

**MOUNTAIN LAKES DISTRICT
BUDGET COMMITTEE MEETING
At the District Office and via Zoom Video Conferencing
October 11, 2021
*APPROVED***

Call to Order: Robert Roudebush called the meeting to order at 8:55 am.

Roll Call:

Committee: Robert Roudebush, Tom Mangels, Brian Loutrel, Mark Johanson, Facility & Water Manager John Mitchell and District Administrator Kristi Garofalo

Public Present: In-Person: Bob Long Via Zoom: None

Approval of Minutes: N/A

Leadership and Membership: The Committee agreed to name Acting Treasurer Robert Roudebush as chair of the Committee with Brian Loutrel serving as Vice-Chair. The Committee welcomed new member Tom Mangels and his experience as a school district business administrator to the group. The Committee also discussed Mark Johanson's membership as ex-officio commissioner and agreed ***Kristi Garofalo will put his official appointment to the Committee on the Commissioners' agenda for Oct. 12.***

Intro to 2023 Budget: Kristi Garofalo gave a brief review of District funds and bank accounts, and gave an overview of MLD's financial status, noting a cash flow issue at times during the year. She spoke of attending a class on setting water rates and the Committee agreed ***Kristi Garofalo will send a link to a video on financial benchmarking for water systems to the Committee members for review.*** Tom Mangels asked if the MLD audits are available on the MLD website; after discussion, it was agreed ***Kristi Garofalo will post recent audits on the website on the Budget Committee page.*** Robert Roudebush noted the Committee packets included a Line-Item Listing and a Budget History for members to use for reference.

Gen Op Budget: The Committee reviewed worksheets containing current YTD figures as of Sept. 30, 2022. The worksheets used the line amounts appropriated for 2022 as a starting figure for 2023. Noted below are several lines needing further information to be presented at later meetings and also the actions and/or changes the Committee agreed on for lines that did not remain at the 2022 level:

- Revenue lines 4002-1 (Zoning Permits) and 4005-1 (Interest Revenue): The Committee agreed to increase these to \$2,000 and \$200 respectively due to the increase in home building and higher interest rates.
- 5010-1 (District Admin.), 5012-1 (Facility Mgr), 5013-1 (Maint. Asst), and 5016-2, 5018-2, 5019-2, 5020-2, 5022-2 (Rec personnel and supplies lines): ***Bob Long will submit numbers for these lines.***
- 5015-1 (Tech Support Services): The Committee agreed to set this line at \$2,750 for 2023.
- 5026-1, 5026-2 (Gen Op & Rec FICA lines) – ***Kristi Garofalo will calculate these lines after pay rate figures are received from Bob Long.***
- 5028-1, 5030-1 and 5046-4-1 (Unemployment, Workers Comp, and Liability Insurance) – ***Kristi Garofalo will provide 2023 numbers after Primex makes them available around October 20.***
- 5042-1 (Audit Expense): The Committee agreed to set this line at \$4,225 based on info from MLD's auditor.
- 5043-1 (Health Insurance) and 5044-1 (NH Retirement): ***Bob Long to submit numbers for these lines.***

- 5048-1 (Office Software) and 5049-1 (Office Supplies): The Committee agreed to set these lines at \$2,000 and \$2,500 respectively.
- 5052-1 (Electricity-Gen Op): The Committee agreed to set this line at \$4,000.
- 5054-1 (Fuel/Propane-Gen Op), 5054-2 (Fuel/Propane-Rec), and 5054-3 (Fuel Oil-Lodge): The Committee agreed to set these lines at \$2,700, \$300, and \$6,000 respectively, noting John Mitchell negotiated very favorable propane prices for 2023.
- 5061-1 (Consult/Training-Gen Op): The Committee agreed to set this line at \$2,500.
- 5064-1 (Facility Op-Gen Op), 5064-2 (Facility Op-Rec), and 5064-3 (Facility Op-Lodge): The Committee agreed to set 5064-1 at \$12,000 and 5064-3 at \$4,000. They will wait to hear from Rec Committee before setting line 5064-2.
- 5067-1 (Fireworks): **Bob Long will check with Hell's Gate and get a 2023 cost estimate.**
- 5068-2 (Special Events – Rec) – **Bob Long to submit Rec Committee recommendations for this line.**
- 5082-2 (Beach/Pool Maint.): **John Mitchell will research potential costs and provide a recommendation for this line.**

New Business: The Committee reviewed individual contact info on the Committee info sheet. **Kristi Garofalo will correct phone numbers for Brian Loutrel and Tom Mangels as requested.** The Committee also set the following meeting dates, with all meetings starting at 9:00AM at the District Office and on Zoom: Meeting #2-Thurs., Oct. 27; Meeting #3-Tues., Nov. 15; Meeting #4-Tues., Nov. 29; and Meeting #5- Tues., Dec. 13. Meeting #6 will be scheduled at a later date and only if needed.

Old Business: NONE

- **Important Dates: Next Meeting Date: Thursday, October 27 at 9:00am – Focus: Water Fund**
- Future Budget Meetings: Nov. 15, Nov. 29, and Dec. 13, with a possible date in early January (if needed).
- Jan. 9, 2023 at 6:00 pm – Finalized budget submitted to the commissioners
- Feb. 13, 2023 at 6:00 pm – Commissioner meeting and public budget hearing
- Mar. ??, 2022 at 10:30 am – District Annual Meeting at the Lodge (date to be determined)

Brian Loutrel moved to adjourn; Mark Johanson seconded, and the meeting adjourned at 10:15 am.

Respectfully submitted by
Kristi Garofalo