Budget Advisory Committee Meeting
562 Winterbrook Rd., Campton, NH 03223
November 13, 2023
Called to order at 4:00 p.m.

Attendees: Management - Ron Beard, MRI Consultant Rita Donaldson
Committee Members – Mark Canfield, Dave Spinney, Denise Bujalski, Rob Diefenbach (Zoom)
Zoom: Jim Cahill, Nancy Seward, Gerry Panuczak, Linda Ivers

Ms. Bujalski agreed to be minute taker. Mr. Spinney moved to approve the agenda, seconded by Mr. Canfield and all agreed. Mr. Canfield had suggested a few clarifications to the 11/6/23 minutes which were discussed and approved. A motion was made by Mr. Spinney to approve the minutes, seconded by Mr. Canfield and all agreed.

The committee moved onto reviewing the 2023 budget to date which is 91.67% of the year to include all of November. Notable overages were computer services which was explained by Mr. Spinney to include a new contract with a different service and consulting which was mostly for the services of MRI in implementing the new accounting software. Many of the variances were mostly from not being properly categorized and therefore not budgeted properly. Ms. Donaldson is still working on cleaning up the budget categories. Mr. Canfield asked about the status of the 2023 audit and Ms. Donaldson is hoping to have it by next week.

The executive portion of the 2024 budget was then reviewed. There is currently an overall 1.8% increase over last year. The biggest category increases are legal at 100% (because of a pending lawsuit against the district that will be going to court this spring) and consulting at 357% because the work that MRI is doing is expected to continue in 2024. Mr. Canfield asked on what basis bonuses were paid. They are made on performance and seniority. Mr. Canfield suggested there should be a more formal way of defining an employee's performance. Workers' comp and property and liability on the executive side are being budgeted less because they will now be spread out between all departments. Food, beverage, and function increased 41%. This category was not adequately budgeted for last year. Front desk expenses are increasing slightly mostly due to benefits cost increases. We currently have 2 full-time employees at 37 hours/week and 2 part-time employees at 20 hours or less a week. Duties of front desk personnel were discussed. A question came up on selling of tickets to owners to ski at Waterville Valley. It is highly popular and does not take up a lot of time for the front desk. Mr. Panuczak commented that we are essentially selling tickets for a competitor to our ski mountain.

Public comments included a question from Ms. Seward regarding health and benefit percentages for food and beverage. Mr. Panuczak stated we are a seasonal employer as we are paying these employees for less than 7 months so we do not have to pay overtime.

The action plan for next week is for all committee members to review the budgets we have been given for any questions or comments. Next meeting will be devoted to CIP accounts.

A motion to adjourn was made by Ms. Bujalski, seconded by Mr. Spinney, all voted aye, and the meeting was adjourned at 5:19.

Respectfully submitted,
Denise Bujalski