

2025
Annual Report
of the
TOWN OF WARNER,
NEW HAMPSHIRE



Annual Financial Reports
of the

TOWN OF WARNER, NEW HAMPSHIRE

Selectboard, Treasurer, Town Clerk, Tax Collector,

Together with the reports of Town
Departments, Boards, Committees and the
Warner Village Water District



FOR FISCAL YEAR ENDING DECEMBER 31, 2025

Population (2018 Office of Strategic Initiatives)	2,937
Number of Registered Voters	2,218

Town Meeting

Wednesday, March 11th, 2026, 6:00 pm

Front and Back Cover Photos
Courtesy of Ben Rouben

Warner Service Directory

All Emergencies: 911

After calling for emergency help, please turn on all outside lights both during the day and at night to aid in locating your residence. If possible, have someone outside to meet the responding units.

Fire Department Fire Chief: Jonathan France

148 W Main StreetNon-emergency - (603)456-2122wfd@warnernh.gov

Police Department Police Chief: William Chandler

180 W Main StreetNon-emergency - (603)456-3433... tmonaghan@warnernh.gov

Administrative Assistant: Theresa Monaghan

Administrative Hours: Monday – Thursday 7:00 am - 5:00 pm

Town Website - Warnernh.gov

Warner Town Hall, 5 E Main Street, PO Box 265, Warner, NH 03278

(603) 456-2298 Office Hours: Please call or check the Town Website

Town Administrator - #2 Kathleen Frenette administrator@warnernh.gov

Selectboard Admin Assistant - #1.. Judith Newman-Rogersselectboard@warnernh.gov

Assessing Clerk - #3 Elizabeth Labbe..... assessing@warnernh.gov

Finance Director - #8 Clyde Carson finance@warnernh.gov

Land Use -#7Chrissy Almanzarlanduse@warnernh.gov

Tax Collector - #4 Kimberley Edelmann tax@warnernh.gov

PO Box 264, Warner, NH 03278

Office Hours: Monday – Thursday, 10:00 am – 3:00 pm

Town Clerk - #6..... Michele Courser townclerk@warnernh.gov

Deputy Town Clerk - #5..... Eric Buck.....dte@warnernh.gov

Office Hours: Monday & Thursday 8:00 am - 4:00 pm,
Wednesday 9:00 am – 4:00 pm, Tuesday 8:00 am – 6:00 pm

Some payments and forms are available on-line. Non-cash payments and completed forms can be placed in the secure lock box in the front door of Town Hall.

Selectboard (603) 456-2298 #1selectboard@warnernh.gov
Harry Seidel, Chair, hseidel@warnernh.gov
Michael Smith, msmith@warnernh.gov
Alfred Hanson, ahanson@warnernh.gov

Selectboard meetings are held every other Tuesday at 6:00 pm, or more often as needed.

Calendar | Town of Warner

Highway Department(603) 456-3366 dpw@warnernh.gov
190 Route 103 West Director of Public Works/Road Agent, Timothy Allen

Transfer Station(603) 456-3303 trs@warnernh.gov
188 Route 103 West Foreman: Varick Proper
Public Hours: Tuesday, Wednesday, Saturday, Sunday 8 – 4:00 pm
& Thursday 12 to 7:00 pm

Health Officer (443) 690-2317healthofficer@warnernh.gov
Christopher Lopez

Building Inspector(603) 715-6624 building@warnernh.gov
Scott Lacroix Tom Baye, Retired

Human Services (603) 748-5182 welfare@warnernh.gov
Elizabeth Labbe Peter Flynn, Retired
Building Permits and Applications for Assistance are available on-line.

Wood Bank (603) 456-2298 #1selectboard@warnernh.gov
Monday – Thursday, 8:00 am – 4:00 pm Friday
Saturday, Sunday and evenings call - (603) 748-5182

Warner Village Water District Treatment Plant55 Joppa Rd(603) 456-3890
Administrative Assistant Ray Martin wateradmin@warnernh.gov
Monday – Thursday 7:30 am – 3:30 pm

Pillsbury Free Library(603) 456-228918 E Main Street
Library Director: Nancy Ladd director@library.warnernh.gov

Dedication

- Timothy “Tim” Allen -



The Town of Warner proudly dedicates this year’s report to Timothy “Tim” Allen in recognition of his decades of dedicated service and unwavering commitment to our community.

Born in 1956 at New London Hospital to Richard and Mildred Allen, Tim was raised right here in Warner, living on School St., Denny Hill, and Poverty Plains Rd, throughout his upbringing. He graduated from Kearsarge Regional High School in 1974, where he participated in baseball, basketball and skiing. The strong work ethic that would define his life and career was instilled in him by his parents and grandparents and reinforced by the many individuals he worked for and alongside over the years.

Tim began plowing snow in 1975, marking the beginning of nearly five decades of service to the town and it’s residents. From 1995 to 2010, he owned and operated Allen & Associates, where he specialized in dirt work and excavation. In late 2010, he joined the Town of Warner as Highway Foreman, serving in that role until 2015, when he was appointed Highway Director. Under his leadership, the department operated with accountability, professionalism and a strong sense of teamwork. He took pride in maintaining safe roads and reliable infrastructure, while keeping the best interests of the towns people at heart. He valued a crew that worked hard and supported one another on a daily basis as well.

Dedication

Throughout his life, Tim also gave back to the community in numerous ways, serving with the Warner Fire Department and Parks and Recreation, contributing his time and effort far beyond his professional responsibilities.

Those who have worked with Tim know him to be genuine, hardworking, and deeply committed to the people of Warner. He took pride in serving the residents of the town and ensuring their roads and community were well cared for. He especially valued the daily work alongside his crew and the camaraderie that came with building a dependable team.

Tim met Jody in Warner in 1996 and they were married in 2002. Together they began their life in the apartments behind Sugar River Bank on Kearsarge Mountain Road. He is the proud father of his two daughters, Abbygail and Samantha Allen.

After nearly 50 years of plowing snow and 15 years of service to the Town of Warner, Tim retired this past December. Even in retirement, he continues to assist the town part-time with snow removal, reflecting his continued dedication to the community and passion for his career. His legacy of integrity, steady leadership and commitment to public service will have a lasting impact on the Town of Warner for years to come.

Table of Contents

.....

Warner Service Directory	2
Dedication	4-5
Elected Town Officers	8-9
State Officials	10
Appointed Officials	11-13
Appointed Select Board Committees	14
Summary of Expenditures 2025 - 2026.....	15-16
Summary of Revenues 2025 - 2026.....	17
Selectboard Report	18
Audit Report - Auditor MD & A report	19-25
 Financial Reports	
Balance Sheet General Fund Assets & Liabilities	26
Schedule of Long Term Indebtedness	27
Assessing Department Report.....	28
Summary of Inventory Valuation	29-30
Schedule of Town Property	31-32
Town of Warner Tax Rate	33
Town Clerk's Report.....	34-35
Town Clerk (cont) Revenue Report	35
Tax Collector's Report.....	36
Tax Collector's Report (Year End)	37-39
List of Unredeemed Taxes (Credit Debits Tx Col Rpt)	40-41
Report of the Town Treasurer.....	42-46
Report of the TTF CRF and Trust Funds.....	47-55
 Town Warrant.....	
56-60	
 General Government	
Budget Committee	61-62
Emergency Management	63-64
Highway Department.....	65
Director of Human Services (formerly Overseer of Public Welfare).....	66
Warner Beautification Group	67-68
Warner Fire and Rescue Report	69
Capital Mutual Aid Annual Report	70-72
Police Department.....	73-74
Transfer Station Notice	75

Table of Contents

.....

Pillsbury Free Library Rpt of Chair & V-Chair, Board of Trustees.....	76
Pillsbury Free Library PFL Dir Report, Library Activities and Statistics	77-78
Pillsbury Free Library Funds Report.....	79
Pillsbury Free Library Treasurer’s Report.....	80
Housing Committee (a.k.a. HOP II Committee).....	81-82
Warner Planning Board.....	83
Zoning Board of Adjustment	84
Building Department	85
Warner Historical Society	86
Warner River Local Advisory Committee.....	87
Central NH Regional Planning Commission	88-89
Community Action Program Belknap-Merrimack Counties.....	90
Kearsarge Lake Sunapee Community Food Pantry.....	91-92
Lake Sunapee Region VNA & Hospice (LSRVNA).....	93-94
Warner Parks and Recreation	95-96
Warner Conservation Commission (WCC)	97-98
Trustees of Town Cemeteries	99
Ausbon Sargent Land Preservation Trust.....	100-101

2025 Town Meeting Minutes **102-123**

Vital Statistics

Resident Birth Report	124
Resident Death Report.....	125-126
Resident Marriage Report.....	127

Warner Village Water District **128**

District Commissioners’ Report	129
Town Warrant Warner Village Water District	130
WVWD Balance Sheet (Assets & Liabilities).....	131
VWD Receipts and Payments (Revenues & Expenditures).....	132
WVWD Water & Sewer Expense	133
WVWD Long Term Debt.....	134
WVWD Sources of Revenue	135
WVWD 2025-2026 Budget.....	136

Elected Town Officers

Name	Term
Almoners of the Foster & Currier Funds	
Penny Courser.....	2026
Jere Henley	2027
Kim Nolan	2028
Budget Committee	
Robert Blake	2026
William Hanson	2026
Richard Bixby	2027
Alfred Hanson (Resigned)	2027
James Sherman (Appointed).....	2026
Kelly Lombardi.....	2028
Michael Cutting, Chair.....	2028
Water Precinct Representative - Ray Martin	
Select Board Representative – Alfred Hanson	
Chandler Reservation Committee	
Gerald B. Courser	2026
Allison P. Mock.....	2027
Stephen Hall.....	2028
Jonathan D. France	2029
Moderator	
Ben Frost	2026
Assistant Moderator (Appointed)	
Ray Martin	2026
Select Board	
Harry Seidel.....	2026
Michael J Smith	2027
Alfred Hanson	2028
Supervisors of the Checklist	
Christine J. Perkins, Chair	2026
Michael Brown	2028
Mary T. Pelkey	2030
Tax Collector	
Kimberley Edelman.....	2027
Deputy Tax Collector (Appointed)	
James Sherman (Resigned)	2027

Elected Town Officers (cont.)

Name	Term
Town Clerk	
Michele Courser	2027
Deputy Town Clerk (Appointed)	
Darcie Buskey (Resigned).....	2027
Eric Buck.....	2027
Town Treasurer	
Ginger Marsh	2027
Deputy Town Treasurer (Appointed)	
Janice Cutting.....	2027
Trustees of the Pillsbury Free Library	
Jan Gugliotti	2026
Lois Shea	2026
David Elliott (Resigned).....	2026
Cassey Greene	2026
Michael Simon.....	2027
Dana Myskowski, Chair	2027
Holly Holmes	2027
Teresa Hathaway, Recording Secretary	2028
Sherrri Colfer (Resigned).....	2025
Michael Brown	2028
Hannah Leigh-Brown	2028
Sherrri Colfer Alternate	2026
Librarian: Nancy Ladd	
Trustees of Town Cemeteries	
Kenneth W. Cogswell	2026
Gerald B. Courser	2027
Penny Sue Courser.....	2027
Ronald F Piroso Jr	2028
Thomas Boudette	2028
Trustees of Trust Funds	
Judith Newman-Rogers	2026
Dan Watts.....	2027
Robert Blake	2028

Elected Warner

.....

Kearsarge Regional School District

Warner Representatives

Emma Bates..... 2026
Patrick McGowen..... 2027

Warner Representatives to Municipal Budget Committee

Debbie Reznicek..... 2026
Jesse Evans..... 2027

State Representative

District 07: Senator Dan Innis

NH House Reps: District 8 (Warner, Henniker & Bradford)
Tony M Caplan, Eileen S Kelly, Stephanie R Payeur

N.H. Governor Kelly Ayotte governorayotte@governor.nh.gov

Executive Councilor District 2:

Karen Liott Hill www.council.nh.gov/district-2/councilor-liot-hill

US Congress Rep, District 2:

Maggie Goodlander: <https://goodlander.house.gov/>

US Senators:

www.senate.gov/states/NH/intro.htm Maggie Hassan & Jeanne Shaheen

Merrimack County, District 8

Tony Caplan
Stephanie R. Payeur
Eileen Kelly

Appointed Town Officers

Name	Term
Building Inspector	
Tom Baye (Resigned)	
Scott LaCroix	
Assistant Building Inspector Nathaniel Burrington	
Compliance Officer	
Scott LaCroix	
Central NH Regional Planning Commission Representatives	
Ben Frost	2026
Barbara Marty.....	2027
Central NH Regional Planning Commission Transportation Advisory Committee (TAC)	
Tim Blagden	
Concord Regional Solid Waste Representative	
Varick Proper	2027
Alternate	Vacant
Conservation Commission	
Nancy Martin, Chair.....	2026
Michael Amaral.....	2027
Kenneth Cogswell.....	2027
Doug Allen	2028
Susan von Ottengen.....	2028
Alice Chamberlain.....	2028
Conservation Commission Alternates	
Phil Stockwell.....	2026
Jackie Germain	2027
Scott Warren.....	2028
Emergency Management	
Edward F. Mical, Director	Ron Piroso, Deputy Director
Fire Department Fire Chief Jonathan France	
Deputy Chief Ed Raymond	Deputy Chief Brian Monaghan
Captain Mike Henley	Captain Paul Raymond
Captain Dan Fisher	Lieutenant Steve Raymond
Lieutenant Calvin Rogers	Lieutenant Peter Ladd
EMS Captain Peter Wyman	EMS Lieutenant Sean Toomey

Appointed Town Officers (cont.)

Members of Fire & Rescue

John Hill	Tim Wilson	Jeff Allison
Greg Dockham	Ed Mical	Ryan Brown
Ross Mingarelli	Jerome Donohue	Karen Teixeira
Robert Havey	Ryan Havey	Abel Leblanc
Ron Piroso Sr.	Charles Baker	Varick Proper
Ben France	Ernie Nichols	Sydney Boyer
Anthony Nichols	Stephen Hall	Katy Toomey
Sean Nichols	Richard Colfer	Elizabeth Labbe
Tristian Deking	Stephanie Allison	
Joe Mulcahy	Ronald Piroso Jr	
Steve Reale	Eric Uitts	

Chief Forest Fire Warden

Paul Raymond.....	(P) (603) 608-9606	Deputy Wardens
Stephen W. Hall	(P) (603) 456-3357	
Daniel Fisher	(P) (603) 456-3208	
Jonathan France	(P) (603) 456-2883	
Ed Raymond.....	(P) (603) 456-3770	
Ernie Nichols.....	(P) (603) 456-3266	
Charles Baker	(603) 456-3837	
Kalvin Rogers		

(P) – able to write burning permits

For a Fire Permit on-line: Nhfirepermit.com

Health Officer Christopher Lopez 2026

Highway Safety Commission

Emergency Management Director Edward F. Mical
Fire Chief Jonathan France
Police Chief William E. Chandler
Public Works Director Tim Allen
Selectboard Representative Alfred Hanson

Human Services Director (Public Welfare Director)

Peter Flynn (Resigned) 2026
Interim Human Services Director Carol Confortti-Adams along with Elizabeth Labbe

Parks and Recreation Commission

Tim Blagden..... 2026
Erika Carr..... 2027
Vacant..... 2027
Scott Blasingame..... 2028
Apryl Blood..... 2028
Select Board Representative Alfred Hanson

Appointed Town Officers (cont.)

Name	Term
Planning Board	
Ian Rogers.....	2026
Barak Greene	2026
Pier D'Aprile	2027
Karen Coyne, Chair	2027
James Gaffney.....	2028
John Leavitt	2028
Selectboard Ex-officio	
Harry Seifel (Resigned)	2026
Michael Smith	2026
Planning Board Alternates	
Micah Thompson.....	2026
Robert Holmes	2027
Vacant	2028
Zoning Board of Adjustment	
Barbara Marty, Chair	2026
Dereck Narducci	2027
Beverley Howe.....	2027
Jan Gugliotti	2028
Lucinda McQueen.....	2028
Zoning Board of Adjustment Alternates	
Sam Carr.....	2026
James Zablocki.....	2027
Vacant	2028

Selectboard Appointed Committees

Agricultural Commission

Robert “Bob” Bower Catherine Aranosian
William “Bill” Hanson Michael Biagiotti Chair

Alternates

Ashley Place Samuel Bower Jennifer Courser
Noah Courser-Kellerman Select Board Representative Michael Smith
Conservation Commission Representative Michael Amaral
Planning Board Representative James Gaffne

Economic Development Advisor Committee

Micah Thompson James Sherman
Nancy Martin Sara Johnson
Selectboard Representative Michael Smith

Energy Committee, Absorbing Community Power Committee Members

Neil Nevins Clyde Carson Jan Gugliotti
Selectboard Representative Michael Smith

Housing Committee

Ruth Roudiez Bob Holmes Laura Hallahan Ellie Brown
Ian Rogers Dana Mskowski Connor Spern
Central NH Regional Planning Commission Representative Matt Monahan
Planning Commission Representative Mike Tardiff
UNH Cooperative Extension Representative John Christ

Road Committee

Public Works Director Tim Allen Emergency Management Director Edward Mical
Police Chief William Chandler Kenneth Cogswell, Member At Large
Select Board Rep. Harry Seidel Fire Chief Jonathan France
Budget Committee Representative Michael Cutting

Warner Municipal Records Committee

Membership by Position (RSA 33-A:3 Municipal Committees)
Town Clerk Michele Courser Treasurer Ginger Marsh
Tax Collector Kimberley Edelmann Assessing Clerk Elizabeth Labbe
Librarian Nancy Ladd Select Board Representative Alfred Hanson

Warner River Local Advisory Committee

Members Nominated by Select Board (NH Rivers Management Protection Program
RSA 483:8-a)
Laura Russell Christopher Spann-Weitz Mickey Benson

Summary of Expenditures 2025 – 2026

.....

	2025	2025	2026
	<u>Appropriations</u>	<u>Expended</u>	<u>Recommended Appropriations</u>
<u>General Government</u>			
Executive Office - Office of the Selectmen's Office	\$ 263,682	\$ 231,375	\$ 273,638
Elections	\$ 5,997	\$ 5,338	\$ 9,850
Finance	\$ 89,074	\$ 91,265	\$ 101,039
Tax Collector	\$ 57,802	\$ 60,997	\$ 60,244
Treasurer	\$ 5,500	\$ 5,540	\$ 5,500
Town Clerk	\$ 93,352	\$ 95,412	\$ 96,823
Trustees of Trust Funds	\$ 1,700	\$ 699	\$ 1,750
Assessing	\$ 90,819	\$ 94,200	\$ 89,761
Legal Expenses	\$ 30,000	\$ 112,287	\$ 57,000
Benefits Administration	\$ 691,393	\$ 538,228	\$ 611,019
Land Use Office	\$ 65,326	\$ 52,322	\$ 50,028
General Government Buildings	\$ 65,870	\$ 48,306	\$ 55,316
Cemeteries	\$ 31,001	\$ 31,200	\$ 31,001
Insurances	\$ 130,537	\$ 130,537	\$ 129,080
Outside Agencies	\$ 21,356	\$ 21,385	\$ 9,256
Police/Animal Control	\$ 423,688	\$ 294,738	\$ 446,409
Ambulance	\$ 89,191	\$ 89,190	\$ 120,250
Fire	\$ 239,442	\$ 209,148	\$ 239,360
Building Inspection	\$ 26,510	\$ 17,834	\$ 30,600
Emergency Management	\$ 10,577	\$ 7,896	\$ 17,127
Highway Department	\$ 978,034	\$ 979,947	\$ 1,140,360
Street Lighting	\$ 8,800	\$ 10,195	\$ 9,500
Solid Waste Disposal - Transfer Station	\$ 342,275	\$ 317,280	\$ 408,604
Health Department	\$ 1,400	\$ 1,539	\$ 1,400
Outside Agencies	\$ 10,606	\$ 8,637	\$ 10,683
Welfare Department	\$ 45,182	\$ 32,303	\$ 52,404
Parks & Recreation	\$ 37,309	\$ 33,390	\$ 42,113
Pillsbury Free Library	\$ 223,805	\$ 223,805	\$ 435,169
Memorial Day	\$ 1,500	\$ 1,500	\$ 1,500
Conservation Commission	\$ 951	\$ 250	\$ 753
Debt Service - Principal	\$ 399,127	\$ 400,384	\$ 397,559
Debt Service - Interest	\$ 128,380	\$ 129,065	\$ 114,613
Other Debt Service - Hopkinton Land Fill Closure	\$ 8,000	\$ -	\$ 8,000
Total Operating Budget:	<u>\$ 4,618,186</u>	<u>\$ 4,276,189</u>	<u>\$ 5,057,708</u>

Summary of Expenditures 2025- 2026 (cont)

<u>Capital Reserve and Trust Funds:</u>	<u>2025 Deposited</u>	<u>2025 Spent</u>	<u>2026 Warrant</u>
Bartlett Fund	\$ -	\$ 1,289	\$ -
Bridges CRF	\$ 50,000	\$ 76,547	\$ 125,000
Davis Fund	\$ -	\$ 536	\$ -
DPW Facilities Improvements CRF	\$ -	\$ 32,045	\$ -
Employee Expendable Trust Fund	\$ 40,000	\$ 12,993	\$ -
Fire Equipment CRF	\$ 35,000	\$ 34,499	\$ 30,000
Fire/Rescue Vehicles CRF	\$ 100,000	\$ -	\$ 50,000
Hwy Equipment CRF	\$ 265,000	\$ 320,224	\$ 100,000
Hwy Rd Construction Projects CRF	\$ -	\$ 358,379	\$ -
Kearsarge Mtn Rd Alt Route CRF	\$ -	\$ -	\$ -
Land Conservation Fund CRF	\$ -	\$ -	\$ -
Parks & Recreation CRF	\$ -	\$ -	\$ -
Police Vehicle CRF	\$ 20,000	\$ -	\$ 15,000
Preservation of Town Records CRF	\$ 10,000	\$ 19,294	\$ -
Property Revaluation CRF	\$ 40,000	\$ 136,864	\$ 32,500
Town Hall Improvements	\$ -	\$ 4,987	\$ -
Transfer Station CRF	\$ -	\$ 14,996	\$ -
Transfer Station Equipment CRF	\$ 25,000	\$ -	\$ 25,000
Warner Community Center CRF	\$ 20,000	\$ -	\$ -
Total Capital Reserve Funds:	\$ 605,000	\$ 1,012,654	\$ 377,500
<u>Other Taxes Assessed</u>	<u>2025 Estimate</u>	<u>2025 Actual</u>	<u>2026 Estimate</u>
KRSD - SAU #65 - School Tax	\$ 6,323,392	\$ 6,564,269	\$ 6,708,229
Merrimack County Tax	\$ 893,625	\$ 972,371	\$ 975,000
Warner Village Water Precinet Tax	\$ 192,179	\$ 185,191	\$ 195,000
Town Taxes Paid (Tax, Interest, Sale & Notification Costs)	\$ -	\$ -	\$ -
State of NH (Vital Record Fees, Marriage Licenses, etc.)	\$ 3,174	\$ 3,540	\$ 3,540
NH Fish and Game	\$ 4,875	\$ 7,083	\$ 7,083
Total Other Taxes Assessed:	\$ 7,417,245	\$ 7,732,454	\$ 7,888,852
<u>Refunds/Other Expenditures</u>		<u>2025 Actual</u>	<u>2026 Estimate</u>
Highway Construction Project	\$ 1,100,000	\$ 416,542	\$ 1,000,000
Tax Abatements	\$ -	\$ 772	\$ -
Other	\$ -	\$ 24,027	\$ -
	\$ 1,100,000	\$ 441,341	\$ 1,000,000
Grand Total - Municipal Budget	\$ 13,740,431	\$ 13,462,638	\$ 14,324,060

Solar Array Fund:

	<u>Amounts</u>
Balance at 1/1/2025	\$ 46,544.49
Deposits and Interest	\$ 21,540.51
Transfer to Municipal Account	\$ 25,903.64
Balance at 12/31/2025	<u>\$ 42,181.36</u>

Note: The financial reports for 2025 are unaudited.
This information is subject to change, errors and omissions.

Summary of Revenues 2025 - 2026

	Estimated Revenues	Revised Revenues	Actual Revenues	Revenues
Taxes - Non Property				
Land Use Change Tax	\$ -	\$ -	\$ 580	\$ -
11-3185-02-200 Yield Tax	\$ 23,000	\$ -	\$ 22,350	\$ 23,000
11-3186-01-100 Payment in Lieu of Taxes (PILOT)	\$ 19,000	\$ 17,792	\$ 13,344	\$ 19,000
Excavation Tax	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ 422	\$ -
Interest and Penalties	\$ 32,000	\$ -	\$ 15,364	\$ 32,000
Taxes Subtotal	\$ 74,000	\$ 17,792	\$ 52,060	\$ 74,000
Licenses, Permits and Fees				
Business Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Motor Vehicle Permit Fees	\$ 650,000	\$ -	\$ 670,244	\$ 650,000
Building Permits	\$ 25,000	\$ 25,000	\$ 28,262	\$ 25,000
Other Licenses, Permits and Fees	\$ 12,000	\$ 12,000	\$ 11,208	\$ 12,000
Licenses, Permits and Fees Subtotal	\$ 687,000	\$ 37,000	\$ 709,714	\$ 687,000
State Sources				
Meals and Rooms Tax Distribution	\$ 185,000	\$ 287,063	\$ 287,063	\$ 285,000
Bridge Grant	\$ -	\$ -	\$ -	\$ -
Highway Block Grant	\$ 148,000	\$ 135,971	\$ 135,971	\$ 110,000
State and Federal Forest Land Reimbursement	\$ 2,400	\$ 1,988	\$ 4,588	\$ 2,400
Other	\$ 10,000	\$ 225,000	\$ 226,800	\$ 67,000
State Sources Subtotal	\$ 345,400	\$ 650,022	\$ 654,422	\$ 464,400
Charges for Service				
Income from Departments	\$ 58,000	\$ 64,000	\$ 79,338	\$ 69,000
Charges for Service Subtotal	\$ 58,000	\$ 64,000	\$ 79,338	\$ 69,000
Miscellaneous Revenues				
Sale of Municipal Property	\$ 10,000	\$ 10,000	\$ 10,600	\$ -
Interest on Investments	\$ 100,000	\$ 100,000	\$ 108,808	\$ 65,000
Other - rent of Town Property	\$ 21,900	\$ 21,900	\$ 30,283	\$ 25,000
Insurance Dividends and Reimbursements	\$ -	\$ -	\$ 2,300	\$ -
Contributions / Donations	\$ -	\$ -	\$ 1,300	\$ -
Revenue from other Misc Sources	\$ 50,000	\$ 65,000	\$ 70,572	\$ 65,000
Miscellaneous Revenues Subtotal	\$ 181,900	\$ 196,900	\$ 223,863	\$ 155,000
Interfund Operating Transfers In				
From Trust and Fiduciary Funds	\$ -	\$ -	\$ -	\$ -
Interfund Operating Transfers In Subtotal	\$ -	\$ -	\$ -	\$ -
Other Financing Sources				
Highway Construction Loan	\$ -	\$ -	\$ -	\$ -
Other Financing Sources Subtotal	\$ -	\$ -	\$ -	\$ -
Total Revenues:	\$ 1,346,300	\$ 965,714	\$ 1,719,397	\$ 1,449,400

Note: The financial reports for 2025 are unaudited.
This information is subject to change, errors and omissions.

Selectboard Report

.....

In 2025, Warner seemed to be a microcosm of what was happening at the state and federal levels. In several situations, polarization replaced compromise, making decisions contentious. This puts a strain on elected officials, staff, and residents. Despite these hurdles, Warner has survived and continues to evolve, developing the means to address the Town's future.

2025 was a revaluation (reval) year. Revaluation is state-mandated and must take place every 5 years. The objective is to arrive at each property's true market value. All factors are considered, including all structures on the property, frontage on ponds or rivers, views, and other improvements to the property.

In 2023-2024 the Select Board learned about past inaccuracies in assessed values. Correcting the situation called for contracting for professional assessment services and accurate reporting. The Select Board faced the issue head-on, identified all requirements to have a fair revaluation, and contracted with Avitar Associates of New England. Avitar provided a reset of assessed values at a time of constantly changing market values.

Residents' desire to express different opinions is usually a sign of an engaged community. In 2025, elected officials and long-time employees accustomed to collaboration experienced an increased distance between points of view. In certain situations that distance became contentious. Unfortunately, some actions resulted in investigations by outside agencies.

Even with the challenges, the Towns' financial audit was successfully completed by Vauchon Clukay (VC). Despite some setbacks, Warner was able to complete the audit before the Nov. 1st deadline. Due to this vigorous collaboration, Warner's tax rate was set before our neighboring Towns.

Looking towards the future, a 20-acre plot of land, once a corn field and later a gravel pit, now has 12,000 solar panels, the largest solar array project in NH to date. Encore Renewable Energy, working in partnership with the Community Power Coalition of NH, Warner, and a local landowner, has completed a project able to power a thousand New England homes.

Encore contributed a financial gift to Warner, which was directed to the recently formed Beautification Group. The gift was earmarked for lighting around the Town Hall and plantings around Warner. The Group has given Warner a positive boost, working with private donations and volunteers, living up to the committee's name.

Other 2025 items that should be noted include progress on the Rail Trail, updating the Elderly Exemption, increasing Veterans Credits, reviewing wetlands mapping, emergency planning with its associated grant, and renovation work on the Warner Community Center.

Warner faced significant challenges this year. Many were addressed, some are still pending, and there is sure to be fresh ones. The Select Board recognizes the town employees' sacrifices with deep gratitude for their initiative and endurance. It is truly a sense of pride to see how hard our employees work to continue to make Warner a wonderful place to live.

Respectfully,
Harry Seidel
Select Board (Chair)

Audit Report

.....

TOWN OF WARNER, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDING DECEMBER 31, 2024

The following is a discussion and analysis of the financial activities of the Town of Warner, New Hampshire for the year ending December 31, 2024. Readers are encouraged to consider the information presented here in conjunction with the Town's financial statements.

Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly present the Town's financial position, and the result of operations of the various funds of the Town. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains required supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The **Statement of Net Position** presents information on all of the Town's (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The **Statement of Activities** presents information showing how the Town's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future periods (such as uncollected taxes and interest on long-term obligations).

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and fiduciary funds.

Audit Report (cont.)

.....

Governmental Funds: Most of the basic services provided by the Town are financed through governmental funds. Unlike the government-wide financial statements, the governmental fund financial statements report using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted into cash. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

The Town of Warner maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is the Town's only major fund. Data from the other governmental funds are combined into a single, aggregate presentation.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside of the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The Town's fiduciary funds include various private-purpose trust funds and custodial funds.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the Town's major governmental fund and includes a reconciliation between the reported activity of the revenues, expenditures and transfers for budgetary purposes (Schedule 1) and the activity as presented in the governmental fund financial statements (Exhibit D) for the General Fund.

This section also includes a schedule of changes in the Town's proportionate share of the net OPEB liability, a schedule of Town OPEB contributions to the New Hampshire Retirement System, a schedule of changes in the Town's proportionate share of the net pension liability and a schedule of Town pension contributions to the New Hampshire Retirement System.

Other Supplementary Information

Other supplementary information includes combining financial statements for the non-major governmental funds.

Audit Report (cont.)

.....

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

Net position of the Town of Warner as of December 31, 2024 and 2023 is as follows:

	<u>2024</u>	<u>2023</u>
Current assets	\$ 6,791,795	\$ 6,621,075
Capital assets	<u>11,189,293</u>	<u>11,333,422</u>
Total assets	<u>17,981,088</u>	<u>17,954,497</u>
Deferred outflows of resources	<u>143,945</u>	<u>249,286</u>
Long-term liabilities	5,607,984	5,974,643
Other liabilities	<u>743,013</u>	<u>724,523</u>
Total liabilities	<u>6,350,997</u>	<u>6,699,166</u>
Deferred inflows of resources	<u>168,856</u>	<u>129,200</u>
Net position:		
Net investment in capital assets	8,733,412	8,655,951
Restricted	1,073,822	918,213
Unrestricted	<u>1,797,946</u>	<u>1,801,253</u>
Total net position	<u>\$ 11,605,180</u>	<u>\$ 11,375,417</u>

The largest portion of the Town's net position reflects its investment in capital assets such as land, buildings, and equipment less any related outstanding debt used to acquire those assets. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves generally cannot be used to liquidate these liabilities.

An additional portion of the Town's net position represents resources that are subject to external restrictions on how they may be used. For the Town of Warner, those restrictions include those related to non-expendable trust funds, capital projects, and the unexpended balances of debt and restricted donations.

Statement of Activities

The Town's net position increased by \$229,763 during the current year. Total revenues of \$5,548,563 exceeded expenses of \$5,318,800.

Changes in net position for the years ending December 31, 2024 and 2023 are as follows:

Audit Report (cont.)

	<u>2024</u>	<u>2023</u>
Revenues		
Program revenues:		
Charges for services	\$ 64,909	\$ 60,559
Operating grants and contributions	309,177	563,728
General revenues:		
Property and other taxes	3,080,462	3,412,981
Licenses and permits	675,103	633,448
Grants and contributions	291,161	281,502
Interest and investment earnings	283,057	128,537
Miscellaneous	<u>848,026</u>	<u>135,291</u>
Total revenues	<u>5,551,895</u>	<u>5,216,046</u>
Expenses		
General government	1,666,774	1,154,733
Public safety	855,944	1,047,388
Highways and streets	1,748,442	1,669,466
Sanitation	537,485	285,408
Health and welfare	71,207	72,176
Culture and recreation	301,470	308,060
Conservation	5,958	56,601
Interest and fiscal charges	<u>131,520</u>	<u>145,368</u>
Total expenses	<u>5,318,800</u>	<u>4,739,200</u>
Increase in net position before gain (loss) and contributions	233,095	476,846
Contributions to permanent fund principal	1,400	400
Gain (loss) on disposal of capital assets	<u>(4,732)</u>	<u>(13,600)</u>
Change in net position	229,763	463,646
Net position, beginning of year	<u>11,375,417</u>	<u>10,911,771</u>
Net position, end of year	<u>\$ 11,605,180</u>	<u>\$ 11,375,417</u>

Property and other taxes brought in \$3,080,462 in revenues. Licenses and permits generated \$675,103 in revenues. Other revenues consisted of charges for services, grants, contributions, interest and investment earnings, and miscellaneous revenues. Total revenues recognized during the year ending December 31, 2024 increased from the previous year by \$345,717 or 6.64%.

The Town's expenses cover a range of services. The largest expenses were for highways and streets (33%), general government (31%), and public safety (16%) which accounted for 80% of total expenses. Total expenses recognized during the year ended December 31, 2024 increased from the previous year by \$579,600 or 12.23%.

Audit Report (cont.)

.....

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

General Fund

The General Fund is the main operating fund of the Town. At the end of the current fiscal year, the General Fund had a total fund balance of \$5,588,774. A detail of the fund balance components at year end are detailed on pages 29 and 30 of the Notes to the Basic Financial Statements.

The General Fund balance decreased \$54,546 from December 31, 2023. The majority of this decrease was a result of expenditures related to the Highway Construction Project.

Nonmajor Governmental Funds

The total fund balance of \$737,300 in the non-major governmental funds is designated for the purposes of the individually established funds. The largest portion of this represents the balance in the Permanent Funds (\$260,769 or 35%), Chandler Reservation Fund (\$142,414 or 19%) and the Conservation Commission Fund (\$138,151 or 19%). The total fund balance in the other governmental funds increased by \$217,956 or 42.0% from December 31, 2023.

GENERAL FUND BUDGETARY HIGHLIGHTS

Budgetary information for the major governmental fund (the General Fund) is included in the Required Supplementary Information section.

Non-tax revenue for 2024 was \$2,060,920 which was \$46,218 over the original budget for the year and \$395,741 more than the 2023 actual. The primary reason for the increase over 2023 was that the Town sold Town owned property and received \$603,350 in 2024.

Appropriations for 2024 operating expenditures were \$4,618,761, representing a 4.6% increase over 2023 appropriations. Actual expenditures were \$4,460,955 or 3.4% under budget. The primary savings came from open positions in the Police and Highway departments that the Town was unable to fill. These savings were offset by the need to replace the obsolete assessing system, along with greater expenses related to the Highway Project.

CAPITAL ASSET AND LONG-TERM OBLIGATIONS

Capital Assets

The Town considers a capital asset to be an asset whose costs exceed \$10,000 and has a useful life of greater than (1) year. Assets are depreciated using the straight-line method over the course of their useful life.

Audit Report (cont.)

.....

The Town's investment in capital assets for its governmental activities as of December 31, 2024 amounts to \$18,046,388. Accumulated depreciation amounts to \$6,857,095 leaving a net book value of \$11,189,293. This investment in capital assets includes equipment and real property.

See Note 4 in the Notes to the Basic Financial Statements for a summary of all capital assets.

Long-Term Obligations

On December 31, 2024, the Town of Warner had four outstanding notes payable on the fire station, fire truck, solar array, and construction loan for a combined total of \$4,242,027.

Long-term obligations at year end also include the Town's proportionate share of the net pension liability and net OPEB liability. As of December 31, 2024, the Town's net pension liability is \$1,400,183 and the Town's net OPEB liability is \$56,273.

Additional information on the Town's long-term obligations can be found in Notes 5, 6, 7 and 8 of the Notes to the Basic Financial Statements.

ECONOMIC CONDITIONS

Warner continues to experience economic stability, reflecting state trends. The town's economy is a mix of agriculture, small businesses, and tourism, and remained resilient. Tourists come to Warner to visit Rollins State Park at Mount Kearsarge, its several museums, and to attend the annual Warner Fall Foliage Festival. The historic Warner Village has several restaurants and retail businesses and serves as a hub for both residents and visitors. The town has become a regular stop for tour buses, bringing travelers to visit our museums and enjoy our restaurants for lunch.

During 2024 the Town was informed of plans to construct a 5-megawatt solar array commenced on Poverty Plains Road. Encore Renewable Energy, located in Burlington, Vermont, is the project developer. The array will be the largest commercial solar array in NH when it goes live in the summer of 2026.

Warner contracted with Avitar as the new town assessors. They will conduct the required five-year revaluation of the town in 2025. The expectation is that the value of the town will increase substantially, reflecting a trend happening across the region.

The public works department applied for and was approved for a grant of \$225,000 from the NH Department of Energy. This grant will be used towards the reconstruction of culverts on Red Chimney Road over the next few years.

The town was awarded its first Housing Opportunity Planning grant from the state. The goal is to propose updates to the town's zoning ordinance that will promote more housing development, while preserving the rural nature of the town.

The Selectboard and Budget Committee have continued to work together to minimize the impact of inflation on the Town portion of the tax rate while maintaining and improving the quality of Town services. This has been done with a combination of responsible budgeting, securing federal and state grant opportunities for projects and utilizing unassigned general funds to apply toward mitigating the town tax rate.

Audit Report (cont.)

The Planning Board continues to annually update the Capital Improvements Plan (CIP) so that the Selectboard and Budget Committee can engage in prudent planning for future capital needs and explore financing alternatives to purchasing 'big-ticket' equipment and leasing programs.

The Selectboard, with assistance from other Town committees and dedicated volunteers, will continue to improve the economic and job potential for the citizens of Warner while preserving the special quality of life enjoyed by all who call Warner 'Home'.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all Warner citizens, taxpayers, and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Warner, Selectmen's Office, P.O. Box 265, Warner, NH 03278.

Balance Sheet General Fund Assets & Liabilities

As of December 31, 2025

CASH:

Sugar River - Municipal Account	\$	3,636,170.47	
- Payroll	\$	24,982.59	
- Highway Construction Account	\$	53,200.01	
- Town Clerk Account	\$	8,184.48	
- ARPA Funds	\$	-	
- Credit Card Payment Accounts	\$	6,026.22	
TOTAL CASH:			\$ 3,728,563.77

INVESTMENTS:

- Road Constuction - NHPDIP	\$	1,534,055.42	
- American Tower - NHPDIP	\$	336,307.26	
TOTAL INVESTMENTS:			\$ 1,870,362.68

OTHER ASSETS:

Uncollected Taxes	\$	467,592.45	
Unredeemed Taxes	\$	107,364.55	
Allowance for uncollectable taxes	\$	(20,000.00)	
Accounts Receivable	\$	3,611.97	
Due to/From Other Funds	\$	112,486.00	
TOTAL OTHER ASSETS:			\$ 671,054.97

TOTAL ASSETS:			\$ 6,269,981.42
----------------------	--	--	------------------------

LIABILITIES

As of December 31, 2024

Accounts Owed by the Town:

Accounts Payable	\$	709,919.15	
Accrued Payroll	\$	26,260.05	
Health Insurance Surplus Payable	\$	9,323.14	
Due to/From Capital Projects Fund	\$	22,563.23	
Other Liabilities	\$	293,235.37	
School District-Tax Payable	\$	2,277,982.22	
TOTAL LIABILITIES:			\$ 3,339,283.16

FUND BALANCE:

Unassigned Fund Balance	\$	1,150,701.41	
Total Revenue	\$	12,772,586.18	
Committed Fund Balance	\$	2,048,321.49	
Total Expenses	\$	(13,062,190.82)	
Assigned Fund Balance	\$	21,280.00	
TOTAL FUND BALANCE ACCOUNTS:			\$ 2,930,698.26

TOTAL LIABILITIES AND FUND BALANCE:			\$ 6,269,981.42
--	--	--	------------------------

Note: The financial reports for 2025 are unaudited.
This information is subject to change, errors and omissions.

Schedule of Long Term Indebtedness

As of December 31, 2025

.....

<u>Authorized Debt:</u>	Issued Date	Maturity Date Date	Original Loan Amount
Bar Harbor Bank & Trust - Fire Truck	9/23/2010	9/1/2025	\$ 376,000.00
CDFA - Solar Array	6/22/2017	3/30/2030	\$ 250,000.00
Sugar River Bank - Fire Station (refinanced in 2021)	2/1/2021	8/1/2038	\$ 2,316,691.05
Sugar River Bank - Highway Construction Project	4/15/2022	7/15/2032	\$ 2,615,000.00

<u>Authorized Debt:</u>	Notes Outstanding Balance 1/1/2025	Principal Payments 2025	Notes Outstanding Balance 12/31/2025
Bar Harbor Bank & Trust - Fire Truck	\$ 23,849.80	\$ 23,849.80	\$ -
CDFA - Solar Array	\$ 117,813.40	\$ 21,247.92	\$ 96,565.48
Sugar River Bank - Fire Station	\$ 1,872,345.00	\$ 57,782.04	\$ 1,814,562.96
Sugar River Bank - Highway Construction Project	\$ 2,050,792.90	\$ 121,748.03	\$ 1,929,044.87

Note:

The financial reports for 2025 are unaudited.
This information is subject to change, errors and omissions.

Assessing Department Report

.....

The Assessing Department, under contract with Avitar Associates, completed the State-mandated five-year revaluation of all properties in Town during the past year. The revaluation process ensures equity and uniformity in property assessments and brings assessed values in line with current market conditions.

Following completion of the revaluation, the Town's total assessed valuation is \$652,868,469, compared to \$335,706,801 in the prior year. This adjustment reflects updated market values and does not, in itself, increase the total amount of taxes raised by the Town, but redistributes the tax burden in accordance with current property values.

The Department continues to provide assistance to residents regarding property assessments, exemptions, and credits.

The Town of Warner offers several exemptions and credits for qualifying residents. Here is a look at current available exemptions and credits with counts and values.

Exemption Credit	Count	Owners	Parcels	Applied Exemption	Credits
Solar	77	76	77	\$875,092	-
Blind	2	2	2	\$30,000	-
Charitable	8	6	8	\$4,127,750	-
Religious	12	3	12	\$14,826,255	-
Elderly:					
65-74	5	5	5	\$642,000	-
75-79	3	3	3	\$419,320	-
80+	6	6	6	\$1,438,080	-
Veteran's					
War Service	118	112	112	-	\$88,500
All Vet	13	13	13	-	\$9,750
Total Disabled	8	8	8	-	\$11,200
Total	252	-	-	\$22,358,497	\$109,450

Phone: 603-456-2298 Ext. 3 ~ **Email:** Assessing@WarnerNH.gov

Respectfully submitted,
 Elizabeth Labbe, she/her
 Assessing Clerk

Summary of Inventory Valuation

As of December 31, 2025

.....

<u>Land Value</u>	<u>Acres</u>	<u>Assessed Value</u>
Current Use	23,365.46	\$2,714,526
Discretionary Preservation Easements	0.32	\$3,598
Residential land	3523.26	\$185,613,200
Commercial Lane	485.12	\$25,767,900
Total Taxable Land	27,374.16	\$214,099,224
Tax Exempt and Non-Taxable Land	6,619.82	\$21,442,200
 <u>Building Value</u>		
Residential	-	\$356,929,163
Manufactured Housing	-	\$9,455,100
Commercial	-	\$59,973,295
Discretionary Preservation Easements	8	\$91,337
Total of Taxable Buildings	-	\$426,448,895
Tax Exempt and Non-Taxable Buildings	-	\$26,801,705
 Utilities		 \$14,955,400
Total Valuation Before Exemptions		\$655,503,519
Total Dollar Amount of Exemptions		\$2,635,050
Net Valuation		\$652,868,469

Summary of Inventory Valuation (cont.)

As of December 31, 2025

.....

WARNER VILLAGE WATER DISTRICT

<u>Land Value</u>	<u>Acres</u>	<u>Assessed Value</u>
Current Use	41.19	\$7,661
Discretionary Preservation Easements	0.08	\$1,069
Residential	201.79	\$21,846,493
Commercial	78.71	\$13,533,800
Total of Taxable Land	321.77	\$35,389,023
Tax Exempt and Non-Taxable Land	26.23	\$1,201,900
 <u>Building Value</u>		
Residential	0	\$47,950,104
Manufactured Housing	0	\$57,900
Commercial	0	\$32,661,900
Discretionary Preservation Easements	2	\$30,529
Total of Taxable Buildings	0	\$80,700,433
Tax Exempt and Non-Taxable Land	0	\$8,054,300
 Utilities		 \$3,324,000
Total Valuation Before Exemptions		\$119,413,456
Total Dollar Amount of Exemptions		\$345,180
Net Valuation		\$119,068,276

Schedule of Town Property

As of December 31, 2025

All Land & Buildings Acquired Through Tax Collector's Deeds or Gifts

<u>Map/Lot</u>	<u>Street/Road/Area</u>	<u>Assessed Value</u>
01-003+3:41	Wiggin Trace	\$ 138,200
02-005	Dummer Road	\$ 31,400
03-016-1	Route 103	\$ 11,000
03-016-2	Route 103	\$ 2,500
03-023	Pleasant Pond Road -	\$ 345,200
03-052	Route 103 East - Cemetery	\$ 101,500
03-103	Poverty Plains Road	\$ 27,900
03-105	Poverty Plains Road	\$ 12,900
07-001	Interstate 89	\$ 39,600
07-002	Interstate 89	\$ 3,600
07-009	Route 103 East - Parks & Rec	\$ 256,300
07-044	Tom's Pond Lane	\$ 4,500
07-045	Route 103	\$ 5,200
07-046	Tom's Pond Lane	\$ 26,500
07-047	Interstate 89	\$ 58,000
07-048	Interstate 89	\$ 19,300
07-049	Interstate 89	\$ 3,500
07-050	Warner River	\$ 4,200
07-052	Interstate 89	\$ 16,200
07-053	Schoodac Road	\$ 41,400
09-002	Bean Road	\$ 98,400
09-003	Silver Lake - Parks & Rec	\$ 522,800
09-006-1	Mink Hill Lane	\$ 87,500
09-009	Mink Hill Lane - Chandler Reservation	\$ 1,975,700
09-012	Mink Hill Lane	\$ 211,700
09-023	North Village Road	\$ 89,600
09-024	North Village Road	\$ 89,400
09-025	North Village Road	\$ 112,000
09-028	North Village Road	\$ 4,300
10-038	Riverside Park - Parks & Rec	\$ 526,700
10-057	Parade Ground Cemetery Road - Cemetery	\$ 83,100
10-087	Route 103 East - Cemetery	\$ 91,200
11-035	Schoodac Road - Cemetery	\$ 101,200
12-033	Horne Street	\$ 22,400
12-054	Collins Road - Cemetery	\$ 72,100
13-003-8	Bean Road	\$ 113,600
13-006	Bean Road - Chandler Reservation	\$ 340,300
13-013	Bean Road - Cemetery	\$ 94,500
14-006	West Main Street - Police Station	\$ 1,204,900
14-017	North Road	\$ 101,100
14-024	Kearsarge Mountain Road - Cemetery	\$ 83,400
14-046-1	Bartlett Loop	\$ 98,600
15-008	Mason Hill Road - Cemetery	\$ 89,800

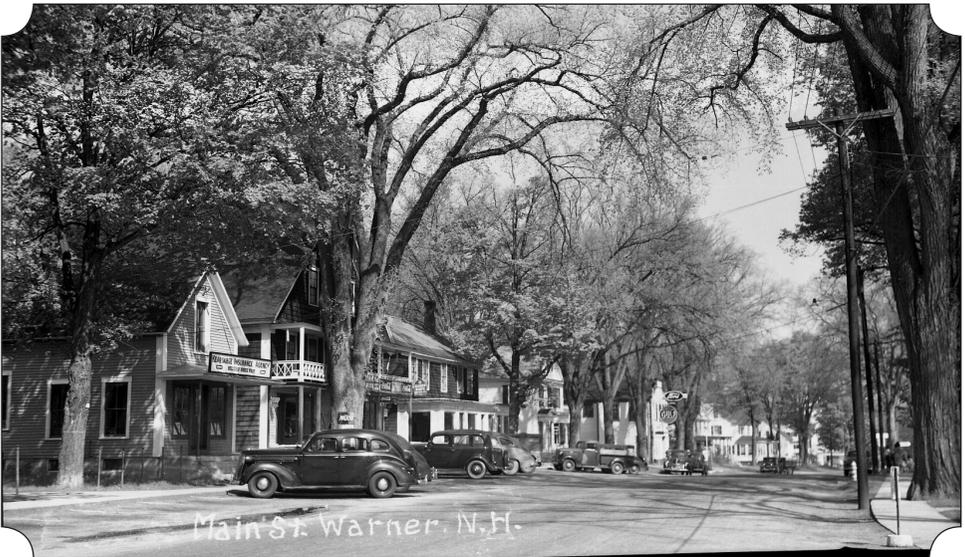
Schedule of Town Property (cont.)

As of December 31, 2025

<u>Map/Lot</u>	<u>Street/Road/Area</u>	<u>Assessed Value</u>
16-004	Route 103 West	\$ 6,400
16-024	Route 103 West	\$ 12,200
16-025	Laing Bridge Lane	\$ 113,500
16-046	Melvin Mills Road	\$ 41,600
16-062	Route 103 West - Cemetery	\$ 6,700
17-003-6	Route 103 East - Department of Works including Transfer Station (ON17-003-6)	\$ 1,532,900
17-009	Route 103 West - Cemetery	\$ 196,800
17-015	Route 103 West	\$ 10,300
17-017	Route 103 West	\$ 5,700
17-028	Retreat Road - Cemetery	\$ 63,300
17-034	Route 103 West	\$ 6,400
18-002	East Sutton Road	\$ 311,500
18-005	North Road	\$ 118,400
18-006	North Road	\$ 168,800
18-009	North Road	\$ 114,000
18-012	North Road	\$ 90,600
18-015	North Road	\$ 794,000
18-016	North Road	\$ 133,000
18-024	Kearsarge Mountain Road - Cemetery	\$ 29,500
19-003	Old Pumpkin Hill Road - Cemetery	\$ 40,800
19-037	Couchtown Road	\$ 8,500
20-008	Kearsarge Mountain Road - Cemetery	\$ 73,200
21-009	Gore Road	\$ 45,200
22-014	Kearsarge Mountain Road	\$ 9,300
22-016	Kearsarge Mountain Road	\$ 9,200
22-017	Kearsarge Mountain Road	\$ 9,100
28-002	Tom's Pond Lane	\$ 63,100
28-004-1	Tom's Pond Lane	\$ 62,200
29-001	East Main Street	\$ 108,100
30-018	Denny Hill Road	\$ 27,500
31-001	East Main Street - Library	\$ 1,611,800
31-006	Kearsarge Street Extension - Cemetery	\$ 66,200
31-029	Kearsarge Mountain Road - Old Fire Station	\$ 177,400
31-031	Kearsarge Mountain Road	\$ 119,000
31-055	East Main Street - Town Hall	\$ 2,227,000
31-063-3	Pumpkin Hill Road	\$ 134,000
32-014	Depot Street	\$ 3,400
32-017	West Main Street - Cemetery	\$ 109,300
32-018	Cemetery Lane - Parking Lot	\$ 102,500
32-019	Cemetery Lane - Parking Lot	\$ 20,500
32-030	West Main Street - Old Graded School	\$ 1,462,600
34-015	West Main Street - Fire Department	\$ 2,322,300
34-024	Chemical Lane	\$ 37,300

Town of Warner Tax Rate

	2023	2024	2025
Municipal	\$10.25	\$9.15	\$5.53
County	\$2.48	\$2.66	\$1.49
Local Education	\$17.10	\$17.31	\$9.37
State Education	\$1.86	\$1.77	\$0.93
Total Rate per Thousand	\$31.69	\$30.89	\$17.32
 Princenct Tax per Thousand	 \$2.85	 \$2.97	 \$1.60



Town Clerk's Report

.....

As of January 1st, 2026, the State Fees have increased when processing vehicle transactions. The Law requiring vehicle inspections remains in effect until January 31st, 2026. Even after mandatory annual safety inspections for passenger vehicles end, New Hampshire safety laws still apply. See DMV website for details. Going forward, all DMV business requires an appointment, you can visit their website at www.nh.dmv.gov or call 603-227-4000. There are 4 Elections this year: March 10th - Town Election, March 11th - Town Meeting, September 8th - State Primary, November 3rd - General Election.

General motor vehicle registration information to remember:

- a Photo ID is required when transacting motor vehicle business
- the original registration is required when transferring plates
- motor vehicle information is not public information, therefore the registration or proof of ownership is required when conducting a transaction
- when conducting a renewal for someone other than yourself, the vehicle information must be provided
- 20 day temporary plates are obtained at any New Hampshire State DMV location
- vehicle renewals may be completed up to 4 months early with a current registration
- when putting a vehicle in a Trust, the first and last page of the Trust must be presented along with the title
- when registering a non-titled vehicle (1999 or older), a Bill of Sale and one of the following are needed:
 - 1.) copy or original title
 - 2.) copy or original of the previous owner's New Hampshire registration
 - 3.) "Verification of Vehicle Number" form, available at the Town Clerk's office or the State DMV website

The Town Clerk's Office also registers boats, off-highway road vehicles, snowmobiles, and processes fishing, hunting, and Dog licenses. State law requires that all dogs 4 months or older must be licensed on or before April 30th every year, with updated rabies vaccination(s). This Office fulfills Vital Records and Marriage License requests. A Notary Public service is available.

Last, the "Town Clerk" web page offers residents the following services online: Renew Registrations, Dog Licenses (if rabies are up-to-date) and request a Certificate for a Birth, Marriage or Death that occurred anywhere in New Hampshire. Payments online may be made using a credit/debit card or by ACH, fees will apply.

Our office hours are Monday and Thursday 8am – 4pm, Tuesday 8am – 6pm, and Wednesday 9am – 4pm. Tuesday nights, please use the door located on the side of the building as the entrance to our office. Please do not hesitate to call the office at (603) 456-2298 ext 5 or 6, or email at townclerk@warnernh.gov when you have questions or need information. The fax number is (603) 456-2297. Eric and I look forward to helping you throughout the year. It is a pleasure to work for the residents of Warner.

Tax Collector's Report
Year Ending December 31, 2025

.....

In 2024, we saw Tax Collector Marianne Howlett retire after a remarkably impressive 43 years of service to the Town. I recently learned that was one of the longest runs for a Tax Collector in New Hampshire! Thank you, Marianne.

In 2024, Janice Cutting, who had supported Marianne for 17 years, stepped down as the Deputy Tax Collector and became the Town's Deputy Treasurer. James Sherman joined the Tax Office as the new Deputy, bringing with him extensive financial experience. After three tax seasons, James retired at the end of 2025. Thank you, Janice & James, for your time and service. Most appreciated.

Last year, we transitioned from BMSI Financial Management Software to Avitar Collect for our tax accounting system. This was part of a broader transition which included a change in property assessing firms. This year, 2025, was our first complete year using Avitar Collect for our tax system. I can report this year has gone quite well using the software.

In November, we began accepting payment via credit cards as requested by a few property owners and the Select Board. So far, uptake has been slow. This may be due to the 2.99% transaction fee charged directly to the card holder by the service provider. The Town does not see that transaction fee, nor collect it.

In 2025, Warner went through a complete revaluation of properties. As a result, the Town valuation increased significantly. Many property valuations also greatly increased, resulting in sticker shock when the December tax bills arrived. Having said that, Warner's property owners paid 94% of the \$11,361,037 total of 2025 property tax invoices before the end of the fiscal year.

Property tax payments are critical to Warner's cashflow and financial well-being. The Town appreciates each and every tax payment. Thank you, everyone.

Respectfully Submitted,

Kimberley Edelmann

Tax Collector

Tax Collector's Report

Year Ending December 31, 2025

.....

Debits

Uncollected Taxes @ Beginning of Year	2025	2024	2023	2022 +
Property Taxes		\$338,086.81		
Land Use Change Tax		\$8,000.00		
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$26,300.18)			
Other Tax or Charges Credit Balance				

Taxes Committed	2025	2024	2023	2022 +
Property Taxes	\$11,361,037.13			
Land Use Change Tax	\$39,000.00			
Yield Taxes	\$147.46	\$28,295.38		
Excavation Tax		\$421.82		
Other Charges - NFS Fees				

Overpayment Refunds	2025	2024	2023	2022 +
Property Taxes	\$12,803.24			
Land Use Change Tax				
Yield Taxes				
Excavation Tax				
Interest & Penalties on Delinquent Taxes	\$3,337.64	\$13,841.32		
Total Debits	\$11,390,025.29	\$388,645.33	\$0.00	\$0.00

Tax Collector's Report (cont.)

Year Ending December 31, 2025

Credits

Remitted to Treasurer	2025	2024	2023	2022 +
Property Taxes	\$10,752,844.87	\$219,428.62		
Land Use Change Tax	\$28,000.00			
Yield Taxes	\$147.46	\$22,782.54		
Interest	\$3,287.64	\$11,696.07		
Penalties	\$50.00	\$2,145.25		
Excavation Tax		\$421.82		
Other Taxes				
Conversion to Lien		\$126,455.89		
Other Charges - NFS Fees				

Abatements Made:	2025	2024	2023	2022 +
Property Taxes	\$1,542.93	\$202.30		
Land Use Change Tax				
Yield Taxes		\$5,095.03		
Excavation Tax				
Other Taxes - Interest				
Current Levy Deeded				

Uncollected Taxes @ End of Year	2025	2024	2023	2022 +
Property Taxes	\$612,974.78			
Land Use Change Tax	\$11,000.00			
Yield Taxes		\$417.81		
Excavation Tax				
Penalties & Fees				
Property Tax Credit Balance	(\$19,822.39)			
Total Credits	\$11,390,025.29	\$388,645.33	\$0.00	\$0.00

Tax Collector's Report (cont.)

Year Ending December 31, 2025

.....

Lien Summary

Debits	2025	2024	2023	2022 +
Unredeemed Liens @ Beginning of Year			\$62,646.01	\$32,816.91
Liens Executed During Year		\$134,017.96		
Interest & Costs Collected (After Lien Execution)		\$1,587.83	\$3,700.88	\$7,497.27
Total Debits	\$0.00	\$135,605.79	\$66,346.89	\$40,314.18

Credits	2025	2024	2023	2022 +
Redemptions		\$31,530.04	\$19,624.60	\$32,816.91
Interest & Costs Collected (After Lien Execution)		\$1,587.83	\$3,700.88	\$7,497.27
Abatements of Unredeemed Taxes				
Liens Deeded to Municipality				
Balance End of Year		\$102,487.92	\$43,021.41	
Total Credits	\$0.00	\$135,605.79	\$66,346.89	\$40,314.18

Total Uncollected Taxes - All Years	\$604,570.20
Total Unredeemed Liens - All Years	\$145,509.33

Does your municipality commit taxes on a semi-annual basis (RSA 76:15a)? **Yes**

List of Unredeemed Taxes as of December 31, 2025

.....

Parcel Identification	2024	2023	Total
Map 10, Lot 91A	\$381.07		\$381.07
Map ON-3, Lot 24, Sublot 44PLE	\$419.74	\$257.68	\$677.42
Map ON-10, Lot 69	\$411.05		\$411.05
Map 8, Lot 21	\$11,947.56	\$5,579.45	\$17,527.01
Map 10, Lot 55, Sublot 1	\$4,318.15		\$4,318.15
Map 6, Lot 56	\$6,572.93	\$2,937.78	\$9,510.71
Map ON-3, Lot 24, Sublot 39CC	\$70.09		\$70.09
Map ON-3, Lot 24, Sublot 37CC	\$421.69		\$421.69
Map 3, Lot 13	\$1,853.16		\$1,853.16
Map 6, Lot 15	\$1,194.82		\$1,194.82
Map ON-3, Lot 24, Sublot 25PLE	\$805.13		\$805.13
Map 9, Lot 17	\$1,026.88		\$1,026.88
Map 5, Lot 3	\$754.08		\$754.08
Map 3, Lot 97	\$4,372.39		\$4,372.39
Map 15, Lot 56	\$2,920.34		\$2,920.34
Map 2, Lot 9	\$3,700.78		\$3,700.78
Map 7, Lot 13	\$1,965.99		\$1,965.99
Map 32, Lot 10A	\$542.79		\$542.79
Map 3, Lot 14	\$6,829.96	\$7,170.00	\$13,999.96
Map 34, Lot 26	\$2,807.20	\$2,922.10	\$5,729.30
Sub Totals	\$53,315.80	\$18,867.01	\$72,182.81

List of Unredeemed Taxes as of December 31, 2025

.....

Parcel Identification	2024	2023	Total
Map 16, Lot 41	\$4,984.27	\$5,231.84	\$10,216.11
Map 11, Lot 44	\$2,470.20		\$2,470.20
Map 7, Lot 43, Sublot 1	\$1,853.04		\$1,853.04
Map 15, Lot 12	\$2,171.18		\$2,171.18
Map 10, Lot 45	\$3,553.85	\$3,729.78	\$7,283.63
Map 18, Lot 11, Sublot 1	\$86.30		\$86.30
Map 18, Lot 11, Sublot 2	\$30.53		\$30.53
Map 18, Lot 11, Sublot 3	\$28.36		\$28.36
Map 18, Lot 11, Sublot 4	\$308.54		\$308.54
Map 18, Lot 26	\$3,110.22		\$3,110.22
Map 18, Lot 27	\$4,973.72		\$4,973.72
Map 18, Lot 28	\$10,899.88		\$10,899.88
Map 26, Lot 3	\$8,884.36	\$9,303.66	\$18,188.02
Map 21, Lot 2	\$5,311.49	\$5,575.46	\$10,886.95
Map ON-3, Lot 24, Sublot 54PLE	\$506.18	\$313.66	\$819.84
Sub Totals	\$49,172.12	\$24,154.40	\$73,326.52
Sub Totals of Page 1 and 2	\$102,487.92	\$43,021.41	\$145,509.33
Grand Total	\$145,509.33		
# of Properties per Levy Year	35	10	

Report of the Town Treasurer

Statement of Income

January 1, 2025 through December 31, 2025

.....

On Deposit Sugar River Bank, January 1, 2025	Municipal \$3,029,737.37	Payroll \$9,380.16	Town Clerk \$1,001.00
Board of Selectmen			
Payment in Lieu of Taxes			\$13,344.00
Building Permits			\$28,262.80
Shared Revenue			
Federal Grants & Reimbursements			
Meals & Room Tax			\$287,062.76
Highway Block Grant			\$135,970.77
Housing & Comm devlp-CDBG Grants			
State and Federal Forest Land Reimb.			\$1,988.19
Other Grants (EM, Hwy, TS, CC, Cops...)			\$229,400.00
Income from Departments			\$79,338.00
Sale of Town Property			\$10,600.00
Interest on Investments			\$108,808.00
Rent of Town Property			\$30,533.04
Misc. Revenue			\$250.12
Trust and Agency Funds			
Solar Array State Grants & Reimbursements			
Franchise fees			\$24,932.03
Insurance Dividends & Reimbursements			<u>\$2,300.00</u>
TOTAL RECEIPTS - BOARD OF SELECTMEN			\$952,789.71
Town Clerk			
Motor Vehicle, Boat & OHRV Permit Fees			\$674,971.17
Other Agencies, Permits, and Fees			\$6,456.75
Miscellaneous Revenue (including NSF Fees)			
Motor Vehicle return / rebate			<u> </u>
TOTAL RECEIPTS - TOWN CLERK			\$681,427.92

Report of the Town Treasurer (cont.)

Statement of Income

January 1, 2025 through December 31, 2025

.....

Tax Collector

2025 Property Tax	\$10,752,852.75
2025 Property Tax Interest	\$3,079.36
Property Tax - Prior Years	\$219,428.62
Property Tax Interest - Prior Years	\$6,112.44
2025 Land Use Change Tax	\$28,000.00
2025 Land Use Change Tax Interest	\$208.21
Land Use Change Tax - Prior Years	
Land Use Change Tax Interest	
2025 Timber Tax	\$147.46
Timber Tax - Prior Years	\$22,782.54
Timber Tax Intere Prior Year	\$158.93
Timber Tax Interest	\$0.07
Property Tax Redemption	\$83,971.55
Property Tax Redemption Interest	\$12,785.98
Gravel Pit Excavation Tax (2024)	
Gravel Pit Excavation Tax Interest	\$421.82
Fees, Tax Lien	
NSF Fees	<u>\$50.00</u>

TOTAL RECEIPTS - TAX COLLECTOR **\$11,129,999.73**

TOTAL RECEIPTS **\$12,764,217.36**

EXPENDITURES **\$4,277,690.80**

Deposited to Conservation Commission **\$28,000.00**

BANK STATEMENT BALANCE AS OF DECEMBER 31, 2025

Distributed as follows: Sugar River Bank

Municipal	Payroll	Town Clerk
\$4,543,434.11	\$6,640.9	\$9,729.96

Note: The financial reports for 2025 had not been audited at the time the Town Report went to press. This information is subject to change, due to errors and omissions.

Report of the Town Treasurer (cont.)

Statement of Income

January 1, 2025 through December 31, 2025

.....

BEAUTIFICATION FUND

On Deposit Sugar River Bank, January 1, 2025	\$5,445.27
Interest Earned	\$32.16
Deposits	\$23,350.00
Expenses	<u>\$(2,500.26)</u>
Balance on Deposit, December 31, 2025	\$26,327.17

CHANDLER RESERVATION ACCOUNT

On Deposit Sugar River Bank, January 1, 2025	\$108,853.78
Interest Earned	\$4,623.12
Deposits	
Expenses	
Balance on Deposit, December 31, 2025	\$113,476.90

CHANDLER RESERVATION SAVINGS ACCOUNT

On Deposit Sugar River Bank, January 1, 2025	\$33,111.33
Interest Earned	\$137.41
Deposits	
Expenses	<u>\$(5,243.99)</u>
Balance on Deposit, December 31, 2025	\$28,004.75

CONSERVATION COMMISSION

On Deposit Sugar River Bank, January 1, 2025	\$141,042.11
Interest Earned	\$80.52
Deposits	\$38,212.66
Expenses	<u>\$(149,755.00)</u>
Balance on Deposit, December 31, 2025	\$29,580.29

CONSERVATION COMMISSION NHPDID

On Deposit Sugar River Bank, January 1, 2025	\$140,000.00
Interest Earned	\$5,574.26
Deposits	
Expenses	<u>\$(10,000.00)</u>
Balance on Deposit, December 31, 2025	\$135,574.26

HAZARDOUS MATERIALS ACCOUNT

On Deposit Sugar River Bank, January 1, 2025	\$3,910.55
Interest Earned	\$17.63
Deposits	
Expenses	
Balance on Deposit, December 31, 2025	\$3,928.18

NORTH ROAD TOWN FOREST

On Deposit Sugar River Bank, January 1, 2025	\$8,567.79
Interest Earned	\$38.63
Deposits	
Expenses	
Balance on Deposit, December 31, 2025	\$8,606.42

Report of the Town Treasurer (cont.)

Statement of Income

January 1, 2025 through December 31, 2025

.....

PLANNING BOARD FEES ACCOUNT

On Deposit Sugar River Bank, January 1, 2025	\$583.26
Interest Earned	\$1.30
Deposits	
Expenses	<u>\$(584.56)</u>
Balance on Deposit, July 8, 2025	\$-

PARKS & RECREATION ACCOUNT

On Deposit Sugar River Bank, January 1, 2025	\$9,534.48
Interest Earned	\$39.54
Deposits	\$5,131.76
Expenses	<u>\$(4,975.82)</u>
Balance on Deposit, December 31, 2025	\$9,729.96

Grant Funds

On Deposit Sugar River Bank, January 1, 2025	\$15,818.73
Interest Earned	
Deposits	
Expenses	<u>\$(15,818.73)</u>
Balance on Deposit, April 30, 2025	\$-

Solar Array

On Deposit Sugar River Bank, January 1, 2025	\$46,544.49
Interest Earned	\$215.93
Deposits	\$21,324.58
Expenses	<u>\$(25,903.64)</u>
Balance on Deposit, December 31, 2025	\$42,181.36

Road Construction Project Account

On Deposit Sugar River Bank, December 23, 2025	\$51,075.43
Interest Earned	\$200.25
Deposits	\$50,000.00
Expenses	<u>\$(48,000.47)</u>
Balance on Deposit, December 31, 2025	\$53,275.21

Road Construction NHPDIP

On Deposit Sugar River Bank, January 1, 2025	\$1,861,334.28
Interest Earned	\$80,509.08
Deposits	
Expenses	<u>\$(407,787.94)</u>
Balance on Deposit, December 31, 2025	\$1,534,055.42

American Tower NHPDIP

On Deposit Sugar River Bank, January 1, 2025	\$617,348.25
Interest Earned	\$18,959.01
Deposits	
Expenses	<u>\$(300,000.00)</u>
Balance on Deposit, December 31, 2025	\$336,307.26

Report of the Town Treasurer (cont.)

Statement of Income

January 1, 2025 through December 31, 2025

.....

Tax Collector CC

On Deposit Sugar River Bank, January 1, 2025	\$5,002.95
Interest Earned	\$24.05
Deposits	\$7,326.87
Expenses	<u>\$(7,326.87)</u>
Balance on Deposit, December 31, 2025	\$5,027.00

Town Hall CC

On Deposit Sugar River Bank, January 1, 2025	\$500.29
Interest Earned	\$2.26
Deposits	
Expenses	
Balance on Deposit, December 31, 2025	\$502.55

DPW CC

On Deposit Sugar River Bank, January 1, 2025	\$500.29
Interest Earned	\$2.26
Deposits	
Expenses	
Balance on Deposit, December 31, 2025	\$502.55

Timber Bond

On Deposit Sugar River Bank, January 1, 2025	\$229.63
Interest Earned	\$0.43
Deposits	
Expenses	<u>\$(230.06)</u>
Balance on Deposit, June 23, 2025	\$-

Penacook Hill Rd LLC Escrow

On Deposit Sugar River Bank, September 30, 2025	\$5,000.00
Interest Earned	\$5.73
Deposits	
Expenses	
Balance on Deposit, December 31, 2025	\$5,005.73

Report of the Trustees of the Trust Funds Capital Reserves

As of December 31, 2025

Created	Capital & Expendable Funds	January 1, 2025	Deposits	Interest	Withdrawn	December 31, 2025
July 1, 2008	Bridge Repair / Replace	\$384,505.19	\$50,000.00	\$4,930.53	\$302,945.29	\$136,490.43
March 13, 2002	Cemetery ETF	6,253.79		28.20		6,281.99
March 1, 2015	DPW Facility Improvements	208,197.86		7,995.74	32,045.00	184,148.60
July 12, 2010	Dry Hydrants	18,613.61		707.38		19,320.99
March 13, 2013	Employee Health Insurance ETF	8,255.14	40,000.00	75.02	12,993.36	35,336.80
November 1, 2000	Fire / Rescue Vehicles	297,966.69	100,000.00	12,795.00		410,761.69
January 1, 2011	Firefighters Equipment	93,990.36	35,000.00	3,678.24	34,499.10	98,169.50
March 8, 2000	Forest Fire ETF	50,942.04		2,100.09		53,042.13
December 1, 1994	Highway Equipment	278,405.51	265,000.00	6,537.97	320,224.00	229,719.48
December 1, 2006	Highway Road Construction	376,390.54		10,886.36	358,378.66	28,898.24
March 1, 2017	Infrastructure Matching Funds	5,128.88		23.12		5,152.00
December 9, 2020	Kearsarge Mountain Alternate Rte.	12,144.40		54.76		12,199.16
March 1, 2015	Library Building	72,517.05		2,865.06	16,521.50	58,860.61
December 1, 1972	New Waterloo Equipment	11,858.62		53.47		11,912.09
December 9, 2020	Parks & Recreation	4,678.09		21.10		4,699.19
July 7, 2009	Police Vehicles	41,898.24	20,000.00	1,760.71		63,658.95
December 1, 2001	Property Revaluation	217,440.40	40,000.00	6,981.66	136,864.00	127,558.06
March 1, 2016	Records Preservation	29,031.73	10,000.00	81.82	19,294.32	19,819.23
July 1, 2008	Town Hall Improvements	52,079.36		2,141.05		54,220.41
July 11, 2011	Transfer Station Equipment	3,824.40	25,000.00	154.44		28,978.84
December 15, 2021	Transfer Station Facility Project	201,453.63		8,388.15	14,996.08	194,845.70
December 9, 2020	Transportation Improvement Grant	20,243.87		91.28		20,335.15
August 26, 2025	Warner Community Center CRF	-	20,000.00	31.58		20,031.58
	Totals	\$2,395,819.40	\$605,000.00	\$72,382.73	\$1,248,761.31	\$1,824,440.82

2025 Report of the Trustees of the Trust Funds

As of December 31, 2025

Year Created	FUND AREAS	PRINCIPAL				
		BALANCE 01/01/25	NEW FUNDS	Gain/Loss	TRANSE/ IN- COME/ EXP	BALANCE 12/31/245
	Cemetery Funds:					
Various	Coal Hearth	865.88	-	7.52	-	873.40
Various	Schoodac Cemetery	7,877.96	-	68.52	-	7,946.48
Various	Davisville Cemetery	12,232.20	-	106.35	-	12,338.55
Various	Lower Warner	2,457.75	-	21.38	-	2,479.13
Various	Waterloo Cemetery	1,265.34	-	10.98	-	1,276.32
Various	Tory Hill Cemetery	1,129.53	-	9.82	-	1,139.35
Various	Melvin Cemetery	267.52	-	2.34	-	269.86
Various	New Waterloo	34,860.23	400.00	303.49	-	35,563.72
Various	Pine Grove	63,272.48	-	637.78	-	63,910.26
	Subtotal	124,228.89	400.00	1,168.18	-	125,797.07
	Almoners of the Foster Currier Funds:					
02/24/1942	Currier, Walter S.	4,668.35	-	35.62	-	4,703.97
12/27/1897	Foster, John (1)	6,819.77	-	52.04	-	6,871.81
	Subtotal	11,488.12	-	87.66	-	11,575.78

2025 Report of the Trustees of the Trust Funds

As of December 31, 2025

INCOME					TOTAL PRINCIPAL & INCOME	MARKET VALUE
BALANCE 01/01/25	Gross Income	MGMENT FEES	Transf/ In- come/ Exp	BALANCE 12/31/25		
121.67	41.51	(10.76)	-	152.42	1,025.82	1,332.00
1,108.15	377.76	(97.96)	-	1,387.95	9,334.43	12,120.49
1,714.20	586.30	(152.03)	-	2,148.47	14,487.02	18,810.98
345.75	117.85	(30.56)	-	433.04	2,912.17	3,781.37
174.92	60.54	(15.69)	-	219.77	1,496.09	1,942.63
158.96	54.18	(14.03)	-	199.11	1,338.46	1,737.95
39.84	12.91	(3.33)	-	49.42	319.28	414.58
4,536.06	1,658.88	(430.20)	-	5,764.74	41,328.46	53,663.82
20,372.13	3,516.32	(911.79)	-	22,976.66	86,886.92	112,820.17
28,571.68	6,426.25	(1,666.35)	-	33,331.58	159,128.65	206,623.99
134.96	197.88	(51.26)	(134.96)	146.62	4,850.59	6,298.35
197.16	289.07	(74.88)	(197.16)	214.19	7,086.00	9,200.97
332.12	486.95	(126.14)	(332.12)	360.81	11,936.59	15,499.32

2025 Report of the Trustees of the Trust Funds (cont.)

As of December 31, 2025

Year Created	FUND AREAS	PRINCIPAL				
		BEGINNING BALANCE	ADDITIONS	GAIN / LOSS	TRANSFERS/ WITHDRAWALS	ENDING BALANCE
	Library Funds:					
09/09/1961	Andrews, Alice G	1,333.78	-	10.18	-	1,343.96
03/26/1929	Cheney, Perry H (2)	1,333.78	-	10.18	-	1,343.96
12/27/1897	Foster, John (2)	4,001.36	-	30.53	-	4,031.89
05/03/1974	Miner, Walter P	666.88	-	5.07	-	671.95
11/21/1958	Mitchell, Lawrence	266.74	-	2.03	-	268.77
03/10/1936	1/2 of Runels Fund income (2)	15,066.47	-	119.17	899.51	16,085.15
	Subtotal	22,669.01	-	177.16	899.51	23,745.68
	Kearsarge Regional High School Funds:					
01/01/1900	Ancient School Fund	817.63	-	6.22	-	823.85
11/04/1963	Clough, Zora	4,001.36	-	30.53	-	4,031.89
04/05/1870	Flanders, Phoebe	1,140.36	-	8.70	-	1,149.06
12/24/1946	Thompson, Arthur	10,369.01	-	79.11	-	10,448.12
03/10/1936	1/2 of Runels Fund income (1)	15,066.47	-	119.17	899.52	16,085.16
	Subtotal	31,394.83	-	243.73	899.52	32,538.08

2025 Report of the Trustees of the Trust Funds (cont.)

As of December 31, 2025

INCOME					TOTAL PRINCIPAL & INCOME	MARKET VALUE
BALANCE 01/01/25	Gross Income	Mgmnt Fees	TRANSF/ IN- COME/ EXP	BALANCE 12/31/25		
38.56	56.53	(14.62)	(38.56)	41.91	1,385.87	1,799.51
38.56	56.53	(14.62)	(38.56)	41.91	1,385.87	1,799.51
115.67	169.62	(43.91)	(115.67)	125.71	4,157.60	5,398.52
19.29	28.27	(7.32)	(19.29)	20.95	692.90	899.71
7.70	11.29	(2.92)	(7.70)	8.37	277.14	359.86
637.24	659.14	(170.35)	(266.98)	859.05	16,944.20	22,001.54
857.02	981.38	(253.74)	(486.76)	1,097.90	24,843.58	32,258.65

23.64	34.65	(8.98)	(23.64)	25.67	849.52	1,103.08
115.67	169.62	(43.91)	(115.67)	125.71	4,157.60	5,398.52
32.95	48.34	(12.54)	(32.95)	35.80	1,184.86	1,538.51
299.75	439.49	(113.85)	(299.75)	325.64	10,773.76	13,989.42
637.24	659.14	(170.35)	(266.98)	859.05	16,944.21	22,001.56
1,109.25	1,351.24	(349.63)	(738.99)	1,371.87	33,909.95	44,031.09

2025 Report of the Trustees of the Trust Funds (cont.)

As of December 31, 2025

Year Created	FUND AREAS	PRINCIPAL				
		BALANCE 01/01/24	NEW FUNDS	Gain/Loss	TRANSF/ IN- COME/ EXP	BALANCE 12/31/245
Simonds School Funds:						
06/22/1993	Bartlett Trust Fund	49,304.06	-	655.39	-	49,959.45
	Scholarship Funds:					
02/17/1982	Warner Grange	5,258.86	-	81.37	-	5,340.23
03/10/1970	Willis, Edward S	34,580.43	-	269.24	-	34,849.67
	Subtotal	39,839.29	-	350.61	-	40,189.90
Miscellaneous Funds:						
03/26/1929	Cheney, Perry H (1)	1,242.08	-	56.91	-	1,298.99
12/05/1924	Neely, Robert S	6.19	-	3.73	-	9.92
01/01/1900	Parsonage Fund	494.84	-	3.79	-	498.63
01/01/1900	Public Land Fund	1,226.26	-	9.35	-	1,235.61
03/26/1926	Tewksbury & Trumbull	736.15	-	38.71	-	774.86
12/30/1940	Redington, Ida M Trust	17,932.93	-	145.11	-	18,078.04
01/01/1900	William D. Davis Savings	3,660.50	-	44.36	-	3,704.86
	Subtotal	25,298.95	-	301.96	-	25,600.91

2025 Report of the Trustees of the Trust Funds (cont.)

As of December 31, 2025

INCOME					TOTAL PRINCIPAL & INCOME	MARKET VALUE
BALANCE 01/01/25	Gross Income	Mgmnt Fees	TRANSF/ IN- COME/ EXP	BALANCE 12/31/245		
37,910.54	3,627.68	(940.18)	(1,289.00)	39,309.04	89,268.49	115,912.58
5,412.90	448.62	(116.36)	-	5,745.16	11,085.39	14,394.06
729.18	1,484.40	(384.91)	-	1,828.67	36,678.34	47,625.77
6,142.08	1,933.02	(501.27)	-	7,573.83	47,763.73	62,019.83

6,222.43	313.82	(81.41)	-	6,454.84	7,753.83	10,068.13
481.65	20.52	(5.32)	-	496.85	506.77	658.03
14.30	20.98	(5.43)	(14.30)	15.55	514.18	667.65
35.47	51.97	(13.46)	(35.47)	38.51	1,274.12	1,654.41
4,338.86	213.36	(55.32)	-	4,496.90	5,271.76	6,845.23
1,098.48	800.08	(207.45)	-	1,691.11	19,769.15	25,669.67
2,692.80	255.54	(66.88)	(535.75)	2,345.71	6,050.57	7,856.49
14,883.99	1,676.27	(435.27)	(585.52)	15,539.47	41,140.38	53,419.61

2025 Report of the Trustees of the Trust Funds (cont.)

As of December 31, 2025

Year Created	FUND AREAS	PRINCIPAL				
		BALANCE 01/01/25	NEW FUNDS	Gain/Loss	TRANSF/ IN- COME/ EXP	BALANCE 12/31/25
	Runels Funds:					
03/10/1936	Runels Fund - 1/2 to School, 1/2 to Library	46,291.19	-	-	-	46,291.19
12/30/1899	Fidelity Puritan f/b/o Runels Fund	11,404.29	-	1,797.66	(1,797.66)	11,404.29
	Subtotal	57,695.48	-	1,797.66	(1,797.66)	57,695.48
	Maintenance & Repair:					
01/01/1972	New Waterloo Cem Maint	7,434.07	-	142.34	-	7,576.41
12/31/1991	Davisville Cemetery Maint	1,499.92	-	26.44	-	1,526.36
	Subtotal	8,933.99	-	168.78	-	9,102.77
	Trust Funds Totals	370,852.61	400.00	4,951.13	1.37	376,205.11

2025 Report of the Trustees of the Trust Funds (cont.)

As of December 31, 2025

INCOME					TOTAL PRINCIPAL & INCOME	MARKET VALUE
BALANCE 01/01/25	Gross Income	Mgmt Fees	TRANSF/ IN- COME/ EXP	BALANCE 12/31/25		
1,088.55	-	-	-	1,088.55	47,379.74	61,521.23
-	620.95	-	(620.95)	-	11,404.29	35,396.06
1,088.55	620.95	-	(620.95)	1,088.55	58,784.03	96,917.29
11,234.22	784.80	(203.50)	-	11,815.52	19,391.93	25,179.87
1,969.09	145.82	(37.81)	-	2,077.10	3,603.46	4,678.99
13,203.31	930.62	(241.31)	-	13,892.62	22,995.39	29,858.86
104,098.54	18,034.36	(4,513.89)	(4,053.34)	113,565.67	489,770.78	656,541.22

Town Warrant
For the Town of Warner
The State of New Hampshire

.....

To the inhabitants of the Town of Warner, in the County of Merrimack, in the State of New Hampshire qualified to vote in Town affairs, you are hereby notified and warned that the Annual Town Meeting will be held as follows:

You are hereby notified to meet at the Warner Town Hall in said Warner, NH on Tuesday, the 10th day of March next (2026) beginning at seven o'clock in the morning and ending at seven o'clock in the evening to elect officers of the Town by official ballot and to act upon the following subjects

Article 1: To choose Town officers for the ensuing year.

Article 2: Are you in favor of the adoption of the following amendment to the Town's Zoning Ordinance: Amendment to Article III Definitions, Article IV General Provisions, Article XIV-B Accessory Apartment and Table 1 USE Regulations? This Amendment is proposed by the Planning Board and was unanimously approved 7-0. It is necessary to comply with the new State ADU requirements.

ADJOURN TO WEDNESDAY, MARCH 11, 2026, 6:00 PM

Article 3: **Town Operating Budget**

Shall the Town vote to raise and appropriate the sum of \$5,057,709 (Five million, fifty-seven thousand, seven hundred and nine dollars) as the 2026 Operating Budget for general municipal operations? This amount does not include appropriations contained in special or individual articles addressed separately. Recommended by the Select Board (2-1), Recommended by the Budget Committee (7-0). Majority vote required.

Article 4: **Citizen Petition - regarding mountain bike trail on Mt. Kearsarge**

Whereas Warner taxpayers deserve the opportunity to provide input in the decision by the Statewide Trails Advisory Committee (STAC) to allow construction of a mountain bike trail in Rollins Park and State Forest on Mt. Kearsarge;

Whereas no botanical or biological inventory has been conducted along the proposed trail(s) route; and

Whereas no safety plan has been devised for this steep "enduro style" trail in the semi-wilderness landscape of Mt. Kearsarge; and

Whereas adjacent and nearby landowners have expressed concern about the subsequent, unauthorized creation of spider trails onto private lands, and the scarcity of state resources to address this type of trespass; and

Town Warrant (cont.)

For the Town of Warner The State of New Hampshire

Whereas additional time is needed to ensure meaningful public input by residents at Warner's March 2026 Annual Town Meeting,

Are you in favor of respectfully urging the responsible State entities to deny further consideration of the current proposal until the above concerns and deficiencies have been met? Submitted by petition. Recommended by the Select Board (3-0).

Article 5: Citizen Petition - regarding Education Freedom Accounts

Whereas, taxpayers have a right to know how their money is spent and deserve clear, verifiable evidence that it is being spent wisely and delivering results; and

Whereas, taxpayer dollars are being diverted from public schools to private and religious education through Education Freedom Accounts (vouchers), and this shift does not reduce public school expenses, leaving local taxpayers to cover the difference through higher property taxes; and

Whereas, unlike public schools, private education funded by taxpayers through vouchers lacks key accountability measures, such as reporting how funds are used, tracking student performance, ensuring services for students with disabilities, and conducting background checks for staff;

Therefore, we the voters of Warner, New Hampshire, call on our state elected officials to uphold their duty to fiscal responsibility by rejecting taxpayer funding for private education until we have full accountability, transparency, and a sustainable funding plan that ensures no further strain on public schools or local property taxpayers. We further direct the Warner Select Board to deliver this warrant article and results in writing to New Hampshire's Governor and members of the State Legislature within thirty days of this vote. Submitted by petition. Recommended by the Select Board (3-0).

Article 6: Citizen Petition - regarding town financial audit

Shall the town vote to require the Select Board to publish the annual town financial audit without redaction prominently on the town website within 7 days of receipt from the town auditors and to further require the Select Board to add a standing agenda item to their public meeting to address deficiencies reported by the Auditors. Submitted by petition. Not recommended by the Select Board (2-1).

Town Warrant (cont.)

For the Town of Warner
The State of New Hampshire

Article 7: Citizen Petition - regarding the town's payroll service

Shall the town vote to require the Select Board to outsource Payroll to one of the three companies it received quotes from in 2025 (ADP, CheckmateHCM or Paychex). Recommended by the Audit Search Committee 4-0 and communicated to the Warner Select Board. Submitted by petition. Not recommended by the Select Board (2-1).

Article 8: Citizen Petition - Tax Cap

Shall we adopt the provisions of RSA 32:5-b. and implement a tax cap whereby the governing body (budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 4%. Submitted by petition. Not recommended by the Select Board (2-1). 3/5 Majority vote required.

Article 9: Police Department Vehicle Capital Reserve Fund

Shall the Town vote to raise and appropriate \$15,000 (Fifteen Thousand Dollars) to be added to the previously established Police Department Vehicle Capital Reserve Fund? Recommended by the Select Board (2-1), Recommended by the Budget Committee (7-0). Majority vote required.

Article 10: Bridge Repair/Replacement Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of \$125,000 (One Hundred Twenty-five Thousand Dollars) to be added to the previously established Bridge Repair/ Replacement and Maintenance Capital Reserve Fund? Recommended by the Select Board (2-1), Recommended by the Budget Committee (7-0). Majority vote required.

Article 11: Highway Equipment Capital Reserve Fund

Shall the Town vote to raise and appropriate \$100,000 (One Hundred Thousand Dollars) to be added to the previously established Highway Equipment Capital Reserve Fund? Recommended by the Select Board (2-1), Recommended by the Budget Committee (7-0). Majority vote required.

Town Warrant (cont.)

For the Town of Warner
The State of New Hampshire

Article 12: Transfer Station Equipment Capital Reserve Fund

Shall the Town vote to raise and appropriate \$25,000 (Twenty-five Thousand Dollars) to be added to the previously established Transfer Station Equipment Capital Reserve Fund? Recommended by the Select Board (3-0), Recommended by the Budget Committee (7-0). Majority vote required.

Article 13: Fire Fighters Equipment Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of \$30,000 (Thirty Thousand Dollars) to be added to the previously established Fire Fighter Equipment Capital Reserve Fund? Recommended by the Select Board (2-1), Recommended by the Budget Committee (7-0). Majority vote required.

Article 14: Fire & Rescue Vehicles Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of \$50,000 (Fifty Thousand Dollars) to be added to the previously established Fire and Rescue Vehicle Capital Reserve Fund? Recommended by the Select Board (2-1), Recommended by the Budget Committee (7-0). Majority vote required.

Article 15: Property Revaluation Capital Reserve Fund

Shall the Town vote to raise and appropriate \$32,500 (Thirty-two Thousand, Five Hundred Dollars) to be added to the previously established Property Revaluation Capital Reserve Fund? Recommended by the Selectboard (3-0), Recommended by the Budget Committee (7-0). Majority vote required.

Article 16: Establish a Contingency Fund

Shall the Town vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further raise and appropriate the amount of \$20,000 (Twenty Thousand Dollars) to be placed into the fund? This sum is to come from unassigned fund balance. Any appropriation left in the fund at the end of the year will lapse to the General Fund. Recommended by the Selectboard (3-0), Recommended by the Budget Committee (7-0). Majority vote required.

Town Warrant (cont.)

For the Town of Warner
The State of New Hampshire

Article 17: Establish an Emergency Management revolving fund

Shall the Town vote to establish an Emergency Operations Center revolving fund pursuant to RSA 31:95-h, for the purpose of supporting Warner's Emergency Operations Center activities beyond the normal operating budget for Emergency Management, and furthermore to raise and appropriate the sum of \$6,500 (Six Thousand Dollars) to come from the unassigned fund balance. All revenue received for services supported by this fund will be deposited into the fund, and the money in this fund shall be allowed to accumulate from year to year and shall not be considered part of the Town's General Fund Balance. The Town Treasurer shall have custody of all monies in the fund and shall pay out the same only upon order of the Select Board and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. Recommended by the Select Board (3-0), Recommended by the Budget Committee (7-0). Majority vote required.

Article 18: Modify optional veterans tax credit

Shall the Town of Warner vote in accordance with RSA 72:27-a to modify the provisions of RSA 72:35, previously adopted, for an optional tax credit of \$2,150 (Two Thousand, One Hundred and Fifty Dollars) for a Service-Connected Total and Permanent Disability on residential property? If approved, this article shall take effect for the 2026 property tax year. Recommended by the Select Board (3-0), Recommended by the Budget Committee (7-0). Majority vote required.

Article 19: Business

To transact any other business that may legally come before the meeting.

Budget Committee

.....

As I write this report, the Budget Committee has not completed the budget process for the 2026 Town of Warner budget. We still have the Public Hearing dates, of 10 & 12 February 2026 and a Budget Committee meeting on 19 February 2026 to finalize the 2026 Town of Warner Budget.

The 2026 Budget process was the most challenging of my 25 year experience.

The revaluation resulted in the allocation to the Pillsbury Free Library going from

2025	\$223,804		
2026	\$435,169		
	Increase of \$211,365	94%	Increase

The Town of Warner has a contract with the Town of Hopkinton to provide 24 hr. ambulance service.

2025 payment	\$89,190		
2026 invoice	\$266,303		
	Increase of	\$177,113	198% increase

Highway Department

At the 2025 Town Meeting the governing body authorized the lease/purchase of a grader and loader

The first year's lease payment was paid through funds in a Capital Reserve account in the amount of

\$82,000. Subsequent lease payments of \$82,000 are payable from the Highway Department budget.

An increase of \$82,000 to the 2026 Highway Department budget.

These three increases amount to a \$480,479 budget increase before we even begin the budget analysis. Not to mention increases in health insurance, COLA increases for the Town of Warner employees and general cost increase incurred by department expenses. We began a VERY CHALLENGING budget process.

But it's not all doom and gloom

The second vital part of the Budget process is the CIP (Capital Improvement Plan). The CIP is a process of budgeting for future expenditures.....like putting money in a savings account for future projected expenditures In 2025 the governing body of the Town of Warner at Town Meeting approved a \$755,000 CIP plan (approval of Warrant Articles presented at the 202 Town Meeting). The CIP plan being presented to the Town of Warner at this year's Town Meeting will reflect a substantial decrease. While the decrease is essential to control the 2026 budget, we fully understand that this decrease is only kicking the can down the road as these budgeted needs will require funding in the coming years.

Budget Committee

.....

Through diligent budget analysis and working with the BOS and Department heads we are presenting to the Town of Warner a 2026 budget that minimizes the impact on the residence of Warner.

Town of Warner					
	2026 Budget Analysis				
		Rev. 1/27/2026			
		2025		2026	
Operating Budget	\$4,603,185.64		\$5,057,708.74	\$454,523.10	9.87%
Capital Budget	\$755,000.00		\$377,500.00	-\$377,500.00	-50.00%
Total	\$5,358,185.64		\$5,435,208.74	\$77,023.10	1.44%

With inflation over 3% and initial budget increases of over \$480,000 we feel the 1.44% budget increase is very responsible to the residence of the Town of Warner.

The final step in the budget process is the development of a Proposed Revenue report. As always, the Warner Budget Committee is very conservative in the revenue projections.

In 2025 the Revenue projection was \$1,346,300 with a actual revenue received of \$1,707,37.

For 2026 the Budget Committee is projecting a conservative Revenue of \$1,444,400.

While the Budget Committee can develop a Budget it remains the responsibility of the Board of Selectmen to implement the budget and control expenditures throughout the year.

The 2025 Operating Budget was \$4,618,185

The reported expenditures are reporting at this time are \$4,277,690.

Leaving an unspent balance of \$340,495. Presently the 2025 books remain open through the Audit process.

The final unspent balance will be applied to the Town of Warner Fund Balance with the potential of applying some of these funds to reduce the tax rate for year 2027. This will occur in October 2026

I wish to thank all parties involved in the budget process from Department Heads, the Board of Selectmen and the Total Budget Committee for their diligent work, as we progress through the budget process

Respectfully
Michael Cutting
Budget Committee Chairman

Alfred Hanson – BOS Rep. ~ William Hanson – Vice Chairman ~ Ray Martin- WVWD Rep.
 Robert Blake ~ James Sherman ~ Rick Bixby ~ Kelly Lombardi

Emergency Management

To help you prepare for an emergency, please consider the following:

Are you signed up for Warner Alerts? See the Town’s web site to sign up. This is your source for items posted on the Town’s website relating to emergencies. Items that have been posted include road closures, downed power lines, water emergencies, and warming center information.

- Do you have a family emergency plan, 72 hours of food, water, and medicine available in the event of a disaster? For information, please go to ReadyNH.gov; or contact me. Additionally, this web site allows people to sign up for emergency alerts or download the app on your phone.

Latest update on the revised draft Floodplain maps for Warner and the surrounding communities. Back in 2023, FEMA issued a preliminary Flood Insurance Study for Merrimack County. There are 22 draft flood maps for Warner. In February 2025, FEMA published the 90-day comment period to allow communities and the public to comment on the proposed changes. The 90-day comment period ended in May. FEMA is in the process of reviewing any changes to the maps before they give final approval, expected sometime in the middle of 2026. Once adopted, Warner will be required to utilize the updated maps when reviewing building permits and proposed subdivisions and site plans.

Warner is currently waiting on word from the State and FEMA on a Hazard Mitigation Assistance Grant application to replace the culvert pipe on Schoodac Rd. at Barkley Brook. Revisions were made to the application in 2025 so that this project can move forward. The box culvert design and permits were completed in 2023. This is a 75% federal share with a 25% Town share. It is hoped that we will hear if our application is approved sometime in 2026.

Two Emergency Management Planning Grant (EMPG) applications were submitted in late 2025 to update the Town’s Emergency Operations Plan and our Continuity of Operations Plan. Both plans were last updated in 2021. An outside contractor will be utilized to work with our Emergency Management Team members. I hope to receive funding approval in early 2026.

Team members continue to exercise our local plan. We held two EOC activation drills in 2025 utilizing NH Homeland Security and Emergency Management personnel to facilitate the drills. The After-Action Report suggests additional training and drills for team members. Plans are in the works to hold several additional training and drills in 2026.

I would like to thank retired Public Works Director Tim Allen for his many years of service with the Town of Warner. Tim was a welcome participant as one of Warner’s Emergency Management Team members. Tim participated in several Hazard Mitigation Plan updates along with exercises and drills. His assistance during flooding events helped to improve Warner for future flooding events. His assistance in working with me on the submittal of the Schoodac Rd culvert Grant was most appreciated. Enjoy your retirement wherever it takes you in your future endeavors.

Emergency Management (cont.)

Many thanks to Deputy Director Ron Piroso, Jr, the Board of Selectmen, all Town Departments, individuals, and organizations involved with emergency management for your continued support and cooperation during the year. By continuing to work together, we can be better prepared when disaster strikes.

Respectfully submitted,

Edward F. Mical

Director

Highway Department

.....

We would like to start by thanking Tim Allen for all of 15 years or more working for the town of Warner and most of that time as DPW Director/Road Agent. He decided to retire at the end of 2025. His Knowledge and experience will be greatly missed by the Highway Dept crew. Congratulations and enjoy Retirement Tim!!!!

2025 started with a snow/rain storm on new years day. February was a busy month for winter related weather with 10 events with snow, sleet, and rain. Wind events kept us busy with tree and brush removal, along with a lot of frozen drainage pipes to be thawed out through out the winter months. Winter finally ended with our last storm om March 30th. We had roughly 28-32 Weather related events.

Warmer weather brought on the spring clean up and maintenance around town. Ditching of roads around town consumed a lot of our time. We worked on replacing aging drainage cross pipes around town. Replaced a hydrant that failed on Kearsarge mtn road in front of the school field.

Tree clearing took place behind the transfer station for possible future expansion/re-configuration to the lay-out to minimize public and commercial interference and congestion. Roadside mowing took place on and off throughout the summer as well.

A failed drainage system on Kearsarge St Ext from the early 90s was replaced by Weaver Brothers Const after sink holes showed up due to the carrying pipe which takes run off from Kearsarge Mtn Rd from about Kirtland St down to its discharge at the Warner River. Thank you to Weaver Bros for getting this emergency fix done in a timely manner and working to accommodate the Fall Foliage Festival weekend. The new backhoe and grader were put into service towards the end of October.

Weaver Bros moved up to North Village Rd after Kearsarge St Ext and did a reconstruction project of the section of road from the existing box culvert to the intersection of Flanders, Mink Hill Ln, and North Village Rd skipping over the multiplate at Silver Lake Dam. This included adding some precast structures and carrying pipe along with some 6" underdrain to help with runoff and ground water. This takes most of North Village off the list from the road loan.

Gearing up for winter was the usual. Setting up trucks and equipment for the winter and making sure everything was ready to go. Winter started early to mid November with some snow and rain events. If you noticed things taking longer this winter, its because we are down 4 Fulltime people for most of the winter, plus only having someone in the sidewalk machine nights and weekends. Thank you too the Highway crew for always being available when called. Thank you to the Fire Dept and Police Dept for the cooperation and support.

Finally, thank you to all the tax payers for the support you always show us.

Respectfully submitted
Paul Raymond - Interim DPW Director/Road Agent
Herm Blanchette supt. of Public works

Director of Human Services (formerly Overseer of Public Welfare) Report

.....

In 2025 our Human Services Director Peter Flynn passed away. It is with sadness and a deep sense of gratitude that we bid farewell to Peter. He had been serving as our director for a little over a year. We are very thankful for all of his hard work and time he gave to Warner and its residents. He will be missed.

This gap left Warner in need of help to facilitate and adhere to RSA 165. We are very lucky that Carol Conforti-Adams stepped up to the plate. She jumped right in and made sure no Warner residents went without approved assistance. A very large thank you to Carol for taking the reins and leading the department during this time, ensuring steadfast commitment to ethical service.

Warner has seen a lot of help come from Habitat for Humanitie’s local chapter, the Warner Area Food Pantry, Contoocook Carries, United Church of Warner, K.R.E.M., and Merrimack County Human Services. As always Warner’s Wood Bank is right there ready to lend a helping hand in times of need. This department is very honored to be able to witness and work with all of these helpers who pitch in to help our neighbors in need. Thank you!

Contact Info: 603-456-2298 Ext 1229 ~ Help@WarnerNH.gov

Respectfully Submitted,
Elizabeth Labbe, she/her

Assistance Category	Amount
Housing	\$18,657
Electrical	\$2,757.17
Miscellaneous General Assistance (water, gas, food, etc...)	\$641.08
Total Approved Assistance	\$22,055.25

Warner Beautification Group

.....

Birth of the Warner Beautification Group: In the Fall of 2024, a small group of residents met to discuss ways to improve Warner’s appearance by adding flowers and other plantings at several town-owned locations. Within weeks, we were planting colorful mums, tying up cornstalks, and gathering pumpkins just in time for Warner’s Fall Foliage Festival. This was followed by planting hundreds of daffodil bulbs and decorating the Town Hall with holiday trees flanking the steps and filling the fountain with greens, lights, and winterberries. We then decided it was time to make plans and seek more volunteers to join our Warner Beautification Group (WBG).

We began 2025 with an ambitious plan to plant and tend flower gardens at five locations: Town Hall, Exit 8 Welcome to Warner sign, transfer station, police station and the fire station. Once again, as she has done for many years, Martha Mical planted and maintained the large beds surrounding the Civil War Monument. We join others in thanking Martha for her hard work and dedication to this important site and hope we can make it look just as lovely going forward. Of note, the Exit 9 rotary continues to be planted and well-maintained by Tyler Lawn Care as a gift to our town. We also want to thank Warner resident, Jim McLaughlin, for his wood-working expertise in crafting and donating his time in producing the beautiful Exit 9 sign at the rotary. Despite last summer’s record drought, our hard work paid off by producing beautiful plantings throughout town resulting in many compliments by residents and visitors alike. As frost drew near, autumn and winter decorations replaced the summer blooms and even more daffodil bulbs were planted.

Spring Clean-Up: As many of you know, Exit 9 remains an incredibly busy traffic area that has resulted in an ever-growing mass of roadside trash in and around the nearby businesses. Some businesses monitor their properties; others do not or simply can’t keep up with the amount of litter. The WBG drafted a letter and asked the Selectboard to send it to these businesses asking for their assistance in keeping Warner as free of litter as possible. We are pleased to say that our efforts were successful but yearly reminders will likely be needed.

Volunteers: To date, the WBG has been meeting as a core group of four women. We would like to expand the core to six to eight dedicated members who would like to help with planning as well as planting, watering, and weeding. We are happy to report that we have had a growing number of volunteers who have taken on small and large tasks to make the WBG even bigger and better! Our goal is to have volunteers take on one or two weeks of watering and weeding at one of these flowering spots so as to make the WBG community-driven and manageable for everyone as we continue to grow.

Funding: The work the WBG does depends entirely on donations. We would be remiss not to acknowledge the on-going generosity of Norm Carlson, President of MadgeTech. Without his financial support, we would not be able to accomplish the extensive plantings and decorations. As a Warner businessman and resident, Norm understands our work contributes to the charm of Warner’s Main Street. We are actively looking for other sponsors and donations. Please contact one of our members if you would like to contribute money, time, ideas, landscape or gardening expertise, plants, or pumpkins; please contact: selectboard@warnernh.gov

Warner Beautification Group (cont.)

Encore Renewable Energy donation: Last June, the Selectboard asked the WBG to research ideas for using a \$20,000 donation that would be given to our town by Encore, the developer of the largest NH solar array that is now located on Poverty Plains Road. Encore wanted to see the money used for something not normally in the Town's budget; something that would be a legacy to Warner rather than a maintenance item. After much discussion and research, the WBG recommended that the money could be well spent by improving the lighting outside the town hall. Currently, the lighting is very poor on both pathways and almost nonexistent over some of the steps. Our suggestion was to add four 8 or 10 foot LED-powered lamp posts along the paths with additional lighting over the steps. This proposal was enthusiastically accepted by both the Selectboard and Encore. The lamp post installations should begin this Spring. This additional lighting will enhance the beauty, and more importantly, the safety of those attending evening events at the Town Hall.

Future Plans: We plan to incorporate more evergreen shrubs and perennials into the sites to lend year-round interest and sustainability. Currently, Warner resident, Jim McLaughlin, has designed and is constructing a new sign for Exit 8 that will be installed this year. Look for Warner Beautification Group to keep on growing!

Submitted by: Sara McNeil, Kathy Carson, Faith Minton, Trish Mitchell

Warner Fire and Rescue Report

.....

On behalf of the members of the Warner Fire and Rescue, I would like to extend our appreciation for the continued support of the Town. I would also like to thank the Warner Highway and Police Departments for their continued support this past year, their assistance is greatly appreciated.

We had 494 incidents in 2025, which was a welcomed decrease from the 2024 call volume.

<u>Call Type</u>	<u>2024</u>	<u>2025</u>
Fire	23	26
Rescue & Emergency Medical	312	338
Hazardous Condition	36	24
Good Intent & Service Calls	120	82
False Alarm & False Calls	39	24
Total	530	494

Kathleen Payne and Ian McGloughlin both resigned from the Department due to moving out of Town. We thank them for their efforts while they were with us.

We brought on Ron Piroso Jr. a Firefighter/EMT, Steve Reale a Firefighter/EMT, Eric Uitts a Firefighter/EMTA and Karen Teixeira a Firefighter/Paramedic. All four bring a host of experience to the Department.

The Department reminds residents to clearly mark their homes with their street number so we can find you quickly in the event of an emergency. The Warner Firefighters Association orders and sells custom house number plaques. There has been great interest with this. Please see the Town website for further information.

We would like to stress the importance of maintaining working smoke and carbon monoxide alarms in your homes; these are critical items to helping you stay safe.

It continues to be an honor and privilege to serve as Fire Chief. I wish to extend my personal thanks to our Department members for all they do for the Department and community. Without the dedication and support of the members and their families we would not be able to provide this level of service to the Town.

Respectfully submitted,

Jonathan D France

Fire Chief

Capital Mutual Aid Annual Report

.....

The 2025 annual report is prepared for the Board of Directors of the Capital Area Mutual Aid Fire Compact as a summary of general activities and events occurring through December 31, 2025. It is also provided to the Town offices of the Compact's member communities for information and distribution as desired.

The Compact serves twenty-four communities in four counties. The Compact's operational area is 852 square miles with a resident population of 149,254. The Equalized Property Valuation in the area we protect is over 31.3 billion dollars. We also conduct mutual aid responses with communities beyond our member area.

The Compact provides 24/7 emergency dispatch service to member communities. The Compact's Communications Center is staffed and housed through an agreement with the City of Concord's Fire Department.

The 2025 Compact operating budget was \$ 1,728,752. Funding for all Compact operations is provided by the member communities.

During 2024 we were fortunate to secure ARPA funding to update our aging radio system. In 2025 we reviewed vendor submissions and selected a vendor for our system improvements. Equipment was ordered and began arriving during the last quarter of 2025. We look forward to completing this project during 2026 and we continue to plan and seek funding for future stages of this ongoing project. The Compact and Hazmat Team have received over 5.2 million dollars in grant funding since 1999. These funds have been used for communications improvements, training, and equipment. We continue to apply for State and Federal Grant Funds when possible. During 2025 we worked with the State to attempt to secure Federal funding through 119-21 (the One Big Beautiful Bill). If we are successful, this will fund continued communications improvements. The direct benefit that your community has realized from these grants is made possible by your participation in the regional service that we provide.

Our dispatch center is the primary contact for the NH Statewide Mobilization Plan. If a large incident occurs in the State, we organize task force and strike team level responses to the affected area. During 2025 we worked with other dispatch centers in NH on multiple activations for large brush fires due to the summer's drought conditions.

Under the leadership of Deputy Chief Newbery, the Compact continues to provide training offerings to our member communities. Programs presented during 2025 included: Assisting at a live burn in Loudon, DEA training for all Compact members, carbon monoxide class in Hillsboro, multi-agency forestry drill in Pembroke, class B foam overview and foam trailer demo at the Central NH Forest Fire Wardens Association meeting, Class B foam training in Pembroke, Loudon and Henniker, mayday training and officer development training in Bow

Capital Mutual Aid Annual Report (cont.)

.....

The Central New Hampshire Hazmat Team represents 59 Capital Area and Lakes Region communities and is ready to assist or respond to hazardous materials incidents in our combined areas. The Team responded to fourteen hazmat incidents during 2025.

Compact officers serving during 2025 were:

President, Chief Jim Morse, Henniker

Vice President, Chief Ed Raymond, Warner

Secretary, Deputy Chief Guy Newbery, Canterbury/CAMAFC

Treasurer Chief Jeff Yale, Hopkinton

All departments are encouraged to send a representative to all Compact meetings. Your input is needed. The Compact was created for the mutual benefit of member communities and active participation is necessary to ensure your needs are met.

Please visit the Compact web site at <https://capareafire.nh.gov/> for incident photos, news, scheduled events, training info, SOGs and department profiles.

A detailed activity report by town/agency is attached. I invite anyone with questions or comments to contact me. I thank all departments for their cooperation.

Respectfully submitted,

Keith Gilbert, Chief Coordinator

CAPITAL AREA FIRE COMPACT Capital Area Mutual Aid Fire Compact

Capital Mutual Aid Annual Report (cont.)

.....

Capital Area Mutual Aid Fire Compact 2024 vs. 2025 Incidents

Department:	Calendar 2024	Calendar 2025	% change
Allenstown Fire Department	966	1153	19%
Boscawen Fire Department	332	340	2%
Bow Fire Rescue Department	1046	1156	11%
Bradford Fire Rescue Department	249	236	-5%
Canterbury Fire Department	386	351	-9%
Chichester Fire-Rescue Department	610	557	-9%
Concord Fire Department	10282	10297	0%
Deering Fire Rescue Department	321	313	-2%
Dunbarton Fire Department	288	295	2%
Epsom Fire Rescue Department	1098	1139	4%
Henniker Fire Department	1238	1255	1%
Hillsboro Fire Department	1287	1367	6%
Hooksett Fire Department	2625	2684	2%
Hopkinton Fire Department	1380	1369	-1%
Loudon Fire Department	1026	1168	14%
Northwood Fire & Rescue Department	843	874	4%
Pembroke EMS	1154	841	-27%
Pembroke Fire Department	425	353	-17%
Penacook Rescue	1223	1243	2%
Pittsfield Fire Department	953	903	-5%
Salisbury Fire & Rescue Department	198	177	-11%
Warner Fire & Rescue Department	530	494	-7%
Washington Fire & Rescue Department	186	224	20%
Weare Fire Rescue Department	931	1055	13%
Webster Fire Department	227	214	-6%
Windsor (Covered by Hillsboro Fire Dept*)	44	40	-9%
Grand Total:	29804	30058	0.008522

*The town of Windsor is covered by Hillsboro Fire. Incident totals are included in Hillsboro's totals and are **not** included in grand total. *

Department:	Calendar 2024	Calendar 2025	% change
Capital Area Mutual Aid Fire Compact	189	211	12%
Central NH Hazmat Team	21	14	-33%

Police Department

.....

We wish to welcome a new member to our department. Kevin Faria Jr. was hired in December of 2025 and is a long-time resident of Warner. He comes to us from the Sutton Police Department with approximately fourteen years of law enforcement experience. In addition to general patrol duties, Kevin will be handling the majority of the department's criminal investigations, assisting with the coordination of annual department training, department's primary liaison with our school and research grants that benefit our town and department.

Kevin is also a Team Leader on the Central New Hampshire Special Operations Unit and has been a member for approximately ten years. There are twenty-two area towns that are members of the Special Operations Unit which provides many resources and services to our community. This unit is trained and equipped to handle high risk calls and critical incidents. They provide services to include, but not limited to, Tactical Operators, Crisis Negotiators, Drone Pilots, Medics, Tactical Dispatchers, Radio Technicians, Public Information Officers and Search and Rescue Equipment.

We have one remaining full-time police officer position to fill and are confident that it will be accomplished in the very near future. This will bring the department up to full-time patrol staffing that was established over twenty-five years ago.

I wish to thank the Warner Beautification Group for their seasonal plantings and outside maintenance that was performed on the Warner Police Department grounds throughout the year. Furthermore, thank you to other various volunteers who assisted in caring for our newly planted trees. Your time and effort are greatly appreciated in making our highly visible grounds look great.

I wish to thank and commend my staff for their hard work and commitment to the department and community.

I also wish to thank the Selectboard, Fire Department, Highway Department, residents and businesses for their valued support and assistance throughout the year.

Respectfully submitted,

*William E. Chandler
Chief of Police*

Police Department (cont.)

.....

ACTIVITY ANALYSIS 2025

<u>MOTOR VEHICLE</u>	<u>2024</u>	<u>2025</u>
ACCIDENTS	28	16
ASSIST MOTORISTS	33	10
MOTOR VEHICLE COMPLAINTS	100	61
MOTOR VEHICLE STOPS	94	55
<u>TOTAL MOTOR VEHICLE</u>	<u>255</u>	<u>142</u>
 <u>OTHER POLICE ACTIVITY</u>		
INVESTIGATIONS	332	285
DEPARTMENT ASSIST'S	348	254
WARRANTS	4	1
ARRESTS	20	11
<u>TOTAL ACTIVITY</u>	<u>704</u>	<u>551</u>
 <u>DISPATCH USAGE/CALLS</u>	 <u>1830</u>	 <u>1232</u>

Transfer Station Notice

Warner Has Mandatory Recycling

CARDBOARD	MIXED PAPER
GLASS	CERAMICS
PLASTIC 1-2	TIN CANS
ALUMINUM	

PLEASE SEE ATTENDANT

BEFORE DEPOSITING THESE ITEMS

Yard Waste Motor Oil
Tree Limbs Transmission Fluid
Brush Scrap Metal
Clean Wood

& WHEN DEPOSITING ITEMS WITH FEES

Tires No Rims:

\$ 3 each 20" – 22"

\$15 each 22" & up

Tires With Rims:

\$ 5 each

Large, Over Sized: \$50 – \$100
(Tractor/Loader)

\$20 each Large Copier

\$20 each Large Printer

\$ 5 each Exercise Equip, Large

**No Fee – If Disassembled*

\$10 each Air conditioner

Lawn Mowers/ Snow Blowers

**No Fee - Oil & Gas Removed*

\$ 5 each Monitors/TV, 17" & Less

\$20 each Console TV

\$ 5 each Microwaves

\$10 each Furniture

\$20 each Mattress

\$10 each Refrigerator

\$10 each Freezer

\$20 each Couch

\$ 3 each Propane Cylinder

\$ 1 each Small Cylinders

\$60 CuYrd - Construction/Demolition Debris

Thank you!

Pillsbury Free Library

2025 Report of Chair and Vice Chair, Board of Trustees

Pillsbury Free Library

2025 OVERVIEW FROM THE CHAIR & VICE CHAIR

Thank you to our community of patrons, staff, volunteers, visitors, local businesses, and the Circle of Friends for making 2025 another successful year at Pillsbury Free Library!



Generous donors

- An anonymous donor helped us patch the library roof with a donation of \$15,000 in the fall.
- Jeanne and James Hand donated the funds for two new tables in the main level.
- Many wonderful donors helped us raise needed year-end funds during our Annual Appeal.
- Ongoing donations provide books, DVDs, programs, passes & much more to benefit Library patrons.



Museum visits & programs

- Skywatch Program cohosted with Mt. Kearsarge Indian Museum & NH Astronomical Society.
- New museum passes added for the New England Aquarium & the Museum of Science in Boston.
- Our programming committee again offered a Bike Clinic, Banned Books Bingo, Lamp Repair, & more.
- In 2026, look for additional passes to museums, new & returning programs, & more!



Updates & repairs to the building

- Our 500-gallon propane tank was purchased.
- A failed water heater was replaced.
- The fire panel was updated.
- In 2025 we began working with an architect to address problem areas in our aging building.
- In 2026 we will replace the shed roof & repair exterior light fixtures, install iWave, & look into ways to fix some of the building's most pressing needs.

Thank you for your continued support of our community library. Here's to a successful 2026!

*Respectfully submitted on behalf of the Pillsbury Free Library Board of Trustees,
Dana Myskowski, Chair & Hannah Leigh-Brown, Vice Chair*

Pillsbury Free Library Director's Report

Library Activities and Statistics

.....

In the Spring of 2025 we launched our new website <https://library.warnerNH.gov> where you can find links to the museums and services we offer, as well as our catalog, past newsletters and a subscription link to them. New items and events are posted on [instagram/pillsburylib](https://www.instagram.com/pillsburylib) and [Facebook.com/PillsburyFreeLibrary](https://www.facebook.com/PillsburyFreeLibrary).

In 2025 we added passes to New England Aquarium and Museum of Science in Boston, and Mt. Washington Cog Railway, and Observatory Tours. New in 2026 is the Children's Museum of NH in Dover. Both Kearsarge Indian Museum and N.H. Telephone Museum donated passes. Passes were used 201 times total.

New to the "Library of Things" for lending are digital radon detectors (one from NH DES) and DVD players. We also lend sewing machines, an engine code reader, a Telescope, selfie stick, and Kill-a-Watt meters.

Children's Librarian Sue Matott held 108 programs including weekly story hours, monthly after school crafts, seasonal school visits, and a monthly Pokemon group. The Spring children's play was Frankenstein. The "Level Up at your Library" Summer Program included "The Lego Man", and Living Water Nature Programs. The 38 participants read 1596 books and chapters in 6 weeks. Our youth volunteer was Autumnne-Nikole Bryant.

Thank you to the staff, Trustees, Circle of Friends and other volunteers who assisted with our two major fundraiser events, the Spring Indoor Flea Market and Fall Foliage Festival Book and Bake sale. The Circle also organized a delightful evening with two Warner authors and an artist in May, and an open house in March.

Our two sound-muffling "privacy booths" are available for online tutoring, telehealth, Zoom chats, and as study space. Copy and scanning services, tax forms, Wi-Fi, and computers are used often.

Pillsbury Free Library Director's Report (cont.)

Library Activities and Statistics

2025 Pillsbury Free Library Statistics

CIRCULATION (checkouts)	2024	2025
Adult books (incl. eBooks*)	5896	5903
Children's / YA books	8613	9262
Magazines (incl. Online)	1325	1822
Audio/video (incl. Online*)	5670	5737
Puzzles, games, kits, equipment, passes	153	312
Total	21657	23036

*Some digital books are children's titles but we cannot count them separately.

COLLECTION SIZE	12/2024	Added	Removed	12/2025
Books and bk/CD sets	28483	564	476	28571
eBooks on readers**	14	0	0	14
Audiobooks, CD/Playaway	544	7	6	545
Music (CD)	94	2	1	95
Video DVDs	2628	28	11	2645
Magazine/news	30	1	1	30
Microfilm	107	0	0	107
Other (Kits, puzzles, games, equip)	84	20	0	104
Total	31961	622	495	32111

** Plus digital movies, e-books, audio books, and e-magazines available with card.

Library Offerings	Usage /Attendance	Details
Library Visits	9833 visits	Adult areas plus children's section - some duplication.
Library Cards	689 used in library	New: 120 , Removed: 125 , Total cards Dec. 31: 2406
Digital Borrowing	202 patrons active	4238 audio books, 1475 e-books, and 1643 e-magazines
Online Language program	1157 lessons	1326 sessions, 20 users, 11 languages
Interlibrary Loans	1674 items	879 items borrowed, 795 lent to other libraries
Programs held	108 child, 30 adult	Attendance: children's 2145, adult progs 582
Kanopy movies watched	426 titles, 464 views	Number of users: 23
Frank Maria Meeting Rm	149 times used	By local groups and the library for programs and meetings

Respectfully submitted,

Nancy Ladd, Library Director

Pillsbury Free Library Funds Report

.....

Pillsbury Free Library Report of 2025 Income and Expenses

January to December 2025

Income

Copier/Printer Income	\$	1,108.54
Donations, Grants, and Rebates	\$	32,149.30
Fines & Fees	\$	368.07
Government, State and Local *	\$	223,804.54
Interest Income	\$	18,073.48
Trusts, Town for Library	\$	857.02

Total Income \$ **292,882.45**

Expenses

Copier/Printer Expenses	\$	1,234.73
Collections (Books, passes, online resources)	\$	16,069.68
Special purpose Donations/Grants Expended	\$	17,124.45
Programs & Operating Expenses	\$	9,280.31
Personnel	\$	205,851.17
Building Maintenance and Operations	\$	25,447.94
Capital Expenses **	\$	1,850.00

Total Expenses \$ **275,008.28**

Transferred from Capital Reserve Fund	\$	16,521.50
Capital Expenses	\$	16,521.50

Net Income/Expense \$ **17,874.17**

Notes

* 1/15th of 1% of Assessed value of Town.

** Propane tank purchase

The Board of Trustees are grateful to all who have contributed financial support through donations. A special thank you to the Circle of Friends, for assisting with fundraising activities.

Respectfully submitted,
Michael K. Brown, Treasurer
Jan Gugliotti, Assistant Treasurer

Pillsbury Free Library Treasurer's Report

.....

	<u>Balance 1/1/25</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Balance 12/31/25</u>
<u>Report of Trust Funds</u>				
Eleanor Cutting Fund*	\$43,332.49	\$1,860.31	\$525.00	\$44,667.80
Frank Maria Fund	\$8,004.11	\$52.19	\$0.00	\$8,056.30
Mary Martin Children's Fund	\$6,480.16	\$41.07	\$0.00	\$6,521.23
Lloyd & Annie Cogswell Fund*	\$30,718.51	\$1,336.01	\$6,000.00	\$26,054.52
Richard & Mary Cogswell Fund	\$122,919.24	\$5,298.40	\$880.00	\$127,337.64
J&J Hand Fund	\$3,023.84	\$2,206.61	\$4,181.94	\$1,048.51
Ida Redington Fund	\$17,104.20	\$726.41	\$0.00	\$17,830.61
Carol Pletcher Fund	\$107,974.84	\$4,698.27	\$0.00	\$112,673.11
Total Trust Funds	\$339,557.39	\$16,219.27	\$11,586.94	\$344,189.72
<u>Report of Non-Lapsing Funds</u>				
Copier/Printer Fund*	\$47.83	\$1,358.54	\$1,103.95	\$302.42
Fines and Fees Fund *	\$2,043.23	\$297.57	\$168.09	\$2,172.71
Donations Fund *	\$49,999.65	\$32,620.71	\$32,738.40	\$49,881.96
Total Non-Lapsing Funds	\$52,090.71	\$34,276.82	\$34,010.44	\$52,357.09
<u>Report of General Operating Funds</u>				
General Operating Fund *	\$5,495.22	\$250,154.06	\$255,550.10	\$99.18
Total of All Funds	\$397,143.32	\$300,650.15	\$301,147.48	\$396,645.99

Footnotes

Deposits and Withdrawals do not include transfers between sub-accounts within individual funds.

* Includes transfers between funds

Housing Committee (a.k.a. HOP II Committee)

.....

The Housing Committee was created by the Select Board in June 2025 to carry out the goals of the second Housing Opportunity Planning (HOP) grant that the Town received in December 2024. The committee is composed of seven members: Ellie Brown, Laura Hallahan, Bob Holmes, Dana Myskowski, Ruth Roudiez, Ian Rogers, and Connor Sperrn. Some of us were involved with the Planning Board’s Housing Advisory Committee (2023–2024) to carry out the first HOP grant, and some of us are new to Warner’s housing conversation.

What is the HOP II grant, and how can it help Warner? The HOP grant program, administered by NH Housing under contract with the NH Department of Business and Economic Affairs (BEA), assists cities and towns in New Hampshire in creating local regulations that will help them achieve their housing visions. Throughout NH, local master plans often express communities’ desires for a diversity of housing types that are affordable to a range of incomes for people of all ages, including starter homes, apartments near jobs, and places to retire, but the regulations adopted by many communities can be at odds with that vision. The HOP program is not a “one-size-fits-all” blueprint, but rather, it provides communities like Warner with the tools they need to carry out their own housing visions.

Every town’s HOP grant project is different, and the Select Board entrusted the Housing Committee with carrying out the five tasks of Warner’s HOP II grant:

- **Task 1:** Conduct a Housing Needs Assessment for the Town
- **Task 2:** Conduct an Audit of Warner’s Zoning Ordinance
- **Task 3:** Conduct an Audit of Warner’s Site Plan Review Regulations and Subdivision Regulations
- **Task 4:** Conduct Community Engagement
- **Task 5:** Propose New and/or Revised Regulations and Zoning Ordinances for Review by the Planning Board and Select Board

The committee members are working with Central NH Regional Planning Commission, Warner’s longtime partners for assistance with planning issues, and UNH Extension, who specializes in helping towns engage residents and figure out how the community thinks and feels.

During its first six months, the Housing Committee examined recent changes in NH state law, including changes to how towns can regulate Accessory Dwelling Units (ADUs), which took effect in 2025. These changes are outlined in RSA 674:71-73, and the Housing Committee worked to prepare amendments to Warner’s Zoning Ordinance that would comply with these new state laws. The committee delivered the draft amendment to the Planning Board in Fall 2025, and the Planning Board prepared the final draft of the amendment to be voted on for Town Meeting 2026.

Housing Committee (a.k.a. HOP II Committee) (cont.)

.....

The committee also created an online Community Housing Survey in Fall 2025, which as of this writing has yielded over 190 responses. Questions focused on both the state changes in ADU laws and what types of multifamily housing (for example, townhouses, small apartment buildings, mixed-use with retail on the ground floor) community members would like to see in different parts of town, including downtown, around Exit 7, and the Exit 9 Intervale district.

Early survey results have been illuminating: respondents largely prefer smaller multifamily buildings compared to larger multifamily buildings, and a majority expressed interest in traditional New England styles of architecture, as well as matching what we already have in town. The full survey results will be available on the Town website soon, and will help the Housing Committee recommend future zoning changes to comply with upcoming NH state laws and help match Warner’s housing vision.

In recent years, multiple surveys and discussions with community members have revealed a complexity of values as the community seeks to balance maintaining Warner’s rural character and the increasing demand for flexible, affordable, and family-friendly housing options. The Housing Committee looks forward to expanding the housing conversation through future surveys, listening sessions, and an open discussion forum in 2026.

Finally, we invite you to read through the resources and survey results on the Housing Committee page of the Town website, and look forward to helping Warner determine the housing future that residents would like to see.

Respectfully Submitted,

*Ian Rogers, Co-Chair
Connor Sporn, Co-Chair*

Warner Planning Board

.....

The Planning Board was created to help ensure the orderly development of the town.

Its purpose under state law is to oversee land development according to the town adopted Zoning Ordinances and State law, create and when appropriate update the Town's master plan, manage the capital improvements program and to recommend to voters zoning changes where appropriate. The board reviews applications for land subdivisions, site plans for nonresidential development, and commercial excavations for which it has adopted regulations.

All the Planning Board's work is undertaken in a way that maximizes transparency of governmental activity in full public view. The board welcomes all members of the public to attend meetings and to ask questions. The board's documents are all available on the Town's website. While we are grateful for the ability to conduct in-person meetings, like many other Town boards and committees we provide online public access to our meetings for those who are unable to attend in person, even though a quorum of the board itself must be physically present as required by state law.

During the fall, the Planning Board worked with department heads to develop the Town's 2026-2031 capital improvements program (CIP). The CIP was adopted by the board and then presented to the Select Board and Budget Committee to provide guidance as they develop the Town's annual budget. It also helps the town to anticipate long-term costs and tax rate impacts of construction projects, road maintenance, and major purchases of equipment and other supplies. In conducting this work, the board appreciates the thoughtful cooperation of the Town's department heads, boards, commissions, and committees.

Over the course of the year the Planning Board held 23 meetings. It reviewed a variety of applications for land development, including minor and major subdivisions, a voluntary merger, lot line adjustments, a site plan modification, a sign application, and several conceptual consultations.

The board is especially grateful for the energetic dedication of their Land Use Secretary Chrissy Almanzer. Chrissy's professionalism and focus on customer service is an invaluable service to the Town's residents and to those seeking to do business here.

Voting Members

- Pier D'Aprile
- James Gafney
- John Leavitt
- Ian Rogers
- Michael Smith
- Barak Greene, Vice Chair
- Karen Coyne, Chair

Alternate Members

- Bob Holmes
- Micah Thompson

A big thanks to these committed members of the Planning Board for their diligent work.

Respectfully submitted,
Karen Coyne
Chair

Zoning Board of Adjustment

.....

The Zoning Board of Adjustment serves Warner residents by hearing applications concerning four types of appeals. The appeals are for either a variance, a special exception, an equitable waiver of dimensional requirement, or issues related to an administrative decision concerning a land use ruling. This year a great deal of time and effort went into multiple hearing on the applications from Concord Area Trust for Community Housing (CATCH). Thank you to all the residents and various organizations that contributed to that process.

The ZBA is comprised of volunteers from the Warner community. There are five regular members and up to five alternate members who replace absent regular members or members that need to recuse themselves because of a conflict of interest. A big thanks to these committed volunteers for their diligent work handling the appeals criteria in a thoughtful and fair manner.

Chrissy Almanzar serves as the land use secretary. Thank you, Chrissy, for bringing your professionalism, willingness to help everyone, and tremendous organizational skills to this office.

Voting Members

Jan Gugliotti
Beverly Howe
Lucinda McQueen
Barbara Marty, Chair
Derek Narducci, Vice Chair

Members

Sam Carr
Jim Zablocki

*Respectfully submitted,
Barbara Marty, ZBA Chair*

Zoom link is posted with the agendas.

The ZBA meets on the second Wednesday of the month at 7pm in Town Hall.

Meeting dates & deadlines: https://warner.nh.us/tow/downloads/Zoning_Board_Deadlines.pdf

Meeting agendas: <https://warner.nh.us/departments/zoning/>

Zoning ordinances: https://warner.nh.us/tow/downloads/zoning/Zoning_Ordinance.pdf

Building Department

.....

The building department saw another year of big change. Our Building Inspector, Tom Baye, has retired. Tom had been serving Warner for close to two decades. We want to extend a sincere thank you to Tom for all of his dedicated work over the years. Thank you and have a great retirement!

As Tom steps out, our new Building Inspector has stepped in, Scott Lacroix. Scott brings with him many years of experience conducting Building and Code Enforcement Inspections as well as being a builder himself. Scott has hit the ground running, helping to organize the office and applications. The department now has new Gas, Electrical, and HVAC/Plumbing applications and permits. We are looking forward to a great year of building here in Warner. We'll see you soon.

This past year we issued 98 building permits and collected \$28,836.80 in building permit fees.

Quick Run Down of Permit Types	
New Houses	8
ADU – Accessory Dwelling Unit 2	2
Garage/Barn 10	10
Solar Energy Units	11
Mechanical (electrical, plumbing, HVAC, etc)	46
Miscellaneous (remodel/deck/shed/etc)	16
Demo	5

You can reach the Building Department at 603-456-2298 Ext 3 or building@WarnerNH.gov. You can also contact Scott Lacroix directly at 603-715-6624.

Respectfully Submitted,

Elizabeth Labbe, she/her

Building Clerk

Warner Historical Society

.....

The mission of the Warner Historical Society is to bring together people interested in the history of Warner, NH, to identify and preserve landmarks, documents, artifacts and other items of historical significance to the town, to keep alive our heritage by recording the history and incidents of the past and present, and to support education about the history of Warner.

This past year, the Warner Historical Society has continued to keep a close eye on its mission and has worked hard to fulfill its promises. It has been a good year and I am pleased to say that the state of the Historical Society is strong. Our devoted and tireless volunteers, our members, the Directors on our Board, our corporate partners, and friends of the Historical Society have all contributed to our success. The very existence of the Warner Historical Society depends almost entirely on the generous gifts of our friends, partners, and members. But perhaps the greatest gifts we receive come from our volunteers, who give their time, strength, and energy to make things happen! We are so grateful to all our volunteers.

The Barn Sale is surely our most important fundraiser, and continues to serve as an important Warner community activity. From May through Fall Foliage Festival weekend, Warner neighbors and visitors gather at the Barn to to greet each other and to shop for “new old” treasures. Even after the season ends, the Barn Sale periodically holds its popular “pop-ups.” The Historical Society is very grateful for our Barn Sale managers Molly Wyeth and Penny Courser and all of our fabulous Barn volunteers.

Last January, we welcomed Barbara DelloRusso as our Office Administrator. The Office Administrator is responsible for the office management, site management, and program facilitation of the Warner Historical Society. Barbara is an experienced professional with tremendous organizational skills. She is an archaeologist, a writer, a specialist in TESOL, Teaching English to Speakers of Other Languages, and a seasoned non-profit person. She has taken on myriad duties that have kept us moving forward and we are lucky to have her on our team.

We are especially grateful for the heightened role that Rebecca Courser has played in helping Barbara learn about our organization, in managing the 2025 exhibit, the overall collection, chairing the buildings and grounds committee, and answering questions about house histories. She is a gem and Warner is a better place because of her commitment to this town and its history.

The 2025 Exhibit, “Ralph Farman Pratt: Landscape Painter and Photographer” was an engaging and compelling visual presentation of this special place where we live through the creative genius of Ralph Pratt. The exhibit ran from June until Fall Foliage Festival. Thank you to Rebecca Courser, Linda Hartman, and Mary Cogswell for their efforts in bringing this exhibit to life. And thank you to the docents who have helped us all to delve into Warner’s history. The 2026 Exhibit, “Warner in Winter” will focus on myriad winter activities through the years, including the “Snow Train” era.

*Respectfully submitted,
Brick Moltz
President, Warner Historical Society Board of Directors*

Warner River Local Advisory Committee

.....

The Warner River Local Advisory Committee (WRLAC) is pleased to report on its work in 2025. This Committee has statutory authority (RSA 483:8-a) to advise state and local governments on federal, state, and local permit applications and other environmental issues within the Designated Warner River Corridor, which extends for one-quarter mile outward from each river bank as the main stem of the river flows through our five riverfront towns: Bradford, Sutton, Warner, Webster, and Hopkinton. With guidance from the NH Rivers Management and Protection Program (NHRMPP), Committee members work with residents, landowners, and state and local officials to promote thoughtful stewardship of this treasured element of our natural and cultural landscape.

One of the main tasks of the Committee is to provide its perspective on town permits within the corridor as described above. This year, the Committee provided comments on permits/proposals in Warner, including comments on proposals for the construction of a solar array, a workforce housing project, two 4-unit apartments, and a proposal for a subdivision. There were no permits for our review within the designated river corridor in the other four towns.

The WRLAC also partnered with several organizations whose work is related to ours. With NH Fish & Game, the Basil Woods chapter of Trout Unlimited, and the Warner Conservation Commission we measured and documented environmental data from seven tributaries to the Warner River. In addition, the Committee continued to support NH DES's Volunteer River Assessment Program which assesses the river's water quality by measuring elements such as dissolved oxygen and pH levels. We also joined the aforementioned organizations and the Merrimack River Watershed Council in a tree planting project along an upgraded culvert on Ballard Brook in Warner. Annually, we partner with Trout Unlimited at a booth during the Warner Fall Foliage Festival. We greatly appreciate the generosity of TU and MainStreet Bookends of Warner for providing the space for us to do this.

One Committee member attended a regional gathering sponsored by the Lake Sunapee Protection Association to better coordinate ideas for protecting the Warner River watershed. Three Committee members attended an informative workshop sponsored by NHRMPP and the NH Rivers Council. While we learned that our precious Warner River does not face as many environmental pressures that some of the 18 other designated rivers wrestle with, we were reminded that increased pressure from human development and changes in weather patterns can significantly disrupt the river and its ecosystem. Although resilient in many ways, our river's health ultimately depends on a delicate balance that must be maintained over time.

We invite interested members of the community to join us in our work. For more information about the WRLAC, please visit www.wrlac.com.

*Respectfully submitted,
Laura Russell, WRLAC Secretary*

Warner River Local Advisory Committee Members

Bradford: Marlene Freyler, Rebecca Herman

Sutton: Peter Savickas, Treasurer

Warner: Laura Russell, Secretary; Mickey Benson, Vice Chair

Webster: Bob MacGowan

Hopkinton: Daniel Morrissey, Chair

Central NH Regional Planning Commission

.....

Established in accordance with state law, the Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 communities in Merrimack and Hillsborough Counties. Ben Frost and Barbara served as the Town’s representatives to the Commission in 2025.

CNHRPC’s mission is to comply with State statute (RSA 36:47) by preparing and adopting regional land use and transportation plans and a regional housing needs assessment. CNHRPC evaluates developments of regional impact (RSA 36:54-58) and provides data, information, training, and high-quality, cost-effective services to our member communities. CNHRPC also provides technical assistance services, including zoning ordinance development, grant writing assistance, circuit rider assistance, plan review services, local master plan development, capital improvements program development and guidance, hazard mitigation planning guidance, and Planning Board process training. CNHRPC advocates for member communities and assists and encourages them in both municipal and regional endeavors.

In 2025, CNHRPC undertook the following activities in Warner and throughout the Central NH Region:

- Provided technical assistance to Planning Boards and Economic Development Committees on various topics.
- Began the development of the CNHRPC Regional Plan 2026, an update to the 2015 Regional Plan.
- Provided the Housing (HOP II) Committee with the development of the Fall 2025 Housing Survey and potential zoning ordinance changes regarding Accessory Dwelling Units (ADUs).
- Coordinated the development of updated Hazard Mitigation Plans in nine communities under the federal Building Infrastructure and Resilient Communities (BRIC) 2021, BRIC 2023 and Hazard Mitigation Grant Program (HMGP) 4516 programs.
- Assisted the Conservation Commission in the preparation of the Warner Natural Resources Inventory and Co-occurrence analysis.
- Provided assistance related to the Road Surface Management System (RSMS) program for four communities, including the proposed road maintenance plan, additional paving scenarios for comparison, and forecast of future road conditions under each scenario.

Central NH Regional Planning Commission (cont.)

- Provided coordination assistance to the CommuteSmart NH program that works to support transportation demand management services and rideshare coordination across the state utilizing Agile Mile Transportation demand management (TDM) software. In 2025 the CommuteSmart NH program saved commuters almost \$350,000 as a result of over 36,000 reduced trips.
- Conducted roughly 240 state and local traffic counts throughout the region, including 9 in Warner.
- Worked in coordination with Lakes Region Planning Commission to update the Mid-State Region Coordinated Transportation Plan.
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). In 2025, CNHRPC held five TAC meetings. The CNHRPC TAC finalized the projects recommended for inclusion in the NHDOT 2027-2036 Ten-Year Plan and ranked and evaluated Transportation Alternative Program (TAP) applications in the region.
- Participated in a range of regional and statewide bicycle and pedestrian planning activities related to trails, sidewalks, bike lanes and bike shoulders, roadway surfacing, and safety. Assistance to local and regional trail organizations and trail committees is a key component to this work.
- Provided ongoing GIS and mapping assistance to all 20 CNHRPC communities. This includes maintaining a catalog various GIS datasets and providing a range of GIS and mapping services to towns, boards, committees, and various other entities.
- Provided Development of Regional Impact (DRI) review services for communities.
- Assisted the Community Action Program Belknap-Merrimack Counties in support of volunteer and on-demand transit services throughout the region.

For additional information, please contact the CNHRPC staff or visit us at www.cnhrpc.org. CNHRPC Commission meetings are open to the public and those interested are encouraged to attend.

Community Action Program Belknap-Merrimack Counties

The Community Action Program Belknap-Merrimack Counties is a New Hampshire based private, nonprofit organization that has been serving Warner residents since 1965. Our primary mission is to work with low-income families, the elderly, and individuals with disabilities to assist in efforts to become or remain financially independent. The agency provides a broad array of services that are locally defined, planned, and managed.

The agency operates a resource center open to Warner residents in Warner, NH. The Warner CAP Area Resource Center is funded primarily from three main sources: local tax dollars in conjunction with funding from the Electric Assistance Program (via the state utility companies) and the Low-Income Home Energy Program (a federal program also known as Fuel Assistance Program). The Center is the local service delivery network for agency programs in your community. The local support of our Center is vital for us to continue intake, referral, contact, and support with residents of your community. We thank the town of Warner for your continued support of our work at the resource center. We will continue to work closely with your town to ensure the maximum availability of resources from our programs, as well as continue to mobilize any resources other than local tax dollars that become available to help serve residents of your community.

Below is the specific data from Warner residents served during our last year's program. In total, our agency was able to provide \$250,435.68 in services to the residents in Warner.

Thank you so much for your support. If you'd like to learn more about our agency, please visit us at www.capbm.org.

Respectfully submitted,
Beth Heyward
Director of Strategy and Planning

Fuel Assistance Program

- People served-144
- Households served-81
- Value of services-\$99,066.27

Electric Assistance Program

- Households-79
- Value of services-\$28,249.91

Weatherization

- People served-5
- Homes-3
- Value of services-\$45,024.02

Emergency Food Pantries

- Meals served-124
- Households served-5
- People served-16
- Value of services-\$620.00

Senior Farmers Market Nutrition Program (SFMNP)

- People served-14
- Value of services-\$448.00

Meals on Wheels

- People served-26
- Meals served-3,532
- Value of meals-\$30,657.76

Women Infant Children (WIC)

- People served-21
- Value of services-\$16,044.84

Commodity Supplemental Food Program (CSFP)

- People served- 14
- Value of services-\$5,760.72

Community Dining

- People served-16
- Meals served-373
- Value of meals-\$3,237.64

Aging and Disability Resource Center

- People served-52

State Housing Stabilization Fund (HSF)

- Households served-1
- People served-1
- Value of services-\$2,901.00

The Emergency Food Assistance Program (TEFAP)

- Value of distributed food-\$18,425.52

Kearsarge Lake Sunapee Community Food Pantry

.....

The KLS Food Pantry continues to be the beneficiary of so much community support and goodwill. Local businesses as well as countless individuals have helped immeasurably with monetary donations and donations of food. In recent months, our donation cart in the front hall of the First Baptist Church has literally been overflowing, and we have been so moved by the members of our community who have offered to join our current volunteers in their dedicated efforts to help their neighbors in need.

In 2008, a group of concerned individuals from local churches decided they wanted to create a community food pantry in order to address food insecurity in our area. The KLSCFP is a 501(c) (3) tax exempt non-profit which was formed in 2009. It serves 11 towns: Andover, Bradford, Danbury, New London, Newbury, Salisbury, Springfield, Sunapee (including Georges Mills), Sutton, Warner, and Wilmot. We rely solely on donations, and we do not receive town funding. We work with a variety of people such as town welfare officers, and with other local organizations whose shared goal is to help our residents who might be experiencing financial hardships. Kearsarge Neighborhood Partners (KNP) and Kearsarge Ecumenical Ministries (KREM) are invaluable in these efforts.

We have roughly 75 volunteers, and the pantry could not operate without this incredible team. They shop for food and household items, stock shelves, pick up food donations from local groceries and farms, distribute food during open hours, and deliver to Bittersweet residents. Many of our volunteers wear a variety of hats, taking on several duties within the pantry. We also have volunteers who work with KNP to make emergency food deliveries. This year we bid a fond farewell to our previous manager, JoAnn Lyon, who moved to be closer to family. We were lucky enough to have longtime volunteer Pamela Smith step up and take on the daily operations as our new manager. We are in capable hands! Our volunteers put in endless hours and do it with empathy and enthusiasm, and we are more grateful than we can say.

The First Baptist Church in New London does more than house us; they really provide us with a home. Church staff Steph Barton, Kit Ross, and Steven Hunt are invaluable in so many ways; we count ourselves incredibly lucky to have them. We are open twice each week, Wednesdays from 4:30- 6:00 pm and Saturdays from 10:00 am - 11:30. We provide groceries but also household items like detergent, toilet paper, diapers, and toiletries. The church is also home to the Boys and Girls Club which donated backpacks in late summer for children as they started school. This fall they also enthusiastically raised money to make snack packs for our clients' children.

There are several reasons why our clients come to the pantry. The cost of living in our area is high; rental rates are expensive and sometimes our families have had to move into temporary housing. Rising food costs, utility bills, and sometimes a job loss might mean that our neighbors need some extra help. Some of our clients come regularly and some just come on occasion, if things get tight. We are glad to welcome them weekly and hope we can provide them with some relief in an environment that makes them feel comfortable.

We offer a wide variety of foods, far beyond canned goods. We have tried to support our local farms, and in turn, they have been so very generous to us with donations. We acquired a new industrial refrigerator this year, and that has allowed us to keep more produce on hand. Spring Ledge Farm donated countless cases of amazing produce all summer and fall. The Kearsarge Food Hub enables us to provide fresh produce throughout the year. We work with the NH Food Bank and the UDSA which provide us with lower cost and free

Kearsarge Lake Sunapee Community Food Pantry (cont.)

.....

food items. Our local Hannaford and the Shaw's store in Newport generously donate meat, produce, and bakery items. Blue Loon brings us their delicious breads twice a week, and that is always a treat. To all of these businesses, we want to express our heartfelt thanks.

We are also incredibly grateful to local businesses that organize events to provide us with generous donations. The O'Halloran Group continues to be an amazing partner with their Ultra 1K, donating not only to our pantry, but also to the pantries in Warner and Newport. Hannaford partners each July with the New London Police Department with their "Stuff the Cruiser" event. We are given enormous amounts of food products as well as cash donations. Similarly, Benjamin Edwards holds their shredding event each August, and we are given truckloads of canned goods as well as monetary donations. Soonipi Hollow Farm donated so many beautiful blueberries to the pantry this past summer. Gifted woodworker Peter Gunn continues to be a true friend of the pantry by donating so generously through his "Breadboard Fundraiser." This year Artisan's hosted an event with Peter, and we thank them as well. The New London Inn included us in their new Main Street Music Festivals for which we are grateful. Spring Ledge and Kearsarge Neighborhood Partners continue to offer a wonderful program called "Tray it Forward " which allows our families to start their own vegetable gardens each spring.

Our younger community members also contribute a great deal. Scout Troop 71 runs "Scouting for Food" in November and again, we are one of the lucky recipients of their hard work. Our smallest, cutest neighbors at Windy Hill School bring us food donations, as do the wonderful students at Kearsarge Schools.

We are humbled each year by the kindness and generosity of countless businesses and individuals who donate throughout the year. It is such a gift to know we are part of such a caring community, one that has empathy and can truly see their neighbors who might be experiencing challenging times. Together, we will continue to try to grow and improve in order to serve.

Respectfully submitted,

Frannie Terwilliger,

Chair, KLS Community Board of Directors

Lake Sunapee Region VNA & Hospice (LSRVNA)

.....

On behalf of the entire team at Lake Sunapee Region VNA & Hospice (LSRVNA), thank you for the opportunity and privilege to provide home health, hospice, palliative care, personal care, clinics, support groups and more. On any given day in 2025, we cared for an average of 400 clients living in 25+ local towns. We remain proud of our ability to impact our community and so many lives!

Over the past year our management team has continued to set measurable goals and track key performance indicators in all core programs and has seen tangible, positive progress. I am especially proud to report that we were recently recognized by Strategic Healthcare Programs (SHP) as a “Superior Performer” for achieving overall patient experience scores that ranked in the top 20% of more than 3,200 home health providers and 1,800 hospice providers that use SHP for benchmarking. Our exceptional staff enjoys an organizational culture of respect and inclusion which we work every day to sustain and which helps us enjoy a strong employee retention rate. Innovative benefits like our *Employee Car Care Fund*, established in 2023 to help keep staff safe and reliable as they drive hundreds of thousands of miles annually in all weather conditions, continued to offset costs for staff to maintain their personal vehicles. This fund has dispersed more than \$26,000 and fulfilled 165+ individual requests from employees. Our traditional *Hospice Celebration Dinner* returned after a hiatus of several years, honoring the hospice team and engaging hospice families. The expertise of our Palliative Nurse Practitioner and Palliative RN (LSRVNA is the only home care agency in our region with these dedicated positions) helped 149 patients and their families better understand and navigate the complexities of advanced illness. Members of our clinical team dedicated more than 500 hours mentoring future nurses. Hosting impactful learning experiences such as Colby-Sawyer College Senior Capstone Projects or offering shadowing opportunities to several groups of nursing students provided valuable insights into the holistic approach of caring for patients in the home. The beloved *Women Who Make A Difference Luncheon*, which celebrated its 26th anniversary, was again a sold-out and joyful occasion honoring local women and supporting our work and mission. This occasion is just one example of the community collaborations that have been a hallmark of the agency since its founding in 1970. I am proud to report that for the 12-month period ending September 30, 2025 we provided:

- Skilled nursing, therapy, hospice, palliative care and supportive care to 36 residents
- Free/reduced cost nursing, therapy and social work visits including under various Medicaid programs (NH Medicaid reimburses at less than 65% of cost)
- End-of-life care to a total of 182 hospice patients and their families
- 14 months of bereavement programming offered to hospice families after the death of their loved one at no cost to the family, as well as support groups to anyone in need through the grieving process
- Foot Care Clinics in 6 area towns to address the need for greater access to this vital care

Lake Sunapee Region VNA & Hospice (LSRVNA) (cont.)

With complex challenges in health care including regulatory burdens and rising costs of nearly everything, we remain grateful to those who help sustain LSRVNA as an enduring presence in service to Warner and the wider community. As much as at any time I can recall, your funds and ours must be thoughtfully deployed for the wellness and quality of life of the region we love. Please do not hesitate to contact me if you have questions or if there are other ways we may be of service to you.

With respect,

Jim Culhane, President & CEO

603-526-4077

jculhane@lakesunapeevna.org

Warner Parks and Recreation

.....

Warner Parks and Recreation Department works hard year-round to provide the community safe places to play and exercise. We believe that enriching lives through quality parks and programs can increase community pride and health. We listen to the needs of the community we serve and provide the resources to obtain and maintain them.

Our Skate Park received the first collaboration mural with the HS Art Club with painted murals on the ramp sides that incorporate our park activities. This was a great way to engage with the youth in our community by giving back.

Bagley Field offers areas for frisbee, soccer, volleyball, and ice skating. Our town youth group, WYSA, has a very successful fall soccer program there yearly. The ice rink continues to be a town favorite throughout the winter. We have a new rink setup this year and it has been in constant use. Mother nature was on our side and we were able to open our rink December 11. We welcome our new rink attendant, Ian Moore, who is working tirelessly to keep it ready for use. Thank you for the assistance from the Warner Fire Department in helping us fill it in a timely manner. Also, thank you to all the volunteers/users that continue to help during our season.

The beach at Silver Lake was open for the summer season. It is a nice place to spend the day with your family. The beach has its own bathroom/changing room on site and is open daily during the swimming season. Our water aerator is helping to keep the flow of water moving to improve water quality. We still hope to provide swimming lessons in the future and plan to add some other activities like Bocce and horseshoes.

A friendly reminder there is a Town Ordinance at Bagley Park, Riverside Park, Simonds Elementary School ground and CAP playground that **ALL Dogs** must be leashed and all dog waste must be cleaned up. People not complying with this can face a fine of \$100 per occurrence. Our parks are monitored by surveillance, and we will continue to enforce this. For more information see Town Ordinance 98-1.

The three Rail Trail sections in Warner are located at Bagley Park, between West Joppa Road Bridge and Depot St, and from Old Warner Rd heading to Contoocook. All are seeing more use as well. The Town of Warner does not fund the creation or maintenance of the Rail Trail, but many members of our community volunteer labor, equipment and make financial donations. The Friends of the Concord-Lake Sunapee Rail Trail is a non-profit entity and if you are interested in helping in any way, please contact them at info@clsrt.org. To make a financial donation go directly to: <https://clsrt.org/donate>. The rail trail at Bagley got a half mile longer in 2024 and now is visible from I-89 just south of Exit 8. The nonprofit continues to work to complete the funding for a project that will extend the trail at Bagley to the village side of the interstate. Meanwhile, the project at Exit 9 is in preliminary design and should transition to final design mid-2026. For trail maps see CLSRT.ORG.

Warner Parks and Recreation (cont.)

.....

The Old Ski Tow is used annually for local sledders and, with the snow base finally here, the sledding hill is back in use. This is located at the cul-de-sac at the end of Mink Hill Lane. We support an annual Kids Sledding Event, “Chill Out At Chandler” with fun sledding, story time, and refreshments. Keep your eyes posted on our FB Page for the date, typically in January.

All our parks in Warner are in constant use, and continue to grow. The dedicated volunteers of Parks and Recreation Commission take pride in the facilities and are delighted by the level of use by residents. We appreciate all the volunteers through the local adult recreation and youth sports community for all the time and help they provide. We are proud to continue to host WYSA Baseball, WYSA Softball, Co-Ed Adult Softball, Older School PE, Outdoor Pickleball, Indoor Pickleball, Kearsarge Wildcat Football, Cheerleading, WYSA Soccer programs, Ice Skating, and general use.

We want to hear from residents about facilities they would like to see in town. Residents have requested bocce and croquet courts, for disc golf, for outdoor exercise equipment, for a pump track for bicycles and for a dog park. We continue to listen to your requests and explore ways to implement suggestions. You can find Warner Parks & Rec on the web <http://www.warnerparksandrec.com/> and on Facebook <https://www.facebook.com/WarnerParksAndRecreation/> @WarnerParksAndRecreation

We want to thank all the hard work from our Public Works department, especially Tim Allen the Director who has just retired. We wish him the best for his future endeavors. We appreciate the department helping us take such great care of all the parks and providing a place of pride for visiting towns and patrons.

We also want to thank the HS volunteers that help over the school year in giving back through community service hours to our parks and programs.

Parks and Recreation has been a part of the Adopt a Highway program since 2015. We oversee a section on Route 103 in Warner, from Exit 7 to Farrell Loop. We thank all the volunteers that have helped keep this up. If you have time to help in the spring or fall cleanup, please contact us at: parks@warnernh.gov. You must be 18 years or older to help, or over 16 with a parent consent form. This is a great way to get school community service hours.

Thank you to all the families, workers and volunteers that take the time to lend a hand and support us. We are always looking for help through board members and we have active positions open. If you are interested in joining our board, we are looking for new members. Please email: parks@warnernh.gov. Our meetings are listed on the Town calendar.

Warner Conservation Commission (WCC)

.....

2025 was another busy year for the Warner Conservation Commission (WCC.) With help from Central NH Regional Planning Commission (CNHRPC) the WCC continued to revise Warner's Natural Resource Inventory (NRI) and make it an interactive online document. The updated NRI is the first step to revising Warner's 2009 Conservation Plan. The NRI will be used to assess the conservation value of more than 20 town-owned properties currently considered for retention or auction by the Selectboard. In 2025 conservation commission members visited, evaluated, and made recommendations to the Selectboard on 10 town owned properties using key criteria developed by WCC.

In 2025 volunteers monitored water quality in 10 local streams in the Warner River watershed. The information will be used to monitor changes in local water quality over time. WCC contributed funds to the new tree planting program initiated by the Selectboard.

The WCC continues to educate the public about the harm to predators from the use of rodenticides and other anticoagulants on lawns and grasses. Hawks, owls, fishers, foxes, as well as cats and dogs are poisoned by eating rodents that have consumed rodenticide-treated baits. Decreases in overall insect numbers and diversity are two offshoots of the use of these pesticides.

When residents raised concerns about Warner River pollution, the WCC investigated three sites, two along streams running into the river and one site on the river bank. WCC members concluded that cleanup at these sites is the responsibility of the Selectboard.

The conservation easement on the Blue Moon Berry Farm was completed in March 2025 extending the Mink Hills wildlife corridor. Ausbon Sargent Land Preservation Trust (ASLPT) applied to WCC for conservation funds to partner with others in preserving additional wetlands and forest lands abutting the Blue Moon Berry Farm thus enhancing Warner's exceptional Mink Hills natural resource.

At monthly meetings in 2025 the WCC sought updates to New England Mountain Bike Association's (NEMBA) proposed multi-use mountain bike trail in Rollins Park on Mount Kearsarge. The proposed trail was described by NEMBA as one of the top five elevation drop trails in the East Coast. It will be steep in places, designed for highly skilled bikers. In November NH Department of Natural and Cultural Resources received the NEMBA application for project permits. The WCC submitted letters to multiple agencies that will review the project explaining WCC concerns about impact on wildlife and the environment, traffic transporting bikers to the top, safety issues for hikers, response to emergency situations, hunting in the area, spill over spider trails onto private property, and trail maintenance. The WCC posted project information in the Notices section on the town website.

The WCC reviewed 16 forestry-intent to cut permits and 6 wetland permits submitted to DES in 2025. Projects currently in progress that the WCC assesses at our monthly meetings include the proposed mountain bike multi-use trail on Mount Kearsarge, the

Warner Conservation Commission (WCC) (cont.)

.....

impact on conserved land at Exit 9, and progress on the Concord to Lake Sunapee Rail Trail. WCC members also represent us on other committees in town including the Agricultural and Housing Committees, the Economic Development Advisory Committee (EDAC), and the Kawasiwajo Community Land Trust (KCLT). WCC members also attend the quarterly meetings of The Ausbon Sargent Land Preservation Trust where local initiatives and education resources are shared to promote the stewardship and community enjoyment of the Mt. Kearsarge/Ragged/Lake Sunapee region.

If you are interested in the work of the commission, stream monitoring, or in monitoring properties with conservation easements in Warner, please let us hear from you. The WCC has vacancies on the board and is looking for young, energetic new members who are passionate about conserving what we love about Warner. We meet in person at 7:00 pm in the Town Hall on the first Wednesday of every month. Meetings are open to the public. Hope to see you then!

Respectfully,

Nancy Martin, WCC Chair

Trustees of Town Cemeteries

.....

Warner's Cemetery Stewards Lane Monroe and Gary Young had another busy year, beginning with an extensive Spring clean up of fallen debris at a dozen or more of the Town's thirty cemeteries. Along with the year's necessary cemetery leaf blowings, grass mowings, and trimmings, Gary and Lane resumed numerous headstone repairs at Gore, Parade Ground, and especially Pine Grove Cemeteries. Included with those tasks was a considerable amount of tree delimiting and removal at Davisville, Pine Grove, and Parade Ground Cemeteries. We continue to be extremely fortunate to have this conscientious and hard working local team providing the necessary care at our many cemeteries.

We wish to extend our sincere gratitude to outgoing Trustee Mary E. Cogswell for her fourteen years of dedicated service. At the same time we welcome Ronald Piroso Jr as Cemetery Trustee.

We also wish to thanks members of Legion Post #39 for facilitating the placement of American flags and markers on veterans' graves in Warner throughout the year.

It is with deep sadness that at the time of this report we learned of the passing of Donald H. Wheeler Jr. He served as a fellow Cemetery Trustee for many years, along with service in other community and fraternal organizations. Don's keen recollections and hearty laugh about home-town lore will be truly missed.

The New Waterloo Cemetery of West Route 103 is the town's only active cemetery. Warner residents and their family members interested in purchasing a single 10'X 14' burial lot at the cemetery can obtain information from Warner's Town website, and/or contact the Town offices.

Thank You to all residents and friends of Warner who share an interest in the town's cemeteries. They are our community's peaceful resting places, that contain a lot of history.

Respectively submitted,

Thomas Boudette, Gerald B. Courser, Penny Sue Courser

Kenneth W. Cogswell, Ronald Piroso Jr

Ausbon Sargent Land Preservation Trust

.....

Quality of life is a central feature of life in New Hampshire, and the state consistently ranks in the top ten best places to live in the United States. Contributing to this ranking are our clean water, scenic places, and opportunities for outdoor recreation. Open spaces also contribute significantly to the economic well-being of the State and our communities.

Ausbon Sargent Land Preservation Trust (Ausbon Sargent) contributes to all this through its mission to protect the rural character of the twelve towns of the Mt. Kearsarge/Ragged/Lake Sunapee region. We do this through land conservation, stewardship, and community engagement in the towns of Andover, Bradford, Danbury, Goshen, Grantham, New London, Newbury, Springfield, Sunapee, Sutton, Warner, and Wilmot. Since our founding in 1987, Ausbon Sargent has completed 172 projects and protected 14,335 acres – including sixteen working farms and over eight miles of lake frontage. All these conservation lands provide public benefits in the form of forest, farm, wetland, or open space conservation and two-thirds of these properties offer public access.

Ausbon Sargent has had a busy year. We completed three land projects, totaling 179 acres of land, now protected in the towns of Sutton, Wilmot, and Springfield. This year, the organization promoted Jamie Wilson to Stewardship Manager and welcomed a new Stewardship and Program Coordinator, Sarah Burtnick.

2025 was full of interesting and educational hikes and other events, which are free and open to all. We collaborated with LSPA, local Conservation Commissions, UNH Cooperative Extension, NH Fish & Game, The Forest Society, and local libraries to showcase and connect people with the wonderful properties we protect. We held hikes or snowshoes in Danbury, Grantham, New London, Sunapee, Warner, and Wilmot. We had presentations on climate change in the polar regions, black bears in our region, owls and their calls, and the Emerald Ash Borer and the Spotted Lanternfly. Special outings included a bio-blitz with Colby-Sawyer College students, a community pollinator garden day at the Ausbon Sargent office, a sky-watch with the NH Astronomical Society, and walks to identify mushrooms, wildflowers, and dragonflies. We held volunteer training workshops for people who wished to become conservation easement monitors, and additional trainings using an app called “Gaia” that enables the use of smart devices while monitoring. Our Annual Meeting was held at the Newbury Town Office building on a beautiful October day, and we held our Volunteer Appreciation party at Lake Sunapee Protective Association’s Center for Lake Studies in Sunapee Harbor to thank our wonderful volunteers who give so much of themselves to forwarding our mission. Our “members-only” fundraisers this year consisted of our ever-popular and always sold-out Progressive Dinner, and our Holiday Party fundraiser which was held for the third year in a row, at the beautiful and historic Livery in Sunapee Harbor.

Ausbon Sargent is thankful for the assistance of the over 200 volunteers who help with easement monitoring, committee support, and clerical work. Your friends and neighbors help to protect the special places in our region in many ways. Whether they are members, conservation easement donors, volunteer easement monitors, or participate in various committees at the Land Trust, each hour provided is important. Some volunteers also work with their town officials, throughout our 12-town region, to conserve our rural character by encouraging land conservation.

Ausbon Sargent Land Preservation Trust (cont.)

Our website (www.ausbonsargent.org) will show you which of the land trust’s protected properties have trails open to the public for hiking, cross-country skiing, and snowshoeing, and includes trail maps, printable hiking and snowshoe series, and driving directions. Our calendar of events for the upcoming seasons is available on our website, too, so take a look and join us! In addition to finding information on all of Ausbon Sargent’s protected properties on our website, you can join our email list. Find us on Instagram and be sure to “Like” us on Facebook!

It has always been a pleasure to work with the Town of Warner Conservation Commission. We look forward to future events, collaborations, and land projects with you!

Respectfully submitted,

*Hans Carlson
Executive Director*

Board of Trustees

<i>Robin Albing</i>	<i>Deborah Lang</i>
<i>Lisa Andrews</i>	<i>Russ Moore</i>
<i>Aimee Ayers</i>	<i>Jim Owers</i>
<i>Susan Ellison</i>	<i>Mike Quinn</i>
<i>Lexi Garcia</i>	<i>Diane Robbins</i>
<i>Neal Harris</i>	<i>Steve Root</i>
<i>Dave Hollinger</i>	<i>Cathy Weber</i>
	<i>Bob Zeller</i>

Staff

Executive Director	<i>Hans Carlson</i>
Land Protection Specialist	<i>Andy Deegan</i>
Stewardship Manager	<i>Jamie Wilson</i>
Operations Manager	<i>Jen Deasy</i>
Development and Communications Coordinator	<i>Kristy Heath</i>
Stewardship and Programs Coordinator	<i>Sarah Burtnick</i>
Staff Support	<i>Sue Andrews</i>
Bookkeeper	<i>Susie Moore</i>



2025 Town Meeting Minutes

Warner Town Hall, 5 East Main Street, Warner, NH , Held Tuesday, March 11, 2025

.....

Almoners of the Foster & Currier Fund	1 For 3 Year(s)	Kim Nolan	484
Budget Committee	2 For 3 Year(s)	*Michael Cutting	347
		*Kelly Lombardi	288
		James F. Sherman	211
Chandler Reservation Committee	1 For 4 Year(s)	Anthony Caruso	151
		*Jonathan France	289
Select Board	1 For 3 Year(s)	*Alfred Hanson	387
		Derek Narducci	185
Trustee of Pillsbury Free Library	3 For 3 Year(s)	Michael K Brown	416
		Teresa Hathaway	423
		Hannah Leigh-Brown	434
Trustee of Pillsbury Free Library	1 For 2 Year(s)	Holly Holmes	460
Trustee of Pillsbury Free Library	1 For 1 Year(s)	Cassey Greene	471
Trustee of Town Cemetery	2 For 3 Year(s)	Thomas Boudette	423
		Ronald F Piroso, Jr.	450
Trustee of Trust Fund	1 For 3 Year(s)	Robert E Blake	451

*Winner by majority vote

Article 2 - Failed

QUESTION 2: “Are you in favor of increasing the Board of Selectmen to 5 members?”

YES [243] NO [327]

Article 3 - Failed

QUESTION 3: Are you in favor of combining the offices of Town Clerk and Tax Collector to create a new office of Town Clerk/Tax Collector and to have the term of office be three years? If approved, an article shall be placed on the ballot at the next annual meeting to choose a Town Clerk/Tax Collector.

YES [188] NO [386]

Article 4 - Passed

Article 4: Are you in favor of the adoption of the following amendment to the Town’s Floodplain Development Ordinance: Amendments to Item I Definitions, Item IV Permit Required, Item VI Development Standards, and Item VII Flood Elevation Determination, Flood-proofing Standards? This Amendment is proposed by the Planning Board and was unanimously approved 7-0. It is necessary to comply with requirements of the National Flood Insurance Program.

YES [502] NO [77]

2025 proposed changes to Warner Zoning Ordinance Town of Warner, NH Floodplain Development Ordinance

(strikethrough text means delete text, italicized text means add text)

2025 Town Meeting Minutes (cont.)

.....

This ordinance, adopted pursuant to the authority of RSA 674:16, shall be known as the Town of Warner Floodplain Development Ordinance. The regulations in this ordinance shall overlay and supplement the regulations in the Town of Warner Zoning Ordinance and shall be considered part of the Zoning Ordinance for purposes of administration and appeals under state law. If any provision of this ordinance differs or appears to conflict with any provision of the Zoning Ordinance or other ordinance or regulation, the provision imposing the greater restriction or more stringent standard shall be controlling.

The following regulations in this ordinance shall apply to all lands designated as special flood hazard areas by the Federal emergency Management Agency (FEMA) in its "Flood Insurance Study for the County of Merrimack, NH" dated April 19, 2010, or as amended, together with the associated Flood Insurance Rate Maps dated April 19, 2010 or as amended, which are declared to be a part of this ordinance and are hereby incorporated by reference.

Item I Definitions:

The following definitions shall apply only to this Floodplain Development Ordinance and shall not be affected by the provisions of any other ordinance of the Town of Warner.

"Area of Special Flood Hazard" is the land in the floodplain within the Town of Warner subject to a one-percent or greater possibility of flooding in any given year. The area is designated on the FIRM as Zone A or AE. The Area of Special Flood Hazard can include the area that is commonly known as the floodplain and/or floodway.

"Base Flood" means the flood having a one-percent possibility of being equaled or exceeded in any given year.

"Base Flood Elevation" (BFE) means the elevation of surface water resulting from the "base flood."

"Basement" means any area of a building having its floor subgrade on all sides.

"Building" - see structure".

"Development" means any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation, or drilling operation or storage of equipment or materials.

"FEMA" means the Federal Emergency Management Agency.

"Flood" or "Flooding" means a general and temporary condition of partial or complete inundation of normally dry land areas from: (1) the overflow of inland or tidal waters, and (2) the unusual and rapid accumulation or runoff of surface waters from any source.

"Flood Insurance Elevation Study" means an examination, evaluation, and determination of flood hazards and if appropriate, corresponding water surface elevations, or an examination and determination of mudslide or flood - related erosion hazards.

2025 Town Meeting Minutes (cont.)

.....

“Flood Insurance Rate Map” (FIRM) means an official map incorporated with this ordinance, on which FEMA has delineated both the special flood hazard areas and the risk premium zones applicable to the Town of Warner.

“Flood Insurance Study” - see “Flood elevation study”.

Flood Opening means an opening in a foundation or enclosure wall that allows automatic entry and exit of floodwaters. See FEMA “Technical Bulletin 1, Openings in Foundation Walls and Walls of Enclosures.”

“Floodplain” or “Flood-prone area” means any land area susceptible to being inundated by water from any source (see definition of “Flooding”).

“Flood proofing” means any combination of structural and non-structural additions, changes, or adjustments to structures which reduce or eliminate flood damage to real estate or improved real property, water and sanitation facilities, structures and their contents.

“Floodway” - see “Regulatory Floodway”.

“Functionally dependent use” means a use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking and port facilities that are necessary for the loading/unloading of cargo or passengers, and ship building/repair facilities but does not include long-term storage or related manufacturing facilities.

“Highest adjacent grade” means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

“Historic Structure” means any structure that is:

- (a.) Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
- (b.) Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
- (c.) Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or
- (d.) Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:
 - i. By an approved state program as determined by the Secretary of the Interior, or
 - ii. Directly by the Secretary of the Interior in states without approved programs.

“Lowest Floor” means the lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area is not considered a building’s lowest floor; provided, that such an enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirements of this ordinance.

2025 Town Meeting Minutes (cont.)

.....

“Manufactured Home” means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For floodplain management purposes the term “manufactured home” includes park trailers, travel trailers, and other similar vehicles placed on site for greater than 180 consecutive days. This includes manufactured homes located in a manufactured home park or subdivision.

“Manufactured home park or subdivision” means a parcel (or contiguous parcels) of land divided into two or more manufactured home lots for rent or sale.

“Mean sea level” means the National Geodetic Vertical Datum (NGVD) of 1929, North American Vertical Datum (NAVD) of 1988, or other datum, to which base flood elevations shown on a community’s Flood Insurance Rate Map are referenced.

“New construction” means, for the purposes of determining insurance rates, structures for which the start of construction commenced on or after the effective date of an initial FIRM or after December 31, 1974, whichever is later, and includes any subsequent improvements to such structures. For floodplain management purposes, new construction means structures for which the start of construction commenced on or after the effective date of a floodplain management regulation adopted by a community and includes any subsequent improvements to such structures.

“100-year flood” – see “Base Flood”

“Recreational Vehicle” is defined as:

- (a.) built on a single chassis;
- (b.) 400 square feet or less when measured at the largest horizontal projection;
- (c.) designed to be self-propelled or permanently towable by a light duty truck; and
- (d.) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel or seasonal use.

“Regulatory Floodway” means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than a designated height. These areas are designated as floodways on the Flood Insurance Map.

“Special flood hazard area” means an area having flood, mudslide, and/or flood-related erosion hazards, and shown on a FIRM as zone A or AE. The Special Flood Hazard Area can include the area that is commonly known as the floodplain and/or floodway. (See - “Area of Special Flood Hazard “)

“Structure” means for floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank, that is principally above ground, as well as a manufactured home.

“Start of Construction” includes substantial improvements, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement

2025 Town Meeting Minutes (cont.)

.....

of manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings piers, or foundations or the erection of temporary- forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied dwelling units or part of the main structure.

“Substantial damage” means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.

“Substantial Improvement” means any reconstruction, rehabilitation, addition, or other improvement of a structure, the cost of which equals or exceeds 50 percent of the market value of the structure before the “start of construction” of the improvement. This term includes structures which have incurred “substantial damage,” regardless of the actual repair work performed. The term does not, however, include either:

a. Any project for improvement of a structure to correct existing violations of state or local health, sanitary, or safety code specifications which have been identified by the local code enforcement official and which are the minimum necessary to assure safe living conditions; or

b. Any alteration of a “historic structure,” provided that the alteration will not preclude the structure’s continued designation as a “historic structure.” means any combination of repairs, reconstruction, alteration, or improvements to a structure in which the cumulative cost equals or exceeds fifty percent of the market value of the structure. The market value of the structure should equal: (1) the appraised value prior to the start of the initial repair or improvement, or (2) in the case of damage, the value of the structure prior to the damage occurring. For the purposes of this definition, “substantial improvement” is considered to occur when the first alteration of any wall, ceiling, floor, or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure. This term includes structures which have incurred substantial damage, regardless of actual repair work performed. The term does not, however, include any project for improvement of a structure required to comply with existing health, sanitary, or safety code specifications which are solely necessary to assure safe living conditions or any alteration of a “historic structure”, provided that the alteration will not preclude the structure’s continued designation as a “historic structure”.

“Violation” means the failure of a structure or other development to be fully compliant with the community’s flood plain management regulations. A structure or other development without the elevation certificate, other certifications, or other evidence of compliance required in 44 CFR § 60.3(b) (5), (c)(4), (c)(10), (d)(3), (e)(2), (e)(4), or (e)(5) is presumed to be in violation until such time as that documentation is provided.

“Water surface elevation” means the height, in relation to the National Geodetic Vertical Datum (NGVD) of 1929, North American Vertical Datum (NAVD) of 1988, (or other datum, where specified) of floods of various magnitudes and frequencies in the floodplains.

2025 Town Meeting Minutes (cont.)

.....

Item II Construction Standards:

The Code Enforcement Officer/Building Inspector shall review all building permit applications for new construction or substantial improvements to determine whether proposed building sites will be reasonably safe from flooding. If a proposed building site is located in a special flood hazard area, all new construction or substantial improvements shall:

- (a) be designed (or modified) and adequately anchored to prevent floatation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy;
- (b) be constructed with materials resistant to flood damage;
- (c) be constructed by methods and practices that minimize flood damages; and
- (d) be constructed with electrical, heating, ventilation, plumbing, and air conditioning equipment, and other service facilities that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding.

Item III Water and Sewer Systems:

Where new or replacement water and sewer systems (including on-site systems) are proposed in a special flood hazard area the applicant shall provide the Code Enforcement Officer/Building Inspector with assurance that these systems will be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters, and on-site waste disposal systems will be located to avoid impairment to them or contamination from them during periods of flooding.

Item IV Permit Required:

An application for a Flood Hazard Development Permit shall be submitted to the Code Enforcement Officer/Building Inspector for all development located in Zones A or AE. The Code Enforcement Officer/Building Inspector may grant the permit, deny the permit, or determine that further consideration is necessary by the Planning Board. The applicant shall furnish the following information:

- (a) The name and address of the applicant;
- (b) An address or a map indicating the location of the construction site;
- (c) A site plan showing location of existing and proposed structure(s), sewage disposal facilities, water supply facilities, areas to be cut and filled, and the dimensions of the lot;
- (d) A statement of the intended use of the structure(s);
- (e) A statement as to the type of sewage system proposed;
- (f) Dimensions of the proposed structure(s);
- (g) The as-built elevation (in relation to *mean sea level* NGVD) of the lowest floor (including basement);
- (h) If the structure has been flood-proofed, the as-built elevation (in relation to *mean sea level* NGVD) to which the structure was flood-proofed;

2025 Town Meeting Minutes (cont.)

.....

- (i) Any certification of flood-proofing; and
- (j) A description of the extent to which any water course will be altered or relocated as a result of the proposed development.

The Code Enforcement Officer/Building Inspector shall maintain for public inspection, and shall furnish such information upon request.

Item V Other Approvals Required:

The Code Enforcement Officer/Building Inspector shall not grant a building permit until the applicant certifies that all necessary permits have been received from those governmental agencies from which approval is required by federal or state law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U. S. C. 1334.

Item VI Development Standards:

1. In riverine situations, prior to the alteration or relocation of a watercourse the applicant for such authorization shall notify the Wetlands *Bureau Board* of the New Hampshire Environmental Services Department and submit copies of such notification to the Code Enforcement Officer/Building Inspector, in addition to the copies required by RSA 482A:3. Further, the applicant shall be required to submit copies of said notification to those adjacent communities as determined by the Building Inspector, including notice of all scheduled hearings before the Wetlands *Bureau Board*.
2. The applicant shall submit to the Code Enforcement Officer/Building Inspector, certification provided by a registered professional engineer, assuring that the flood carrying capacity of an altered or relocated watercourse can and will be maintained.
3. Along watercourses with a designated Regulatory Floodway no encroachments, including fill, new construction, substantial improvements, and other development are allowed within the floodway that would result in any increase in flood levels within the community during the base flood discharge. In zone A the Code Enforcement Officer/Building Inspector shall obtain, review, and reasonably utilize any floodway data available from Federal, State, or other sources as criteria for requiring that development meet the floodway requirements of this section.
4. Along watercourses that have not had a Regulatory Floodway designated within Zone AE on the FIRM, any new construction, substantial improvements, or other development (including fill) must meet the following conditions:
 - (a.) No application for a Flood Hazard Development Permit shall be approved or denied without a public hearing held by the Planning Board.
 - i. The Board shall notify the abutters and the applicant by certified mail of the date of the hearing, at least ten (10) days prior to the hearing. Notice of the hearing shall be posted in at least two (2) public places.
 - ii. The applicant, any abutter or any person with a direct interest in the matter may testify in person or in writing.
 - (b.) The application shall be approved if it is demonstrated by the applicant that the

2025 Town Meeting Minutes (cont.)

.....

cumulative effect of the proposed development, when combined with all existing and anticipated development, will not increase the water surface elevation of the base flood more than one foot at any point within the community.

- (c.) The Board shall issue a written decision of its action to approve or disapprove the application. If the application is not approved, the Board shall provide the applicant with written reasons for disapproval.

Item VII Flood Elevation Determination, Flood-proofing Standards:

1. In special flood hazard areas the Code Enforcement Officer/Building Inspector shall determine the *base flood elevation* ~~100-year flood elevation~~ in the following order of precedence according to the data available:

- (a.) In zone AE, refer to the elevation data provided in the community's Flood Insurance Study and accompanying FIRM.
- (b.) In A zones the Code Enforcement Officer/Building Inspector shall obtain, review, and reasonably utilize any *base flood elevation* ~~100-year flood elevation~~ data available from any federal, state or other source including data submitted for development proposals submitted to the community (i.e. subdivisions, site approvals). *Where a base flood elevation is not available or not known for Zone A, the base flood elevation shall be determined to be at least 2 feet above the highest adjacent grade.*

2. The Code Enforcement Officer/Building Inspector's base flood elevation ~~100-year flood elevation~~ determination will be used as criteria for requiring in zones A and AE that:

- (a.) All new construction or substantial improvements of residential structures have the lowest floor (including basement) elevated to or above the *base flood elevation* ~~100-year flood elevation~~;
- (b.) That all new construction or substantial improvements of non—residential structures have the lowest floor (including basement) elevated to or above the *base flood elevation* ~~100-year flood elevation~~; or together with attendant utility and sanitary facilities, shall:
 - i. be flood-proofed so that below the *base flood elevation* ~~100-year flood elevation~~ the structure is watertight with walls substantially impermeable to the passage of water;
 - ii. have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and
 - iii. be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section;

- (c.) All manufactured homes to be placed or substantially improved within special flood hazard areas shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the base flood level; and be

2025 Town Meeting Minutes (cont.)

.....

securely anchored to resist floatation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors. This requirement is in addition to applicable state and local anchoring requirements for resisting wind forces;

(d.) All recreational vehicles placed on sites within Zones A and AE shall either:

be on the site for fewer than 180 consecutive days;

- i. be fully licensed, *on wheels or jacking system, attached to the site only by quick disconnect type utilities and security devices, and have no permanently attached additions and ready for highway use*; or
- ii. meet all standards of *this ordinance Section 60.3 (b) (1) of the National Flood Insurance Program Regulations* and the elevation and anchoring requirements for “manufactured homes” in *this ordinance Paragraph (c) (6) of Section 60.3.*

(e.) For all new Construction and substantial improvements, fully enclosed areas below the lowest floor that are subject to flooding are permitted provided they meet the following requirements:

- i. the enclosed area is unfinished or flood resistant, usable solely for the parking of vehicles, building access or storage;
- ii. the area is not a basement;
- iii. shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwater. Designs for meeting this requirement must either be certified by a registered professional engineer or architect or must meet or exceed the following minimum criteria: A minimum of two *flood* openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding shall be provided. The bottom of all openings shall be no higher than one foot above grade. Openings may be equipped with screens, louvers, or other coverings or devices provided that they permit the automatic entry and exit of floodwater.

Item VIII Variances and Appeals:

1. Any order, requirement, decision or determination of the Code Enforcement Officer/Building Inspector or Planning Board made under this ordinance may be appealed to the Zoning Board of Adjustment as set forth in RSA 676:5.
2. If the applicant, upon appeal, requests a variance as authorized by RSA 674:33, I(b), the applicant shall have the burden of showing in addition to the usual variance standards under state law:
 - (a.) that the variance will not result in increased flood heights, additional threats to public safety, extraordinary public expense, nuisances, or conflicts with existing local ordinances.
 - (b.) that if the requested variance is for activity within a designated regulatory floodway, no increase in flood levels during the base flood discharge will result.

2025 Town Meeting Minutes (cont.)

.....

- (c.) that the variance is the minimum necessary, considering the flood hazard, to afford relief. In making its determination, the Board shall consider:
 - i. the danger to life and property due to increased flood heights or velocities caused by encroachment;
 - i. the danger that materials may be swept onto other lands or downstream to the injury of others;
 - ii. the proposed water supply and sanitary systems and the ability of these systems to prevent disease, contamination, and unsanitary conditions;
 - iii. the susceptibility of the proposed facility and its contents to flood damage and the effect of such damage on individual owners;
 - iv. the importance of the services provided by the proposed facility to the community;
 - v. the requirement of the facility for a waterfront location;
 - vi. the availability of alternate locations not subject to flooding for the proposed use;
 - vii. the compatibility of the proposed use with existing development anticipated in the foreseeable future;
 - viii. the relationship of the proposed use with the comprehensive plan and floodplain management program for the area;
 - ix. the safety of access to the property in time of flood of ordinary and emergency vehicles;
 - x. the expected heights, velocity, duration, rate of rise, and sediment transport of the flood waters expected at the site; and
 - xi. such other factors which are relevant to the purposes of this Ordinance.
- 3. The Zoning Board of Adjustment shall notify the applicant in writing that:
 - (a.) the issuance of a variance to construct below the base flood level will result in increased premium rates for flood insurance up to amounts as high as \$25 for \$100 of insurance coverage; and
 - (b.) such construction below the base flood level increases risks to life and property. Such notification shall be maintained with a record of all variance actions.

Item IX Non-Conforming Uses:

- 1. A structure or the use of a structure on premises which was lawful before the passage or amendment of this Ordinance but which is not in conformity with the provisions of this Ordinance may be continued.
- 2. No such use shall be expanded, changed, enlarged, or altered without a permit from the Building Inspector.
- 3. No such use shall be expanded, changed, enlarged, or altered in a way which increases its non-conformity.

2025 Town Meeting Minutes (cont.)

.....

4. No structural alteration, addition, or repair to any non-conforming structure shall exceed 25% of its replacement value at the time of the alteration, addition or repairs.
5. If such use is discontinued for 12 consecutive months, any future use of the building premises shall conform to this Ordinance.
6. If any non-conforming use or structure is destroyed by any means, including flood(s), to an extent of 50% or more of its value, it shall not be reconstructed except in the conformity with the provisions of this Ordinance.

Item X Enforcement:

Any person who violates any provision of this ordinance shall be subject to penalties in accordance with RSA 676.17.

ADJOURNED TO WEDNESDAY MARCH 12, 2025 AT 6:00 PM AT THE TOWN HALL

Benjamin Frost, the Moderator, called the meeting to Order. The Moderator asked the audience to stand and say the Pledge of Allegiance. The results were announced of the election from Tuesday, March 11, 2025. All successful candidates were asked to go to the Town Clerk’s office to get sworn in. Faith Minton gave a presentation for Ronald Piroso, Sr. on his Dedication in the Town Report. Harry Seidel thanked Faith Minton for her Service as Select Board Member and all the Residents that volunteer for Committees, Police, and Fire.

The Moderator then went through the rules of the meeting. The Moderator will introduce the matter, ask for a motion and a second to get it on the floor for discussion. On most Warrant articles there will be a presentation by a member of the Select Board or a Department Head. When a comment is made, keep the conversation to the matter at hand. When your turn is up, you may speak again, after all other people that want to speak have had their first chance. If you want a secret ballot, you need 5 people to agree with you. A motion will have to be made for a secret ballot before the question is voted on. The Moderator also noted that usually the last warrant is “any other business that may legally come before the meeting”, but this was not noticed on the warrant. The Moderator stated we would have that question as the last question, but no decision under that question would be legally binding, because it was not noticed in the warrant.

Article 5 - Passed

Shall the Town vote to raise and appropriate the sum of \$4,603,185 (Four Million, Six Hundred Three Thousand, One Hundred Eighty-Five Dollars) as the 2025 Operating Budget for the general municipal operations? This amount does not include appropriations contained in special or individual articles addressed separately. (Recommended by the Budget Committee, 7-0; Recommended by the Select Board, 3-0.)

2025 Town Meeting Minutes (cont.)

.....

Moderator read Article 5. Motion made to Move Article. Seconded. Michael Cutting gave presentation on Operating budget. Discussion follows.

John Leavitt made a motion to reduce the number to \$4,400,716.63. Seconded. Discussion followed on the Amendment.

John stated that if this year's proposed budget is approved, it will result in the Town's overall operating budget increasing by 25.5% in just 3 years. The total expenditure in 2024 was \$4,359,921. There was a \$203,166 surplus at the close of the year. The Highway budget was reduced by \$90,000. The \$90,000 was subsequently added to the Capital Budget by the Select Board. The result is the operating budget was decreased without reducing the overall expense to the town. When comparing this year's to last year's operating budget please note the \$90,000, was not removed from last year's operating budget. For a fair and accurate comparison only, the \$90,000 should be added to this year's operating budget. Furthermore, the proposed budget should be compared to what was actually spent in 2024.

Doing this reveals the actual increase over last year's expenditures to be 7.65%. This proposed amendment was determined by adding 3% to the 2024 expenditures then reducing that result by the same \$90,000 that the Budget Committee removed from their own budget proposal. The result reduces Article 5 by \$202,469.37, coincidentally this is almost exactly the same as the 2024 surplus. Should we follow the lead of our elected officials who honestly think they are working in our best interest or should we mandate a new direction to them? Can we afford to have time to say enough is enough? In the past several years Warner has consistently had the top 10 highest tax rates out of the more than 260 towns in New Hampshire. Isn't this a distinction that discourages development in our Town which claims an increase in revenue is desperately needed?

Andrew Bodnarik asked if the ARPA funds had been all used? Michael Smith said that there was no money left from the ARPA funds.

Seth Henley moved the question.

James Gaffney requested paper ballot. Seconded. Voice Vote. Passed.

Article 5- Amendment Failed

Shall the Town vote to raise and appropriate the sum of \$4,400,716.63 (Four Million, Four Hundred Thousand, Seven Hundred Sixteen Dollars and 63 cents) as the 2025 Operating Budget for the general municipal operations? Moderator read amendment to Article 5. Seconded. Paper Ballot. Amendment to Article 5 Failed. Yes – 101 No – 108.

Hearing no further discussion.

Moderator read Article 5 as Originally proposed. Voice Vote. Article 5 Passed.

Moderator Moved Article 26 forward.

2025 Town Meeting Minutes (cont.)

.....

Article 26 - Passed

Shall the Town MODIFY the provisions of RSA 72:39-a for elderly exemption from property tax in the TOWN of WARNER, based on assessed value for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$128,400; for a person 75 years of age up to 80 years, \$179,760; for a person 80 years of age or older, \$239,680. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$50,000 or, if married, a combined net income of less than \$65,000; and own net assets not in excess of \$170,000 excluding the value of the person's residence.

Moderator read Article 26. Motion made to Move Article. Seconded.

Harry Seidel spoke on this article. This article qualifies people of certain ages to help with taxes. The last time this was changed was in 2006. The median house price value for 2024 is \$428,000. The Elderly will still pay taxes, they will get a reduction if they qualify.

Voice Vote. Article 26 Passed.

Ed Mical made a Motion to Move to Restrict Reconsideration on Articles 5 and 26. Seconded. Voice Vote. Passed.

Article 6 - Passed

By Petition: Shall the Town of Warner modify the Veteran's Tax Credit in accordance with RSA 72:28, II from its current tax credit of \$500 per year to \$750? (Recommended by the Budget Committee 6-1; Recommended by the Select Board 3-0). (Majority Vote Required)

Moderator read Article 6. Motion made to Move Article. Seconded.

Charles Towbridge, Commander of the American Legion Post, spoke on article, asking the Residents to support the Veterans in town. This article also supports the spouse of the Veteran.

Voice Vote. Article 6 Passed.

Article 7 - Passed

By Petition: Shall the Town of Warner vote to modify the provisions of RSA 72:28-b, all Veterans' tax credits amount from \$500 to \$750? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and (2) was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$750, the same amount as the standard or optional veterans' tax

2025 Town Meeting Minutes (cont.)

.....
credit previously voted by the Town under RSA 72:28. (Recommended by the Budget Committee 5-2; Recommended by the Select Board 3-0). (Majority Vote Required)

Moderator read Article 7. Motion to Move Article. Seconded. Voice Vote. Article 7 Passed.

Article 8 - Passed

By Petition: Shall the Town vote to dissolve the Transportation Improvement Grant Capital Reserve Fund estimated to be \$20,243.87 and transfer fund balance with accumulated interest to date to Warner's General Fund. (Recommended by the Budget Committee 5-2; Not Recommended by the Select Board 3-0). (Majority Vote Required).

Moderator read Article 8. Motion to Move Article. Seconded.

James Gaffney stated that for the past 2 years, this Capital Reserve has been voted down. It is time to put the money back into the General Fund, and if this passes, James would come before the town next year to use this amount to make a one time payment on one of our loans.

Voice Vote. Article 8 Passed Andrew Bodnarik made a Motion to Restrict Reconsideration on Articles 6, 7, and 8. Seconded. Voice Vote. Passed.

Article 9- Failed

By Petition: "Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or Budget Committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 3.8%? (Not Recommended by the Budget Committee 6-2; Not Recommended by Select Board 3-0). (3/5 Majority Vote Required).

Moderator read Article 9. Motion made to Move Article. Seconded.

James Gaffney spoke on this article, stating that what this cap is, the amount of money that is permitted to be raised via taxation. This is calculated by operating budget and capital expenses, based on what is passed and what isn't. You take the amount that was expended, you subtract revenue from that, what is left is the amount of money that has to be raised via taxation. It requires the Select Board and Budget Committee to bring forth to this body in the town warrant expenditures that do not exceed the year over year, increase of 3.8% raised via taxation. The Town needs to focus on the needs and not the wants. This can be looked at as a tool to use when working on the budget. We need to look at sustainability. If there is a year where more money is needed, this can be done by a simple majority vote at Town Meeting.

Paper Ballot required by law to be open for 1 hour.

2025 Town Meeting Minutes (cont.)

.....

Article 10 - Failed

By Petition: Shall the Town vote to revise the previously approved warrant article which diverts 100% of the land use tax to the Conservation Fund by reducing the amount diverted to 20%. The remaining 80% too be put in the Warner General Fund Balance. (Not Recommended by the Budget Committee 4-2, 1 abstained; Not Recommended by the Select Board 3-0). (Majority Vote Required).

Moderator read Article 10. Motion made to Move Article. Seconded.

James Gaffney spoke on this article. There was a time when we could afford this, and that time has come and gone. In the future, when things improve, we can go back to giving 100% to the Conservation Commission.

Nancy Martin, the Chair of the Conservation Commission, explained that this fund comes from when land is taken out of Current Use, you pay a tax on the portion you take out. This money is not used for the Conservation Commission budget, it is used for conservation projects. It is important that the Conservation fund have money in hand readily available, so that we can make rapid decisions when we need to. When money is used for expenditures, this requires approval from the Select Board, and a Public Hearing, so everyone has an opportunity to talk about a conservation project that they may object to.

Voice Vote. Article 10 Failed.

Article 11 - Passed

By Petition: To see if the Town will vote to raise and appropriate the sum of \$16,148 (Sixteen Thousand, One Hundred Forty-Eight Dollars) consisting of additional wages of \$15,000 (Fifteen Thousand Dollars) and payroll taxes of \$1,148 (One Thousand, One Hundred Forty-Eight) for the purpose of additional compensation for the Tax Collector. The estimated tax impact would be an increase of 5 cents. (Not Recommended by the Budget Committee 7-0; Not Recommended by the Select Board 3-0). (Majority Vote Required).

Moderator read Article 11. Motion made to Move Article. Seconded.

Kimberley Edelman, the Tax Collector spoke on this article. Kimberley stated she collects 10.5 million dollars in taxes. We do not have taxes online like other towns, so she handles every detail by phone, email or in person. A graph was presented that shows how many visitors, calls, and emails just from June to December. The job was changed from a normal wage to a stipend. What this means is when a cost of living is given, this job does not. She said she was doing the same exact job as the previous Tax Collector, and is making \$2,000 less than what she made in 2009. RSA 41:33 states the town will decide the wages for the tax collector.

Voice Vote. Article 11 Passed.

2025 Town Meeting Minutes (cont.)

.....

Moderator closed the voting on Article 9. Paper Ballot. Article 9 Failed. YES [65] NO [127]

Article 12 - Passed

Shall the Town vote to raise and appropriate the sum of \$10,000 (Ten Thousand Dollars) to be placed in the previously established Capital Reserve Fund for the Preservation of Records? (Recommended by the Budget Committee, 7-0; Recommended by the Select Board, 3-0.) (Majority Vote Required).

Moderator read Article 12. Motion made to Move Article. Seconded.

Michele Courser spoke on this article.

Voice Vote. Article 12 Passed.

Andrew Bodnarik moved to Restrict Reconsideration on Articles 10, 11, and 12. Seconded. Voice Vote. Passed.

Article 13 - Passed

Shall the Town vote to raise and appropriate the sum of \$20,000 (Twenty Thousand Dollars) to be placed in the previously established Police Department Vehicle Capital Reserve Fund? (Recommended by the Budget Committee, 7-0; Recommended by the Select Board, 3-0.) (Majority Vote Required).

Moderator read Article 13. Motion made to Move Article. Seconded.

Bill Chandler spoke on article.

Voice Vote. Article 13 Passed.

Article 14 - Passed

Shall the Town vote to appropriate the sum of \$50,000 (Fifty Thousand Dollars) to be added to the previously established Bridge Repair/Replacement Capital Reserve Fund? (Recommended by the Budget Committee, 7-0; Recommended by the Select Board, 3-0.) (Majority Vote Required).

Moderator read Article 14. Motion made to Move Article. Seconded.

Tim Allen spoke on this article.

Voice Vote. Article 14 Passed.

Article 15 - Passed

Shall the Town authorize the Select Board to enter into a “lease to purchase” agreement, in the amount of \$315,500 (Three Hundred Fifteen Thousand, Five Hundred Dollars) payable over a term of seven (7) years for a new highway grader? And to raise and appropriate the sum of \$53,500 (Fifty-Three Thousand, Five Hundred Dollars) for the

2025 Town Meeting Minutes (cont.)

.....

first annual (2025) payment for this lease agreement from the Highway Equipment Capital Reserve Fund? The annual lease payment for this seven (7) year lease will be \$53,500 (Fifty-Three Thousand, Five Hundred Dollars). Upon conclusion of this lease agreement the Town takes full ownership of the Grader for \$1(One Dollar). (Recommended by the Budget Committee 7-0; Recommended by the Select Board 3-0). (Majority Vote Required).

Moderator read Article 15. Motion made to Move Article. Seconded.

Tim Allen spoke on this article, stating that if we discipline ourselves to stay on board with rolling the machinery over after the 7- and 5-year period we get the maximum out of the equity. If we enter into another 7-year lease, the grader would have a comprehensive warranty front to rear, everything would be covered. The only thing we would pay for is general maintenance: meaning servicing, greasing, winter wipers, and tires. The cost of that is averaging \$9,000, not counting fuel. There are no hidden costs.

Voice Vote. Article 15 Passed.

Article 16 - Passed

Shall the Town authorize the Select Board to enter into a “lease to purchase” agreement, in the amount of \$129,900 (One Hundred Twenty-Nine Thousand Nine Hundred Dollars) payable over a term of five (5) years for a new highway loader/backhoe? And raise and appropriate the sum of \$29,500 (Twenty-Nine Thousand, Five Hundred Dollars) for the first annual (2025) payment for this lease agreement from the Highway Equipment Capital Reserve Fund? The annual lease payment for this five (5) year lease will be \$29,500 (Twenty- Nine Thousand, Five Hundred Dollars). Upon conclusion of this lease agreement the Town takes full ownership of the Loader/Backhoe for \$1 (One Dollar). (Recommended by the Budget Committee 7-1; Recommended by the Select Board 3-0). (Majority Vote Required).

Moderator read Article 16. Motion made to Move Article. Seconded

Tim Allen spoke on this article, stating this is the same thing, but only for 5 years.

Voice Vote. Article 16 Passed.

Article 17 - Passed

Shall the Town vote to raise and appropriate the sum of \$265,000 (Two Hundred Sixty Five Thousand Dollars) to be added to the previously established Highway Equipment Capital Reserve Fund? (Recommended by the Budget Committee, 7-0; Recommended by the Select Board, 3-0.) (Majority Vote Required).

Moderator read Article 17. Motion made to Move Article. Seconded.

Tim Allen spoke on this article, stating they took \$90,000 from his operating

2025 Town Meeting Minutes (cont.)

.....

budget to put in this warrant article to make it \$265,000. The Dump truck is a \$260,000 cost and the Pickup truck is a \$92,000 cost. So there will be 4 pieces of equipment bought this year.

Voice Vote. Article 17 Passed.

Article 18 - Tabled

Shall the Town vote to raise and appropriate the sum of \$25,000 (Twenty Five Thousand Dollars) to be placed in the previously established Transfer Station Facility Project Capital Reserve Fund? (Recommended by the Budget Committee, 4-3; Recommended by the Select Board, 3-0). (Majority Vote Required).

Moderator read Article 18. Motion made to Move Article. Seconded.

Michael Smith spoke on this article, there are a number of things that need to take place, one being relocating the compactor. Michael Smith, Tim Allen, and Varrick Proper had looked at the original plan that came before the town, the estimate was roughly around \$3,000,000.

Andrew Bodnarik asked where is the plan? Are we going to relocate a compactor? Will we be adding a second compactor if the 1st one fails? What is the \$25,000 going to be used for, if the plan eventually blows up?

Michael responded by saying that improvements to the Transfer Station are being done and they are trying not to spend \$3,000,000. Improvements are being done by relocating the trash compactor and building a different location for the parking lot so the existing building can be revitalized.

James Gaffney made an amendment to reduce article 18 from \$25,000 to \$5,000. Seconded.

Article 18 – Amendment Failed

Shall the Town vote to raise and appropriate the sum of \$5,000 (Five Thousand Dollars) to be placed in the previously established Transfer Station Facility Project Capital Reserve Fund?

Moderator read amendment to Article 18. Motion to Move Article. Seconded.

Voice Vote. Amendment to Article 18 Failed.

Moderator read the original Article 18. Martha Mical made a Motion to Table Warrant Article 18. Seconded. Voice Vote. Article 18 Tabled. James Gaffney made a Motion to Restrict Reconsideration on Articles 9, 13, 14, 15, 16, 17, and 18. Seconded. Voice Vote. Passed.

2025 Town Meeting Minutes (cont.)

.....

Article 19 - Passed

Shall the Town vote to raise and appropriate \$25,000 (Twenty-Five Thousand Dollars) to be placed in the previously established Transfer Station Equipment Capital Reserve Fund? (Recommended by the Budget Committee 7-0; Recommended by the Select Board 3-0). (Majority Vote Required).

Moderator read Article 19. Motion made to Move Article. Seconded. Voice Vote. Article 19 Passed.

Article 20 - Passed

Shall the Town vote to raise and appropriate the sum of \$35,000 (Thirty-Five Thousand Dollars) to be added to the previously established Fire Fighter Equipment Capital Reserve Fund? (Recommended by the Budget Committee, 7-0; Recommended by the Select Board, 3-0). (Majority Vote Required).

Moderator read Article 20. Motion made to Move Article. Seconded.

Jonathan France spoke on this article.

Voice Vote. Article 20 Passed.

Article 21 - Passed

Shall the Town vote to raise and appropriate the sum of \$100,000 (One Hundred Thousand Dollars) to be placed in the previously established Fire & Rescue Vehicles Capital Reserve Fund? (Recommended by the Budget Committee, 7-0; Recommended by the Select Board, 3-0). (Majority Vote Required).

Moderator read Article 21. Motion made to Move Article. Seconded.

Jonathan France spoke on this article.

Voice Vote. Article 21 Passed.

Article 22 - Passed

Shall the Town vote to appropriate the sum of \$40,000 (Forty Thousand Dollars) to be placed in the previously established Property Revaluation Capital Reserve Fund? (Recommended by the Budget Committee, 6-1; Recommended by the Select Board, 3-0). (Majority Vote Required).

Moderator read Article 22. Motion made to Move Article. Seconded

Michael Smith spoke on this article, stating every 5 years we have town wide evaluation. These funds are added so the year that the revaluation is done, we do not have to come up with the full amount at that time.

Voice Vote. Article 22 Passed.

2025 Town Meeting Minutes (cont.)

.....

Article 23 – Passed

Shall the town vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate the amount of \$20,000 (Twenty Thousand Dollars) to be placed into the fund? This sum is to come from Unassigned fund balance. Any appropriation left in the fund at the end of the year will lapse to the General Fund. (Recommended by Budget Committee, 7-0; Recommended by Select Board, 3-0). (Majority Vote Required).

Moderator read Article 23. Motion made to Move Article. Seconded.

Michael Smith spoke on this article.

Martha Mical made a motion to amend Article 23, to change the amount to \$10,000. Seconded. Voice Vote. Passed.

Article 23 Amendment - Failed

Shall the town vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate the amount of \$10,000 (Ten Thousand Dollars) to be placed into the fund?

Moderator read amendment to Article 23. Motion made to Move Article. Seconded. Voice Vote. Amendment to Article 23 Failed.

Moderator read Article 23 as originally brought forward. Voice Vote. Article 23 Passed.

Article 24 - Passed

Shall the Town vote to raise and appropriate \$40,000 (Forty Thousand Dollars) to be placed in the previously established Employees Health Insurance Expendable Trust Fund? This fund is used to partially reimburse participating town employees for deductible health expenses. This sum is to come from the unassigned fund balance, not to be raised by taxation. (Recommend by the Budget Committee 4-3; Recommended by the Select Board 3-0). (Majority Vote Required).

Moderator read Article 24. Motion made to Move Article. Seconded.

Michael Smith spoke on this article.

Voice Vote. Article 24 Passed.

Article 25 Failed

Shall the Town vote to raise and appropriate \$20,000 (Twenty Thousand Dollars) to establish a Warner Community Center Capital Reserve Fund to use for matching funds for grants to address safety issues, energy efficiency, ADA compliant bathrooms, the handicap ramp, and other improvements to the Warner Community Center? Further, to name the Select Board as agents to expend from said fund?

2025 Town Meeting Minutes (cont.)

.....

This sum is to come from the unassigned fund balance, not to be raised by taxation. (Not Recommended by the Budget Committee 4-3; Recommended by the Select Board 3-0). (Majority Vote Required).

Moderator read Article 25. Motion made. Seconded.

The Moderator recognized Ed Mical for Point of Order. Ed said that the Warrant Article that was posted in the Town Report did not say the Select Board are designated agents to expend the funds, and did not have any representative to expend. This is a matter of significance for this article. Moderator confirmed this.

Moderator set aside the motion to pass Article 25 stating that it was improper as the sentence designating the Board of Selectmen as agents to expend was not properly noticed to the public. He said that the article without that sentence, as printed in the Annual Report, could proceed. If passed, this would require any expenditure of the funds to be made by a future town meeting. When asked if the article could be amended to designate the Board of Selectmen as agents to expend, Moderator said no as such an amendment would be beyond the scope of the article as printed in the Annual Report.

Article 25 as Written in the Annual Report Passed

Shall the Town vote to raise and appropriate \$20,000 (Twenty Thousand Dollars) to establish a Warner Community Center Capital Reserve Fund to use for matching funds for grants to address safety issues, energy efficiency, ADA compliant bathrooms, the handicap ramp, and other improvements to the Warner Community Center? This sum is to come from the unassigned fund balance, not to be raised by taxation. (Not Recommended by the Budget Committee 4-3; Recommended by the Select Board 3-0). (Majority Vote Required).

Moderator read Article 25 as written in the Annual Report. Motion made to Move Article. Seconded.

Harry Seidel spoke on this article, stating that this building is 115 years old. It is a strongly built structure with historical significance. The building serves the Food Pantry, Boys and Girls Club, the Action Program which is Home Schoolers, and Welfare Department. While the investment costs are meant to bring the building into the 21st century, the sensible solution is to go after grants. When applying for a grant it shows the Town is committed to doing something in the building. Someone had asked if a motion could be made to add the Select Board as agents to expend. The Moderator stated that from his understanding of the law, it is beyond the subject matter of this article, as published, to name an agent to expend.

Timothy Richter made a Motion to Overrule the Moderator's ruling that the article could not be amended to designate the Board of Selectmen as agents to expend. Seconded.

2025 Town Meeting Minutes (cont.)

.....

Michael Simon said the Motion to Overrule is worth supporting, because it is only logical to establish a reserve fund with agents to expend. Someone said that if you make an amendment to assign a group of people to expend this fund, it has to go the State for approval specifically to the DRA, because you are changing the substance of the warrant article. You cannot just make that change here. All the Articles have to be approved by the standard of the DRA. Someone objected that the moderator went with one version of the article, but there were two out there. Which version was posted?

The Moderator expressed his opinion that it was not an appropriate motion to add an agent to expend because his recollection of the statute is that it says the town may designate an agent to expend, not shall. And if the town does not designate an agent to expend, it will go to the next town meeting in the following year. The Moderator then said he went with the Annual Report version because it advertises something that is of less substance. He explained that the state does not review these changes, but that someone with legal standing in the town could file suit in the superior court if he or she did not like the outcome of the vote because the question of whether to designate an agent to expend had not been properly noticed.

The Moderator read the Motion to Override the Moderator's ruling on amending Article 25. Voice Vote. Motion to Override the Moderator Failed.

Moderator read Article 25 as written in the Annual Report. Voice Vote. Article 25 as written in the Annual Report Passed.

Moderator asked if there is any other business that may legally come before the meeting. Hearing no further business, Moderator asked for a Motion to Adjourn the 2025 Annual Town Meeting of Warner.

Motion Made. Seconded. Voice Vote. Meeting adjourned at 11:28 PM.

Respectfully Submitted,

Michele L. Courser Warner Town Clerk

01/06/2026

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTHS FOR ANNUAL TOWN REPORT

01/01/2025 - 12/31/2025

-- WARNER--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
WARDELL, ANDIE SUE	02/21/2025	WARNER, NH	WARDELL, CHRISTOPHER DAVID	WARDELL, KATHRYN BABSON
BROWN, DEAN FENRIR	02/24/2025	NASHUA, NH	BROWN, KEITH MICHAEL	WALLACE, KALI ANN
SANDERS-DOBROWSKI, GUS CHRISTIAN	03/16/2025	CONCORD, NH	DOBROWSKI, LUKE DONALD LLOYD	SANDERS, MARGARET HESSE
GAUTIER, JACKSON WILLIAM	03/21/2025	CONCORD, NH	GAUTIER, NATHANIEL EDWARD	GAUTIER, REBECCA ANN
COURSER, SYBIL SWAHN	04/01/2025	CONCORD, NH	SWAHN, IAN JAMES	COURSER, SADIE MARGARET
CESARINI, MASSIMO EDWARD	04/01/2025	CONCORD, NH	CESARINI, DOMINIC MICHAEL	CESARINI, KELSIE ELIZABETH
NILSSON, EDITH ELIZABETH	04/01/2025	HANOVER, NH	NILSSON, MATTHEW RYAN	NILSSON-GOODWIN, TYLER SUZANNE
BENOIT, BRIELLE AVERY	05/05/2025	CONCORD, NH	BENOIT, GEORGE ROGER	BENOIT, KIMBERLY ANN
COE, CAROLINE RUTH	06/30/2025	CONCORD, NH	COE, ANDREW SCOTT	COE, JACQUELYN KATE
KINSHAW, JETT MICHAEL	07/21/2025	CONCORD, NH	KINSHAW, MICHAEL ALAN	KINSHAW, SHELBY LYNN
MONROE, WYATT PARKER	08/05/2025	CONCORD, NH	CHASE, SHANE ORYAN	MONROE, SAMANTHA ROSE
MERRING, ELEANOR GRACE	08/18/2025	CONCORD, NH	MERRING, BRADLEY CHRISTOPHER	MERRING, JORDAN LYNN
FASOLI, EMMETT JOHN	08/22/2025	LEBANON, NH	FASOLI III, PAUL ASHLEY	FASOLI, CASSANDRA LYN
SPANNWEITZ, EVELYN JEANNE	09/11/2025	CONCORD, NH	SPANNWEITZ, CHRISTOPHER	GRAZIANO, EMILY JO
INMAN, KENNEDY RUTH	09/25/2025	MANCHESTER, NH	INMAN, BENJAMIN HENRY	INMAN, KAITLIN RYAN
CAMPO, ALYA LEE	10/27/2025	HANOVER, NH	CAMPO, JOHN KENNETH	CAMPO, ELYSSA MARIE



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH FOR ANNUAL TOWN REPORT

01/01/2025 - 12/31/2025

--WARNER, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union
GENDRON, MARGARET A	01/04/2025	LEBANON	HEAGNEY, WALTER	HORTON, BERNICE
BOISVERT, VERONICA M	01/25/2025	WARNER	BOLDUC, JOSEPH	COTE, GENORIA
DUBAY, TIMOTHY JAMES	02/08/2025	CONCORD	DUBAY, RICHARD	SULLIVAN, PATRICIA
SMITH, ROBERT DEAN	02/27/2025	CONCORD	SMITH, CHARLES	BUNNELL, ROXIE
BASTIEN, GEORGE FREDERICK	03/31/2025	CONCORD	BASTIEN, HENRY	SCHLICHTING, MARGARET
BROWN, LOUISE HUGGINS	04/08/2025	CONCORD	HUGGINS, LAUREN	GAMMON, DOROTHY
MAZAN, RAYMOND A	04/14/2025	WARNER	MAZAN, FREDERICK	TOKARZ, HELEN
MELENDY, BRENDA RUTH	05/21/2025	WARNER	GOSSLER, MAX	HARLAN, FLORENCE
RICHARD III, DONALD E	06/08/2025	WARNER	RICHARD, DONALD	CRITCHETT, DOROTHY
TERRELL, ELIZABETH E	07/12/2025	WARNER	EMERSON, LESTER	FINLEY, ESTELLA
MOCK, GLORIA A	07/15/2025	BOSCAWEN	GUIMOND, GEORGE	RUSSELL, VIRGINIA
DONNELLY, NANCY A	07/16/2025	CONCORD	MILLER, WILLARD	BARTLETT, MARJORIE
GRIGGS, WILLIAM FRANCIS	07/31/2025	WARNER	GRIGGS, FRANK	FRANEY, ELLEN
HYDE, ELIZABETH D	08/05/2025	CONCORD	MURPHY, FRANCIS	HUREAU, OLIVE
MOORE, PATRICK EDWARD	09/28/2025	CONCORD	MOORE, EDWARD	LYNN, MARGUERITE
BIXBY, BONNIE	10/05/2025	WARNER	CROSS, LEWIS	CROSS, FLORENCE
LORING, PRISCILLA E	10/06/2025	WARNER	EVANS, GEORGE	WHITE, PRISCILLA
HESLOP, ROBERT W	10/31/2025	WARNER	HESLOP, JOHN	LAMBERT, HULDA

Resident Death Report (cont.)

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT DEATH FOR ANNUAL TOWN REPORT
01/01/2025 - 12/31/2025
--WARNER, NH --

01/06/2026



Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union
SOKOLOW, JOHN ALEXANDER	11/02/2025	WARNER	SOKOLOW, GEORGE	UNKNOWN, ELANA
FOLEY, BEVERLY ANN	12/01/2025	LEBANON	UNKNOWN, UNKNOWN	TAYLOR, ANN
HAMILTON, GEORGE EDWARD	12/09/2025	WARNER	HAMILTON, FREDERICK	BRIGGS, ELIZABETH
HENRIKSEN, JUDITH	12/24/2025	CONCORD	REARDON, UNKNOWN	UNKNOWN, UNKNOWN

Total number of records 22

Resident Deaths Out-of-State

Date and Place of Death	Decedent's Name	Military	Father's Name Mother's Name
04/25/2025 MONCTON, NB, CAN	CATHERINE LOUISE COSENTINO	N	
07/29/2025 DURANGO, CO	PETER J. ANDERSON		
10/08/2024 CONNECTICUT	MARIE J. ARNOLD		

01/06/2026



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGES FOR ANNUAL TOWN REPORT
01/01/2025 - 12/31/2025

-- WARNER --

Person A's Name And Residence	Person B's Name And Residence	Date of Marriage
STRYSKO, NATHAN ALEXANDER WARNER, NH	GERMAN, RACHELLE ROSE WARNER, NH	03/27/2025
VENTOLA, DANIEL RAY WARNER, NH	GRIFFIN, SHANANDOAH ROSE WARNER, NH	05/25/2025
WALLACE, KALI ANN WARNER, NH	BROWN, KEITH MICHAEL WARNER, NH	06/21/2025
SKALTSIS, OLIVIA SERENA WARNER, NH	DIGERONIMO, JASON THOMAS WARNER, NH	09/13/2025
COURSEUR, RHETT ELI WARNER, NH	BROWN, BERIT ANNIKA HILDA WARNER, NH	10/04/2025
CARTER, PASCAL ANDRE WARNER, NH	PAGE, KATHERINE MARGERY WARNER, NH	10/11/2025

Total number of records 6

Warner Village Water District

Annual Report 2025

Commissioners, Warner Village Water District as of 12/31/2025

Harold Blanchette – 2026

Dan Lavoie – 2027

Shaun Murphy – 2028

Clerk

James McLaughlin – 2026

Treasurer

Christine Perkins – 2026

Deputy Treasurer

Open

Moderator

Kathleen Carson – 2027

Water Village District Staff

Superintendent - Charles Come, Jr

Operator – Tylor Come

Administrative Assistant - Ray Martin

Regular meetings --- Second and fourth Wednesday of each month.

District Commissioners' Report

.....

During 2025 the District has been working to improve the District's Wells which supply superior water to our customers. On a regular basis, the District engages a company to refurbish the wells by cleaning the area around the intake pipe. The District also performed bi-annual water storage cleaning in the Spring.

The District has begun a multi-year project to replace the water meters in all our locations. The first ones to be changed were at our largest users and the District will continue over the next 5 years to complete the job.

The District is still in the process of seeking approval for the final engineering and construction of up-grades to the Waste Water Treatment Plant to meet the new copper discharge limits to the Warner River set by the EPA.. The District has been awarded a \$20 million loan/grant with \$10 million loan forgiveness which will be an assist to the final cost of the project. As we move forward, the District is seeking other grants to further reduce the cost to the District.

The Commissioners would like to recognize the year-long work by our employees, Charles Come, Jr., Plant manager and Tylor Come. Through their efforts and expertise, District expenses were kept under budget for 2025

The Commissioners wish to thank the Board of Selectmen and the various Town Departments for their spirit of cooperation between the Town and District in matters that affect all citizens of Warner.

As always, the Commissioners invite the public to attend their bimonthly meetings, held on the second and fourth Wednesdays at 3:30 PM at the Treatment Plant on Joppa Road.

Ray Martin, District Administrator

Town Warrant Warner Village Water District

.....

WARRANT OF THE WARNER VILLAGE WATER DISTRICT
2026 ANNUAL MEETING
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Warner Village Water District in the Town of Warner, in Merrimack County, in said State, qualified to vote in District affairs:

You are hereby notified to meet in the Warner Town Hall in said Warner on Tuesday, the seventeenth day of March next, at 7:00 o'clock in the evening to act upon the following subjects:

1. To choose one Commissioner for three years.
2. To choose a Clerk and a Treasurer for the ensuing year.
3. To see if the District will vote to raise and appropriate the Budget Committee recommended sum of five hundred forty nine thousand six hundred four dollars (\$549,604) for the operation, maintenance and improvement of the District's water and sewer systems. (Recommended by the District Commissioners and the Budget Committee).
4. To transact any other business that may legally come before the said meeting.

Given under our hands and seal, this 23 day of February, Two Thousand and Twenty-six.

Commissioners
HAROLD BLANCHETTE
SHAUN MURPHY
DANIEL LAVOIE

A true copy of warrant – Attest:
Commissioners
HAROLD BLANCHETTE
SHAUN MURPHY
DANIEL LAVOIE

Warner Village Water District

Balance Sheet for year ending December 31, 2025

.....
BALANCE SHEET

ASSETS

Cash on hand, December 31, 2025		112,592.00
Accounts Receivable:		
Water/Sewer Rents	\$ 38,000.00	
Receivables-unbilled est.	\$ 25,000.00	
Total Accounts Receivable	<u>\$ 63,000.00</u>	
TOTAL ASSETS	\$	175,592.00

LIABILITIES

As of 12/31/2025

Generator Replacement	\$ 7,966.00	
Ground Water Discharge	\$ 18,585.00	
Town Hall Sprinkler Engineerng	\$ 6,638.00	
Sugar River Bank Bond Clarifier	\$ 234,511.00	
Sugar River Bank-Solar Array	\$ 171,201.00	
USDA RD Bond Geneva St.	\$ 19,025.00	
Sugar River Bond Latting Lane	\$ 295,507.00	
Sugar River Bank-2019 Truck	\$ -	
Sugar River Bank Line of Credit	<u>\$ 97,533.00</u>	
TOTAL LIABILITIES	\$	850,966.00

EXCESS OF ASSETS OVER LIABILITIES \$ (675,374.00)

VALUE OF VILLAGE DISTRICT PROPERTY
(per audit year end 12/31/2024)

Plant Building	\$ 285,300.00	
Plant Equipment	\$ 2,059,000.00	
Construction in Progress	\$ 653,338.00	
Land	<u>\$ 140,700.00</u>	
Total Property	\$	3,138,338.00
Net Position	\$	2,462,964.00

Warner Village Water District

Receipts & Payments for year ending December 31, 2025

.....

SOURCES OF REVENUE:

Property Taxes	\$ 185,191.00	
Water Supply Charges	107,276.00	
Sewer User Charges	213,568.00	
Service Charges	989.00	
Sale of Meters	0.00	
Interest on Investments	253.00	
Tie-in Fees	0.00	
Miscellaneous	0.00	
Back Flow Testing	2,530.00	
Carbon Credits	4,265.00	
Net Metering from Solar Array	4,951.00	
From Surplus	30,000.00	
From Bonds & Notes	353,280.00	
From Federal Grants	4,087.00	
From State Grants		
TOTAL REVENUES		\$ 906,390.00

LESS TOTAL EXPENDITURES	877,910.00
NET INCOME	<u>28,480.00</u>
PLUS CASH ON HAND 12/31/24	115,760.00
CASH ON HAND 12/31/25	<u><u>\$ 144,240.00</u></u>

EXPENDITURES

Administrative:

Salaries	\$ 26,712.00	
Office Expense	16,833.00	
Audit	6,500.00	
Legal	0.00	
FICA/Medicare	12,538.00	
Employee Benefits	28,735.00	
Retirement	18,685.00	
Insurance	16,492.00	
Memberships/Education	577.00	
State Licenses/Fees	107.00	
TOTAL ADMINISTRATIVE		\$ 127,179.00
Contingency	200.00	200.00
TOTAL ADMINISTRATIVE + CONTINGENCY		<u><u>\$ 127,379.00</u></u>

Warner Village Water District

Water & Sewer Expense for year ending December 31, 2025

.....

Water System:

Salaries	\$41,196.00	
Meters	0.00	
Building Materials & Repairs	1,096.00	
Miscellaneous	-	
Electricity - Storage Tanks	578.00	
Tools	106.00	
Electricity - Royce Well	11,469.00	
Propane - Pump House	306.00	
Chemicals	4,716.00	
System Maintenance	1,516.00	
Testing/ Back Flow	1,975.00	
Water Systems Plus	6,088.00	
Repairs - Outside Contractors	46,978.00	
TOTAL WATER		\$ 116,024.00

Sewer System:

Salaries	\$96,190.00	
Lab Expense	19,227.00	
Supplies	495.00	
Truck Gas	2,970.00	
Truck Maintenance	1,209.00	
Sewer Materials	-	
Equipment Repairs	908.00	
Uniforms	755.00	
Chlorine/Chemicals	12,058.00	
Electricity - Plant	6,963.00	
Safety Equipment	-	
Miscellaneous	543.00	
Tools	83.00	
Building Maint. & Repair	148.00	
Service - Outside Contractors	18,342.00	
Sludge Removal	12,607.00	
Electricity - Pump Station	1,660.00	
Maintenance - Pump Station	0.00	
Propane - Plant	4,827.00	
Testing - EPA/State	-	
TOTAL SEWER		\$ 178,985.00

Warner Village Water District

Long Term Debt for year ending December 31, 2025

.....

Long & Short Term Debt:

Bond Principal - Geneva	\$ 4,759.00
Bond Principal - Generator	3,220.00
Bond Principal - Latting Lane	25,470.00
Loan Principal - Clarifier	11,679.00
Loan Principal - Solar Array	13,302.00
Loan Principal - Ground Water Dis.	7,514.00
Loan Principal - Town Hall Water Ln	2,683.00
Loan Principal-2016 Truck	-
Loan Principal-2019 Truck	2,103.00
Line of Credit Principal	
Bond Interest - Geneva St.	1,070.00
Bond Interest - Generator	369.00
Bond Interest - Latting Lane	10,358.00
Note Interest - Clarifier	6,773.00
Note Interest - Solar Array	4,610.00
Loan Interest - Ground Water Dis.	862.00
Loan Interest - Town Hall Water Ln	308.00
Note Interest-2016 Truck	-
Interest Line of Credit-Discharge	4,145.00
Note Interest-2019 Truck	17.00
Annual payment RTE 103 Land	
TOTAL LONG TERM DEBT	\$ 99,242.00

Machinery, Vehicles, Equipment

New Construction	356,280.00
System Improvements	0.00
To Capital Reserve Fund	
TOTAL EXPENDITURES	<u>\$ 877,910.00</u>

Warner Village Water District

Sources of Revenue for year ending December 31, 2025

ACCT #	Revenue Source	Budget 2025	Actual 2025	Estimated 2026
3319	Federal Grants	\$ -	4,087.00	\$1,000,000.00
3402	Water Supply System Charges	105000	107,276.00	109000
3403	Sewer User Charges	190000	200,478.00	202000
	Pump Surcharge	13000	13,090.00	13000
3409	Other Charges	2000	989.00	2500
3502	Interest on Investments	200	253.00	220
3509	Other Misc. Revenues	2000	0.00	2000
	Precinct Tax	185000	185,191.00	195000
	Carbon Credits	4500	4,265.00	4000
	Net Metering	5800	4,951.00	5000
	Back Flow Income	2700	2,530.00	2700
3915	From Capital Surplus	30000	30,000.00	14500
3934	From Bonds/Notes	-		
	Operating Budget	540200	549023	549920
	TOTAL REVENUE	\$ 540,200.00	\$ 553,110.00	\$ 1,549,920.00
	BUDGET COMMITTEE:			
	Mike Cutting, Chairman	Jim Sherman		
	Harry Sidel, Selectmen	Robert Blake		
	Rick Bixby			
	William Hansen	Ray Martin, Precinct Rep.		

Warner Village Water District

2025-2026 Budget

ACCT #	APPROPRIATIONS	APPROP 2025	Estimated SPENT 2025	COMMISSIONERS' BUDGET		BUDGET COMMITTEE	
				2026	2026	RECOMMEND	NOT REC
4130	Executive	\$28,935.00	\$26,712.00	\$27,510.00	\$27,510.00		
4150	Financial Administration	\$19,400.00	\$23,333.00	\$22,500.00	\$22,500.00		
4153	Legal	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00		
4155	Personnel Administration	\$60,460.00	\$59,959.00	\$63,158.00	\$63,158.00		
4196	Insurance	\$14,500.00	\$16,492.00	\$17,000.00	\$17,000.00		
4197	Regional Assoc.Dues & Lic.	\$1,350.00	\$684.00	\$800.00	\$800.00		
4199	Other (Contingency)	\$1,000.00	\$200.00	\$500.00	\$500.00		
4326	Sewage Collection/Disposal	\$211,125.00	\$178,984.00	\$207,839.00	\$207,839.00		
4331	Water Services	\$55,350.00	\$54,751.00	\$56,901.00	\$56,901.00		
4335	Water Treatment & Other	\$47,500.00	\$61,273.00	\$55,500.00	\$55,500.00		
4711	Principal - Long Term Bonds	\$71,170.00	\$70,730.00	\$70,784.00	\$70,784.00		
4721	Interest - Long Term Bonds	\$28,425.00	\$28,513.00	\$26,112.00	\$26,112.00		
	Total Operating Budget	\$540,215.00	\$521,631.00	\$549,604.00	\$549,604.00		
4903	New Construction	\$1,231,334.00	\$356,280.00	\$1,000,000.00	\$1,000,000.00		
	System Improvements		\$0.00				
4915	To Capital Reserve Fund		\$0.00				
	TOTAL	\$1,771,549.00	\$877,911.00	\$1,549,604.00	\$1,549,604.00		



GENERAL WALTER HAYS



TO THE MEMORY
OF THE MEN OF WARREN WHO ON THE
BATTLEFIELD OF THE REPUBLIC
FOUGHT TO ESTABLISH AND MAINTAIN
THE UNION FOR THE UNION OF THE
FLAG AND TO FREE THE OPPRESSED
FROM TYRANNY THIS MONUMENT
IS ERECTED BY A GRATEFUL
PEOPLE.



SPEED
LIMIT
30

NO
PARKING
HERE
EXCEPT
BY PERMIT

WARREN
BATTLEFIELD

