of the town clerk/tax collector are open to the public four days weekly with combined open hours of 24.5 per week.

### **Antrim**

Antrim is located in Hillsborough County, and has a total land area of 36 square miles. Antrim has had a town administrator since 2004, before which the town had a full-time administrative assistant.

The three-member select board meets every other week.

The administrator serves full-time and the town has a full-time receptionist. The combined tax collector/town clerk serves full-time with a part-time deputy. There is also a part-time bookkeeper and a part-time building/planning/health officer.

In 2017, the appropriations for the operating budget were \$4,095,274, of which \$469,250 represents the water/sewer costs. After adjustment, the operating budget was \$3,626,024, of which \$794,421 represented the administrative costs, of 22% of the budget.

The town offices are open to the public four days weekly for a combined total of 34 hours per week.

### **Ashland**

Ashland is located in Grafton County with only 11 square miles of area. Ashland had had town manager government for many years, but it was voted out in 1999. Unfortunately, no one contacted knew why the change was made. Since then, the town has operated with a full-time administrator.

The town has a five-member select board which meets twice monthly.

The administrator has a full-time administrative assistant and a part-time finance person. The town has a full-time town clerk/tax collector with a full-time assistant.

The 2017 operating budget that was appropriated was \$2,600,288, and the administrative cost was budgeted at \$357,357 or 14%.

The town offices are open to the public 41 hours a week.

### **Dunbarton**

Dunbarton is located in Merrimack County and has 31 square miles of area. The town has had a full-time administrator for over 22 years.

The three-member select board meets weekly during the year and every other week during the summer.

The town clerk is full-time with a part-time deputy, and the tax collector serves only 5 hours weekly. The town administrator and select board have two part-time secretaries. There is a full-time planning and zoning clerk and a part-time building inspector.

The 2017 operating budget was \$2,268,723 as appropriated and the administrative staff was budgeted for \$608,551 or 27% of the overall budget.

The town offices are open to the public 47 hours combined.

## **Fitzwilliam**

Fitzwilliam spreads over 36 square miles and is located in Cheshire County. The town has had a full-time town administrator for at least 18 years.

The 3 member select board meets weekly.

The town clerk is part-time and has a part-time deputy. The tax collector serves part-time with a part-time deputy. There is a part-time land use administrative assistant and a part-time secretary.

In 2017, the town appropriated \$1,856,869 for its operating budget with a budget of \$278,368 for administration, or 15%.

The town offices for all town officials are open to the public for 18 hours weekly.

## **New Hampton**

New Hampton, located in Belknap County covers approximately 38 square miles. The town has had a town administrator since 1995, before which the town had a full-time board secretary for many years.

The 3 member select board meets weekly.

New Hampton's full-time tax collector/town clerk serves with a part-time deputy clerk who is cross-trained for both jobs. The administrator has a full-time administrative assistant. In addition, there is a full-time finance person and a part-time compliance officer to oversee building permits, etc.

The 2017 budget appropriated \$\$2,718,065 for operations with administrative costs of \$336,390, or 12%.

The town offices are opened to the public for various town officials for a combined hourly total of 46.5 hours a week.

## **Plainfield**

Plainfield covers 53 square miles in Sullivan County. The town has had a full-time administrator for over 30 years.

The 3 member select board meets twice monthly.

The full-time town clerk/tax collector also works as office manager and has a part-time deputy clerk. There is also a part-time HR director.

In 2017 the town appropriated \$2,254,618 for operating budget with \$292,817 in administrative costs, or 13%.

The town offices are open to the public 43 hours a week.

## **Warner**

This Merrimack County town spreads over 56 square miles. Warner has had a town administrator for 13 years. The full-time administrator has been there for six years and is on his third contract. The prior administrator served for seven years.

The 3 member select board meets every other week.

In these towns with a full-time administrator, Warner has the most staffing. In addition to the administrator, Warner has 4 full-time employees, consisting of a full-time secretary to the select board and administrator, a full-time tax collector, a full-time town clerk and a finance person at 33 hours weekly. In addition, there are three part-time employees: a deputy clerk, an assessing clerk, and a land-use clerk.

The town appropriated \$3,070,485 for the 2017 operating budget with \$517,079 in administrative costs, or 17% of the budget.

The town offices are open to the public 31 hours weekly.

## **Towns with Neither a Manager or Administrator**

As to the towns with no administrator or manager, at least one of the towns is considering the possibility.

### **Bethlehem**

Bethlehem is located in Grafton County, covering 90 square miles.

There is a five-member select board which meets weekly except in the summer, when it meets every other week. The board is considering meeting every other week on a permanent basis.

Bethlehem has a full-time tax collector/town clerk with a part-time deputy. There is a full-time assistant to the select board and a full-time financial clerk. There is also a part-time planning and zoning clerk.

Bethlehem has a special revenue fund from the Bethlehem Country Club of \$340,000. The 2017 town operating budget appropriated was \$2,834,008 with administrative costs of \$138,429, or 5%.

Public town office hours are 39.5 hours weekly.

### **East Kingston**

East Kingston is in Rockingham County and covers only 10 square miles. The town apparently had a town manager in the past because one had been listed on the DES site, but there was no information why there was no longer a town manager.

The select board has 3 members who meet weekly on Mondays.

The town clerk/tax collector is full-time with a part-time assistant. There is a full-time office manager with a part-time assistant. The town is considering hiring someone to administer welfare at 15 hours per week.

Last year's appropriations for the operating budget was \$2,875,041 with administrative expenses of \$574,690, or 20% of the operating budget.

The town offices are open to the public 35 hours weekly.



## **Kensington**

Kensington, located in Rockingham County, is only about 12 square miles in area.

The three-member select board meets twice monthly.

The full-time assessing clerk, with her part-time assistant, takes on all duties other than those of the remaining part-time personnel: tax collector, assistant tax collector, town clerk, deputy town clerk. At present, Kensington is operating without a town clerk, as the clerk recently left. East Kingston has been offering aid by helping to register vehicles. The assessing clerk acts as liaison for all department heads and the select board.

In 2017, the town appropriated \$1,608,827 for the town operating budget with \$364,758 allotted to administration, or 23%.

The town offices are open to the public 28.5 hours weekly.

## **Mont Vernon**

Mont Vernon is only 16 square miles in area and is located in Hillsborough County.

The select board has 3 members who meet weekly, except in the summer, when they meet every other week.

Mont Vernon has a full-time secretary to the select board and a part-time assistant to the select board secretary. The tax collector, deputy tax collector, town clerk and deputy town clerk are all part-time.

The 2017 appropriation for the town operating budget was \$2,262,460 with \$163,760 set for administrative costs, or 7%.

The town offices are open to the public 29 hours weekly.

## **Rollinsford**

Rollinsford, in Strafford County, has only about 7 square miles in area. There is no town administrator or manager.

The Select Board meets once weekly, and would like to meet less often.

At present there is a part-time tax collector and a part-time town clerk, who are cross-trained. There is an administrative assistant works part-time, and various part-time minutes clerks.

In 2017, Rollinsford budgeted 1,754,629 for its operating budget, and \$324,619 for town administration, or 19%.

The town offices are open to the public 20 hours weekly.

## **Conclusions**

In all of the towns we researched, few that had either a town administrator or town manager had Select Boards that met weekly. This has allowed for boards with more diversity.

As to the interviewees, many suggested that should the town hire a manager or an administrator, that the person have sufficient education in town management, and especially, be a good "people person". Anecdotally, some residents of Rollinsford have mentioned they worried that a manager/administrator would be either be a "micro-manager" or a mere "delegator" and not be a "working manager". A few interviewees of the towns we researched mentioned that town managers/administrators who concentrated only on finances were less successful than those with good people skills.

In recent times, Rollinsford has been fortunate to have select board members who have had the background and education necessary to manage the town and were able to devote the necessary time required. Frankly, this dedication and professionalism has been able to mask the need for more robust administrative assistance in the front office.

Our interviews with the Select Board, the town administrative assistant, and others revealed that most were in agreement about the areas of administration that need to be addressed or improved: an event calendar supported by policies and procedures; policies and procedures; written business processes with redundancies for smooth operations; personnel management; organization of all ordinances, land plans and agreements; communication; customer service; and strategic planning that allows the town to be forward-looking with sufficient attention to the preservation of existing town assets. Without going into all of the specifics raised by the interviewees, we address the following in broad terms.

### **Event Calendar**

Policies and procedures must be drawn up to form the basis for an event calendar with dates for tasks to be completed as to budgeting, elections, etc., and deadlines for filing information with various state and federal agencies. Failure in these areas can result in serious fines or worse. One town we spoke with noted that they had missed a noticing deadline and town operations were shut down.

### **Policies and Procedures**

Written policies and procedures provide guidance in the application of ordinances and laws. Once completed, should the policy be followed, no one can complain of inconsistent application, possibly preventing a lawsuit. Anytime a policy is waived, there should be a written explanation as to the circumstances supporting the waiver.

### **Business Processes with Redundancies**

Business processes allow for smooth operations, and should have redundancies. No essential functions should be unable to be performed due to the absence of one person. This can be resolved by having another person in the offices available and trained to carry out these tasks as needed. Business procedures should be written up with periodic review to ensure the procedures are efficient and up-to-date. Redundancies should be built in to all business operations of the town offices.

### **Personnel Management**

Good personnel management requires oversight with policies and procedures and consistent application of the same over time. Admittedly, this is nearly impossible with a volunteer board, but this area can be greatly improved with a professional town administrator/manager. Job descriptions for all personnel, with goal-setting, support and training can help employees succeed.

### **Organization of Town Ordinances, Plans, etc.**

Town ordinances, plans and agreements should be filed in a manner where they be easily retrieved. Ordinances should be periodically culled to eliminate those that are inconsistent, duplicative or out-of-date. Failure in the above areas leads to the setting of bad precedents and inconsistent application. As one town administrator mentioned during our investigation, residents can be just a lawsuit away from realizing a town administrator or town manager would have been less expensive.

### **Communication**

Communication between all department heads and the select board should be maintained. Furthermore, there should be someone who can inform the board and others about off-site meetings and recommendations of other agencies and organizations. Communications to all who apply for building permits, tax abatements and tax exemptions should be prompt and consistent. These records are crucial in the event of appeals.

### **Customer Service**

Deficiencies in the above areas contribute to the perception of residents that customer service could be improved. Communication of the status of applications and consistent application of ordinances would go a long way to improving this. The suggested elimination of the residence tax and the inventory of taxable property would greatly reduce friction with the town office staff.

### **Strategic Planning with Attention to the Preservation of Town Assets**

This is an area that has had much attention in past years, but many fear that as the board changes the attention paid this area will abate. The townspeople have recently learned what happens when maintenance is deferred – it costs the town more to rebuild or replace than it does to preserve and maintain. The capital improvement plan, the road surface management system and the ten-year financial projection are all part of good strategic planning, and it is crucial that these remain in place with budgeting sufficient to carry out these necessities.

### **Lack of Continuity**

An overarching issue is the lack of continuity from board to board over the years, which happens naturally as boards and their priorities change from time to time. In addition, the education and abilities of individual board members vary over the years, as well as the willingness to devote hours toiling in the town offices.

## **Recommendations**

A town manager or administrator can be beneficial in all of the aforementioned areas. Professional staff can address the organization of materials; prepare policies and procedures with a review of the current laws and those adopted by other communities; develop an event calendar; be the point person for all communications; prepare job descriptions for personnel; help provide support to our personnel with training and goal setting; develop procedures for good customer service; and review the strategic planning and maintenance schedules for town assets.

Should the town hire a town manager, some of the above duties would be taken over completely by the town manager. In the event the town hires a town administrator, the administrator would address the above issues, and prepare recommendations for action by the Select Board.

At the very least, there is a need for more administrative staff to address as many of the above areas as possible. The days where dependency on volunteers to complete necessary tasks are gone. Should a volunteer fail to complete a certain job and perhaps not even mention it, the assignment will not be completed timely enough to avoid a fine or worse. However, simply expanding the administrative staff will not address the management issues that should be addressed on an ongoing basis.

The committee would like to present our findings to the town at a hearing in the near future.

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# NEW HAMPSHIRE MUNICIPAL ASSOCIATION (1)

## New Hampshire Town And City

### Town Managers vs. Town Administrators: What's the Difference?

*New Hampshire Town and City, June 2006*

By

*By Kimberly Hallquist, Esq.*

It would be hard to imagine any board of selectmen that could operate efficiently and effectively without the assistance of capable administrators and office staff. Selectmen are called upon to make many important decisions as they "manage the prudential affairs" of the town, and to do so, they often turn to town managers and town administrators to assist them.

**Q: Is there a difference between having a town manager or a town administrator working for the town?**

**A:** Yes, and it's a pretty significant difference. A town manager has the power and duties that are outlined in RSA Chapter 37 (<http://gencourt.state.nh.us/rsa/html/III/37/37-mrg.htm>), while a town administrator (or administrative assistant, business manager or other similar titles) has no similar statutory authority, but instead works under the direct supervision of the board of selectmen, which retains all of its statutory authority.

**Q: Who decides whether the town will have a town manager?**

**A:** The legislative body. In order to have a town manager, the voters must adopt the provisions of RSA Chapter 37 (<http://gencourt.state.nh.us/rsa/html/III/37/37-mrg.htm>) at an annual meeting. The question must be included on the warrant upon the written application of 10 or more voters, or one-sixth of the voters in town. RSA 37:12 (<http://gencourt.state.nh.us/rsa/html/III/37/37-12.htm>). The selectmen may place the question on the warrant as well. The question must be placed on the official ballot to be voted on simultaneously with the balloting for town officers. Without a vote at town meeting, following the procedures set out in the statute, the town may not operate under the town manager form of government. RSA 37:15 (<http://gencourt.state.nh.us/rsa/html/III/37/37-15.htm>). If there is no authority for a town manager, the selectmen remain the executive, managerial and administrative body that carries out the votes enacted at town meeting.

**Q: If there is no provision for a town manager, can the selectmen hire a town administrator?**

**A:** Yes, subject to budgetary considerations, the selectmen may hire a town administrator, administrative assistant or other staff they deem necessary to assist them in running the everyday business of the town. The legislative body has the option to create any elected or appointed officials it deems necessary to perform the work of the town. RSA 41:2 (<http://gencourt.state.nh.us/rsa/html/III/41/41-2.htm>). They may vote to create the position of town administrator, administrative assistant, or other positions, to assist the selectmen in the management of the town. Often, town meeting delegates the tasks of supervising the work performance and job descriptions of these various positions to the selectmen.

**Q: Do the selectmen lose some of their authority under a town manager form of government?**

**A:** Yes. This is an important distinction between the town manager position and the town administrator position. By adopting the town manager form of government, the legislative body is placing some of the authority that would otherwise be held by the selectmen into the hands of a non-elected official. While the town manager is subject to the direction and supervision of the selectmen, he or she assumes several important duties when appointed. For example, the town manager becomes the administrative head of all town departments and has the authority to hire and fire employees under his or her control and to set their salary. The town manager also has the authority to

approve the payment of bills incurred by the departments under his or her supervision. See RSA 37:6 (<http://gencourt.state.nh.us/rsa/html/III/37/37-6.htm>) for a complete list of the powers and duties of a town manager. The town administrator does not have these statutory powers and duties.

**Q: Is there any difference between the town manager and the town administrator in the area of hiring and termination?**

**A:** Yes. The statutes require that the town manager be selected by the selectmen "with special reference to his education, training, and experience to perform the duties of his office [.]". As discussed earlier, there is no statutory provision for a town administrator, or other administrative positions, so the selectmen may hire personnel with whatever qualifications they feel necessary. They may hire a person with no experience at all and allow the person to "learn on the job." This is not the case with the town manager position, who must be selected based on experience and training to perform the job. In the case of termination, a town manager may be removed by the selectman at any time "for cause." This is in contrast to a town administrator, who is an employee "at will" and who may be removed without notice or cause. An important caveat: while New Hampshire is an "at will" state, employment contracts and personnel policies often contain provisions that require the employer to take certain steps before terminating an employee. Additionally, there may be statutory requirements that must be followed before action may be taken against some positions, for example, police officers, some fire department staff and library staff. Before taking any employment action, review the town's policies and contact the town's attorney.

**Q: Can an official ballot referendum (SB 2) town have a town manager?**

**A:** Yes. Either a traditional town meeting town or an official ballot referendum (SB 2) town may adopt the provision of RSA Chapter 37 (<http://gencourt.state.nh.us/rsa/html/III/37/37-mrg.htm>) and operate as a town manager form of government. The provisions of RSA Chapter 37 (<http://gencourt.state.nh.us/rsa/html/III/37/37-mrg.htm>) apply to towns (unless it is a town council town, in which case it is a council-manager form of government that is adopted as part of the town's charter) and village districts or precincts. However, it does not apply to cities or school districts.

**Q: What happens if there is a vacancy?**

**A:** If there is a vacancy in the office of town manager, the selectmen must fill the position as soon as practical. While they search for a qualified replacement, they may appoint a person to fill the position on a temporary basis. RSA 37:8 (<http://gencourt.state.nh.us/rsa/html/III/37/37-8.htm>). If there is a vacancy in the town administrator position, the position may or may not be filled, as the selectmen deem appropriate and in accordance with the town's personnel policies, if any.

**Q: Can the legislative body decide to elect the town manager or town administrator?**

**A:** A town manager cannot be elected because the statute provides that the selectmen make the appointment. RSA 37:2 (<http://gencourt.state.nh.us/rsa/html/III/37/37-2.htm>). A town administrator may be appointed or elected pursuant to RSA 669:17, IX (<http://gencourt.state.nh.us/rsa/html/LXIII/669/669-17.htm>) which allows for the election of any other officers the town may judge necessary for managing its affairs. The most common way to fill the position of town administrator is by appointment by the selectmen.

**Q: Can a town manager or a town administrator serve on the budget committee?**

**A:** A town manager may not serve as a member-at-large of the budget committee in the town he or she serves, but may serve as the alternate for the ex-officio member representing the governing body, if so designated. RSA 32:15, I (b) & V (<http://gencourt.state.nh.us/rsa/html/III/32/32-15.htm>). A town administrator is similarly precluded from serving as a member-at-large on the budget committee if he or she is a full-time employee or a part-time department head. Like the town manager, the town administrator could serve as the alternate for the ex-officio member representing the governing body. When serving as an alternate, the person so designated has the same authority as the regular member.

**Q: Can a town vote to discontinue the town manager form of government?**

**A:** Yes. The legislative body may vote to discontinue the town manager form of government in the same manner that it adopted it. The question must be placed on the warrant and voted on in the same way as balloting for town officers. If the voters decide to discontinue the town manager form of government, the revocation will become effective on the second Tuesday in April following the vote. RSA 37:15 (<http://gencourt.state.nh.us/rsa/html/III/37>)

New Hampshire Statutes

Title 3. TOWNS, CITIES, VILLAGE DISTRICTS, AND UNINCORPORATED PLACES

Chapter 37. TOWN OR VILLAGE DISTRICT MANAGERS

*Current through Chapter 6 of the 2018 Legislative Session*

§ 37:1. Scope of Chapter

[Browse this section](#)

As used in this chapter, the word "town" shall be construed not to include cities or school districts, but shall include village districts or precincts, and the words "town clerk" shall include clerks of village precincts or districts.

Cite as RSA 37:1

Note:

1929, 69:1. RL 55:1.

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§ 37:2. Appointment of Manager

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The selectmen of towns adopting the provisions of this chapter, as herein provided, shall forthwith thereafter appoint a town manager who may or may not, when appointed, be a resident of the town or state.

Cite as RSA 37:2

Note:

1929, 69:2. RL 55:2.

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§ 37:3. Qualifications of Manager and Authority of Selectmen [Browse this section | Top](#)

The town manager shall be selected with special reference to his education, training, and experience to perform the duties of his office, and without reference to his political belief; and shall in all matters be subject to the direction and supervision, and hold office at the will, of the selectmen who may by a majority vote remove him at any time for cause.

Cite as RSA 37:3

Note:



1929, 69:3. RL 55:3.

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§ 37:4. Oath and Bond

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Before entering upon the duties of his office, the town manager shall be sworn to the faithful and impartial performance thereof, and a certificate to that effect shall be filed with the town clerk; and he shall execute a bond in favor of the town for the faithful performance of his duties in such sum and with such surety or sureties as may be approved by the selectmen.

Cite as RSA 37:4

Note:

1929, 69:4. RL 55:4.

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§ 37:5. General Authority

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The town manager shall be the administrative head of all departments of the town and be responsible for the efficient administration thereof, except as herein otherwise provided. He shall have general supervision of the property and business affairs of the town and of the expenditure of moneys appropriated by it for town purposes, but his authority shall not extend to warning town meetings, making bylaws, borrowing money, assessing or collecting taxes, except as otherwise provided in RSA 37:16, granting licenses, laying out highways, assessing damages, or any other functions of a judicial character vested by law in the selectmen or other town officers, nor to supervision of the offices of town clerk and town treasurer.

Cite as RSA 37:5

Note:

1929, 69:5. RL 55:5. 1947, 236:1, eff. June 26, 1947.

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§ 37:6. Powers and Duties in Particular

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The town manager shall have the power and it shall be his duty:

- I. To organize, continue, or discontinue, from time to time, such departments as the selectmen may from time to time determine.
- II. To appoint, upon merit and fitness alone, and to remove, all subordinate officers and employees under his control, and to fix their compensation.
- III. To attend such regular or special meetings of the selectmen as they shall require.
- IV. To keep full and complete records of the doings of his office, and to render to the selectmen an itemized monthly report in writing, showing in detail the receipts and

disbursements for the preceding month; and annually, or oftener at the request of the selectmen, to make a synopsis of all reports for publication.

- V. To keep the selectmen fully advised as to the needs of the town, within the scope of his duties, and to furnish them on or before the thirty-first day of January of each year a careful, detailed estimate in writing of the probable expenditures of the town government for the ensuing fiscal year, stating the amount required to meet the interest on maturing bonds and notes or other outstanding indebtedness of the town, and showing specifically the amount necessary to be provided for each fund and department; and to submit at the same time an estimate in writing of the amount of income from all sources of revenue, exclusive of taxes upon property, and of the probable amount required to be levied and raised by taxation to defray all expenses and liabilities of the town. For the purpose of enabling the town manager to make up the annual estimate of expenditures, all boards, officers, and committees of the town shall, upon his written request, furnish all information in their possession and submit to him in writing a detailed estimate of the appropriations required for the efficient and proper conduct of their respective departments during the fiscal year.
- VI. To examine or cause to be examined, with or without notice, the affairs of any department under his control, or the conduct of any officer or employee thereof; and for that purpose he shall have access to all town books and papers, for the information necessary for the proper performance of his duties.
- VII. To have charge, control, and supervision, subject to the direction of the selectmen and to the bylaws of the town, if any, of the following matters:
- (a) The management of municipal water works, lighting, and power systems.
  - (b) The construction, maintenance, and repairing of all town buildings and of all town roads, highways, sidewalks, and bridges, except as otherwise specially voted by the town.
  - (c) The purchase of all supplies for the town.
  - (d) The police and fire departments of the town, if any.
  - (e) The system of sewers and drainage, if any.
  - (f) The lighting of streets, highways, and bridges.
  - (g) The sprinkling of streets and highways, the laying of dust, and the removal of snow.
  - (h) The maintenance of parks, commons, and playgrounds.
  - (i) The care of cemeteries when the town has adopted the provisions of RSA 289:6, II.
  - (j) The letting, making, and performance of all contracts for work done for the town.
- In municipalities adopting the provisions hereof, the town manager shall supersede any board of commissioners or other supervisory officer or officers previously established, elected, or appointed to have superintendence of any of the matters specified in the foregoing paragraphs (a) to (j) inclusive; except that

he shall not supersede, nor shall adoption of this chapter in any way impair the authority and duties of, fire engineers, the commissioner of transportation and his assistants, or any police commission created by act of the legislature.

VIII. To administer the poor relief of the town, either directly or through a person or persons appointed by him, and under the supervision of the selectmen.

IX. To perform such other duties, consistent with his office, as may be required of him by vote of the selectmen.

Cite as RSA 37:6

Note:

1929, 69:6. RL 55:6. RSA 37:6. 1994, 318:4, eff. Aug. 7, 1994. 2004, 257:33, eff. June 15, 2004.

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#### § 37:7. Approval of Vouchers

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The town manager may approve vouchers for obligations incurred by any department of which he has supervision, and, except during his absence or disability, the selectmen shall not draw orders for the payment of any such obligations without such approval. The selectmen may themselves approve such vouchers, or authorize their approval by some other person, in the event of the absence or disability of the town manager.

Cite as RSA 37:7

Note:

1929, 69:7. RL 55:7.

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#### § 37:8. Vacancy

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Any vacancy in the office of town manager shall be filled as soon as practicable by the selectmen; and pending the appointment of a permanent manager, the selectmen may appoint a person to perform temporarily the duties of that office.

Cite as RSA 37:8

Note:

1929, 69:8. RL 55:8.

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#### § 37:9. Incompatibility of Offices

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The town manager during the time that he or she holds such appointment, may be manager of a district or precinct located wholly or mainly within the same town, and may

be elected or appointed to any municipal office in such town or included district or precinct that would be subject to his or her supervision if occupied by another incumbent; but he or she shall hold no other elected or appointed public office of the town except justice of the peace or notary public except as otherwise provided in RSA 37:16. Town managers may be appointed, subject to the approval of the governing body of the town, to regional or state boards, committees, or commissions provided there is no incompatibility with the duties described in this chapter.

Cite as RSA 37:9

Note:

1929, 69:9. RL 55:9. 1947, 236:2, eff. June 26, 1947. 2004, 55:1, eff. July 2, 2004.

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#### § 37:10. Compensation

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The town manager shall receive such compensation as may be fixed by the selectmen, unless otherwise specifically voted by the town.

Cite as RSA 37:10

Note:

1929, 69:10. RL 55:10.

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#### § 37:11. Adoption of Provisions by Town

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The provisions of this chapter shall not become operative in any town unless and until the same are adopted by a majority of the legal voters of the town present and voting at an annual meeting duly warned as hereinafter provided.

Cite as RSA 37:11

Note:

1929, 69:11. RL 55:11.

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#### § 37:12. Warning of Meeting

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The selectmen, upon the written application of 10 or more voters, or 1/6 of the voters in the town, shall insert a proper article in their warning for such meeting, which article shall refer to this chapter.

Cite as RSA 37:12

Note:

1929, 69:12. RL 55:12.

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§ 37:13. Revocation

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A town that has adopted the provisions hereof may rescind such adoption by majority vote of the legal voters present and voting at a subsequent annual meeting, provided a proper article therefor is inserted in the warrant for such meeting; but no acts done or obligations incurred by the town manager prior to such rescission shall be affected thereby.

Cite as RSA 37:13

Note:

1929, 69:13. RL 55:13.

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§ 37:14. Adoption of Provisions by Village Districts

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A village district or precinct organized under, or established by special act for any of the purposes set forth in RSA 52:1, may avail itself of the provisions hereof, so far as applicable, if a majority of the voters thereof present and voting at a district or precinct meeting so vote under a proper article in the warrant therefor as above provided. The commissioners of a village district or precinct adopting the provisions of this chapter shall have the same powers in respect to the employment, direction, supervision, and discharge of town managers and the fixing of their bonds and salaries as are herein conferred upon selectmen; provided, however, that no village district or precinct shall avail itself of the provisions hereof unless the town in which such district or precinct, or the major part thereof as shown by its valuation for taxation purposes, is located shall have voted to adopt such provisions; and provided, further, that whenever a village district or precinct shall adopt the provisions of this chapter, it shall appoint as its manager the manager of such town.

Cite as RSA 37:14

Note:

1929, 69:14. RL 55:14.

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§ 37:15. Ballot Vote on Adoption and Discontinuance

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Whenever an article has been inserted in the warrant for the annual meeting of any town, village district or precinct, calling for consideration of the question of adopting the provisions of this chapter, the following question shall be submitted to the voters at such meeting: "Do you favor adoption of the town manager plan as provided in chapter 37 of the Revised Statutes Annotated?" In towns, village districts or precincts having an official ballot the clerk shall cause this question to be printed on the official ballot and the voting on this question shall be taken up at the opening of the polls and carried on

simultaneously with the balloting for town officers. In towns, village districts or precincts which do not have an official ballot the clerk shall cause to be prepared in advance of such meeting a printed ballot containing the above question and in either method the question shall be followed by the words "Yes" and "No" with boxes after each, in which the voter may mark his choice. Such balloting arrangement shall be used at all meetings voting on such question pursuant to RSA 37:11 and 37:14. The polls shall remain open for at least 3 hours at any meeting balloting on such question. In voting on the question of revoking the provisions of this chapter in any town, village district or precinct pursuant to RSA 37:13, the balloting procedure prescribed by this section shall govern, except that the question appearing on the printed ballot shall be as follows: "Do you favor the continuation of the town manager plan as now in force in this town?" If a majority of the voters present and voting in a town, village district or precinct on this question signifies disapproval of this question the town manager plan will be deemed to be revoked therein provided, however, that said revocation shall not be effective until the second Tuesday of April next succeeding the annual meeting at which such action is taken.

Cite as RSA 37:15

Note:

1947, 20:1. 1951, 135:1. RSA 37:15. 1957, 152:1. 1963, 103:1, eff. July 23, 1963.

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#### § 37:16. Acting as Collector of Taxes

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Any town which shall have adopted the provisions of this chapter may at the annual or a special meeting, under a proper article in the warrant, vote to authorize the selectmen to appoint the town manager to also be collector of taxes within and for such town and to fix his compensation therefor. In such case and while such vote is in effect, the town shall not vote to elect a collector of taxes.

Cite as RSA 37:16

Note:

1947, 236:3. 1953, 29:1, eff. March 4, 1953.

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#### § 37:17. Authorization

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Any vote taken under the provisions of RSA 37:16 shall be by ballot. If the town wherein such action is to be taken had adopted an official ballot system, and has previously adopted the provisions of this chapter, the clerk shall add to the ballot the following question: "Shall the powers and duties of the office of collector of taxes be transferred from said office to that of town manager?" The question shall be followed by 2 squares, above which shall appear the word "yes" and the word "no" respectively.

Cite as RSA 37:17

Note:

1949, 158:1, eff. April 26, 1949.

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## **Addenda to Report September 18, 2018**

As mentioned in our report, the results of the cost of the total administration of each town vs. the total costs of the appropriations for the year of 2017 were skewed by which items each town chose to put into each budget line. In our report, it appeared that Rollinsford administrative costs as a percentage of the total operating budget was quite high, with the highest being Lancaster at 28% and the lowest, Bethlehem, at 5%.

For a more direct comparison, a more in-depth review was made of the information reported by the two towns which had the lowest percentage of administrative costs in comparison to the overall operating budget.

**Using the same criteria as Mont Vernon and Bethlehem, each of which appears to have the lowest percentage cost of administrative support compared to the 2017 town operating budget appropriations at 7.23% and 5.47% respectively, the cost of Rollinsford's administrative support staff represents only 6.74% of its operating budget.**

**Bethlehem:** Administrative appropriations for the salaries and benefits of the Bethlehem town clerk/tax collector, deputy, assistant to the select board and clerical staff was \$154,977, or 5.47% of the appropriations for the operating budget.

**Mont Vernon:** Administrative appropriations representing only 7.23% of the operating budget. Mont Vernon's was made up of only the appropriated salaries and benefits of the administrative staff (tax collector, deputy tax collector, town clerk, deputy town clerk and office secretary) of \$163,760.\*

**Rollinsford:** Using the same criteria, Rollinsford's appropriated administrative salaries and benefits for 2017 were: Finance admin. Sec. - \$36,643, admin clerical support- \$7,001, budget comm secretary - \$1,326, payroll taxes - \$4,438, NH retirement - \$3,108; health ins. - \$8,051; town clerk salary - \$24,042, payroll taxes \$1,870; tax collector - \$19,693, payroll taxes - \$1,705; health inspector- \$510; Bldg inspector - \$16,640, payroll taxes - \$1,273 for a total of \$118,249, or 6.74% of the operating budget of \$1,754,629.

**According to the NH Occupational Employment and Wages statistics for 2017 in the Dover-Durham area, the salary cost of a town manager or administrator ranges from \$25.58 to \$61.20 per hour, or \$53,206 to \$127,296 for full-time administrative services (plus benefits).**

\*Errata: our report had mistakenly dropped \$700 for Medicare/Fica attributable to the Mont Vernon tax collector, which makes the total \$164,460.00 in administrative salaries and benefits, but this error does not change the percentage.

\*\*For comparison, the total salaries of Rollinsford's administrative support staff comprise \$105,855, while salaries of \$177,149 were budgeted to the Police Chief, Lieutenant and Sergeant in 2017, who managed 4 full-time officers and 5 part-time officers in Rollinsford's part-time police department.