



Town of Amherst, NH

BOARD OF SELECTMEN MEETING MINUTES

Barbara Landry Meeting Room

2 Main Street

Thursday, November 4, 2021, 4:00PM

1 **1. Call to Order**

2 Chairman Peter Lyon called the meeting to order at 4:00 p.m.

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4 Attendees: Chairman Peter Lyon, Selectman Dwight Brew, Selectman John D'Angelo,
5 Selectman Tom Grella, and Selectman Danielle Pray.

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7 Also present: Town Administrator Dean Shankle and Executive Assistant Jennifer Stover.

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9 **2. Pledge of Allegiance** – led by Chairman Lyon.

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11 **3. Citizen's Forum** – none.

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13 **4. Administration**

14 Town Administrator Shankle noted that the Board will receive more information on this item
15 at its next meeting from Deputy DPW Director Eric Slosek. Emergency signs have been
16 placed noting the reroute for certain vehicles. This notice has also been placed on the Town
17 website. School buses will also be rerouted from the area, as of this morning. DPW has
18 received emergency authorization from the State to do work on this culvert.

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20 **5. Staff Reports**

21 **5.1 Tax Rate Setting**

22 Tax Collector Gail Stout addressed the Board regarding what amount of the Unassigned Fund
23 Balance delta will be returned to the Town to offset property taxes to be collected. The
24 unassigned fund balance sits at \$6,601,945. The current policy says to retain 10% of all
25 budgeted items for municipal, county and schools, which is \$5,570,589. This leaves
26 \$1,030,950 exceeding that 10%. The policy guidance is to return 50% of anything over the
27 10% target. That guidance would apply \$515,478 on the MS-434 toward to collection of
28 property taxes. Last year the Town exceeded the 50% returned.

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30 Selectman Brew stated that he supports sticking with the current policy or possibly going
31 slightly above it.

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33 Selectman Grella stated that he is happy keeping with the 10%.

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35 Selectman D'Angelo noted that the Unassigned Fund Balance has two different methods for
36 accounting: cash and non-cash. Cash accounting is what is done in the Town's annual
37 report. Non-cash adjustments are made to the Unassigned Balance reporting to the state, e.g.,
38 the MS232. He asked if the balance will be managed towards the cash or non-cash amount.

He noted that the recent 5-year revaluation could cause tax bills to have a large increase. One option is to take enough money out of the Unassigned Fund Balance to keep the tax rate flat for this year, approximately \$1.5M. That would still leave the Town with 10.9% of the balance, if using the cash number.

Chairman Lyon stated that the number listed by Selectman D'Angelo was calculated a number of months ago, whereas the \$6M number is more recent. Selectman D'Angelo stated that he is confident with that number, but either way, the Board could still keep the tax rate flat with either number listed. Town Administrator Shankle noted that the Board could keep the Town portion of the tax rate flat, but not the entire tax rate.

Gail Stout stated that a \$1.1M return would keep the Town portion of the tax rate flat, and a \$1.5M would keep the entire tax rate flat.

Selectman Pray and Selectman D'Angelo stated that their preferences are to return the \$1.5M, to keep the entire tax rate flat for this year.

Chairman Lyon stated that if the \$1.5M was applied, it would keep the overall tax rate flat (municipal, county, and schools), and leave the Town with an approximate 9.15% Unassigned Fund Balance of the total amount. He believes it is more important for the Board to deal with the municipal tax rate. Last year, at the urging of a couple Board members, \$940,000 was applied to keep the tax rate at \$5.60 on the municipal side. It would take approximately \$1.1M to do this this year again. He agrees that taxpayer money should not be kept more than it needs to, but he also has a desire to not see a tax rate jump from year-to-year.

Selectman D'Angelo stated that he believes the Board should at least keep the municipal tax rate flat, even if it goes against current policy, but also believes that the Board could keep the entire tax rate flat, as the Town will likely receive unanticipated revenues and under expended the budget next year over \$1M.

There was discussion regarding offsetting the proposed \$6.09 municipal tax rate. Returning half over the 10% would equate to \$515,478, which would bring the tax rate down to \$5.04. On the typical home, this would lead to a tax increase of \$155.

*A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to apply \$750,000 from the Unassigned Fund Balance to reduce the 2021 Tax Rate.
Voting: 5-0-0; motion carried unanimously.*

Gail Stout stated that tax bills will hopefully go out next week.

8. Action Items – none.

9. Old/New Business

The Board will meet to interview a potential DPW Director on Wednesday, November 10, 2021, at 3:30pm.

85 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to
86 adjourn the meeting at 4:31pm.
87 Voting: 5-0-0; motion carried unanimously.

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Selectman Danielle Pray

Date