562 Winterbrook Road, Campton, NH 03223
Phone: (603) 726-3082 | Fax: (603) 726-8611
www.waterville-estatesnh.gov

WEVD 2025 Meeting APPROVED Minutes
February 18, 2025 – 6:00 PM

Approved as amended on March 12, 2025.

Attendees: Commissioners Maureen Patti, David Spinney, and Gerry Panuczak, General Manager Ron Beard, Administrative Assistant Allison Smith, Finance Administrator Lisa Magerer, and the Treasurer Denise Aguilo.

Members of the Public: n/a

Members of the Public on Zoom: David Ketcham, Scot Sallaway

Members Excused: n/a

Call to Order: Commissioner Patti called the meeting to order at 6:00 PM.

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

Roll Call of Commissioners: Ms. Patti, Mr. Spinney, Mr. Panuczak – present.

Adoption of Agenda: Agenda was not altered.

Approval of Minutes

a. January 16, 2025
*Ms. Patti motioned to amend the draft minutes for **January 16, 2025** according to the list of 11 amendments provided in the packet. Mr. Panuczak duly seconded, and the motion carried by roll call vote 3:0, Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.*

*Ms. Patti motioned to approve the amended minutes for **January 16, 2025** as the official minutes. Mr. Panuczak duly seconded, and the motion carried by roll call vote 3:0, Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.*

a. January 29, 2025
*Ms. Patti motioned to amend the draft minutes for **January 29, 2025** according to the list of 2 amendments provided in the packet. Mr. Panuczak duly seconded, and the motion carried by roll call vote 3:0, Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.*

562 Winterbrook Road, Campton, NH 03223
Phone: (603) 726-3082 | Fax: (603) 726-8611
www.waterville-estatesnh.gov

*Ms. Patti motioned to approve the amended minutes for **January 29, 2025** as the official minutes. Mr. Panuczak duly seconded, and the motion carried by roll call vote 3:0, Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.*

Treasurer's Report

There was a request to Ms. Aquilo to explain what the General Fund float is, which she said was just the amount that that was still in transit (checks which have not yet been cashed, etc.) as of the time of the report.

There was also an inquiry about the balance in the tax amount shown from Campton and why it was quite large. There was discussion about why there might be a balance, and comparisons were made to previous years. It was opined that the town has not yet collected the full amount from the town residents. Ms. Smith will check with Campton officials.

General Manager's report

Mr. Beard spoke about the following:

1. Busy start to February vacation week especially that were operating the lift. Shawn Pelchat and his team have done an outstanding job with the recent storms and helping at the mountain during operating hours.
2. Mr. Beard said that would like to welcome Lisa Magerer, the District new finance administrator. Lisa comes with many years of municipal finance experience.
3. Steve Baert has been very busy during the last couple of storm events.
4. Steve Baert, Allison Smith and Mr. Beard had a kickoff meeting with Horizons Engineering last week. After that meeting Steve brought the engineers on a tour of his water buildings.
5. Allison Smith has been working with Lisa Magerer getting her up to speed with the district operations and finances
6. There was a sizeable water leak, and the regular contractor was not available to repair it in a timely manner. Mr. Beard reached out to the company that did that tank installation at the mountain, and they responded very quickly. Mr. Beard will ask them for a fee schedule so that they could become another company the District can reach out to for repairs of the water system when needed.

Mr. Panuczak also asked about lift operations and sales at the mountain. Mr. Spinney said that the last few days were really good. Mr. Beard also noted that the District's lift does not have a wind rating and can operate during windy conditions when the mountains in the vicinity are closed.

CONSENT CALENDAR

562 Winterbrook Road, Campton, NH 03223
Phone: (603) 726-3082 | Fax: (603) 726-8611
www.waterville-estatesnh.gov

Ms. Patti noted that the Agenda for this meeting only had Manifests under the Consent Calendar and suggested adding the Treasurer's and the General Manager's reports to the Consent Calendar. There was consensus on that.

Manifests
Ms. Patti called for a vote for the Manifests as contained in the handout. Motion carried by roll call vote 3:0, Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

Ms. Patti called for a vote to accept and approve both the General Manager's Report and the Treasurer's Report as contained in the handout. Motion carried by roll call vote 3:0, Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

GENERAL CALENDAR

a. Finalizing 2025 Budget for Feb. 22, 2025 Hearing
Ms. Patti called for a vote to make the Budget worksheet an attachment to this meeting handout and minutes. Mr. Panuczak duly seconded. Motion carried by roll call vote 3:0, Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

Ms. Smith said she will post the draft materials for the February 22, 2025 budget hearing tomorrow with the exception of the tax impact document. She will submit everything to the Department of Revenue Administration (DRA) tomorrow, and any changes made by the DRA will be made available to the public at the meeting on Saturday.
Ms. Patti noted that the Commissioners would need to finalize the Budget for the upcoming public hearing and also vote on which projects will be funded from the unassigned fund balance as this language has to be incorporated into the Budget Warrant Article.
The members discussed the projects and amounts to be covered from the unassigned fund balance.

First discussion was about the records digitization. Ms. Smith said that a representative from the vendor reviewed the District documents and gave a quote of around $39,000. Ms. Patti noted that this vendor does digitization off site and very securely. She added that a vendor who does this on site has not yet been explored so it is unclear whether there would be any cost savings in that.
Ms. Smith continued that condition of the documents to be digitized matters as well, and the District can do some of the prep work in house to lower costs. She added that she will try to reach out to another vendor and also use Government Finance Officers Association list serve to ask around what other NH municipalities have experienced.

Waterville Estates Village District

562 Winterbrook Road, Campton, NH 03223
Phone: (603) 726-3082 | Fax: (603) 726-8611
www.waterville-estatesnh.gov

Ms. Smith then noted that besides digitization there is the issue of storage/retention of those digital records. She said that she spoke to a vendor who sells software for that purpose, which has a lot of capabilities for storage/search, etc. She received a quote of $9,000 quote for implementing which included the recurring annual maintenance fee of $5,000.

Discussion ensued about the budget line item for document retention. It was noted that about $15,000 had already been raised for this purpose during prior years and not appropriated.
An issue of using the retention software for current and future document creation/retention was raised and discussed as well. Ms. Smith explained that the software will allow for that, but the District would need to develop policies for staff to adhere to in terms of saving and identifying these records. Such policies will depend on the software chosen.

Discussion continued about the lack of clarity about how much digitization and storage may cost, what amount of work it may require, and the need to get the job started regardless.

Then discussion turned to the $72,400 cost of financing the Road Study and that it should be taken out from the unassigned fund balance. Another issue was related to the hiring of the municipal assistant and their wages, for which $45,000 was already raised and has not been spent. And then there was $52,000 raised for legal expenses and $15,000 for document retention that have not been spent. Therefore, there were total savings of $112,000 and $72,400 to be raised - all to be taken from the unassigned fund balance to the total of $184,400.

Ms. Patti noted that in 2023 there was $23,000 raised for legal expenses that was not used. If added to the $184,000 discussed earlier, it would make the $207,400 total to be taken from the unassigned fund balance.

Ms. Magerer said that the unassigned fund balance was at $724,905 as of 2023 and according to the guidance from the DRA the unassigned fund balance should have 5 to 17 percent of the District's appropriations (minus the bonds) which comes to about $152,000 to $517,000 suggested amount in the unassigned fund.

Discussion about the use of the unassigned fund balance and the need to have savings, especially in light of a possibility of creating a Capital Improvement Plan.

After a brief discussion all Commissioners agreed on the amount of $207,400 to be taken from the unassigned fund balance, of which $72,400 will be used to fund the Road Study and the remaining

amount is using monies previously appropriated/raised, avoiding the need to raise new monies for these projects.

Ms. Patti made a motion to use a total $207,400 from the unassigned fund balance towards the proposed operating budget. Mr. Panuczak duly seconded. Motion carried by roll call vote 3:0, Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

Renaming Records Committee
Ms. Patti made a motion to rename the Records Committee to WEVD Records and Retention Committee. Mr. Panuczak duly seconded. Motion carried by roll call vote 3:0, Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

Appointment of Treasurer D. Aguilo to Records and Retention Committee
Ms. Patti made a motion to appoint the WEVD Treasurer Denise Aguilo to the WEVD Records and Retention Committee. Mr. Panuczak duly seconded. Motion carried by roll call vote 3:0, Ms. Patti – aye, Mr. Panuczak – aye, Mr. Spinney – aye.

Resignation of R. Timms from Planning Board
Ms. Patti said that he submitted his resignation from the Planning Board. The Commissioners thanked Mr. Timms for serving on the Planning Board and as the Commission clerk. They accepted his resignation from the Planning Board.

2024 Annual Report Update
Ms. Smith provided the WEVD Annual Report update which is now being finalized. She said that the deadline for printing is February 21, 2025.

Choose Point of Contact for State & Federal Legislators
After a brief discussion Commissioners agreed the District should have a point of contact for State and Federal representatives. The extent of involvement was also discussed and who would set the direction of how to engage the legislature. There was consensus that the point of contact would be staff, and the Commission will annually set the direction for proactive engagement with the legislators. Ms. Patti would set a date for a meeting with staff to discuss said direction.

Update Meeting Schedule – Change 11/19 meeting
November 19, 2025 meeting was moved to November 18, 2025 keeping the time at 6 p.m..

Ms. Smith brought up HB 314 which aims to prohibit the use of federal, state, or local funds for lobbying activities. She noted that it will deeply impact the New Hampshire Municipal Association

which lobbies legislation on behalf of its members. Commissioner agreed that WEVD would express its opposition to this bill.

Next Meetings:

Budget & Warrant Hearing – February 22, 2025 @ 10am (Snow Date: February 23, 2025 @ 10am)

Regular Meeting – February 26, 2025, PH to accept and expend unanticipated revenue for 2024 snowmaking $68,419.
Due to scheduling conflicts the February 26, 2025 meeting and public hearing were rescheduled to March 12, 2025 at 4 PM. Ms. Smith will re-notice the public hearing accordingly.

Public Comment

- Scott Salaway, 110 Snowood, via Zoom. Mr. Salaway asked a question about the water survey and a rebate that was related to the choice of the new company.

Mr. Panuczak explained that Horizons Engineering was hired for the Water Master Plan and their overall quote was reduced by about $3,500 for the work that was done by the previous contractor Dubois&King. The latter turned all their files and data on the District Water System to Horizons Engineering, but there was no draft of a master plan. Dubois&King did grant applications for the District as well and looked at a few problems.

- Mr. Salaway asked about the legal fee mentioned earlier and what that was in reference to.

Mr. Spinney explained that litigation is still ongoing, and it has been delayed twice. Hopefully in the fall there will be more clarity

- Mr. Salaway asked about why the consulting fee was so high.

Mr. Spinney explained that now that the District had hired the Finance Administrator, that fee will be much lower.

- Mr. Salaway asked about recreational opportunities which are present for all homeowners, however, it seemed to him that more of them are used by those who are renting short term. He asked if the District needs to look into surveying how many short-term rentals are out there?

Mr. Panuczak said that this was the elephant in the room. The community used to be a vacation home type and overtime changed to short term rental type homes, which are used as an investment. This is a new reality, and many similar communities are trying to grapple with it.
Ms. Patti added that the daily passes sold at the front desk do contribute to the District budget. She then spoke about different ways to run and fund recreation besides using tax dollars and also becoming more efficient. Ms. Patti underscored that there are multiple stakeholders who are part of this conversation and process.

- Ms. Salaway asked about a survey done three years ago about home ownership type in the District and whether it could be assessed on where the community is going.

Ms. Patti noted that there was overall agreement in that survey that some tax dollars should be used to fund recreation.

- Mr. Salaway suggested that recreation may be funded by only those who use it?

Mr. Spinney weighed in on how the Recreation Fund has been used and that this year would be the first year where the revenue from it will be used to offset taxes in the amount of about $70,000. He said that the goal is to become more like a business and offset some of the recreational costs to the taxpayer. He added that the community does have concerns about the short-term rentals and the Commissioners, and the Board are thinking about ways to improve the situation.

Ms. Patti clarified about the Recreation Fund offset of taxes by saying that it has nothing to do with the budget, it has more to do with offsetting some of District expenses on recreation.

Non-Public Session

Ms. Patti motioned at 7:34 PM to enter non-public session for the purposes described in RSA 91-A:3, II (c). Mr. Panuczak seconded, and the motion carried by roll call vote 3:0, Ms. Patti- aye, Mr. Panuczak – aye, Mr. Spinney – aye.

Non-public session was entered at 7:34 PM, Commissioners Patti, Spinney, and Panuczak were present in person as well as the General Manager Ron Beard.

Resumption of Public Session
Mr. Spinney motioned to exit non-public session. Mr. Panuczak duly seconded. Motion carried by roll call vote 3:0, Ms. Patti - aye, Mr. Panuczak – aye, Mr. Spinney – aye.

562 Winterbrook Road, Campton, NH 03223
Phone: (603) 726-3082 | Fax: (603) 726-8611
www.waterville-estatesnh.gov

Public session was entered at 7:48 PM. Commissioners Patti, Spinney, and Panuczak were present in person.

The nonpublic session minutes were sealed by a motion from Ms. Patti, a second by Mr. Panuczak, as divulgence of the minutes would adversely affect the reputation of someone other than a Commissioner. Motion carried by roll call vote 3:0, Ms. Patti- aye, Mr. Panuczak – aye, Mr. Spinney – aye.

Adjourn Meeting

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

Meeting adjourned at 7:50 PM.

Prepared by Alvina Snegach

562 Winterbrook Road, Campton, NH 03223
Phone: (603) 726-3082 | Fax: (603) 726-8611
www.waterville-estatesnh.gov

1 Attachments: 2025 Budget Worksheet 02/18/2025 (6 pages)

562 Winterbrook Road, Campton, NH 03223
Phone: (603) 726-3082 | Fax: (603) 726-8611
www.waterville-estatesnh.gov

BUDGET WORKSHEET BY ACCOUNT

2025 Budget For: VILLAGE DISTRICT FUND Include: Expenditures

Account # / Account Title / Notes	CY Budget	CY Actual	Department	Final	B3-N/A	B4-N/A	Article#
01 - VILLAGE DISTRICT FUND							
4130 - GENERAL GOVERNMENT: EXECUTIVE							
01.4130.001.110 EXEC - GENERAL MANAGER WAGES	100,084.00	93,485.04	103,086.00	0.00	0.00	0.00	
01.4130.001.111 EXEC - FINANCE ADMINISTRATOR	0.00	0.00	70,000.00	0.00	0.00	0.00	
01.4130.001.112 EXEC - MUNICIPAL ASSISTANT WAGES	27,300.00	29,742.38	28,119.00	0.00	0.00	0.00	
01.4130.001.113 EXEC - ADMINISTRATIVE ASSISTANT WAGES	77,310.00	32,782.59	30,000.00	0.00	0.00	0.00	
01.4130.001.114 EXEC - BONUSES	13,500.00	13,221.18	13,905.00	0.00	0.00	0.00	
01.4130.001.115 EXEC - ELECTED OFFICIALS STIPENDS	5,000.00	3,250.00	5,000.00	0.00	0.00	0.00	
01.4130.001.116 EXEC - PAYROLL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
01.4130.001.117 EXEC - BONUS - PAYROLL TAXES	1,100.00	0.00	1,064.00	0.00	0.00	0.00	
01.4130.001.118 EXEC - BONUS - RETIREMENT	1,830.00	0.00	1,881.00	0.00	0.00	0.00	
01.4130.001.119 EXEC - ADMIN ASST - OVERTIME	0.00	1,118.51	0.00	0.00	0.00	0.00	
01.4130.001.210 EXEC - HEALTH INSURANCE	49,384.00	36,874.19	52,350.00	0.00	0.00	0.00	
01.4130.001.211 EXEC - DENTAL INSURANCE	1,967.00	1,437.07	2,099.00	0.00	0.00	0.00	
01.4130.001.220 EXEC - PAYROLL TAX EXPENSE	15,685.00	13,129.71	19,278.00	0.00	0.00	0.00	
01.4130.001.221 EXEC - NH UNEMPLOYMENT	1,500.00	0.00	1,545.00	0.00	0.00	0.00	
01.4130.001.230 EXEC - RETIREMENT	25,930.00	21,410.34	29,929.00	0.00	0.00	0.00	
01.4130.001.260 EXEC - WORKERS' COMPENSATION	18,461.00	22,513.00	18,461.00	0.00	0.00	0.00	
01.4130.001.291 EXEC - TRAVEL REIMBURSEMENTS	500.00	1,296.44	500.00	0.00	0.00	0.00	
01.4130.002.240 EXEC - EDUCATION	2,000.00	715.00	9,000.00	0.00	0.00	0.00	
01.4130.002.261 EXEC - PROPERTY & LIABILITY INSURANCE	7,195.00	7,187.52	7,195.00	0.00	0.00	0.00	
01.4130.002.301 EXEC - ACCOUNT & AUDITING	10,000.00	13,702.50	10,000.00	0.00	0.00	0.00	
01.4130.002.305 EXEC - ADVERTISING	2,000.00	4,649.09	2,000.00	0.00	0.00	0.00	
01.4130.002.320 EXEC - LICENSES & FEES	14,528.00	16,238.16	14,528.00	0.00	0.00	0.00	
01.4130.002.322 EXEC - ANNUAL MEETING	7,300.00	8,364.84	8,500.00	0.00	0.00	0.00	
01.4130.002.323 EXEC - LEGAL SERVICES	100,000.00	47,987.00	100,000.00	0.00	0.00	0.00	
01.4130.002.325 EXEC - INTEREST & LATE FEES	400.00	208.77	400.00	0.00	0.00	0.00	
01.4130.002.342 EXEC - COMPUTER SERVICES	23,000.00	27,755.95	23,000.00	0.00	0.00	0.00	
01.4130.002.343 EXEC - WEBSITE MAINTENANCE	1,500.00	3,307.50	3,500.00	0.00	0.00	0.00	
01.4130.002.350 EXEC - TELEPHONE & INTERNET	2,000.00	2,214.16	2,000.00	0.00	0.00	0.00	
01.4130.002.351 EXEC - CELL PHONES	2,268.00	3,427.23	2,268.00	0.00	0.00	0.00	
01.4130.002.390 EXEC - CONSULTING	66,000.00	65,296.74	25,000.00	0.00	0.00	0.00	
01.4130.002.391 EXEC - PAYROLL PROCESSING	16,250.00	16,250.04	16,250.00	0.00	0.00	0.00	
01.4130.002.393 EXEC - DOCUMENT RETENTION	200.00	0.00	15,000.00	0.00	0.00	0.00	
01.4130.002.609 EXEC - UNIFORMS	1,800.00	32.00	500.00	0.00	0.00	0.00	
01.4130.002.610 EXEC - OFFICE SUPPLIES	5,000.00	5,405.93	5,000.00	0.00	0.00	0.00	
01.4130.002.618 EXEC - COPIER LEASE	1,700.00	1,426.90	1,700.00	0.00	0.00	0.00	
01.4130.002.620 EXEC - MISCELLANEOUS EXPENSE	500.00	(0.09)	500.00	0.00	0.00	0.00	
01.4130.002.622 EXEC - ANNUAL EMPLOYEE PARTY	1,000.00	0.00	1,000.00	0.00	0.00	0.00	

Printed 2/18/2025 2:57PM By RBEARD WATERVILLE ESTATES Page 1 of 6

562 Winterbrook Road, Campton, NH 03223
Phone: (603) 726-3082 | Fax: (603) 726-8611
www.waterville-estatesnh.gov

BUDGET WORKSHEET BY ACCOUNT

2025 Budget For: VILLAGE DISTRICT FUND Include: Expenditures

Account #	Account Title / Notes	CY Budget	CY Actual	Department	Final	B3-N/A	B4-N/A	Article#
01.4130.002.625	EXEC - POSTAGE	1,000.00	804.57	1,000.00	0.00	0.00	0.00	
4130 - GENERAL GOVERNMENT: EXECUTIVE		**605,192.00**	**495,234.26**	625,558.00	0.00	0.00	0.00	
4299 - OTHER PUBLIC SAFETY								
01.4299.001.640	PSAFE - GENERATOR MAINTENANCE **25% OF CONTRACT**	2,075.00	265.98	2,075.00	0.00	0.00	0.00	
01.4299.001.812	PSAFE - SECURITY ALARM MAINTENANCE	10,000.00	8,304.89	8,000.00	0.00	0.00	0.00	
01.4299.001.813	PSAFE - ALARM - FIRE TELEPHONE LINES	6,000.00	7,175.63	6,000.00	0.00	0.00	0.00	
4299 - OTHER PUBLIC SAFETY		**18,075.00**	**15,746.50**	16,075.00	0.00	0.00	0.00	
4312 - HIGHWAY AND STREETS								
01.4312.001.110	HWY - WAGES - ROAD	78,432.00	84,432.30	80,745.00	0.00	0.00	0.00	
01.4312.001.112	HWY - WAGES - PLOWING	0.00	0.00	0.00	0.00	0.00	0.00	
01.4312.001.119	HWY - WAGES OVERTIME	11,753.00	7,708.71	8,000.00	0.00	0.00	0.00	
01.4312.001.210	HWY - HEALTH INSURANCE	15,000.00	14,964.48	15,863.00	0.00	0.00	0.00	
01.4312.001.211	HWY - DENTAL INSURANCE	909.00	605.96	636.00	0.00	0.00	0.00	
01.4312.001.220	HWY - PAYROLL TAX EXPENSE	6,900.00	7,568.01	7,103.00	0.00	0.00	0.00	
01.4312.001.230	HWY - RETIREMENT	10,818.00	21,825.40	12,563.00	0.00	0.00	0.00	
01.4312.001.390	HWY - CONSULTING	0.00	0.00	72,400.00	0.00	0.00	0.00	
01.4312.002.240	HWY - EDUCATION	1,000.00	0.00	1,000.00	0.00	0.00	0.00	
01.4312.002.261	HWY - PROPERTY & LIABILITY INSURANCE	2,200.00	2,197.71	2,400.00	0.00	0.00	0.00	
01.4312.002.291	HWY - TRAVEL	100.00	0.00	100.00	0.00	0.00	0.00	
01.4312.002.350	HWY - TELEPHONE & INTERNET	2,600.00	3,062.21	2,600.00	0.00	0.00	0.00	
01.4312.002.351	HWY - CELL PHONES	900.00	761.97	900.00	0.00	0.00	0.00	
01.4312.002.390	HWY - SUBCONTRACTORS	10,000.00	13,907.50	15,000.00	0.00	0.00	0.00	
01.4312.002.432	HWY - VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	
01.4312.002.609	HWY - DEPT UNIFORMS	700.00	691.94	700.00	0.00	0.00	0.00	
01.4312.002.610	HWY - SHOP SUPPLIES	3,000.00	6,483.91	3,000.00	0.00	0.00	0.00	
01.4312.002.611	HWY - SMALL TOOLS	2,500.00	3,419.73	2,500.00	0.00	0.00	0.00	
01.4312.002.612	HWY - LARGE TOOLS	2,000.00	4,528.19	2,000.00	0.00	0.00	0.00	
01.4312.002.613	HWY - ROAD MATERIALS	7,000.00	3,079.00	5,000.00	0.00	0.00	0.00	
01.4312.002.614	HWY - CALCIUM/MAGNESIUM CHLORIDE	3,000.00	0.00	0.00	0.00	0.00	0.00	
01.4312.002.814	HWY - CRIMINAL RECORDS	0.00	0.00	25.00	0.00	0.00	0.00	
01.4312.002.816	HWY - COLD PATCH	4,000.00	925.92	4,000.00	0.00	0.00	0.00	
01.4312.002.817	HWY - ROAD SWEEPING	5,000.00	4,809.86	5,000.00	0.00	0.00	0.00	
01.4312.002.818	HWY - CULVERT REPAIRS	3,000.00	3,068.00	3,000.00	0.00	0.00	0.00	
01.4312.002.819	HWY - ROAD SAND & SALT	25,000.00	11,027.58	20,000.00	0.00	0.00	0.00	
01.4312.002.820	HWY - EQUIPMENT RENTAL	2,000.00	1,932.00	2,000.00	0.00	0.00	0.00	

562 Winterbrook Road, Campton, NH 03223
Phone: (603) 726-3082 | Fax: (603) 726-8611
www.waterville-estatesnh.gov

BUDGET WORKSHEET BY ACCOUNT

2025 Budget For: VILLAGE DISTRICT FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Final	B3-N/A	B4-N/A	Article#
01.4312.002.821	HWY - EQUIPMENT REPAIR	5,000.00	6,294.41	5,000.00	0.00	0.00	0.00	
01.4312.002.822	HWY - PROJECTS	8,000.00	7,319.79	8,000.00	0.00	0.00	0.00	
01.4312.002.823	HWY - DIESEL	15,000.00	12,462.01	15,000.00	0.00	0.00	0.00	
01.4312.002.824	HWY - EQUIPMENT MAINTNANCE	3,000.00	3,038.60	3,000.00	0.00	0.00	0.00	
01.4312.002.825	HWY - OIL & FILTERS	0.00	0.00	0.00	0.00	0.00	0.00	
01.4312.002.826	HWY - VEHICLE MAINTENANCE	13,000.00	19,809.48	13,000.00	0.00	0.00	0.00	
01.4312.002.827	HWY - GRADING	10,000.00	11,850.00	12,000.00	0.00	0.00	0.00	
01.4312.002.828	HWY - BODY MAINTENANCE	2,000.00	656.27	2,000.00	0.00	0.00	0.00	
01.4312.002.829	HWY - EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	
01.4312.003.340	HWY - ELECTRIC	3,000.00	2,557.80	2,500.00	0.00	0.00	0.00	
01.4312.003.341	HWY - HEAT	2,500.00	1,998.25	2,500.00	0.00	0.00	0.00	
4312 - HIGHWAY AND STREETS		**259,312.00**	**262,986.99**	329,535.00	0.00	0.00	0.00	
4314 - BUILDING & GROUNDS								
01.4314.001.110	B&G - WAGES - BUILDING & GROUNDS	189,176.00	211,435.09	195,975.00	0.00	0.00	0.00	
01.4314.001.111	B&G - WAGES - CLEANING	88,711.00	80,033.23	83,000.00	0.00	0.00	0.00	
01.4314.001.112	B&G - WAGES - GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00	
01.4314.001.119	B&G - WAGES OVERTIME	14,169.00	17,161.60	14,878.00	0.00	0.00	0.00	
01.4314.001.210	B&G - HEALTH INSURANCE	74,824.00	97,269.12	95,184.00	0.00	0.00	0.00	
01.4314.001.211	B&G - DENTAL INSURANCE	3,029.00	4,068.43	3,816.00	0.00	0.00	0.00	
01.4314.001.220	B&G - PAYROLL TAX EXPENSE	23,620.00	23,708.41	23,685.00	0.00	0.00	0.00	
01.4314.001.230	B&G - RETIREMENT	39,293.00	32,722.34	41,890.00	0.00	0.00	0.00	
01.4314.002.240	B&G - EDUCATION	2,000.00	1,850.01	2,000.00	0.00	0.00	0.00	
01.4314.002.261	B&G - PROPERTY & LIABILITY INSURANCE	500.00	499.48	500.00	0.00	0.00	0.00	
01.4314.002.291	B&G - TRAVEL	300.00	286.09	300.00	0.00	0.00	0.00	
01.4314.002.351	B&G - CELL PHONES	1,500.00	1,875.00	1,500.00	0.00	0.00	0.00	
01.4314.003.340	B&G - ELECTRIC	60,000.00	58,232.28	55,000.00	0.00	0.00	0.00	
01.4314.003.341	B&G - HEAT	45,000.00	67,042.07	60,000.00	0.00	0.00	0.00	
01.4314.003.346	B&G - WATER	3,000.00	6,181.14	3,200.00	0.00	0.00	0.00	
01.4314.003.609	B&G - DEPT UNIFORMS	1,500.00	1,893.22	2,000.00	0.00	0.00	0.00	
01.4314.003.610	B&G - MAINTENANCE SUPPLIES	2,000.00	699.54	2,000.00	0.00	0.00	0.00	
01.4314.003.611	B&G - SMALL TOOLS	5,000.00	6,014.86	4,000.00	0.00	0.00	0.00	
01.4314.003.612	B&G - LARGE TOOLS	2,000.00	2,506.61	2,000.00	0.00	0.00	0.00	
01.4314.003.613	B&G - GROUNDS REPAIRS & MAINTENANCE	5,000.00	2,240.35	4,000.00	0.00	0.00	0.00	
01.4314.003.614	B&G - CLEANING SUPPLIES	4,000.00	3,839.05	4,000.00	0.00	0.00	0.00	
01.4314.003.615	B&G - SUPPLIES	1,000.00	6,632.64	1,000.00	0.00	0.00	0.00	
01.4314.003.616	B&G - TRASH REMOVAL	11,000.00	5,958.32	7,000.00	0.00	0.00	0.00	
01.4314.003.617	B&G - LANDSCAPING	8,000.00	3,956.13	7,500.00	0.00	0.00	0.00	
01.4314.003.630	B&G - BUILDING REPAIRS	30,000.00	23,294.66	23,000.00	0.00	0.00	0.00	
01.4314.003.631	B&G - BOILER MAINTENANCE	9,000.00	13,454.40	9,000.00	0.00	0.00	0.00	

562 Winterbrook Road, Campton, NH 03223
Phone: (603) 726-3082 | Fax: (603) 726-8611
www.waterville-estatesnh.gov

BUDGET WORKSHEET BY ACCOUNT

2025 Budget For: VILLAGE DISTRICT FUND Include: Expenditures

Account # / Notes	Account Title	CY Budget	CY Actual	Department	Final	B3-N/A	B4-N/A	Article#
01.4314.003.632	B&G - OUTDOOR LIGHTING	2,500.00	384.69	500.00	0.00	0.00	0.00	
01.4314.003.640	B&G - CARPET CLEANING	2,000.00	1,557.00	2,000.00	0.00	0.00	0.00	
01.4314.003.822	B&G - DAM INSPECTION	1,000.00	800.00	1,000.00	0.00	0.00	0.00	
01.4314.003.823	B&G - VEHICLE FUEL	4,500.00	3,949.04	4,200.00	0.00	0.00	0.00	
01.4314.003.824	B&G - POWER TOOL EQUIPMENT REPAIRS	1,000.00	288.75	1,000.00	0.00	0.00	0.00	
01.4314.003.826	B&G - VEHICLE MAINTENANCE	8,000.00	13,537.58	8,000.00	0.00	0.00	0.00	
01.4314.003.827	B&G - EQUIPMENT REPAIRS	1,500.00	708.52	1,500.00	0.00	0.00	0.00	
4314 - BUILDING & GROUNDS		**644,122.00**	**694,079.65**	664,628.00	0.00	0.00	0.00	
4520 - PARKS AND RECREATION								
01.4520.002.261	REC - PROPERTY & LIABILITY INSURANCE	30,931.00	30,898.82	30,931.00	0.00	0.00	0.00	
01.4520.002.320	REC - LICENSES & FEES	3,120.00	5,168.98	3,120.00	0.00	0.00	0.00	
01.4520.002.325	REC - FINANCE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	
01.4520.002.342	REC - COMPUTER SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	
01.4520.002.343	REC - WEBSITE HOSTING	500.00	0.00	500.00	0.00	0.00	0.00	
01.4520.002.344	REC - INTERNET	1,800.00	1,264.89	1,800.00	0.00	0.00	0.00	
01.4520.002.345	REC - CABLE	2,400.00	2,161.52	2,400.00	0.00	0.00	0.00	
01.4520.002.350	REC - TELEPHONE	1,200.00	833.21	1,200.00	0.00	0.00	0.00	
01.4520.002.351	REC - CELL PHONE	0.00	0.00	0.00	0.00	0.00	0.00	
01.4520.002.610	REC - OFFICE SUPPLIES	500.00	615.17	500.00	0.00	0.00	0.00	
01.4520.002.618	REC - COPIER LEASE	1,695.00	2,004.77	1,695.00	0.00	0.00	0.00	
01.4520.002.625	REC - POSTAGE	500.00	252.26	500.00	0.00	0.00	0.00	
01.4520.002.670	REC - DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	
01.4520.002.814	REC - CRIMINAL RECORDS	300.00	25.00	300.00	0.00	0.00	0.00	
01.4520.003.619	REC - PEST CONTROL	10,000.00	10,836.00	10,000.00	0.00	0.00	0.00	
01.4520.003.620	REC - MISC EXPENSES	500.00	5,204.58	500.00	0.00	0.00	0.00	
01.4520.003.622	REC - EQUPMENT RENTAL	1,000.00	0.00	100.00	0.00	0.00	0.00	
01.4520.003.660	REC - EQUIPMENT REPAIRS	2,000.00	979.88	3,000.00	0.00	0.00	0.00	
01.4520.003.661	REC - KITCHEN EQUIPMENT REPAIRS	5,000.00	945.58	2,000.00	0.00	0.00	0.00	
01.4520.003.821	REC - GYM EQUIPMENT INSPECTION	1,300.00	975.00	1,300.00	0.00	0.00	0.00	
4520 - PARKS AND RECREATION		**62,746.00**	**62,165.66**	59,846.00	0.00	0.00	0.00	
4521 - FRONT DESK								
01.4521.001.110	FD - WAGES - FRONT DESK	110,838.00	112,450.19	105,792.00	0.00	0.00	0.00	
01.4521.001.210	FD - HEALTH INSURANCE	29,930.00	29,928.96	31,726.00	0.00	0.00	0.00	
01.4521.001.211	FD - DENTAL INSURANCE	1,212.00	1,211.76	1,145.00	0.00	0.00	0.00	
01.4521.001.220	FD - PAYROLL TAX EXPENSE	8,479.00	9,753.36	8,733.00	0.00	0.00	0.00	
01.4521.001.230	FD - RETIREMENT	12,101.00	12,641.16	12,464.00	0.00	0.00	0.00	
01.4521.002.351	FD - CELL PHONE	600.00	600.00	600.00	0.00	0.00	0.00	
01.4521.003.240	FD - EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	

562 Winterbrook Road, Campton, NH 03223
Phone: (603) 726-3082 | Fax: (603) 726-8611
www.waterville-estatesnh.gov

BUDGET WORKSHEET BY ACCOUNT

2025 Budget For: VILLAGE DISTRICT FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Final	B3-N/A	B4-N/A	Article#
01.4521.003.291	FD - TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	
01.4521.003.610	FD - SUPPLIES	800.00	3,573.50	3,500.00	0.00	0.00	0.00	
01.4521.003.620	FD - EXPENSES	0.00	205.95	0.00	0.00	0.00	0.00	
01.4521.003.814	FD - CRIMINAL RECORDS	100.00	0.00	100.00	0.00	0.00	0.00	
4521 - FRONT DESK		**164,060.00**	**170,364.88**	164,060.00	0.00	0.00	0.00	
4522 - SKI AREA								
01.4522.001.113	SKI - WAGES - CLEANING	3,038.00	391.59	2,000.00	0.00	0.00	0.00	
01.4522.001.118	SKI - WAGES - LIFT MAINTENANCE	7,162.00	14,514.38	10,000.00	0.00	0.00	0.00	
01.4522.001.119	SKI - PAYROLL OVERTIME	0.00	2,013.94	0.00	0.00	0.00	0.00	
01.4522.001.220	SKI - PAYROLL TAX EXPENSE	238.00	1,806.39	808.00	0.00	0.00	0.00	
01.4522.001.230	SKI - RETIREMENT	202.00	9,251.67	1,429.00	0.00	0.00	0.00	
01.4522.002.340	SKI - ELECTRIC	22,000.00	17,718.88	22,000.00	0.00	0.00	0.00	
01.4522.002.341	SKI - BUILDING HEAT	6,000.00	6,690.06	8,000.00	0.00	0.00	0.00	
01.4522.002.350	SKI - CABLE, INTERNET & PHONE	5,000.00	6,016.66	5,000.00	0.00	0.00	0.00	
01.4522.003.660	SKI - GROOMER REPAIRS	0.00	0.00	6,000.00	0.00	0.00	0.00	
01.4522.003.662	SKI - SKI AREA REPAIRS	7,500.00	21,212.89	7,500.00	0.00	0.00	0.00	
01.4522.003.663	SKI - LIFT MAINTENANCE	7,500.00	15,773.24	7,500.00	0.00	0.00	0.00	
4522 - SKI AREA		**58,640.00**	**95,389.70**	70,237.00	0.00	0.00	0.00	
4524 - POOL								
01.4524.003.618	POOL - POOL CHEMICALS & SUPPLIES	23,000.00	21,984.95	25,000.00	0.00	0.00	0.00	
01.4524.003.631	POOL - POOL REPAIRS & MAINTENANCE	14,000.00	12,126.12	14,000.00	0.00	0.00	0.00	
01.4524.003.820	POOL - POOL & SPA INSPECTIONS	1,000.00	250.00	1,000.00	0.00	0.00	0.00	
4524 - POOL		**38,000.00**	**34,361.07**	40,000.00	0.00	0.00	0.00	
4525 - FOOD, BEVERAGE AND FUNCTION								
01.4525.001.110	FBF - WAGES - ADMIN	52,416.00	62,215.80	48,000.00	0.00	0.00	0.00	
01.4525.001.119	FBF - MANAGER OVERTIME	197.00	1,871.60	203.00	0.00	0.00	0.00	
01.4525.001.210	FBF - HEALTH INSURANCE	14,965.00	14,964.48	15,864.00	0.00	0.00	0.00	
01.4525.001.211	FBF - DENTAL INSURANCE	606.00	645.68	636.00	0.00	0.00	0.00	
01.4525.001.220	FBF - PAYROLL TAX EXPENSE	4,025.00	5,013.40	4,359.00	0.00	0.00	0.00	
01.4525.001.230	FBF - RETIREMENT	7,119.00	7,547.11	7,710.00	0.00	0.00	0.00	
01.4525.003.351	FBF - CELL PHONE	300.00	250.00	300.00	0.00	0.00	0.00	
4525 - FOOD, BEVERAGE AND FUNCTION		**79,628.00**	**92,508.07**	77,072.00	0.00	0.00	0.00	
4711 - DEBT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES								
01.4711.000.001	DEBT - PRINCIPAL LOAN PAYMENTS	40,000.00	40,000.00	40,000.00	0.00	0.00	0.00	
01.4711.000.002	DEBT - PRINCIPLE PAYMENTS - BACKHOE	19,615.00	19,615.00	0.00	0.00	0.00	0.00	
4711 - DEBT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES		**59,615.00**	**59,615.00**	40,000.00	0.00	0.00	0.00	

562 Winterbrook Road, Campton, NH 03223
Phone: (603) 726-3082 | Fax: (603) 726-8611
www.waterville-estatesnh.gov

BUDGET WORKSHEET BY ACCOUNT

2025 Budget For: VILLAGE DISTRICT FUND Include: Expenditures

Account # / Account Title / Notes	CY Budget	CY Actual	Department	Final	B3-N/A	B4-N/A	Article#
4721 - INTEREST - LONG-TERM BONDS AND NOTES							
01.4721.000.001 DEBT - INTEREST LOAN PAYMENTS	5,980.00	3,614.22	5,980.00	0.00	0.00	0.00	
01.4721.000.002 DEBT - INTEREST PAYMENTS - BACKHOE	1,813.00	1,812.68	0.00	0.00	0.00	0.00	
4721 - INTEREST - LONG-TERM BONDS AND NOTES	**7,793.00**	**5,426.90**	5,980.00	0.00	0.00	0.00	
4940 - CIF EXPENDITURES							
01.4940.025.001 CIF - COMMUNITY CENTER RECARPETING	0.00	0.00	25,000.00	0.00	0.00	0.00	
01.4940.025.002 CIF - POOL REPLASTERING	0.00	0.00	59,000.00	0.00	0.00	0.00	
4940 - CIF EXPENDITURES	**0.00**	**0.00**	84,000.00	0.00	0.00	0.00	
4990 - WARRANT ARTICLES							
01.4990.021.006 FACILITIES WA #6 2021	0.00	0.00	0.00	0.00	0.00	0.00	
01.4990.021.008 CAT WALKS WA #8 2021	0.00	0.00	0.00	0.00	0.00	0.00	
01.4990.021.009 HVAC WA #9 2021 X 2025	9,046.94	3,000.00	0.00	0.00	0.00	0.00	
01.4990.021.011 AIR WA #11 2021 X 2025	37,547.00	0.00	0.00	0.00	0.00	0.00	
01.4990.021.012 SAND STORAGE	0.00	0.00	0.00	0.00	0.00	0.00	
01.4990.022.001 DOOR REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00	
01.4990.022.004 HVAC REPAIRS WA#4 2022 X 2026	88,003.52	67,871.65	0.00	0.00	0.00	0.00	
01.4990.022.006 ADA ACCESS WA #6 2022	0.00	0.00	0.00	0.00	0.00	0.00	
01.4990.023.005 PAVING WA 5 2023 X 2025	262,100.00	117,429.78	0.00	0.00	0.00	0.00	
01.4990.023.006 IMPROVEMENTS WA 6 2023 X 2025	11,539.38	0.00	0.00	0.00	0.00	0.00	
01.4990.023.007 BACK UP GENERATOR WA 7 2023	0.00	0.00	0.00	0.00	0.00	0.00	
01.4990.023.008 BUILDING IMPROVEMENTS WA 8 2023 X 2025	45,312.82	688.28	0.00	0.00	0.00	0.00	
4990 - WARRANT ARTICLES	**453,549.66**	**188,989.71**	0.00	0.00	0.00	0.00	
4992 - SPECIAL PROJECTS							
01.4992.021.002 BASKETBALL/TENNIS COURTS	0.00	0.00	0.00	0.00	0.00	0.00	
4992 - SPECIAL PROJECTS	**0.00**	**0.00**	0.00	0.00	0.00	0.00	
01 - VILLAGE DISTRICT FUND	**2,450,732.66**	**2,176,868.39**	2,176,991.00	0.00	0.00	0.00	
	2,450,732.66	**2,176,868.39**	2,176,991.00	0.00	0.00	0.00	