Budget Advisory Committee Meeting – February 20, 2023 Called to order at 4:01
Attendees: Management - Ron Beard
Committee Members – Mark Canfield, Ned McElroy, Dave Spinney, Denise Bujalski, Rob Diefenbach (via Zoom)
Zoom – William Mitchell

Mr. Canfield called the meeting to order at 4:01 and asked for a minute taker. Ms. Bujalski volunteered. Ms. Bujalski read the minutes from the February 13, 2023, meeting, Mr. McElroy made a motion to accept, seconded by Mr. Canfield, and all approved said minutes.

As chairman, Mr. Canfield noted the committee had been meeting since October almost every Monday, joined by staff and department leads, to put together the 2023 budget. He thanked all involved for their time and efforts. It is hoped that the new financial software will help in the 2024 budget process.

Mr. Canfield had assembled an opinion with input from committee members to be presented to the commissioners. All committee members had read the opinion prior to the meeting and agreed with the opinion as written. One minor highlighting change was added. Key takeaways: The budget as proposed will require a tax increase of $1.63/$1,000; funding of capital improvement will need to be addressed in future budgets; revenue needs to come from sources other than taxes to fund recreation.

As a commissioner and committee member, Mr. Spinney also thanked all involved in the budget process. He agreed that the budget and opinion need to be seen by as many people in the community as possible to inform them of the reality of the District's financial situation.

A motion by Ms. Bujalski to adopt the opinion was made, seconded by Mr. McElroy, and was approved by all. The 2023 budget proposal and opinion will be added as attachments to these minutes.

The public budget hearing is set for March 21, 2023, at 6 p.m. The committee agreed to meet again midsummer to assess year-to-date actual costs and to compare to the budget.

A motion was made to adjourn by Mr. McElroy and seconded by Mr. Spinney. The meeting adjourned at 5:05.

Respectfully submitted,
Denise Bujalski

Attachments:
2023 Budget Proposal
2023 Proposed Budget Committee Opinion

2023 Proposed Budget Committee Opinion

Committee Recommends the proposed budgets (#63) with reservations.

WEVD Budget only

Total Annual projected expenditures of $2,205,000 (includes Capital Improvement and growth and new of $245,000), +35% over 2022 actual but 10% below 2022 budgeted amount.

Projected budget without Cap Improvement and Growth and New: $1,960,000 (+35% of 2022 actual and +10% above 2022 Budgeted amount)

Projected revenue: $2,032,442 (-13% compared to 2022 actual) and includes WEA contribution of $400K:

Additional amount to raise by taxes: $172,192 (appx $1.63 per $1000 of assessed value)

Projected revenue is lower than realized in 2022 as Miscellaneous Income and CIF contributions have been greatly reduced in the 2023 budget. WEA is considering which projects to be undertaken that may possibly be funded by available CIF contributions.

The cost of Recreation is approximately $700,000; 32% of the total budget. These expenses, now part of the WEVD budget, are being paid for through a combination of WEA contribution of $400,000 per the new RMA, and Village taxes. The unfunded recreation expenses of $300,000 represent 36% of the 2023 projected budget increase. **We believe additional revenue to fund recreation expense, sourced from other than taxpayers, is preferred.**

2022 was a challenging year. We had trouble hiring and retaining quality staff. With general wage inflation, the district needed to address hourly wage rates, benefits, and workplace issues to be competitive in today's market. These changes now have a full year's impact on the projected budget for salaries and benefits.

The cost of materials and energy is being fully felt. Pre-emptive purchasing (mostly by the Roads and Water department) in 2022 of needed materials will favorably impact purchasing requirements in 2023.

Facility management requires a major effort from the limited number of employees we have. Planned adds to staff will not occur despite the unmet demands the properties make on an ongoing basis. This challenge increases in the months prior to and when the ski mountain is open and operating. Without staff to tackle some of the normal or special projects, the use of subcontractors becomes an acceptable alternative. We believe the operating budget of the department should have sufficient funds to afford responsibly taking on some projects using subcontractors.

Capital Improvement and Growth and New is budgeted to accomplish numerous projects including backup power for maintenance shop, asphalt paving, deck repair, building services equipment, pump fire suppression, security system upgrade, ski lift electrical, and purchase of a ATV.

No longer under consideration in the budget are walkway repaving, warming hut repairs, spa/pool accessibility improvements, wall, wood siding replacement at rec center, outdoor elements, playground equipment replacement, painting exterior of rec center, replacing ceiling tiles and grid lighting, computer equipment phased replacement, furniture replacement, phone system upgrade, storage building repairs, and life safety system update.

We believe exterior and interior repairs and painting to be normal necessary undertakings to preserve the properties and should be funded. Where safety is concerned, funding should not come into question. We feel furniture replacement, playground replacement, and ADA compliance, although important, are items that can and should be funded by means other than taxes.

The proposed budget does not fund for repairs to and replacement of critical infrastructure on a planned basis, and the WEVD's facility stewardship responsibilities. According to the engineering study of 2019, the recommended annual funding for our facility's future needs is over $500,000. This is a big number but considering the multi-million-dollar facilities being operated, it should come as no surprise. **The proposed budget does not address these future needs.**

The Capital Improvement and Growth and New proposed expense is $245K which only addresses currently identified maintenance, repair needs, and 2023 project goals. The past two annual budgets, although deficient in meeting recommended future expense set asides, did at least place some monies for them in the trust. Absent a formal Capital Improvement Committee and its recommendations, the budget advisory committee has considered the importance of following the 2019 engineer's recommendations and reflecting them in the projected budget. This proposed budget does not fund for these future liabilities of our community. **We recommend that the commissioners address the funding shortfall through refocusing priorities and allocating expenses accordingly.**

Water Department

Total Projected annual expense $553,000 (+ 18% compared to 2022 actual)

Total Projected annual income $580,000 (-5.7% compared to 2022 actual)

Forecast surplus: $27,000.

Water distribution and treatment is increasing $112,000 or 31% compared to 2022 actual. The following categories and their increases impacting the growth: wages and benefits $79,000, Engineering $15,000, electricity $12,000, water treatment chemicals $7000, licensing $6000, and office supplies $5800 (new bill folding machine).

Expenses forecast to decline include system repair $40,000 and consultants $3000.

Capital Improvement and Growth and New expenses forecast for 2022 total $73,700. Projects and purchases to be funded include Pegwood Tank building repair, Pump house painting, water system accounting software, pipes domestic water and sub-surface utilities, and pumps phased replacement.

A major project, replacement of the Pegwood water transmission piping, is not in the budget and which major expense will need funding outside the department's ability to currently fund. The cost will either be charged to rate payers now or is to be bonded over a set time period with the annual increase to

WEVD budget established by warrant article, and if approved, will further add to the final tax rate paid by the community's property owners.

The Committee would like to point out the different Village District 2022 Tax Rates being used by the Towns of Campton and Thornton:

- Thornton $12.91 Total Assessed Values $30,225,292
- Campton $16.44 Total Assessed Values $74,794,694

We believe the $3.53 difference between the towns assessed rates needs to be explained, considering all of us live in the same community and have equal responsibility for funding the services and facilities available to all of us. We recommend that the rate be the same for either town and that management should explore this with DRA to make this happen.

As the budget is currently proposed, the estimated tax rate for the district will be $20.99.

Approved by

Denise Bujalski

Mark Canfield

Rob Diefenbach

Ned McElroy

David Spinney

February 20, 2023

Budget #63

WEVD District Budget Expense Account	Annual 2022 Year Budget	2022 Actuals as of 12/30/2022	Variance to annual budget	Per 2023 Budget
WE VILLAGE DISTRICT INCOME				
CAMPTON TAXES				
1105.6 Prior Campton Taxes	563,373	568,410	5,037	**708,397**
1105.7 Current Yr Taxes	540,723	521,228	-19,495	**525,000**
3190.1 Campton Interest	9,000	5,454	-3,546	**6,000**
Total Campton Taxes	**1,113,096**	**1,095,092**	**-18,004**	**1,239,397**
THORNTON TAXES				
1106.5 Prior Thornton Taxes	208,001	218,246	10,245	**184,229**
1106.7 Current Yr Thornton Taxes	205,271	205,980	709	**206,000**
3190.2 Thornton Interest	1,500	1,353	-147	**1,500**
Total Thornton Taxes	**414,772**	**425,579**	**10,807**	**391,729**
MISCELLANEOUSE REVENUES				
3502.1 Northway Interest	178	16	-162	**15**
3502.2 MVSB Interest	1,150	1,292	142	**1,000**
3503 Miscellaneous Income	200	172,580	172,380	**200**
3502.4 CIF Contributions		198,600		**100**
3503.3 Admin Serivces Agreement WEA (ASA)	116,680	66,720	-49,960	1
3503.4 Maintenance & Rec Services from Rec (RMA)	364,744	375,443	10,699	
From WEA to pay Recreation expenses per RMA				400,000
Total of all Income	***2,010,820***	***2,335,321***	***125,901***	***2,032,442***
GENERAL GOVERNMENT				
Debt Service Expense				
4711 Court Loan Principle	40,000	40,000	0	40,000
4721 Court Loan Interest	5,980	3,342	-2,638	5,980
Backhoe Perinciple				19,615
Backhoe Interest				1,813
Total Debt Services	***45,980***	***43,342***	**-2,638**	**67,408**
Employee Wages				
4130.2 - WEVD Manager	90,000	46,304	-43,696	86,625
4130.3 - Assistant GM	77,000	85,517	8,517	80,880
4130.6 - Municipal Assistant	42,500	46,123	3,623	54,809
4130.7 - Admin Assistant	71,680	49,081	-22,599	15,190
less Judy & Corey Paid from Rec				
Sub-Total Employee Wages	*281,180*	227,024	-54,156	237,504
Employee Benefits				
4130.4 · Retirement Contribution	35,982	46,904	10,922	33,168
4130.5 · Other Reimbursement		129		
4155.1 · Social Security	14,093	22,339	8,246	14,870
4155.2 · Medicare	0	4,483	4,483	3,478
4155.3 · NH Unemployment	1,103	736	-367	317

Budget #63

WEVD District Budget Expense Account	Annual 2022 Year Budget	2022 Actuals as of 12/30/2022	Variance to annual budget	Per 2023 Budget
4196.1 · Employee Benefits - Other deductable reimb	0			
4196.2 · Health Insurance	34,019	36,946	2,927	55,665
3230 · Fed Unemployment Ins				
4196.3 · Workers Comp Ins	23,004	32,512	9,508	33,000
4196.4 · Dental Ins	2,115	2,828	713	1,991
4199.12 · Travel Reimbursement	800	275	-525	824
4196.5 · Bonuses	11,000	11,977	977	12,000
4196.6 PR Taxes	842	928	86	1,000
4199.07 FSA Fee				117
Sub-Total Employee Benefits	*122,958*	*160,059*	37,101	156,429
Sub-Total Employee Wages & Benefits	*404,138*	387,083	-17,055	393,933
Other General Government				
4150.1 · Accounting/Taxes/Audit	16,475	15,500	-975	20,000
4153.1 · Legal	122,800	48,072	-74,728	50,000
4153.2. Document Retention	3,263	1,864	-1,399	3,361
4196.7 · Insurances	28,505	21,410	-7,095	23,000
4197.1 · Advertisements	1,000	8,400	7,400	9,000
4199.10 . Licenses/Fees/Education	27,399	62,996	35,597	24,222
Education				6,000
4199.11 · Cellular Phones	1,500	1,669	169	2,340
4199.13 Miscellaneous	10,758	167,448	156,690	5,000
4199.2 · Commissioners Stipend & Expense	6,000	7,027	1,027	6,180
3415.1 Internship				
3415.2 Payroll				
4199.3 · Telephones	1,677	723	-954	2,627
4199.4 . Radios/Repeater				
4199.5 Computer Services	20,000	13,201	-6,799	15,000
4199.19 Contracted / Consulting Services		79,200		11,000
4199.6 · Postage	786	1,175	389	2,000
4199.7. Uniforms	1,500	3,218	1,718	1,545
4199.8 · Bank/Finance Charge	318	754	436	900
4199.9 · Payroll Expenses	1,617	749	-868	1,666
4311.1. Office Supplies	4,738	5,356	618	4,880
4311.2. Taxes/Charges	8,000	6,253	-1,747	8,240
4199.17 Annual Meeting cost	12,000	5,656	-6,344	7,000
4199.18 Website Maintenace	3,000	8,320	5,320	3,308
Sub-Total Other General Government	271,336	458,992	187,656	207,269
Total General Government	**675,474**	**846,075**	170,601	**668,610**
Public Safety				
4220.1· Alarm, Fire & Water	4,793	6,333	1,540	4,937
4220.2 · Safety Supplies				

Budget #63

WEVD District Budget Expense Account	Annual 2022 Year Budget	2022 Actuals as of 12/30/2022	Variance to annual budget	Per 2023 Budget
4220.3 · Fire & Security	8,386	10,295	1,909	8,638
Total · Public Safety	**13,179**	**16,628**	3,449	**13,574**
HIGHWAYS & STREETS				
4312.01 · Roads Wages	81,148	60,164	-20,984	73,430
4312.02 · Seasonal Plowing Wages	9,509	13,973	4,464	15,042
4312.03. Contractor Plowing	20,000	17,449	-2,551	7,500
4312.04. Payroll Taxes	7,953	5,020	-2,933	6,932
4312.05. Health Insurance	28,059	16,654	-11,405	19,418
4312.06. Dental Insurance	1,763	942	-821	790
4312.07. Retirement	12,746	7,906	-4,840	13,347
4312.08.Travel expense	500	482	-18	515
4312.09. Mechanic Wages	9,000	23	-8,977	0
4312.10 Calcium/Magnesium Chloride	3,468	0	-3,468	3,000
4312.11 Cold Patch	3,000	589	-2,411	4,000
4312.12 · Roadside Mowing/Sweeping	8,800	8,027	-774	10,000
4312.13 · Culvert Expense	3,000	125	-2,875	3,000
4312.14 · Road Sand & Salt	20,000	16,777	-3,223	20,000
4312.15 · Equipment Rental	5,000	932	-4,068	2,000
4312.16 · Equipment Repair	3,000	5,952	2,952	5,000
4312 · Special Paving				
4312.17 · Misc. Projects	10,000	7,739	-2,261	8,000
4312.18 · Diesel Fuel	12,000	15,067	3,067	15,000
4312.19 · Plow Gears & Sanders	6,000	3,799	-2,201	3,000
4312.20. Oil & Filters	600	3,342	2,742	3,000
4312.21 · Maintenance & Tune-ups	1,043	4,094	3,051	3,000
4312.22 · Osh Kosh Repairs				
4312.23 · Truck Repairs	7,000	12,602	5,602	7,000
4312.24 · Back Hoe Repair	0	2,678	2,678	5,000
4312.25 · Body Maintenance	2,000	0	-2,000	2,000
4312.26 · Tires	4,046	1,003	-3,043	3,000
4312.27· Shop supplies	3,130	5,302	2,172	3,000
4312.28 · Small Tools/Equipment	3,130	5,705	2,575	2,224
4312.29 · Large Equipment/Tools	1,618	1,651	33	2,000
4312.30 · Grader Repairs	1,043	33	-1,010	500
4312.31 · Shop Electricity	3,594	1,924	-1,671	3,000
4312.32· Shop Heat	9,200	8,829	-371	11,000
4312.34. Contracted Grader Services	5,150	5,150	0	10,000
4312.9 · Misc Material & Supplies	20,367	33,527	13,160	7,000
4319.1 Consulting	61,502	3,323	-58,179	10,000
4319.2 cell phone	750	610	-140	1,728
4199.20 Internet/TV/Phone				1,692

Budget #63

WEVD District Budget Expense Account	Annual 2022 Year Budget	2022 Actuals as of 12/30/2022	Variance to annual budget	Per 2023 Budget
4520.15 Employee Education	1,000	738	-262	1,000
Total Streets & Highways	**370,119**	**272,132**	**-97,987**	**286,117**
Water Distribution & Treatment				
4914 · Water Dist & Treatment				
4914W. Contribution to Water Dept				
Total 4914 · Water Distribution & Treatment				
4520 · Culture & Recreation				
4520.01 · Building Wages	138,999	160,510	21,511	159,644
4520.02 · Payroll Taxes	19,717	18,499	-1,218	21,141
4520.03. Health Insurance	50,611	54,868	4,257	72,494
4520.04. Dental Insurance	3,173	2,653	-520	3,002
4520.05. Retirement	30,244	21,697	-8,547	33,838
4520.03 · Health Ins.	0			
4520.04· Dental Ins	0			
4520.05 · Retirement	0			
4520.06. Travel	250	173	-77	258
4520.07 · Custodian Wages rec center	81,252	78,008	-3,244	90,549
4520.08. Grounds Wages	2,949	42	-2,907	2,340
4521 Ski Lift Maintenace Wages	10,590	9,857	-733	13,350
4520.02. Payroll Taxes	0			
9206.32. Payroll Taxes				
4520.06 · Travel Reimbursements	0			
4520.10 Building Equipment Repairs	50,000	18,923	-31,077	0
4520.11. Cell Phone	900	1,518	618	1,350
4520.11. Cell Phone	0			
4520.12. ski area insurance				
4520.13. SnowCat Maintenance				10,000
4520.14 · Building Infrastructure	50,000	39,303	-10,697	40,000
4520.15. Employee Education	10,000	1,821	-8,179	2,500
4520.16 · Pool Repair & Maint	20,000	14,925	-5,075	16,000
4520.17 · Outdoor Lighting Electric	2,400	2,941	541	6,000
4520.18 · Building Elec	62,603	48,885	-13,718	60,000
4520.19 · Building heat	57,386	55,647	-1,739	50,000
4520.41 · Criminal Record	25	100	75	100
4520.7. Ski area Repairs & Maintenance	10,800	10,863	63	10,800
4520.8. Kitchen Equipment Repairs	6,000	1,929	-4,071	2,000
4520.9. Maintenance Supplies	3,269	2,065	-1,204	2,000
4521.1 Gas - Vehicles				3,000
4521.2 Dam Inspection				1,000
4521.3 Small Tools				5,000
4521.4 Large Tools				2,000

Budget #63

WEVD District Budget Expense Account	Annual 2022 Year Budget	2022 Actuals as of 12/30/2022	Variance to annual budget	Per 2023 Budget
4521.5 Power Tools Equipment Repairs				100
4521.6 Gym Equipment Inspection & Repairs				2,500
4529.1. Pool Chem. & Supplies	12,000	16,265	4,265	18,000
4589 Water Usage	10,000	3,501	-6,499	5,000
4529.11 · Trash Removal	8,000	9,125	1,125	9,500
4529.12 · Outdoor Repairs & Maintenance	7,000	3,558	-3,442	5,000
4529.3 Paddle Boat Repairs	600	0	-600	0
4529.4 · Equipment Rental	100	0	-100	1,000
4529.5 · Cleaning Supplies	12,000	6,012	-5,988	6,000
4529.6 · Other Supplies	1,000	420	-580	1,030
4529.7 · Carpet Cleaning	1,500	0	-1,500	2,000
4529.8 · Pest Control	12,000	8,640	-3,360	10,000
4529.9 · Landscaping	2,500	11,872	9,372	8,000
4529.2 · Pool & Spa Inspection	600	0	-600	1,000
9200.15 · Maintenance Supplies				
9200.17 · Equipment Repair				
9206.35 · Janitorial Services				
4194 · Building Repairs & Maintenance				
4520 Cleaning Supplies				
Total of C&R Before Rec Expenses	**678,468**	**604,620**		**677,495**
Rec Business Expenses				
4589.02 Copier Lease		1,397		1,400
4589.03 Dues & Subscriptions		8,893		10,983
4589.04 Office Expenses		2,027		2,300
4589.05 Finance Charges		8,589		8,600
4589.06 Licenses & Fees		11,381		13,383
4589.07 Misc Expenses		2,302		2,350
4589.08 Telephones		5,520		5,600
4589.09 Internet Access		2,201		2,300
4589.11 Advertising		5,739		0
4589.12 Postage		441		450
4589.13 Computere Services		12,924		13,000
4589.14 Computer Supplies		1,276		1,300
4589.15 Cable		1,340		1,350
Total Business Expenses		**64,031**		**63,017**
Front Desk Expenses				
4589.24 Front Desk Wages		56,528		100,023
4589.25 Payroll Expenses		4,411		8,234
4589.26 Travel		0		50
4589.29 Criminal Record		0		75
4589.30 Cell Phone		225		600

Budget #63

WEVD District Budget Expense Account	Annual 2022 Year Budget	2022 Actuals as of 12/30/2022	Variance to annual budget	Per 2023 Budget
4589.27 Retirement		4,631		11,147
4589.32 Health		11,778		25,891
4589.31 Dental		1,110		1,053
4589.33 Education		0		2,600
4589.34 Front Desk Expenses		2,503		2,600
4589.33 Front Desk Rec Supplies - Tennis balls, basket balls		2,371		500
Purchased Movies		0		
Total Front Desk Expenses		**83,556**		**152,773**
FBF Admin				
4589.16 FBF Admin Wages		35,999		39,296
4589.22 Health Insurance		11,054		10,903
4589.23 Dental Insurance		705		527
4589.17 Retirment		7,305		5,419
4589.18 Cell		300		300
Total FBF Admin		55,363		**56,444**
Campton Mt Expenses				
4589.37 Building Heat				**6,000**
4589.38 Cable, Internet & Phone				**6,000**
4589.36 Electric building & lift				**30,000**
Total Campton Mt Expenses				**42,000**
Total of All Culture & Recreation	**678,468**	**604,620**	**-73,848**	**991,730**
Total 4520 · Culture & Recreation				
Expense Totals Before Capital Items (Main Operating Warrant)				
9200.0 · Rec Center Infrastructure Wages				
Total 9200 · Infrastructure	**1,783,220**	**1,134,835**	**2,215**	**1,960,031**
Capital Preservation Plan				
4312.33 Road Elements Paving	122,000	99,008	-113,453	150,000
4902.7 . road elements Maintenace Truck w/plow	120,000	120,000	0	
4312. Used Grader				
water elements				
4520. Recreation Elements and Major Building	327,123	179,102	-148,021	58,603
4199. Administration Element				
Total Capital Preservation Plan in Opp Budget (Deferre	**569,123**	**398,110**	**-261,474**	**208,603**
Growth and New in General Fund				
Enteprise Elements				
4903.01 Road Elements	30,000	3,786	-26,214	7,000
Water Elements - matching Grant		0		
4520 Building Infrastructure Elements	51,700	79,838	28,138	29,000
4520.32 ADA	25,000	12,942	-12,058	0

Budget #63

WEVD District Budget Expense Account	Annual 2022 Year Budget	2022 Actuals as of 12/30/2022	Variance to annual budget	Per 2023 Budget
Total Growth & New Expenses	106,700	96,566		36,000
Total Growth and New	2,459,043	1,629,511	-259,259	2,204,634
Total of all Expenses including G&N and Cap		1,629,511		2,204,634
Total Income				2,032,442
Net Proffit				-172,192

Budget # 63

Water Department Budget Expense Account	Annual 2022 Year Budget	2022 Actuals as of 12/30/2022	Variance to annual budget	Per 2023 Budget
WATER DEPARTMENT INCOME				
3914W. Water Rate	449,581	589,260	247,432	529,957
3503.1. Interest	1	19	13	12
3301. Credit Card Processing Fee	321	0	-321	0
3401. Finance Charges	438	7,868	6,599	500
Grant procedes	50,000	0	-50,000	0
3503 Misc Income		1,020		0
3503.2 Disconnect		9,925		4,000
Conection Fees				6,000
3401.1. Contribution from General Fund			0	
3409 Meter Income	20,000	7,272	-12,728	40,000
Gross Income	***520,341***	***615,364***	***190,994***	***580,469***
WATER DEPARTMENT EXPENSES				
Debt Service				
4711 Backhoe Principle	20,000	20,000	0	0
4721 Bond Interest	1,500	1,500	0	0
Sub-Total Debt Service	***21,500***	***21,500***	***0***	**0**
4300 · WATER DIST & TREATMENT				
4332.10 . Water System Propane				
4331.1 Wages	43,680	20,988	-26,790	87,260
4331.2 Payroll Taxes	3,778	3,508	-585	6,821
4331.3 Retirement	6,141	2,530	-4,188	12,038
4331.33 Health Insurance		0	0	19,418
4331.34 Dental Insurance		0	0	790
4332.1 · System Repair,Materials,Supply	61,800	150,307	39,340	110,000
4332.11. Generator Maint.	5,781	13,360	-5,308	9,000
4332.12 · Licenses/Fees/Education	18,000	3,818	-14,515	10,000
4332.13 . Finance Charges	773	7,406	5,145	1,000
4332.14. Office Supplies	1,030	3,795	1,923	9,500
4332.15. Postage	1,000	1,053	-322	1,000
4332.16 Legal Expenses	10,000	1,161	-10,000	5,000
4332.17 Consultant	10,000	13,537	3,537	10,300
4332.18 Misc Expense		466	0	500
4332.19 Tools			0	2,000
4332.2 · Water Testing - DES	2,726	7,495	-1,752	8,000
4332.3 · Leak Repairs	18,497	12,145	-8,572	15,000
4332.4 · Engineering	51,500	14,561	-36,939	30,000
4332.5 · Equip Rental	1,198	194	-1,024	1,500
4332.6 · Telemetry	9,249	3,639	-5,960	7,000

Budget # 63

Water Department Budget Expense Account	Annual 2022 Year Budget	2022 Actuals as of 12/30/2022	Variance to annual budget	Per 2023 Budget
4332.7 · Misc Projects	1,000	1,570	570	1,030
4332.8 · Subscriptions/ Dues	3,399	1,311	-2,699	9,500
4332.9 · Water System Electricity	76,327	97,919	78	110,000
4335.1 · Water Treatment Chemicals	4,120	5,651	1,531	13,000
Sub-Total 4300 · Water Distro & Treatment	**329,999**	**366,414**	-36,415	**479,657**
Total Water Department Expenses	***351,499***	***387,914***	-36,415	***479,657***
GROWTH & NEW			0	
Water Elements			0	
4909.1 Water Line Upgrade	54,200	25,200	-54,200	0
4909.2 New Wells	0		0	0
asset management water matching funds expense			0	
4909 Strategic planning	50,000	2,145	-50,000	
4909.10 Reservor Building Repairs	6,000	1,401	-4,599	
4909.11 Pegwood Building Repairs	1,200	0	1,200	1,200
4909.12 Pump House Station Painting	2,500	308	-2,192	2,500
4909.15 Ski Bowl Repairs	4,500	178	-4,322	
4909.8 Sunside Building Repairs	3,000	382	-2,618	
Backup Power - Liberty Lane Pump House				0
Sunset Tank Expantion				0
4909.16 Water Billing Software				15,000
Sub-Total Water Elements	**121,400**	**29,615**	91,786	**18,700**
Total Growth & New	**121,400**	**29,615**	91,786	18,700
CAPITAL PRESERVATION			0	
4909.13. Pump Phase Replacement	19,555	0	-19,555	20,000
4909.14 Water Metering Upgrades	40,000	28,400	-25,800	10,000
Water Computer Software Update			0	
4909.3 Equipment - Backhoe	21,500	21,428	-72	
Domestic Water & Sub Surface Utilities			0	25,000
Domestic Water Pump Phase Replacement			0	
New Storage Tank - Sunset			0	0
			0	
Total Capital Preservation	**81,055**	**49,828**	**-45,427**	**55,000**
Total Expenses	***553,954***	***467,356***	***9,943***	***553,357***
Net Income	**-33,613**	**148,008**	**181,051**	**27,113**

Budget #63

Growth and New	
WaterVille Estates Village District	
Growth and Capitol	
	2023
Indoor Golf	
Indoor Golf Simulator Business	
Total Enterprises	**0**

New Asphalt Pavement, Mill And Overlay, Phased	
New Asphalt Pavement, Mill And Overlay, Phased	
Guard Rails	
Sand Storage	
Parking Expansion	
Backup Power for Shop	7,000
Sub-total Road Elements	**7,000**

Power backup Liberty Pump Houses	
Power backup Reservoir Road	
Power backup Ski Bowl	
power backup c center	
Power backup Sunset/Weetamoo	
Power backup Hill Top & pegwood	
Ski Lodge Backup Power	
Water Mastet Plan Upgrades	
asset management water matching funds expense	
Sunset Tank Building Repairs	
Reservor Water Building Repair	
Rubber Track Excavator	
Ski Bowl Building Repairs	
Pegwood Tank Building Repair	1,200
Pump House @ center paint	2,500
WATER LINE UPGRADES	0
Water System Accounting Software	15,000
sunset tank expansion	0
New Wells	0
Sub-Total Water Elements	**18,700**

Sound System Outdoor Pool	
Small Ticket Items	
Storage	
Community Access Signs	
Outdoor Pool Capital Upgrades Pool Cover	
Deck Off Summit Lounge	
Expand Mountain View Lounge 3 Season Porch	

Budget #63

Growth and New	
Upgrade Locker Rooms	
Tile Remaining Entry Level Floor	
New Outdoor Furniture	
Mower/Snow-Blower	
Fresh Air Makeup Air in Ski Lodge	
Miniature Golf Course	
Fitness Expansion	
Racquet Ball Court	
Ski Tower Maintenance Cat Walks Lift Frames	
General Maintenace	
Snowmaking	
Softball Field	
Outdoor Pool Expansion	
Cogeneration / Bio Fuel Heat	
Walkway Paving	**0**
Expand /Upgrade Kitchen?	
Expand Ski Area Base Lodge Septic	
Parking Lot Expansion Ski Area	
Smoking/Dumpster Deck/Fence	
Remodel Old Shop & Addition	11,000
Repair Community Center siding	10,000
Warming Hut Repairs	0
Return Terminal Lift Return Repairs	3,000
New Shop for Building Miantance	
Outdoors Chem Storage	5,000
Pavilon out back	
Band Stand deck repainting & staining	
Sub-total Building Infrastructure Elements	**29,000**

Spa/Pool Water Intrusion	
Spa/Pool Accessability	0
Elevator	
Door - Ski Area/ handycap door	
Basketball Handicap Enterance	
Sub-total ADA Elements	**0**
TOTAL Expense	**61,700**

Waterville Estates Endowment Contribution	
Anticipated CIF Income	
Year End CIF	

Budget #63	
Waterville Estates Village District	
Capital Preservation	
	2023
Road Elements	
asphalt pavement, Mill and overlay, phased	150,000
Culvert, Inspections, Capital Repairs	
Vehicle Truck F-350	
equipment, F-550, truck and plow, 2008 revitalized	
F-550 2022	
f-350 diesel 2012	
equipment, Toyota FJ Cruiser	
Osh Kosh	
Grader replacement/repair	
Restroom at DPW garage	**1**
Sub-total Road Elements	**150,000**
Water Elements	
Vehicle Equipment, Backhoe, 2008	-
Pipes Domestinc Water And Sub-Surface Utilities	25,000
Pumps, Domestic Water,Phased Replacements	20,000
Types, Domestic Water, Capital Repairs/Pump Stations	
New Storage Tank Liner At Ski Bowl	
New Storage Tank At Sunset	
Water Master Planing Upgrades	
Water Metering Upgrades & Instal	10,000
Water Computer Software Update	
Equipment Trailer	100
Sub-total Water Elements	**55,100**
Admin Elements	
WEVD Server	
Internal Wireless Business Network	
Quickbooks System Upgrade	
Google Vault Upgrade	
New Server Room	
Sub-total Admin Elements	**-**
Recreation Elements	
Exterior Building Elements	
Deck Composite Fire Pump House 500 Ft. Sq.	
Pond side Pump house painting	
Decks Wood, Replacement, Rec Center (Replace With Composite) 400 Ft. Sq.	1,000
Deck Wood Replace W/Composite Ski Lodge 1250 Ft. Sq.	4,500
Structures And Deck Total Replacement Outdoors	
Roofs, Asphalt Shingles, Recreation Center	
Roofs, Asphalt Shingles, Ski Lodge	

Budget #63	
Waterville Estates Village District	
Capital Preservation	
Roof Metal Maintenance Shop	
Walls, Wood Siding, Replacement Recreation Center	-
Outdoor Elements	-
Playground Equipment	1
Ponds, Sediment Removal, Partial	
Ski Lift Poles Paint Finishes	0
Exterior Community Center Painting	0
Windows, Recreation Center, Phased Replacements	
Sub-total Exterior Building Elements	**5,501**
Interior Building Elements	
Ceilings, Acoustic Tiles, Grid Lighting.	-
Computer Equipment, Phased	-
Door Replacements	
Exercise Equipment, Phased Replacements	
Exersize Room Renovation	
Fireplace & Tv For Ski Area - Other End Of Lodge	
Floor Coverings	?
Floor Coverings Wood Lamingate 100 Yard Sq.	
Furnishings/ Furniture	-
Kitchen Equipment Rec Center, Phased	
Phone System Upgrade	1
Locker Rooms Renovation Complete (Including Handicap Lockeroom)	
Replace Carpet In Office Area	
Rest Rooms Renovation	
Restrooms, Renovations, Recreation Center	
Ski Lodge Renovation Complete	
Ski Lodge Renovation Partial	
Sub-total Interior Building Elements	**1**
Building Services Elements	
Building Services Equipment, Rec Center Phased	10,000
Storage Building Roof & Sidding Replacement by Dumpster	-
Hvac Repairs	
boiler replacement	
bioler room design	
Life Safety System, Conrol Panels And Emergency Devices	
Pump Fire Supression, 90-Hp (Includes Controller)	
Pump, Fire Suppression	3,000
Pumps Septic System Phased	
Security System, Recreation Center	5,000
Security Cameras/ Key System	5,000
Septic System Leach Field Rebuild, Recreation Center	
Septic System Leach Field Rebuild, Ski Lodge	
Ski Lift, Electrical Upgrades	2,000

Budget #63	
Waterville Estates Village District	
Capital Preservation	
Sli Lift Mechanical Equipment	
Ski Lift Replace Electric Motor	
Building Drainage	
Beer Room at Mt	1
Sub-total Building Services Elements	**25,001**
Property Site Elements	
Asphalt Repaving, Phased 8,368 sq. yds.	
Dams Inspections and Capital Repairs	
Dam repair	
Generators Emergency (includes Transfer Swithch)	
Landscape Ski Trails, Tree Grooming	
Light Fixtures Ski Slope	
Signage Replacement	
Tennis and Basketball Courts total rebuild	
Tennis and Basketball Courts , Fence	
Tennis and Basketball Courts, Light Poles and Fixtures	
drainage around courts	
Treework around courts	
Tennis and Basketball Courts, Surface Replacement	
Pavillion Wood	
Sub-total Property Site Elements	**-**
Recreation Vehicles	
Vehicle Equipment, Mower	
Vehicle Polaris ATV	25,000
Vehicle Ski Equipment, Snow Mobile	
Vehilcle Snow Equipment, Snow Groomer	
Vehicle - F150 Property Maintance Vehicle	-
Sub-Total Recreation Vehicles	**25,000**
Pool Elements	
Concrete Deck, Textured Coating, Partial Replacement, Indoors	
Concrete Deck, Inspections, Partial Replacement, Outdoors	1,000
Pool Covers	1,000
Pool Deck Composite, 6980 Ft. Sq.	
Fence Mahogany	100
Furniture, Phased	
Mechanical Equipment Spas Pools, Phased	
Pool Finishes Plaster, Indoors	
Pool Finishes appoxy ?, Indoors	1,000
Pool Finishes Plaster, Outdoors	
Pool Finishes Tile, Outdoors	
Pool, Structure, Indoor Oval, Total Replacement	
Redo Flooring In Indoor Pool Area	-
Outdoor pool landscaping	

Budget #63	
Waterville Estates Village District	
Capital Preservation	
Sub-Total Pool Elements	**3,100**
General Elements	
Deferred Maintenance	
Misc. General Maintenace	
Sub-total General Maintenance Elements	**-**
Sub-Total Recreation Elements	**58,603**
Total Anticipated Expenditures by Year End	**263,704**