



Budget Committee Meeting

Draft Minutes

November 20, 7:00 PM

Open the Meeting and Roll Call

Chair Cutting opened the Budget Committee meeting at 7:00 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 7:46 PM.

Select Board: Harry Seidel

Approval of Minutes • November 6, 2025 and November 13, 2025

Robert Blake made a motion seconded by Rick Bixby to accept the November 6, 2025 Budget Committee meeting minutes as presented. Motion Passed

James Sherman made a motion seconded by Bill Hanson to accept the November 13, 2025 Budget Committee meeting minutes as presented. Motion Passed

Presentation of 2026 Budgets: Finance, Town Clerk, Tax Collector, Assessing, Parks & Rec and Library.

Finance Department: budget presented by Clyde Carson

Mike Cutting asked for a status update on the IRS bill for \$10,000. Clyde Carson explained that it was not a bill it was a letter advising the Town that the IRS posted the W-2s in May. Clyde Carson explained that a letter and supporting documentation was sent back to the IRS disputing that. Clyde Carson stated that he is confident that this will be resolved.

Wages: \$56,337

Computer Hardware: \$1

Software: \$8,000

IT management: \$1

Meetings/Seminars: \$75

Audit: \$25,000 there was discussion regarding the need to receive quotes from additional auditing firms in time for the budget committee review. Clyde Carson explained that the audit is ongoing and will be done in time for the annual report. Mike Cutting is concerned that \$25,000 is not adequate for 2026. Robert Blake suggested that the auditors be asked to assist the Town in resolving the IRS issue. Mike Cutting agreed and he believes the \$10,000 should be included in the 2026 budget. He urged the department to add a line item to the finance department budget. Mike Cutting asked if the Select Board is still in favor of out sourcing payroll. Harry Seidel stated that the Select Board has not discussed it yet.

Town Clerk: budget presented by Michele Courser

Deputy Wages: \$34,855

Town Clerk Wages: \$51,427

Computer Hardware: \$1

Computer Software: \$

1 There was a discussion regarding COLA increases for employees. Harry Seidel stated that the
2 decision has not been made yet. Harry Seidel explained that the Select Board anticipated the
3 decision would be made at the end of the budget review. He stated that the Select Board would
4 like to give minimal COLA increases. Bill Hanson stated that there is a question online from
5 someone who would like to know what is on the agenda because it is not posted on the website.
6 Mike Cutting noted the Finance Department, Town Clerk, Tax Collector, Assessing, Parks & Rec
7 and the Library.

8 Managed IT: \$1

9 Membership Dues: \$50

10 Supplies: \$1,000

11 Postage: \$1,000

12 Mileage: \$50

13 Books: \$22

14 Meetings/Seminars: \$160

15
16 Tax Collector: presented by James Sherman

17 James Sherman explained that Kimberly Edelmann presented her budget to the Select Board. He
18 stated that Kimberly Edelmann spends her own money on town expenses. He stated that she
19 purchased a printer. Mike Cutting stated that is admirable but cautioned against doing that
20 because it could lead to a budget spikes in the future. James Sherman explained that she is very
21 conscientious about the money spent. James Sherman explained that COLA has been applied.

22 Deputy wages: \$1,792 increased from \$1,500

23 Harry Seidel explained that the Tax Collector feels that this should be increased. He stated that
24 the budget is so strained this year that he does not agree. James Sherman advised the Budget
25 Committee that he is retiring. He stated that he makes \$7.50 per hour and does see why anyone
26 else would do the job for that pay. James Sherman explained that there is a significant amount of
27 training for this position and a lot work.

28
29 Elizabeth Labbe stated that if the Deputy Tax Collector is receiving a COLA increase the Deputy
30 Treasurer should be given an increase as well. Mike Cutting stated that one department should
31 not be adding COLA adjustments when the other department are not. He stated that if the Select
32 Board presented their budget without COLA it is too late now. Ed Mical stated that after
33 tonight's meeting the Budget is now in the hands of the Budget Committee. Mike Cutting asked
34 for the Select Board's position on the Deputy Tax Collector wages. Harry Seidel agreed that
35 from a fairness stand point one department should not add COLA. He stated that the Budget
36 Committee could add a COLA.

37 Tax Collector wages: \$45,000

38 Computer Hardware: \$200

39 Computer Software: \$3,725

40 Managed IT: \$1

41 Tax Lien research: increased to \$1,800 from \$1,178

42 Printing: \$450

43 Office Supplies: \$400

44 Postage: \$4,577.60

45 Meetings/Seminars: \$1,330

1 Assessing: budget presented by Elizabeth Labbe
2 Proposed budget is \$88,720 a 2.3 % decrease
3 Wages: \$37,192
4 Outside Services: \$33,000 Contracted Assessor services
5 Town Forrester: \$600
6 Registry of Deeds: \$100
7 Utilities (Sansoucy): \$8,000
8 There was a conversation regarding information not accurately being accounted for. Mike
9 Cutting expressed his frustration that he has not been given accurate figures.
10 Tax Maps: \$2,500
11 Hardware: \$1
12 Software: \$6,500
13 Managed IT: \$1
14 Office Supplies: \$400
15 Postage: \$25.00
16 Meetings/Seminars: \$400
17 Mileage: \$1
18
19 Parks & Rec: budget presented by Apryl Blood and Ericka Carr
20 Proposed budget is \$42,646 an increase of 14.3%
21 Maintenance Wages: \$17,825 no change there was a conversation regarding properly accounting
22 for the DPW time.
23 Seasonal part-time wages: \$5,980 an increase from \$2,000. Apryl Blood stated there are 130
24 hours for spring sports and 130 hours for winter sports. Apryl Blood stated that volunteerism is
25 gone and it is a liability for the Town.
26 Equipment repairs: \$700
27 Apryl Blood explained that payments from this line were incorrectly charged to DPW. Mike
28 Cutting urged the Select Board to address the ongoing problems with financial accounting and
29 coding the invoices. Robert Blake stated that each department should be given monthly reports to
30 track their expenses.
31 Electricity: \$3,000
32 Sanitation: \$4,980
33 Ice Rink Improvements: \$1
34 Improvements & Maintenance: \$8,650 increased by \$1,300
35 Apryl Blood distributed an itemized list of expenses that increased in cost.
36 Beach Water Testing: \$180
37 Mike Cutting stated that recently he was asked by a resident if the Budget Committee would
38 consider eliminating the Parks & Rec budget and converting it to a volunteer funded operation.
39 Ray Martin stated that the Town has put in a significant amount of money into the fields and the
40 town should maintain the investment. Kelly Lombardi asked if anyone has any perspective
41 about how much surrounding communities spend. Apryl Blood explained that Warner's facilities
42 are larger than those in surrounding communities making is difficult to compare. Harry Seidel
43 spoke about Newbury's Parks and Rec department (that covers Bradford Newbury and Sutton)
44 that is entirely operated by volunteers. Apryl Blood explained that the Parks & Rec department
45 provides a service to the Town and if their budget was eliminated it would drastically reduce that

1 service. Mike Cutting explained that all town departments provide a service to the community.
2 Apryl Blood stated that the community has always supported the Parks and Rec Department.
3 Apryl Blood asked about requiring department heads to come to future meetings. She explained
4 that she is here now to present her budget and answer Budget Committee questions. Mike
5 Cutting explained that the Budget Committee will begin their deliberations on December 4th, he
6 stated that attendance is not mandatory but the Budget Committee will be making adjustments.
7 Apryl Blood stated that she is never notified when a change to her budget is made. Apryl Blood
8 reiterated that she is here now to present her budget and answer questions. She stated that the
9 Budget Committee should be able to notify departments when their budget will be discussed so
10 that department heads do not have to attend every Budget Committee meeting. Bill Hanson
11 stated that tonight's discussion covered the Parks and Rec budget and he explained that there is
12 difference between the Parks and Rec budget than the larger budgets like the DPW. Michael
13 Simon spoke about the budget review process being repetitive as budgets are presented to the
14 Select Board, then another presentation to the Budget Committee and another meeting for the
15 Budget Committee's deliberations. Mike Cutting explained that they tried to eliminate the
16 redundant meetings. He stated that the Budget Committee will begin their review on December
17 4th and not again until January 22nd when the final operating budget is reviewed. Mike Cutting
18 stressed that questions can arise at any time.

19
20 Library: budget is presented by Michael Brown, Treasurer, and Member of the Board of Trustees.
21 Mike Cutting explained that the library budget is based on 1/15 of 1% of the total value of the
22 Town. The proposed budget is approximately \$435,169 an increase of \$216,000. Michael
23 Brown explained that Mr. Pillsbury built the library at no cost to the town 135 years ago. He
24 stated that there was an agreement struck between Mr. Pillsbury and the Town that the town
25 would appropriate funds based on 1/15 of 1% of the total value. Michael Brown explained that
26 an irrevocable trust was established between the Mr. Pillsbury and the Town. He advised the
27 Budget Committee that agreement was submitted as state legislation that codified the agreement.

28
29 Michael Brown spoke about the statutory law that applies to the library funding. He stated that
30 the Library and the Town are locked into this agreement. He spoke about a letter the Board of
31 Library Trustees sent to the Budget Committee addressing the September 18th budget committee
32 meeting. Michael Brown stated that there have been times in the past when Warner's valuation
33 has gone up and down causing financial struggles for the library. He explained that the library
34 funding does not change annually and by the time the 5th year rolls around the library is
35 struggling. Mike Cutting stated that while the library funding does not change for the next 5
36 years the town's expenses do.

37
38 Michael Brown spoke about the maintenance and repairs that are needed at the Library. Mike
39 Cutting stated that all town buildings need repairs. Michael Brown stressed that the Trustees do
40 not have the ability to renegotiate the agreement. He stated that they have an obligation to
41 uphold the agreement. He reiterated that the value of the town will go back down. Michael
42 Brown stated that employees will not receive large salary increases. He stated that they will
43 focus on making improvements.

44
45 Bill Hanson asked if there is case law that deals with the RSA that covers the dissolution of a
46 library. Michael Brown stated that there is a state law that addresses the discontinuation of a

1 library. He noted that the law does not apply in Warner because the library was a donation and
2 not established by an expenditure of town funds. Michael Brown stressed that the funding the
3 Library will receive will be used wisely and in the best interest of the town.

4
5 Mike Cutting suggested that the Library Trustees be prepared at Town Meeting to answer and
6 address concerns of voters. Michael Brown acknowledged that they will need to attend. Robert
7 Blake stated that the Library Trustees and management are obligated to demonstrate the benefit
8 that the library provides the community. Kelly Lombardi asked when the Trustees will finalize
9 the library budget. Michael Brown indicated the library budget will be finalized by the third
10 Tuesday of December. Kelly Lombardi asked if the Library Budget is made public. Michael
11 Brown confirmed. Michael Simon stated that the minutes of the Trustees meetings are on line.
12 Michael Simon explained the Trustees began discussing the capital needs of the library long ago.

13 14 **Other Business:**

15 James Sherman stated that he has gathered eleven years worth of tax information for Warner.

16 - Warners appropriations on average have increased 1.89% in the last eleven years.

17 - Revenue has decreased from \$1,759,000 to \$1,754,000.

18 - The tax rate has increased 23% in eleven years (3% per year)

19
20 - The county has increased 25% in eleven years

21 - The state education has increased by one third

22 - The School has increased 76% in eleven years (5.83% per year)

23
24 James Sherman asserted that the Budget Committee needs to communicate that information to the
25 voters. He stated that the problem is not the Town's budget and he stressed that the school budget
26 continues to increase, revenue has gone down and the State continues to cut back. James Sherman
27 would like to see this information disseminated to the Warner residents. He explained that making a
28 drastic cut to the Town budget will significantly reduce taxes. Mike Cutting would like James
29 Sherman to present this information at the Budget Committee Public Hearing and at Town Meeting.

30 **Meeting Schedule:**

31 December 4, 2025 Review of Operating Budget

32 Mike Cutting urged the Budget Committee members to have their adjustment ready.

33 December 11, 2025 Review of Capital Budget

34 Harry Seidel explained that in light of the tight operating budget he is considering pausing the
35 Capital Budget for a year. Mike Cutting agreed but cautioned about kicking the can down the road.
36 James Sherman suggested skipping a year in funding the reval and spread it out over four years to
37 save \$50,000.

38 39 **Adjournment**

40 **Rick Bixby made a motion seconded by James Sherman to adjourn the meeting. Motion**
41 **passed.**

42
43 The meeting adjourned at 9:40 PM

44 Respectfully submitted by Tracy Doherty