



Emerald Lake Village District
Office: 147 West Main Street, Hillsborough, NH 03244
Tel: 603-464-3128
Emerald Lake Village District (ELVD) Commissioners' Budget Meeting

Sunday, January 18, 2026

In attendance:

Brett Taber (Commissioner)
Mark Przybyla (Commissioner)
Lorinda Giarrusso (District Clerk)

Other people in attendance:

None

Pledge of Allegiance was said.

Roll call of officials completed. The meeting was called to order at 9:18 AM by Commissioner Taber. We had a quorum.

Public Comments:

None

Commissioner Taber started the meeting by saying they had done the Initial Review and Draft of the General & Water Budgets for 2026.

The GENERAL GOVERNMENT BUDGET WAS REVIEWED AS FOLLOWS:

General Government

<u>Line number</u>	<u>Category</u>	<u>Spent or Estimated in 2025</u>	<u>Budgeted for 2026</u>
4130.1	Office Expenses	\$2898.00	\$2500.00

Commissioner Przybyla stated that he felt there was really no way to decrease costs.
Commissioner Taber stated that the budgeted amount makes sense based on what we have looked through in the past year and the amount of \$2500.00 is supported.

<u>Line number</u>	<u>Category</u>	<u>Spent or Estimated in 2025</u>	<u>Budgeted for 2026</u>
4130.11	Rent	\$6,700.00	\$7,000.00 (each. Acct.)

Commissioner Taber reported that the total Lease amount is \$14,000.00. He reported that we have had no feedback from the Town yet regarding our Water bill invoice. We will have to revisit this, when we do.

NET SUM:	\$16,637.00	31/2% reduction from last year. \$377.00 above last year.
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Government Administration:

4130.21	Stipend	\$29,630.00	NO CHANGE
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Financial Administration

4150.01	Audit (50%) \$	6,500.00	ESTIMATING THE SAME
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Commissioner Taber stated that \$1800.00 for our bookkeeping costs based on current information. If we change to GSUITE software, the cost could possibly double. Commissioner Przybyla reported that he had spoken to Jess, and she informed him that going online would be more expensive. He suggested that we stay with the stand-alone. (what we have now) until we are forced to switch. Commissioner Taber stated, "that makes sense". They are also still offering support.

NET SUM:	\$11,750.00	\$13,050.00
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This section encompasses general legal, worker's compensation, and liability. Insurance went up. We reduced legal costs by \$1,000.00.

NET:	\$ 6,449.00	10% reduction.
	Reduction of \$155.00	

TOTAL GENERAL GOVERNMENT:	72,971.00	\$72,816.00	still on track.
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MISC. GENERAL:

4130.3	Annual Meeting	\$1,350.00	\$1,500.00
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Commissioner Taber stated that to have legal onsite for the Annual Meeting, they would have to be there for approximately 4 hours with a cost of \$800.00, possibly \$1,000.00. (10:00 pm to 2:00 or 3:00 pm), plus everything else. \$300.00-\$400.00 for printing the Book and the cost for two ads and

a Bond Article ad. "We should add \$200.00". Commissioner Przybyla suggested making it \$1500.00. "If we come in, under, all the better. It was agreed to use \$1500.00.

<u>Line number</u>	<u>Category</u>	<u>Spent or Estimated in 2025</u>	<u>Budgeted for 2026</u>
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Highways & Streets:

4312.1	Contract Maintenance:	\$20,000.00	\$22,500.00
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Commissioner Taber stated we need to check on our contract terms with Bouchard. I am estimating \$22,500.00 for sand and gravel and \$3,000.00 for calcium chloride and a Sub-Contractor.

NET SUM:	\$282,902.00	\$286,801.00
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TOTAL OF Lines 4312, 4313, & 4319	\$287,852.00
	Just under \$500.00
	Increase. (2%)

CULTURE & RECREATION

4520.1	Maintenance & Supplies: (parks & recreation)	\$1500.00	\$1400.00
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Commissioner Taber said this category can encompass picnic tables, rafts, and grills. He suggested investigating mooring options for the rafts and what we would need to deploy them. It was agreed by both Commissioners to use \$1400.00.

4520.14	Maintenance Contract	\$14,520.00	\$14,520.00
			(penciled in)

Commissioner Taber stated that we have penciled in the same amount as last year, for now. It is still being put out to bid, and we'll have to see if it will be comparable to last year and what contract is awarded. It could be a potential slight increase. Commissioner Przybyla stated we should revisit this after we have all of the unknown factors.

GENERAL BONDED DEBT:

Principal (Red Fox Crossing)	\$20,000.00	\$20,000.00
Interest on Loan	\$ 5,565.00	4,500.00
		(reduction from last Year)

NET SUM:	25,565.00	\$24,545.00
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TOTAL GENERAL W/O BOND:	\$382,668.00
TOTAL GENERAL WITH BOND:	\$407,213.00

(\$5300.00 over; 1.32% increase)

WATER SYSTEM BUDGET:

Administrative Expenses:

Line number	Category	Spent or Estimated in 2025	Budgeted for 2026
4331.11	(Rent at 50%)	\$7,000.00 (for each side)	\$6,700.00
		Both Commissioners agreed this makes sense.	

4331.16 (Hills Water Bill Invoicing)

\$1,100.00

1,000.00

NET SUM:

\$17,261.00

Maintain and Repair Water System:

4332: Maintain and Repair Water System **STILL FINISHING OUT AT \$103,800.00.**
Other

4332.15 Powers Generator \$4,000.00 \$4,000.00

Both Commissioners agreed to keep it at \$4,000.00 but Commissioner Przybyla said we should keep this amount until we make it official.

NET SECTION TOTAL: **\$153,001.00** **\$151,401.00**
***1.06% increase**

Emergency Leak Repairs:

4332.21(WSO & Excav) \$9,000.00 \$6,000.00

4332.23 (Trucking of Water) \$60,000.00 \$40,000.00

Commissioner Taber reported that we actually spent \$51,000.00. Just under a 20% increase from last year.

NET SUM: **\$122,000.00**

NET: **\$ 51,501.00** **\$61,501.00**
just under 20%
Increase

<u>Line number</u>	<u>Category</u>	<u>Spent or Estimated in 2025</u>	<u>Budgeted for 2026</u>
Water Treatment Costs:			
4335	Water Treat. Costs	\$800.00	\$7,000.00

Commissioner Taber reported that additional testing for Eastman and lab costs was at least \$6,000.00, thus the reason for this increase to \$7,000.00 from \$800.00. We also had testing for PFAS and increased mailing costs.

NET:	\$22,402.00
	\$16,602.00

(34-35% increase from last Year.)

WATER BONDED DEBT:	\$208,000.00	\$280,000.00
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Commissioner Taber reported that we are waiting for the State to issue our new loan terms for Projects from last year. Interest drops to \$40,000 from last year's \$46,000.00.

The Loan Phase Pay will go from \$14,002.00 to \$15,835.00. **There will be a 23-24% increase from last year.**

BONDED DEBT TOTAL:

Total Water Account without debt.	342,342.00	\$378,167.00
		(10% increase)

COMBINED TOTAL:	\$712,169.00
	(16% increase)

CAPITAL RESERVES PROPOSAL:	\$20,000.00	\$20,000.00
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Commissioner Taber proposed that we break out the CRFs as follows:

1. **\$10,000.00** **Road Meters**
2. **\$10,000.00** **Media Treatments**

OR any other Capital Reserves that would be a benefit.

TOTAL IF WE MOVE FORWARD WITH CAPITAL RESERVES:	\$732,169.00
	(15-16% increase from last Year's Budget.)

Commissioner Taber reported that we had a rough annual cost of over \$ 1300.00 for water billing. The 1st water bill, from last year was \$632.00.

Commissioner Taber asked Commissioner Przybyla if there were any other line items to investigate and he said "no".

PROPOSED WARRANT ARTICLES:

Commissioner Taber reported that the following positions would be offered at the Annual Meeting:

1. **Commissioner position (3-year term)**
2. **Commissioner position (1-year, open balance term)**
3. **District Clerk position (1-year term)**
4. **Treasurer position (1-year term)**
5. **Moderator position (2-year term) ****

LOAN BOND ARTICLE:

Commissioner Taber stated that we need this because the Bond Hearing is needed because we will be over \$100,000.00 and the Loan Request will be for \$300,000.00 (a \$210,000.00 Loan and a \$90,000.00 Grant). We will need a 3/5 majority vote from the people (residents) that show up at the Annual Meeting.

LCCR:

Loan forgiveness is down to 66%. Last year, it was 70%. It dwindles.

THE 2026 GENERAL OPERATING BUDGET AND WATER BUDGET, DRAFTS, ARE PRESENTED AS FOLLOWS:

CLOSING OUT OF WARRANT:

Commissioner Taber stated that I anticipate that 5-7 Articles will be needed. Once we finalize the numbers, we will know for sure.

RESIDENTIAL PETITION WARRANTS:

If we receive any, they will be due by mid to late March. We had originally penciled in the end of February. The final date should be March 24th. Commissioner Taber will check on what the exact date is and then get that information out by mid/late February.

OTHER:

Commissioner Taber reported that he is following up with our Auditor, Robert, and he will work with him as we need the Report for our Annual Meeting book.

Commissioner Taber stated he has spoken to our Moderator, Jim Riddle, and he has confirmed he is available for either 4/18/26 or 4/25/26 to have our Annual Meeting. It was decided to vote on the actual date, next week, when Commissioner Auger is back.

Patten Hill:

Commissioner Taber reported that he just got an acknowledgement..... The State is providing the SRF portions.

Commissioner Taber **MADE A MOTION** to adjourn the meeting at 10:11 AM. Commissioner Przybyla **SECONDED THE MOTION. ALL IN FAVOR.**

TIME MEETING ADJOURNED: 10:11 AM.

Brett Taber, Commissioner

Date

Mark Przybyla

Date

Respectfully submitted by Lorinda Giarrusso, District Clerk.

Lorinda Giarrusso, District Clerk

REMINDER:

All Budget numbers on these Minutes represent DRAFT numbers and do not reflect the final Budget Numbers.

