



Budget Committee Meeting

Minutes

December 18, 2025 7:00 PM

Open the Meeting and Roll Call

Chair Cutting opened the Budget Committee meeting at 7:15 PM.

Budget Committee Members Present: Michael Cutting (Chair), Robert Blake, James Sherman, Rick Bixby, Bill Hanson and Kelly Lombardi via Zoom. Ray Martin arrived at 7:51 PM.

Select Board Present: Alfred Hanson and Harry Seidel

Approval of Minutes December 11, 2025

Bill Hanson made a motion seconded by Alfred Hanson to approve the December 11, 2025

Budget Committee meeting minutes as amended. Motion passed

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Analysis of 2026 Budget: Operating/Capital/Revenue:

Questions from previous meeting:

Town Administrator wages; \$75,000 is in the proposed budget. There was a discussion regarding restoring funding in the amount of \$110,000.

Bill Hanson made a motion seconded by Robert Blake to restore funding of the Town Administrator's wages to \$110,000. Motion Passed, Alfred Hanson voted in the negative.

Discussion on the motion: Rick Bixby and Robert Blake support the motion. Alfred Hanson stated that he would like the line item to remain at \$75,000. Mike Cutting cautioned that the \$75,000 could be insufficient. Bill Hanson explained that the Select Board make up could change at the next election and it is possible that the Town Administrator could be reinstated. He spoke about the need to have adequate funding. Robert Blake echoed Bill Hanson's comment.

Auditor expense; previously discussed increasing the line item from \$25,000 to \$35,000.

Robert Blake made a motion seconded by Bill Hanson to increase Finance Auditing expense from \$25,000 to \$35,000. Motion passed

Deputy Tax Collector; previously reduced to \$1,500

Tax Collector wages; there was a discussion regarding a mistake made in the calculations of the tax collector wages in 2025 \$46,260

Legal Expenses; previously discussed, the Board did not make any additional adjustments

Trustee of the Trust Fund outside services; no change remains at \$1

Trustee of the Trust Fund stipend; the Board considered increasing the stipend from \$700 to \$750

Rick Bixby made a motion seconded by Alfred Hanson to increase the Trustee of the Trust Fund stipend from \$700 to \$750. Motion passed. Robert Blake recused himself.

Health Insurance Benefits; \$322,792 no change

NH Retirement; proposed for 2026 \$114,265 recently adjusted to \$125,026

Bill Hanson made a motion seconded by Robert Blake to increase the NH Retirement from \$114,265 to \$125,026. Motion Passed

1 Electricity Town Hall; no change remains at \$4,000

2 Electricity Warner Community Center; The Board discussed the need to increase the line item by
3 \$1,000.

4 **Alfred Hanson made a motion seconded by Bill Hanson to increase the Warner Community**
5 **Center electricity to 7,100. Motion passed**
6

7 Ambulance; 2026 increased from \$89,000 to \$241,000 (an increase of \$152,000) Harry Seidel
8 explained that he proposed splitting the \$152, 000 in half and Warner pay an additional \$76,000
9 totaling \$165,000 for 2026. He stated that in 2027 Warner would pay the full amount. He
10 explained that during the meeting Hopkinton did not accept the increase of only \$76,000 they
11 expect the remaining money to be paid over time. Harry Seidel stated that a resolution was not
12 achieved during the meeting. Harry Seidel explained that Warner does not have any other viable
13 options. He recommended budgeting at \$241,000. Harry Seidel stated that a firm number has not
14 been received for 2026 noting that the Town Administrator in Hopkinton indicated that \$241,000
15 is a conservative figure.

16 *Ray Martin arrived at 7:51 PM*

17 Mike Cutting expressed concern that \$241,000 is not sufficient for 2026. Alfred Hanson agreed
18 noting that Hopkinton made mistakes in the past relative to tracking Warner's share. Bill Hanson
19 suggested requesting a list of calls for service. Clyde Carson explained that the cost for next year
20 is an average of the last three years. Harry Seidel pointed out that Hopkinton counts calls for
21 transport and non-transport in the calls for service. Mike Cutting asked if Hopkinton has
22 provided an audit of their calculations to substantiate their position. Harry Seidel stated that in
23 speaking with John France Warner Fire Chief feels that \$241,000 is a comparable price. Mike
24 Cutting stated that the price is exurbanite and they should be willing to justify it.
25

26 Ed Mical explained that the contract states that in the fall of each year the Select Board of each
27 town will review the proposed budget for the upcoming year to discuss any issues or concerns.
28 Ed Mical stated that reviewing the contract for the past few years the billing and maintenance are
29 fixed amounts. He questioned what is being expended. Ed Mical stated that the Town of
30 Hopkinton website but it is not included in their budget information.
31

32 The Budget Committee agreed that it is appropriate to budget for the \$241,000 for 2026.
33

34 Highway Department full times wages; Directors Wages \$87,412.15 and other full time wages;
35 Mike Cutting asked if the wage amount is sufficient for a new hire. The Select Board feels
36 confident that the full time wage amounts will be sufficient. No change
37

38 The adjusted proposed Operating Budget stands at \$5,304,661.06 (including revisions made
39 during this meeting). Mike Cutting stressed that number will change after the Finance Director
40 calculates benefits and other withholdings. The Capital Budget is \$377,500.
41

42 **Analysis of Tax Implication**

43 The proposed Operating Budget stands at \$5,304,661.06

44 The proposed Capital Budget comes in at \$377,500

45 Total Proposed 2026 Budget is \$5,702,161

46 Veteran Tax Credits total \$115,000

47 Estimated tax rate for 2026 is \$6.23 per \$1,000 of assessed value. (\$.70 increase =12.6)
48

1 **Revenue**

2 Revenue is projected at \$1,382,480 a decrease from last year. Clyde Carson cautioned that it is
3 too early to make revenue projections. Robert Blake stated that the tax rate is going up despite a
4 significant cut back on capital. Ray Martin stated that in the last ten years the State has shifted
5 \$10 billion dollars to the towns and \$2 billion of that is school related. Robert Blake spoke about
6 the State raising fees to partially make up for the cut to dividends and interest. Ray Martin spoke
7 about that state school portion of the tax rate. He expressed his frustration with current situation.
8 Mike Cutting expressed his concern regarding the increase in the municipal tax rate. Ray Martin
9 explained that if open positions are not filled that would offset the increase.

10
11 Mike Cutting recapped the significant increases: ambulance costs increased \$165,000, the library
12 funding increased from \$240,000 to \$451,000 and \$82,000 was added to the operating budget for
13 the leased equipment in the Highway Department. Robert Blake explained that the Budget
14 Committee can only control the total appropriations which is up 5.9%. He stated that the Library
15 and Veteran tax credits are not controlled by the town. Ray Martin explained that the recent
16 adjustment made to increase the veterans tax credit was a 50% increase.

17
18 Mike Cutting questioned if the Select Board is still considering selling town owned property to
19 offset the tax rate increase. He encouraged the Select Board to move forward on that. Mike
20 Cutting requested a report that details expenditures on the \$2.6 million Highway Construction
21 loan and the projects that are still remaining. Harry Seidel stressed that an emergency occurred
22 last year and \$250,000 was used to address the issue on Kearsarge Mountain Rd Ext. He suspects
23 the balance to be \$1.4 million. The Board discussed the depletion of the Highway CRF. Mike
24 Cutting stated that the \$2.6 million loan was approved by the voters for six projects. He stated
25 that over the last few years the Town has received substantial revenue from the investment of
26 those funds. He questioned what revenue would be received going forward in 2026. Mike
27 Cutting explained that the last remaining project (Pumpkin Hill/Mason Hill Road) was estimated
28 to cost \$1.1 – \$1.2 million dollars. Clyde Carson explained that the revenue from interest earned
29 goes into the same account. Robert Blake explained that interest revenue will go away when the
30 funds are spent. The Board discussed concerns that the Highway CRF is not funded adequately.

31
32 **Meeting Schedule:**

33 January 8, 2026
34

35 **Adjournment**

36 **Rick Bixby made a motion seconded by Ray Martin to adjourn the meeting. Motion**
37 **passed.**

38
39 Harry Seidel closed the Select Board meeting. The meeting adjourned at 8:50 PM
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41 Respectfully submitted by Tracy Doherty



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