



TOWN OF WARNER

PO Box 265
Warner, New Hampshire 03278-0265
Telephone: (603) 456-2298 Fax: (603) 456-2297
Warnernh.gov

Select Board
Harry Seidel, Chair
Faith Minton
Allan N Brown
selectboard@warnernh.gov
Diane Ricciardelli,
Town Administrator
administrator@warnernh.gov

SELECT BOARD MEETING DRAFT MINUTES

October 26, 2023 3:00 pm
Lower Meeting Room Warner Town Hall 5 E Main St

1. Open the Meeting & Roll Call

Chair Seidel opened the meeting at 2:58pm. Present were Harry Seidel, Faith Minton, Allan Brown, Georgia Flanders, and Butch Burbank, interim Town Administrator (via Zoom)

Others Present: Clyde Carson (Finance Officer), Michele Courser (Town Clerk), Marianne Howlett (Tax Collector)

2. Appointments

A. Budget Presentation – Clyde Carson

Clyde said that the information in his presentation came from the auditors and the MS-434, which was submitted to the DRA about a week ago. The preliminary tax rate was then forwarded to the Town. One of the key things that goes into the tax rate is whether the Town wants to apply any of the fund balance to lower the tax rate. This would also mean reducing the amount of money available to cover future expenses. The State recommends keeping approximately two months of fund balance available to use for future expenses as a cushion. At \$1,169,629 the Town is below that suggested amount. The target is 10%. They are just below 10% right now, so they don't need to apply any fund balance. They can play around with the formula and see what certain amounts of fund balance transfer could do to the overall tax rate.

Clyde said the school, county and precinct taxes are what they are. They cannot be changed. In 2022 the tax rate per thousand were:

Municipal: \$9.29

County: \$2.56

Local Ed: \$15.27

State Ed: \$1.30

Total: \$28.42

Precinct: \$2.86

Allan said that they are looking at an increase of \$3.63 this year. Marianne estimated this to be a 13% increase.

Chair Seidel said that the employees in the town earn a good wage and have their health, dental and long-term disability insurance paid 100%. He hoped this wouldn't be reduced. It was noted that the application of a portion of the fund balance was the only thing being discussed at that time.

Butch said that they need to remember that there are two or three other entities that impact the tax rate. He cautioned against trying to solve those increases on the back of the Town's budget.

Using the formula, \$50,000 applied from the fund balance reduces the tax rate by \$.15.

Chair Seidel said that the cell phone tower company has offered to pay the Town a lump sum of \$600,000. He thought that with this money, the Town should invest and not use it to lower the tax rate. It was noted that this deal from the cell tower had not been approved yet and there was no money in hand.

Using the formula, \$100,000 applied from the fund balance reduces the tax rate by \$.30.

Clyde said he wasn't sure if \$.15 meant that much to the average person at the end of the day.

Martha said there are some abatements and challenges that have not been resolved. This was something to keep in mind when considering the use of the fund balance. It is not ideal to leave less than 10%.

Clyde said that the Town will get about \$100,000 more than they anticipated from Rooms & Meals tax in December.

Faith said that people don't realize how much the school taxes make up the total tax rate.

Allan thought it would be OK to take \$100,000 from the fund balance and apply it to the tax rate.

Faith wasn't quite sure; she was hesitant about leaving the balance too low.

Chair Seidel said his gut was telling him whatever they can do to help the Warner residents to not have their taxes get higher is something they should consider. He asked if there was anyone else in the room who wanted to weigh in.

Clyde suggested using \$110,000 to get it down to a \$.99 increase over last year.

It was noted by someone at the meeting that it would be a nice gesture to apply some of the fund balance to the tax rate, even if it wasn't huge. It was at least a gesture and helped the people better than just leaving the money sitting there.

Martha suggested only doing the \$100,000 if they are going to use some of the funds because that still gives a little bit of cushion in the reserves.

It was moved by Allan Brown and seconded by Harry Seidel to apply \$110,000 from the unassigned fund balance to lower the tax rate. The motion was approved unanimously.

B. Overlay

The overlay is to set aside some of the fund balance to pay off things like abatements, as they are not part of the regular budget. It was thought that the Town could put the same amount as was used last year. Allan said a \$50,000 overlay would bring the tax rate back to what it was before they applied the \$110,000 to the tax rate.

It was moved by Harry Seidel and seconded by Allan Brown to apply \$50,000 into the overlay from the unassigned fund balance, keeping the town's tax rate at \$10.28 and leaving a little over 8% in the unassigned fund balance. The motion was approved unanimously.

It was noted that once these numbers are submitted to the State, the State will return a document back to the Selectmen to sign.

Martha said that the tax rate is NOT set until they get the paper back from the State. The Selectmen should not be going out and telling people what the rate is because it is possible that it could change.

3. Manifest Motion

(Verify that there was a manifest)

4. Budget Presentations

Town Clerk – Michele Courser

The wage lines have not changed.

Computer Expense – this is for software support. The quote went up a couple hundred dollars.

Membership dues - this line is up \$25.

Supplies – this is for ink for printers. She went up \$100 because she has to buy ink more often.

Postage - this is up \$500 because they have to do civil forfeitures for dogs. She was doing this in another way that was cheaper, but was informed by the Police Department that she actually has to send a civil forfeiture.

Mileage - this is for the Deputy who goes to trainings to become certified.

Books and Periodicals - this is \$11.00.

Meetings and Seminars – it costs \$270.00 for the Deputy to get certified.

There were no questions for Michele.

Land Use – Janice Loz

Janice said her wage line is inaccurate.

Outside Professional Services – This is for Matt Monahan from Central Regional Planning Commission.

Legal – Things have been intense this year but they did not exceed the \$5,000.

Grant – this is a HOP Grant fund meant for funding help from the Central Regional Planning Commission and the housing committee to work on the housing opportunities portion of the Master Plan.

Printing – This may go up in the future when they finish the Master Plan.

Supplies – She won't be purchasing anything this year.

Postage, Mileage, Tax Maps – These are placeholders.

Advertising – They use the Intertown Record as it is less expensive than the Concord Monitor.

Minutes – This line shouldn't change much.

2024 Budget – Janice said in her last review that Diane wanted her to work 5 more hours/week. She would prefer to keep the job at 20 hours/week and not increase it to 25 hours. Chair Seidel thought the volume of

work that Janice was doing was going to break her down over time. He thought maybe she could get some help.

In an effort to reduce the budget, Janice took some money out of Outside Professional Services, Legal, and Supplies. The rest is all the same. She noted that the children's librarian has been coming to help her with filing, which has been great. She added that working a hybrid schedule works well for her and helps her get her work done in 20 hours/week. There was discussion regarding whether or not to add the five extra hours per week for Janice. Janice decided to put the legal line back to \$5,000. Chair Seidel asked Janice to come back to them with a new sheet #3 with the adjusted numbers on it.

Town Clark – Marianne Howlett

Deputy Stipend – This is to pay for their “on call” deputy position, for Janice Cutting.

Computer Expenses – This is for software support they pay for each year. The support bill went up this year 10% so she has increased the budget for next year by this amount. She is happy with the software.

Lien Search – Sander's Searches is the company they use. She has increased this line by \$100 over last year.

Printing – The bills are printed on a pre-printed form. This year their price increased by 3% to \$875.00.

Office Supplies – This pays for toner and binders and the line has been left the same.

Postage and PO Box Rent – Marianne purchases the postage-affixed envelopes from the post office and uses the meter for certified mailings. The increase is based upon the postal increases.

Meetings & Seminars – This includes the fee to attend a conference (\$50) and membership dues.

Chair Seidel said the budget from Marianne was very well done and detailed.

It was moved by Allan Brown and seconded by Harry Seidel to adjourn the meeting.

The motion was approved unanimously.

The meeting adjourned at 5:00pm.

Respectfully submitted,

Kristy Heath, Recording Secretary
Town of Warner