



## 2015 MOUNTAIN LAKES DISTRICT TAX IMPACT OVERVIEW

	<u>2015</u>	<u>2014</u>
GENERAL OP SHORTFALL	\$162,272	\$179,996
LODGE SHORTFALL	\$10,775	\$8,325
RECREATION SHORTFALL	\$31,670	\$27,365
<b>SUBTOTAL</b>	<b>\$204,717</b>	\$215,686
ADD DISTRICT WARRANT ARTICLES	<b>\$23,000</b>	\$32,000
<b>TOTAL DISTRICT TAX REVENUE NEEDED</b>	<b>\$227,717</b>	\$247,686
(note: excludes water department)		

**Mountain Lakes District - LODGE  
BUDGET WORKSHEET FOR 2015**

(NOTE: Fiscal Year runs Jan. 1 to Dec. 31)

	<b>2014 YTD</b>	<b>2014 Budget</b>	<b>Balance Remaining</b>	<b>RECOMMENDED BY BUDGET COMMITTEE</b>	<b>NOTES</b>
<b>Revenues</b>					
4006-3 - LODGE RENTAL INCOME	\$800	\$2,000	\$1,200	\$1,200	
<b>Total Revenues, Gains &amp; Other Support</b>	<b>\$800</b>	<b>\$2,000</b>	<b>-\$1,200</b>	<b>\$1,200</b>	
<b>Expenditures</b>					
5012-3 - CLEANING PERSON	\$75	\$200	\$125	\$200	
5051-3 - PHONE/INTERNET-LODGE	\$865	\$500	-\$365	\$1,050	includes Wi-Fi service
5052-3 - ELECTRICITY-LODGE	\$811	\$900	\$89	\$1,000	
5054-3 - FUEL OIL-LODGE	\$5,072	\$4,000	-\$1,072	\$4,500	price increase
5058-3 - WATER CHARGE-LODGE	\$475	\$475	\$0	\$475	
5064-3 - FACILITY OPER-LODGE	\$1,177	\$1,250	\$73	\$1,250	
5065-3 - SNOWPLOW/MOWING-LODGE	\$1,883	\$2,000	\$118	\$2,000	
5072-3 - EQUIP PUR/MAINT-LODGE	\$1,010	\$1,000	-\$10	\$1,500	
<b>Total Expenditures</b>	<b>\$11,367</b>	<b>\$10,325</b>	<b>-\$1,042</b>	<b>\$11,975</b>	
<b>Excess Revenues Over Expenditures</b>	<b>-\$10,567</b>	<b>-\$8,325</b>	<b>-\$2,242</b>	<b>-\$10,775</b>	

## Mountain Lakes District - RECREATION

### BUDGET WORKSHEET FOR 2015

(NOTE: Fiscal Year runs Jan. 1 to Dec. 31)

	2014 YTD	2014 Budget	Balance Remaining	<b>RECOMMENDED BY BUDGET COMMITTEE</b>	NOTES
<b>Revenues</b>					
4012-2 - BOAT RENTALS REVENUE	\$818	\$600	-\$218	<b>\$900</b>	additional boat
4016-2 - SNACK REVENUE	\$1,231	\$2,800	\$1,569	<b>\$1,800</b>	new inventory
4017-2 - MISC. REVENUE - REC.	\$204	\$200	-\$4	<b>\$200</b>	
<b>Total Revenues, Gains &amp; Other Support</b>	<b>\$2,252</b>	<b>\$3,600</b>	<b>-\$1,348</b>	<b>\$2,900</b>	
<b>Expenditures</b>					
5016-2 - SUMMER PROGRAM DIR.	\$1,610	\$5,300	\$3,690	<b>\$2,500</b>	
5018-2 - LIFEGUARDS	\$9,992	\$11,000	\$1,008	<b>\$13,500</b>	pool open Thurs-Sun until 8pm
5019-2 - SNACK BAR	\$786	\$1,300	\$514	<b>\$1,300</b>	
50??-2 - SNACK ATTENDANTS	\$0	\$0	\$0	<b>\$3,045</b>	
5022-2 - LODGE ATTENDANT	\$841	\$840	-\$1	<b>\$850</b>	
5026-2 - FICA EXPENSE-REC	\$455	\$600	\$145	<b>\$900</b>	
5051-2 - PHONE-REC POOL	\$195	\$100	-\$95	<b>\$200</b>	
5052-2 - ELECTRICITY-REC	\$1,133	\$950	-\$183	<b>\$1,100</b>	
5054-2 - FUEL/PROPANE-REC	\$106	\$1,000	\$894	<b>\$1,000</b>	
5058-2 - WATER CHARGE-REC	\$475	\$475	\$0	<b>\$475</b>	
5060-2 - CONSULT/TRAINING-REC	\$804	\$1,200	\$396	<b>\$1,000</b>	
5064-2 - FACILITY OPER-REC	\$2,636	\$2,500	-\$136	<b>\$2,500</b>	
5068-2 - SPECIAL EVENTS-REC	\$1,686	\$1,500	-\$186	<b>\$2,000</b>	fishing derby, 50th anniversary, etc.
5082-2 - BEACH/POOL MAINT.	\$6,343	\$4,200	-\$2,143	<b>\$4,200</b>	
SPORTS COURT IMPROVEMENT	\$4,483	\$5,000	\$517	<b>\$0</b>	
<b>Total Expenditures</b>	<b>\$31,545</b>	<b>\$35,965</b>	<b>\$4,420</b>	<b>\$34,570</b>	
<b>Excess Revenues Over Expenditures</b>	<b>-\$29,293</b>	<b>-\$32,365</b>	<b>-\$3,072</b>	<b>-\$31,670</b>	

# Mountain Lakes District - GENERAL OPERATIONS

## BUDGET WORKSHEET FOR 2015

(NOTE: Fiscal Year runs Jan. 1 to Dec. 31)

			Balance	<b>RECOMMENDED BY BUDGET COMMITTEE</b>	
	2014 YTD	2014 Budget	Remaining		NOTES
<b>Revenues</b>					
4002-1 - BUILDING PERMITS	\$480	\$300	-\$180	<b>\$450</b>	per Planning Board: \$420 to \$450 in 2015
4003-1 - BATH RECREATION FEES	\$750	\$1,000	\$250	<b>\$1,000</b>	
4004-1 - ZONING INSPECTION FEE	\$100	\$100	\$0	<b>\$100</b>	
4005-1 - INTEREST REVENUE	\$90	\$50	-\$40	<b>\$50</b>	
4015-1 - MISC. REVENUE-GEN OP	\$1,110	\$250	-\$860	<b>\$250</b>	incl. insurance refunds in 2014
4018-1 - BATH WATER SVC FEES	\$4,305	\$4,305	\$0	<b>\$3,517</b>	
4020-1 - TAXES RECD-HAVERHILL	\$249,443	\$247,686	-\$1,757	<b>\$227,717</b>	
<b>Total Revenues, Gains &amp; Other Support</b>	<b>\$256,278</b>	<b>\$253,691</b>	<b>-\$2,587</b>	<b>\$233,084</b>	
<b>Expenditures</b>					
5002-1 - COMMISSIONER	\$9,000	\$9,000	\$0	<b>\$9,000</b>	
5004-1 - TREASURER	\$500	\$500	\$0	<b>\$500</b>	
5006-1 - CLERK	\$75	\$75	\$0	<b>\$75</b>	
5008-1 - MODERATOR	\$75	\$75	\$0	<b>\$75</b>	
5009-1 - ZONING OFFICER	\$2,400	\$2,400	\$0	<b>\$2,400</b>	
5010-1 - ADMIN. ASSISTANT	\$16,440	\$16,810	\$370	<b>\$10,400</b>	50/50 split with Water Dept.
5012-1 - MAINTENANCE	\$26,988	\$26,765	-\$223	<b>\$27,458</b>	
5013-1 - MAINTENANCE ASSISTANT	\$2,880	\$2,500	-\$380	<b>\$2,500</b>	
5014-1 - PROF. SERVICES - CPA	\$4,460	\$7,280	\$2,820	<b>\$2,000</b>	50/50 split with Water Dept.
5026-1 - FICA EXPENSE-GEN OP	\$5,922	\$4,440	-\$1,482	<b>\$5,200</b>	
5028-1 - UNEMP INSURANCE	\$500	\$500	\$0	<b>\$500</b>	per quote from PLT
5030-1 - WORKERS COMP	\$2,644	\$2,644	\$0	<b>\$2,766</b>	per quote from PLT
5035-1 - DAM LOAN	\$8,719	\$8,721	\$2	<b>\$8,526</b>	per amortization schedule
5036-1 - FPR LOAN	\$16,478	\$16,480	\$2	<b>\$16,062</b>	per amortization schedule
5037-1 - WGBS WATER LOAN	\$34,292	\$34,300	\$9	<b>\$33,525</b>	per amortization schedule
5040-1 - Legal Expense	\$1,787	\$0	-\$1,787	<b>\$0</b>	
5042-1 - AUDIT EXPENSE	\$7,000	\$6,500	-\$500	<b>\$3,500</b>	2015 quote \$6700-7000; allocate 1/2 to Water Dept.
5043-1 - HEALTH INSURANCE	\$6,000	\$6,000	\$0	<b>\$6,000</b>	District contribution to Don's insurance
5046-1 - LIABILITY INSURANCE	\$7,790	\$7,790	\$0	<b>\$4,026</b>	PLT quote=8052.18-split allocation with WD

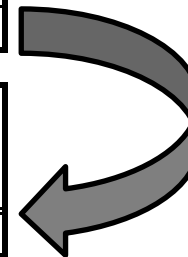
# Mountain Lakes District - GENERAL OPERATIONS

## BUDGET WORKSHEET FOR 2015

(NOTE: Fiscal Year runs Jan. 1 to Dec. 31)

			Balance	<b>RECOMMENDED BY BUDGET COMMITTEE</b>	
	2014 YTD	2014 Budget	Remaining		<b>NOTES</b>
5048-1 - OFFICE EXPENSES	\$4,425	\$3,500	-\$925	<b>\$2,100</b>	software and website costs, copier contract
5049-1 - OFFICE SUPPLIES	\$0	\$0	\$0	<b>\$1,200</b>	NEW LINE - postage, stationary, other supplies
5051-1 - PHONE/INTERNET-GEN OP	\$2,324	\$2,400	\$76	<b>\$2,400</b>	2014 includes one-time equip charges
5052-1 - ELECTRICITY-GEN OP	\$3,884	\$3,800	-\$84	<b>\$4,000</b>	
5054-1 - FUEL/PROPANE-GEN OP	\$1,682	\$3,000	\$1,318	<b>\$3,000</b>	
5056-1 - PRINTING/AD-GEN OP	\$304	\$400	\$96	<b>\$400</b>	
5057-1 - SCHOLARSHIP FUND	\$1,387	\$750	-\$637	<b>\$750</b>	
5058-1 - WATER CHARGE-GEN OP	\$475	\$475	\$0	<b>\$475</b>	
5060-1 - CONSULT/TRAINNG-GENOP	\$440	\$600	\$160	<b>\$500</b>	
5062-1 - FEES/REGISTRRTNS-GENOP	\$724	\$700	-\$24	<b>\$800</b>	NHMA, NHGFOA association dues, treasurer's bond
5064-1 - FACILITY OPER-GEN OP	\$6,462	\$7,000	\$538	<b>\$7,000</b>	
5065-1 - SNOWPLOW/MOWING-GENOI	\$2,208	\$2,500	\$292	<b>\$2,500</b>	
5066-1 - BEAUTIFICATN/WILDLIFE	\$1,404	\$1,446	\$42	<b>\$1,250</b>	
5067-1 - FIREWORKS	\$1,700	\$1,700	\$0	<b>\$2,000</b>	per quote
5068-1 - SPECIAL EVENTS-GENOP	\$518	\$400	-\$118	<b>\$400</b>	
5072-1 - EQUIP PUR/MAINT-GENOP	\$2,045	\$2,200	\$155	<b>\$2,000</b>	
5074-1 - MILEAGE	\$302	\$500	\$198	<b>\$500</b>	
5088-1 - SECURITY	\$0	\$500	\$500	<b>\$0</b>	
5095-1 - PLANNING BOARD ADMIN	\$1,113	\$1,000	-\$113	<b>\$1,500</b>	per Planning Board
5096-1 - PLANNING BOARD	\$417	\$350	-\$67	<b>\$350</b>	per Planning Board
<b>Total Expenditures</b>	<b>\$185,763</b>	<b>\$186,001</b>	<b>\$238</b>	<b>\$167,639</b>	
<b>Excess Revenues Over Expenditures</b>	<b>\$70,515</b>	<b>\$67,690</b>	<b>-\$2,825</b>	<b>\$65,445</b>	

<b>Lodge</b>	<b>\$10,775</b>
<b>Recreation</b>	<b>\$31,670</b>
<b>Warrant Articles</b>	<b>\$23,000</b>
	<b>\$65,445</b>



## 2015 PROPOSED WARRANT ARTICLES

- Article 1: To see if the District will vote to raise and appropriate the sum of Two Hundred Fourteen Thousand One Hundred Eighty Four Dollars (\$214,184) as the amount recommended by the Commissioners for general municipal operations for the 2015 fiscal year. This article does not include appropriations contained in special or individual articles addressed separately. *The Commissioners recommend this article.* (Majority vote required)
- Article 2: To see if the District will vote to raise and appropriate the sum of One Hundred Sixty Nine Thousand Five Hundred Eighty Four Dollars (\$169,584) as the amount recommended by the Commissioners for the operation of the Mountain Lakes Water Department for the 2015 fiscal year. This sum to consist of One Hundred Fifty Seven Thousand Two Hundred Ten Dollars (\$157,210) from Water User Fees and Twelve Thousand Three Hundred Seventy Four Dollars (\$12,374) from the Water Fund Unrestricted Fund Balance. *The Commissioners recommend this article.* (Majority vote required)
- Article 3: To see if the District will vote to appropriate the sum of Sixty Thousand Dollars (\$60,000) to be added to the Water Department Capital Improvement Capital Reserve Fund previously established, with said funds to come from the Water Department Unrestricted Fund Balance. No amount to be raised from taxation. *The Commissioners recommend this article.* (Majority vote required)
- Article 4: To see if the District will vote to change the purpose of the Water Surplus Capital Reserve Fund to be used for water breaks and other water emergencies and the fund to be renamed as the Water Emergency Capital Reserve Fund; and further to appropriate the sum of Three Thousand Dollars (\$3,000) to be added to that fund and to authorize the Board of Commissioners as agents to expend this fund. This sum to come from the Water Department Unrestricted Fund Balance. No amount to be raised from taxation. *The Commissioners recommend this article.* (2/3 vote required)
- Article 5: To see if the District will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Mountain Lakes Facility Improvement Capital Reserve Fund previously established. *The Commissioners recommend this article.* (Majority vote required)
- Article 6: To see if the District will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) to be added to the Mountain Lakes General Operating Legal Expenses Capital Reserve Fund previously established. *The Commissioners recommend this article.* (Majority vote required)
- Article 7: To see if the District will vote to raise and appropriate Ten Thousand Dollars (\$10,000) for improvements to the Mountain Lakes District Lodge. **This is a special warrant article.** *The Commissioners recommend this article.* (Majority vote required)
- Article 8: To see if the District will vote to appropriate the sum of Sixty Thousand Dollars (\$60,000) to be placed in the Forestry Program Capital Reserve Fund previously established, with said funds to come from timber proceeds. *The Commissioners recommend this article.* (Majority vote required)

# Mountain Lakes Water Department

## BUDGET WORKSHEET FOR 2015

(NOTE: Fiscal Year runs Jan. 1 to Dec. 31)

	2014 YTD	2014 Budget	Balance Remaining	<b>RECOMMENDED BY WATER &amp; BUDGET COMMITTEES CHANGES</b>	
Revenues					
2-4003 - WD HOOKUPS	\$1,332	\$1,200	-\$132	<b>\$1,200</b>	
2-4005 - WD INTEREST REVENUE	\$2,353	\$500	-\$1,853	<b>\$500</b>	
2-4019 - WATER REVENUE-District	\$144,875	\$144,875	\$0	<b>\$144,875</b>	
2-4019B - WATER REVENUE-Bath	\$13,860	\$13,860	\$0	<b>\$10,635</b>	
Transfer from WD Unrestricted Fund Balan	\$0	\$0	\$0	<b>\$12,374</b>	
<b>Total Revenues, Gains &amp; Other Support</b>	<b>\$162,419</b>	<b>\$160,435</b>	<b>-\$1,984</b>	<b>\$169,584</b>	

### Expenditures

2-5010 - WD ADMIN. ASSISTANT	\$0	\$0	\$0	<b>\$10,400</b>	new allocation-shared 50/50 with Gen Op
2-5014 - WD PROF. SERVICES - CPA	\$0	\$0	\$0	<b>\$2,000</b>	new allocation-shared 50/50 with Gen Op
2-5040 - WD LEGAL EXPENSE	\$750	\$750	\$0	<b>\$750</b>	
2-5042 - WD AUDIT EXPENSE	\$0	\$0	\$0	<b>\$3,500</b>	new allocation-shared 50/50 with Gen Op
2-5046 - WD LIABILITY INSURANCE	\$0	\$0	\$0	<b>\$4,026</b>	new allocation-shared 50/50 with Gen Op
2-5049 - TRANSFER OUT-CAP RES	\$0	\$9,000	\$9,000	<b>\$0</b>	
2-5050 - WD OFFICE EXPENSE	\$995	\$780	-\$215	<b>\$1,200</b>	postage, office supplies, etc.
2-5051 - WD TELEPHONE	\$1,038	\$600	-\$438	<b>\$960</b>	includes Don's cell
2-5052 - WD ELECTRICITY	\$8,741	\$11,000	\$2,259	<b>\$11,000</b>	pump was offline part of 2014
2-5054 - WD FUEL/PROPANE	\$961	\$1,000	\$39	<b>\$1,200</b>	
2-5060 - WD CONSULT/TRAIN	\$50	\$300	\$250	<b>\$300</b>	
2-5061 - WD ENGINEERING SVCS	\$0	\$0	\$0	<b>\$0</b>	
2-5062 - WD FEES/REGISTRATION	\$2,299	\$3,500	\$1,201	<b>\$2,800</b>	reduced based on level remaining in 2014
2-5064 - WD FACILITY MAINT	\$2,715	\$5,000	\$2,285	<b>\$5,000</b>	
2-5071 - WD WATER BREAK/FREEZE	\$1,697	\$8,000	\$6,304	<b>\$0</b>	see new warrant article
2-5074 - WD TRUCK EXPENSES	\$5,578	\$5,000	-\$578	<b>\$5,000</b>	\$2000 in repairs 2014, U-joint work needed in 2015
2-5078 - WD EQUIPMENT MAINT	\$1,187	\$6,000	\$4,813	<b>\$6,000</b>	

# Mountain Lakes Water Department

## BUDGET WORKSHEET FOR 2015

(NOTE: Fiscal Year runs Jan. 1 to Dec. 31)

	<b>2014 YTD</b>	<b>2014 Budget</b>	<b>Balance Remaining</b>	<b>RECOMMENDED BY WATER &amp; BUDGET COMMITTEES CHANGES</b>	<b>NOTES</b>
2-5094 - WWL WATER PURCHASES	\$45,556	\$53,800	\$8,244	<b>\$60,000</b>	lower lake draw down = increased need to purchase
2-5096 - WD CONTRACT LABOR	\$19,790	\$22,000	\$2,210	<b>\$22,000</b>	
2-5097 - WATER ASSISTANT	\$2,456	\$2,500	\$44	<b>\$2,500</b>	
2-5098 - WATER DEPT MANAGER	\$25,873	\$26,900	\$1,027	<b>\$27,431</b>	2% COLA
2-5099 - BATH SERVICE FEE	\$4,305	\$4,305	\$0	<b>\$3,517</b>	
<b>Total Expenditures</b>	<b>\$123,989</b>	<b>\$160,435</b>	<b>\$36,446</b>	<b>\$169,584</b>	
 Excess Revenues Over Expenditures	 \$38,430	 \$0	 \$38,430		