

**Town of Newport, New Hampshire
Board of Selectmen**

**Minutes for Meeting of April 18, 2016
6:30 pm, Municipal Building**

SELECTMEN PRESENT: Todd Fratzel, Vice Chairman; David Hoyt, William Wilmot, Jeff Kessler

STAFF PRESENT: Shane P. O'Keefe, Town Manager; Arnold Greenleaf, Superintendent of WWTF; Ken Dennis, Buildings and Grounds Manager; James Burroughs, Chief of Police; Newport Police Officers Joshua Boone, Buddy Rowe Shawn Seymour, Robert Ballou; from the Sullivan County Sheriff's Department: John P. Simonds, Sheriff and Deputy Justin Merrill.

COMMUNITY MEMBERS PRESENT: Lynn Merrill, Brian Rossiter, Lisa Morse, Ed Karr, and Bert Spaulding, Sr.

CALL TO ORDER: Vice Chairman Fratzel called the meeting to order at 6:32 p.m. followed by the Pledge of Allegiance. Due the absence of the Chairman, Mr. Fratzel took over as acting Chairman.

AGENDA REVIEW: Move Informational 9A (Newport Employee Service Award) to after agenda review (Hoyt).

Newport Employee Service Award

Town Manager O'Keefe announced the establishment of the Newport Service Award to the BOS and public. He stated that the award would be given to an active Town employee who has the distinction of being the longest serving regular employee of the Town. Town Manager O'Keefe read a prepared statement to the BOS and the public concerning the award and the 2016 recipient. He congratulated Captain Robert E. Ballou the inaugural recipient of the award on his career and thanked him for his service to the Town of Newport. Town Manager O'Keefe presented him with a handcrafted bowl made by resident craftsman Bruce Burroughs from the wood of the elm tree that had stood sentry on North Main Street for 190 years.

MINUTES FROM PREVIOUS MEETING(S):

Minutes of the April 4, 2016:

On a motion by Selectman Hoyt, seconded by Selectman Kessler; *the Board approved the minutes of the April 4, 2016 meeting with the following corrections: page 4, under Parlin Field Airport Protection from Water and Ice Damage 2nd paragraph under general discussion "...contact the Claremont Airport (CNH)"... should read, "contact the City of Claremont". Also requested was to have the corresponding letter/number with the Informational and Action Items in the future. The motion passed 4-0-0.*

Minutes from Non-Public Session (NPS) #1 of April 4, 2016:

On a motion by Selectman Kessler, seconded by Selectman Wilmot; *the Board voted to approve the minutes of the first NPS of April 4, 2016. The motion passed 4-0-0.*

Minutes from NPS #2 of April 4, 2016:

On a motion by Selectman Kessler seconded by Selectman Hoyt; *the Board voted to approve the second NPS of April 4, 2016. The motion passed 4-0-0.*

Minutes to be considered for unsealing:

Sealed Minutes from NPS #1 of September 21, 2015.

The Board members agreed to have the minutes of the first NPS of September 21, 2015 remain sealed. There was no vote.

Sealed Minutes from the NPS of October 19, 2015.

The Board members agreed to have the minutes of the NPS of October 19, 2015 remain sealed. There was no vote.

Sealed Minutes from NPS #1 of November 2, 2015.

The Board members agreed to have the minutes of the first NPS of November 2, 2015 remain sealed. There was no vote.

Sealed Minutes from NPS #1 of March 21, 2016.

The Board members agreed to have the minutes of the first NPS of March 21, 2016 remain sealed until July 2016. There was no vote.

CONSENT AGENDA: A motion was made by Selectman Kessler, seconded by Selectman Hoyt to approve the Consent agenda. There was a discussion on the Timber Tax Abatement line item and an amended motion. On a motion by Selectman Kessler, seconded by Selectman Hoyt; *the Board voted to approve the Consent Agenda for April 18, 2016 with the removal of the Timber Tax Abatement line item. The motion passed 4-0-0.*

PUBLIC HEARINGS:

Pursuant to RSA 261:153, VI, the establishment of a Municipal Transportation Capital Reserve Fund and to collect an additional motor vehicle registration fee of \$5.00 to be deposited in the fund to support improvements to the Town's transportation system, specifically roads and bridges. (2016 Town Meeting Warrant Article 11).

Chairman Fratzel read the Public Hearing Notice #1 into the minutes of the meeting (2016 Town Meeting Warrant Article 11).

Chairman Fratzel opened the Public Hearing and asked for information from Town Manager O'Keefe. Town Manager O'Keefe addressed the public and stated the public hearing was the second the BOS had held on the proposed motor vehicle registration fee in order to be compliant with the state statute (see minutes of March 7, 2016). He gave a synopsis of the fee, which vehicles it would be applicable to, when it would be implemented and what the money collected from the fee would go toward.

There were no questions or comments from the Board; the public hearing was opened to the public.

Mr. Ed Karr addressed the BOS and stated he was representing himself and other Newporters. He asked what the money would specifically go toward. He asked if the money collected would go into the General Fund and potentially be used elsewhere. He asked the Chairman to repeat and emphasize where the money would go for those viewing at home. Mr. Karr also asked how the money would be monitored, how Newporters would be informed with what the money was spent on. He asked if they would be told through a "Right to Know" request or other venue.

Chairman Fratzel addressed Mr. Karr and stated the money would be under the same constraints as all Capital Reserve Funds. The fees would accrue in the fund and there would be a public hearing for any expenditure from the fund.

Town Manager O'Keefe clarified for the BOS and the public that it was not required to have a public hearing, but it would be a reasonable procedure to take. Continuing, he stated that there was an

accounting of all capital reserve funds in the annual Town Report. He also stated that all funds collected would go to the capital reserve funds and could only be used for transportation infrastructure in keeping with the warrant article and State statute.

Selectman Kessler stated that the fees would begin to be collected July 1, 2016 if Warrant Article 11 passed.

Mr. Karr stated it answered his question, he said that it was important that people know where the money was going and how it would be used. He thanked the Chairman.

Mr. Spaulding, Sr. addressed the Chair and stated that he had not read the law in its entirety. He stated that it was going to be voted on, the BOS was holding a public hearing; it was his opinion that the entire law should be read as opposed to a synopsis.

There was a general discussion between the Board members and Mr. Spaulding, Sr. concerning the technicality of reading the entire statute.

Chairman Fratzel closed the Public Hearing. There was no vote taken.

Pursuant to RSA 41:9-a, IV, the establishment of amended and/or new Cemetery rates and fees.

Chairman Fratzel read the Public Hearing Notice #2 into the minutes of the meeting, which included the following new rates and fees: GRAVE LOTS: Single Grave Full Size - \$350 for resident, \$600 for non-resident; Cremation Lot – 2, 4, or 6 Burial - \$250 for resident, \$500 for non-resident. INTERNMENTS: Full Size - \$450 summer weekday, \$600 summer weekend, \$650 winter weekday, \$800 winter weekend. Cremations & Infants - \$250 summer weekday, \$350 summer weekend, \$400 winter weekday, \$500 winter weekend. DISINTERNMENTS: \$1,000 full-size; \$500 cremation & infant.

Chairman Fratzel opened the Public Hearing. Chairman Fratzel addressed Town Manager O'Keefe and asked if there was additional information for the public. Town Manager O'Keefe reiterated the monetary findings discussed in previous meetings which began as far back as January of 2015. Mr. Dennis addressed the Board and public and also repeated how he had derived the proposed rates and fees for the cemetery.

Chairman Fratzel opened the public hearing to the public. He acknowledged Mr. Karr.

Mr. Karr asked what the reason was for the rates and fees being increased. He asked if it was solely because surrounding communities were charging more than Newport. Referring to the proposed budget, he stated that there hadn't been any conversation concerning increased rates. He asked if there was additional information that the general public was unaware of.

Chairman Fratzel stated that the BOS had been reviewing rates and fees charged by the Town of Newport. The BOS wanted to ensure that the money departments charged covered the cost of services provided. Explaining further, he stated that with the previous rate charged many departments were not recouping the cost of providing their services. He stated that communications concerning an increase of cemetery rates had begun in 2015. Rates had increased some last year, this year Mr. Dennis came with a full proposal for all cemetery rates.

Mr. Karr addressed the Chair and inquired which fund the money collected would go into. He asked if it would be earmarked for cemetery use only. Mr. Dennis addressed Mr. Karr and stated that the money would go into the Perpetual Care Fund for the cemeteries. It could only be used for the maintenance and improvements of the cemeteries in Newport. Reiterating his question, Mr. Karr emphasized that the money would specifically be used for the cemeteries. He was told yes and was assured that there was a Cemetery Trustee in charge of that Capital Reserve Fund.

Mr. Karr was asked if he had further questions. He stated no, but again emphasized that he did not want to see the new fees get “lost” in the General Fund, and that it was good to know there would be a Municipal Transportation Capital Reserve Fund and a Perpetual Care Fund where the fees would accrue, and not be deposited in the General Fund. Mr. Dennis addressed Mr. Karr and stated that Finance Director Brown had told him that 100% of cemetery fees collected in Newport went into the Perpetual Care Fund.

Chairman Fratzel acknowledged Mr. Rossiter. Mr. Rossiter addressed the BOS, stating that Mr. Dennis had done a great job acquiring information from other towns and setting a proposal for new fees. His concern was the drastic increase of rates; some as much as 100%. He stated that was his concern. Addressing the BOS, he stated that if all money would go into the Perpetual Care Fund it made sense. Continuing, he asked if in the future the practice by the Board would be to increase rates 100% at one time.

Chairman Fratzel addressed Mr. Rossiter and stated that the Town had not been increasing its rates across all departments. Unfortunately the Town was playing “catch up” on reasonable fees. Mr. Dennis clarified that rates were increasing by different amounts; some by \$100 others by \$250 (100%).

Chairman Fratzel acknowledged Mr. Spaulding, Sr. Mr. Spaulding, Sr. stated that the BOS should have a periodic review period for rates and fees so there would not be a “sticker shock” by the public. He suggested a period of two to three years between reviewing them to alleviate the sticker shock to the public.

Selectman Kessler stated that the proposed increases would be in place July 1, 2016. The public could purchase plots at the current price until then.

Mr. Spaulding, Sr. reiterated his view of the BOS having periodic reviews for increases of rates and fees to eliminate “sticker shock” increases.

Selectman Kessler stated he could not speak to the inattention of previous years, the BOS could be held accountable in the future. Chairman Fratzel concurred and stated that the current Board had looked at rates and fees and had begun adjusting them. Mr. Dennis addressed the BOS and public and stated that the proposed fees would keep Newport in line with the costs incurred with services in the cemeteries. He had proposed a three year review period going forward. Other towns have that timeframe and increase costs by 15% on average.

Mr. Karr addressed the BOS and stated that the timing of the hearing for increases was poor. He had not heard of increased rates, only a proposed budget that was approved by the BOS. There was a general discussion on the meetings held both before and after Deliberative Session which discussed proposed increased revenues.

Chairman Fratzel acknowledged Mr. Spaulding, Sr. Mr. Spaulding, Sr. requested that a policy be put in place to review all rates and fees charged by the Town. The review could be done on a rotating basis so that only a few department rates would be increased in a year.

Mr. Spaulding also told the BOS that he was very pleased with the proposed budget and the review done to create it.

Chairman Fratzel stated the BOS would think about Mr. Spaulding's recommendation of a policy to periodically review rates and fees.

Chairman Fratzel closed the Public Hearing.

There was a discussion on voting on the proposed increases. It was decided that the voting would take place later in the meeting under Action Items.

Pursuant to RSA 41:9-a, IV, the establishment of amended and/or new fees for use of the Opera House.

Chairman Fratzel read the Public Hearing Notice #3 into the minutes of the meeting, which included the following new rates and fees: \$250 Security Deposit; \$300 Daily Rental Fee; \$300 Daily User Fee; \$100 Set-up/Cleanup Fee.

Chairman Fratzel addressed the public and stated there had been recommendations by Mr. Dennis during the last two BOS meetings on the proposed increases in fees for the use of the Opera House. There had also been discussion on charging fees to non-profit groups. It had been decided by the Board that non-profits would no longer be exempt. They could petition the BOS to waive the fees.

Town Manager O'Keefe stated that the fees would be excluded for the Newport Public School and their student events. He suggested that the Board consider whether to also exempt the Chamber of Commerce and the Newport Opera House Association (NOHA).

Selectman Kessler addressed Selectman Hoyt concerning the fees charged the NOHA. Selectman Hoyt stated that the NOHA had always paid a janitorial fee. He had recommended increasing the janitorial fee. He stated that the Buildings Department was exemplary in their work and assistance. The Opera House had no problem paying the proposed janitorial fee at this time. He did not want to set a precedence of having the Opera House, as a non-profit, exempt from paying a fee.

Town Manager O'Keefe stated that the rental fees for the Opera House went to the Town Hall (Opera House) Improvement Fund. The user fee went into the General Fund.

Chairman Fratzel opened the Public Hearing to the public.
There were no questions or comments from those in attendance.
Chairman Fratzel closed the Public Hearing.

Pursuant to RSA 41:9-a, IV, the establishment of amended and/or new fees for use of the Town Common.

Chairman Fratzel read the Public Hearing Notice #4 into the minutes of the meeting, which included the following new rates and fees: \$150 Security Deposit; \$100 Daily Rental Fee.

Chairman Fratzel opened the Public Hearing.

Town Manager O'Keefe stated that the fees would not apply to the Newport School District or student events.

Selectman Kessler asked how it would impact the Farmer's Market. There was a general discussion on their 2016 approval. Town Manager O'Keefe was asked to check on the status of their 2016 approval.

There were no questions or comments from those in attendance.

Chairman Fratzel closed the Public Hearing. He stated that action would be taken under Action Item C.

OPEN FORUM:

Mr. Bert Spaulding, Sr. handed out photocopies of minutes of a 1988 Planning Board meeting and a 1988 "Opinion" column from the Eagle Times newspaper to the BOS members and Town Manager O'Keefe. Addressing the Board members he stated that he had received a tape recorded copy of an old NPS of the Planning Board. He read aloud the contents of the tape verbatim to the BOS, Town Manager O'Keefe and the viewing public. After giving his opinion of Chairman Dunn and the Board's support of him, Mr. Spaulding, Sr. reiterated his petition that Mr. Dunn be removed from his position as Chair of the Planning Board. He concluded by telling the Board what his proposed actions would be if they denied his demand.

COMMUNICATIONS:

Selectman Wilmot had nothing to share at this time.

Selectman Kessler stated he had been asked about the bandstand roof on the Common. Town Manager O'Keefe stated that the Town was actively working on it.

Selectman Hoyt had nothing to share at this time.

Chairman Fratzel had nothing to share at this time.

Town Manager O'Keefe stated that sign-ups at the Recreation Department were underway. Chairman Fratzel added that programs had only a few vacancies left.

INFORMATIONAL:

WWTF Septage matters:

Chairman Fratzel addressed Mr. Greenleaf and asked him to report on the Waste Water Treatment Facility (WWTF). Mr. Greenleaf addressed the BOS and reviewed the handout "Septage Disposal Volume, Costs and Income for 2015 (Attachment 1). Mr. Greenleaf showed the BOS members that due to current rates charged, the WWTF was in the red by \$1,518 regarding septage and hauled water. He explained the amount of treated septage was not the problem; it was the amount of hauled water accepted at the WWTF. After a lengthy explanation on the volume handled by the WWTF, costs incurred by the plant and the fees charged; Mr. Greenleaf gave his recommendation to increase the fee for hauled water from \$.01 to \$.05 per gallon.

Board members asked questions concerning the hauled water. Mr. Greenleaf answered all questions. He noted that hauled water only comes from two car wash facilities at this time.

Selectman Kessler stated that the WWTF needed to charge what it cost to dispose the hauled water.

Chairman Fratzel asked if the BOS needed to have a public hearing concerning increasing the rate of the hauled water. Town Manager O'Keefe stated yes.

On a motion by Selectman Hoyt, seconded by Selectman Wilmot; ***the Board voted to raise the fee for hauled water from \$.01 to \$.05 a gallon. The motion passed 4-0-0.***

A public hearing was set for May 2, 2016 to make the change to the hauled water fee.

Chairman Fratzel thanked Mr. Greenleaf for attending the meeting.

Cost of EMS study

Town Manager O'Keefe addressed the BOS and stated that he had had Finance Director Paul Brown solicit requests for quotes for an EMS study as previously requested by the Board. They had received one quote of \$24,000 to do an evaluation. He had been promised a quote from a second company that had not come through. Selectman Hoyt asked if he had approached other companies. Town Manager O'Keefe stated no and explained that it was a specialized field with few nearby firms. Selectman Hoyt stated he had found additional companies. Town Manager O'Keefe asked Selectman Hoyt to relay the information to Finance Director Brown. Chairman Fratzel stated that an update of the informational item would be moved to the next meeting.

Explore shared services with School District

Town Manager O'Keefe addressed the Board and stated that the Town was awaiting the signature of the NH Governor on the New Hampshire Senate Bill 328 which allowed combining the services of Town and School finances under one financial entity. Town Manager O'Keefe requested that the BOS authorize him and Finance Director Brown to meet with their counterparts at the School District to create the framework of something that the two boards would be interested in looking into further. On a motion by Selectman Wilmot, seconded by Selectman Kessler; ***the Board voted to authorize Town Manager O'Keefe and Finance Director Brown to meet with their counterparts in the School District to start laying the groundwork for a joint finance department proposal. The motion passed 4-0-0.***

There was a general discussion on the subject by Board members and Town Manager O'Keefe.

Update on Town Manager goals

Town Manager O'Keefe and the BOS reviewed the minutes of the September 14, 2015 retreat, reviewing the goals that had been proposed and those that had and had not been achieved. They also discussed the new personnel plan in place and the analysis of the TOPAZ office that was being done. O'Keefe will prioritize a rewrite of the Personnel Rules for Board review.

ACTION ITEMS:

Code of Ethics for CDBG Programs

There was a short discussion by the BOS on the Code of Ethics for the Community Development Block Grant Programs and voting to approve and execute documents. On a motion by Selectman Kessler, seconded by Selectman Wilmot; ***the Board voted to adopt the Code of Ethics as written and signed. The motion passed 4-0-0.***

Legal representation in case of NH Electrical Cooperative tax abatement appeal

Town Manager O'Keefe explained the legal case and the firm's joint involvement representing other towns as well as Newport. He stated that before them was a standard representation letter with the firm of Donahue, Tucker and Ciandella, PLLC. He requested that the BOS authorize the Chairman of the BOS to sign the agreement on behalf of the Town. There was a general discussion concerning the group legal case with NH Electrical Cooperative tax abatement appeal. On a motion by Selectman Wilmot, seconded by Selectman Kessler; ***the Board authorized Chairman Nichols to sign the agreement for representation for the Town in the case of NH Electric Cooperative versus the Town. The motion passed 4-0-0.***

Mr. Spaulding addressed the BOS concerning Town boundary lines that needed to be checked. Town Manager O'Keefe stated that the lines were supposed to be verified every seven years. Mr. Spaulding asked when they were last done and when they would be again. He stated that he was asking for the information under the "Right to Know" request.

Public Hearing Voting

On a motion by Selectman Hoyt, seconded by Selectman Wilmot; *the Board voted to accept the new rates for the Cemetery, Opera House and Town Common fees as presented, effective July 1, 2016. The motion passed 4-0-0.*

NON-PUBLIC SESSION(S):

On a motion by Selectman Kessler, seconded by Selectman Hoyt; *the Board voted by roll call to enter into non-public session (NPS) pursuant to RSA 91-A:3, II(a), Personnel Matters. The motion passed 4-0-0.*

It was noted that the Board would also enter into non-public session pursuant to RSA 91-A:3, II(c), Matters likely to adversely affect the reputation of a person other than a Board member.

The Board took a break for a few minutes.

The BOS entered NPS #1 at 8:15 pm, pursuant to ***RSA 91-A:3, II(a), Personnel Matters.*** Present were the Board members Todd Fratzel, William Wilmot, Jeffrey Kessler and David Hoyt, and Town Manager Shane O'Keefe.

On a motion by Selectman Kessler, seconded by Selectman Hoyt; *the Board voted to leave non-public session and return to public session. The motion passed 4-0-0. The non-public session ended at 9:15 p.m.*

On a motion by Selectman Fratzel, seconded by Selectman Wilmot; *the Selectmen voted by roll call to seal the minutes of the non-public session. The motion passed 4-0-0.*

Resident Bert Spaulding, Sr. entered the meeting.

On a motion by Selectman Kessler, seconded by Selectman Hoyt; *the Board of Selectmen voted by roll call to enter into non-public session (NPS) pursuant to RSA 91-A:3, II(c), Reputation Matters. The motion passed 4-0-0.* The BOS entered NPS #2 at 9:19 pm. Present were the Board members Todd Fratzel, William Wilmot, Jeffrey Kessler and David Hoyt, and Town Manager Shane O'Keefe.

On a motion by Selectman Kessler, seconded by Selectman Hoyt; *the Board voted to leave non-public session and return to public session. The motion passed 4-0-0. The non-public session ended at 8:30 p.m.*

On a motion by Selectman Kessler, seconded by Selectman Hoyt; *the Selectmen voted by roll call to seal the minutes of the non-public session. The motion passed 4-0-0.*

OTHER MATTERS:

Selectman Hoyt raised the question about whether there has been a request for tax exemption submitted for a religious or charitable entity that has acquired property in town. Town Manager O'Keefe confirmed that he had received such an application from Tekoa Missions last week, which included a request to meet with the Selectboard on May 2, 2016 to discuss the application. He noted that he had forwarded the documentation to the Town's Assessor for review, and plans to meet with him on May 3, 2016, so he'll be requesting that the applicant hold off on meeting with the Board. O'Keefe also mentioned that it is likely that additional information will be required from the property owner.

ADJOURNMENT:

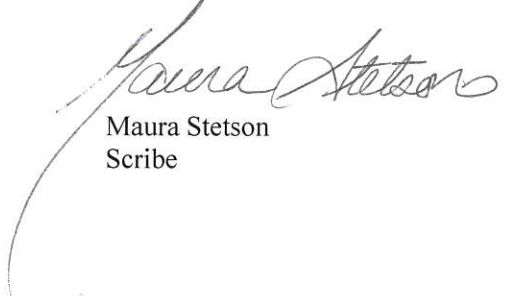
There being no further business in the public meeting, on a motion by Selectman Wilmot, seconded by Selectman Kessler; *the Board voted to adjourn at 9:25 pm.*

The next meeting of the Board of Selectmen is scheduled for Monday, May 2, 2016 at 6:30 p.m.

Respectfully submitted,



Shane O'Keefe
Town Manager



Maura Stetson
Scribe

Attachment 1

Approved on: May 2, 2016

SEPTAGE DISPOSAL VOLUME, COSTS & INCOME FOR: 2015
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BREAKDOWN OF VOLUMES:

For the year we received a total of: 185 loads = 245,000 gallons. It breaks out as follows:

LOADS OF SEPTAGE:

Loads = 96 = 104,300 gals.
 \$0.10 Current Disposal fee per gal.
 \$ 10,430 Income from Septage

HAULED WATER:

Loads = 74 = 105,350 gals.
 \$0.01 Current Disposal fee per gal.
 \$1,054 Income from Hauled Water

HAULED WATER:

Loads = 5 = 7,350 gals.
 0 Current Disposal fee per gal.
 0 Income from Town water

ASHFILL LEACHATE:

Loads = 10 = 28,000 gals.
 \$0.05 Current Disposal fee per gal.
 \$1,400 Income from Leachate

NOTE: This water is sourced from holding tanks at DPW, WTP and pump tanks located on the system
 2 @ WTP, 1 @ school, 1 @ Airport, 1 @ DPW

**TOTAL INCOME FOR THE
YEAR FROM THE 3 SOURCES**

IS:

\$ 12,884

MATERIAL COSTS:

NOTES: This treats all 245,000 gallons of water that we received during the course of the year. It all must be treated and disposed of in the same fashion whether or not we are paid for the acceptance of it.

The poly aluminum chloride (PAC) is used to precipitate out the phosphorus which allows us to dispose of the extra water into the lagoons without increasing the nutrient loadings to the ponds.

GALLONS OF POLY ALUMINUM CHLORIDE USED:

100 GALLONS X \$3.50 PER GALLON = \$350

POUNDS OF BACTERIAL TREATMENT USED TO DEAL WITH THE GREASE:

50 LBS. X \$15.24 LB. = \$762

TRASH & SCREENINGS DISPOSAL FROM SEPTAGE HANDLING:

BASED ON 10% OF OUR TOTAL SCREENINGS DISPOSAL COSTS= \$240

TRUCKING AND DISPOSAL COSTS BY HARTIGAN FOR REMOVING SEPTAGE SOLIDS for the year:

9 LOADS = 40,000 GALLONS X \$0.27 PER GALLON = \$10,800

THIS IS TOTAL MATERIAL COSTS ONLY, NO LABOR

\$12,152

LABOR EXPENSES:

ESTIMATED 1/2 HOUR LABOR INVOLVED IN TESTING, HANDLING AND CLEANING UP AFTERWARDS, PER LOAD

TOTAL OF: 92.5 hours for 185 loads at \$24.32 per hour = \$2,250
 THIS EXPENSE BREAKS OUT TO \$12.16 LABOR PER LOAD.

TOTAL COSTS-- MATERIAL = \$12,152
 LABOR = \$2,250
 \$14,402

INCOME = \$12,884
 LESS EXPENSES= \$14,402
 - \$1,518