

Town of Jefferson

Budget Hearing

February 9, 2026

Jefferson Community Center

The meeting was called to order at 7:01p.m. by Select Board Chair Kevin Meehan, Selectman Norman Brown (virtual), Selectman Terri Larcomb, Chris Milligan, Mark Corrigan, Liz Milligan, Dave Passios, Debbie Dubois, Nancy DeCoursey, Jeannie Kenison, Brenda Roy, Jason Call, and Amanda Simino present.

Selectman Terri Larcomb made a motion to approve Selectman Norman Brown to participate in the meeting virtually. Select Board Chair Kevin Meehan seconded the motion. At this time Roll Call Vote was made Terri Larcomb “Aye”, Kevin Meehan “Aye”, Norman Brown “Aye”, and with no further discussion the motion passed unanimously.

Select Board Chair Kevin Meehan stated that he will read through the budget by section and then if there are questions regarding the account line items the board will answer then.

General Government:

- Expenditures for period ending 12/31/25: **\$419,567**
- Appropriations for period ending 12/31/25: **\$518,654**
- Proposed Appropriations for period ending 12/31/26: **\$517,925**

Questions:

- **Jason Call:** Asked about the Property Assessment amount for 2026 \$50,000. He asked if this was the remaining amount for the total revaluation. Yes, it is where the town has been paying in towards the revaluation each year over the past 4 years.
- **Nancy DeCoursey:** Asked about other insurance and what it was. Property and Liability, Workers Compensation, & Health Insurance for 3 employees. All insurance went up at least 3.5%.
- **David Passios:** Asked about the over-expenditure for Other General Government. It was stated that it was due to the number of abatements and one of the mortgage companies overpaying on property taxes and the town needed to send the over payments back to the company. Also, the Select Board made a transfer to rectify the over-expenditure

Public Safety:

- Expenditures for period ending 12/31/25: **\$218,206**
- Appropriations for period ending 12/31/25: **\$226,204**
- Proposed Appropriations for period ending 12/31/26: **\$254,583**

Questions:

- **David Passios:** Thought that the budget figure went down for the Police. The original amount that Norman Brown submitted did go down. Regular Police wages went up because of the amount of call volume Norman Brown had for 2025 and the Santa’s Village Detail amount went down because Norman Brown isn’t having to do a lot of details because of mutual aid from other towns and State Police.
- **Debbie Dubois:** She asked what the protocol is where Norman Brown is not in town. Everything goes to State Police

- **Debbie Dubois:** Asked about the increases overall on all account lines for Public Safety.
 - **Ambulance:** The town's contract with the Town of Lancaster has gone up and will continue to go up year after year from what the contract stated last year.
 - **Fire Department:** Chris Milligan stated it is the cost of doing business as a whole. Wages have gone up because call volume, Admin hours increased because of the call volume and Short-Term Rental inspections.
 - **Emergency Management Health Officer:** Chris Milligan stated that he has been having more volume plus dues and training
 - **EMS:** Call volume increase
- **Jason Call:** Asked at what point is State Police going to want the smaller towns to take care of their own towns and how is the town prepared for that? Select Board Chair Kevin Meehan stated that he doesn't have answers at this point in time, however the conversations have already been happening, and it is something the town has to look into for the future.

Airport/Aviation Center:

- Expenditures for period ending 12/31/25: **\$0**
- Appropriations for period ending 12/31/25: **\$0**
- Proposed Appropriations for period ending 12/31/26: **\$0**

Highways and Streets:

- Expenditures for period ending 12/31/25: **\$226,838**
- Appropriations for period ending 12/31/25: **\$271,400**
- Proposed Appropriations for period ending 12/31/26: **\$283,083**

Questions:

- **David Passios:** Asked why there is a budgeted amount for street lighting where the project is completed. Select Board Chair Kevin Meehan stated that the town has seen a decrease since switching over to LED lighting but still has to pay for the electricity to run the lights.
- **Brenda Roy:** Asked what bridges were going to be fixed. The two bridges that need repairs is Chambers Bridge and Larcomb Bridge.
- **Jason Call:** Asked what Other Highway was. Gravel and paving. The paving has gone up because the railroad crossing on Turnpike Rd. that was supposed to be paved in 2025 didn't happen so 2026 there will be two that are going to be done plus the first crossing that was paved was not paved to the correct apron so that will need to be expanded as well. The town is also anticipating seeing increase with the gravel prices because both pits that the town purchases from have been bought out by new companies.

Sanitation:

- Expenditures for period ending 12/31/25: **\$149,233**
- Appropriations for period ending 12/31/25: **\$163,500**
- Proposed Appropriations for period ending 12/31/26: **\$201,350**

Questions:

- **Jason Call:** Asked about the increase. Each haul went up \$100 from the previous vender and the state has implemented a \$3.50 increase on tipping fees. Amanda stated that it does sound like the town will be getting some of that increase back in revenue but at this time not sure how much of it the town will receive.

Water Distribution and Treatment:

- Expenditures for period ending 12/31/25: **\$0.00**
- Appropriations for period ending 12/31/25: **\$0.00**
- Proposed Appropriations for period ending 12/31/26: **\$0.00**

Electric:

- Expenditures for period ending 12/31/25: **\$0.00**
- Appropriations for period ending 12/31/25: **\$0.00**
- Proposed Appropriations for period ending 12/31/26: **\$0.00**

Health:

- Expenditures for period ending 12/31/25: **\$10,134**
- Appropriations for period ending 12/31/25: **\$10,161**
- Proposed Appropriations for period ending 12/31/26: **\$10,135**

Questions:

None

Welfare:

- Expenditures for period ending 12/31/25: **\$0**
- Appropriations for period ending 12/31/25: **\$3,000**
- Proposed Appropriations for period ending 12/31/26: **\$3,000**

Questions:

None

Culture and Recreation:

- Expenditures for period ending 12/31/25: **\$61,805**
- Appropriations for period ending 12/31/25: **\$71,673**
- Proposed Appropriations for period ending 12/31/26: **\$63,876**

Questions:

None

Conservation and Development:

- Expenditures for period ending 12/31/25: **\$660**
- Appropriations for period ending 12/31/25: **\$330**
- Proposed Appropriations for period ending 12/31/26: **\$400**

Questions:

- **Dave Passios:** Asked if the public will see transfer on Treasurers report. Yes

Debit Service:

- Expenditures for period ending 12/31/25: **\$0**
- Appropriations for period ending 12/31/25: **\$4,000**
- Proposed Appropriations for period ending 12/31/26: **\$0**

Questions:

None

Capital Outlay:

- Expenditures for period ending 12/31/25: **\$81,553**
- Appropriations for period ending 12/31/25: **\$0**
- Proposed Appropriations for period ending 12/31/26: **\$0**

Questions:

None

Select Board Chair Kevin Meehan asked if there were any further questions about the budget. There were no other questions regarding the budget and Select Board Chair Kevin Meehan went on to read the Warrant Articles. Again, he stated that he will read the article and then ask for questions. **(Warrant Articles are attached)**

Article 1 Questions:

- None

Article 2 & 3 Questions:

- **Debbie Dubois:** What do these mean? Select Board Chair Kevin Meehan stated that the State changed the laws regarding ADU's (Accessory Dwelling Units) stating that they no longer require a special exception and that they do not have to be attached to the main dwelling on the property. So, the two articles is to change the wording in the sections referenced
- **Mark Corrigan:** Wanted to know how it would work with the Land Use Ordinance being lots 2 acres and only having one dwelling. Select Board Chair Kevin Meehan stated that these ADU's have always been a "second" dwelling, but the state has set limitations regarding square footage min 750 max 950 square feet. Selectman Terri Larcomb stated that this is allowing children of residents stay in town. Parents building and moving into the ADU and the kids and their families moving into the main dwelling. A lot of these changes are being made where there have been a lot of changes and increases to homes and land.

Article 4 Questions:

- None

Article 5 Questions:

- **Jason Call:** Asked about the increase in Highway Vehicle CRF. The amount of money that it costs to purchase these types of vehicles have significantly increased.

Article 6 Questions:

- **Dave Passios:** Asked why amend the article instead of creating a new one. Jason Call stated that being the treasurer of the Trustees of the Trust Funds is better to have less accounts to keep track of.
- **Jason Call:** Stated that by amending hopefully there won't be transactions all the time with the maintenance aspect. There is still maintenance costs budgeted in the operations budget. By doing this it will help with big issues or during the time frame between January and March where we are limited on what can be expended out of the operational budget.

Article 7 Questions:

- None

Article 8 Questions:

- None

Article 9 Questions:

- None

Article 10 Questions:

- None

Article 11 Questions:

- None

Article 12 Questions:

- **Dave Passios:** Asked if this amount was above and beyond the potential grant funds. Yes it is because even after the rebuild and repave of the road the town will still have to maintain the road.

Article 13 Questions:

- **Debbie Dubois:** Asked what the balance was in this Capital Reserve Fund? As of December 31, 2025 the balance was \$56,748.83 which reflects the \$50,000 that was deposited from the 2025 Warrant.
- **Selectman Terri Larcomb:** Asked if the funds will be used. Selectman Norman Brown stated yes we are still wanting to move forward with the Cemetery projects and two of them are going to cost over \$100,000 and we are still looking into a new company.

Article 14 Questions:

- **Nancy DeCoursey:** Asked who would be enforcing that people will be following the speed limit. It would still be the State Police.
- **Debbie Dubois:** Asked how much each sign will cost. \$6,000 each
- **Liz Milligan:** Asked what if prices go up. They are actually around \$5,500 so there is a little extra and if they go up more than what was raised then the town will get one this year and one the following year where this CRF will be continued each year at a lower amount where the town is responsible for the maintenance of the signs.

Article 15 Questions:

- None

Article 16 Questions:

- None

Article 17 Questions:

- None

Article 18 Questions:

- **Dave Passios:** Stated that this article came before the town at last year's Town Meeting and he still does not support it and that these dealings should go before Town Meeting. He also feels that this is for a certain purpose.

Article 19 Questions:

- There were multiple questions and concerns regarding the sale of the old Library property. The Trustee's of the Library suggests before this happens to do some research and contact Earl Brooks because they are under the impression that if the town wanted to sell or get rid of the property then it needs to go back to the Brooks family. Also, the town should look at the deed.

Article 20 Questions:

- **David Passios:** Doesn't feel that this is legal and if a town can grant access through municipal property into a sub-division and also it goes against the frontage requirement in the Land Use Ordinance.

Article 21 Questions:

- **Jason Call:** As an abutter where will this access take place. In between the solar array and the property line. He feels that the town should not do this and fears that there will be development in the future.
- **Dave Passios:** Stated that there is more gravel in the land abutting the town's gravel pit and is worried that it could be excavated. Plus the article is missing a lot that isn't referenced because this easement would also go through a small corner of the town's gravel pit.

Article 22 Questions:

- There are a lot of concerns regarding this taxation exemption. Residents are worried about having this be 100% exempt for a 5-year period. The property owners would have to pick up this exemption just like any other exemption and tax rates and assessments continue to rise.

The Select Board should be looking at other RSA's and the people present do not agree with this article. Jason Call is not in favor of this and thinks that the Select Board should take a look at other RSA's such as RSA 72:81. This exemption tax burden is going to fall back on the remaining tax payers in town.

Article 23 Questions:

- Questions were asked regarding how much the Proposed Fire Station was going to cost and insurance money. This was the first out of three warrant articles that go together and more was to come. Amanda stated that by using the existing lines of credit originally opened in 2020 the town was able to keep an interest rate of 1.98% instead of current rates of over 5%.

Article 24 Questions:

- Questions were asked why discontinue Solar Capital Reserve and place into General Fund. Again, it was stated that this is two of three warrant articles

Article 25 Questions:

- Mark Corrigan stated that the price has already gone up from the last time the plan was discussed. He feels that they have outgrown their current fire station and that if the town doesn't vote it in now it will never get done where prices will just continue to rise.
- Selectmen Terri Larcomb stated that she understands that something needs to be done with the current fire station, but she is not in favor of utilizing all of the town's funds for this. She also feels that this wasn't presented to the whole Select Board for discussion until tonight and maybe there are other ways as well as doing something for the fire station that the insurance money could be used for.

Article 26 Questions:

- None

Article 27 Questions:

- None

At this time Select Board Chair stated that was the end of the Warrant Articles. The Public stated that he didn't go over the Revenue portion. He asked the remaining public if they would like him to go over the Revenue or if anyone had any questions. No one did. Amanda stated that the Revenue is estimates and that they will change come fall before the tax rate gets set.

Other Business:

- Reviewed and motioned distribution of the use of funds out of the Fire Station Capital Reserve Fund and Buildings Capital Reserve Fund. **Selectmen Norman Brown made a motion to approve the use of \$67,997 out of the Fire Station Capital Reserve Fund and \$55,348 out of the Buildings Capital Reserve Fund to be used for the Proposed Fire Station if passed at Town Meeting. Select Board Chair Kevin Meehan seconded the motion. At this time Roll Call Vote was made Terri Larcomb "Nay", Norman Brown "Aye", Kevin Meehan "Aye", and with no further discussion the motion passed with a 2 to 1 vote.**

Selectman Terri Larcomb made a motion to adjourn the meeting at 9:20 p.m. Selectman Norman Brown seconded the motion. At this time Roll Call Vote was made Terri Larcomb "Aye", Norman Brown "Aye", Kevin Meehan "Aye", and with no further discussion the motion passed unanimously.

******Next Select Board Meeting is scheduled for February 16, 2026******

Respectfully Submitted by:



Amanda Simino

Administrative Assistant to the Select Board

WARRANT

2026 TOWN MEETING

THE POLLS WILL BE OPEN FROM NOON TO 8:00 P.M.

To the inhabitants of the Town of Jefferson in the County of Coos in said State, qualified to vote in Town Affairs:

You hereby notified to meet at the Jefferson Community Center/Town Office 178 Meadows Rd. in said Town of Jefferson on Tuesday, the 10th day of March next, at 7:30 of the clock in the evening, to act upon the following subjects:

ARTICLE 1: To choose all necessary Town Officers for the ensuing year (ballot vote)**

ARTICLE 2: Are you in favor of the adoption of Amendment No. 1 to the Jefferson Land Use Ordinance as proposed by the Jefferson Planning Board as follows – Amend Article III, Section 1, Permitted Uses and Section 2, Permitted Uses by Special Exception, and Article XI, Accessory Dwelling Uses as required by recent changes to state law by making Accessory Dwelling Units (“ADUs”) a use permitted by right, instead of by special exception; amending the definition of ADU; increasing the maximum size of ADUs to 950 square feet; and removing the requirement for an interior door between an attached ADU and the principal dwelling unit. (ballot vote)**

ARTICLE 3: Are you in favor of the adoption of Amendment No. 2 to the Jefferson Land Use Ordinance as proposed by the Jefferson Planning Board as follows – Amend Article III, Section 1, Permitted Uses to clarify that only accessory buildings incidental to permitted uses are permitted. (ballot vote) **

ARTICLE 4: To see if the Town will vote to raise and appropriate the sum of \$1,334,352 for general municipal operations for the ensuing year. Select Board recommend.

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of \$80,000 to be added to the Capital Reserve Funds as listed. Select Board recommend.

\$75,000 Highway Vehicle CRF

\$5,000 Highway Repair & Maintenance CRF

ARTICLE 6: To see if the Town will vote to amend the purpose of the Highway Vehicle Capital Reserve Fund established at Town Meeting 1996 to reflect to include not only the Purchase of Road Machinery and Snow Removal Equipment but also to allow for expenditures for Road Machinery and Snow Removal Equipment Maintenance, making the purpose of the Capital Reserve Fund be for Purchase and Maintenance of Road Machinery and Snow Removal Equipment. Furthermore, to name the Board of Selectman as agents to expend from the fund. (2/3 vote required)

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of \$25,000 to be added to the Building Capital Reserve Fund, Select Board recommend.

ARTICLE 8: To see if the Town will vote to amend the purpose of the Building Capital Reserve Fund established at Town Meeting 1996 to reflect to include not only the maintenance of Town Buildings but also to allow for expenditures for the maintenance of Town Grounds, making the purpose of the Capital Reserve Fund be for Maintenance of Town Buildings and Grounds. Furthermore, to name the Board of Selectmen as agents to expend from the fund. (2/3 vote required)

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of \$4,000 to be added to the Capital Reserve Funds as listed. Select Board recommend.

\$2,000 Dump Closure CRF

\$2,000 Transfer Station CRF

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of \$90,000 to be added to the Capital Reserve Funds as listed. Select Board recommend.

\$75,000 Fire Truck CRF

\$5,000 Fire Station CRF

\$10,000 Fire Dept. Equipment CRF

ARTICLE 11: To see if the Town will vote to amend the purpose of the Fire Truck Capital Reserve Fund established at Town Meeting 1996 to include not only the Purchase of Fire Trucks but also to allow for expenditures for Fire Truck Maintenance, making the purpose of the Capital Reserve Fund be for Purchase and Maintenance of Fire Trucks. Furthermore, to name the Board of Selectmen as agents to expend from the fund. (2/3 vote required)

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of \$10,000 to be added to the Airport Road Capital Reserve Fund. Select Board recommend.

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of \$50,000 to be added to the Cemetery Repair Expendable Trust Fund pursuant to RSA 31:19-a for the purpose of maintaining, repairing, adjusting, and cleaning the gravestones and markers in the Town Cemeteries. Select Board recommend

ARTICLE 14: To establish a Capital Reserve Fund under provisions of RSA 35:1 for the purpose of purchasing and maintaining two 20" x 30" radar traffic calming speed alert signs to be placed on Rt. 2 Presidential Highway where the speed limit reduces to 30 MPH. to be known as Radar Traffic Speed Alert Signs Purchase and Maintenance, and to see if the Town will vote to raise and appropriate the sum of \$12,000 to be placed in this fund and further to name the Board of Selectmen as agents to expend from said fund. Select Board recommend

ARTICLE 15: To see if the Town will vote to increase the Supervisors of the Checklists' salaries from \$260 to \$500 and to raise the sum of \$720 for this purpose. Select Board recommend

ARTICLE 16: To see if the Town will vote to increase the Treasurer's salary from \$3075 to \$4,000 and to raise the sum of \$925 for this purpose. Select Board recommend

ARTICLE 17: To see if the Town will vote to increase the Moderator stipend from \$236 to \$600 and raise the sum of \$364 for this purpose. Select Board recommend.

ARTICLE 18: To see if the Town will vote to adopt RSA 41:14-a which authorizes the Select Board to buy and sell land or buildings, and to demolish or otherwise dispose of buildings, after review and comment by the planning board and the conservation commission, and 2 public hearings. Regardless of the adoption of RSA 41:14-a, the Selectmen shall have no authority to sell town-owned conservation land, any part of a town forest, or any real estate that has been given to the town for charitable or community purposes. Once adopted, these provisions shall remain in effect until specifically rescinded by the town at any duly warned meeting. Select Board recommend.

ARTICLE 19: (If Article 18 does not pass) To see if the Town will authorize the Select Board to sell the Old Library Property located at 737 Presidential Highway, Tax Map 5A Lot 37 on such terms and conditions as the Board may deem advisable. Select Board recommend.

ARTICLE 20: To see if the Town will authorize the Select Board to grant to Waumbek Partners, LLC an easement over property owned by the Town located at Presidential Highway, Tax Map 5A Lot 45A to access property located at Meadows Road, Tax Map 8 Lot 4B on such terms and conditions as the Board may deem advisable. Select Board recommend

ARTICLE 21: To see if the Town will authorized the Select Board to grant Ben and Koryn Ingerson an easement over property owned by the Town located at 178 Meadows Road, Tax Map 8 Lot 6 to access landlocked property located at Meadows Road, Tax Map 8 Lot 8 on such terms and conditions as the Board may deem advisable. Select Board recommend

ARTICLE 22: To see if the Town will vote to accept the provisions of RSA 72:76 to exempt new commercial and new industrial construction from local school and municipal taxation for a period of 5 years. This will exempt 100% of the value of such new construction. If approved, the authority to grant such exemptions shall begin April 1, 2026, and expire 5 years from the date of Town Meeting approval, unless readoption by a later Town Meeting. In the event this is not readopted, exemptions granted prior to the expiration of this authority shall remain in place for their full term. (Majority Vote required)

ARTICLE 23: Shall the town vote to authorize the expenditure of the unused portion of the bonds approved in 2020 for moving the town offices into the former school building and opening the space to the Jefferson Town Library (Article 2 & 3), and to raise and appropriate \$198,000 in unused bond proceeds for the purpose of constructing a new fire station per RSA 33:3-a, II. No amount of money needs to be raised by taxation. (2/3 ballot vote required) Recommendations Required.

ARTICLE 24: To see if the Town will vote to discontinue the Solar Capital Reserve Fund. Said funds and accumulated interest to date of withdrawal, approximately \$103,670.57, are to be transferred to the Town's general fund. (Majority vote required)

ARTICLE 25: To see if the town will vote to raise and appropriate the sum of \$1,676,040 to construct a new fire station. Of this sum \$198,000 will come from the unused bond proceeds

referenced in Article 23, \$1,354,695 will come from unreserved fund balance (including \$103,670.57 from the dissolved Solar Capital Reserve Fund in Article 24, and \$1,251,024.43 in remaining fire insurance money), \$67,997 will be withdrawn from the Fire Station Capital Reserve Fund; and \$55,348 will be withdrawn from the Buildings Capital Reserve Fund. No amount to be raised by taxation. This article is contingent on Articles 23 and 24 passing. (Majority vote required)

ARTICLE 26: To see if the Town will vote to allow the Tax Collector to accept prepayment of taxes in accordance to RSA 80:52-a.

ARTICLE 27: To transact any other business that may come before the meeting.

Given under our hands and seal this 16th day of February in the year of our Lord Two Thousand Twenty-Six.

A True Copy: ATTEST

KEVIN M. MEEHAN, Chair

NORMAN A. BROWN, Member

TERRI LARCOMB, Member

Select Board, Town of Jefferson, NH