Budget Advisory Committee

January 6, 2026 – 4:00 PM

562 Winterbrook Rd., Campton, NH 03223

Members in Attendance: Mark Canfield (chair), Denise Bujalski, Denise Aguiló, David Spinney (alternate, arrived at 4:04 PM)

Members on Zoom: Billy Mitchell (arrived 4:11 PM)

Members Absent: David Ketcham

Other Attendees: Admin Assistant Allison Smith, Finance Administrator Lisa Magerer, General Manager Helen Chatel

Call to Order: Mr. Canfield called the meeting to order at 4:01 PM.

Approval of Prior Minutes

a. **December 9, 2025**
   Mrs. Bujalski moved to adopt the December 9, 2025 minutes as written. Ms. Aguiló duly seconded. Motion carried with 3:0:1 roll call vote: aye – Canfield, Aguiló, Bujalski; not present: Spinney.

WEVD Budget Discussion

Mrs. Magerer distributed the District General Fund actuals for 2025, the current draft budget for 2026, and summarized changes. Mrs. Magerer will contact Municipal Resources Inc. (MRI) to learn how to record encumbrances to ensure reporting is accurate based on the 12/04/25 Commissioner votes and forward that information to the BAC. Overall, the bottom line is a 16% increase. Mr. Canfield commented that the majority of the increase is for payrolls.

WEVD Water Budget Discussion

Distribution and treatment (operational budget) is up 2% from 2025. Mr. Spinney asked about the raising and appropriation of $110,000 for system repairs since it was underspent in 2025. Mr. Canfield, Mrs. Magerer, and Ms. Smith explained that discussions are planned internally to make sure unassigned fund balance is used towards projects set forth in the Verdantas Water Capital Improvements Plan.

Revolving Recreation Fund (not tax based)

Mrs. Magerer reported 2025 year end actuals for revenue, expenses, and cost of goods are higher than budget and noted that the budget for this fund hasn't changed in 3 years. Mrs. Magerer then summarized the budget for 2026 and explained that lines have been created and deleted to ensure more accurate tracking moving forward. Committee members made suggestions on where increases should be made to meet expected performance but emphasized that staff should talk to Mrs. and Mr. Pierce to ensure they are prepared to perform as needed to cover projected expenses and make their desired profit margins. Mr. Mitchell suggested utilizing the summit lounge to replicate food service at the community center during the winter season.

Capital Improvement Suggestions Discussion

Ms. Chatel presented detailed estimates and proposals of the capital improvement suggestions identified by department heads during their presentations to the BAC earlier in the season. Mr. Mitchell asked what is being decided upon. Ms. Chatel explained that she is presenting what has been brought to her by department heads and that the BAC and the Commissioners ultimately recommend what would go to the voters. Mr. Mitchell asked where the money would come from. Ms. Chatel explained that the money would come from taxpayers through a warrant article. Ms. Chatel did report WEA expressed interest in CIF support for some of the items presented but nothing has been committed to as of yet.

Takeaways

1. Aggregate Payroll expense for the Village District fund compared to 2025 budget and projected CYE actual
2. Aggregate Benefits (health insurance, dental insurance, and retirement) expense for the Village District fund compared to 2025 budget and projected CYE actual
3. Property Casualty Insurance aggregate expense for the Village District fund compared to 2025 budget and projected CYE actual
4. Aggregate expense of all categories of the Village District fund generating less than $5,000 forecasted expense compared to 2025 budget and projected CYE actual

Next Meeting: January 13, 2026 @ 4:00 PM

Motion to adjourn by Mrs. Bujalski, seconded by Ms. Aguiló. Motion carried with a 5:0 roll call vote: aye – Mitchell, Aguiló, Spinney, Bujalski, Canfield.

Meeting adjourned at 6:20 PM

Minutes prepared by Allison Smith