

December 17, 2025 6:30pm Town Budget Committee Meeting Minutes

Attendees: Susan Finnegan, Christine Abdelnour-McKenna, Bill Chase, John Snowdon, Dan LaFluer, Dean Priebe

6:30 pm Susan called the meeting to order

Committee Organizational business:

Regarding the July 23, 2025 Budget minutes John has suggested a change to the first line in the minutes, Christine wrote that we were over the budget for the year but it was a miscommunication we were actually not over the budget in 2025, the town borrowed money from Savings Bank of Walpole as a promissory note to fund the expenses over a period of a few weeks while the town was waiting for some remittances to come in and we should edit that last line to provide this explanation alternatively.

The next line was "The contract with the ambulance has ended" but the ambulance contract is not actually ending until July of 2026.

Motion to approve the minutes in July of 2025 all were in favor with the above changes Susan made a motion Christine seconded and all were in favor

This is our first working meeting of the 2026 budget. Where we understand the actual revenues and expenses of 2025 and the selectboard proposed budget for 2026. This is a working meeting and we are not taking public questions. John Snowdon will explain the Revenues and Budget worksheets provided to the committee. This is done by one line at a time and minimal notes are made, if it says 'flat' there was little discussion because the budget did not change either at all or substantially.

Budget Discussion

Susan read an excerpt from the NHMA attorney confirming that the town is an official budget committee town and the operations in which the committee has been running over the years is correct and the town will continue operating the same way.

2025 REVENUES & BUDGET VS ACTUALS

Compared to the 2025 budget the 2026 budget will have revenue increase of 79k expenses increase 59k

Two mandatory budget increases property valuation cost of doing that is \$47,500 and that is a state law every five years. We have an assessor that works with the town Every year they do a partial assessment of the town, so if they were assessed last year they may be assessed again this year. Likely those houses will not see a major shift but that is not a guarantee. The town is currently only assessed about 60% of the way. And the rest of the town will be assessed in 2026

Tax rate for 2025 is 20.95

When we do the tax rate next year we should anticipate the tax rate to be decreased into the teens because the town only needs so much to operate so with values going up it should mean that the tax rate will decrease as well.

Revenues-

3120- Land use change tax revenue is estimated at approximately 30,000, based on the expectation that some properties will be taken out of current use and subject to the additional tax.

3185 small increase

3187- flat

3190- Interest and penalty tax revenue is 17k, increasing by 2k, which represents the interest collected on uncollected tax revenue.

3210- flat

3220- Permit fees- motor vehicle permit fees going up 16k and that is because the state has raised cost of vehicle registration

3230- small increase

3290 Broadband network bond-cci and fidium is giving us 90k per year for the next 20 years and this year it is a revenue of around 12k

Recycling center-Anticipated revenue was 4k, actual revenue is 6,639, and 4,800 has been invoiced. This will result in approximately 11k in revenue from bag sales as of November 30th, and next year we estimate 24k in revenue from the town dump to offset its operating costs

3352- Revenue that comes from the state- Rooms and Meals tax is 170415 and the state still has not paid the town and normally we would have received that by now in December.

3353 flat

3356 flat

3359 flat

3404 flat

3501 Fire truck is for sale- when we get the money from the sale of the listed fire truck that will be an additional income that we did not count in this document

Sale of town owned property- the town has a property that they took for nonpayment of taxes and the town took the property and the property will be auctioned.estimated revenue \$9,000 it is vacant land and we can only keep what we are owed and then the company will send additional funds back.

3502 flat

3503 flat

3504 flat

3506 Legal reimbursement is zero this year. Last year, there were three court appearances related to one individual who was behind on taxes, and the amounts reflected here represent reimbursed legal fees and back taxes.

3508 flat

3509 flat

3915 zero in 2026

3916 flat

The fund balance to reduce taxes for the town will be 50k

EXPENSES-

4130 Cost of insurance across the board rose 3%

We are going to outsource a lot of municipal accounting in 2026, to Municipal Resources Inc. Our quickbooks is no longer really valuable because it is not robust enough to run the town's dynamic budget and expenses.

Website- we have had a lot of complaints about how the website we have decided to hire a company called Revize to get our website completed. This is a cost of \$3,760 and this is going to make the website and we will pay this for 4 years and then in the 5th year they give us another updated website. The overall cost for them to create, host and maintain the website is going to be \$15,040 over four years.

IT service and security- That goes from 4k to 6k to provide a more robust security firewall to protect and secure town resident information and protect everyone's data securely..

Firewall is about \$1,500. and that is a one time cost.

Town hall streams we got a camera to record selectboard and public town hearings that costs \$3,000 per year.

4140 Salaries increased and voting counting line increased

4150 This line item went from \$66,697 to \$121,343 The big thing here is the assessor and reassessing all properties in 2026.

4153 Accounting services is for the new accounting service and that is being offset by the 12000 for the administrative assistant position that the town will no longer be funding and now Jodi is going to take over the role of planning board clerk so that is an additional cost savings

4155- insurances have increased and we budgeted for a two person health insurance plan for the Highway dept open position.

4191- 2000 is going toward the accounting service from the planning board clerk since Jodi is taking over that position.

From the master plan committee we are going to pay 3000 for the town maps.

4194 flat

4195 flat

4210 flat

4215 Ambulance The previous contract with the ARPA funds ends July 2026. We saved approximately 180k than with Keene. CCEMS is at the point where they do have to raise their prices. It was about 80k based on town residents. We have approximately 1737

people in Westmoreland but the nursing home is 150 of those residents. So if we take 1587 x46 per resident we get to approx \$73,000 for the year starting July 2026

4292 Town has no control over the mutual aid rate

4220 flat

4240 flat

4250 Emergency management had a drill with state police, red cross, cci, county and they did a robust training exercise to help them prepare for an emergency, the town is looking to have starlink which is elon musks company that allows for emergency communication if all the communication goes out and they are also purchasing walkie talkies for emergency team to use.

4311 Highway Department increased road agent pay. And is going to hire a 2nd road agent soon to fill the vacancy. Bill patnode is our 3rd plow in town and he uses his own equipment..

4312 Highway calcium and salt was purchased over budget in 2025 by about 41,000, this is due to all the snow in 2025. Highway requested increase in the 2026 budget to account for the difference in pricing moving forward. Tires went up 5k moving forward..Calculations were not complete at the time of these minutes for where this budget will land in 2025.

Town selectboard is looking into a formula for replacing trucks and equipment. Town does have a capital reserve fund and that is for purchasing new equipment.

Trucks years we run are 2009, 2016 and 2022 and 2011. And this year we spent 40k for a new engine in the 2016 truck.

4310 Street lighting is up a little but thats electricity rates

4324 Solid waste disposal decreased 7k compared to last year. The question has been looking at pay as you throw, is it saving us any money and the answer is yes it is. The dump is down as of 11/30 to 82,139 from the budgeted 112,597. We are saving a lot of money on trucking. We are going to have representatives from recycling committee and solid waste in Jan 2026 so we will have a more in depth discussion then

4411 flat

4414 flat

4415 flat

4441 flat

4442 flat

4520 flat

4550 library flat beside salary increase

4583 flat

4589 Westmorelander newsletter has a 3000 annual budget

4611 flat

4711 debt service principal and we are making money on the broadband deal annually.

4721 debt service interest long term

4723 debt service tan interest

WARRANT ARTICLES

4902 tractor and mower for cutting the edges of the road 23k to 28k

4903 buildings has nothing in 2026 as of these minutes

4909 other nothing to add here in 2026

4915 Transfer to capital reserve

Bridge is not going anywhere at this time, so we are looking at whether or not we should do a study instead to look at building a road instead of a bridge and we are having the NHDOT so we got a quote for 100k to do a study to look at this bridge the state pays 80k and we pay 20k. The selectboard has the plan to ask the county to split it with them. So the county and town are looking at temporary bridge, road and permanent bridge. This study will take one year.

Susan called the meeting to close at 8:32PM Bill seconded, all in favor of closing the meeting.

Meeting adjourned Next meeting is January 7th 2025 at 6:00 pm

Public hearing february 6th at 6pm

School budget is first saturday in Jan 3rd 9am

The meeting minutes were taken by Christine Abdelnour-McKenna.