



# Town of Amherst, NH

## BOARD OF SELECTMEN MEETING MINUTES

Barbara Landry Meeting Room  
2 Main Street  
Monday, October 23, 2020 3:00PM

1       **1. Call to Order**

2       Chairman Peter Lyon called the meeting to order at 3:02 p.m.

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4       Attendees by Zoom conference call: Chairman Peter Lyon, Selectman Dwight Brew,  
5       Selectman Reed Panasiti, Selectman John D'Angelo, and Selectman Tom Grella.  
6       Also present: Town Administrator Dean Shankle, Tax Collector, Gail Stout, Finance  
7       Director, Cheryl Eastman, and Kristan Patenaude, minute taker

8  
9       Other attendees and the public accessed the meeting via Zoom.

10  
11       Chairman Lyon explained that, pursuant to the State of Emergency declared by the  
12       Governor as a result of the COVID19 pandemic and in accordance with his Emergency  
13       Order #12, this meeting is authorized to take place electronically. There is no physical  
14       location to observe and listen to this meeting. However, in accordance with the  
15       Emergency Order, we are:

16       Utilizing Zoom teleconferencing for this meeting. All members of the Board have the  
17       ability to communicate during the meeting through this platform and the public has access  
18       to contemporaneously listen and if necessary participate in the meeting by dialing +1 301  
19       715 8592 and using a webinar ID of 868-0502-9531 or by using the link contained in the  
20       agenda posted at amherstnh.gov.

21  
22       Notice of the meeting and means to access it were previously posted in accordance with  
23       law. Members of the public that have phoned into the meeting can raise their hand by  
24       pressing the #9 on their phone, in order to make it known that they would like to speak to  
25       the Board. If anyone has a problem accessing the meeting, please call 603-440-8248 for  
26       assistance. In the event the public is unable to access the meeting, the meeting will be  
27       adjourned and rescheduled.

28  
29       All votes will be taken by roll call and for ease, in alphabetical order.  
30       Lastly, the meeting is being recorded and will be replayed on ACATV.

31  
32       The Board started by taking a roll call vote and stating if they were alone.

33  
34       *Roll call vote: Selectman Brew – present; Selectman D'Angelo – present; Selectman*  
35       *Grella – present; Selectman Panasiti – present; Chairman Lyon – present. All noted*  
36       *themselves as being alone.*

37  
38       **2. Tax Rate Setting**

39 Town Administrator Dean Shankle reviewed the prior year and current year tax rates with the  
40 Board. He explained that last year's Town portion of the tax rate was \$5.60. If the Board  
41 decides to vote to follow its policy per usual, the Town portion of this year's tax rate will be  
42 \$5.72. The unassigned fund balance currently sits at \$1,446,494 above the 10% specified in  
43 the boards Fund Balance Policy. Last year's total tax rate was \$26.96. If the Board follows its  
44 policy and sets the Town portion of the tax rate at \$5.72, the overall tax rate would rise to  
45 \$28.60, about a 6% increase.

46  
47 Town Administrator Shankle explained that the Board could also choose to keep the Town  
48 portion of the tax rate the same, at \$5.60. He believes that, given the size of the unassigned  
49 fund balance, this is more of a political decision than a financial one. If the Board chose to  
50 keep the Town portion of the tax rate stagnant this year, there would still be more than 10% of  
51 the overall budget left in the unassigned fund balance.

52  
53 Finance Director, Cheryl Eastman, agreed that the Board could decide to keep the Town  
54 portion of the tax rate the same and feel confident that the unassigned fund balance is healthy  
55 enough to do so.

56  
57 Chairman Lyon stated that the actual amount of the total retained unassigned fund balance is  
58 \$7,195,027. This is \$1,446,494 in excess of the policy that suggests a 10% retention rate. If  
59 the Board chooses to follow the policy and increase the Town's portion of the tax rate to  
60 \$5.72, this would be an increase of about \$0.12/\$1,000, or about \$40 on the average \$350,000  
61 home.

62  
63 Chairman Lyon explained that one idea is to increase the amount of approximately \$723,000  
64 returned to the taxpayers, to approximately \$940,000, in order to keep the Town's portion of  
65 the tax rate level at \$5.60.

66  
67 Selectman Brew stated that he is having a hard time understanding why the unassigned fund  
68 balance sits approximately \$1,446,000 above the target amount. He explained that the Board  
69 followed it's 10% policy last year. He is confused as to what portion of an excess in under-  
70 expended budget or revenue exceeding the projected amount caused this to happen.

71  
72 Cheryl Eastman explained that the Board used approximately \$160,000 last year to offset the  
73 tax rate, out of the unassigned fund balance. There may have been some changes when the  
74 audit adjustments were complete. She explained that she did not have those exact numbers in  
75 front of her.

76  
77 Dwight Brew stated that he was very uncomfortable making any decisions without better  
78 understanding these numbers.

79  
80 In response to a question from Dwight Brew, Gail Stout, Tax Collector, stated that, if the  
81 Board waits to hear these numbers before setting the tax rate, it may delay tax bills by a  
82 couple of days.

83  
84 Dwight Brew stated that he is surprised the Town keeps exceeding its target number for the  
85 unassigned fund balance by such large numbers. He is concerned about increasing the amount

86 returned to artificially reduce tax rates at the expense of increasing next year's tax rate, or the  
87 budget currently being worked on. He recommends that the Board stick with its current policy  
88 and not increase the amount artificially.

89  
90 Selectman D'Angelo noted that the estimated fund balance at the end of the year was  
91 \$7,135,844. This is an excess of approximately \$690,000 over the target at the end of last  
92 year. He explained that he is not a fan of the current policy and believes it's a good idea to use  
93 the excess funds to keep the Town's portion of the tax rate flat for this year. He believes that  
94 the Schools' portion is being raised quite a bit, and it will help the citizens to keep the Town's  
95 portion flat.

96  
97 Selectman Grella agreed that he believes it's a good idea to not raise the Town's portion of the  
98 tax rate this year. He believes some amount of the financial burden should be shifted to the  
99 School departments at some point because their portion keeps increasing each year.

100  
101 Selectman Panasiti stated that he believes it would be best to keep the Town's portion of the  
102 tax rate the same. He would also like to see how the Schools are going to justify a \$1.61  
103 increase in the tax rate on an average \$350,000. He explained that, if the Board chooses to  
104 take the approximately \$940,000 to help keep the Town's portion of the tax rate the same,  
105 there will still be about \$500,000-\$600,000 left above the 10%. He suggested that the Board  
106 look into using some of that excess amount for a Warrant Article to help fund the additional  
107 renovations needed for the Police Station. The Town would then still have about \$306,000 to  
108 put back into the unassigned fund balance.

109  
110 Chairman Lyon stated that he would rather not make a choice about the proposed new  
111 Warrant Article now. He stated that keeping the tax rate level is great, but it is important to  
112 consider what that could impact down the road. The policy tries to eliminate potential spikes,  
113 especially within this volatile year for spending. He agrees that the Board needs to be able to  
114 review the actual numbers to determine what the actual balance of the unassigned fund  
115 balance is.

116  
117 *A MOTION was made by Selectman Brew and SECONDED by Selectman Panasiti to table*  
118 *this discussion to the Monday Board meeting.*

119  
120 Selectman Brew noted that he can see the idea of returning \$940,000 as a reasonable one,  
121 even though it isn't his first choice.

122  
123 *Roll call vote: Selectman Brew – aye; Selectman D'Angelo – nay; Selectman Grella – aye;*  
124 *Selectman Panasiti – aye; Chairman Lyon – aye. 4-1-0; motion carried.*

### 125 126 **3. Old/New Business**

127 Selectman Brew noted that the other Selectmen have received the draft Master Plan survey  
128 and that there is still a chance to comment on it.

129  
130 Selectman D'Angelo noted that the SAU's Joint Facilities Committee recently met. Their  
131 current budget numbers are about 10% less than last presented, but the facilities portion alone

will still have an impact of about \$3/\$1,000 on the average house in Town. It will be up to the School Boards to decide if these items will appear on the ballot in March.

In response to a question from Selectman Brew, Selectman D'Angelo stated that this \$3/\$1,000 increase would be as part of a 30-year bond.

*A MOTION was made by Selectman Panasiti and SECONDED by Selectman Brew to adjourn the meeting at 3:37pm.*

*By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye; Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

**NEXT MEETING: Monday, October 26, 2020**

\_\_\_\_\_  
*Selectman Reed Panasiti*

\_\_\_\_\_  
*Date*