WEVD COMMISSION MEETING AGENDA
Wednesday, February 4, 2026, at 6 p.m.
Community Center, 562 Winterbrook Rd., Campton, 03223

1. Call to order
2. Pledge of Allegiance
3. Roll Call of Commissioners
4. If remote attendance, reason & vote
5. Adoption of Agenda
6. Approval of Minutes
    a. January 21, 2026
7. GM's Report
8. Committee / Board Reports:
    a. Planning Board
    b. Water & Roads
    c. Budget Advisory
    d. Records & Retention
    e. CIP
9. CONSENT CALENDAR
    a. Manifests
    b. Committee/Board reports
10. GENERAL CALENDAR ITEMS
    a. RMA
    b. 2026 Draft Budget
    c. Appoint R. Timms as alternate to Planning Board
    d. Alt. remote attendance quote
11. Next Meeting: February 18, 2026 @ 6 p.m.
12. Public Comment Period
13. Non-Public Session
14. Adjourn Meeting

Waterville Estates Village District
562 Winterbrook Road, Campton, NH 03223
(603) 726-3082 | www.waterville-estatesnh.gov

Effective Date:	August 4, 2021	Policy No.:	10
Revision Date:	January 21, 2026	Approved By:	WEVD Commission

Subject: WEVD Commissioner Meeting Policy

1. The commissioners will post an agenda at least twenty-four (24) hours prior to holding meetings. Emergency meetings are exempt.

2. A member of the public may request items to be placed on the agenda.
    a. Request must be made at least 10 days prior to the meeting date requested and using the form in appendix A.
    b. The request must contain the subject matter of the request.
    c. The final decision to allow requests from the public resides with the Commission.

3. The Commission may ask for a representative from the Waterville Estates Association Board of Directors to speak regarding WEA activities, concerns, etc.

4. Recording a meeting of the public body is allowed. Video equipment will be allowed at the meeting site and will be placed at locations designated by the commission.

5. Remote access will be provided for Commission Meetings. Remote access information will be included in meeting notices. Failure to broadcast will not be grounds for cancelling a Commission meeting.

6. Remote recording of public sessions of Commissioner meetings is permissible and no undue barrier will be instituted to prevent recording. If administrator permission is needed any and all requests to record remotely will be approved.

7. Any attendee will be granted up to three (3) minutes to make a statement at the end of the meeting on WEVD matters. Total time for public comment will be limited to 15 minutes.

8. The Commissioners reserve the right to allow exceptions to this policy.

Commission – Chair	Commissioner	Commissioner

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*WEVD Commission DRAFT Meeting Minutes
January 21, 2026 – 6:00 PM

Attendees in physical location: Commissioners Maureen Patti, Mark Canfield, and Gerry Panuczak, General Manager (GM) Helen Chatel, Administrative Assistant Allison Smith, Treasurer Denise Aguiló, and Finance Administrator Lisa Magerer.

Attendees on Zoom: na

Members of the Public in physical location: David Ketcham, Stan Bujalski

Members of the Public on Zoom: na

Members Excused: na

Call to Order: Commissioner Patti called the meeting to order at 6:02 PM.

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

Roll Call of Commissioners: Ms. Patti, Mr. Canfield, and Mr. Panuczak were present at the physical location.

If remote attendance, reason & vote: na

Adoption of Agenda:
By consensus the Commissioners it was decided to hear the General Manager's report first as Stan Bujalski was present in the audience and he wanted to speak to the Commission regarding one of the matters in the report.

GM Report

Ms. Chatel spoke about the following:

Water Department
The Water Department experienced an operational issue on January 20, 2026. Mr. Baert worked throughout the morning to stabilize the system, and an additional update will be provided once more information becomes available. Ms. Chatel added that at this time, homeowners and tenants are being asked to conserve water, as the District is currently operating on one active well. The system's Variable Frequency Drive (VFD), which regulates flow, has failed and is estimated to take 10 to 15 days to replace. The failure is believed to have been caused by a power surge.

The department is monitoring the situation closely and will continue to keep the community informed.

Ms. Chatel added that the same part has been ordered for well #1 to make sure it is replaced as it is also over 30 years old.

- Stan Bujalski – 11/2 Carey Circle – asked a few questions about the incident. He asked about the specs of the parts ordered. He also suggested making sure that there is surge suppression in place to protect the equipment.

There was a lengthy discussion about possible causes of the incident and ways to prevent it from happening again.

Food & Beverage / Ski Lodge Operations

Food & Beverage delivered an exceptional performance over the MLK Weekend. Sales were well above last year's Three-Day MLK Holiday Weekend, with every category showing significant growth. The team executed at a high level across kitchen, bar, and lodge operations, and the results reflect that effort. Chef Tony Pierce and Concessions and Events Coordinator Heather Pierce along with their dedicated staff did an outstanding job and demonstrated that the mountain is moving in a positive direction.

Ski Lodge Sales Comparison – MLK Weekend

Ms. Patti noted that the table for the MLK Weekend in the GM Report should have amended dates.

Ms. Patti made a motion to amend the GM Report for MLK Weekend table headers as follows: 2024 Sales to 2025 Sales and 2025 Sales to 2026 Sales. By consensus motion carried.

Category	**~~2024~~ 2025 Sales**	**~~2025~~ 2026 Sales**	**Positive Difference**
Food	$3,466.00	$11,113.75	$7,647.73
Beverage – Liquor, Beer, Wine, NA	$3,167.56	$11,646.75	$8,479.19
Ski Tickets	$2,782.00	$4,625.00	$1,843.00
Merchandise	$0	$1,073.00	$1,073.00
Total Sales	$9,415.58	$28,458.50	$19,042.93

Summary:

Food & Beverage sales nearly tripled year-over last year. Ski ticket revenue increased by 66%. Merchandise generated over $1,000, compared to zero last year. Overall lodge revenue increased by 202%,

Buildings & Grounds

Buildings & Grounds have been extremely busy this week, focusing on snowmaking operations and maintaining clean, safe parking lots and walkways for our visitors. Mr. Pelchat and the entire Building & Grounds team, along with Custodial staff, deserve recognition for their hard work and dedication. Their efforts ensured that all systems remained up and running at both the ski area and the recreation center during a high-traffic holiday weekend.

Roads

Mr. Baert has been ordering additional salt and sand to ensure roads remain safe and passable throughout the season. As a reminder, residents must bring their own buckets and may fill up to two buckets with district-provided sand and salt for use on their personal driveways within the district. This helps ensure supplies remain available for everyone during periods of heavy icing.

Front Desk

The Front Desk was busy throughout the weekend, supporting a steady flow of homeowners, renters, and guests. The team handled the increased activity efficiently, and they continue to perform well in managing check-ins, answering inquiries, and assisting visitors during this high-traffic period.

Administration

The Administrative staff has been busy closing out the year-end, ensuring all financials and records are finalized accurately. The team is also actively working on budgets and annual reports in preparation for the District's Annual Meeting in April. Their attention to detail and steady progress are keeping all required documentation on track for timely completion.

Ski Area Update

The District wishes to clearly state that no District staff member shut off the power or heat to the snowmaking building. This action is being treated as vandalism. If an individual inadvertently flipped the switch, they are encouraged to come forward; however, only District staff are authorized to handle District property. The District has implemented additional precautions to ensure this does not occur again, and any future incident will be considered intentional.

The District also wishes to clarify that the photos included in the Community Updates sent on December 23, 2025, and January 14, 2026, were captured from District security footage. These images were reduced in size for distribution purposes, but they accurately reflect the conditions and circumstances at the time.

Ms. Chatel continued with her report and said that regarding the decision not to open on December 26, 2025, the mountain had no snow base following the December 18 storm, which eliminated all previously made snow.

When Mr. Pelchat arrived on December 22 to resume snowmaking, he discovered that the building's power had been shut off. He was able to restore the system by the afternoon of December 24. Although some natural snow fell afterward, it was not sufficient to create a safe base for skiing.

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Snowmaking resumed on December 26, and the District, together with Mr. Pelchat and his team, worked diligently to prepare the mountain. The ski area successfully opened on January 16, 2026. Mr. Beard served as Mountain Manager, and Mr. Gilbert operated the lift on opening day. Recruitment efforts continue, and we expect to have additional Ski Patrol staff and more lift attendants on board soon.

Ms. Patti thanked Ms. Chatel for taking the time to allow her to look through the security footage herself to ensure that the above-mentioned photos were not doctored as the rumor circulating the community alluded. Having reviewed the footage, Ms. Patti said that she wants to assure the community that those photos have not been doctored in any way and invited anyone to check out the security footage themselves or run the photos through the artificial intelligence detection software.

Ms. Patti also noted the need to evaluate what other security measures need to be implemented to avoid similar issues in the future. Ms. Chatel said that she is meeting with a security vendor to discuss this as well.

Ms. Chatel added that the District plans to be opening the ski mountain this weekend, except for Saturday, January 24, 2026, due to cold weather.

Approval of Minutes

December 12, 2025

*Ms. Patti moved to amend **December 12, 2025** draft minutes according to the 1 amendment she proposed in the packet. Mr. Panuczak duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

*Ms. Pati moved to approve **December 12, 2025** amended minutes as official minutes. Mr. Panuczak duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

*Ms. Patti moved to amend **December 12, 2025** draft non-public minutes as written. Mr. Panuczak duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

*Ms. Patti moved to amend **January 7, 2026** draft minutes according to the 16 amendment she proposed in the packet. Mr. Panuczak duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

*Ms. Pati moved to approve **January 7, 2026** amended minutes as official minutes. Mr. Panuczak duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

*Ms. Patti moved to amend **January 7, 2026** draft non-public minutes as written. Mr. Panuczak duly seconded, and motion carried with a 3:0 roll call vote: Ms. Patti – aye, Mr. Panuczak – aye, Mr. Canfield – aye.*

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Treasurer's Report

Treasurer Denise Aguiló presented the report and briefly answered questions about tax collections from Thornton and Campton, for which she said that checks should be picked up very soon.

CONSENT CALENDAR

Committee/Board reports

Planning Board

Planning Board did not have a quorum and the meeting was cancelled.
There was a discussion about the CIP committee not being able to meet due to the Planning Board not having the CIP handbook done. Mr. Panuczak noted that the CIP handbook is mostly done and CIP could meet to discuss the draft before it is approved by the Planning Board. Ms. Smith will facilitate the distribution of the draft to CIP committee members.

There was also a short discussion about Planning Board current membership and the need to attract and appoint alternates.

Water and Roads

Committee is scheduled to meet on February 3, 2026.

Budget Advisory

BAC report was in the packet. The BAC voted on the opinion since the report had been written and sent it out to the Commission. There was discussion about the BAC looking at the Recreation budget and the need to consult with WEA Board for this process.
There was another discussion about the list of capital improvements for the District and the need to show either the savings, the necessity, or future efficiencies that will be associated with these capital improvements.

After a brief discussion about public hearing dates for the budget season, it was decided to have a discussion about capital investments at the Commission February 4, 2026 meeting.

Records and Retention

Ms. Patti provided a brief update and said that the committee is slowly making progress.

CIP Committee

The committee needs to get the CIP handbook to start planning the meeting schedule for 2026.

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Manifests

Ms. Patti called for a vote to accept the manifests as presented in the packet. Motion carried with a 3:0 roll call vote: Mr. Panuczak - aye, Ms. Patti – aye, Mr. Canfield – aye

Committee/Board reports

Ms. Patti called for a vote to approve the BAC report as presented in the packet. Motion carried with a 3:0 roll call vote: Mr. Panuczak - aye, Ms. Patti – aye, Mr. Canfield – aye.

GENERAL CALENDAR ITEMS

Pegwood fence deadline approaches: February 2 marks 60 days

Ms. Patti said that this is just a reminder that the plan for the Pegwood Fence is due on February 2, 2026, which is fast approaching.

Rumor re: doctored photo being published by District

Ms. Patti reiterated that the rumor was not true as she stated before. She herself did the due diligence to check for its authenticity and invited anyone to check the security footage themselves or run the photos through the artificial intelligence software to check for their authenticity.

RMA

MP said that discussions are continuing with the WEA Board.

Mr. Canfield said that he met with Nancy Seward who is the WEA Board president to discuss what they expect from the RMA. He suggested to Ms. Seward increasing the annual fee to $650,000 to offset some of the expenses. From what he heard back, WEA did not agree to that. Ms. Seward suggested involving Mr. Spinney in the negotiations as he is very familiar with both sides and could be helpful in negotiating a deal. This is yet to be decided.

Ms. Patti said that she hopes that RMA will be negotiated and it will include things that both entities need. She also noted that it was very important to recognize that recreational costs are rising and putting that burden on only the District property owners is not sustainable. There should be a way to earn revenue from the outside community, like selling day passes, which has been practiced before.

Policy reorganization

Ms. Patti provided a brief overview of the issue. Then Ms. Smith explained her vision of the District policies' reorganization and changes. She will be providing updated policies for the Commission to review. They will also be posted on the website for transparency.

Ms. Patti said that any policies that the District lacks should be developed during this process as well.

Laserfiche

Ms. Patti provided a recap of the approval of the contract with RICOH. She said that originally there was an omission in the initial scope of work which was discovered later on. The service that was omitted was Laserfiche records management with basic support which would cost $3,950 a

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year. Ms. Smith explained that the municipalities require this feature when contracting with RICOH; however, the District is not considered a municipality and was not initially quoted the service. It was later discovered that the service is needed for the District records retention purposes.

Ms. Patti moved to add the additional expenditure of 3,950 to the scope of work by RICOH. Mr. Panuczak duly seconded.

There was discussion about the importance of this feature to the District and whether the quoted price is fair given the size of the District.

Mr. Canfield offered a friendly amendment to Ms. Patti's motion stating that the District will spend the maximum of $3,950 on the service by RICOH, but the amount has to be negotiated on fairness terms.

Ms. Patti agreed to the friendly amendment and restated the motion as follows: the District will authorize the expenditure of up to but not to exceed $3,950 and will vote to empower Management to negotiate on the basis of fairness due to the failure to recognize the District as a municipality by RICOH; as the discussion with them clearly included this module from the beginning, and it was due to RICOH's oversight in the contract they presented to the District, and any other basis Management may come up with. Mr. Canfield duly seconded the amended motion and motion carried with a 3:0 roll call vote: Mr. Panuczak - aye, Ms. Patti – aye, Mr. Canfield – aye.

Discussion re: remote participation capabilities

Ms. Smith said that there are three options to proceed with remote participation presented in the packet and went over each one.
Commissioners asked about the cost of the current plan, which is about $860 annually making it $100 less than the cheapest option offered here.
Commissioners discussed various options like live streaming, recording, etc. that are available via the new platforms/options.
It was also noted that there is no statutory requirement to livestream meetings or to keep the recording after the official meeting minutes have been approved.

Mr. Canfield made a motion to go with the Zoom webinar option. Ms. Patti duly seconded the amended motion and motion carried with a 3:0 roll call vote: Mr. Panuczak - aye, Ms. Patti – aye, Mr. Canfield – aye.

Updated commissioner meeting procedure

Ms. Smith noted that the policy referred to Zoom specifically, therefore, she removed it to generalize in case the Commission decides to switch streaming platforms. She went over the rest of the changes, which were pretty minor, like making the Request for Commissioner Action form an appendix to the procedure and only keeping one form and making ways to file it easier for the community members.

Mr. Canfield noted that the revision date needs to state 2026.

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Ms. Patti moved to approve the revised Commissioner Meeting Procedure with the revision date amended as well. Mr. Panuczak duly seconded the amended motion and motion carried with a 3:0 roll call vote: Mr. Panuczak - aye, Ms. Patti – aye, Mr. Canfield – aye.

Employee Handbook

Ms. Chatel spoke about the changes in the personal time off (PTO) in the employee handbook. Mr. Panuzcak noted that for consistency PTO should be used throughout the book.

Discussion ensued about the amounts of time off that would be allowed to roll over each year and the liability for the District associated with that.

- David Ketchum, 111 Hodgeman Hill Road, explained what carry over means versus having a maximum bank of allowable time off.

There was a question about the sick time that had already been accrued and what happens to those hours when this policy gets introduced. It was also noted that sick time is not required to be paid out upon either the end of the year or employee leaving. There were other clarifying questions about language used in the new policy about reimbursement of PTO time at the end of the year and whether the employees would need to ask for their PTO and sick leave to be rolled over or it would be done automatically. Another issue was brought up about what would happen if someone accrues the maximum allowable time earlier in the year, and whether the overages would be paid out to them immediately as they hit the maximum allowable time limit.

Ms. Magerer and Ms. Chatel noted that this is only a suggestion. Ms. Magerer also spoke about the District possibly providing short-term disability benefits to its employees, as right now it is a supplemental plan they could purchase. Short-term disability would be another way to protect the employees who have less sick time.

There was another discussion about giving the employees 10 days of sick time upfront as those are not being paid out if unused.

- Dave Ketcham – asked about ways to encourage people taking time off if there is a payout promised to them at the end of each year for the time they have not used. He suggested encouraging the employees to use their time off or they would lose it.

Ms. Smith also noted that the accrual of sick time was historically at 3.3 hours for all employees and it never matched what the Employee Handbook had specified.

There was a lengthy discussion about how it may work if people had no way to carry over their vacation time and would have to take it during the year, possibly leaving the end of the year with very few employees during a busy time for the District.

Mr. Panuzcak suggested that if the PTO is used then it remains PTO for both sick leave and vacation/personal leave.

Ms. Patti noted that the Commission was not yet ready to make any decisions on the PTO policy and would allow Management to develop it further before voting on it.

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Cyber Security and Etiquette training for staff, officials, and volunteers and Code of Conduct: Commissioners, Elected Officials, Volunteers re: Cyber Security

Ms. Patti spoke about attending related training at the NHMA Annual Conference, which made her think that such training is very necessary for all District staff, officials, and volunteers. She also noted the need for Management to draft the Code of Conduct for Commissioners, Elected Officials, Volunteers regarding Cyber Security.

Ms. Patti made the following motion: to have WEVD Management secure training for all District staff, elected officials, appointed volunteers, and, any who want to participate, Waterville Estates Association Board members in CYBER SECURITY and CYBER ETIQUETTE. Mr. Canfield duly seconded the motion.

Discussion ensued about implementation and related costs. It was deliberated noted whether the training should be made mandatory or not. Consensus was that the form/delivery of such training shall be determined by WEVD Management.

Ms. Patti added a friendly amendment to her motion that The form/delivery of such training shall be determined by WEVD Management. Mr. Canfield duly seconded the amended motion.

After a question by Mr. Panuczak about whether this should be investigated before the vote, the Commissioners decided to allow Management to provide more information on what is possible before the Commissioners can vote on it.

Ms. Patti then rescinded her motion.

Next Meeting: February 4, 2026 @ 6 p.m.

Public Comment Period

Ms. Chatel said that Heather Pierce had asked to close the kitchen on Wednesday before the February 13 Massachusetts winter break start to give staff some rest between the holidays and the vacation week. Ms. Smith will publish the announcement on the website.

After checking with Ms. Smith, it was determined that there was no one willing to address the Commission at the physical location, on the phone, or electronically.

Non-Public Session

Ms. Patti motioned at 8:40 PM to enter non-public session for the purposes described in RSA 91-A:3, II (c) and to review sealed non-public minutes. Mr. Panuczak duly seconded. Motion carried with a 3:0 roll call vote: Mr. Panuczak - aye, Ms. Patti – aye, Mr. Canfield - aye.

Non-public session was entered at 8:40 PM, Commissioners Patti, Canfield and Panuczak were present in person. Also present were General Manager Helen Chatel, Finance Administrator Lisa Magerer, and Administrative Assistant Allison Smith.

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Resumption of Public Session.

Mr. Panuczak motioned to exit non-public session. Mr. Canfield duly seconded. Motion carried with a 3:0 roll call vote: Mr. Panuczak - aye, Ms. Patti – aye, Mr. Canfield - aye.

Public session was entered at 9:39 PM. Commissioners Patti, Canfield, and Panuczak were present in person.

Mr. Panuczak moved to seal the nonpublic session minutes as divulgence of the minutes would adversely affect the reputation of someone other than a commissioner. This motion was seconded by Ms. Patti. Motion carried with a 3:0 roll call vote: Mr. Panuczak - aye, Ms. Patti – aye, Mr. Canfield - aye.

Adjourn Meeting

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

Meeting adjourned at 9:41 PM.

Minutes prepared by Alvina Snegach

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General Manager's Report - February 4, 2026

Ongoing Systems and Security Initiatives

We are currently working with Arcom Systems to look at several key areas for system and security improvements at Pegwood.

Area	Status	Notes
Phone Systems	In progress	Evaluating current system and future needs.
Additional Security Cameras	Planning	Determining optimal placement for expanded coverage.
Security at Pegwood	Assessment	Comprehensive review of current security measures.

Staffing and Operational Challenges

Staffing the mountain to operate the ski lift has been challenging. I have placed an ad looking for more lifties and ski patrol. We are having a hard time attracting people, as illustrated by one potential employee not having the proper tires to make it up our hills. We have been told by employees that the road conditions are a deterrent.

We just hired two lift operators that will be working Saturday nights and Sunday mornings. I have others lined up to interview this week and hope to add another 4 or 5 so that we can be fully staffed for Friday and Saturdays.

We have faced the same problem getting help at the lodge. With a small crew and two of our cooks out sick, we had no choice but to close on Saturday, January 24th, and Sunday, January 25th. Sadly, these are the challenges that we face as a small community.

Water and Roads

The Water and Roads departments have been busy. Fortunately, the issues with well number 2 were resolved quickly, and we had the well back up and running on Friday, January 23, 2026. The team is doing the best they can.

Administration

The Front Desk is busy helping homeowners and visitors when they come in. The Admin Staff is working hard on checking one-tune our operation for 2026.

Cyber Security Training
Options:

Free through the Atoms Group

Cybersecurity Training focused on Residents of New Hampshire:
Objectives: • Understand the basics of cybersecurity. • Learn about common cyber crimes and frauds targeting you and your community. • Learn best practices for protecting yourself against cyber frauds. • Recognize the signs of fraudulent emails, websites, and phone calls. • Gain knowledge on safe online banking and shopping. • Discover resources for reporting cyber crimes and getting help in NH
https://static1.squarespace.com/static/6181875d76e9114fd23d5764/t/691b61e7ed5bd71c42d6e2bc/1763402215367/MCDP+Cybersecurity+Awareness+for+NH+Residents.pdf

Table Top option for Teams:
Audience: This training is designed for leadership and department heads. A successful tabletop should have representation from senior leadership, HR, IT, Finance, and all of the key functions or departments in your organization.
https://static1.squarespace.com/static/6181875d76e9114fd23d5764/t/691b64f256d034735ec246cb/1763402994718/Cybersecurity+Tabletop+Incident+Response+Workshop.pdf

Proposed 2026 Budget for Waterville Estates Village District

January 15th 2026

Budget Advisory Committee Opinion

The Budget Advisory Committee approves of the proposed budget as generated on January 14th, 2026. The following chart displays the changes in funds required to support the operation of the Village District compared to the 2025 budget and 2025 Actual Spend up to the date of the January 14th 2026

Department or subcode	2026 Proposed Expense	Proposed compared to 2025 Budget	Proposed compared to 2025 Actual Spend as of 1/14/26
Village District Fund	$2,198,589	+2.4%	+11.5%
General Government: Executive	$630,730	+1.1%	+3.1%
Other Public Safety	$27,490	+71%	+3.1%
Highways and Streets	$269,327	-18.2%	-0.12%
Building and Grounds	$731,320	+10%	+10.1%
Front Desk	$188,111	+14.7%	+74.8%
Ski Area	$72,451	+52%	-3.1%
Pool	$41,000	+2.5%	-4.0%
Beverage and Function	$72,451	+5.2%	-3.1%
Debt Service Principal - Long Term Bonds and Notes	$59,763	+49%	-3.1%
Interest- Long term Bonds and Notes	$7,825	+30%	+42.6%
Water Department	$606,437	+0%	+63.4%

- The budget only includes expected 2026 operating expenses, no capital improvement plans are reflected, and no funds are set aside for this expense. Given the nature of our operation, there is an obvious need for a Capital Improvement Plan program. The CIP committee will meet in April, addressing capital needs in the 2027 budget. Monies from the unreserved fund balance or the WEA CIF could be allocated to future 2026 projects involving Road Paving, vehicle and equipment replacement, recreational facility repairs including swimming pools, building siding and roofing, painting, and interior repairs and long-term pension funding. In addition, at a minimum, considerations should be given to 1) covering annual depreciation, or 2) setting aside a set percentage of the estimated value of capital investments' replacement costs, subject to a full thorough asset analysis.

Wage Growth

Wages and benefits represent a major portion of the proposed budget

Account Name	2026 Proposed	Proposed compared to 2025 Budget	Proposed compared to 2025 Actual	
Total Village District Wages	$912,504	+3.3%	+10.4	Positions budgeted were added during the year thereby not incurring total annual expense
Executive	$237,001	+2.5%	-0.4%	Full Time financial manager hired in Feb 2025
Highway and Streets	$87,000	-1.9%	+2.2%	
Building and Grounds	$326,000	+10.9%	+5.0%	Additions to staff impact YTD actuals
Front Desk	$124,001	+17.2	+97.6%	Under budgeted in 2025. $70K from Rec Fund applied to wages and benefits understating actual
Ski	$12,001	+0%	+13%	
Food Bev	$28,501	-40.8%	+4.6%	Did not hire authorized F&B manager. In August, promoted PT to

				Concession and Events Coordinator.
Water	$98,000	-5.3%	+6.7%	

- Wage growth is related to a planned COLA of 2.8% and further impacted by a mid-term PT to FT employment change in 2025.

Benefits growth

Account	2026 proposed budget	Proposed compared to 2025 Budget	Proposed compared to 2025 Actual	Detail
Health and Dental	$250,300	+2.5%	+18.9%	In August, converted one PT w/o benefits to FT with benefits
Retirement	$107,650	-8.6%	+7.8%	

- Our financial manager, Lisa Magerer, installed in February 2025, has brought a disciplined approach to forecasting wage and benefits expense. 2025 budget overstated benefits categories by $34,000 when compared to actual spending. In 2026, with additional employees enrolling in our benefits program, the cost of benefits is expected to rise significantly.
- Controlling overtime expenses is critical in 2026 as they have a multiplicative impact on benefits expense.
- Introduce employee participation in the cost of health insurance in 2027 to reduce the growth in health coverage expense.
- Offer an opt out option with a monthly stipend supporting WEVD employee to join spouse's health plan.
- Investigate offering an H.S.A. to employees.
- Reduce employee meal discount to 20% and limit food selection to 2 or 3 items

General Government Executive

- The planned budget benefits from a decrease in salary and consulting expense. However, the budget does not include any monies for accrued vacation time carried over into the

new year. In 2025, salaries were negatively impacted when the GM left and was paid for his accrued and carried over vacation time. Failure to address this for all employees could present similar negative impact in the future. We recommend establishing a warrant article with a set sum to pay for any future liability associated with accrued vacation.

- Legal Expense is the same as 2025 but, due to having spent only $29,167 of the budgeted amount, it is appropriate we recommend it should be funded through use of available unassigned fund balance for 2026.
- To address major projects associated with district facilities, warrant articles seeking specific project funding or requests for WEA CIF funding will need to be developed. At present, there are specific recommendations from management which will be shared with the commissioners.

Public Safety

- Alarm upgrades are required due to the current system's age and discontinued support by the manufacturer.

Highway and Streets

- Currently the department workforce is fully staffed and stable. The prospect for completing future work is better than ever. A big plus for the new year is that our Diesel Fuel provider is now giving us governmental pricing which in 2025 resulted in over $2000 of credit to our year end bills. This is a result of the BAC questioning the cost of this fuel. The more favorable pricing will continue in 2026.
- The district should be concerned that the planned budget does not include funds to achieve any longer-term improvement projects; projects that are needed to move the community forward. Road improvements are closely tied to water infrastructure improvements and so far, moving the two forward in a coordinated fashion has been stalled waiting upon the water system master plan (in place as of late 2025) and a Roads plan which to date has not been completed but expected in the 2nd quarter of 2026.
- Some expenses in this department are weather influenced. Plowing contractors often are hard to secure resulting in fluctuating and unpredictable expense.
- There is a current need to replace a failing plow vehicle which could be funded through a warrant article. Additionally, funding for a mulching attachment for our mini excavator has been requested. This unit will be used to clear our drainage ditches and roadside trimming. The cost of acquiring is not included here. The decision to incur further expense must be justified by the cost of the item and the savings expected. This is a responsibility of the General Manager.

- Establish a process where weekly project worksheets are completed by DH's, discussed with management on Monday, and the status of planned work on Friday. Worksheets should include estimated hours to complete each project. This should lead to effective use of labor and the wages paid.

Buildings and Grounds

- Clearly the focus is on our facilities. Long ignored, the efforts in 2023, 2024, and 2025 resulted in many improvements being made, but much more remains to be done. The plan year budget continues this emphasis. The planned budget only funds efforts to address immediate needs and not longer-term needs, many of which could be substantial.

Parks and Recreation (expenses incurred by the district for some recreation related activities)

- This department's planned expenses are less than 2025 actual. In 2025 we had planned to add a F&B manager but ended up in August promoting an employee to a new position, Concession and Event Manager, which is focused on improving the Owner experience as well as seeking out additional sources of revenue from use of our facilities.

Front Desk

- The significant increase in proposed expense compared to actual is the result of having applied monies transferred from the Recreation Fund to the District. $70,000 was used to offset payroll and benefits for the Front Desk personnel.

Ski Area

- Skiing was limited in 2025 and so far in the new year, has not been available due to mother nature's lack of cooperation. The Lodge on the other hand has been open regularly, even though operating hours have been predominantly Friday and Saturday nights.
- The key question is can we make money operating on the limited basis seen. The answer to this question is contained in the Rec Fund budget proposed. Management does have control over this and is accountable for its results. WEA is a partner in this process and provides a good sounding board and perspective. The health of the Rec Fund is critical in the effort to generate additional revenue which can be used to pay specific district expenses and lower the demand on property tax payments.

- Two items for a successful business is a quality product and a reasonable price. A third item can be added: someone who is fully accountable for delivering the product. The question is can we achieve all three in the current year or next season.
- There is a need to perform a thorough business evaluation to determine how our skiing operation can be successful. Necessary data needed to perform the evaluation including the Lithgow report and understanding what it takes to successfully run a mountain is the first step. A steering committee under the direction of the board is needed to perform the analysis.

Water Department

- Water rates have fully funded the daily operation expenses of Waterville Estates' water system. As evidenced by the actual expenses compared to budget, monies are being set aside in unreserved fund balance to support the longer term needs.
- In 2025, systems repairs were underspent by $101,000, primarily due to not knowing what the Water Master Plan might indicate as priority needs. In 2026, we recommend moving the underspent amount, $101,000 from the unassigned fund balance in the water department operating fund.
- Electric expense is set at a level higher than 2025 actual due to uncertainty in future electric rates. Fortunately, leak detection efforts have been helpful which has reduced the run time of the pumps, decreasing the demand for electric.

Submitted by
Mark S Canfield
Chair of the 2026 Budget Advisory Committee.

Check Manifest - by Payee

Date: 1/21/2026 **Batch ID:** 407 **BANK OF NH - DISTRICT**

Payment #	Type	Check Date	Vendor ID	Payee			
Invoice #			PO #	Invoice Date	Invoice Amount	Discount Taken	Amount Paid
2786	ACH	**1/21/2026**	**280**	**AMOSKEAG BEVERAGES, INC.**			***ACH***
38507263				1/15/2026	438.00	0.00	438.00
03.3409.001.007 / COG - BEER BEER PURCHASE						438.00	
					Total Check #:	**2786**	**438.00**
2787	SYSTEM	**1/21/2026**	**6930**	**BRYAN CONWAY**			
1142026				1/14/2026	250.00	0.00	250.00
03.4522.003.611 / SKI - ENTERTAINMENT ENTERTAINMENT ON JANUARY 23, 2026 @ SKI LODGE						250.00	
					Total Check #:	**2787**	**250.00**
2788	ACH	**1/21/2026**	**4110**	**NEW HAMPSHIRE DISTRIBUTORS, INC.**			***ACH***
455472				1/14/2026	63.15	0.00	63.15
03.3409.001.007 / COG - BEER CITIZEN CIDER PURCHASE						63.15	
					Total Check #:	**2788**	**63.15**
2789	ACH	**1/21/2026**	**4110**	**NEW HAMPSHIRE DISTRIBUTORS, INC.**			***ACH***
455473				1/14/2026	30.85	0.00	30.85
03.3409.001.007 / COG - BEER 4/6 PK BOTTLED PILSNER						30.85	
					Total Check #:	**2789**	**30.85**
2790	ACH	**1/21/2026**	**4110**	**NEW HAMPSHIRE DISTRIBUTORS, INC.**			***ACH***
455474				1/14/2026	182.10	0.00	182.10
03.3409.001.007 / COG - BEER BEER PURCHASE						182.10	
					Total Check #:	**2790**	**182.10**
2791	ACH	**1/21/2026**	**4110**	**NEW HAMPSHIRE DISTRIBUTORS, INC.**			***ACH***
455475				1/14/2026	-28.50	0.00	-28.50
03.3409.001.005 / COG - NON-ALCOHOLIC BEVERAGES						-28.50	

Check Manifest - by Payee

Date: 1/21/2026 **Batch ID:** 407 **BANK OF NH - DISTRICT**

Payment #	Type	Check Date	Vendor ID	Payee				
	Invoice #		PO #		Invoice Date	Invoice Amount	Discount Taken	Amount Paid
			NON-ALCOHOLIC BECKS					
						Total Check #:	**2791**	**-28.50**

Check Manifest - by Payee

Date: 1/21/2026 **Batch ID:** 407 **BANK OF NH - DISTRICT**

Payment #	Type	Check Date	Vendor ID	Payee	Invoice #	PO #	Invoice Date	Invoice Amount	Discount Taken	Amount Paid
1/21/2026	**Check Manifest**		**Batch:**	**407**	**Chk Count:**	**6**	**Total Amnt:**			**935.60**

--- Subtotals by Fund ---

Fund	Description	Amount
03	RECREATION FUND	935.60

--- Signatures ---

_____
Helen Chatel, General Manager

_____
Maureen Patti, Commissioner-Chair

_____
Mark Canfield, Commissioner

_____
Gerald Panuczak, Commissioner

Check Manifest - by Payee

Date: 1/21/2026 **Batch ID:** 406 **BANK OF NH - DISTRICT**

Payment #	Type	Check Date	Vendor ID	Payee			
	Invoice #		PO #	Invoice Date	Invoice Amount	Discount Taken	Amount Paid
2777	SYSTEM	**1/21/2026**	**2440**	**GRANITE STATE GLASS**			
	H0042560			12/04/2025	3,850.00	0.00	3,850.00
	01.4314.003.630 / B&G - BUILDING REPAIRS					3,850.00	
	5 CLEAR TEMPERED GLASS W/POLISHED EDGES INSTALLED @ FRONT DESK - COMMUNITY CTR						
					Total Check #:	**2777**	**3,850.00**
2778	SYSTEM	**1/21/2026**	**3970**	**MUNICIPAL RESOURCES, INC.**			
	26608			1/02/2026	1,354.17	0.00	1,354.17
	01.4130.002.391 / EXEC - PAYROLL PROCESSING					1,354.17	
	PAYROLL SERVICES FOR DECEMBER 2025						
					Total Check #:	**2778**	**1,354.17**
2779	ACH	**1/21/2026**	**4110**	**NEW HAMPSHIRE DISTRIBUTORS, INC.**			***ACH***
	436654			12/04/2025	24.00	0.00	24.00
	03.4522.003.620 / SKI - BAR SUPPLIES					24.00	
	GLASSWARE FOR SKI AREA BAR						
					Total Check #:	**2779**	**24.00**
2780	SYSTEM	**1/21/2026**	**9625**	**SALMON PRESS**			
	589048/589476			1/02/2026	140.00	0.00	140.00
	02.4331.520.305 / WTR - ADVERTISING					44.00	
	11/27/25 PH WATER RATES PUBLICATION IN RECORD ENTERPRISE						
	02.4331.520.320 / WTR - LICENSES AND FEES					96.00	
	12/25/25 LIEN PUBLICATION IN RECORD ENTERPRISE						
					Total Check #:	**2780**	**140.00**
2781	SYSTEM	**1/21/2026**	**8580**	**STEPHEN MCBRIAN**			
	12302025			12/30/2025	500.00	0.00	500.00
	03 4522.003.611 / SKI - ENTERTAINMENT					500.00	
	REPLACEMENT CHECK FOR CHECK #2694 NEVER RECEIVED. STOP PAYMENT MADE. NYE ENTER						
					Total Check #:	**2781**	**500.00**
2782	SYSTEM	**1/21/2026**	**9591**	**Ti Sales**			

Check Manifest - by Payee

Date: 1/21/2026 **Batch ID:** 406 **BANK OF NH - DISTRICT**

Payment #	Type	Check Date	Vendor ID	Payee			
	Invoice #		PO #	Invoice Date	Invoice Amount	Discount Taken	Amount Paid
	186944			7/21/2025	482.06	0.00	482.06
	02.4331.520.641 / WTR - SYSTEM REPAIRS					482.06	
	1/2" PVC BACK PRESURE VALVE AND 1/2" MALE NPT TUBE FITTING W/PLASTIC GRIP RING						
					Total Check #:	**2782**	**482.06**
2783	SYSTEM	**1/21/2026**	**9690**	**TREASURER STATE OF NH**			
	211996			1/08/2026	600.00	0.00	600.00
	02.4331.520.860 / WTR - WATER TESTING					600.00	
	LEAD AND COPPER SAMPLES IN DECEMBER 2025						
					Total Check #:	**2783**	**600.00**
2784	SYSTEM	**1/21/2026**	**9696**	**TREASURER, STATE OF NH - DEPT. OF TRANSP**			
	373832			11/12/2025	265.77	0.00	265.77
	01.4314.003.823 / B&G - VEHICLE FUEL					265.77	
	12.49 GALLONS FOR 2011 TOYOTA CRUISER100.18 GALLONS FOR 2017 FORD F-350 XL						
					Total Check #:	**2784**	**265.77**
2785	SYSTEM	**1/21/2026**	**6240**	**UPTON & HATFIELD, LLP**			
	BILL #177175			1/06/2025	1,800.00	0.00	1,800.00
	01.4130.002.323 / EXEC - LEGAL SERVICES					1,800.00	
	DECEMBER PROFESSIONAL SERVICES - GENERAL						
					Total Check #:	**2785**	**1,800.00**

Check Manifest - by Payee

Date: 1/21/2026 **Batch ID:** 406 **BANK OF NH - DISTRICT**

Payment #	Type	Check Date	Vendor ID	Payee				
	Invoice #		PO #		Invoice Date	Invoice Amount	Discount Taken	Amount Paid
1/21/2026	**Check Manifest**		**Batch:**	**406**	**Chk Count:**	**9**	**Total Amnt:**	**9,016.00**

--- Subtotals by Fund ---

Fund	Description	Amount
01	VILLAGE DISTRICT FUND	7,269.94
02	WATER FUND	1,222.06
03	RECREATION FUND	524.00

--- Signatures ---

Helen Chatel, General Manager

Maureen Patti, Commissioner-Chair

Mark Canfield, Commissioner

Gerald Panuczak, Commissioner

Check Manifest - by Payee

Date: 1/28/2026 **Batch ID:** 408 **BANK OF NH - DISTRICT**

Payment #	Type	Check Date	Vendor ID	Payee			
	Invoice #		PO #	Invoice Date	Invoice Amount	Discount Taken	Amount Paid
2792	SYSTEM	**1/28/2026**	**9763**	**ACE HARDWARE**			
	229002267			1/13/2026	55.76	0.00	55.76
	01.4312.002.824 / HWY - EQUIPMENT MAINTENANCE					55.76	
	ASST. BULK FASTENERS						
					Total Check #:	**2792**	**55.76**
2793	SYSTEM	**1/28/2026**	**160**	**AMAZON**			
	14CG-PNLJ-PDYV			1/15/2026	158.39	0.00	158.39
	01.4314.003.630 / B&G - BUILDING REPAIRS					158.39	
	30 PACK T8 LED BULBS						
	17V1-RLQT-4WMJ			1/13/2026	60.77	0.00	60.77
	01.4314.003.614 / B&G - CLEANING SUPPLIES					60.77	
	TORK MINI JUMBO BATH TISSUE ROLL						
	1GWY-PN6D-263F			1/14/2026	59.99	0.00	59.99
	03.4523.002.660 / LNG - EQUIPMENT MAINTENANCE					59.99	
	GLASS G FUSE, PACK OF 10						
	1H1G-L4RP-DF6N			1/15/2026	72.33	0.00	72.33
	01.4314.003.614 / B&G - CLEANING SUPPLIES					72.33	
	LYSOL CLEANER AND PAPER HAND TOWELS						
	1J3L-1QG6-FTDD			1/23/2026	112.98	0.00	112.98
	01.4314.003.614 / B&G - CLEANING SUPPLIES					112.98	
	WALL MOUNT SHAMPOO & SOAP DISPENSERS &EXTENSION CORD						
	1JTQ-Y4YC-PQVJ			1/19/2026	129.76	0.00	129.76
	03.4522.003.612 / SKI - KITCHEN SUPPLIES					99.98	
	VALENTINE DECORATIONS, VALENTINE CARDS FOR KIDS AND POS PAPER RECEIPT ROLLS						
	03.4522.003.700 / SKI - EVENT EXPENSES					29.78	
	VALENTINE DECORATIONS, VALENTINE CARDS FOR KIDS AND POS PAPER RECEIPT ROLLS						
	1MCF-RJ4C-TLDH			1/23/2026	109.22	0.00	109.22
	01.4314.003.614 / B&G - CLEANING SUPPLIES					109.22	
	VACUUM BAGS, TALL KITCHEN BAGS, 55 GALLON TRASH BAGS, LYSOL TOILET CLEANER & SWI						
	1QCL-P1M1-FMFF			1/16/2026	44.82	0.00	44.82
	01.4524.003.618 / POOL - POOL CHEMICALS & SUPPLIES					44.82	
	TAYLOR SWIMMING POOL TEST KID REAGENT #4TAYLOR REAGENT #3						
	1R7L-KNRN-V6GY			1/15/2026	182.63	0.00	182.63
	01.4314.003.614 / B&G - CLEANING SUPPLIES					182.63	

Check Manifest - by Payee

Date: 1/28/2026 **Batch ID:** 408 **BANK OF NH - DISTRICT**

Payment #	Type	Check Date	Vendor ID	Payee			
	Invoice #		PO #	Invoice Date	Invoice Amount	Discount Taken	Amount Paid
	SWIFTER WETJET REFILL, AA BATTERIES,HAND FOAM SOAP & GINGER LILY FARMS CONDITION						
	1VVJ-3WTP-YML4			1/13/2026	61.44	0.00	61.44
	01.4314.003.614 / B&G - CLEANING SUPPLIES					61.44	
	MCKESSON BODY WASH & SHAMPOO						
	1WQ1-KCYY-M7NT			1/16/2026	132.18	0.00	132.18
	03.3409.001.003 / COG - GENERAL MERCHANDISE					132.18	
	KIDS GOGGLES, DISPOSABLE PAPER COFFEE CUPS, MICROWAVE POPCORN AND ADDULT GOGGLES						
					Total Check #:	**2793**	**1,124.51**
2794	SYSTEM	**1/28/2026**	**220**	**AMERIGAS**			
	3185291397			1/07/2026	798.97	0.00	798.97
	01.4522.002.341 / SKI - BUILDING HEAT					798.97	
	421.1 GALLONS PROPANE						
					Total Check #:	**2794**	**798.97**
2795	SYSTEM	**1/28/2026**	**250**	**AMERIGAS**			
	3185519446			1/09/2026	8,430.35	0.00	8,430.35
	01.4314.003.341 / B&G - HEAT					8,430.35	
	4460.5 GALLONS PROPANE						
					Total Check #:	**2795**	**8,430.35**
2796	SYSTEM	**1/28/2026**	**6880**	**BENJAMIN GEIS**			
	01142026			1/14/2026	600.00	0.00	600.00
	03.4522.003.611 / SKI - ENTERTAINMENT					600.00	
	ENTERTAIMMENT @ SKI LODGE 2/6/26 (3 PIECE BAND)						
					Total Check #:	**2796**	**600.00**
2797	SYSTEM	**1/28/2026**	**9748**	**BLACK RIVER PRODUCE**			
	977330			1/03/2026	327.79	0.00	327.79
	03.3409.001.002 / COG - FOOD					327.79	
	FOOD FOR SKI LODGE						
	980697			1/10/2026	620.28	0.00	620.28
	03.3409.001.002 / COG - FOOD					620.28	
	FOOD FOR SKI LODGE						

Check Manifest - by Payee

Date: 1/28/2026 **Batch ID:** 408 **BANK OF NH - DISTRICT**

Payment #	Type	Check Date	Vendor ID	Payee			
	Invoice #		PO #	Invoice Date	Invoice Amount	Discount Taken	Amount Paid
	982861			1/16/2026	512.07	0.00	512.07
	03.3409.001.002 / COG - FOOD FOOD FOR SKI LODGE					512.07	
					Total Check #:	**2797**	**1,460.14**
2798	SYSTEM	**1/28/2026**	**650**	**BMI**			
	63117403			1/02/2026	459.00	0.00	459.00
	01.4520.002.320 / REC - LICENSES & FEES 1/1/26 - 12/31/2026 MUSIC LICENSE					459.00	
					Total Check #:	**2798**	**459.00**
2799	SYSTEM	**1/28/2026**	**980**	**CERTIFIED COMPUTER SOLUTIONS, LLC**			
	23258			1/15/2026	2,269.25	0.00	2,269.25
	01.4130.002.342 / EXEC - COMPUTER SERVICES SERVICE CONTRACT					2,269.25	
					Total Check #:	**2799**	**2,269.25**
2800	SYSTEM	**1/28/2026**	**810**	**C M WHITCHER RUBBISH REMOVAL LLC**			
	111994			1/01/2026	943.80	0.00	943.80
	01.4314.003.616 / B&G - TRASH REMOVAL 10 YARD SERVICE @ REC CENTER8 YARD WEEKLY SERVICE @ COMM. CENTER					328.90	
	03.4522.003.491 / SKI - TRASH REMOVAL 10 YARD SERVICE @ REC CENTER8 YARD WEEKLY SERVICE @ COMM. CENTER					614.90	
					Total Check #:	**2800**	**943.80**
2801	SYSTEM	**1/28/2026**	**1430**	**COREY SIMPSON**			
	010726			1/07/2026	1,784.76	0.00	1,784.76
	03.4523.002.660 / LNG - EQUIPMENT MAINTENANCE TWO REFRIGERATION UNITS RUNNING TOO COLD. CHANGED THERMOSTAT					1,784.76	
					Total Check #:	**2801**	**1,784.76**
2802	SYSTEM	**1/28/2026**	**1770**	**EASTERN MINERALS, INC.**			
	067284			1/15/2026	2,042.90	0.00	2,042.90
	01.4312.002.819 / HWY - ROAD SAND & SALT					2,042.90	

Check Manifest - by Payee

Date: 1/28/2026 **Batch ID:** 408 **BANK OF NH - DISTRICT**

Payment #	Type	Check Date	Vendor ID	Payee			
	Invoice #		PO #	Invoice Date	Invoice Amount	Discount Taken	Amount Paid
		23.81 TONS SALT					
					Total Check #:	**2802**	**2,042.90**
2803	SYSTEM	**1/28/2026**	**9778**	**HELEN CHALET**			
	OG - ONLINE GRAD			1/06/2026	4,320.00	0.00	4,320.00
		01.4130.002.240 / EXEC - EDUCATION				4,320.00	
		SPRING 2026 TUITION REIMBURSEMENT					
					Total Check #:	**2803**	**4,320.00**
2804	SYSTEM	**1/28/2026**	**9270**	**NH ELECTRIC CO-OP**			
	01142026			1/14/2026	3,356.70	0.00	3,356.70
		02.4331.520.340 / WTR - ELECTRICITY				3,356.70	
		12/9/25 - 1/12/2026 SERVICE @ LIBERTY LANE					
					Total Check #:	**2804**	**3,356.70**
2805	SYSTEM	**1/28/2026**	**4530**	**NUCAR FORD OF PLYMOUTH**			
	PARTS INV 1718			1/21/2026	68.96	0.00	68.96
		01.4312.002.824 / HWY - EQUIPMENT MAINTENANCE				68.96	
		EMISSION CONTROL EXHAUST					
					Total Check #:	**2805**	**68.96**
2806	SYSTEM	**1/28/2026**	**4540**	**O'REILLY AUTO PARTS**			
	4989-394311			1/21/2026	68.24	0.00	68.24
		01.4312.002.824 / HWY - EQUIPMENT MAINTENANCE				68.24	
		2.5 GALLON O'REILLY DEF & 1 GALLON ANTI-FREEZE					
					Total Check #:	**2806**	**68.24**
2807	SYSTEM	**1/28/2026**	**9779**	**PAUL RONCI**			
	01252026			1/25/2026	500.00	0.00	500.00
		03.4522.003.611 / SKI - ENTERTAINMENT				500.00	
		ENTERTAINMENT @ SKI LODGE 1/30/2026					
					Total Check #:	**2807**	**500.00**

Check Manifest - by Payee

Date: 1/28/2026 **Batch ID:** 408 **BANK OF NH - DISTRICT**

Payment #	Type	Check Date	Vendor ID	Payee			
	Invoice #		PO #	Invoice Date	Invoice Amount	Discount Taken	Amount Paid
2808	SYSTEM	**1/28/2026**	**4840**	**PIKE INDUSTRIES**			
	1358312			1/09/2026	2,296.90	0.00	2,296.90
		01.4312.002.819 / HWY - ROAD SAND & SALT				2,296.90	
		96.63 TONS DRY SCREENED SAND ON 1/6/26					
	1359455			1/13/2026	1,619.21	0.00	1,619.21
		01.4312.002.819 / HWY - ROAD SAND & SALT				1,619.21	
		68.12 TONS DRY SCREENED SAND					
	1359667			1/16/2026	1,110.30	0.00	1,110.30
		01.4312.002.819 / HWY - ROAD SAND & SALT				1,110.30	
		46.71 TONS DRY SCREENED SAND					
	1359773			1/20/2026	2,245.31	0.00	2,245.31
		01.4312.002.819 / HWY - ROAD SAND & SALT				2,245.31	
		94.46 TONS DRY SCREENED SAND					
					Total Check #:	**2808**	**7,271.72**
2809	ACH	**1/28/2026**	**9694**	**SYSCO NORTHERN NEW ENGLAND INC**			***ACH***
	498162957			1/14/2026	2,505.91	0.00	2,505.91
		03.4522.003.612 / SKI - KITCHEN SUPPLIES				113.90	
		KITCHEN SUPPLIES					
		03.3409.001.002 / COG - FOOD				2,392.01	
		FOOD PURCHASE FOR SKI LODGE					
	498164710			1/16/2026	1,850.55	0.00	1,850.55
		03.4522.003.612 / SKI - KITCHEN SUPPLIES				89.15	
		KITCHEN SUPPLIES, NON-ALCOHOLIC BEVERAGES & FOOD FOR SKI LODGE					
		03.3409.001.005 / COG - NON-ALCOHOLIC BEVERAGES				115.88	
		KITCHEN SUPPLIES, NON-ALCOHOLIC BEVERAGES & FOOD FOR SKI LODGE					
		03.3409.001.002 / COG - FOOD				1,645.52	
		KITCHEN SUPPLIES, NON-ALCOHOLIC BEVERAGES & FOOD FOR SKI LODGE					
					Total Check #:	**2809**	**4,356.46**
2810	SYSTEM	**1/28/2026**	**6180**	**UNIFIRST CORPORATION**			
	1070480257			1/15/2026	198.07	0.00	198.07
		01.4521.003.610 / FD - SUPPLIES				45.74	
		TERRY CLOTHS, COOK SHIRTS & APRONS, BEACH TOWELS, WET MOP AND FD DOOR RUG					
		01.4314.003.614 / B&G - CLEANING SUPPLIES				26.72	

Check Manifest - by Payee

Date: 1/28/2026 **Batch ID:** 408 **BANK OF NH - DISTRICT**

Payment #	Type	Check Date	Vendor ID	Payee			
Invoice #			PO #	Invoice Date	Invoice Amount	Discount Taken	Amount Paid
			TERRY CLOTHS, COOK SHIRTS & APRONS, BEACH TOWELS, WET MOP AND FD DOOR RUG				
			03.4522.003.612 / SKI - KITCHEN SUPPLIES				79.68
			TERRY CLOTHS, COOK SHIRTS & APRONS, BEACH TOWELS, WET MOP AND FD DOOR RUG				
			01.4312.002.610 / HWY - SHOP SUPPLIES				36.14
			TERRY CLOTHS, COOK SHIRTS & APRONS, BEACH TOWELS, WET MOP AND FD DOOR RUG				
			03.4522.003.610 / SKI - CLEANING SUPPLIES				0.29
			TERRY CLOTHS, COOK SHIRTS & APRONS, BEACH TOWELS, WET MOP AND FD DOOR RUG				
			01.4314.003.614 / B&G - CLEANING SUPPLIES				9.50
			TERRY CLOTHS, COOK SHIRTS & APRONS, BEACH TOWELS, WET MOP AND FD DOOR RUG				
					Total Check #:	**2810**	**198.07**
2811	SYSTEM	**1/28/2026**	**6280**	**VERIZON WIRELESS**			
6133007078				1/08/2026	281.28	0.00	281.28
			02.4331.520.351 / WTR - CELL PHONE				42.60
			12/9/25 - 1/8/2026 SERVICE				
			01.4130.002.351 / EXEC - CELL PHONES				42.60
			12/9/25 - 1/8/2026 SERVICE				
			01.4130.002.351 / EXEC - CELL PHONES				95.51
			12/9/25 - 1/8/2026 SERVICE				
			01.4130.002.351 / EXEC - CELL PHONES				100.57
			12/9/25 - 1/8/2026 SERVICE				
					Total Check #:	**2811**	**281.28**
2812	SYSTEM	**1/28/2026**	**6680**	**XEROX FINANCIAL SERVICES**			
41448728				1/10/2026	444.52	0.00	444.52
			01.4130.002.618 / EXEC - COPIER LEASE				148.17
			12/30/25 - 1/29/26 CONTRACT PAYMENT & EQUIPMENT PROTECTION				
			01.4520.002.618 / REC - COPIER LEASE				148.18
			12/30/25 - 1/29/26 CONTRACT PAYMENT & EQUIPMENT PROTECTION				
			02.4331.520.618 / WTR - COPIER LEASE				148.17
			12/30/25 - 1/29/26 CONTRACT PAYMENT & EQUIPMENT PROTECTION				
					Total Check #:	**2812**	**444.52**

Check Manifest - by Payee

Date: 1/28/2026 **Batch ID:** 408 **BANK OF NH - DISTRICT**

Payment #	Type	Check Date	Vendor ID	Payee	Invoice #	PO #	Invoice Date	Invoice Amount	Discount Taken	Amount Paid
1/28/2026	**Check Manifest**		**Batch:**	**408**	**Chk Count:**	**21**	**Total Amnt:**			**40,835.39**

--- Subtotals by Fund ---

Fund	Description	Amount
01	VILLAGE DISTRICT FUND	27,569.76
02	WATER FUND	3,547.47
03	RECREATION FUND	9,718.16

--- Signatures ---

_____
Helen Chatel, General Manager

_____
Maureen Patti, Commissioner-Chair

_____
Mark Canfield, Commissioner

_____
Gerald Panuczak, Commissioner

BUDGET WORKSHEET BY ACCOUNT

2026 Budget For: VILLAGE DISTRICT FUND Include: Revenues - Compared to Approved Budget

Account # / Notes	Account Title	CY Budget	CY Actual	Department	B2-N/A	B3-N/A	B4-N/A	Article#
01 - VILLAGE DISTRICT FUND								
3501 - SALES OF MUNICIPAL PROPERTY								
01.3501.000.001	SALE OF DISTRICT PROPERTY	0.00	0.00	100.00	0.00	0.00	0.00	
3501 - SALES OF MUNICIPAL PROPERTY		**0.00**	**0.00**	**100.00**	**0.00**	**0.00**	**0.00**	
3502 - INTEREST ON INVESTMENTS								
01.3502.002.000	INT - BANK OF NH INTEREST INCOME	25,000.00	18,795.09	15,000.00	0.00	0.00	0.00	
01.3502.003.000	INT - CITIZENS INTEREST INCOME	0.00	347.24	100.00	0.00	0.00	0.00	
3502 - INTEREST ON INVESTMENTS		**25,000.00**	**19,142.33**	**15,100.00**	**0.00**	**0.00**	**0.00**	
3503 - INCOME FOR SERVICES								
01.3503.000.001	INC - WEA INCOME	0.00	0.00	0.00	0.00	0.00	0.00	
01.3503.000.002	INC - RMA INCOME	600,000.00	600,000.00	600,000.00	0.00	0.00	0.00	
01.3503.000.005	INC - SALE OF SCRAP METAL	0.00	240.00	200.00	0.00	0.00	0.00	
01.3503.000.006	INC - RECREATION INCOME	70,000.00	0.00	0.00	0.00	0.00	0.00	
01.3503.000.007	INC - PERMIT INCOME	0.00	0.00	100.00	0.00	0.00	0.00	
01.3503.001.000	INC - MISCELLANEOUS INCOME	0.00	7,431.42	1.00	0.00	0.00	0.00	
01.3503.001.004	INC - CATERING/FUNCTION INCOME	0.00	0.00	1.00	0.00	0.00	0.00	
3503 - INCOME FOR SERVICES		**670,000.00**	**607,671.42**	**600,302.00**	**0.00**	**0.00**	**0.00**	
3912 - TRANSFERS FROM SPECIAL REVENUE FUNDS								
01.3912.025.002	CIF - REVENUE - POOL REPLASTERING	59,000.00	0.00	0.00	0.00	0.00	0.00	
3912 - TRANSFERS FROM SPECIAL REVENUE FUNDS		**59,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
01 - VILLAGE DISTRICT FUND		**754,000.00**	**626,813.75**	**615,502.00**	**0.00**	**0.00**	**0.00**	
		754,000.00	**626,813.75**	**615,502.00**	**0.00**	**0.00**	**0.00**	

BUDGET WORKSHEET BY ACCOUNT

2026 Budget For: VILLAGE DISTRICT FUND Include: Expenditures - Compared to Approved Budget

Account # / Notes	Account Title	CY Budget	CY Actual	Department	B2-N/A	B3-N/A	B4-N/A	Article#
01 - VILLAGE DISTRICT FUND								
4130 - GENERAL GOVERNMENT: EXECUTIVE								
01.4130.001.110	EXEC - GENERAL MANAGER WAGES	103,086.00	104,859.53	96,000.00	0.00	0.00	0.00	
01.4130.001.111	EXEC - FINANCE ADMINISTRATOR	70,000.00	65,740.68	74,000.00	0.00	0.00	0.00	
01.4130.001.112	EXEC - MUNICIPAL ASSISTANT WAGES	28,119.00	36,500.98	33,000.00	0.00	0.00	0.00	
01.4130.001.113	EXEC - ADMINISTRATIVE ASSISTANT WAGES	30,000.00	31,004.96	34,000.00	0.00	0.00	0.00	
01.4130.001.114	EXEC - BONUSES	13,905.00	17,385.28	14,294.00	0.00	0.00	0.00	
01.4130.001.115	EXEC - ELECTED OFFICIALS STIPENDS	5,000.00	3,750.00	5,000.00	0.00	0.00	0.00	
01.4130.001.117	EXEC - BONUS - PAYROLL TAXES	1,064.00	1,330.01	1,094.00	0.00	0.00	0.00	
01.4130.001.119	EXEC - ADMIN ASST - OVERTIME	0.00	57.50	1.00	0.00	0.00	0.00	
01.4130.001.210	EXEC - HEALTH INSURANCE	52,350.00	50,294.06	55,100.00	0.00	0.00	0.00	
01.4130.001.211	EXEC - DENTAL INSURANCE	2,099.00	1,972.23	2,200.00	0.00	0.00	0.00	
01.4130.001.220	EXEC - PAYROLL TAX EXPENSE	19,278.00	20,146.45	18,500.00	0.00	0.00	0.00	
01.4130.001.221	EXEC - NH UNEMPLOYMENT	1,545.00	204.74	9,000.00	0.00	0.00	0.00	
01.4130.001.230	EXEC - RETIREMENT	29,929.00	28,352.81	27,000.00	0.00	0.00	0.00	
01.4130.001.260	EXEC - WORKERS' COMPENSATION	18,461.00	25,215.00	6,553.00	0.00	0.00	0.00	
01.4130.001.291	EXEC - TRAVEL REIMBURSEMENTS	500.00	1,123.82	1,000.00	0.00	0.00	0.00	
01.4130.002.240	EXEC - EDUCATION	9,000.00	8,874.50	17,000.00	0.00	0.00	0.00	
01.4130.002.261	EXEC - PROPERTY & LIABILITY INSURANCE	7,195.00	8,215.29	8,237.00	0.00	0.00	0.00	
01.4130.002.301	EXEC - ACCOUNT & AUDITING	10,000.00	22,308.00	6,600.00	0.00	0.00	0.00	
01.4130.002.305	EXEC - ADVERTISING	2,000.00	6,607.24	2,000.00	0.00	0.00	0.00	
01.4130.002.320	EXEC - LICENSES & FEES	14,528.00	30,663.17	22,500.00	0.00	0.00	0.00	
01.4130.002.322	EXEC - ANNUAL MEETING	8,500.00	12,167.86	8,500.00	0.00	0.00	0.00	
01.4130.002.323	EXEC - LEGAL SERVICES	100,000.00	30,933.00	100,000.00	0.00	0.00	0.00	
01.4130.002.325	EXEC - INTEREST & LATE FEES	400.00	22.25	100.00	0.00	0.00	0.00	
01.4130.002.342	EXEC - COMPUTER SERVICES	23,000.00	28,167.25	26,000.00	0.00	0.00	0.00	
01.4130.002.343	EXEC - WEBSITE MAINTENANCE	3,500.00	3,472.88	3,900.00	0.00	0.00	0.00	
01.4130.002.350	EXEC - TELEPHONE & INTERNET	2,000.00	2,616.87	2,200.00	0.00	0.00	0.00	
01.4130.002.351	EXEC - CELL PHONES	2,268.00	3,898.97	3,200.00	0.00	0.00	0.00	
01.4130.002.390	EXEC - CONSULTING	25,000.00	40,003.20	15,000.00	0.00	0.00	0.00	
01.4130.002.391	EXEC - PAYROLL PROCESSING	16,250.00	16,250.04	16,900.00	0.00	0.00	0.00	
01.4130.002.393	EXEC - DOCUMENT RETENTION	15,000.00	5,469.34	12,000.00	0.00	0.00	0.00	
01.4130.002.609	EXEC - UNIFORMS	500.00	143.96	500.00	0.00	0.00	0.00	
01.4130.002.610	EXEC - OFFICE SUPPLIES	5,000.00	4,050.86	5,000.00	0.00	0.00	0.00	
01.4130.002.618	EXEC - COPIER LEASE	1,700.00	1,755.87	1,700.00	0.00	0.00	0.00	
01.4130.002.620	EXEC - MISCELLANEOUS EXPENSE	500.00	690.58	1.00	0.00	0.00	0.00	
01.4130.002.622	EXEC - ANNUAL EMPLOYEE PARTY	1,000.00	940.71	1,000.00	0.00	0.00	0.00	
01.4130.002.625	EXEC - POSTAGE	1,000.00	823.00	1,000.00	0.00	0.00	0.00	

BUDGET WORKSHEET BY ACCOUNT

2026 Budget For: VILLAGE DISTRICT FUND Include: Expenditures - Compared to Approved Budget

Account # / Notes	Account Title	CY Budget	CY Actual	Department	B2-N/A	B3-N/A	B4-N/A	Article#
01.4130.002.814	EXEC - CRIMINAL RECORDS	0.00	0.00	650.00	0.00	0.00	0.00	
4130 - GENERAL GOVERNMENT: EXECUTIVE		**623,677.00**	**616,012.89**	**630,730.00**	**0.00**	**0.00**	**0.00**	
4299 - OTHER PUBLIC SAFETY								
01.4299.001.640	PSAFE - GENERATOR MAINTENANCE	2,075.00	196.98	13,490.00	0.00	0.00	0.00	
01.4299.001.812	PSAFE - SECURITY ALARM MAINTENANCE	8,000.00	13,182.18	8,000.00	0.00	0.00	0.00	
01.4299.001.813	PSAFE - ALARM - FIRE TELEPHONE LINES	6,000.00	9,821.23	6,000.00	0.00	0.00	0.00	
4299 - OTHER PUBLIC SAFETY		**16,075.00**	**23,200.39**	**27,490.00**	**0.00**	**0.00**	**0.00**	
4312 - HIGHWAY AND STREETS								
01.4312.001.110	HWY - WAGES - ROAD	80,745.00	80,806.53	81,000.00	0.00	0.00	0.00	
01.4312.001.119	HWY - WAGES OVERTIME	8,000.00	4,314.87	6,000.00	0.00	0.00	0.00	
01.4312.001.210	HWY - HEALTH INSURANCE	15,863.00	15,850.08	17,000.00	0.00	0.00	0.00	
01.4312.001.211	HWY - DENTAL INSURANCE	636.00	636.24	1,400.00	0.00	0.00	0.00	
01.4312.001.220	HWY - PAYROLL TAX EXPENSE	7,103.00	6,533.03	5,900.00	0.00	0.00	0.00	
01.4312.001.230	HWY - RETIREMENT	12,563.00	20,474.80	9,800.00	0.00	0.00	0.00	
01.4312.001.260	HWY - WORKER' COMPENSATION	0.00	0.00	2,085.00	0.00	0.00	0.00	
01.4312.001.390	HWY - CONSULTING	72,400.00	11,771.62	0.00	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	2,400.00	2,511.97	2,942.00	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	4,598.51	4,000.00	0.00	0.00	0.00	
01.4312.002.351	HWY - CELL PHONES	900.00	300.00	900.00	0.00	0.00	0.00	
01.4312.002.390	HWY - SUBCONTRACTORS	15,000.00	26,000.00	25,000.00	0.00	0.00	0.00	
01.4312.002.609	HWY - DEPT UNIFORMS	700.00	770.85	700.00	0.00	0.00	0.00	
01.4312.002.610	HWY - SHOP SUPPLIES	3,000.00	4,257.07	3,500.00	0.00	0.00	0.00	
01.4312.002.611	HWY - TOOLS	2,500.00	2,794.77	4,500.00	0.00	0.00	0.00	
01.4312.002.612	HWY - LARGE TOOLS	2,000.00	2,014.91	0.00	0.00	0.00	0.00	
01.4312.002.613	HWY - ROAD MATERIALS	5,000.00	6,915.00	7,000.00	0.00	0.00	0.00	
01.4312.002.816	HWY - COLD PATCH	4,000.00	1,008.00	4,000.00	0.00	0.00	0.00	
01.4312.002.817	HWY - ROAD SWEEPING	5,000.00	0.00	5,000.00	0.00	0.00	0.00	
01.4312.002.818	HWY - CULVERT REPAIRS	3,000.00	2,872.60	3,000.00	0.00	0.00	0.00	
01.4312.002.819	HWY - ROAD SAND & SALT	20,000.00	24,895.19	20,000.00	0.00	0.00	0.00	
01.4312.002.820	HWY - EQUIPMENT RENTAL	2,000.00	0.00	2,000.00	0.00	0.00	0.00	
01.4312.002.821	HWY - EQUIPMENT REPAIR	5,000.00	7,408.07	5,000.00	0.00	0.00	0.00	
01.4312.002.822	HWY - PROJECTS	8,000.00	8,733.82	8,000.00	0.00	0.00	0.00	
01.4312.002.823	HWY - DIESEL	15,000.00	10,934.13	12,000.00	0.00	0.00	0.00	
01.4312.002.824	HWY - EQUIPMENT MAINTENANCE	3,000.00	2,470.31	2,500.00	0.00	0.00	0.00	
01.4312.002.826	HWY - VEHICLE MAINTENANCE	13,000.00	11,304.57	13,000.00	0.00	0.00	0.00	

BUDGET WORKSHEET BY ACCOUNT

2026 Budget For: VILLAGE DISTRICT FUND Include: Expenditures - Compared to Approved Budget

Account # .	Account Title Notes	CY Budget	CY Actual	Department	B2-N/A	B3-N/A	B4-N/A	Article#
01.4312.002.827	HWY - GRADING	12,000.00	19,775.00	13,000.00	0.00	0.00	0.00	
01.4312.002.828	HWY - BODY MAINTENANCE	2,000.00	490.22	2,000.00	0.00	0.00	0.00	
01.4312.003.340	HWY - ELECTRIC	2,500.00	2,535.30	3,500.00	0.00	0.00	0.00	
01.4312.003.341	HWY - HEAT	2,500.00	2,948.29	3,500.00	0.00	0.00	0.00	
4312 - HIGHWAY AND STREETS		**329,510.00**	**285,925.75**	**269,327.00**	**0.00**	**0.00**	**0.00**	
4314 - BUILDING & GROUNDS								
01.4314.001.110	B&G - WAGES - BUILDING & GROUNDS	195,975.00	204,469.84	226,000.00	0.00	0.00	0.00	
01.4314.001.111	B&G - WAGES - CLEANING	83,000.00	86,116.63	81,000.00	0.00	0.00	0.00	
01.4314.001.119	B&G - WAGES OVERTIME	14,878.00	19,652.20	14,000.00	0.00	0.00	0.00	
01.4314.001.210	B&G - HEALTH INSURANCE	95,184.00	89,817.12	101,000.00	0.00	0.00	0.00	
01.4314.001.211	B&G - DENTAL INSURANCE	3,816.00	3,616.80	4,000.00	0.00	0.00	0.00	
01.4314.001.220	B&G - PAYROLL TAX EXPENSE	23,685.00	23,681.60	25,000.00	0.00	0.00	0.00	
01.4314.001.230	B&G - RETIREMENT	41,890.00	38,044.87	42,000.00	0.00	0.00	0.00	
01.4314.001.260	B&G - WORKERS COMPENSATION	0.00	0.00	9,532.00	0.00	0.00	0.00	
01.4314.002.240	B&G - EDUCATION	2,000.00	2,256.35	2,500.00	0.00	0.00	0.00	
01.4314.002.261	B&G - PROPERTY & LIABILITY INSURANCE	500.00	570.90	588.00	0.00	0.00	0.00	
01.4314.002.291	B&G - TRAVEL	300.00	0.00	300.00	0.00	0.00	0.00	
01.4314.002.351	B&G - CELL PHONES	1,500.00	1,400.00	1,200.00	0.00	0.00	0.00	
01.4314.003.340	B&G - ELECTRIC	55,000.00	80,474.71	82,000.00	0.00	0.00	0.00	
01.4314.003.341	B&G - HEAT	60,000.00	44,863.00	55,000.00	0.00	0.00	0.00	
01.4314.003.346	B&G - WATER	3,200.00	3,086.40	3,500.00	0.00	0.00	0.00	
01.4314.003.609	B&G - DEPT UNIFORMS	2,000.00	1,793.25	2,000.00	0.00	0.00	0.00	
01.4314.003.610	B&G - MAINTENANCE SUPPLIES	2,000.00	387.46	2,000.00	0.00	0.00	0.00	
01.4314.003.611	B&G - SMALL TOOLS	4,000.00	4,007.08	0.00	0.00	0.00	0.00	
01.4314.003.612	B&G - TOOLS	2,000.00	1,411.18	6,000.00	0.00	0.00	0.00	
01.4314.003.613	B&G - GROUNDS REPAIRS & MAINTENANCE	4,000.00	3,991.03	4,000.00	0.00	0.00	0.00	
01.4314.003.614	B&G - CLEANING SUPPLIES	4,000.00	5,428.54	5,500.00	0.00	0.00	0.00	
01.4314.003.615	B&G - SUPPLIES	1,000.00	664.43	1,000.00	0.00	0.00	0.00	
01.4314.003.616	B&G - TRASH REMOVAL	7,000.00	4,924.01	6,000.00	0.00	0.00	0.00	
01.4314.003.617	B&G - LANDSCAPING	7,500.00	5,486.72	6,000.00	0.00	0.00	0.00	
01.4314.003.630	B&G - BUILDING REPAIRS	23,000.00	22,723.49	23,500.00	0.00	0.00	0.00	
01.4314.003.631	B&G - BOILER MAINTENANCE	9,000.00	15,569.57	12,000.00	0.00	0.00	0.00	
01.4314.003.632	B&G - OUTDOOR LIGHTING	500.00	795.34	1,000.00	0.00	0.00	0.00	
01.4314.003.640	B&G - CARPET CLEANING	2,000.00	705.00	2,000.00	0.00	0.00	0.00	
01.4314.003.822	B&G - DAM INSPECTION	1,000.00	0.00	1,000.00	0.00	0.00	0.00	
01.4314.003.823	B&G - VEHICLE FUEL	4,200.00	2,931.80	3,200.00	0.00	0.00	0.00	
01.4314.003.824	B&G - POWER TOOL EQUIPMENT REPAIRS	1,000.00	351.53	1,000.00	0.00	0.00	0.00	
01.4314.003.826	B&G - VEHICLE MAINTENANCE	8,000.00	5,742.61	6,000.00	0.00	0.00	0.00	

BUDGET WORKSHEET BY ACCOUNT

2026 Budget For: VILLAGE DISTRICT FUND Include: Expenditures - Compared to Approved Budget

Account # .	Account Title Notes	CY Budget	CY Actual	Department	B2-N/A	B3-N/A	B4-N/A	Article#
01.4314.003.827	B&G - EQUIPMENT REPAIRS	1,500.00	1,127.10	1,500.00	0.00	0.00	0.00	
4314 - BUILDING & GROUNDS		**664,628.00**	**676,090.56**	**731,320.00**	**0.00**	**0.00**	**0.00**	
4520 - PARKS AND RECREATION								
01.4520.002.261	REC - PROPERTY & LIABILITY INSURANCE	30,931.00	35,317.18	36,479.00	0.00	0.00	0.00	
01.4520.002.320	REC - LICENSES & FEES	3,120.00	6,772.57	3,800.00	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	1,379.98	1,800.00	0.00	0.00	0.00	
01.4520.002.345	REC - CABLE	2,400.00	2,509.52	2,400.00	0.00	0.00	0.00	
01.4520.002.350	REC - TELEPHONE	1,200.00	908.78	1,200.00	0.00	0.00	0.00	
01.4520.002.610	REC - OFFICE SUPPLIES	500.00	96.28	1.00	0.00	0.00	0.00	
01.4520.002.618	REC - COPIER LEASE	1,695.00	1,755.86	1,695.00	0.00	0.00	0.00	
01.4520.002.625	REC - POSTAGE	500.00	0.00	500.00	0.00	0.00	0.00	
01.4520.003.619	REC - PEST CONTROL	10,000.00	8,830.30	10,000.00	0.00	0.00	0.00	
01.4520.003.620	REC - MISC EXPENSES	500.00	8,626.56	1.00	0.00	0.00	0.00	
01.4520.003.622	REC - EQUPMENT RENTAL	100.00	0.00	100.00	0.00	0.00	0.00	
01.4520.003.660	REC - EQUIPMENT REPAIRS	3,000.00	2,847.50	3,000.00	0.00	0.00	0.00	
01.4520.003.661	REC - KITCHEN EQUIPMENT REPAIRS	2,000.00	1,970.68	4,000.00	0.00	0.00	0.00	
01.4520.003.820	REC - EQUIPMENT	0.00	16,047.49	1,000.00	0.00	0.00	0.00	
01.4520.003.821	REC - GYM EQUIPMENT INSPECTION	1,300.00	996.30	1,300.00	0.00	0.00	0.00	
4520 - PARKS AND RECREATION		**59,546.00**	**88,059.00**	**67,776.00**	**0.00**	**0.00**	**0.00**	
4521 - FRONT DESK								
01.4521.001.110	FD - WAGES - FRONT DESK	105,792.00	61,768.23	124,000.00	0.00	0.00	0.00	
01.4521.001.119	FD - OVERTIME - FRONT DESK	0.00	968.03	1.00	0.00	0.00	0.00	
01.4521.001.210	FD - HEALTH INSURANCE	31,726.00	18,175.56	33,500.00	0.00	0.00	0.00	
01.4521.001.211	FD - DENTAL INSURANCE	1,145.00	1,272.24	1,350.00	0.00	0.00	0.00	
01.4521.001.220	FD - PAYROLL TAX EXPENSE	8,733.00	9,165.54	9,482.00	0.00	0.00	0.00	
01.4521.001.230	FD - RETIREMENT	12,464.00	12,546.75	12,700.00	0.00	0.00	0.00	
01.4521.001.260	FD - WORKERS' COMPENSATION	0.00	0.00	2,978.00	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	
01.4521.003.610	FD - SUPPLIES	3,500.00	3,097.51	3,500.00	0.00	0.00	0.00	
4521 - FRONT DESK		**163,960.00**	**107,593.86**	**188,111.00**	**0.00**	**0.00**	**0.00**	
4522 - SKI AREA								
01.4522.001.113	SKI - WAGES - CLEANING	2,000.00	2,255.16	4,000.00	0.00	0.00	0.00	
01.4522.001.118	SKI - WAGES - LIFT MAINTENANCE	10,000.00	7,982.21	8,000.00	0.00	0.00	0.00	
01.4522.001.119	SKI - PAYROLL OVERTIME	0.00	354.48	1.00	0.00	0.00	0.00	
01.4522.001.220	SKI - PAYROLL TAX EXPENSE	808.00	828.50	950.00	0.00	0.00	0.00	
01.4522.002.340	SKI - ELECTRIC	22,000.00	21,630.72	21,000.00	0.00	0.00	0.00	
01.4522.002.341	SKI - BUILDING HEAT	8,000.00	5,851.13	7,000.00	0.00	0.00	0.00	

BUDGET WORKSHEET BY ACCOUNT

2026 Budget For: VILLAGE DISTRICT FUND Include: Expenditures - Compared to Approved Budget

Account # .	Account Title Notes	CY Budget	CY Actual	Department	B2-N/A	B3-N/A	B4-N/A	Article#
01.4522.002.350	SKI - CABLE, INTERNET & PHONE	5,000.00	7,278.91	7,000.00	0.00	0.00	0.00	
01.4522.003.660	SKI - GROOMER REPAIRS	6,000.00	4,893.30	6,000.00	0.00	0.00	0.00	
01.4522.003.662	SKI - SKI AREA REPAIRS	7,500.00	8,170.00	7,500.00	0.00	0.00	0.00	
01.4522.003.663	SKI - LIFT MAINTENANCE	7,500.00	21,341.87	10,000.00	0.00	0.00	0.00	
01.4522.003.820	SKI - EQUIPMENT/SUPPLIES	0.00	0.00	1,000.00	0.00	0.00	0.00	
4522 - SKI AREA		**68,808.00**	**80,586.28**	**72,451.00**	**0.00**	**0.00**	**0.00**	
4524 - POOL								
01.4524.003.618	POOL - POOL CHEMICALS & SUPPLIES	25,000.00	26,174.28	26,000.00	0.00	0.00	0.00	
01.4524.003.631	POOL - POOL REPAIRS & MAINTENANCE	14,000.00	16,305.50	14,000.00	0.00	0.00	0.00	
01.4524.003.820	POOL - POOL & SPA INSPECTIONS	1,000.00	256.23	1,000.00	0.00	0.00	0.00	
4524 - POOL		**40,000.00**	**42,736.01**	**41,000.00**	**0.00**	**0.00**	**0.00**	
4525 - FOOD, BEVERAGE AND FUNCTION								
01.4525.001.110	FBF - WAGES - ADMIN	48,000.00	15,239.48	28,500.00	0.00	0.00	0.00	
01.4525.001.119	FBF - MANAGER OVERTIME	203.00	11,996.25	1.00	0.00	0.00	0.00	
01.4525.001.210	FBF - HEALTH INSURANCE	15,864.00	3,962.52	8,350.00	0.00	0.00	0.00	
01.4525.001.211	FBF - DENTAL INSURANCE	636.00	159.03	350.00	0.00	0.00	0.00	
01.4525.001.220	FBF - PAYROLL TAX EXPENSE	4,359.00	3,228.59	2,200.00	0.00	0.00	0.00	
01.4525.001.230	FBF - RETIREMENT	7,710.00	568.26	3,650.00	0.00	0.00	0.00	
01.4525.001.260	FBF - WORKERS' COMPENSATION	0.00	0.00	595.00	0.00	0.00	0.00	
01.4525.003.351	FBF - CELL PHONE	300.00	100.00	150.00	0.00	0.00	0.00	
4525 - FOOD, BEVERAGE AND FUNCTION		**77,072.00**	**35,254.13**	**43,796.00**	**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	
01.4711.000.003	DEBT - PRINCIPAL PAYMENTS - KS BANK - EXCAVAT	0.00	17,235.52	18,163.00	0.00	0.00	0.00	
01.4711.000.004	DEBT - PRINCIPAL PAYMENTS - BANK OF NH TRAILE	0.00	4,499.25	1,600.00	0.00	0.00	0.00	
4711 - DEBT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES		**40,000.00**	**61,734.77**	**59,763.00**	**0.00**	**0.00**	**0.00**	
4721 - INTEREST - LONG-TERM BONDS AND NOTES								
01.4721.000.001	DEBT - INTEREST LOAN PAYMENTS	5,980.00	2,477.19	5,980.00	0.00	0.00	0.00	
01.4721.000.003	DEBT - INTEREST PAYMENTS - KS BANK - EXCAVAT	0.00	2,711.96	1,785.00	0.00	0.00	0.00	
01.4721.000.004	DEBT - INTEREST PAYMENTS - BANK NH TRAILER	0.00	297.15	60.00	0.00	0.00	0.00	
4721 - INTEREST - LONG-TERM BONDS AND NOTES		**5,980.00**	**5,486.30**	**7,825.00**	**0.00**	**0.00**	**0.00**	
4940 - CIF EXPENDITURES								
01.4940.025.002	CIF - POOL REPLASTERING	59,000.00	0.00	59,000.00	0.00	0.00	0.00	
4940 - CIF EXPENDITURES		**59,000.00**	**0.00**	**59,000.00**	**0.00**	**0.00**	**0.00**	

BUDGET WORKSHEET BY ACCOUNT

2026 Budget For: VILLAGE DISTRICT FUND Include: Expenditures - Compared to Approved Budget

Account # / Notes	Account Title	CY Budget	CY Actual	Department	B2-N/A	B3-N/A	B4-N/A	Article#
4990 - WARRANT ARTICLES								
01.4990.022.004	HVAC REPAIRS WA#4 2022 X 2026	0.00	0.00	0.00	0.00	0.00	0.00	
4990 - WARRANT ARTICLES		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
01 - VILLAGE DISTRICT FUND		**2,148,256.00**	**2,022,679.94**	**2,198,589.00**	**0.00**	**0.00**	**0.00**	
		2,148,256.00	**2,022,679.94**	**2,198,589.00**	**0.00**	**0.00**	**0.00**	

BUDGET WORKSHEET BY ACCOUNT

2026 Budget For: WATER FUND Include: Expenditures - Compared to Approved Budget

Account # / Notes	Account Title	CY Budget	CY Actual	Department	B2-N/A	B3-N/A	B4-N/A	Article#
02 - WATER FUND								
4331 - WATER DISTRIBUTION AND TREATMENT: ADMINISTRATION								
02.4331.001.220	WTR - PAYROLL TAXES	7,486.00	6,961.59	7,500.00	0.00	0.00	0.00	
02.4331.520.110	WTR - WAGES	66,362.00	55,291.75	59,000.00	0.00	0.00	0.00	
02.4331.520.111	WTR - WAGES ADMINISTRATION	31,491.00	32,806.76	34,000.00	0.00	0.00	0.00	
02.4331.520.119	WTR - WAGES - OVERTIME	5,600.00	3,711.69	5,000.00	0.00	0.00	0.00	
02.4331.520.210	WTR - HEALTH INSURANCE	23,795.00	23,775.12	25,050.00	0.00	0.00	0.00	
02.4331.520.211	WTR - DENTAL INSURANCE	955.00	954.00	1,000.00	0.00	0.00	0.00	
02.4331.520.230	WTR - RETIREMENT	13,240.00	0.00	12,500.00	0.00	0.00	0.00	
02.4331.520.240	WTR - EDUCATION	1,500.00	2,679.00	1,500.00	0.00	0.00	0.00	
02.4331.520.260	WTR - WORKERS COMP INSURANCE	1,576.00	0.00	3,277.00	0.00	0.00	0.00	
02.4331.520.261	WTR - PROPERTY & LIABILITY INSURANCE	9,200.00	9,361.66	10,591.00	0.00	0.00	0.00	
02.4331.520.301	WTR - ANNUAL AUDIT	4,000.00	0.00	6,600.00	0.00	0.00	0.00	
02.4331.520.305	WTR - ADVERTISING	100.00	99.40	100.00	0.00	0.00	0.00	
02.4331.520.320	WTR - LICENSES AND FEES	2,500.00	1,039.13	2,500.00	0.00	0.00	0.00	
02.4331.520.321	WTR - BAD DEBTS	500.00	0.00	500.00	0.00	0.00	0.00	
02.4331.520.323	WTR - LEGAL EXPENSES	7,500.00	5,204.09	7,500.00	0.00	0.00	0.00	
02.4331.520.340	WTR - ELECTRICITY	90,000.00	85,408.35	100,000.00	0.00	0.00	0.00	
02.4331.520.342	WTR - COMPUTER SUPPORT	2,800.00	3,000.00	3,200.00	0.00	0.00	0.00	
02.4331.520.350	WTR - TELEPHONE	5,000.00	8,951.21	7,000.00	0.00	0.00	0.00	
02.4331.520.351	WTR - CELL PHONE	900.00	498.88	900.00	0.00	0.00	0.00	
02.4331.520.390	WTR - CONSULTING	5,625.00	4,008.00	5,625.00	0.00	0.00	0.00	
02.4331.520.609	WTR - DEPT UNIFORMS	500.00	278.97	500.00	0.00	0.00	0.00	
02.4331.520.610	WTR - OFFICE SUPPLIES	2,500.00	504.91	1,500.00	0.00	0.00	0.00	
02.4331.520.611	WTR - TOOLS	7,000.00	8,728.37	7,000.00	0.00	0.00	0.00	
02.4331.520.618	WTR - COPIER LEASE	2,160.00	1,755.85	1,800.00	0.00	0.00	0.00	
02.4331.520.620	WTR - MISCELLANEOUS EXPENSE	500.00	171.70	1.00	0.00	0.00	0.00	
02.4331.520.625	WTR - POSTAGE	2,500.00	2,426.05	2,000.00	0.00	0.00	0.00	
02.4331.520.640	WTR - GENERATOR MAINTENANCE	6,200.00	783.99	6,200.00	0.00	0.00	0.00	
02.4331.520.641	WTR - SYSTEM REPAIRS	110,000.00	8,827.98	110,000.00	0.00	0.00	0.00	
02.4331.520.670	WTR - SUBSCRIPTION & DUES	600.00	858.93	600.00	0.00	0.00	0.00	
02.4331.520.822	WTR - PROJECTS	1,030.00	251.70	1,030.00	0.00	0.00	0.00	
02.4331.520.823	WTR - VEHICLE FUEL	5,250.00	5,250.00	5,250.00	0.00	0.00	0.00	
02.4331.520.826	WTR - VEHICLE MAINTENANCE	3,500.00	3,995.73	4,500.00	0.00	0.00	0.00	
02.4331.520.860	WTR - WATER TESTING	3,000.00	2,760.98	3,000.00	0.00	0.00	0.00	
02.4331.520.861	WTR - LEAK REPAIRS	35,000.00	21,613.75	25,000.00	0.00	0.00	0.00	
02.4331.520.862	WTR - ENGINEERING	30,000.00	53,238.47	30,000.00	0.00	0.00	0.00	
02.4331.520.863	WTR - EQUIPMENT RENTAL	3,000.00	552.00	3,000.00	0.00	0.00	0.00	
02.4331.520.864	WTR - TELEMETRY	5,000.00	0.00	5,000.00	0.00	0.00	0.00	

BUDGET WORKSHEET BY ACCOUNT

2026 Budget For: WATER FUND Include: Expenditures - Compared to Approved Budget

Account #	Account Title	CY Budget	CY Actual	Department	B2-N/A	B3-N/A	B4-N/A	Article#
02.4331.520.865	WTR - CHEMICALS	13,000.00	2,416.00	13,000.00	0.00	0.00	0.00	
4331 - WATER DISTRIBUTION AND TREATMENT: ADMINISTRATION		**510,870.00**	**358,166.01**	**512,724.00**	**0.00**	**0.00**	**0.00**	
4712 - DEBT SERVICE: PRINCIPAL - OTHER DEBIT								
02.4712.520.001	WTR - BOND PAYMENT PRINCIPAL	11,988.00	11,988.00	11,988.00	0.00	0.00	0.00	
4712 - DEBT SERVICE: PRINCIPAL - OTHER DEBIT		**11,988.00**	**11,988.00**	**11,988.00**	**0.00**	**0.00**	**0.00**	
4721 - INTEREST - LONG-TERM BONDS AND NOTES								
02.4721.520.001	DEBT - INTEREST PAYMENTS	11,943.00	11,136.22	10,525.00	0.00	0.00	0.00	
4721 - INTEREST - LONG-TERM BONDS AND NOTES		**11,943.00**	**11,136.22**	**10,525.00**	**0.00**	**0.00**	**0.00**	
4903 - BUILDINGS								
02.4903.023.002	WATER MAIN - W A 2 2023	0.00	0.00	0.00	0.00	0.00	0.00	
02.4903.490.004	CAP - WATER METER UPGRADES	50,000.00	0.00	50,000.00	0.00	0.00	0.00	
02.4903.490.008	CAP - SKI BOWL TREATMENT BUILDING REPAIRS	1,200.00	734.40	1,200.00	0.00	0.00	0.00	
02.4903.490.011	CAP - PUMP PHASE REPLACEMENT	20,000.00	0.00	20,000.00	0.00	0.00	0.00	
4903 - BUILDINGS		**71,200.00**	**734.40**	**71,200.00**	**0.00**	**0.00**	**0.00**	
02 - WATER FUND		**606,001.00**	**382,024.63**	**606,437.00**	**0.00**	**0.00**	**0.00**	
		606,001.00	**382,024.63**	**606,437.00**	**0.00**	**0.00**	**0.00**	

FY2026 Roads Capital Plan (Consolidated)

Waterville Estates Village District – Roads Department
Prepared for Budget Advisory Committee – FY2026 Budget Cycle

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1. Overview

The FY2026 Roads Capital Plan focuses on replacing aging equipment, improving roadside maintenance capabilities, and ensuring the Roads Department has the tools required to maintain safe and reliable infrastructure. This year's capital needs fall into two primary categories:

- **Fleet Replacement:** Acquisition of a new Ford F‑550 and full plow/wing/sander upfit package.
- **Equipment Enhancements:** Purchase of a mulching head and a vibratory roller to support ditching, shoulder work, and road surface compaction.

The plan aligns with long-term capital schedules and addresses equipment at end-of-life or lacking required functionality.

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2. FY2026 Capital Requests

A. Ford F‑550 Replacement & Upfit Package

Project Summary

Replace the existing F‑550 with a new 2026 Ford F‑550 chassis and install a full plow, wing, and sander package to maintain winter operations and year‑round hauling needs.

Chassis Cost

- **Base vehicle:** $59,625
- **Options:** ~$17,000
- **Destination & delivery:** $2,595

Draft

- **Discounted price: $67,581**

Upfit Package (HP Fairfield)

Includes:

- Galion 130U dump body
- SaltDogg 9' stainless hydraulic spreader
- Everest plow hitch & wing system
- 10' Vortex plow
- Central hydraulics
- LED lighting package
- Installation & paint

Upfit total: $77,844

Total Project Cost

Estimated total: $145,425
(Chassis + Upfit)

Justification

- Current F-550 is at end-of-life and no longer reliable for winter operations.
- Essential for plowing, sanding, hauling gravel, and year-round road maintenance.
- Lead times require ordering in FY2026 for operational readiness.

B. INDECO IMH-3 Mulching Head

Project Summary

Purchase an excavator-mounted mulching head to improve roadside vegetation control, ditch line clearing, and stormwater management.

Cost

- **INDECO IMH-3: $20,120**
- Sole-source procurement.

Justification

- Allows in-house clearing of overgrown shoulders and drainage areas.

Draft

- Reduces contractor costs and improves response time after storms.
- Supports long-term drainage and erosion control goals.

C. Vibratory Roller (Road Compaction Equipment)

Project Summary

Acquire a vibratory roller to support road base compaction, shoulder work, and gravel road maintenance.

Options Reviewed

Model	Cost	Notes
BOMAG Single Drum Roller (2019)	**$93,000**	Includes $4,000 transport/fees.
Volvo SD115	**$35,000**	Lowest-cost option.
Dynapac CA1500D	**$55,000**	Mid-range option.

Recommendation

Select roller based on:

- Condition and hours
- Availability
- FY26 capital budget capacity
- Long-term maintenance costs

Justification

- Current equipment cannot achieve required compaction for road base and shoulder work.
- Reduces reliance on rental equipment.
- Supports multi-year gravel road improvement plan.

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3. FY2026 Capital Budget Alignment

Draft

Roads Capital Budget: $72,400

Priority Allocation

1. **INDECO IMH-3 Mulching Head** – $20,120
2. **Roller Purchase** – Remaining budget determines model selection
3. **F-550 Replacement** – Funded through multi-year capital reserve and/or warrant article due to total cost

Funding Strategy

- **F-550:** Capital reserve fund or dedicated warrant article
- **Mulching Head:** FY26 capital line item
- **Roller:** FY26 capital line item (model selected based on available funds)

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4. Summary of FY2026 Requests

Project	Cost	Funding Source	Priority
Ford F-550 Replacement & Upfit	~$145,425	Capital Reserve / Warrant Article	High
INDECO IMH-3 Mulching Head	$20,120	FY26 Capital Budget	High
Vibratory Roller	$35,000–$93,000	FY26 Capital Budget	Medium-High

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Draft

Waterville Estates Village District

FY26 Buildings & Grounds Capital Plan

Prepared for Budget Committee & Board of Commissioners

Executive Summary

The FY26 Buildings & Grounds Capital Plan focuses on **critical life-safety upgrades**, **security modernization**, and **fleet reliability**. These projects address aging infrastructure, compliance requirements, and operational readiness across district facilities.

The total FY26 capital request for Buildings & Grounds is **$70,671**, excluding ongoing monitoring costs.

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1. Intrusion Detection System Upgrade – 562 Winterbrook Road

Capital Request: $16,200.35
Ongoing Monitoring: $180.29/month
Vendor: Johnson Controls
Priority: High – Security & Risk Mitigation

Project Overview

Replace the outdated Focus Cadet intrusion system with a **modern DMP Wireless Intrusion Detection System** to ensure reliable monitoring and improved security coverage across the multi-level building.

Key Benefits

- **Modernizes security infrastructure** with fully wireless components
- **Reduces system failures** associated with aging hardware

Draft

- **Improves monitoring reliability** for a facility with variable occupancy
- Aligns with district-wide safety and security upgrades

Scope of Work

- Installation of DMP XT50 panel, LTE communicator, wireless receivers, and repeaters
- Replacement of all intrusion devices
- Programming, testing, and staff training
- Standard business-hour installation

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2. Fire Alarm Dialer Upgrade – Community Center

Capital Request: $2,306.65
Ongoing Monitoring: $46.16/month
Vendor: Johnson Controls
Priority: High – Life Safety Compliance

Project Overview

Install a **dedicated Fire-Lite 411UDAC fire alarm dialer** to replace the outdated communication method currently tied into the intrusion system.

Key Benefits

- **Ensures NFPA and AHJ compliance**
- **Separates fire and intrusion systems** for improved reliability
- **Reduces risk of communication failure** during fire events
- Supports long-term modernization of life-safety systems

Scope of Work

- Installation of dialer and surge protection
- Connection to two dedicated analog phone lines
- Reprogramming of existing fire alarm panel
- Testing and commissioning during weekday hours

Draft

3. Fleet Replacement – 2025 Ford F‑150 XL 4×4 SuperCrew

Capital Request: $52,165
Priority: Medium-High – Operational Reliability

Project Overview

Replace an aging Buildings & Grounds truck with a **2025 Ford F‑150 XL 4×4**, ensuring dependable year-round access to district facilities and reducing downtime from mechanical failures.

Key Benefits

- **Improves fleet reliability** and reduces repair costs
- **Supports winter operations** with 4×4 drivetrain and all-terrain capability
- **Enhances towing and hauling capacity** for multi-site maintenance
- Provides modern safety and driver-assist features

Key Specifications

- 2.7L EcoBoost V6, 10-speed transmission
- SuperCrew configuration, 145" wheelbase
- 36-gallon extended-range tank
- Electronic locking rear axle
- LED lighting, SYNC 4, all-terrain tires

FY26 Capital Summary Table

Project	Description	Capital Cost	Ongoing Cost
Intrusion Detection System Upgrade	Replace intrusion system at 562 Winterbrook	**$16,200.35**	$180.29/mo
Fire Alarm Dialer Upgrade	Install dedicated fire alarm dialer at Community Center	**$2,306.65**	$46.16/mo

Draft

Ford F-150 Fleet Replacement	Replace aging B&G truck	**$52,165**	N/A

Total FY26 Capital Request

$70,671

(Ongoing monitoring costs not included in capital total.)

Draft

🌊 WEVD Water & Infrastructure Projects Summary 2025/2026

Improvement Plans

- **Water Plan**: $61,063 - completed
- **Roads Plan**: $72,400 - in process- on going April completion anticipated.
- **On-Call Support**: As required
- **GIS (Skadi Gold)**: $12,000 - ordered

Subtotal (Improvement Plans): $145,463

Design, Permitting & Bidding - plan for 2026?

- **Storage Tank**: $74,800
- **Source Wells (Option 2)**: $319,000
- **Liberty PS Interior Piping Replacement**: $15,000

Subtotal (Design/Permitting): $408,800

Construction Services - 2027-2029?

- **Storage Tank**: $50,000
- **Source Wells (Option 2)**: $75,000
- **Liberty PS Interior Piping Replacement**: $10,000

Subtotal (Construction Services): $135,000

Construction Costs (OPC)

- **200,000 Gallon Storage Tank**: $1,040,000
- **Water Supply Production Wells (Option 2)**: $2,000,000
- **Liberty Piping Upgrades**: $120,000

Draft

Subtotal (Construction OPC): $3,160,000

📊 Detailed Engineer Estimates

- **200,000 Gallon Storage Tank**
    - Base construction: $868,250
    - Contingency (20%): $173,650
    - **Total: $1,041,900 (rounded $1,040,000)**
- **Water Supply Production Wells (Option 2)**
    - Base construction: $1,662,715
    - Contingency (20%): $332,543
    - **Total: $1,995,258 (rounded $2,000,000)**
- **Liberty Piping Upgrades**
    - Base construction: $103,500
    - Contingency (20%): $20,700
    - **Total: $124,200 (rounded $120,000)**

💡 Key Takeaways

- The **largest investment** is the **Water Supply Production Wells (Option 2)** at $2M.
- The **Storage Tank** is the second major project at just over $1M.
- Smaller but essential upgrades include **Liberty PS piping** at $120K.
- Combined construction costs across all projects: **$3.16M**.
- Engineering estimates align closely with the OPC totals in the project tracker.

Draft

Kitchen and Bar Staff Recommended Option **#3 (Micro Matic MBB78BC-E-A)** is the strongest choice—it matches your current system's specs, adds two more taps, and fits well within the $9,000 budget allocation. Adding a secondary nitrogen-capable kegerator (~$4,000) would expand offerings for stouts and porters, still keeping the total project under budget.

📊 Capital Budget Project Outline – Beer Kegerator Upgrade

1. Project Purpose

- **Replace aging equipment**: Current kegerator is failing and no longer reliable.
- **Expand beverage offerings**: Increase tap capacity from 6 to 8, plus add nitrogen system for stouts/porters.
- **Support community events**: Improve service quality and variety for lodge gatherings and resident functions.

2. Equipment Options

Option	Specs	Tap Count	Capacity	Price Estimate
Micro Matic MBB58BC-E-B	Dual-zone, 59.5", 2 mini towers	6	8 1/6 kegs	~$7,500
Micro Matic Dual Pedestal	Dual-temp, 59.5", double pedestal tower	6	8 1/6 kegs	~$8,000
Micro Matic MBB78BC-E-A	Dual-zone, 80", H-style tower	8	12 1/6 kegs	~$8,500

Best fit: Option #3 provides **two additional taps** and larger capacity, aligning with current needs and future growth.

3. Secondary Nitrogen Kegerator

- **Purpose**: Dedicated system for stouts/porters requiring N2/CO2 blend.
- **Specs**: Single or dual tap, nitrogen-ready regulator.
- **Cost**: ~$4,000.
- **Benefit**: Seasonal flexibility and premium product offerings.

4. Budget Allocation (GL Code 03.4522.003.820)

- **Primary Kegerator (Option #3)**: ~$8,500.
- **Secondary Nitrogen Kegerator**: ~$4,000.
- **Total Projected Cost**: ~$12,500.
- **Budgeted Funds**: $9,000.
- **Gap**: ~$3,500 (to be justified as expansion of offerings and revenue potential).

5. Implementation Timeline

- **Approval**: Present proposal to commissioners for budget authorization.
- **Procurement**: Order equipment within 2 weeks of approval.
- **Installation**: 1–2 days setup, including CO2/N2 systems.
- **Training**: Staff instructed on safe operation and cleaning.

6. Risks & Considerations

- **Maintenance**: Regular cleaning and gas refills required.
- **Budget overage**: Additional $3,500 needed for nitrogen system.
- **Space & power**: Ensure lodge has adequate room and electrical capacity.
- **Revenue offset**: Expanded offerings may generate additional sales to cover overage.

✅ Recommendation

Proceed with **Option #3 (MBB78BC-E-A)** as the primary replacement. If commissioners approve the budget extension, add a **secondary nitrogen kegerator** to diversify offerings. This dual-system approach future-proofs beverage service and enhances resident satisfaction.

Capital Line-Item: Ski Lodge & Ski Lift Standby Generator Project

Project Title

Ski Lodge & Ski Lift Standby Generator Installation — Generac RG10090C 100kW standby unit

Project Description

This capital project provides a dedicated standby generator system to support uninterrupted operations at the Ski Lodge and Ski Lift during power outages. The selected unit is a **CARB-compliant, 100kW liquid-cooled Generac RG10090C**, suitable for continuous winter load, lift operations, lodge heat, and essential systems. The generator operates at 1800 RPM for reduced noise, improved fuel efficiency, and extended service life.

Scope of Work

- **Procurement of generator** (factory-direct purchase)
- **Installation materials and labor** including pad, wiring, conduit, and electrical integration
- **Terminal switch** (if required based on final electrical configuration)
- **Startup, testing, and commissioning**

Cost Summary

Item	Cost
Generac RG10090C 100kW Generator	**$35,959**
Installation materials & labor	**$5,000**
Terminal switch (contingent)	**$3,500**
Total (with terminal switch)	**$44,459**
Base total (without terminal switch)	**$40,959**

Funding Request

Approval is requested for a **not-to-exceed amount of $45,000** to cover full project costs, including the potential terminal switch.

Justification

- Ensures **operational continuity** for ski operations during outages
- Protects **public safety** by maintaining lift evacuation capability
- Supports **facility heating and essential systems**
- Reduces risk of **revenue loss during peak season**
- Provides long-term reliability with a **liquid-cooled, 1800 RPM commercial-grade unit**

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100 kW Generator Comparison

Generac RG10090C vs. Kohler vs. Cummins
(All factual points below are supported by the retrieved sources.)

Summary of Key Differences

Generac's 100 kW Protector Series stands out for **price**, **quiet 1800-RPM operation**, **aluminum enclosure**, and **mobile monitoring**. Kohler and Cummins typically offer **higher-end build quality**, **longer legacy**, and **premium pricing**, but at a higher cost of ownership.

Comparison Table

Feature	Generac RG10090C	Kohler 100 kW	Cummins 100 kW
Engine & RPM	**9.0L liquid-cooled, 1800 RPM** AP Electric Generators	Heavy-duty industrial engines (varies by model) longacreco.com	Commercial-grade engines, long-life design longacreco.com

Enclosure	**Aluminum, corrosion-resistant** Generac Power Systems	Steel or aluminum depending on model	Steel, powder-coated
Noise Level	**Quiet-Test low-RPM weekly test** Nationwide Generators	Generally quiet but varies by model	Typically quiet; premium mufflers
Voltage Options	1-phase & 3-phase (120/240, 120/208, 277/480) Nationwide Generators	Similar options	Similar options
Fuel	Natural Gas or LP Nationwide Generators	Natural Gas or LP	Natural Gas or LP
Monitoring	**Mobile Link cellular connectivity** generac.lightning-technologies.com	OnCue remote monitoring	PowerCommand remote monitoring
Power Quality	**<5% THD, ±1% voltage regulation** Generac Power Systems	Very clean power (Kohler known for THD control) longacreco.com	Strong THD control (Cummins industry standard) longacreco.com
Warranty	**5-year / 2,000-hour** Generac Power Systems	Typically 5-year	Typically 2–5-year depending on model
Price	**$35,959** (factory direct) Nationwide Generators	Typically **higher** (premium brand) longacreco.com	Typically **higher** (premium brand) longacreco.com

Lead Time	22–25 weeks Nationwide Generators	Varies	Varies

Sources: longacreco.com Generac Power Systems AP Electric Generators Nationwide Generators generac.lightning-technologies.com

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Interpretation for WEVD

Where Generac Wins

- **Lowest cost** among major brands (supported by multiple comparisons) longacreco.com
- **Aluminum enclosure** ideal for **snow, salt, and moisture**
- **Quiet-Test mode** reduces noise impact on lodge guests
- **Mobile Link** simplifies remote monitoring for staff
- **1800 RPM** = longer engine life and lower fuel consumption

Where Kohler & Cummins Win

- **Premium build quality** and long-established industrial reputation longacreco.com
- Often **better THD control** (though Generac is already <5%)
- **Higher-end controllers** on some models

Cost-Benefit Reality

For a municipal district like WEVD, where:

- reliability
- cost control
- ease of service
- and environmental exposure

are the primary drivers, the **Generac RG10090C** delivers the **best value-to-performance ratio**.

Kohler and Cummins are excellent but typically **$10k–$20k more** for similar output, with no operational advantage meaningful enough to justify the premium for this application.

Recommendation for Capital Planning

For the Ski Lodge + Ski Lift project, the **Generac RG10090C** is the most cost-effective and operationally appropriate 100 kW option.

Maureen Patti Motions for February 4, 2026

1. **Agenda Item # 6a, Adoption of minutes –**
   Proposed Amendments to draft minutes of January 21, 2026:

    1. Page 1, lines 39 - 41 – modify sentences beginning with 'The' as follows: "Initially, the Variable Frequency Drives (VFDs) for both wells were out. The VFD regulates flow and has a component which may include a power surge protector. Mr. Baert was able to re-start the VFD for one well but the second has failed (Well #2). The electrical engineering firm which responded to assist discovered, based upon the version of the failed VFD, the components could be as many as 30 years old. A replacement was thought to take 10 to 15 days for delivery but one was located in Oregon and has been shipped "overnight" – due to arrive very soon (in light of extreme weather issues). The Water Department believes the disruption and loss of the VFD was due to a power surge."
    2. Page 2, line 70 – insert after 'sales' the words "for the MLK weekend"
    3. Page 3, line 85 – insert after 'own buckets' the words "to the Service Yard (on Snow Trail)"
    4. Page 3, line 118 – delete 'building's power' AND insert "power to the building with snowmaking equipment and infrastructure"
    5. Page 4, lines 129 – 130 – insert after 'were not doctored as' the words "claimed in" AND delete the word 'alluded'
    6. Page 4, lines 132 – 133 – delete 'the' after 'photos through' AND insert at end of sentence the words "available on the web"
    7. Page 4, line 140 – insert the word "extreme" after 'due to'
    8. Page 4, lines 153 & 165 – correct typo "approved" not 'amend'
    9. Page 4, line 157 – correct typo "amendments"
    10. Page 5, line 180 – delete 'mostly done' AND insert "in draft form and just needs the Planning Board to vote to approve"
    11. Page 5, line 209 – modify after 'planning' to read: "…a meeting to be scheduled in April."
    12. Page 6, line 232 – delete 'the' after 'through' AND insert after 'software' the words "available on the internet"
    13. Page 6, line 235 – correct typo "Ms. Patti"
    14. Page 6, line 237 – insert after sentence ending 'the RMA.' the following: "He made clear to Ms. Seward that the District cannot accept contributions from WEA toward recreation costs without a contract in place between the two entities. Without an updated RMA, WEVD will have to operate the Community Center and Mountain without the $600,000 from the homeowners association."
    15. Page 6, line 240 – delete sentence beginning 'This is…'
    16. Page 6, lines 245 - 246 – substitute "public" for 'day' AND delete 'practiced' and substitute "done" AND insert at end of sentence "with success"
    17. Page 7, line 261 – insert after 'however' the words "to RICOH"

18. Page 7, line 271 – substitute “Management need to” for ‘the amount has to be’ AND modify ‘negotiated’ to “negotiate” AND insert after “negotiate” the words “the amount”
19. Page 7, line 290 – insert at end of sentence the following: “The District, however, does have a procedure for keeping remote meeting recordings for a limited time.”
20. Page 7, line 298 – insert at end of sentence (‘…platforms’) the following: “…at this time or in the future.”
21. Page 7, line 299 – insert after ‘Commissioner Action’ the following: “(RCA)”
22. Page 7, line 300 – modify sentence to read “…procedure, having one RCA form for both employees and members of the public and making…”
23. Page 8, line 316 – substitute “asked about certain terms” for ‘explained what’ AND delete ‘means’
24. Page 8, line 333 – add at end of sentence “and the employee leaves WEVD.”
25. Page 8, lines 335 – 336 – insert after ‘time off’ the words “during the year” AND insert “unused” after ‘end of each year’ AND delete ‘they have not used’
26. Page 9, line 356 – insert at end of sentence “and how it would be beneficial for Management to develop that policy after training.”
27. Page 9, line 363 – correct typo by deleting ‘noted’
28. Page 9, line 379 – replace “before” with “during”
29. Page 9, line 388 – delete ‘and to review sealed non-public minutes’