562 Winterbrook Road Campton, NH 03223
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WEVD 2023 Budget Hearing APPROVED Minutes
March 21, 2023 – 6:00 PM

Approved as amended on April 12, 2023.

Attendees: Commissioners Maureen Patti, Gerry Panuczak, and David Spinney. General Manager Ron Beard, Assistant General Manager Judy Kinney, and Water Department Administrator Allison Smith, Denise Bujalski, and Andrea Canfield.

Attendees via Zoom: John Scruton and Jaime Oldmixon.

Call to order: Commission Patti called the budget hearing to order at 6:00 PM.

Pledge of Allegiance: The meeting began with the Pledge of Allegiance.

Roll Call of Commissioners: Ms. Patti, Mr. Panuczak, and Mr. Spinney were present in person. Ms. Patti opened the Budget public hearing at 6:02 PM.

Ms. Patti noted that there is a handout available online that has also been distributed to those who subscribed for notifications on the District website.

Ms. Patti began the hearing with Warrant Article #3 as she explained that Warrant Article #1 has no budget impact and Warrant Article #2 is a special article that will require a bond hearing which will take place on March 22, 2023 at 6:00 PM.

Warrant Article 3 – WEVD Operating Budget

To see if the Village District will vote to raise and appropriate the sum of One Million, Nine Hundred Sixty Thousand, Thirty-One Dollars and No Cents ($1,960,031) for the general municipal operations of the Village District. This article does not include appropriation(s) contained in special or individual articles addressed separately. Majority vote required. Ms. Patti said that this article's estimated tax rate impact of $1,000 of valuation is yet to be known. Recommended by all three WEVD Commissioners. Recommended by all five Budget Advisory Committee members.

Ms. Patti then asked Mr. Scruton to provide an explanation of what the estimated tax rate impact of Warrant Article #3 would be. Before Mr. Scruton began, Mr. Beard provided the tax rates for the two municipalities that cover the District: Thornton - $12.91 and Campton - $16.44.

- Mr. Scruton, via Zoom, said that the tax rate for both municipalities have been very similar in 2021 which made things easier then; however, given the current quite significant disparity between the two municipalities, it is difficult to estimate what the tax rate change would be for each. He suggested that the best thing to do is to add the total assessed values for both towns, then add the total amount

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that is to be raise ($1,960,031) and divide those out to get that every $105,050 of expenditures raises $1 per $1,000 of valuation on that combined rate that is later divided by the NH Department of Revenue Administration (NH DRA) between the two communities. Mr. Scruton said that he did not understand why in 2022 the DRA division produced such a big disparity in respective tax rates. Previously, the difference between Campton and Thornton for WE owners was a matter of a few pennies.

Mr. Scruton said that the District cannot demand that the DRA make the division equal but can ask how the DRA arrived at their numbers after a question was posed by Mr. Spinney. Mr. Panuczak asked if the disparity could be related to the recent re-evaluation done and Mr. Scruton said that it could have been, but that he still does not understand why it was not equalized for the two towns.

Mr. Scruton provided the suggested language to include into Warrant Article #3 as follows: "the total amount of taxes to be raised by the portions of WEVD, Campton and Thornton would result in the tax rate of $14.77 per $1000 of assessed value."

There was a short discussion of overall tax impact if all the warrant articles are approved being slightly less this year than in 2022. Ms. Patti then suggested another line to be added to the language provided by Mr. Scruton to add a frame of reference for people so that they would be able to compare last year impacts to this year. Mr. Scruton said that it would make things even more confusing.

Ms. Patti noted that there were two people present in the audience and asked whether they had any questions to Mr. Scruton.

- Ms. Bujalski asked when the DRA would make this decision.

Mr. Scruton said that it would be from September to November, when they set the tax rates.

Mr. Spinney and Ms. Patti both asked Mr. Scruton if there could be a meeting arranged between DRA representatives, the District and himself in order to discuss the predicament the District is in for trying to determine the tax impact of this budget.

Mr. Scruton said that he will email the DRA to seek an explanation of how they would address this issue and whatever he receives in response, he will forward to Mr. Beard. He also suggested that Michelle Clark is the person to contact at the DRA if the Commissioners would like to pursue their own dialogue with the DRA. He said that he will also ask her in his email as to who else might be of help to the District in terms of being able to explain why there is such a discrepancy in 2022 between the two municipalities.

The Commissioners thanked Mr. Scruton and he left the meeting at 6:18 PM.

Ms. Patti made a motion to make the item from the handout called Budget 63 an official attachment to the official minutes of the tonight's meeting. Mr. Spinney duly seconded. Motion carried with a 3:0 roll call vote. Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

Mr. Spinney as the representative of the Budget Advisory Committee spoke about the Budget version and how it was arrived at, which was a result of a lot of dialogue, research, and effort between the Committee and staff. Due to the structure of the new Recreation and Management Agreement the District will be taking in revenue from the Association in the amount of $400,000 and that will pick up some of the recreation related expenses that last year were charged to WEA. Mr. Panuczak clarified

that the District attempted to charge WEA for many of the costs of operating recreation last year. WEA not able to pay them. Thus, this budget is more reflective of what WEA can afford to pay. Ms. Patti stated that it should be noted that the structure of the 2022 RMA made it very difficult for WEA to meet its obligations in the "grand experiment" of 2022 despite WEA's earnest desire to do so.
Mr. Spinney continued to say that this proposed District Operating budget includes those recreational costs, amounting to about $370,000 more than last year. He also said that each line item in this budget has been debated separately going back and forth between the Commission and the BAC. The biggest difference is that last year the Growth & New line item was much larger. Whereas this year's budget is mostly to get the District through the year. Mr. Spinney answered Ms. Patti's question about the actual spending on capital preservation last year, which he said was budgeted for $569,000 and spent $498,000 , with the rest of the money being used on other things, not related to growth and new. Therefore, this year, the BAC decided to only budget what in Growth & New the District could actually spend this year. Ms. Patti clarified that what Mr. Spinney was saying is that the idea is to be realistic in what could be accomplished by the District in one year with the caveat that third party vendors may be sought for certain projects.
Mr. Spinney agreed and said that the idea behind attracting third party vendors is so that the District staff can focus on the projects at hand, like repair and maintenance, while some projects go out to bid (if needed before the budget season) to a third party vendor.
Ms. Patti noted that the line item for legal expenses this year was set to $50,000 which she thought was realistic given the last year expenditures of $48,000 for that purpose. She did ask about the other line item Contracted/Consulting Services for which the spending was $79,000 for last year. She did add that most of that was related to hiring the Interim General Manager. Then Ms. Patti noted that most of the audits since 2015 (with the exception of 2020) noted that the District has not had an Other Postemployment Benefits (OPEB) actuary study done that would allow the community to learn what liability it has (as this is a real liability that will come to fruition in the future) allow it to set aside money to eventually cover this liability. She said that the management received the information that such study may cost roughly $4,000, however, it was not discussed by the BAC as it was not on their radar when they were discussing the budget. Ms. Patti suggesting adding $4,000 to that line for performing the actuarial study. Ms. Patti also noted that she would like to revisit the $11,000 budgeted for the project of converting the District to the municipal software carried out by Municipal Resources Inc. as it seems that it will go over the budgeted amount. She noted that just today the Commission is looking at the manifest with a $3,000 bill on it for the work already done and she is not sure how much more is remaining. She suggested raising the Contracted/Consulting services line item by at least $10,000. The members debated Ms. Patti's proposal and looked at some potential spending under that line in 2023.
Ms. Patti made a motion to change the budget item line 4199.19 to $21,000 to cover more consulting/contracting services that the Commission believes the District is going to incur. Mr. Spinney duly seconded and motion carried with a 3:0 roll call vote. Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

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Mr. Beard stated that the new budget amount will then be $1,970,031.
There was a brief discussion about the budget process and the amazing commitment of the BAC volunteers, as well as the District staff who helped tremendously with information requests and facilitating the meetings. It was also noted that with the conversion to the new municipal accounting software, this process hopefully will become much easier as the information on actual spending will be much more readily available.

-Denise Bujalski, also a member of the BAC seconded the Commissioners' sentiment about the staff and their hard work during this budget process and said that they all should be commended for their effort. She also added that the BAC recommended this budget with some reservations, which could be found in the last BAC meeting minutes.

Mr. Spinney agreed with Ms. Bujalski and added that the reservations mostly had to do with the capital preservations.

- Mr. Scruton, via Zoom, joined the meeting at 6:41 PM again and read into the record his email to Michelle Clark at the DRA. "The tax rate for Waterville Estates Village District, if it were all one taxing district would total $XXXXX and then this amount will be apportioned between Campton and Thornton by the NH DRA." Mr. Scruton said that he asked Ms. Clark if that would work and suggested that the District respond to her if there are any suggestions on their part.

Commissioners thanked Mr. Scruton and he left the meeting again at 6:43 PM.
Ms. Patti said that in her opinion the tax estimate in the description of Warrant Article 3 would stay as is until there is clarification received from NH DRA.
Ms. Patti made a motion to amend the Warrant Article #3 in the following manner: to change it from $1,960,031 to $1,970,031. Mr. Spinney duly seconded and motion carried with a 3:0 roll call vote. Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

Warrant Article 4 – Water Department Operating Budget

Ms. Patti said that Ms. Smith provided the narrative for this budget that describes what is going on with respect to the projects that are built into this budget for 2023 and the impact on rates. The narrative is included in the packet. Ms. Patti then opened the floor to discussion. Ms. Smith noted that in her narrative she noted a pit for a pressure reducing valve and she wanted to add that this is also going to be a location for a Water System meter, which will hopefully prevent any severe events with the water system, similar to the one that occurred in October of 2020.
Ms. Patti said that these are improvements to create greater efficiency in terms of both the expenditure of time of the District's employees and third-party vendors and also efficiency for the system itself in terms of preserving its integrity. Ms. Patti urged everyone to review the narrative and noted that in 2023 there will be an estimated 11 percent reduction in rates for the May billing.
Mr. Panuczak added that the reduction is due to the fact that the Water Department has been separated and the District was able to better understand the operating costs related to running the water system.
Mr. Spinney seconded Mr. Panuczak's words and added that the Water Department has very responsible in becoming and remaining self-sufficient.

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- There was a question from the audience about the 11 percent reduction and whether it will only apply to May billing.

Ms. Smith explained how the District bills for water and what happens if there are budget changes in the middle of the budget cycle and how it may affect the rate for the two billing cycles. She also said that there are materials for the bond hearing on Warrant Article #2 tomorrow and they show the effect of the bond (should the article pass) on rates as well.

Special Warrant Article 5 – Road Infrastructure – Paving

Ms. Patti noted that after consultation with legal counsel it was determined that the word "special" should be removed from Warrant Articles #5, 6 and 7. There was discussion of why this was suggested and the fact that this is how things were done in the past.

Ms. Patti noted that the estimated tax impact of Warrant Article #5 will be $1.43 per $1,000 of assessed value.

- There was a question from the audience about the list of projects covered by WA#5 and how it was determined.

Ms. Patti and Ms. Smith explained the process of selecting roads based on the Department Head determination of how the road handles mud season. Factors like water line replacement under a street also influence the decision to pave it right after the replacement.

There was discussion about the District needing to move towards a more proactive model for road maintenance and repair based on a plan that sets a priority ranking and a schedule. It was noted that this is an ongoing discussion between the Water and Roads Committee and the Commission.

Ms. Patti made a motion to amend Warrant Article #5 by deleting the word "special" from it. Mr. Spinney duly seconded and motion carried with a 3:0 roll call vote. Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

Special Warrant Article 6 – Municipal Building Capital Improvements

Ms. Patti made a motion To see of the Village District will vote to raise and appropriate the sum of Fifty-Eight Thousand, Six Hundred Dollars and No Cents ($58,600.00) for the purpose of capital improvements to Village District Municipal buildings/assets. Improvements to include the purchase of maintenance equipment, replacement of the ATV (safety issues), Fire Pump Suppression upgrades, security and entry key system upgrades, pool covers, and repairs to indoor pools. This appropriation is not included in the main operating budget Article #3. Majority vote required. This article will have an estimated tax rate impact of $0.56 per $1,000 of valuation. Recommended by all three WEVD Commissioners. Recommended by all five Budget Advisory Committee members.

Ms. Patti said that the amount and breakdown are also shown in the handout under Warrant Articles #5-8 Budget Hearing document. Ms. Patti noted that the list of projects in the language of the WA#6 do not account for all of the amount of the WA#6. She added that those are included in the project breakdown in the handout and the last three are the ones that are not specifically spelled out in the WA#6 language.

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Ms. Patti made a motion to amend the Warrant Article #6 to include the three projects listed last under the project breakdown (deck supplies, ski lift electrical upgrades, and fencing). Mr. Spinney duly seconded.
Ms. Patti made a friendly amendment to also remove the word "special from it. Mr. Spinney duly seconded the friendly amendment.
After checking with Assistant General Manager Judy Kinney, she determined there was no one willing to address the Commission at the physical location, on the phone, or electronically, Ms. Patti called a vote. *Motion carried with a 3:0 roll call vote. Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.*
Special Warrant Article 7 -- Backup Power for Public Works Facility
To see if the Village District will vote to raise and appropriate the sum of Seven Thousand Dollars and No Cents ($7,000.00) for the purpose of purchasing a backup generator for the public works building. This appropriation is not included in the main operating budget Article #3. Majority vote required. This article will have an estimated tax rate impact of $0.07 per $1,000 of valuation. Recommended by all three WEVD Commissioners. Recommended by all five Budget Advisory Committee members.
Mr. Beard explained that this generator is a necessity as it is needed for the diesel tank in the event of a power outage to facilitate fueling of the Department trucks, and also prevent the plumbing from freezing in the building itself.
After checking with Assistant General Manager Judy Kinney, she determined there was no one willing to address the Commission at the physical location, on the phone, or electronically
Ms. Patti made a motion to amend Warrant Article #7 by deleting the word "special" from it. Mr. Spinney duly seconded and motion carried with a 3:0 roll call vote. Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.
Special Warrant Article 8 – Improvements to Municipal Properties
To see if the Village District will vote to raise and appropriate the sum of Twenty-Nine Thousand Dollars and No Cents ($29,000.00) for the purpose of making repairs to Municipal Buildings. Improvements to include remodeling of the old shop and addition, constructing outdoor chemical storage, repairs to the community center and return terminal building. This appropriation is not included in the main operating budget Article #3. Majority vote required. This article will have an estimated tax rate impact of $0.28 per $1,000 of valuation. Recommended by all three WEVD Commissioners. Recommended by all five Budget Advisory Committee members.
Ms. Patti said that the breakdown of projects is provided in the handout. She asked Mr. Beard if the "return terminal lift" language in the project breakdown should read "return terminal lift repairs". Mr. Beard agreed.
Ms. Patti made a motion to amend the handout to read "return terminal lift repairs". Mr. Spinney duly seconded and motion carried with a 3:0 roll call vote. Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

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Mr. Beard provided a brief description of the following projects: remodeling old shop & addition , construction of outdoor chemical storage, repairs to the community center siding, and return terminal lift repairs.

- Denise Bujalski noted that the description of the WA#8 only notes "repairs to the return terminal building."

Ms. Patti made a motion to amend Warrant Article #8 by deleting the word "special" from it, to insert a comma after the words "Community Center" and add the word "repairs to" before the words "return terminal building". There was a friendly amendment to insert words "at Campton Mountain" after the words "return terminal building". Ms. Patti agreed to the friendly amendment. Mr. Spinney duly seconded and motion carried with a 3:0 roll call vote. Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

There was a brief discussion about this year budget actually being lower in terms of tax impact, and the fact that the current administration, staff, and volunteers are making it a very tight budget, which is how it is supposed to be when it comes to spending tax dollars.

Ms. Patti also asked whether in the descriptions of the Warrant Articles that the recommendations by the Commissioners and the BAC have those votes shown in numbers, as in 3:0 to 2:1 to make sure it is clear what the vote was. Other Commissioners agreed that it could be fixed by the management.

Ms. Patti also answered a question from the audience about Warrant Articles #9 & 10 not having any financial impact, therefore, they are not discussed as part of the budget hearing tonight.

There was another question from the audience about Warrant Article #10 and that it states that it would come out of the Water Department budget. Mr. Spinney explained that the bond payments for the meters purchase, if there were a bond approved, would be coming from the Water Department income. The member of the public asked whether it should be mentioned in the article that way. Mr. Panuczak explained that originally, when the Warrant Article was asking whether the bond be approved, it was stated that way with the actual amount of the bond. The current version does not have the bond approval on it.

Mr. Panuczak made a motion to close the public hearing at 7:19 PM. Ms. Patti duly seconded and motion carried with a 3:0 roll call vote. Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.

Adjournment: *Ms. Patti made a motion to adjourn the meeting, Mr. Spinney duly seconded. Motion carried with a 3:0 roll call vote. Ms. Patti – aye, Mr. Spinney – aye, Mr. Panuczak – aye.*

Meeting adjourned at 7:20 PM.

Prepared by Alvina Snegach

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
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				
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
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

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
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
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**