

Town of Exeter  
 General Fund Revenues & Expenses (unaudited)  
 As of March 31, 2015

**DRAFT**

**General Fund Revenues**

Description	Current Year				Prior Year			Comparison		Notes
	2015 Budgeted Revenue	Actual Revenue 3/31/15	BVA Favorable/ (Unfavorable) Variance	BVA Favorable/ (Unfavorable) % Variance	2014 Budgeted Revenue	Actual Revenue 3/31/14	BVA Favorable/ (Unfavorable) Variance	2015 vs 2014 Favorable/ (Unfavorable) Variance	2015 vs 2014 % Variance	
Property Tax Revenue	\$ 12,573,567	\$ 4,767	\$ (12,567,800)	0.0%	12,698,970	47,261	(12,651,709)	(42,494)	-89.9%	Includes property tax less overlay, plus jeopardy, yield, current use and PILOT taxes, penalties and interest.
Motor Vehicle Permit Fees	2,200,000	575,663	(1,624,337)	26%	2,000,000	570,765	(1,429,235)	4,898	0.9%	Motor vehicle registration and fees
Building Permits & Fees	170,000	127,843	(42,157)	75%	150,000	36,712	(113,288)	91,131	248.2%	Fees charged by Building & Code Enforcement
Other Permits and Fees	150,000	16,830	(133,170)	11%	125,000	13,965	(111,035)	2,865	20.5%	Includes GF portion of Cable TV & Vital Statistics Fees
Meals & Rooms Tax Revenue	696,839		(696,839)	0%	639,405		(639,405)	-	0.0%	Meals & Rooms Revenue received from the State in December each year
State Highway Block Grant	290,000	50,234	(239,766)	17%	246,661	49,550	(197,111)	684	1.4%	Federal Highway Grant Received quarterly
Other State Grants/Reimbursements	9,000	2,125	(6,875)	24%	25,000	12,637	(12,363)	(10,512)	-83.2%	Railroad, RERP, Mosquito, Other Miscellaneous State Grants
Income from Departments	950,000	155,093	(794,907)	16%	1,000,000	160,162	(839,838)	(5,069)	-3.2%	General Revenues charged by Town Departments
Sale of Town Property	10,000	-	(10,000)	0%	133,010	1,254	(131,756)	(1,254)	-100.0%	Includes sale of deeded property on Exeter Road
Interest Income	1,000	331	(669)	33%	2,000	334	(1,666)	(3)	-0.9%	Interest income earned on sweep accounts
Other Miscellaneous Revenues	25,000	7,222	(17,778)	29%	25,000	7,074	(17,926)	148	2.1%	Town Rental Property, Donated Property and Town Hall rental income
Healthtrust Refund		201,923	201,923	100%		111,050	111,050	90,873	0.0%	Refunds of health and dental premiums paid by Town (used to lower tax rate)
Revenue Transfers In/Out	150,000	10,000	(140,000)	7%	30,000	38,033	8,033	(28,033)	-73.7%	Transfers in from Trustee of Trust Funds for Sick Trust/ Other Transfers
Total General Fund Revenues	\$ 17,225,406	\$ 1,152,031	\$ (16,072,375)	7%	\$17,075,046	\$ 1,048,797	\$ (16,026,249)	\$ 103,234	9.8%	1st Half of 2015 property taxes to be billed in second quarter 2015
Appropriations for Warrant Articles	550,239	550,239	-	100%	2,059,667	2,059,667	-	(1,509,428)	-73.3%	Includes Human Services, Land Purchase, SEIU contract, but not C
Gross Revenues	\$ 17,775,645	\$ 1,702,270	\$ (16,072,375)	10%	\$19,134,713	\$ 3,108,464	\$ (16,026,249)	\$ (1,406,194)	-45.2%	

Town of Exeter  
 General Fund Revenues & Expenses (unaudited)  
 As of March 31, 2015

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General Fund Expenditures	Current Year				Prior Year			Comparison		Notes
	2014 Budgeted Expenses	Actual Expenses 03/31/15	BVA Favorable/ (Unfavorable) Variance	% Spent	2014 Budgeted Expenses	Actual Expenses 3/31/14	2014 BVA Favorable/ (Unfavorable) Variance	2015 vs 2014 Favorable/ (Unfavorable) Variance	2015 vs 2014 % Variance	
<b>Total General Government</b>	\$ 762,374	\$ 178,818	\$ 583,556	23.46%	\$ 781,039	\$ 189,265	591,774	\$ 10,447	5.52%	BOS, TM,HR, IT, TC, Elections, TTF, Transportation and Legal Expenses
<b>Total Finance</b>	757,554	173,829	583,725	22.95%	745,354	183,770	561,584	9,941	5.41%	Finance, Treasurer, Tax Collection & Assessing
<b>Total Planning &amp; Building</b>	487,931	103,095	384,836	21.13%	484,927	98,917	386,010	(4,178)	-4.22%	Planning, Building, Conservation and other Commissions
<b>Total Economic Development</b>	125,862	31,509	94,353	25.03%	69,149	-	69,149	(31,509)	#DIV/0!	Salary, benefits for new EDC position (2014)
<b>Total Police</b>	3,647,486	813,252	2,834,234	22.30%	3,646,020	820,407	2,825,613	7,155	0.87%	Police Admin, Staff, Patrol, Communications Salaries,Benefits and General Expenses
<b>Total Fire</b>	3,659,673	821,106	2,838,567	22.44%	3,696,775	850,366	2,846,409	29,260	3.44%	Includes wages, taxes, benefits and general expenses of the Fire Administration, Suppression, Health and Emergency Management Departments. Ambulance OT,benefits, taxes and expenses are included in the Ambulance Revolving Fund.
<b>Total Public Works</b>	3,561,558	907,700	2,653,858	25.49%	3,554,798	785,575	2,769,223	(122,125)	-15.55%	Includes wages, benefits and general expenses of Public Works: Administration,Highway, Solid Waste, Street Lights and Snow Removal Departments.
<b>Total Maintenance</b>	1,062,223	235,681	826,542	22.19%	942,666	246,595	696,071	10,914	4.43%	Includes wages, benefits, taxes, maintenance projects and related expenses of Maintenance Dept and Mechanic's Garage.
<b>Total Welfare</b>	86,436	18,078	68,358	20.91%	86,855	19,968	66,887	1,890	9.47%	Wages and Benefits of Welfare Director and Direct Relief Expenses
<b>Total Parks &amp; Recreation</b>	458,806	93,284	365,522	20.33%	448,673	95,951	352,722	2,667	2.78%	Includes P&R wages, benefits and general expenses. Summer staff in rec revolving fund.
<b>Total Other Culture/Recreation</b>	45,300	4,933	40,367	10.89%	36,300	766	35,534	(4,167)	-543.99%	Patriotic Purposes, Holiday Parade, Brass Band
<b>Total Library</b>	898,407	206,926	691,481	23.03%	910,837	221,112	689,725	14,186	6.42%	Library Wages & Benefits and Library Expense Budget Allocation
<b>Total Debt Service &amp; Capital</b>	1,276,654	135,495	1,141,159	10.61%	1,311,292	101,304	1,209,988	(34,191)	-33.75%	All General Fund Debt Service Principal and Interest
<b>Total Benefits &amp; Taxes</b>	395,142	281,279	113,863	71.18%	360,361	166,102	194,259	(115,177)	-69.34%	Payroll, Health Buyouts, W/C, U/C and Insurance
<b>Total General Fund Expenses</b>	\$ 17,225,406	\$ 4,004,985	\$ 13,220,421	23.25%	\$17,075,046	\$ 3,780,098	\$ 13,294,948	\$ (224,887)	-5.95%	Total of all General Fund Expenses
<b>Appropriation for Warrant Articles</b>	\$ 550,239	\$ 27,724	\$ 522,515	5.0%	\$ 2,059,667	\$ 34,662	\$ 2,025,005	\$ 6,938	20.02%	Includes Human Services, PD union contract, transfers out to CRF and non-cr, sidewalk and culvert projects for 2015
<b>Expenses After Warrant Articles</b>	\$ 17,775,645	\$ 4,032,709	\$ 13,742,936	23%	\$19,134,713	\$ 3,814,760	\$ 15,319,953	\$ (217,949)	-5.71%	
<b>Net Income/ (Deficit)</b>	\$ -	\$ (2,330,439)	\$ (2,329,439)	100.0%	\$ -	\$ (706,296)	\$ (706,295)	\$ (1,624,143)	229.95%	<b>Net increase/(decrease) in revenues over expenses</b>

Town of Exeter  
 Water Fund Revenues & Expenses (unaudited)  
 As of March 31, 2015

DRAFT

Description	Current Year				Prior Year			Comparison		Notes
	2015 Budgeted Revenue	Actual Revenue 3/31/15	BVA Favorable/ (Unfavorable) Variance	BVA Favorable/ (Unfavorable) % Variance	2014 Budgeted Revenue	Actual Revenue 3/31/14	BVA Favorable/ (Unfavorable) Variance	2015 vs 2014 Favorable/ (Unfavorable) \$ Variance	2015 vs 2014 % Variance	
Water Fund Revenues	\$ 2,791,462	\$ 537,701	\$ (2,253,761)	19%	\$ 2,538,457	\$ 578,251	\$ (1,960,206)	\$ (40,550)	-7%	Water Consumption Fees, Service Charges, Impact Fees and Misc. Fees
Water Administration Total	\$ 367,790	\$ 141,002	\$ 226,788	38.3%	\$ 363,605	\$ 76,003	\$ 287,602	\$ (64,999)	-86%	Staff Administration Wages & General Expenses
Water Billing Total	\$ 132,733	\$ 32,460	\$ 100,273	24.5%	\$ 118,699	\$ 26,269	\$ 92,430	\$ (6,192)	-24%	Billing Wages and associated expenses
Water Distribution Total	\$ 658,035	\$ 182,929	\$ 475,106	27.8%	\$ 531,523	\$ 118,382	\$ 413,141	\$ (64,547)	-55%	Water Distribution Wages and Expenses
Total Water Treatment	\$ 739,035	\$ 168,651	\$ 570,384	22.8%	\$ 737,698	\$ 154,965	\$ 582,733	\$ (13,686)	-9%	Water Treatment Wages and Expenses
Water Fund Debt Service Total	\$ 821,369	\$ 56,767	\$ 503,306	6.9%	\$ 549,263	\$ 24,789	\$ 524,474	\$ 4,119	17%	Debt Service for Water Fund
Water Fund Capital Outlay Total	\$ 72,500	\$ -	\$ 72,500	0.0%	\$ 237,669	\$ -	\$ 135,221	\$ -	0%	Includes vehicles, WTP maintenance and capital
Total Water Fund Expenses	\$ 2,791,462	\$ 581,810	\$ 1,948,356	20.8%	\$ 2,538,457	\$ 400,408	\$ 2,035,601	\$ (145,304)	-36%	Water Fund Expenses
Net Income/ (Deficit)	\$ -	\$ (44,109)	\$ (305,405)	100.0%	\$ -	\$ 177,843	\$ 75,395	\$ (185,854)	-105%	Net Increase/(Decrease) Revenue over Expenses

Town of Exeter  
 Sewer Fund Revenues & Expenses (unaudited)  
 As of March 31, 2015

**DRAFT**

Description	Current Year				Prior Year			Comparison		Notes
	2015 Budgeted Revenue	Actual Revenue 3/31/15	BVA Favorable/ (Unfavorable) Variance	BVA Favorable/ (Unfavorable) % Variance	2014 Budgeted Revenue	Actual Revenue 3/31/14	BVA Favorable/ (Unfavorable) Variance	2015 vs 2014 Favorable/ (Unfavorable) \$ Variance	2015 vs 2014 % Variance	
Sewer Fund Revenues	2,483,558	504,132	(1,979,426)	20%	2,393,284	540,510	(1,852,774)	(36,378)	-7%	
Sewer Revenues & Grants	\$ 2,496,622	\$ 509,833	\$ (1,986,789)	20%	\$ 2,412,706	\$ 540,510	\$ (1,872,196)	\$ (30,677)	-6%	Service Charges, Impact and Assesment Fees and Wastewater Grant
Sewer Administration Total	349,190	116,268	232,922	33%	364,652	74,935	289,717	(41,333)	-55%	Sewer Admin wages and expenses
Sewer Billing Total	132,733	28,545	104,188	22%	118,699	25,378	93,321	(3,167)	-12%	Sewer Billing wages and expenses
Sewer Collection Total	655,988	126,354	529,634	19%	540,538	116,178	424,360	(10,177)	-9%	Sewer collection wages and expenses
Sewer Treatment Total	490,187	84,943	405,244	17%	452,441	117,949	334,492	33,184	28%	Sewer treatment waggges and expenses
Sewer Fund Debt Service Total	642,765	81,247	545,518	13%	729,706	86,039	643,667	4,792	6%	Sewer Fund Debt Service
Sewer Fund Capital Outlay	225,759	-	225,759	0%	206,670	-	206,670	-	0%	Vehicles, Leases, and I/I Abatement for 2015
Total Sewer Fund Expenses	2,496,622	437,357	2,043,265	18%	2,412,706	420,479	1,992,227	(16,701)	-4%	Total Expenses
Net Income/(Deficit)	-	72,476	56,476	100%	-	120,031	120,031	(47,378)	-39%	Net increase/(decrease) of Revenue over Expenses

Town of Exeter

CATV Revolving Fund- Revenue & Expenses (unaudited)

As of March 31, 2015

**DRAFT**

Description	Current Year				Prior Year				Comparison of Actuals		Notes
	2015 Budgeted Revenue	Actual 3/31/15	BVA Favorable/ (Unfavorable) \$ Variance	BVA Favorable/ (Unfavorable) % Variance	2014 Budgeted Revenue/ Expense	Actual 3/31/14	BVA Favorable/ (Unfavorable) \$ Variance	BVA Favorable/ (Unfavorable) % Variance	2015 vs 2014 Favorable/ (Unfavorable) \$ Variance	BVA Favorable/ (Unfavorable) % Variance	
CATV Revenue	\$ 140,000		\$ (140,000)	0%	131,000		\$ (131,000)	0%	\$ -	0%	50% of Comcast Revenue to General Fund and 50% to CATV Fund
<b>CATV Expenses</b>											
Wages, Taxes & Benefits	\$ 61,143	\$ 15,638	\$ 45,505	26%	\$ 65,425	\$ 17,463	\$ 47,962	27%	\$ (1,825)	-10%	
General Expenses	\$ 56,375	\$ 13,467	\$ 42,908	24%	\$ 46,751	\$ 2,724	\$ 44,027	6%	\$ 10,743	394%	Includes annual E-Channel Assessment
<b>Total Expenses</b>	\$ 117,518	\$ 29,105	\$ 88,413	25%	\$ 112,176	\$ 20,187	\$ 91,989	18%	\$ 8,918	44%	Total of all expenses
<b>Net Income/(Deficit)</b>	\$ 22,482	\$ (29,105)	\$ (51,587)	-129%	\$ 18,824	\$ (20,187)	\$ (39,011)	-107%	\$ (8,918)	44%	Net Increase/(Decrease) of Revenue over Expenses

Town of Exeter  
 Recreation Revolving Fund Revenues & Expenses(unaudited)  
 As of March 31, 2015

**DRAFT**

Description	Current Year				Prior Year				Comparison of Actuals		Notes
	2015 Budgeted Revenue	Actual 3/31/15	BVA Favorable/ (Unfavorable) \$ Variance	BVA Favorable/ (Unfavorable) % Variance	2014 Budgeted Revenue/ Expense	Actual 3/31/14	BVA Favorable/ (Unfavorable) \$ Variance	BVA Favorable/ (Unfavorable) % Variance	2015 vs 2014 Favorable/ (Unfavorable) \$ Variance	BVA Favorable/ (Unfavorable) % Variance	
Total Revenue	\$ 488,200	\$ 188,163	\$ (300,037)	39%	\$ 510,800	\$ 188,314	\$ (322,486)	37%	\$ (151)	0%	Special Events, Program, Pool and Trip Revenue
Wages, Taxes & Benefits	\$ 173,603	\$ 4,206	\$ 169,397	2%	\$ 162,545	\$ 3,580	\$ 158,965	2%	\$ 626	17%	Camp Salaries and OT for Rec Coordinator
General Expenses	\$ 328,060	\$ 26,723	\$ 301,337	8%	\$ 315,355	\$ 34,698	\$ 280,657	11%	\$ (7,975)	-23%	Expenses related to pool, camp and trips
Total Expenses	\$ 501,663	\$ 30,929	\$ 470,734	6%	\$ 477,900	\$ 38,278	\$ 439,622	8%	\$ (7,349)	-19%	Total of All Expenses
Net Income/(Deficit)	\$ (13,463)	\$ 157,234	\$ 170,697	-1168%	\$ 32,900	\$ 150,036	\$ 117,136	456%	\$ 7,198	5%	Net Increase/(Decrease) of Revenue over Expenses

Town of Exeter  
 Ambulance Revolving Fund - Revenues & Expenses (unaudited)  
 As of March 31, 2015

DRAFT

	Current Year				Prior Year				Comparison of Actuals		
	2015 Budgeted Revenue	Actual 3/31/15	BVA Favorable/ (Unfavorable) \$ Variance	BVA Favorable/ (Unfavorable) % Variance	2014 Budgeted Revenue/ Expense	Actual 3/31/14	BVA Favorable/ (Unfavorable) \$ Variance	BVA Favorable/ (Unfavorable) % Variance	2015 vs 2014 Favorable/ (Unfavorable) \$ Variance	BVA Favorable/ (Unfavorable) % Variance	
EMS- Ambulance Transport Revenue	\$ 445,612	\$ 32,440	\$ (413,172)	7%	\$ 462,000	\$ 115,626	\$ (346,374)	25%	\$ (83,186)	-72%	Ambulance Transport Revenue
Wages, Taxes & Benefits	\$ 186,595	\$ 36,570	\$ 150,025	20%	\$ 195,889	\$ 37,789	\$ 158,100	19%	\$ (1,219)	-3%	Includes Wages for 1 Dispatcher and Ambulance OT for Supression Dept
General Expenses	\$ 143,204	\$ 43,064	\$ 100,140	30%	\$ 142,545	\$ 41,582	\$ 100,963	29%	\$ 1,482	4%	Includes Ambulance Lease \$ 62K
Total Expenses	\$ 329,799	\$ 79,634	\$ 250,165	24%	\$ 338,434	\$ 79,371	\$ 259,063	23%	\$ 263	0%	Total of All Expenses
Net Income/(Deficit)	\$ 115,813	\$ (47,194)	\$ (163,007)	-41%	\$ 123,566	\$ 36,255	\$ (87,311)	29%	\$ (83,449)	-230%	Net increase/(Decrease) of Revenue over Expenses