



TOWN OF WARNER

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Select Board: Harry Seidel, Chairman
Alfred Hanson, Vice Chair
Michael J. Smith
Kathleen Frenette, Town Administrator

Select Board Work Session Minutes October 30, 2025 12:00 PM

I. Open the Work Session Meeting / Roll Call / Pledge of Allegiance

Chairman Harry Seidel reconvened the meeting at 11:36 AM.

Select Board present: Chairman Harry Seidel and Vice Chair Alfred Hanson.

Public present: Judy Newman-Rogers, Clyde Carson, Kimberley Edelmann and Martha Mical.

Kimberley Edelmann noted that the agenda reflects a start time of 12:00PM. Judy Newman-Rogers acknowledged a mistake was made, the Town calendar reflects an 11:00 AM start time but the agenda reflects 12:00 PM.

Harry Seidel made a motion seconded by Alfred Hanson to recess until 12:00 PM. Roll Call Vote Hanson YES Seidel YES.

The meeting was recessed at 11:38 AM

Chairman Harry Seidel reconvened the meeting at 12:00 PM.

Select Board present: Chairman Harry Seidel, Vice Chair Alfred Hanson and Mike J. Smith.

Public present: Judy Newman-Rogers, Clyde Carson, Kimberley Edelmann and Martha Mical.

The Pledge of Allegiance was recited.

II. Select Board Business:

a. Set the Tax Rate

Clyde Carson explained that the Department of Revenue has set the tax rate for the Town of Warner at \$17.55 per \$1,000 of assessed value. Clyde Carson explained the town new value is \$652,868,469. He explained that \$3,758,002 needs to be raised from taxation. Clyde Carson stated that the municipal portion of the tax rate is currently calculated at \$5.76.

Clyde Carson advised the Select Board that they need to decide how much overlay to set aside for appeals and how much from the fund balance is to be applied to offset the tax rate. He recapped last year's municipal tax rate was \$9.15 and there was a surplus of just over a million dollars of which nothing was used to offset the tax rate. He noted that the fund balance at that time was 843,197 a retained rate of 6.79%. Clyde Carson stated that this year if nothing from the fund balance is used the rate is 8.07%. He stated that the current fund balance is \$1,049,162 and the Town's target retaining rate is 10%.

Clyde Carson explained that by using \$200,000 from the fund balance is applied to offset the tax rate the municipal portion goes down to \$5.45 and a retained rate of 6.53%, which on a property valued at \$500,000 it would lower the taxes by \$150.

Clyde Carson stated that he gave the DRA a preliminary amount of \$150,000 for the overlay because of the revaluation. He reiterated the two decisions for the Select Board; how much to set aside in overlay for appeals and how much from the fund balance is to be applied to offset the tax rate.

1 The Select Board agreed on \$200,000 for the overlay. Harry Seidel stated that he would like to use some of
2 the fund balance to offset the tax rate. Mike Smith would like to leave the balance alone because of the
3 unknowns pertaining to the Eversource decision. Harry Seidel reiterated that he would like to ease the
4 burden on the tax payers and if the Eversource decision comes in there is mechanism to spread that out.
5 Clyde Carson stated that in the most recent previous years the fund balance has also been used to pay for
6 warrant articles. He recalculated that tax rate just as an example using \$100,000 from the fund balance the
7 municipal tax rate goes down to \$5.68 and the total tax rate (municipal local school, state school and county)
8 is \$17.47 and not using any fund balance the total rate is \$17.62.

9
10 The current tax rate is \$30.89. Kimberley Edelmann stated that the Town nearly doubled in value.

11
12 Clyde recapped the tax rate from last year to this year

13 County was \$2.66 now \$1.49

14 Local School was \$17.31 now \$9.37

15 State School was \$1.77 now \$0.93

16 Town was \$ 9.15 now TBD

17
18 Last year the school was \$5.8 million this year \$6.1 million

19 Last year the county tax was \$894,000 this year \$972,000

20 Last year the stated education tax was \$579,000 this year \$633,000

21
22 Those who live in the precinct there is an additional \$1.60 per thousand

23
24 The current fund balance is \$1,049,162. Alfred Hanson asked to recalculate the tax rate using \$200,000 from
25 the fund balance and \$200,000 for the overlay. Clyde Carson stated that brings the municipal tax rate to
26 \$5.53. The total tax rate would be \$17.32.

27
28 Alfred Hanson spoke to the concern regarding the fund balance. He stated that going back to 2022 the
29 average surplus is \$150,000 and if that continues the fund balance will be restored to the current level.
30 Kimberley Edelmann explained that the tax commitment last year was \$10,355,000 this year it is \$1.1
31 million more. Harry Seidel explained that using the fund balance to offset the tax rate knowing it will be
32 replenished will ease the burden on the taxpayers. He understands Mike Smith's position of not depleting
33 the fund balance but these are unusual times. Clyde Carson stated that using \$200,000 of will leave the town
34 with a retained rate of 6.53%. Alfred Hanson stressed that the DRA's recommended retention rate is just a
35 recommendation. Harry Seidel explained that he asks himself if the public benefit of keeping the money in
36 the fund balance just to have a higher percentage worth the burden on the tax payers. He stated that given
37 the current conditions of rising costs it has him leaning towards using the fund balance to offset the tax rate.
38 Mike Smith explained that he looks at from a business standpoint, and managing the operating capital of the
39 town. He is concerned that the fund is being depleted and the possibility of an unforeseen event. Alfred
40 Hanson explained that the Town is not a business for profit, and he strongly thinks the taxpayers need help.
41 He expects that the town would do anything and everything they can do to reduce the burden. Alfred Hanson
42 stated that he is in favor of the \$200,000 from the fund balance and \$200,000 for overlay.

43
44 Clyde Carson stated that by using the fund balance to offset the tax rate will reduce the ability to use the fund
45 balance for warrant articles at town meeting. He stated that the DRA's recommends retaining between 5-17%
46 in the fund balance. There was a conversation regarding the possibility of the voters making significant
47 adjustments at town meeting. Alfred Hanson stated that even if the voters do not believe that the Select
48 Board made every effort to reduce the burden on the taxpayers he wants to do what he thinks is right for
49 them.

Mike Smith understands where Harry Seidel and Alfred Hanson are coming from regarding reducing the burden on the taxpayers. Harry Seidel stated that he respects Mike Smith's position not to use the fund balance but he does support Alfred Hanson's position to take \$200,000 from the fund balance and \$200,000 for overlay. Harry Seidel stated that he hopes there will be Select Board consensus.

Harry Seidel made a motion seconded by Alfred Hanson in regards to setting the municipal tax rate that \$200,000 be taken from the retained fund balance and create a \$200,000 overlay for a municipal tax rate of \$5.53 per thousand and a total tax rate of \$17.32. Hanson YES Seidel YES Smith YES.

Discussion on the motion: Mike Smith explained that he is in favor of the \$200,000 for overlay but he is not sure about the \$200,000 from the fund balance. He is concerned that the fund balance after the \$200,000 will not be enough to cover one payment to the School District. He stated that last year there was not enough to make a school payment and the money was borrowed. Harry Seidel clarified that the money came from the cell tower revenue as unanticipated funds. He stressed that the Town did not borrow the money. Alfred Hanson stated that he has lived in Warner all his life and he has never seen Warner fail. He stated that he is not one bit afraid that to help the taxpayers the best they can. Kimberley Edelmann stated that Warner has never had to take out a tax anticipation note, and that is a sign that the town's finances are sound.

Clyde Carson submitted the tax rate breakdown to the Department of Revenue.

Kimberley Edelmann advised the Select Board that they will need to sign the warrant and so that she can print the tax bills.

III. Select Board Other Business

-Harry Seidel stated that he received a call from the town's legal counsel requesting a non-meeting to discuss a legal matter with the Select Board possibly scheduled for tomorrow.

-Harry Seidel stated that the Town of Webster Select Board would like to have a joint meeting with Warner Select Board on November 12th at Webster Town Hall.

IV. Non-Public Session if needed (RSA 91-A:3 II (a,b,c,d,e,f,g,h,i,j,k,l,m))

None

V. Adjournment

Alfred Hanson made a motion seconded by Mike Smith to adjourn the meeting. Hanson YES Seidel YES Smith YES.

The meeting adjourned at 1:00 PM

Respectfully submitted on 10/31/25 by Tracy Doherty