

SELECT BOARD MEETING
Monday, December 23, 2024
6:20 pm
Nowak Room, Town Offices
10 Front Street, Exeter, NH 03833
REGULAR BUSINESS MEETING BEGINS AT 7:00 PM

Virtual Meetings can be watched on Ch 22 or Ch 98 and YouTube.

To access the meeting, click this link: <https://us02web.zoom.us/j/89390402610>

To access the meeting via telephone, call: +1 646 558 8656 and enter the Webinar ID: 893 9040 2610

Please join the meeting with your full name if you want to speak.

Use the "Raise Hand" button to alert the chair you wish to speak. On the phone, press *9.

More instructions for how to access the meeting can be found here:
<https://www.exeternh.gov/townmanager/virtual-town-meetings>

Contact us at extvg@exeternh.gov or 603-418-6425 with any technical issues.

AGENDA

1. Call Meeting to Order
2. Collective Bargaining Update
3. Board/Committee/Commission Interviews – Sustainability Advisory Committee
4. Public Comment
5. Approval of Minutes
 - a. Regular Meeting: December 9, 2024
6. Appointments/Resignations
7. Discussion/Action Items
 - a. Revaluation – Corey Stevens, Finance Director
 - b. FY 25 Budget – Russ Dean, Town Manager; Corey Stevens, Finance Director
 - c. Town of Exeter Investment Policy – Corey Stevens, Finance Director
 - d. Review 2024 Year-End Encumbrance Requests – Corey Stevens, Finance Director
 - e. TIF Update – Russ Dean, Town Manager
 - f. Town Manager’s Contract – Russ Dean, Town Manager
8. Tax Abatements, Veterans Credits & Exemptions
9. Permits & Approvals
10. Town Manager’s Report
11. Select Board Committee Reports
12. Correspondence
13. Review Board Calendar

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14. Non-Public Session 91-A

15. Adjournment

Niko Papakonstantis, Chair

Select Board

Posted 12/20/24 Town Office, Town Website

Persons may request an accommodation for a disabling condition in order to attend this meeting. It is asked that such requests be made with 72 hours notice.

AGENDA SUBJECT TO CHANGE

Board Interviews



Town of Exeter
Town Manager's Office
10 Front Street, Exeter, NH 03833

Interview
12/23/24 6:50pm
CONFIRMED

Statement of Interest Boards and Committee Membership

Committee Selection: Sustainability

New Re-Appointment Regular Alternate

Name: Sarah Koff Email: sarahwkoff@gmail.com
Address: 46 Brentwood Rd, Exeter, NH Phone: 603-244-8669

Registered Voter: Yes No

Statement of Interest/experience/background/qualification, etc. (resume can be attached).

I am a passionate environmentalist who has loved living in Exeter for 12 years and wants to make it a better place to live in the long term. I am an environmental artist with a masters degree in natural resources. As a mother of two kids in public schools, a former member of Azoum School Board, & spouse of a long-time conservation commission member, I have energy + motivation to bring to the town level, particularly on projects involving our health, access to/treatment of the outdoors, + use of resources.

n/a

I understand that: 1. this application will be presented to the Exeter Select Board only for the position specified above and not for subsequent vacancies on the same board; 2. The Town Manager and Select Board may nominate someone who has not filed a similar application; 3. this application will be available for public inspection.

After submitting this application for appointment to the Town Manager:

- The application will be reviewed and you will be scheduled for an interview with the Select Board
- Following the interview the Board will vote on your potential appointment at the next regular meeting
- If appointed, you will receive a letter from the Town Manager and will be required to complete paperwork with the Town Clerk prior to the start of your service on the committee or board.

I certify that I am 18 years of age or older:

Signature: [Signature] Date: 12/8/24

To be completed by Select Board upon appointment:

Date Appointed: _____ Term Ending: _____ Full: _____ Alternate: _____

After submitting this application for appointment to the Town Manager:

- The application will be reviewed and you will be scheduled for an interview with the Select Board
- Following the interview the Board will vote on your potential appointment at the next meeting
- If appointed, you will receive a letter from the Town Manager and will be required to contact the Town Clerk prior to the start of your service on the committee or board.

I certify that I am 18 years of age or older:

Signature: *Sarah Koff*

Date: _____

To be completed by Select Board upon appointment

Date Appointed: _____ Term Ending: _____ F

Pam McElroy <pmcelroy@exeternh.gov>
To: Sarah Koff <sarahwkoff@gmail.com>

Mon, Dec 9, 2024 at 8:20 AM

Thanks Sarah.

Are you available to meet with the Select Board for an interview on Monday, 12/23 at 6:50 pm?

Pam
[Quoted text hidden]

Pam McElroy
Town of Exeter
Senior Executive Assistant, Town Manager's Office
603-773-6102
Human Services Administrator
603-773-6116



Application for Sustainability Committee

2 messages

Sarah Koff <sarahwkoff@gmail.com>
To: pmcelroy@exeternh.gov

Hi Pam,
Attached is my application to the Sustainability Advisory Committee. Let me know if you need anything else from me. Thank you!

Best,
Sarah Koff

Approval of Minutes

Select Board Meeting
Monday December 9, 2024
6:30 PM
Nowak Room, Town Offices
Draft Minutes

1. Call Meeting to Order

Members present: Chair Niko Papakonstantis, Vice-Chair Molly Cowan, Clerk Julie Gilman, Dan Chartrand, Nancy Belanger, and Town Manager Russ Dean were present at this meeting. The meeting was called to order by Mr. Papakonstantis at 6:30 PM.

2. Board Interviews

- a. Renay Allen-Hitzrot for the 250th Celebration Committee
- b. Kimberly Barner for the 250th Celebration Committee
- c. Marty Kennedy for the Planning Board
- d. Kelsey Dumville for the Arts & Culture Advisory Committee

The Board reconvened in the Nowak Room at 7 PM.

3. Public Comment

- a. There was no public comment at this time.

4. Proclamations/Recognitions

- a. There were no proclamations or recognitions at this time.

5. Approval of Minutes

- a. Regular Meeting: November 25, 2024

MOTION: Ms. Belanger moved to approve the minutes of November 25, 2024 as presented. Mr. Chartrand seconded. Ms. Belanger, Mr. Papakonstantis, and Mr. Chartrand voted aye. Ms. Cowan and Ms. Gilman abstained as they had not been present at the November 25 meeting. The motion passed 3-0-2.

6. Appointments

- a. Suzanne Stone from the Pairpoint Park Committee.

MOTION: Mr. Chartrand moved to accept with regret the resignation of Suzanne Stone from the Pairpoint Park Committee. Ms. Belanger seconded. The motion passed 5-0.

Mr. Papakonstantis said we're looking for 6 volunteers total for the 250th celebration committee, plus someone from the Heritage Commission.

MOTION: Ms. Belanger moved to appoint the Rev. Doctor Em Heath, Renay Allen-Hitzrot, and Kimberly Barner to the 250th Celebration Committee, with no term limit. Ms. Gilman seconded. The motion passed 5-0.

MOTION: Ms. Belanger moved to appoint Marty Kennedy as an alternate to the Planning Board, term to expire April 2027. Ms. Cowan seconded. The motion passed 5-0.

MOTION: Ms. Belanger moved to appoint Kelsey Dumville to the Arts & Culture Advisory Committee as an alternate, term to expire April 2025. Ms. Gilman seconded. The motion passed 5-0.

7. Discussion/Action Items

a. Revaluation Update

Finance Director Corey Stevens was present to discuss the revaluation. Mr. Stevens said he spoke to Tax and Assessing and things have slowed down lately. We've answered a lot of questions through the Select Board meetings and an article in the paper. We put together a quick touchpoint for the website, which is accessible from the homepage. We're seeing a lot of inquiries for abatements, particularly from manufactured homes. Those filing abatements should not defer paying their taxes. They should pay them, and if they go through the abatement process they will be credited or refunded. He added that taxes are due December 19th.

b. FY 25 Budget Recommendations Committee Recap

Budget Recommendations Committee Chair Bob Kelly was present to discuss the BRC process. Mr. Kelly said we received the budget in September and spent the next two months analyzing it and meeting with staff, then met several times as a full committee and in subcommittees. The budget increase was higher than we were used to; usually it's 2 - 3%, but this year it was 4-5%. Healthcare costs were a big part of it. We added a fairly large amount to the IT Department to address the threat of cyberattacks, which are on the rise among municipalities. Exeter is an old community; we try to maintain our buildings and vehicles regularly. The BRC pushed back on some things because we've been short-staffed. In the past, we've budgeted for things and the work wasn't done. We decided to provide more money to do vehicle maintenance rather than replacement. The BRC considered Fire Department coverage to parts of town that are not on the town water system, who were not really paying for it. Last year we approved a \$100,000 transfer from the General Fund to the Water Fund that would allow a payback for the water system. The staff recommendation for this year was to cut that \$100,000 to \$50,000, but the BRC chose to continue with the \$100,000. The BRC added \$275,000 to the preliminary budget. We supported the full-time Human Resources Director and a part-time Recreation Senior Coordinator. Both of these positions have been a long time coming, and people have been doing double jobs to cover these areas. There is a continued assessment of the Public Works Campus. There's a fuel island warrant article. One item that the Public Works Director raised is that there's no security up there. There's \$5M of equipment up there with no gate or fence. We don't have to start from scratch, but need to chip away at improving it. The Water Fund budget went down by 9%, due to retirement of debt and reduced capital outlay. One of

our key operators will be retiring in 2025, and our recent experience is that we haven't been able to hire right away, but it's important to have the funding in there. We also funded a consulting line item in case we need to bring that person back, but the BRC supported it only for a few months. The Sewer Fund was up over last year due to the Treatment Plant we built in 2019 being 5 years old. Our debt has gone down precipitously in the 5 years, but the buildings are aging. In the Capital Improvements program, there was a new fuel island in Public Works. The current fuel island has been there since the 60s and the tanks are 15 - 20 years old. The other big item is the Pickpocket Dam Removal, which the BRC supported. Several bond articles won't be hitting the rolls until 2026. There was strong support for the new groundwater development project. There's a large ask of \$7M, but that's to complete the project. There were new downtown electric vehicle charging stations and a styrofoam processing unit for the Transfer Station, and they were not unanimously but were significantly supported by the committee.

Mr. Kelly recognized the members of the 2024 BRC: Judy Rowan, Christine Soutter, Christopher Zigmont, Elizabeth Canada, Fran Hall, Anthony Zwaan, David Kovar, Enna Grazier, Don Cloutier, Andrew Elliott, and Amanda Kelly.

Mr. Chartrand asked about the groundwater development program. Mr. Kelly said we have enough funds to analyze the data and keep the momentum going. Assuming the State approves the location and data, the warrant will allow us to start with the construction. Mr. Chartrand said this is the most important thing on the warrant in March and hopes the town will support it.

Ms. Belanger encouraged town residents to volunteer for the Budget Recommendations Committee or at least to watch the budget process.

Ms. Cowan said this is a budget we can be proud of. There were important decisions we were forced to make because of decisions at the State and Federal levels.

Mr. Papakonstantis thanked Mr. Kelly for his year-round work, which includes meeting with the Executive Team.

Mr. Dean said right now, we have a 5.58% increase year over year in the General Fund. That is due primarily to health insurance changes. We're going through open enrollment right now which is changing the numbers.

Mr. Papakonstantis asked Mr. Dean to put the budget on the agenda for the Select Board meetings of December 23 and January 6. Mr. Kelly said he would only be available on December 23rd.

c. TIF Update

Darren Winham, Economic Development Director said TIF is the tax increment financing district. It has been extremely successful. We have some projects now that could bring lots of jobs and tax dollars. The TIF was voted on in 2015, and since 2016 we've raised \$11,843,000. The current balance is \$8.28M; of this amount, \$1.8M is due to pay the bond, \$1.67M is earmarked for Epping

Road widening and related improvements, and \$2.5M is set aside for phase 2 of the TIF road extension of Ray Farmstead Road. There's some stickiness there now, but it may be solved by next year. We're in the second phase of the widening of the road from Continental to 101. The reason we have to do an amendment to the article voted in 2020 is because Covid hit and the price escalated. Once the voters vote a figure, you can only go 10% over that amount, which is not enough to finish it. We're doing as much as we can this year and are waiting on figures for next year. \$1M was approved. Mr. Chartrand said the money comes out of the TIF fund, so there's no tax impact.

Mr. Winham said TIF money has to be used for public infrastructure. There are a number of improvements we could make, such as around the Police Station Fire Substation and the Water Tower. He's asking the lawyer if we can do that and if the voters can allow the Select Board to spend the money rather than voting on each project. Mr. Dean said Peterborough created expendable trust funds and the voters authorized the Select Board to be the agents of those funds. We'll come back with a slate of recommendations.

Mr. Chartrand said we should be cautious on this. Let's not cut any corners that might impact this tool in the eyes of the voters. They've shown an incredible capacity to understand and support these projects.

Ms. Belanger said the fund has \$8.28M and there's a list of earmarked amounts. Mr. Dean said \$2.5M is left. Mr. Chartrand said the TIF is still operating and growing. It will continue to increase each year. Mr. Dean said the latest figure is \$2.8M a year.

Mr. Winham said the TIF Advisory Board stopped meeting in 2020. It has to have a member of the Select Board, a member of staff, and 3 people who own property or businesses in the TIF zone. Previously, the members were himself, Tom Monahan, Mike Lampert, Dan Chartrand, and John Shafmaster. John Shafmaster resigned in 2020, so Mr. Winham invited Scott Wright and had one meeting including him, but found that the Select Board needs to appoint him. Mr. Papakonstantis said he would have to apply and the Board would have to interview him. Mr. Dean said he can arrange that.

d. DPW Projects Update

Public Works Director Stephen Cronin was present to give an update on DPW projects. Mr. Cronin said we've been working to update our DPW projects page on the website.

The Webster Ave Pump Station construction started in July. We've completed the relocation of the gas mains and installed 400 feet of the new forcemains. This project will pause for the winter months. We should have the new pump station online by the end of 2025 and fully completed in late spring 2026.

The septage receiving equipment arrived on site in November. The mechanical equipment has been installed. We're awaiting delivery of electrical and control panels. We expect this project to be complete in spring 2025.

The intersection improvements at Front/Pine/Linden are ongoing. The design consultant continues to advance the design. We've determined the property impacts and need to secure easements, which should be wrapped up shortly. The sewer and drainage systems are beyond repair and must be replaced. We anticipate construction to begin in 2025. There will be a neighborhood meeting in the coming weeks.

The Linden Street Bridge went to bid in January but came in higher than the appropriation. We added a request for supplemental funding to the 2025 CIP. We would rebid and begin construction in 2025.

The Westside Drive Utility improvements final design has been submitted to DES. We are on track to bid that project this winter and begin construction in spring 2025. We will secure the necessary permits and easements this winter.

Regarding the Groundwater Source Project, the new production well is in. We started the 5-day pumping test on Nov 13, which proceeded nicely. The well monitoring equipment remained in place to look at groundwater recovery. Data will be submitted to DES for review in January. We're optimistic about the results; the yield was consistent with the predictions. There's a warrant item for final design and construction. If approved, we would start construction late next year.

The Surface Water Treatment Plant had a conceptual design RFQ in September. We only had one proposal, which we're reviewing. We will meet with them and make a recommendation to the Board.

Regarding the Epping Road improvements, the road widening began on September 23. Drainage work will continue this week. We will continue with construction as the weather remains favorable. We will need the additional TIF funding to complete the project. We added a signalized crossing, which was not part of the original recommendations.

The Swasey Parkway turnaround construction has been completed. The gates were installed on Friday, and they will hopefully be open this week. We plan to issue a press release and a Facebook update.

Mr. Papakonstantis asked if Mr. Cronin could alert the Chair of the Swasey Park Trustees and make sure once the gates are up that he has a key. Mr. Cronin said these are combination padlocks, and we gave him and Public Safety the code today. DPW has a key if there is an issue. We will be monitoring the traffic and activity for any needed changes.

Mr. Cronin said regarding Pickpocket Dam, we directed our consultant to pursue funding opportunities for dam removal. They identified 3 opportunities and they're working on applications. We're looking for a letter of support for that. The Department will host a public information session on December 10 at the Exeter Public Library. We sent notifications to abutters both in Exeter and in Brentwood. At the meeting, we'll talk about the process moving forward. There will be three breakout groups for feedback from residents.

Regarding the School Street area reconstruction, in October the Board approved a contract with CMA, and we've executed that contract. Survey activity starting this week. There's a design kick-off meeting this week.

The Winter Street BMP project was awarded to NE Earth Mechanics who installed new drainage and catch basins. Construction of the new infiltration systems began this week. Most work is outside the layout of the road so will not hinder traffic.

Mr. Papakonstantis asked the Board to consider the Pickpocket Dam letter of approval outside of the permits and approvals agenda item.

Mr. Cronin said VHB submitted a letter of intent on behalf of the town for the Coastal Zone Management Grant and got some positive comments back. DES recommended that we include letters of support from stakeholders in our final grant application. The Town Manager's Office reached out to Brentwood and our Congressional Delegation for letters of support. Kristen Murphy has been working with the Conservation Commission. We drafted a letter for the Select Board's consideration.

Mr. Papakonstantis asked if this grant is similar to the grant from last year. Mr. Cronin said that was for fish passage, this is a slightly different program.

MOTION: Ms. Belanger moved to approve a letter of support for inclusion with the town's application for the NOAA Coastal Zone Management Habitat Protection and Restoration Competition application for the Pickpocket Dam removal project. Ms. Cowan seconded. The motion passed 5-0.

e. Rapid Sequence Intubation Update

Fire Chief Justin Pizon was present to give an update. He's been attending a working group for the 125 Corridor, spearheaded by the Chief of the Plaistow Fire Department. They are discussing how to establish a paramedic intercept service along the 125 Corridor. They've chosen not to go with privatization. March 20 is the end of the Exeter Hospital ALS program, but they could end it sooner depending on how quickly this group works. There's going to be an opt-in cost, which will be a flat fee plus a fee based on population and a transportation fee. That's not something we're interested in opting in on because we employ our own paramedics. There will still be an opportunity for a conversation, because if someone were transported from Exeter, we would be billed.

Chief Pizon discussed Rapid Sequence Intubation or RSI, a mechanism to secure a person's airway. He and Assistant Chief Matheson met with Exeter Hospital representatives. The doctor there has to give us support on this project. We've been using Eric Yeager on our monthly EMS training. Once Dr. Kissel at EHS knew we were working with Eric, he was supportive; he wants Exeter Hospital to become a training partner with the Exeter FD. Chief Pizon was put in touch with their Education Coordinator. They have a simulation lab at the Hospital that may be available for us to use.

RSI needs appropriate initial training, a continuous quality improvement program, and annual ongoing training. RiverWoods donated 2 video laryngoscopes. The most expensive part is a portable ventilator; it's \$12,998 for a

recertified one. It's \$2,200 for the education portion. 16 hours of training is required, but we can take 4 hours out of those costs because it will be added to our regular monthly trainings. Continuing quality improvement is \$1,500 to get us set up for the first year. There will be \$5,200 in overtime expenses: 12 hours x 9 paramedics. The budget has \$1,000 difference from what was proposed in the budget, as he was able to offset it elsewhere. Historically back to 2022, the EMS Revolving Fund has been giving back to the General Fund. In 2023 it gave back \$182,000.

Chief Pizon said he's looking for support to push forward with this RSI program. We'd like to be self-sufficient without paramedics from other communities or an intercept service.

Mr. Papakonstantis asked if there would need to be a motion, or just acceptance from the Board. Mr. Dean said concurrence that we can proceed with this program. The costs will be rolled into the EMS Fund. The Board generally agreed to the program as proposed.

f. ARPA Update

Corey Stevens, Finance Director, was present to discuss proposed ARPA funding projects. We're down from \$1.603M to \$27,390 in ARPA funds. The Board has prioritized projects that have a community impact and give back to residents. We're proposing 3 projects, working with DPW and the Media/IT teams. The Swasey Park gates were installed this week at a cost of \$8,700, and we would like to use ARPA funding to cover that. We'd like to upgrade the AV in the Wheelwright Room, which is used by committees but is not set up to video and record the way the Nowak Room is. The plan includes audio and video. The 4 cameras in the Nowak Room are at end of life, but are appropriate in the space downstairs. We could replace the four up here and bring those downstairs. We'd suspend a microphone from the ceiling. They would be able to manage meetings from across the street. This will make the Wheelwright room more useful. The cost is \$13,600. The third project is supplementing the IT budget to make changes to the IT environment as it relates to Public Safety. The actual cost is \$68,000 but we put \$40,000 in the budget. This includes buying hardware and services from the IT vendor. We asked FD, Police, and IT to look at how to pull some of that cost from their current year budgets. What's left is \$5,090 that we could use from ARPA. This is to use up what's left in the ARPA funds. We have to obligate the funds by the end of the year and spend them by the end of 2026.

Ms. Belanger noted that we got to zero in the ARPA funding. Mr. Stevens said we funded 16 projects, including retention bonuses, protective equipment, DPW work, Pickpocket Dam work, the Winter Street BMP, and the Tree Committee. Mr. Dean said we plan to put the list of projects in the town report this year.

Ms. Belanger asked if there could be "quiet, meeting in progress" signs outside the Wheelwright Room. Mr. Dean said we can look into it. Mr. Stevens said Mr. Swanson suggested a plaque that said "paid for by ARPA funds."

MOTION: Ms. Belanger moved to authorize the remaining ARPA funds to be expended as follows: \$8,700 for the Swasey Turnaround Gates; \$13,600 for AV tech upgrades to the Town Offices; and \$5,090 for IT hardware and services; and to further authorize the Town Manager or their designee to sign the appropriate documents. Ms. Gilman seconded. The motion passed 5-0.

8. Regular Business

a. Tax Abatements, Veterans Credits and Exemptions

MOTION: Ms. Gilman moved to approve an abatement for 110/2/15 in the amount of \$91.05 for tax year 2024. Ms. Belanger seconded. The motion passed 5-0.

MOTION: Ms. Gilman moved to approve an abatement for 110/2/14 in the amount of \$160.00 for tax year 2024. Ms. Belanger seconded. The motion passed 5-0.

MOTION: Ms. Gilman moved to approve an abatement for 110/2/89 in the amount of \$166.04 for tax year 2024. Ms. Belanger seconded. The motion passed 5-0.

MOTION: Ms. Gilman moved to approve an abatement for 110/2/22 in the amount of \$91.29 for tax year 2024. Ms. Belanger seconded. The motion passed 5-0.

MOTION: Ms. Gilman moved to approve a Veterans Credit for 47/8/2418 in the amount of \$500 for tax year 2025. Ms. Belanger seconded. The motion passed 5-0.

MOTION: Ms. Gilman moved to approve a Veterans Credit for 64/91 in the amount of \$500 for tax year 2025. Ms. Belanger seconded. The motion passed 5-0.

MOTION: Ms. Gilman moved to approve a Veterans Credit for 80/7/2 in the amount of \$500 for tax year 2025. Ms. Belanger seconded. The motion passed 5-0.

b. Permits & Approvals

- i. There were no permits or approvals considered at this time.

c. Town Manager's Report

- i. Collective Bargaining is ongoing. We're having productive meetings with the unions. He'll have an update for the Board on December 23.
- ii. We worked with the FD on the Nowak Room capacity. It is 48 people with chairs or 103 people with standing room only.
- iii. We had a conversation with Keegan Associates about next steps. There is money left in that account. They gave us a proposal that includes Executive Coaching and meeting with Public Works; following up with staff on changes made; and meeting with the Board again.
- iv. We held an in-person Operations meeting on December 6.

- v. He thanked the Christmas Parade organizer Beth Dupell and her team, as well as Parks and Rec and Chamber for the Holiday Block Party. There's a giving tree at Parks and Rec to fund Youth Programming, and he's working to bring it to the Town Offices.
- vi. Town Offices are closed Christmas Eve and Christmas Day, and have a half day on Dec 31 and a full day off on New Years.
- vii. Ms. Gilman asked Mr. Dean to look into whether the town can have its own liquor license for committee-sponsored events.

d. Select Board Committee Reports

- i. Ms. Belanger said the Planning Board sitewalk scheduled for RiverWoods December 5th was rescheduled to this Thursday. The RiverWoods application will be heard December 19.
- ii. Ms. Gilman had no report.
- iii. Ms. Cowan had no report.
- iv. Mr. Chartrand attended a Sustainability Advisory Committee meeting, which had a quorum. The Conservation Commission was moved to Wednesday because of the dam removal meeting on Tuesday, so he has a conflict as he would prefer to attend the Water/Sewer meeting.
- v. Mr. Papakonstantis had no report.

e. Correspondence

- i. There was no correspondence.

9. Review Board Calendar

Mr. Papakonstantis said the next meetings are December 23 and January 6. The Budget Hearing is January 21.

10. Other Business

Ms. Gilman asked if the Board thought it was ok for town committees to recommend items to read or watch. Mr. Dean said he will review that.

11. Non-Public Session

MOTION: Ms. Belanger moved to enter into non-public session under RSA 91-A:3II(a). Ms. Gilman seconded. In a roll call vote, the motion passed 5-0. The Board entered non-public session at 8:51 PM. Ms. Belanger moved to exit non-public session. Ms. Gilman seconded the motion. The motion carried all in favor.

12. Adjournment. Ms. Cowan motioned to adjourn. Ms. Belanger seconded. The motion carried and the Board stood adjourned at 9:02 pm.

Respectfully Submitted,
Joanna Bartell
Recording Secretary

Appointments/Resignations

Discussion/Action Items

Revaluation

FY25 Budget



TOWN OF EXETER, NEW HAMPSHIRE

10 FRONT STREET • EXETER, NH • 03833-3792 • (603) 778-0591 • FAX 772-4709

www.exeternh.gov

TO: SELECTBOARD & TOWN MANAGER, RUSSELL DEAN
FROM: FINANCE DIRECTOR, COREY STEVENS
SUBJECT: FY25 BUDGET UPDATE
DATE: DECEMBER 23, 2024

Below is a wage proposal for consideration at the Selectboard's meeting this evening. Please add me to the agenda so I can speak on the subject.

Non-Union - 2% COLA v. 3% Step for FY25

	2024	2025		
		BRC	SB w/ 2% COLA	SB w/ 3% Step
General Fund	22,860,862	24,164,024	24,119,426	24,146,724 *
% change from FY24		5.70%	5.51%	5.62%
\$ change from FY24		1,303,162	1,258,564	1,285,862
diff 2% v. 3%				27,298
Water Fund	4,962,773	4,605,092	4,600,646	4,601,723 *
% change from FY24		-7.21%	-7.30%	-7.28%
\$ change from FY24		(357,681)	(362,127)	(361,051)
diff 2% v. 3%				1,077
Sewer Fund	7,490,430	8,152,155	8,137,033	8,138,093 *
% change from FY24		8.83%	8.63%	8.65%
\$ change from FY24		661,725	646,603	647,662
diff 2% v. 3%				1,060

* Budgets as of 12/23/24, not final, subject to future revisions

Corey

Town of Exeter								
2025 Comparison Budgets: Select Board								
Prepared: December 6, 2024								
Version #3								
DEPARTMENT	2023 Actual	2024 Budget	2024 Actual	2025 BRC Budget	2025 SB Budget	2025 SB Budget vs. 2024 Budget \$ Increase/- (Decrease)	2025 SB Budget vs. 2024 Budget %- Difference	2025 SB Budget vs. 2025 BRC Budget \$ Increase/- (Decrease)
General Fund Appropriations								
General Government								
Select Board	50,080	22,468	18,089	22,462	22,462	(6)	-0.03%	-
Town Manager	271,116	314,675	266,658	451,632	459,612	144,937	46.06%	7,980
Human Resources	168,174	206,664	171,429	206,880	217,880	11,216	5.43%	11,000
Transportation	-	1	-	1	1	-	0.00%	-
Legal	75,168	100,000	93,815	100,000	100,000	-	0.00%	-
Information Technology	322,559	345,583	247,663	423,959	429,140	83,557	24.18%	5,181
Media Communications	-	65,691	50,944	72,137	73,270	7,578	11.54%	1,133
Trustees of Trust Funds	891	891	891	891	891	(0)	-0.04%	-
Town Moderator	861	1,351	1,077	673	673	(678)	-50.19%	-
Town Clerk	382,622	459,705	284,272	419,063	420,827	(38,878)	-8.46%	1,764
Elections/Registration	11,440	24,771	21,233	21,234	21,682	(3,089)	-12.47%	448
Total General Government	1,282,912	1,541,800	1,156,069	1,718,932	1,746,437	204,637	13.27%	27,506
Finance								
Finance/Accounting	321,498	370,133	315,923	400,708	406,396	36,263	9.80%	5,688
Treasurer	9,542	9,692	7,952	9,545	9,545	(147)	-1.52%	-
Tax Collection	100,626	120,611	96,877	133,460	135,523	14,912	12.36%	2,063
Assessing	245,192	270,562	229,623	272,030	274,681	4,119	1.52%	2,651
Total Finance	676,859	770,998	650,374	815,743	826,145	55,147	7.15%	10,402
Planning & Development								
Planning	270,522	301,174	239,073	318,493	323,732	22,558	7.49%	5,239
Economic Development	159,555	167,860	138,654	178,992	180,180	12,320	7.34%	1,188
Inspections/Code Enforcement	249,815	279,825	221,565	287,562	267,576	(12,249)	-4.38%	(19,986)
Conservation Commission	6,301	9,555	8,141	9,794	9,794	239	2.50%	-
Renewable Energy Expense	-	1	-	1	1	-	0.00%	-
Zoning Board of Adjustment	4,635	4,376	2,567	4,262	4,262	(114)	-2.61%	-
Historic District Commission	308	1,923	311	1,557	1,557	(366)	-19.02%	-

Town of Exeter								
2025 Comparison Budgets: Select Board								
Prepared: December 6, 2024								
Version #3								
DEPARTMENT	2023 Actual	2024 Budget	2024 Actual	2025 BRC Budget	2025 SB Budget	2025 SB Budget vs. 2024 Budget \$ Increase/- (Decrease)	2025 SB Budget vs. 2024 Budget %- Difference	2025 SB Budget vs. 2025 BRC Budget \$ Increase/- (Decrease)
Heritage Commission	893	1,109	1,163	1,496	1,496	387	34.90%	-
Total Planning & Development	692,029	765,823	611,475	802,157	788,598	22,775	2.97%	(13,559)
Public Safety								
Police	3,733,162	3,952,128	3,140,695	4,197,809	4,187,747	235,619	5.96%	(10,062)
Fire	4,080,978	4,235,231	3,300,393	4,339,763	4,277,278	42,047	0.99%	(62,485)
Dispatch	391,762	478,265	344,083	503,218	508,637	30,372	6.35%	5,419
Health	131,750	129,899	106,438	140,270	142,410	12,511	9.63%	2,140
Total Public Safety	8,337,652	8,795,523	6,891,609	9,181,060	9,116,072	320,549	3.64%	(64,988)
Public Works - General Fund								
Administration & Engineering	106,395	573,740	320,350	602,564	614,454	40,714	7.10%	11,890
Highways & Streets	1,952,058	2,001,196	1,601,543	2,189,710	2,192,763	191,567	9.57%	3,053
Snow Removal	377,671	314,696	252,459	289,511	289,511	(25,185)	-8.00%	-
Solid Waste Disposal	1,432,155	1,488,354	1,063,948	1,650,458	1,650,074	161,720	10.87%	(384)
Street Lights	142,251	169,000	98,738	147,000	147,000	(22,000)	-13.02%	-
Stormwater	51,317	92,360	8,301	92,360	92,360	-	0.00%	-
Total Public Works - General Fund	4,061,846	4,639,346	3,345,338	4,971,603	4,986,162	346,816	7.48%	14,559
Maintenance								
General	504,775	537,894	368,512	593,608	571,170	33,276	6.19%	(22,438)
Town Buildings	292,985	303,611	250,204	320,632	320,632	17,021	5.61%	-
Maintenance Projects	81,792	100,000	38,773	100,000	100,000	-	0.00%	-
Mechanics/Garage	196,915	301,736	173,789	316,765	316,713	14,977	4.96%	(52)
Total Maintenance	1,076,467	1,243,241	831,278	1,331,005	1,308,515	65,274	5.25%	(22,490)
Welfare & Human Services								
Welfare	189,556	144,094	149,496	178,103	177,480	33,386	23.17%	(623)
Human Services	98,610	98,325	98,325	100,000	100,000	1,675	1.70%	-
Total Welfare & Human Services	288,166	242,419	247,821	278,103	277,480	35,061	14.46%	(623)

Town of Exeter								
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Prepared: December 6, 2024								
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DEPARTMENT	2023 Actual	2024 Budget	2024 Actual	2025 BRC Budget	2025 SB Budget	2025 SB Budget vs. 2024 Budget \$ Increase/- (Decrease)	2025 SB Budget vs. 2024 Budget %- Difference	2025 SB Budget vs. 2025 BRC Budget \$ Increase/- (Decrease)
Parks & Recreation								
Recreation	389,327	437,248	367,137	504,372	509,731	72,483	16.58%	5,359
Parks	229,370	251,581	203,063	274,714	246,045	(5,536)	-2.20%	(28,669)
Total Parks & Recreation	618,696	688,829	570,200	779,086	755,776	66,947	9.72%	(23,310)
Other Culture/Recreation								
Other Culture/Recreation	17,565	18,500	10,602	18,500	18,500	-	0.00%	-
Special Events	16,170	16,000	15,693	18,000	18,000	2,000	12.50%	-
Total Other Culture/Recreation	33,735	34,500	26,294	36,500	36,500	2,000	5.80%	-
Public Library								
Library	1,099,877	1,185,689	1,039,558	1,262,381	1,276,184	90,495	7.63%	13,803
Total Library	1,099,877	1,185,689	1,039,558	1,262,381	1,276,184	90,495	7.63%	13,803
Debt Service & Capital								
Debt Service	1,497,586	2,069,272	2,059,658	1,948,573	1,948,573	(120,699)	-5.83%	-
Vehicle Replacement/Lease	203,683	248,495	242,266	296,317	296,317	47,822	19.24%	-
Misc. Expense	(4,685)	100,004	82,589	150,004	150,004	50,000	50.00%	-
Cemeteries	-	1	-	1	1	-	0.00%	-
Capital Outlay - Other	7,509	6,488	6,120	13,017	13,017	6,529	100.63%	-
Total Debt Service & Capital	1,704,093	2,424,260	2,390,634	2,407,912	2,407,912	(16,348)	-0.67%	-
Benefits & Taxes								
Health Insurance Buyout/Sick Leave/Flex Spending	247,849	192,152	193,884	207,801	239,388	47,235	24.58%	31,587
Insurance Reserves	-	-	-	-	-	-	#DIV/0!	-
Unemployment	2,320	2,341	2,341	2,446	2,446	105	4.49%	-
Worker's Compensation	232,159	246,089	246,089	260,854	260,854	14,765	6.00%	-
Insurance	177,323	82,852	92,363	88,441	88,441	5,589	6.75%	-
Employee Wellness	-	5,000	-	-	-	(5,000)	-100.00%	-
Wage Reclassifications	-	-	-	20,000	20,000	20,000	#DIV/0!	-

Town of Exeter								
2025 Comparison Budgets: Select Board								
Prepared: December 6, 2024								
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DEPARTMENT	2023 Actual	2024 Budget	2024 Actual	2025 BRC Budget	2025 SB Budget	2025 SB Budget vs. 2024 Budget \$ Increase/-(Decrease)	2025 SB Budget vs. 2024 Budget %- Difference	2025 SB Budget vs. 2025 BRC Budget \$ Increase/-(Decrease)
Total Benefits & Taxes	659,651	528,434	534,678	579,542	611,129	82,694	15.65%	31,587
Total GF Operating Budget	20,531,985	22,860,862	18,295,327	24,164,024	24,136,910	1,276,048	5.58%	(27,114)
Water Fund								
Administration	427,020	537,491	326,908	592,689	599,322	61,830	11.50%	6,633
Billing and Collection	172,778	211,744	158,173	221,058	222,808	11,064	5.23%	1,750
Distribution	771,061	954,024	616,944	946,733	930,425	(23,599)	-2.47%	(16,308)
Treatment	902,565	1,028,751	764,148	1,144,746	1,148,224	119,473	11.61%	3,478
Debt Service	1,431,038	1,640,513	1,613,896	1,427,932	1,427,932	(212,581)	-12.96%	-
Capital Outlay	476,589	590,250	44,026	271,935	271,935	(318,315)	-53.93%	-
Appropriations from Reserves	20,000	-	-	-	-	-	#DIV/0!	-
Total WF Operating Budget	4,201,051	4,962,773	3,524,096	4,605,092	4,600,646	(362,128)	-7.30%	(4,447)
Sewer Fund								
Administration	454,683	566,755	357,692	624,324	630,957	64,201	11.33%	6,633
Billing and Collection	168,478	208,169	152,827	217,483	219,233	11,064	5.32%	1,750
Collection	522,772	717,012	370,689	745,781	729,473	12,461	1.74%	(16,308)
Treatment	1,282,092	1,635,020	1,081,528	1,700,504	1,693,306	58,286	3.56%	(7,198)
Debt Service	4,209,659	4,192,568	776,077	4,675,128	4,675,128	482,560	11.51%	-
Capital Outlay	48,949	170,906	112,519	188,936	188,936	18,030	10.55%	-
Appropriations from Reserves	67,134	-	468,938	-	-	-	#DIV/0!	-
Total SF Operating Budget	6,753,767	7,490,430	3,320,270	8,152,155	8,137,033	646,602	8.63%	(15,123)

Town of Exeter										
2025 General Fund Budget: Select Board										
Prepared: December 6, 2024										
									Version #3	
Org	Object	Description	2023 Actual	2024 Budget	2024 Actual: October	2025 BRC Budget	2025 SB Budget	2025 SB Budget vs. 2024 Budget \$ Increase/-(Decrease)	2025 SB Budget vs. 2024 Budget %-Difference	Explanation
GENERAL FUND										
General Government										
Select Board										
01413010	51000	SB- Sal/Wages Elected	16,250	16,000	13,333	16,000	16,000	-	0.0%	\$3K each 4-Select Person, \$4K for 1- Chair Person
		Salaries Total	16,250	16,000	13,333	16,000	16,000	-	0.0%	
01413010	52120	SB- Life Insurance	42	42	31	36	36	(6)	-14.3%	
01413010	52200	SB- FICA	1,008	992	827	992	992	-	0.0%	Based on wages: 6.2%
01413010	52210	SB- Medicare	236	232	194	232	232	-	0.0%	Based on wages: 1.45%
		Benefits Total	1,285	1,266	1,051	1,260	1,260	(6)	-0.5%	
01413010	55055	SB- Consulting Services	28,999	100	-	100	100	-	0.0%	Expenses related to tax deeded properties, other services
01413010	55050	SB- Conf/Room/Meals	-	100	-	100	100	-	0.0%	NHMA seminars, mileage reimbursement
01413010	55106	SB- Equipment Purchase	-	1	-	1	1	-	0.0%	Placeholder for equipment needs
01413010	55267	SB- Signs	-	1	-	1	1	-	0.0%	
01413010	55273	SB- Special Expense	3,545	5,000	3,705	5,000	5,000	-	0.0%	Proclamations, recognitions, special events for committees, E911 Committee activities, memberships
		General Expenses Total	32,544	5,202	3,705	5,202	5,202	-	0.0%	
		Select Board Total	50,080	22,468	18,089	22,462	22,462	(6)	0.0%	A
Town Manager										
01413011	51110	TM- Sal/Wages FT	196,448	229,369	195,648	378,721	387,560	158,191	69.0%	3 FT: Town Mgr, Assistant TM and Executive Assistant plus reclassification of ATM salary for increased management responsibilities
01413011	51200	TM- Sal/Wages PT	4,454	12,500	3,912	6,122	6,122	(6,378)	-51.0%	2 PT: Recording secretaries @ \$19.44 per hour (SB/BRC/Advisory meetings), Vacation repl for Ex Asst
		Salaries Total	200,902	241,869	199,559	384,843	393,682	151,813	62.8%	
01413011	52100	TM- Health Insurance	48,883	57,606	46,138	59,539	59,539	1,933	3.4%	18.7% increase in the premium rate
01413011	52110	TM- Dental Insurance	3,554	3,978	3,093	5,331	5,331	1,353	34.0%	5.0% increase in the premium rate
01413011	52120	TM- Life Insurance	201	184	160	288	288	104	56.5%	No increase
01413011	52130	TM- LTD Insurance	1,128	959	814	1,842	1,842	883	92.1%	No increase
01413011	52200	TM- FICA	11,963	14,996	11,907	23,860	24,408	9,412	62.8%	Based on wages: 6.2%
01413011	52210	TM- Medicare	2,798	3,507	2,785	5,580	5,708	2,201	62.8%	Based on wages: 1.45%
01413011	52300	TM- Retirement Town	27,078	31,034	26,471	49,727	50,854	19,820	63.9%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	95,605	112,264	91,368	146,167	147,970	35,706	31.8%	
01413011	55050	TM- Conf/Room/Meals	3,287	3,000	1,000	6,500	6,500	3,500	116.7%	ICMA/MMANH/Primex conference, seminars; increased hotel costs; add ATM
01413011	55058	TM- Contract Services		1	1,750	1	1	-	0.0%	FY24 is appraisal by Primex

Town of Exeter										
2025 General Fund Budget: Select Board										
Prepared: December 6, 2024										Version #3
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01413011	55088	TM- Dues	15,853	17,500	17,359	18,600	18,600	1,100	6.3%	NHMA (townwide), ICMA (TM/ATM), MMANH (TM/ATM) annual dues
01413011	55091	TM- Education/Training	-	300	-	2,300	2,300	2,000	666.7%	ICMA/MMANH/Primex conference, seminars
01413011	55106	TM- Equipment Purchase	194	300	-	300	300	-	0.0%	Small equipment
01413011	55171	TM- Legal/Public Notices	2,800	700	595	700	700	-	0.0%	Budget/bond notices, public hearings, CDBG hearings
01413011	55190	TM - Mobile Communications			570	1,000	1,000	1,000		Cell phone for Sr. Exec Assistant, Town Manager, Asst Town Manager
01413011	55198	TM - Office Equipment Leases	14,983	13,000	9,984	13,000	13,000	-	0.0%	Pitney Bowes Postage & Folding Machines; Canon printer \$253.87/mo; Great America Brother printers \$111.90/mo (TM only)
01413011	55200	TM- Supplies	3,232	4,500	3,001	4,500	4,500	-	0.0%	Supplies for town offices (paper, etc.)
01413011	55212	TM - Phone Reimbursement	1,410	1,560	115	-	-	(1,560)	-100.0%	Phone reimbursement (TM, EA) - discontinued 2024
01413011	55224	TM- Postage	276	300	53	300	300	-	0.0%	TM office postage; postage rates have increased to 69 cents/letter
01413011	55246	TM- Reference Material	-	100	-	100	100	-	0.0%	NHMA, ICMA publications
01413011	55291	TM- Subscriptions	232	250	286	325	325	75	30.0%	Exeter News-Letter, Google Storage
01413011	55302	TM- Town Report Expense	3,176	3,500	3,526	3,600	3,600	100	2.9%	Printing of annual Town Report (Select Print Solutions)
01413011	55308	TM- Travel Reimbursement	576	700	1,368	500	500	(200)	-28.6%	Mileage reimbursement for TM/ATM/EA
		General Expenses Total	46,019	45,711	39,608	51,726	51,726	6,015	13.2%	
01413011	55998	TM- Due from Water Fund	(35,705)	(42,585)	(31,938)	(65,552)	(66,883)	(24,298)	57.1%	12.5% Water Fund Offset
01413011	55999	TM- Due from Sewer Fund	(35,705)	(42,585)	(31,938)	(65,552)	(66,883)	(24,298)	57.1%	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(71,409)	(85,169)	(63,877)	(131,104)	(133,766)	(48,597)	57.1%	
								-		
		Town Manager Total	271,116	314,675	266,658	451,632	459,612	144,937	46.1%	A
Human Resources										
01415515	51110	HR- Sal/Wages FT	153,653	174,534	147,807	142,981	148,640	(25,894)	-14.8%	2 FT: HR Director (9 mos); HR Generalist
01415515	51200	HR- Sal/Wages PT	-	23,992	12,537	27,333	26,011	2,019	8.4%	PT position
		Salaries Total	153,653	198,526	160,344	170,314	174,651	(23,875)	-12.0%	
01415515	52100	HR- Health Insurance	18,288	19,346	16,122	49,492	57,836	38,490	199.0%	18.7% increase in the premium rate
01415515	52110	HR- Dental Insurance	3,177	3,088	2,574	2,721	3,655	567	18.4%	5.0% increase in the premium rate
01415515	52120	HR- Life Insurance	225	184	160	168	168	(16)	-8.7%	No increase
01415515	52130	HR- LTD Insurance	860	903	815	540	540	(363)	-40.2%	No increase
01415515	52200	HR- FICA	9,442	12,309	9,934	10,559	10,828	(1,480)	-12.0%	Based on wages: 6.2%
01415515	52210	HR- Medicare	2,208	2,879	2,323	2,470	2,532	(346)	-12.0%	Based on wages: 1.45%
01415515	52300	HR- Retirement Town	21,170	23,614	19,998	18,666	19,388	(4,226)	-17.9%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	55,369	62,323	51,926	84,616	94,947	32,624	52.3%	
01415515	55050	HR- Conf Rooms/Meals	3,252	1,320	2,531	1,350	1,350	30	2.3%	Director - IPMA-HR
01415515	55055	HR- Consulting Services	2,950					-		

Town of Exeter										
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01415515	55088	HR- Dues	700	1,334	981	930	930	(404)	-30.3%	SHRM, IPMA-HR, ANHPEHRA
01415515	55091	HR- Education/Training	1,118	2,800	-	6,000	6,000	3,200	114.3%	IPMA-HR Conference Registration, NHMA Conference Registration, Training for new director and generalist Annual Labor Employment Conference
01415515	55097	HR- Employee Relations	566	1,500	908	1,500	1,500	-	0.0%	Employee Service and Recognition, annual gatherings
01415515	55099	HR- Employee Notices	553	1,500	-	1,000	1,000	(500)	-33.3%	
01415515	55106	HR- Office Equipment Purchase	-	350	-	1,000	1,000	650	185.7%	Office Set up for new HR Director
01415515	55190	HR-Mobile Communications	810	613	265	462	462	(151)	-24.6%	HR Director Mobile Phone - 38.53/mo
01415515	55200	HR- Office Supplies	1,114	400	879	1,000	1,000	600	150.0%	To set up a new staff
01415515	55224	HR- Postage	199	230	88	240	240	10	4.3%	
01415515	55226	HR- Pre-Employment Screening	3,276	600	885	2,000	2,000	1,400	233.3%	Currently, PD is conducting screening but not sustainable
01415515	55246	HR- Reference Materials	-	100	-	100	100	-	0.0%	
01415515	55270	HR Software Agreement/Contract	-	180	-	-	-	(180)	-100.0%	
01415515	55308	HR- Travel Reimbursement	39	100	-	100	100	-	0.0%	
		General Expenses Total	14,577	11,027	6,537	15,682	15,682	4,655	42.2%	
01415515	55998	HR- Due from Water Fund	(27,713)	(32,606)	(23,689)	(31,866)	(33,700)	(1,094)	3.4%	12.5% Water Fund Offset
01415515	55999	HR- Due from Sewer Fund	(27,713)	(32,606)	(23,689)	(31,866)	(33,700)	(1,094)	3.4%	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(55,426)	(65,212)	(47,379)	(63,732)	(67,400)	(2,188)	3.4%	
		Human Resources Total	168,174	206,664	171,429	206,880	217,880	11,216	5.4%	A
Transportation										
01419919	55040	GG - Transportation	-	1	-	1	1	-	0.0%	Request from COAST bus service to come from Transportation Fund 05
		Transportation Total	-	1	-	1	1	-	0.0%	A
Legal										
01415320	55170	GG- Legal Expense	75,168	100,000	93,815	100,000	100,000	-	0.0%	Professional legal services for Mitchell Municipal Group and other legal advisors
		Legal Total	75,168	100,000	93,815	100,000	100,000	-	0.0%	A
Information Technology										
01415025	51110	IT- Sal/Wages FT	192,215	199,751	166,214	189,367	195,106	(4,645)	-2.3%	2 FT: IT Coordinator; Network Administrator
		Salaries Total	192,215	199,751	166,214	189,367	195,106	(4,645)	-2.3%	
01415025	52100	IT- Health Insurance	17,484	13,229	-	34,203	34,203	20,974	158.5%	18.7% increase in the premium rate
01415025	52110	IT- Dental Insurance	959	2,984	474	4,177	4,177	1,193	40.0%	5.0% increase in the premium rate
01415025	52120	IT- Life Insurance	228	138	160	192	192	54	39.1%	No increase
01415025	52130	IT - LTD Insurance	876	920	781	898	898	(22)	-2.4%	No increase
01415025	52200	IT- FICA	11,649	12,385	10,251	11,741	12,097	(288)	-2.3%	Based on wages: 6.2%
01415025	52210	IT- Medicare	2,724	2,896	2,397	2,746	2,829	(67)	-2.3%	Based on wages: 1.45%
01415025	52300	IT- Retirement Town	26,497	27,026	22,489	24,870	25,601	(1,425)	-5.3%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	60,418	59,578	36,551	78,827	79,997	20,419	34.3%	

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01415025	55048	IT- Computer Software	21,060	16,800	9,819	26,520	26,520	9,720	57.9%	See Narrative
01415025	55058	IT- Contract Services	8,000	8,000	1,350	59,039	59,039	51,039	638.0%	See Narrative
01415025	55088	IT- Dues	424	424	435	450	450	26	6.1%	See Narrative
01415025	55091	IT- Education/Training	2,626	3,000	48	3,000	3,000	-	0.0%	See Narrative
01415025	55106	IT- Equipment Purchase	139	600	-	600	600	-	0.0%	See Narrative
01415025	55136	IT- GIS Software	2,860	7,100	-	2,900	2,900	(4,200)	-59.2%	See Narrative
01415025	55159	IT- Internet Services	26,277	27,878	15,948	33,675	33,675	5,798	20.8%	12.5% allocated to Water/Sewer Funds each; See Narrative
01415025	55190	IT- Mobile Communications	-	960	308	960	960	-	0.0%	See Narrative
01415025	55195	IT- Network Supplies	9,309	6,200	2,280	17,515	17,515	11,315	182.5%	See Narrative
01415025	55200	IT- Office Supplies	1,581	1,500	1,559	1,000	1,000	(500)	-33.3%	See Narrative
01415025	55213	IT- Phone Utilization	32,470	41,250	32,030	32,400	32,400	(8,850)	-21.5%	12.5% allocated to Water/Sewer Funds each; See Narrative
01415025	55383	IT- Email Archiving	7,336	7,425	2,819	1,575	1,575	(5,850)	-78.8%	12.5% allocated to Water/Sewer Funds each; See Narrative
01415025	55270	IT- Software Agreement	2,265	6,280	2,508	9,479	9,479	3,199	50.9%	See Narrative
01415025	55308	IT- Travel Reimbursement	44	250	373	500	500	250	100.0%	
		General Expenses Total	114,391	127,667	69,477	189,613	189,613	61,947	48.5%	
01415025	57003	IT- CO- Computers	10,790	19,400	20,254	31,300	31,300	11,900	61.3%	See Narrative
01415025	57006	IT- CO- Equipment	248	4,020	3,791	1,900	1,900	(2,120)	-52.7%	See Narrative
		Capital Outlay Total	11,037	23,420	24,044	33,200	33,200	9,780	41.8%	
01415025	55998	IT- Due from Water Fund	(27,751)	(32,416)	(24,312)	(33,524)	(34,388)	(1,972)	6.1%	12.5% Water Fund Offset
01415025	55999	IT- Due from Sewer Fund	(27,751)	(32,416)	(24,312)	(33,524)	(34,388)	(1,972)	6.1%	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(55,502)	(64,832)	(48,624)	(67,048)	(68,776)	(3,944)	6.1%	
		Information Technology Total	322,559	345,583	247,663	423,959	429,140	83,557	24.2%	A
Media Communications										
01419902	51110	COM- Sal/Wages FT	-	38,387	32,263	40,330	41,271	2,884	7.5%	Split 50/50 with CATV Fund
		Salaries Total	-	38,387	32,263	40,330	41,271	2,884	7.5%	
01419902	52100	COM- Health Insurance		14,402	9,512	17,102	17,102	2,700	18.7%	18.7% increase in the premium rate
01419902	52110	COM- Dental Insurance		550	458	577	577	28	5.0%	5.0% increase in the premium rate
01419902	52120	COM- Life Insurance		46	40	48	48	2	4.3%	No increase
01419902	52200	COM- FICA		2,380	1,904	2,500	2,559	179	7.5%	Based on wages: 6.2%
01419902	52210	COM- Medicare		557	445	585	598	42	7.5%	Based on wages: 1.45%
01419902	52300	COM- Retirement Town		5,194	4,365	5,295	5,415	221	4.3%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	-	23,127	16,725	26,107	26,299	3,171	13.7%	
01419902	55002	COM- Advertising		1,000		500	500	(500)	-50.0%	Facebook Ads, Physical Posters, Flyers, etc.
01419902	55048	COM- Computer Software		1,740	1,080	1,800	1,800	60	3.4%	Online software (MailChimp, Canva, etc.) see narrative for details
01419902	55088	COM- Dues		160	168	180	180	20	12.5%	Membership to the National Association of Government Communicators, slight increase in price

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01419902	55091	COM- Education/Training		887	628	900	900	13	1.5%	UNH Digital Marketing Classes, costs per class have gone up over last year with anticipated increase for FY25 by \$10-15 per class
01419902	55106	COM- Equipment Purchase				1,800	1,800	1,800		Podcasting equipment
01419902	55190	COM- Mobile Communications		390	80	400	400	10	2.6%	50% CATV, 50% Media Communications - used for communicating with Town Manager's office and other departments during the day and out of normal office hours - used for managing Town Social Media Accounts
01419902	55291	COM- Subscriptions				120	120	120		Podbean yearly subscription
		General Expenses Total	-	4,177	1,956	5,700	5,700	1,523	36.5%	
		Media Communications Total	-	65,691	50,944	72,137	73,270	7,578	11.5%	A
Trustee of Trust Funds										
01413030	51000	TT- Sal/Wages Elected	828	828	828	828	828	-	0.0%	Wages for Trustee of Trust funds
		Salaries Total	828	828	828	828	828	-	0.0%	
01413030	52200	TT- FICA	51	51	51	51	51	-	0.0%	Based on wages: 6.2%
01413030	52210	TT- Medicare	12	12	12	12	12	-	0.0%	Based on wages: 1.45%
		Benefits Total	63	63	63	63	63	(0)	-0.5%	
		Trustee of Trust Funds Total	891	891	891	891	891	(0)	0.0%	A
Town Moderator										
01414040	51000	MO- Sal/Wages Elected	800	1,255	1,000	625	625	(630)	-50.2%	2 deliberative, 1 election, 1 special election
		Salaries Total	800	1,255	1,000	625	625	(630)	-50.2%	
01414040	52200	MO- FICA	50	78	62	39	39	(39)	-50.2%	Based on wages: 6.2%
01414040	52210	MO- Medicare	12	18	15	9	9	(9)	-50.2%	Based on wages: 1.45%
		Benefits Total	61	96	77	48	48	(48)	-50.0%	
		Town Moderator Total	861	1,351	1,077	673	673	(678)	-50.2%	A
Town Clerk										
01414051	51110	TC- Sal/Wages FT	229,525	252,988	170,618	248,785	250,286	(2,702)	-1.1%	Includes 1 FT Town Clerk 1 FT Deputy TC + 2 FT Asst Clerks
01414051	51300	TC- Sal/Wages OT	708	1,000	1,688	1,000	1,000	-	0.0%	OT for Deputy TC and Assistant Clerks
01414051	51400	TC- Longevity Pay	1,050	-	-	-	-	-		
		Salaries Total	231,283	253,988	172,305	249,785	251,286	(2,702)	-1.1%	
01414051	52100	TC- Health Insurance	64,712	107,075	47,054	72,060	72,060	(35,015)	-32.7%	18.7% increase in the premium rate
01414051	52110	TC- Dental Insurance	5,900	7,066	3,221	4,437	4,437	(2,629)	-37.2%	5.0% increase in the premium rate
01414051	52120	TC- Life Insurance	263	230	157	240	240	10	4.3%	No increase
01414051	52130	TC- LTD Insurance	818	761	640	744	744	(17)	-2.2%	No increase

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01414051	52200	TC- FICA	13,464	15,747	10,041	15,487	15,580	(168)	-1.1%	Based on wages: 6.2%
01414051	52210	TC- Medicare	3,149	3,683	2,348	3,622	3,644	(39)	-1.1%	Based on wages: 1.45%
01414051	52300	TC- Retirement Town	31,892	34,365	22,618	32,802	32,950	(1,415)	-4.1%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	120,198	168,927	86,079	129,392	129,655	(39,272)	-23.2%	
01414051	55017	TC- Bank Fees				600	600	600		\$50/month for check scanner
01414051	55049	TC- Computer Supplies	98	1,200	259	1,200	1,200	-	0.0%	toner cartridges, validator ribbons, calculator ribbons, paper
01414051	55050	TC- Conf/Room/Meals	2,466	3,000	991	4,000	4,000	1,000	33.3%	Mandatory Fall Conf, Spring Reg, TC Certification Training, NECTCA Conference, NEMCI&A Certification, Clerkworks Training, Election Training, IIMC Conference, Cost of Rooms/Meals have increased
01414051	55084	TC- Dog Tags	760	800	864	800	800	-	0.0%	Dog tags, Cost of tags & Shipping have increased
01414051	55088	TC- Dues	55	360	327	500	500	140	38.9%	IIMC-\$310; NHCTCA-\$100; NEACTC-\$85.00
01414051	55091	TC- Education/Training	852	3,000	1,321	3,000	3,000	-	0.0%	Registration Fees for Mandatory Fall Conf, Spring Regional, TC Certification Training, NECTCA Conf, NEMCI&A Certification, Elections, IIMC Conference Registration fees have increased plus adding 2 clerks to Associations (increasing the certification levels of clerks)
01414051	55106	TC- Equipment Purchase	1,406	2,000	487	2,000	2,000	-	0.0%	Computers, printers, copiers, office furniture
01414051	55190	TC- Mobile Communications			462	1,000	1,000	1,000		\$78.18 p/mth x 12 mths \$940.00
01414051	55198	TC- Office Equipment Lease	4,761	4,000	2,696	4,000	4,000	-	0.0%	Great America Financial Serv.- 3 printers; Leaf - 1 Sharp printer
01414051	55199	TC- Office Equip Maintenance	559	480	157	480	480	-	0.0%	Validators, Mobile printers used for elections,
01414051	55200	TC- Office Supplies	2,511	2,500	2,450	2,500	2,500	-	0.0%	copy paper, general office supplies, envelopes All supplies & shipping has increased
01414051	55224	TC- Postage	5,946	6,000	6,531	6,000	6,000	-	0.0%	dog civil forfeiture letters, letters & forms, weekly State work, monthly Vital work, weekly MV registrations Certified postage has increased to \$9.64, law allows \$7 for cert mail. Postage in general has increased.
01414051	55241	TC- Record Retention	2,572	2,500	-	2,500	2,500	-	0.0%	Book Restoration

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01414051	55270	TC- Software Agreement/Contract	9,002	9,650	9,342	10,006	10,006	356	3.7%	Interware Development Contract for MV, Boats, Vitals, Transfer Station Permits, Credit Cards, Reports, Support, Dogs On-line prgm, CC machines Cost of contract and support increased
01414051	55308	TC- Travel Reimbursement	153	1,300	-	1,300	1,300	-	0.0%	Mandatory Fall Conf, Spring Reg, TC Certification Training, NECTCA Conference, NEMCI&A Certification, Clerkworks Training, Election Training, IIMC Conference Cost of gas has increased
		General Expenses Total	31,141	36,790	25,887	39,886	39,886	3,096	8.4%	
		Town Clerk Total	382,622	459,705	284,272	419,063	420,827	(38,878)	-8.5%	A
Elections										
01414052	51000	EL- Sal/Wages Elected	353	3,040	4,113	3,520	3,520	480	15.8%	Supervisors of the Checklist - 1 mandated election, 2 deliberative, 1 special election, 3 mandatory sessions p/election
01414052	51210	EL- Sal/Wages Temp	2,508	7,384	3,128	2,688	2,688	(4,696)	-63.6%	Ballot Clerks for 1 mandated election, 1 special election
		Salaries Total	2,861	10,424	7,241	6,208	6,208	(4,216)	-40.4%	
01414052	52200	EL- FICA	177	646	449	385	385	(261)	-40.4%	Based on wages: 6.2%
01414052	52210	EL- Medicare	42	151	105	90	90	(61)	-40.4%	Based on wages: 1.45%
		Benefits Total	219	797	554	475	475	(322)	-40.4%	
01414052	55002	EL- Advertising	-	150	-	150	150	-	0.0%	Legal Notices
01414052	55198	EL- Office Equipment Lease					448	448		New contract - \$37.30/mo
01414052	55200	EL- Office Supplies	505	1,500	4,320	1,500	1,500	-	0.0%	Copy paper, envelopes, general office supplies, and all supplies needed for election, poll pad receipt paper
01414052	55224	EL- Postage	244	5,000	1,524	2,500	2,500	(2,500)	-50.0%	Mandated by SOS, sending absentee ballots and any other letters required to be sent by the Checklist Sups
01414052	55322	EL- Voting Expenses	6,637	3,000	6,544	6,500	6,500	3,500	116.7%	Mandated by SOS to pay for coding, printing, collating, shipping costs and any other Special Town Elections held by the Town Cost of printing coding & shipping has increased.
01414052	55323	EL- Voting Machines Maint.	975	3,900	1,050	3,900	3,900	-	0.0%	Mandated by the State of NH for servicing and maintaining of the Accuvote Machines, \$3,000 software maintenance on new polling pads
		General Expenses Total	8,361	13,550	13,438	14,550	14,998	1,448	10.7%	
01414052	57006	EL- CO- Equipment		-		1	1	1		

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		Capital Outlay Total	-	-	-	1	1	1		
		Elections Total	11,440	24,771	21,233	21,234	21,682	(3,089)	-12.5%	A
		Total General Government	1,282,912	1,541,800	1,156,069	1,718,932	1,746,437	204,637	13.27%	
Finance Department										
Finance/Accounting										
01415001	51110	FI- Sal/Wages FT	247,596	268,034	228,590	296,501	303,421	35,387	13.2%	3 FT: Finance Dir, Sr Accountant, HR/Payroll Accountant - 5% annual increase over 2024, plus reclassification of Director's salary for increased management responsibilities with AS, TX and IT.
		Salaries Total	247,596	268,034	228,590	296,501	303,421	35,387	13.2%	
01415001	52100	FI- Health Insurance	45,581	50,139	41,782	59,539	58,791	8,652	17.3%	18.7% increase in the premium rate
01415001	52110	FI- Dental Insurance	3,493	3,657	3,048	3,840	3,840	183	5.0%	5.0% increase in the premium rate
01415001	52120	FI- Life Insurance	325	275	240	288	288	13	4.7%	No increase
01415001	52130	FI- LTD Insurance	914	903	755	882	882	(21)	-2.3%	No increase
01415001	52200	FI- FICA	14,866	16,618	13,738	18,383	18,812	2,194	13.2%	Based on wages: 6.2%
01415001	52210	FI- Medicare	3,477	3,886	3,213	4,299	4,400	513	13.2%	Based on wages: 1.45%
01415001	52300	FI- Retirement Town	34,129	36,265	30,928	38,932	39,814	3,549	9.8%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	102,784	111,744	93,704	126,163	126,827	15,083	13.5%	
01415001	55014	FI- Audit Fees	12,562	28,995	17,110	27,000	27,000	(1,995)	-6.9%	Annual and Single Audits Fees - Year 2 of 3-Year fee schedule. Allocated 50/25/25% between GF, Water & Sewer - Total \$54K
01415001	55017	FI- Bank Fees	5,514	5,000	6,428	6,000	6,000	1,000	20.0%	480/mo based on 2024 average thru July - plus small increase for move to ACH vendor payment method
01415001		FI- Bond Rating		-		-	-	-		Moved to contracted services
01415001	55050	FI- Conf/Room/Meals	64	500	260	500	500	-	0.0%	Conferences/Meals for Finance Staff - Maintaining same budget as 2024
01415001	55058	FI- Contract Services	1,090	6,600	4,150	4,925	4,925	(1,675)	-25.4%	GASB 74/75 valuation disclosure for annual financial audit. 50% GF; 25% Water; 25% Sewer (only need statement disclosure in 2025); NEW - Cost to obtain an Issuer Level (Indicative) bond rating - number confirmed with Moody's
01415001	55088	FI- Dues	368	925	225	625	625	(300)	-32.4%	Covers audit/accounting, government finance, and payroll memberships: AICPA: 350; NHGFOA: 85; GFOA: 195

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01415001	55091	FI- Education/Training	745	4,000	794	4,000	4,000	-	0.0%	Training and Education for 3 Finance staff - Maintaining same budget as 2024 plus absorb any Treasurer costs
01415001	55190	FI- Mobile Communications			269	960	960	960		Town cell phone implemented in 2024
01415001	55198	FI- Office Equipment Leases	1,078	1,130	379	450	450	(680)	-60.2%	New contract - \$37.30/mo
01415001	55200	FI- Supplies	4,326	4,000	2,121	4,000	4,000	-	0.0%	Maintain PY budget level - folders, check stock, envelopes, paper, tax forms, deposit tickets, kitchen/office supplies
01415001	55224	FI- Postage	2,134	2,350	2,051	2,500	2,500	150	6.4%	Based on average monthly spend thru July '24
01415001	55270	FI- Software Agreement	29,447	31,050	31,050	32,000	32,000	950	3.1%	Munis Software Agreement @ 5% increase over 2024 actual - LESS one Munis service no longer needed as of Fall 2024
01415001	55308	FI- Travel Reimbursement	336	750	-	750	750	-	0.0%	Travel for 3 Finance staff - Maintaining same budget as 2024 plus absorb any Treasurer costs
		General Expenses Total	57,663	85,300	64,837	83,710	83,710	(1,590)	-1.9%	
01415001	55998	FI- Due from Water Fund	(43,273)	(47,472)	(35,604)	(52,833)	(53,781)	(6,309)	13.3%	12.5% Water Fund Offset
01415001	55999	FI- Due from Sewer Fund	(43,273)	(47,472)	(35,604)	(52,833)	(53,781)	(6,309)	13.3%	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(86,546)	(94,944)	(71,208)	(105,666)	(107,562)	(12,618)	13.3%	
		Finance/Accounting Total	321,498	370,133	315,923	400,708	406,396	36,263	9.8%	A
Treasurer										
01415002	51000	TR- Sal/Wages Elected	8,864	8,864	7,387	8,864	8,864	-	0.0%	Wages PT Treasurer
		Salaries Total	8,864	8,864	7,387	8,864	8,864	-	0.0%	
01415002	52200	TR- FICA	550	550	458	550	550	-	0.0%	Based on wages: 6.2%
01415002	52210	TR- Medicare	129	129	107	129	129	-	0.0%	Based on wages: 1.45%
		Benefits Total	678	678	565	679	679	1	0.1%	
01415002	55088	TR- Dues	-	50	-	1	1	(49)	-98.0%	Moved to Finance Dues line
01415002	55091	TR- Education/Training	-	100	-	1	1	(99)	-99.0%	Absorbed into Finance budget
		General Expenses Total	-	150	-	2	2	(148)	-98.7%	
		Treasurer Total	9,542	9,692	7,952	9,545	9,545	(147)	-1.5%	A
Tax Collection										
01415003	51110	TX- Sal/Wages FT	105,589	121,515	99,156	130,196	133,635	12,120	10.0%	2 FT: Deputy Tax Collector, Collections Specialist
01415003	51300	TX- Sal/Wages OT	179	300	142	100	100	(200)	-66.7%	
		Salaries Total	105,767	121,815	99,298	130,296	133,735	11,920	9.8%	
01415003	52100	TX- Health Insurance	31,096	30,118	25,092	36,064	36,064	5,946	19.7%	18.7% increase in the premium rate
01415003	52110	TX- Dental Insurance	1,719	1,668	1,390	1,751	1,751	83	5.0%	5.0% increase in the premium rate
01415003	52120	TX- Life Insurance	169	138	120	144	144	6	4.3%	No increase
01415003	52200	TX- FICA	6,154	7,553	5,819	8,078	8,292	739	9.8%	Based on wages: 6.2%

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01415003	52210	TX- Medicare	1,439	1,766	1,361	1,889	1,939	173	9.8%	Based on wages: 1.45%
01415003	52300	TX- Retirement Town Benefits Total	14,573	16,482	13,430	17,117	17,541	1,059	6.4%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
			55,150	57,724	47,213	65,043	65,731	8,007	13.9%	
01415003	55017	TX- Bank Fees	-	200	15	780	780	580	290.0%	Tax Online ACH \$15/monthly + Check scanner
01415003	55050	TX- Conf/Room/Meals	160	200	-	200	200	-	0.0%	Conferences for DTC (NH Tax Collector Association)
01415003	55058	TX- Contract Services	-	1	-	1	1	-	0.0%	Coverage for Collections Clerk
01415003	55073	TX- Deeded Property	-	2,000	-	2,000	2,000	-	0.0%	Expenses related to Tax deeded properties - 4th qtr
01415003	55088	TX- Dues	40	40	-	40	40	-	0.0%	NHTC Dues - no increase
01415003	55091	TX- Education/Training	120	1,000	470	2,000	2,000	1,000	100.0%	Training and workshops - new Deputy Tax Collector in Q4 2024
01415003	55170	TX- Legal Expenses	-	2,000	-	2,000	2,000	-	0.0%	Legal services for liens,deeds and bankruptcies, if any
01415003	55198	TX- Office Equipment Leases	2,155	2,200	1,417	1,900	1,900	(300)	-13.6%	Great American lease - \$75/mo. + New check scanner (1x fee in '25)
01415003	55200	TX- Supplies	1,438	1,900	1,085	1,900	1,900	-	0.0%	Paper, Ink, Envelopes, Storage Boxes, printer
01415003	55224	TX- Postage	9,488	11,500	8,792	13,000	13,000	1,500	13.0%	Mailing delinquency, lien, and deed notices, tax bills. Increase due to postage increases
01415003	55247	TX- Registry of Deeds	721	1,000	573	1,000	1,000	-	0.0%	Liens & deeds recordings at Registry of Deeds - postage increase
01415003	55297	TX- Tax Billing Services	3,208	3,300	1,680	5,470	5,470	2,170	65.8%	Processing fees and materials for tax bills. New Resident Access software
01415003	55298	TX- Tax Lien/Deeded Searches	4,150	5,500	3,661	5,500	5,500	-	0.0%	Maintain prior year budget level for certified mail and notice fees
		General Expenses Total	21,480	30,841	17,693	35,791	35,791	4,950	16.1%	
01415003	55998	TX- Due from Water Fund	(40,886)	(44,885)	(33,664)	(48,835)	(49,867)	(4,982)	11.1%	25% Water Fund Offset
01415003	55999	TX- Due from Sewer Fund	(40,886)	(44,885)	(33,664)	(48,835)	(49,867)	(4,982)	11.1%	25% Sewer Fund Offset
		Due from Water/Sewer Funds Total	(81,771)	(89,770)	(67,327)	(97,670)	(99,734)	(9,964)	11.1%	
		Tax Collection Total	100,626	120,611	96,877	133,460	135,523	14,912	12.4%	A
Assessing										
01415005	51110	AS- Sal/Wages FT	83,729	89,821	75,491	94,366	96,569	6,748	7.5%	1 FT: Assessor
01415005	51210	AS- Sal/Wages Temp	-	1	-	1	1	-	0.0%	
		Salaries Total	83,729	89,822	75,491	94,367	96,570	6,748	7.5%	
01415005	52100	AS- Health Insurance	19,396	21,336	17,780	25,336	25,336	4,000	18.7%	18.7% increase in the premium rate
01415005	52110	AS- Dental Insurance	1,050	1,099	916	1,154	1,154	55	5.0%	5.0% increase in the premium rate
01415005	52120	AS- Life Insurance	108	92	80	96	96	4	4.3%	No increase
01415005	52130	AS- LTD Insurance	757	718	609	701	701	(17)	-2.4%	No increase
01415005	52200	AS- FICA	5,451	5,569	4,422	5,851	5,987	418	7.5%	Based on wages: 6.2%
01415005	52210	AS- Medicare	1,275	1,302	1,034	1,368	1,400	98	7.5%	Based on wages: 1.45%

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01415005	52300	AS- Retirement Town	11,543	12,153	10,214	12,391	12,671	518	4.3%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	39,580	42,269	35,054	46,897	47,345	5,076	12.0%	
01415005	55050	AS- Conf/Room/Meals	-	50	-	50	50	-	0.0%	Meetings rooms & meals
01415005	55058	AS- Contract Services	97,387	96,200	83,908	100,500	100,500	4,300	4.5%	Assessor contract with MRI - contractual increase
01415005	55088	AS- Dues	290	290	50	290	290	-	0.0%	IAAO & NHAO dues
01415005	55091	AS- Education/Training	25	650	675	675	675	25	3.8%	Course or seminar
01415005	55106	AS- Equipment Purchase	-	1	-	1	1	-	0.0%	Small equipment
01415005	55128	AS- Fuel	-	1	-	1	1	-	0.0%	Assessor position
01415005	55171	AS- Legal/Public Notices	-	50	-	50	50	-	0.0%	Public Notices in news media
01415005	55180	AS- Mapping	4,930	5,300	4,800	5,300	5,300	-	0.0%	Yrly updates \$4,000 & Building placement \$20.00 per bdlg
01415005	55198	AS- Office Equipment Lease	1,078	1,078	379	1,078	1,078	-	0.0%	Printer Lease, \$89.80/mo
01415005	55200	AS- Supplies	23	300	319	300	300	-	0.0%	Toner, envelopes, general supplies
01415005	55224	AS- Postage	1,079	5,300	692	1,000	1,000	(4,300)	-81.1%	Sales questionnaires and cyclical letters
01415005	55247	AS- Registry of Deeds	-	50	85	50	50	-	0.0%	Plans, deeds and recording fees
01415005	55250	AS- Revaluation	-	10,000	9,000	-	-	(10,000)	-100.0%	Independent Appraiser for Riverwoods in 2024
01415005	55270	AS- Software Agreement	17,071	19,200	19,169	21,470	21,470	2,270	11.8%	Vision contract \$9,916 web fee \$4,458 cloud fee \$7,095
01415005	55308	AS- Travel Reimbursement	-	1	-	1	1	-	0.0%	Use of personal car - 1 employee
		General Expenses Total	121,884	138,471	119,077	130,766	130,766	(7,705)	-5.6%	
		Assessing Total	245,192	270,562	229,623	272,030	274,681	4,119	1.5%	A
		Total Finance	676,859	770,998	650,374	815,743	826,145	55,147	7.2%	
Planning & Development										
Planning										
01419101	51110	PL- Sal/Wages FT	176,270	188,707	158,875	201,918	206,631	17,924	9.5%	2 FT: Town Planner; 1 FT Conservation/Sustainability Planner plus reclassification of Director salary for increased management responsibilities
01419101	51200	PL- Sal/Wages PT	23,023	28,601	20,946	29,625	29,221	620	2.2%	1 Admin Asst @ 20 hr/wk; Recording Sec @ \$19.44 per hr
		Salaries Total	199,293	217,308	179,822	231,543	235,852	18,544	8.5%	
01419101	52100	PL- Health Insurance				-	-			
01419101	52110	PL- Dental Insurance	1,900	3,978	1,658	4,177	4,177	199	5.0%	5.0% increase in the premium rate
01419101	52120	PL- Life Insurance	216	184	160	192	192	8	4.3%	No increase
01419101	52130	PL- LTD Insurance	991	928	784	907	907	(21)	-2.3%	No increase
01419101	52200	PL- FICA	12,356	13,473	11,149	14,356	14,623	1,150	8.5%	Based on wages: 6.2%
01419101	52210	PL- Medicare	2,890	3,151	2,607	3,357	3,420	269	8.5%	Based on wages: 1.45%
01419101	52300	PL- Retirement Town	24,286	25,532	21,496	26,513	27,113	1,581	6.2%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	42,639	47,246	37,854	49,502	50,432	3,186	6.7%	

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01419101	55050	PL- Conf/Room/Meals	209	800	400	800	800	-	0.0%	APA Conference, Seminars/training. Covers 2 FT employees, 1 PT
01419101	55058	PL- Contract Services	-	1	-	1	1	-	0.0%	
01419101	55088	PL- Dues	13,127	13,442	13,494	13,650	13,650	208	1.5%	Rockingham Planning Commission annual dues and APA dues.
01419101	55091	PL- Education/Training	90	500	-	500	500	-	0.0%	Seminars/Training for planning staff, board members
01419101	55136	PL- GIS Software	3,300	3,500	-	3,500	3,500	-	0.0%	Annual support and maintenance for building permit/zoning software. Paid annually in the fall.
01419101	55138	PL- Grant Matching	2,458	2,500	-	2,500	2,500	-	0.0%	No grants targeted at this time but to be ready if one comes along. The HDC Grant Matching line was reduced to \$1 so that any needed grant matching funds could come from this line item.
01419101	55155	PL- Inspection Services	-	1	-	1	1	-	0.0%	Placeholder for third party inspection as needed
01419101	55171	PL- Legal/Public Notices	1,860	2,000	1,889	2,000	2,000	-	0.0%	Primarily for Planning Board cases but also covers Planning dept.
01419101	55180	PL- Mapping	-	1	-	1	1	-	0.0%	Hasn't been spent in prior years due to in-house capabilities
01419101	55190	PL- Mobile Communications			609	605	605	605		New cell phone for Planning Director
01419101	55200	PL- Office Supplies	711	2,000	990	2,000	2,000	-	0.0%	Misc office supplies. Covers Planning & Building depts.
01419101	55384	PL- Sustainability Expense	1,150	1,250	620	1,250	1,250	-	0.0%	Provide source of funding for Clean Energy NH membership, annual Local Energy Solutions conference, & attendance at New England Municipal Sustainability meetings
01419101	55224	PL- Postage	5,154	4,000	2,079	4,000	4,000	-	0.0%	Covers Planning and Building departments as well as Planning Board packages and administration of cases.
01419101	55227	PL- Printing	-	400	477	400	400	-	0.0%	Used for large printing jobs such as Zoning Ordinance
01419101	55246	PL- Reference Material	439	425	442	440	440	15	3.5%	Includes Exeter Newspaper and Registry Review, RSA books and other reference material
01419101	55289	PL- Studies	-	5,000	-	5,000	5,000	-	0.0%	May be used for follow up on the recommendations of the downtown parking, traffic, and pedestrian study, the bike and pedestrian master plan, or other needs as they arise.
01419101	55308	PL- Travel Reimbursement	93	800	398	800	800	-	0.0%	To cover mileage for staff to attend training, workshops, meetings, etc.
		General Expenses Total	28,590	36,620	21,397	37,448	37,448	828	2.3%	
		Planning Total	270,522	301,174	239,073	318,493	323,732	22,558	7.5%	A

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Economic Development										
01465207	51110	ED- Sal/Wages FT	101,702	108,602	91,276	114,097	116,760	8,158	7.5%	1 FT: ED Director
		Salaries Total	101,702	108,602	91,276	114,097	116,760	8,158	7.5%	
01465207	52100	ED- Health Insurance	26,279	28,907	24,089	34,203	32,184	3,277	11.3%	18.7% increase in the premium rate
01465207	52110	ED- Dental Insurance	1,900	1,989	1,658	2,088	2,088	99	5.0%	5.0% increase in the premium rate
01465207	52120	ED- Life Insurance	108	92	80	96	96	4	4.3%	No increase
01465207	52130	ED- LTD Insurance	926	868	725	847	847	(21)	-2.4%	No increase
01465207	52200	ED- FICA	5,872	6,733	5,262	7,074	7,239	506	7.5%	Based on wages: 6.2%
01465207	52210	ED- Medicare	1,373	1,575	1,231	1,654	1,693	118	7.5%	Based on wages: 1.45%
01465207	52300	ED- Retirement Town	14,021	14,694	12,350	14,981	15,321	627	4.3%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	50,480	54,858	45,394	60,943	59,468	4,610	8.4%	
01465207	55050	ED- Conf/Room/Meals	-	200	-	200	200	-	0.0%	Classes complete
01465207	55055	ED- Consulting Services	2,105	2,500	1,620	2,500	2,500	-	0.0%	Consulting (property appraisals, marketing, etc.)
01465207	55091	ED- Education/Training	3,053	-	-	1	1	1		Classes complete
01465207	55190	ED- Mobile Communications	598	600	364	600	600	-	0.0%	Cell Phone for ED Director
01465207	55200	ED- Office Supplies	-	500	-	1	1	(499)	-99.8%	Limited need - printer, paper, pens, ink, etc.
01465207	55308	ED -Travel Reimbursement	1,616	600	-	650	650	50	8.3%	
		General Expenses Total	7,373	4,400	1,984	3,952	3,952	(448)	-10.2%	
		Total Economic Development	159,555	167,860	138,654	178,992	180,180	12,320	7.3%	A
Inspections & Code Enforcement										
01424002	51110	BI- Sal/Wages FT	169,110	178,410	149,975	187,185	191,629	13,219	7.4%	2 FT: Building Inspector, Deputy CEO
01424002	51200	BI- Sal/Wages PT	-	1	-	1	1	-	0.0%	Unfilled position pulled in 2024, was: 1 PT: Electrical Insp. (24 Hrs/Wk)
		Salaries Total	169,110	178,411	149,975	187,186	191,630	13,219	7.4%	
01424002	52100	BI- Health Insurance	38,932	42,825	35,688	50,672	25,336	(17,489)	-40.8%	18.7% increase in the premium rate
01424002	52110	BI- Dental Insurance	2,016	2,199	1,832	2,309	2,309	110	5.0%	5.0% increase in the premium rate
01424002	52120	BI- Life Insurance	182	184	80	96	96	(88)	-47.8%	No increase
01424002	52130	BI- LTD Insurance	880	818	686	799	799	(19)	-2.3%	No increase
01424002	52200	BI- FICA	10,562	11,061	9,374	11,606	11,881	820	7.4%	Based on wages: 6.2%
01424002	52210	BI- Medicare	2,470	2,587	2,192	2,714	2,779	192	7.4%	Based on wages: 1.45%
01424002	52300	BI- Retirement Town	23,319	24,139	20,292	24,579	25,145	1,006	4.2%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	78,361	83,813	70,145	92,775	68,345	(15,468)	-18.5%	
01424002	55091	BI- Education/Training	-	250	-	250	250	-	0.0%	NE Building Officials Association Conference
01424002	55058	BI- Contracted Services	-	15,000	-	5,000	5,000	(10,000)	-66.7%	Inspection services
01424002	55088	BI- Dues	105	300	30	300	300	-	0.0%	RNI and NHBOA Dues
01424002	55128	BI- Fuel	1,110	950	903	950	950	-	0.0%	Fuel for BI
01424002	55190	BI- Mobile Communications	598	600	361	600	600	-	0.0%	Cell Phone for BI
01424002	55308	BI- Travel Reimbursement	300	500	-	500	500	-	0.0%	Mileage for Electrical inspector

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01424002	55319	BI- Vehicle Maintenance	230	1	152	1	1	-	0.0%	
		General Expenses Total	2,344	17,601	1,445	7,601	7,601	(10,000)	-56.8%	
		Inspections & Code Enf Total	249,815	279,825	221,565	287,562	267,576	(12,249)	-4.4%	A
Conservation Commission										
01461105	51200	CC- Sal/Wages PT	578	504	540	600	600	96	19.0%	Recording secretaries @ \$19.44/hr
01461105	51210	CC- Sal/Wages Temp	-	2,520	-	2,530	2,530	10	0.4%	Interns 2@12/hr, 15 hrs/wk for 7 wks
		Salaries Total	578	3,024	540	3,130	3,130	106	3.5%	
01461105	52200	CC- FICA	36	187	33	194	194	7	3.5%	Based on wages: 6.2%
01461105	52210	CC- Medicare	8	44	8	45	45	2	3.5%	Based on wages: 1.45%
		Benefits Total	44	231	41	239	239	8	3.3%	
01461105	55051	CC- Conservation Land Administration	1,502	2,050	1,690	2,050	2,050	-	0.0%	Covers costs for outreach activities (Spring Tree program, pollinator projects, star gazing event, etc), trail maintenance (bridge, signs, paint, etc) and conservation land administration work such as property monitoring and maintenance needs like invasive brush removal, and supplies such as tools, gloves and equipment.
01461105	55058	CC- Contract Services	975	1,000	3,108	1,000	1,000	-	0.0%	Small contracts for Raynes repairs
01461105	55088	CC- Dues	1,200	1,200	875	1,200	1,200	-	0.0%	For board to join related organizations: ESRLAC (\$150), NHACC (\$900), SELT (\$150)
01461105	55091	CC- Education/Training	178	250	60	250	250	-	0.0%	Training for board members and/or Cons/Sust planner (NHACC-3 members and other workshops)
01461105	55171	CC- Legal/Public Notices	-	50	-	50	50	-	0.0%	Covers approx 1 legal notice typ in newspaper
01461105	55224	CC- Postage	-	20	-	20	20	-	0.0%	Mailings to ConCom members (mostly elect distr)
01461105	55247	CC- Registry of Deeds	-	30	1	30	30	-	0.0%	Fee for registry of deeds (typically printing plans, deeds)
01461105	55254	CC- Roadside Mowing	1,825	1,700	1,825	1,825	1,825	125	7.4%	Mowing White, Perry, Irvine and 1/2 of Morrissette. This is paid out Oct-Dec
		General Expenses Total	5,680	6,300	7,560	6,425	6,425	125	2.0%	
		Conservation Commission Total	6,301	9,555	8,141	9,794	9,794	239	2.5%	A
Renewable Energy Expense										
01419118	55547	ENR- Renewable Energy Expense	-	1	-	1	1	-	0.0%	Potential Grant Matching
		General Expenses Total	-	1	-	1	1	-	0.0%	
		Renewable Energy Expense	-	1	-	1	1	-	0.0%	A
Zoning Board of Adjustment										

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01419103	51200	ZO- Sal/Wages PT	666	907	326	800	800	(107)	-11.8%	Recording secretaries @ \$19.44 per hour
		Salaries Total	666	907	326	800	800	(107)	-11.8%	
01419103	52200	ZO- FICA	41	56	20	50	50	(7)	-11.8%	
01419103	52210	ZO- Medicare	10	13	5	12	12	(2)	-11.8%	
		Benefits Total	51	69	25	62	62	(7)	-10.6%	
01419103	55091	ZO- Education/Training	-	200	-	200	200	-	0.0%	Min. training allotment for board members
01419103	55171	ZO- Legal/Public Notices	2,837	1,200	586	1,200	1,200	-	0.0%	
01419103	55224	ZO- Postage	1,081	2,000	1,630	2,000	2,000	-	0.0%	Expenses are estimated for ZBA case administration (majority of costs paid by applicant)
		General Expenses Total	3,918	3,400	2,217	3,400	3,400	-	0.0%	
		Zoning Total	4,635	4,376	2,567	4,262	4,262	(114)	-2.6%	A
Historic District Commission										
01419104	51200	HD- Sal/Wages PT	210	740	243	400	400	(340)	-45.9%	Recording secretaries @ \$19.44 per hour
		Salaries Total	210	740	243	400	400	(340)	-45.9%	
01419104	52200	HD- FICA	13	46	15	25	25	(21)	-45.9%	Based on wages: 6.2%
01419104	52210	HD- Medicare	3	11	4	6	6	(5)	-45.9%	Based on wages: 1.45%
		Benefits Total	16	57	19	31	31	(26)	-45.2%	
01419104	55050	HD-Conf Rooms/Meals	-	200	-	200	200	-	0.0%	
01419104	55088	HD- Dues	-	50	-	50	50	-	0.0%	Min. amt for dues associated with various organizations work with HDCs
01419104	55091	HD- Education/Training	-	200	-	200	200	-	0.0%	min. training allotment for board members
01419104	55138	HD- Grant Matching	-	1	-	1	1	-	0.0%	CLG (Certified Local Government) Grant match. We intend to apply for a CLG but will utilize in-kind match.
01419104	55171	HD- Legal/Public Notices	-	100	-	100	100	-	0.0%	
01419104	55224	HD- Postage	82	350	49	350	350	-	0.0%	Expenses are estimated for HDC case administration
01419104	55227	HD- Printing	-	125	-	125	125	-	0.0%	Printing needs for HDC as they arise
01419104	55246	HD- Reference Material	-	100	-	100	100	-	0.0%	
		General Expenses Total	82	1,126	49	1,126	1,126	-	0.0%	
		Historic District Commission Total	308	1,923	311	1,557	1,557	(366)	-19.0%	A
Heritage Commission										
01419106	51200	HC- Sal/Wages PT	777	740	1,081	1,100	1,100	360	48.6%	Recording secretaries @ \$19.44 per hour
		Salaries Total	777	740	1,081	1,100	1,100	360	48.6%	
01419106	52200	HC- FICA	48	46	67	68	68	22	48.6%	Based on wages: 6.2%

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01419106	52210	HC- Medicare	11	11	16	16	16	5	48.6%	Based on wages: 1.45%
		Benefits Total	59	57	83	84	84	27	48.3%	
01419106	55058	HC- Contract Services	-	1	-	1	1	-	0.0%	
01419106	55088	HC- Dues	-	50	-	50	50	-	0.0%	
01419106	55091	HC- Education/Training	-	200	-	200	200	-	0.0%	Min. training allotment for board members
01419106	55138	HC- Grant Matching	-	1	-	1	1	-	0.0%	
01419106	55224	HC- Postage	-	25	-	25	25	-	0.0%	Expenses are estimated for Heritage Commission case administration
01419106	55227	HC- Printing	-	35	-	35	35	-	0.0%	
		General Expenses Total	-	312	-	312	312	-	0.0%	
01419106	55347	Transfer Out	57	-	-	-	-	-	-	
			57	-	-	-	-	-	-	Year End Balance Transfer
		Heritage Commission Total	893	1,109	1,163	1,496	1,496	387	34.9%	A
		Total Planning & Development	692,029	765,823	611,475	802,157	788,598	22,775	3.0%	
Police Department										
Police										
	51110	Sal/Wages FT	1,863,250	1,966,070	1,563,099	2,036,094	2,046,249	80,179	4.1%	29 FT (Chief, Deputy, Sergeants, Lieutenant, Officers, Admin)
	51111	Sal/Wages Shift Differential	13,831	13,520	12,868	17,300	17,300	3,780	28.0%	Per Police CBA
	51121	Sal/Wages Incentive	12,094	3,000	900	2,500	2,500	(500)	-16.7%	Per Police CBA
	51123	Sal/Wages Bonus	13,913	-	-	-	-	-	-	2023/24 retention bonus program - funded by ARPA
	51130	Personal Replacement OT	1,590	18,825	12,984	19,749	19,749	924	4.9%	Overtime for Personal Leave Replace and Fitness day
	51150	Vacation Replacement OT	51,945	48,837	31,619	50,043	50,043	1,206	2.5%	Cost to cover the replacement of officers on vacation
	51200	Sal/Wages PT	48,357	95,022	81,123	96,633	97,190	2,168	2.3%	1 Auxiliary Officer who teaches DARE spring/fall, part time officer who is the prosecutor
	51300	Sal/Wages OT	123,343	91,927	110,698	102,345	102,345	10,418	11.3%	Encompasses multiple types of overtime such as SERT, training, added shift coverage, staying late for reports, etc. State has increased mandated training by 8 hours to 24 hours for each officer.
	51400	Longevity Pay	1,800	1,200	-	1,250	1,250	50	4.2%	For hires before 1/1/2010 only
	51410	Sick Replacement OT	26,084	23,857	18,091	22,020	22,020	(1,837)	-7.7%	Cost to cover the replacement of officers on sick leave
	51420	Holiday Pay	70,671	66,924	12,666	68,544	68,409	1,485	2.2%	Contract item
	51425	Firearm Incentive	-	3,000	500	2,500	2,500	(500)	-16.7%	Contract item - \$1000 stipend for being an instructor (4 instructors)

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	51430	Field Training Incentive OT	-	7,997	-	5,125	5,125	(2,872)	-35.9%	Contract item - Field Training Officer Incentive, 1 hr of OT per shift while training a new officer - 2 open positions to train at approx. 12 week period
	51435	Canine OT	5,418	5,600	5,078	12,415	12,436	6,836	122.1%	Comfort Dog @ 2.5 hrs a week overtime, plus Case law @ 3 hrs a week OT for new Police canine, the rest is supported 100% by a grant (\$32,000)
	51450	Education Incentive	14,042	16,500	15,500	16,000	17,500	1,000	6.1%	Per Police CBA - stipends for having a college degree
	51440	Training Coverage - OT	17,454	10,230	7,802	16,441	16,441	6,211	60.7%	To cover periods when officers are at training. State increased mandated training to 24 hours for each officer.
		Salaries Total	2,263,793	2,372,509	1,872,926	2,468,959	2,481,057	108,548	4.6%	
	52100	Health Insurance	441,532	520,619	436,763	654,636	630,778	110,159	21.2%	18.7% increase in the premium rate
	52110	Dental Insurance	35,078	40,584	33,183	46,569	45,078	4,494	11.1%	5.0% increase in the premium rate
	52120	Life Insurance	1,669	1,515	1,288	1,584	1,584	69	4.6%	No increase
	52130	LTD Insurance	1,092	959	808	960	960	1	0.1%	No increase
	52200	FICA	9,110	10,248	8,047	10,590	10,685	437	4.3%	Based on wages: 6.2%
	52210	Medicare	31,737	34,401	26,653	35,800	35,975	1,574	4.6%	Based on wages: 1.45%
	52300	Retirement Town	21,308	22,363	18,701	22,436	22,599	236	1.1%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
	52310	Retirement Police	656,554	660,681	516,283	684,786	687,542	26,861	4.1%	Based on wages: 31.28% Jan-Jun; 30.95% Jul-Dec
		Benefits Total	1,198,080	1,291,370	1,041,725	1,457,361	1,435,201	143,831	11.1%	
	55001	Accreditation	6,483	6,483	6,482	7,249	7,249	766	11.8%	Guardian Tracking increase to \$2,049 and PowerDMS document management software yearly account renews in August increased to \$5,200 - is necessary to continue towards CALEA accreditation.
	55035	Chiefs Expenses	1,149	1,200	1,194	1,200	1,200	-	0.0%	Covers empl. awards, retirements, dept meetings, hosting meals
	55043	Community Relations	6,875	7,500	6,210	4,500	4,500	(3,000)	-40.0%	Plaques, dare, crime prevention items includes NNO yearly, Halloween safety, Child badges, safety seats.
	55045	Vehicle Computer Equipment	5,805	5,805	5,638	5,805	5,805	-	0.0%	cruiser laptop account to replace as needed includes installs and mounts/antenna
	55047	Computer Maintenance/Service Contract	17,940	21,318	15,808	4,485	4,485	(16,833)	-79.0%	Certified Computer Solutions contract expires 3/2025. \$1,495 a month for three months. The new IT services will be budgetted by Town IT.

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	55050	Conf/Room/Meals	-	3,000	3,685	3,000	3,000	-	0.0%	Professional Development training conferences for the Chief and Deputy Chief- IACP convention, courses, etc.
	55057	Prosecutor Service	499	-	-	-	-	-		Moved to PT Wage line in 2024
	55087	Dry Cleaning	10,800	10,800	10,800	12,400	12,400	1,600	14.8%	Contractual item cost
	55088	Dues	9,005	8,993	5,780	8,993	8,993	-	0.0%	Yearly dues for SERT, NENA 911, NESPIN, Child Advocacy Center, and professional association memberships, NNEPAC
	55091	Education/Training	19,942	17,000	15,092	20,000	20,000	3,000	17.6%	Training course costs/meal reimbursement for the entire department (including civilians). Increase in mandated training hours per officer
	55106	Equipment Purchase	43,220	44,537	29,570	42,370	42,370	(2,167)	-4.9%	Any equipment not covered under another line item. Mountain bike parts, stop stick replacement, flashlights, furniture/boards, Taser cartridges, less lethal tools. Also includes TASER 5-year annual installments of \$22,129 and cruiser cameras contract of \$4,654 yearly.
	55128	Fuel	35,620	43,420	35,486	39,908	39,908	(3,512)	-8.1%	Fuel for patrol vehicles using monthly average at the rate of \$2.84 ESTIMATE 14,052 gallons a year
	55133	General Expenses	5,131	7,500	2,804	7,500	7,500	-	0.0%	Towing charges, patrol enforcement supplies radar replacements, speed signs, promotional testing materials, hiring costs includes polygraph, medical, and psychological testing, Livescan fee, etc.
	55138	Grant Matching	-	-	-	2,168	2,168	2,168		Match needed for state grant on a portable radar sign and a stealth traffic counter/radar for neighborhood roads State paying \$6,504
	55160	Investigation	564	5,000	1,890	5,000	5,000	-	0.0%	Covers drug investigation costs and equipment
	55190	Mobile Communications	4,170	3,904	3,802	3,904	3,904	0	0.0%	AT&T FirstNet department cell and laptop modem plan- n-all mobile comms expense lines (Staff, Detectives, and Patrol) into this one single line item.

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	55193	Munitions	15,446	15,700	14,407	15,700	15,700	-	0.0%	This line item also includes firearms items and ammo for training and equipment for bean bag shotguns and simulated shooting drills protective gear, and includes the cost of both lethal and less lethal ammunition, gun accessories and cleaning, targets, range fees, etc.
	55199	Office Equipment Maintenance	5,724	5,725	3,906	5,725	5,725	-	0.0%	Maintenance contract of 6 machines including: copier printers and all service, parts, and labor
	55200	Office Supplies	12,569	11,800	7,627	11,800	11,800	-	0.0%	Department wide office supplies
	55224	Postage	1,073	1,000	1,015	1,000	1,000	-	0.0%	Postage costs for mailings
	55270	Software Agreement	21,208	27,314	25,664	26,002	26,002	(1,312)	-4.8%	Central Square IMC (Tritech) \$19,912, DTS scheduling software \$4,640, and Frontline FTO management \$1,450.
	55314	Uniforms	17,024	16,200	12,191	18,730	18,730	2,530	15.6%	Cost for uniforms and uniform related equipment for 40 employees - includes bullet proof vest replacements @ 4 per year and cost increase to \$834 each, addition of outer carriers at \$344 each (plus replacement of vests due to attrition) and contractual clothing allowance for staff division of \$400 ea./year.
	55319	Vehicle Maintenance	22,008	21,000	12,570	21,000	21,000	-	0.0%	Covers repair costs for 19 vehicles
	55390	Comfort Dog Expenses	8,658	2,000	4,003	2,000	2,000	-	0.0%	Dog food, vet bills, equipment - this is OFFSET TO \$0 with UFO fundraising UFO
	55321	Veterinarian Service	75	750	120	750	750	-	0.0%	Contract with SPCA (\$750), unforeseen animal vet charges, rabies testing
	55104	Veterinarian Equipment	300	300	300	300	300	-	0.0%	ACO equipment, splitting the cost of online dog Licensing Lookup software managed by Town Clerk
		General Expenses Total	271,289	288,249	226,045	271,489	271,489	(16,760)	-5.8%	
		Total Police Department	3,733,162	3,952,128	3,140,695	4,197,809	4,187,747	235,619	6.0%	A
Fire Department										
	51110	Sal/Wages FT	2,112,614	2,218,998	1,855,157	2,255,765	2,257,465	38,467	1.7%	33 FT
	51121	Sal/Wages Incentive	16,550	18,585	-	19,170	19,270	685	3.7%	Negotiated in CBA
	51123	Sal/Wages Bonus	38,000	-	-	-	-	-		2023/24 retention bonus program - funded by ARPA
	51150	Vacation Replacement OT	18,407	11,669	13,783	19,038	19,038	7,369	63.2%	Overtime for Vacation Leave Replacement
	51200	Sal/Wages PT	-	9,939	7,176	15,132	15,132	5,193	52.2%	1 PT: Emergency Management Director - 24 hrs. Monthly - 8 months in FY24

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	51300	Sal/Wages Call Back OT	81,189	93,876	60,822	84,244	84,244	(9,632)	-10.3%	Overtime for emergency recall and other off-duty details
	51130	Personal Replacement OT	12,572	8,569	7,972	13,919	13,919	5,350	62.4%	Overtime for Personal Leave Replacement
	51400	Longevity Pay	1,850	1,950	-	1,950	1,950	-	0.0%	For employees hired prior to 1/1/2006
	51410	Sick Replacement OT	28,166	15,291	13,018	24,943	24,943	9,652	63.1%	Overtime for Sick Replacement
	51420	Holiday Pay	109,908	113,074	5,250	115,367	114,721	1,647	1.5%	Holiday pay (12 holidays @ 12hrs)
	51600	Sal/Wages On Call	56	2,500	56	500	500	(2,000)	-80.0%	PT On-Call salaries
		Salaries Total	2,419,312	2,494,451	1,963,235	2,550,028	2,551,182	56,731	2.3%	
	52100	Health Insurance	532,500	579,394	452,728	673,453	613,439	34,045	5.9%	18.7% increase in the premium rate
	52110	Dental Insurance	41,428	43,957	36,064	49,515	46,532	2,575	5.9%	5.0% increase in the premium rate
	52120	Life Insurance	3,440	3,029	2,576	3,120	3,120	91	3.0%	No increase
	52130	LTD Insurance	1,065	959	803	960	960	1	0.1%	No increase
	52200	FICA	3,079	4,301	3,322	4,678	4,765	464	10.8%	Based on wages: 6.2%
	52210	Medicare	33,531	36,170	27,874	36,975	36,992	823	2.3%	Based on wages: 1.45%
	52300	Retirement Town	7,061	7,704	6,475	7,855	8,033	329	4.3%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
	52320	Retirement Fire	730,884	736,009	589,356	735,405	734,481	(1,528)	-0.2%	Based on wages: 30.35% Jan-Jun; 29.15% Jul-Dec
		Benefits Total	1,352,988	1,411,523	1,119,199	1,511,961	1,448,322	36,799	2.6%	
	55019	Breathing Apparatus	5,922	5,450	5,236	5,615	5,615	165	3.0%	Breathing apparatus testing and repairs & air compressor certification and repairs
	55035	Chiefs Expenses	793	750	624	750	750	-	0.0%	expenses for meetings, dinners
	55038	Cistern Maintenance	899	900	-	-	-	(900)	-100.0%	Cistern & dry hydrant maintenance
	55041	Command Supplies	3,415	5,000	2,313	5,000	5,000	-	0.0%	Emergency Operations Center supplies during drills, exercise and incidents, including food, office supplies, & training material
	55042	Communications Equipment	10,959	11,154	4,007	11,512	11,512	358	3.2%	2 way radio (mobile and portable); RAVE Mobile Safety - Emergency Community Notification (Reverse 911)
	55043	Community Relations	4,992	5,000	3,744	1,000	1,000	(4,000)	-80.0%	Annual cost for Social Media Consultant and Community Relations Specialist.
	55224	Postage	86	250	92	200	200	(50)	-20.0%	Postage for General FD, Fire Prevention, new candidate hiring, etc.
	55058	Contract Services	17,190	21,318	18,078	4,298	4,298	(17,020)	-79.8%	50% of annual contracted Computer & IT support for the Public Safety Complex. Shared cost with Police Department. 3 months in 2025.
	55087	Dry Cleaning	226	250	182	-	-	(250)	-100.0%	Dry cleaning of chief officer uniforms & Class "A" dress uniforms. Discontinuing this line.
	55088	Dues	7,975	9,227	8,928	9,227	9,227	-	0.0%	Annual Association Dues with multiple organizations

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	55091	Education/Training	8,867	16,913	16,042	17,650	17,650	737	4.4%	Tuition for college classes, fire certifications and education supplies.
	55106	General Equipment Purchase	45,027	45,000	19,282	45,000	45,000	-	0.0%	Necessary firefighting equipment purchases & replacement
	55123	Fire Prevention Supplies	5,193	6,722	4,529	6,822	6,822	100	1.5%	NFPA annual membership & Fire Prevention & Investigation Supplies
	55128	Fuel	18,638	21,214	15,241	19,950	19,950	(1,264)	-6.0%	Gas and diesel fuel for all fire department vehicles, Plus 800 gallon tank at fire station
	55132	General Equipment Repair	3,678	3,450	3,471	4,100	4,100	650	18.8%	Small tool & equipment repair
	55133	General Expenses	3,642	3,620	1,993	3,600	3,600	(20)	-0.6%	Background investigations, Water, Emergency scene rehab. supplies, etc.
	55144	Hazmat Supplies	1,695	2,686	1,672	2,686	2,686	-	0.0%	Hazardous materials monitoring equipment, clean up and control supplies.
	55149	Hose Replacement	5,660	5,812	2,670	5,800	5,800	(12)	-0.2%	Fire hose replacement and repair.
	55151	Hydrant Maintenance Fee	20,280	-	-	-	-	-		Hydrant Maintenance Fee to Water Dept. (moved to GG)
	55190	Mobile Communications	4,918	6,095	5,141	6,095	6,095	-	0.0%	Cell phone plan and data usage for staff cars, engines, and fire prevention
	55199	Office Equipment Maintenance	2,738	2,660	1,726	2,450	2,450	(210)	-7.9%	Lease Agreements/Service Contacts (copier & time clock)
	55200	Office Supplies	2,424	2,500	1,255	2,300	2,300	(200)	-8.0%	Office Supplies for entire Fire Department (except Health)
	55214	Physicals	1,526	1,700	1,022	1,700	1,700	-	0.0%	Pre-employment physicals for new hires
	55050	Conf/Room/Meals	1,179	4,500	2,067	4,000	4,000	(500)	-11.1%	Examples include - New England Chiefs, FDIC conference, IAFC - FRI International, IMT Annual Conference.
	55230	Protective Equipment	42,362	54,082	43,194	21,000	21,000	(33,082)	-61.2%	Turnout gear replacement (4 sets in '25), inspection & repairs. 1-YEAR REDUCTION
	55237	Radio Repairs/Maintenance	4,757	5,740	3,649	5,700	5,700	(40)	-0.7%	Maint. & programming FD Portable & Mobile Radios, Annual service contract with 2-Way Communications
	55270	Software Agreement	10,489	11,149	10,363	13,959	13,959	2,810	25.2%	All annual software agreements for IMC data collection & dispatching, GeoTeamz mobile data terminals, eDispatch firefighter notification, and Knox Box Cloud Service + \$2,200 GeoTeamz price increase for 2025
	55282	Building Supplies	3,156	3,500	2,276	3,500	3,500	-	0.0%	Laundry & misc bldg. cleaning supplies
	55308	Travel Reimbursement		1,195	78	1,195	1,195	-	0.0%	Travel reimbursement for use of personal vehicle to attend meetings, briefings and training.
	55314	Uniforms	26,440	26,661	15,282	26,661	26,661	-	0.0%	Uniforms for 32 FT employees, 2 Call members

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	55319	Vehicle Maintenance	41,604	42,255	23,803	43,500	43,500	1,245	2.9%	Vehicle Maintenance, Inspections, Tires, Annual Pump and Aerial Testing and Certifications, Plymo-Vent Exhaust Capture System
	55264	Shelter Equipment	-	1	-	1	1	-	0.0%	Agreement with SAU16 to provide shelter food/supplies
	55095	Emergency Management Equipment	1,950	2,500	-	2,500	2,500	-	0.0%	Upgrades to EOC Audio-Visual equipment, and on scene materials (replacement cones, barricades, signage, barriers)
	55119	FEMA Reimb -Force Labor	-	1	-	1	1	-	0.0%	FEMA line if needed
	55118	FEMA Reimb - Force Equip	-	1	-	1	1	-	0.0%	FEMA line if needed
		General Expenses Total	308,678	329,256	217,959	277,773	277,773	(51,483)	-15.6%	
	57006	Capital Outlay	-	1	-	1	1	-	0.0%	\$1 place holder if grant funds become available
		Capital Outlay Total	-	1	-	1	1	-	0.0%	
		Total Fire Department	4,080,978	4,235,231	3,300,393	4,339,763	4,277,278	42,047	1.0%	A
Public Safety Shared Services										
Dispatch										
01429905	51110	PDD- Sal/Wages FT	193,292	233,513	162,026	242,059	242,456	8,943	3.8%	5 FT Staff in General Fund budget. 1 FT in EMS Fund budget
01429905	51111	PDD- Sal/Wages Shift Differential	3,704	4,160	3,053	3,755	3,755	(405)	-9.7%	Per Police CBA
01429905	51121	PDD- Sal/Wages Incentive Reg	4,059	500	1,414	500	500	-	0.0%	Per Police CBA
01429905	51123	PDD- Sal/Wages Retention Bonus	2,087	-	-	-	-	-		2023/24 retention bonus program - funded by ARPA
01429905	51130	PDD- Personal Replacement OT		4,505	4,636	4,259	4,259	(246)	-5.5%	Overtime for Personal Leave Replacement
01429905	51150	PDD- Vacation Replacement OT	13,820	7,544	10,276	10,561	10,561	3,017	40.0%	Overtime for Vacation Leave Replacement
01429905	51200	PDD- Sal/Wages PT	543	2,500	-	2,500	2,596	96	3.8%	Reduced budget for one at several shifts a month Covers cost in emergencies and regular coverage added \$3,000
01429905	51300	PDD-Sal/Wages OT	17,063	4,836	16,333	10,008	10,008	5,172	106.9%	
01429905	51410	PDD-Sick Replacement OT	1,794	1,739	4,593	2,218	2,218	479	27.5%	Covers OT for Dispatchers out sick
01429905	51420	PDD-Holiday Pay	10,188	10,791	3,358	11,267	11,267	476	4.4%	contract item
01429905	51430	PDD-Sal/Wages FTO Incentive	-	3,390	1,499	3,489	3,489	99	2.9%	contract item
01429905	51450	PDD-Education Incentive	2,208	2,000	2,000	3,250	3,250	1,250	62.5%	contract item
		Salaries Total	248,760	275,478	209,187	293,866	294,359	18,881	6.9%	
01429905	52100	PDD-Health Insurance	66,359	105,239	63,248	109,246	114,156	8,917	8.5%	18.7% increase in the premium rate
01429905	52110	PDD-Dental Insurance	4,908	7,635	4,854	7,459	7,459	(176)	-2.3%	5.0% increase in the premium rate
01429905	52120	PDD-Life Insurance	231	230	160	240	240	10	4.3%	No increase
01429905	52200	PDD-FICA	15,460	17,080	13,044	18,220	18,250	1,171	6.9%	Based on wages: 6.2%
01429905	52210	PDD-Medicare	3,609	3,994	3,051	4,261	4,268	274	6.9%	Based on wages: 1.45%
01429905	52300	PDD-Retirement Town	33,645	36,934	28,227	38,251	38,230	1,296	3.5%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec

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Org	Object	Description	2023 Actual	2024 Budget	2024 Actual: October	2025 BRC Budget	2025 SB Budget	2025 SB Budget vs. 2024 Budget \$ Increase/-(Decrease)	2025 SB Budget vs. 2024 Budget %-Difference	Explanation
		Benefits Total	124,213	171,112	112,585	177,677	182,603	11,491	6.7%	
01429905	55105	PDD-Equipment Maintenance	16,479	25,325	21,860	25,325	25,325	-	0.0%	2-way comms maintenance/service contracts, Acorn VS logger. Contracts paid at the end of the year. Dispatch 4G fallovers
01429905	55108	PDD-Equipment Repair	1,815	5,800	-	5,800	5,800	-	0.0%	Uncovered replacement/repair costs for dispatch items and radio equipment and portable radios, cross agency
01429905	55256	PDD-Phone Repairs/Service	495	550	451	550	550	-	0.0%	Dispatch center phone repairs, Firstnet emergency phone service, updates, sonicwall fee.
		General Expenses Total	18,789	31,675	22,311	31,675	31,675	-	0.0%	
		Dispatch Total	391,762	478,265	344,083	503,218	508,637	30,372	6.4%	A
Health										
01441105	51110	FH- Sal/Wages FT	56,822	72,509	60,275	76,178	77,956	5,447	7.5%	1 FT: Health Officer
		Salaries Total	56,822	72,509	60,275	76,178	77,956	5,447	7.5%	
01441105	52100	FH- Health Insurance	19,639	-	-	-	-	-	-	
01441105	52110	FH- Dental Insurance	1,425	569	-	597	597	28	4.9%	5.0% increase in the premium rate
01441105	52120	FH- Life Insurance	90	92	80	96	96	4	4.3%	No increase
01441105	52200	FH- FICA	3,325	4,496	3,737	4,723	4,833	338	7.5%	Based on wages: 6.2%
01441105	52210	FH- Medicare	778	1,051	874	1,105	1,130	79	7.5%	Based on wages: 1.45%
01441105	52300	FH- Town Retirement	7,672	9,810	8,155	10,002	10,229	419	4.3%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	32,927	16,018	12,846	16,523	16,885	867	5.4%	
01441105	55293	FH- Supplies	291	600	313	600	600	-	0.0%	Health Inspection and office supplies
01441105	55224	FH- Postage	31	50	56	96	96	46	92.0%	Health Dept. mailings
01441105	55055	FH- Consulting	-	1	-	1	1	-	0.0%	
01441105	55190	FH- Mobile Communications	996	996	581	996	996	-	0.0%	Phone plan & mobile data terminal usage for Health Officer
01441105	55191	FH- Mosquito Control	37,000	34,500	27,600	34,500	34,500	-	0.0%	Mosquito control maintenance contract costs
01441105	55270	FH- Software Agreement	2,600	2,640	2,640	2,640	2,640	-	0.0%	Relevant FoodCode Pro forms and reporting
01441105	55308	FH- Travel Reimbursement	117	200	220	480	480	280	140.0%	Mileage reimbursement for Health Officer
01441105	55050	FH- Conf/Room/Meals	874	795	270	1,225	1,225	430	54.1%	Training, Meeting and Seminars for Health Officer
01441105	55088	FH- Dues	90	90	90	90	90	-	0.0%	Health Dept. dues & memberships
01441105	55091	FH- Education/Training	-	1,500	1,545	6,941	6,941	5,441	362.7%	Approved college classes for the new Health Officer
		General Expenses Total	42,000	41,372	33,316	47,569	47,569	6,197	15.0%	
		Health Total	131,750	129,899	106,438	140,270	142,410	12,511	9.6%	A

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		Total Public Safety Shared Services	523,511	608,164	450,520	643,488	651,047	42,883	7.1%	
Public Works - General Fund										
Administration & Engineering										
01431101	51110	PWA- Sal/Wages FT	285,265	632,441	361,045	671,940	690,089	57,648	9.1%	7 FT: Director, Town Eng, Eng Tech, Office Mgr, Office Clerk, Asst Engineer, GIS Coord. Currently there are 2 open positions.
01431101	51200	PWA- Sal/Wages PT	9,377	222	300	300	300	78	35.1%	1- PT-recording secretary for River Committee @ \$19.44/hr
01431101	51300	PWA- Sal/Wages OT	635	700	577	700	700	-	0.0%	
		Salaries Total	295,278	633,363	361,922	672,940	691,089	57,726	9.1%	
01431101	52100	PWA- Health Insurance	51,564	136,300	43,354	140,320	138,300	2,000	1.5%	18.7% increase in the premium rate
01431101	52110	PWA- Dental Insurance	3,971	11,613	4,634	10,702	10,702	(911)	-7.8%	5.0% increase in the premium rate
01431101	52120	PWA- Life Insurance	291	551	288	624	624	73	13.2%	No increase
01431101	52130	PWA- LTD Insurance	94	959	752	960	960	1	0.1%	No increase
01431101	52200	PWA- FICA	17,578	39,269	21,887	41,722	42,848	3,579	9.1%	Based on wages: 6.2%
01431101	52210	PWA- Medicare	4,111	9,184	5,119	9,758	10,021	837	9.1%	Based on wages: 1.45%
01431101	52300	PWA- Retirement Town	38,412	85,664	48,251	88,327	90,627	4,963	5.8%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	116,021	283,539	124,284	292,413	294,082	10,543	3.7%	
01431101	55003	PWA- Drug/Alcohol Testing	779	1,200	480	1,200	1,200	-	0.0%	Contract w/Access; required (per USDOT) random testing for all CDL holders & screening new hires
01431101	55050	PWA- Conf/Room/Meals	2,435	3,000	1,055	3,000	3,000	-	0.0%	National or regional conf 60% Dir, Town Eng; 100% Maint Supt, Hwy Supt @ \$1,200 ea.
01431101	55058	PWA- Contracted Services	810	1	-	1	1	-	0.0%	Moved to CIP
01431101	55088	PWA- Dues	748	700	1,124	1,270	1,270	570	81.4%	Dues: APWA \$995, NHPWA \$100, Mutual Aid \$25; Licenses: PE 2@150/2 yr
01431101	55091	PWA- Education/Training	-	2,000	1,345	2,000	2,000	-	0.0%	Education and training for staff (NHMA, NHDES, NEPW Association)
01431101	55128	PWA- Fuel	368	1,500	2,168	1,500	1,500	-	0.0%	Dir & Eng vehicles \$2.84/gal
01431101	55133	PWA- General Expenses	878	1,200	797	1,000	1,000	(200)	-16.7%	Meal reimbursement during extended operations per Director's determination increased from \$8 to \$12
01431101	55158	PWA- Insurance Deductible	4,966	1	-	1	1	-	0.0%	Damage repairs on insurance claims
01431101	55181	PWA- Master Fuel Account	(11,367)	1	(4,965)	1	1	-	0.0%	Bulk fuel delivery charges less dept allocations; for 109 vehicles
01431101	55190	PWA- Mobile Communications	1,038	1,200	1,164	1,300	1,300	100	8.3%	60% Director, Town Engineer & Asst Engineer; 100% Highway, MIFI (Engineering)
01431101	55200	PWA- Office Supplies	7,440	10,000	6,252	10,000	10,000	-	0.0%	Gen office supplies \$6500; Eng supplies \$3500; plotter paper & ink, field books, Town Standards, scanning plans; 60% of copier billing

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01431101	55224	PWA- Postage	306	500	269	550	550	50	10.0%	General day to day mailings
01431101	55237	PWA- Radio Repairs	-	600	-	300	300	(300)	-50.0%	4 Desk sets, 6 portables, 42 vehicle units
01431101	55238	PWA- Radio Replacement	-	1,000	-	500	500	(500)	-50.0%	Digital repeater to communicate with Fire & Police
01431101	55319	PWA- Vehicle Maintenance	18	600	230	600	600	-	0.0%	Dir & Eng vehicles
		General Expenses Total	8,420	23,503	9,920	23,223	23,223	(280)	-1.2%	
01431101	55998	PWA- Due from Water Fund	(156,662)	(183,333)	(87,888)	(193,006)	(196,970)	(13,637)	7.4%	20% Water Fund offset
01431101	55999	PWA- Due from Sewer Fund	(156,662)	(183,333)	(87,888)	(193,006)	(196,970)	(13,637)	7.4%	20% Sewer Fund offset
		Due from Water/Sewer Funds Total	(313,324)	(366,665)	(175,776)	(386,012)	(393,940)	(27,275)	7.4%	
		Administration & Engineering Total	106,395	573,740	320,350	602,564	614,454	40,714	7.1%	A
Highways and Streets										
01431202	51110	HWY- Sal/Wages FT	693,885	751,574	596,858	758,049	760,749	9,175	1.2%	12 FT - Highway Supt., General Foreman, 2 Foreman, 5 HEO, 1 Truck Driver, 2 Laborers
01431202	51210	HWY- Sal/Wages Temp	284	1	-	1	1	-	0.0%	Intern, Summer/Fall laborer
01431202	51121	HWY- Sal/Wages Incentive Reg	2,750	2,750	-	2,750	2,750	-	0.0%	Per SEIU CBA
01431202	51300	HWY- Sal/Wages OT	22,482	20,000	16,847	20,000	20,000	-	0.0%	Emergency ops, callouts, flood watch, voting/traffic control
01431202	51310	HWY- Sal/Wages Stand-By	7,280	7,280	6,160	10,920	10,920	3,640	50.0%	After hours on-call status, \$210/wk
01431202	51400	HWY- Longevity Pay	6,850	7,050	-	7,150	7,150	100	1.4%	6 FT per union contract
		Salaries Total	733,532	788,655	619,865	798,870	801,570	12,915	1.6%	
01431202	52100	HWY- Health Insurance	177,378	180,623	159,084	234,598	234,598	53,975	29.9%	18.7% increase in the premium rate
01431202	52110	HWY- Dental Insurance	11,578	16,048	10,739	14,983	14,983	(1,065)	-6.6%	5.0% increase in the premium rate
01431202	52120	HWY- Life Insurance	657	597	497	624	624	27	4.5%	No increase
01431202	52200	HWY- FICA	43,548	48,897	36,664	49,530	49,697	801	1.6%	Based on wages: 6.2%
01431202	52210	HWY- Medicare	10,185	11,435	8,575	11,584	11,623	187	1.6%	Based on wages: 1.45%
01431202	52300	HWY- Retirement Town	102,226	106,705	83,868	104,920	105,067	(1,638)	-1.5%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	345,572	364,305	299,427	416,239	416,592	52,287	14.4%	
01431202	55013	HWY- Asphalt Reclamation	-	5,000	-	5,000	5,000	-	0.0%	1x reduction of \$5K in 2024 - Grinding & screening to recycle asphalt and concrete into reusable product. Screening compost and sand
01431202	55020	HWY- Bridge Repairs	5,000	5,500	-	5,500	5,500	-	0.0%	Maintenance and repair of 7 Town-owned bridges
01431202	55066	HWY- Culvert Repairs/Replacement	-	3,000	-	3,000	3,000	-	0.0%	1x reduction of \$1K in 2024 - Minor repairs, replace & clearing culverts (pipes & headers)
01431202	55071	HWY- Dam Maintenance	570	2,500	-	2,500	2,500	-	0.0%	Dam & abutment concrete & mechanical repairs at Pickpocket, Colcord, Sloans Brook
01431202	55072	HWY - Dam Registration	1,900	400	-	400	400	-	0.0%	Annual NHDES fees (due December) Sloans Brook
01431202	55091	HWY- Education/Training	2,210	1,500	1,643	1,500	1,500	-	0.0%	Classes, licensing (CDL, UNH Tech Transfer classes)

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01431202	55096	HWY- Emergency Traffic Control	146	500	-	500	500	-	0.0%	Uniformed officer in high traffic, emergencies
01431202	55107	HWY- Equipment Rentals	4,361	4,500	706	4,500	4,500	-	0.0%	Rental of equipment not owned by Town: bulldozer, excavator, grader, screener
01431202	55128	HWY- Fuel	27,898	25,000	26,317	25,500	25,500	500	2.0%	Fuel for highway dept vehicles & equipment; contract price projected to be unleaded \$2.84/gal & diesel \$3.16/gal
01431202	55134	HWY- General Hand Tools	4,086	4,000	3,511	4,000	4,000	-	0.0%	Repl/repair hand tools: compacter, hand-saw, chainsaws, small power tools
01431202	55190	HWY- Mobile Communications	-	1	-	1	1	-	0.0%	moved to phone reimbursement
01431202	55212	HWY- Phone Reimbursement	2,410	2,400	1,191	2,800	2,800	400	16.7%	Cell Phone stipend for Supt + 3 Foremen (\$40/mo), On-Call Cell Phone (\$72/mo)
01431202	55257	HWY- Safety Equipment	7,471	5,000	4,350	6,000	6,000	1,000	20.0%	Hardhats, vests, eye protection, Technu, steel-toed boot repl \$185/yr per employee
01431202	55267	HWY- Signs	6,908	8,000	7,603	8,000	8,000	-	0.0%	Sign replacement for retro reflectivity, damages.
01431202	55285	HWY- Storm Drain Repair	2,802	6,000	1,853	6,000	6,000	-	0.0%	Repair drain castings. 1,305 catch basins
01431202	55286	HWY- Street Marking	33,744	35,000	33,714	35,000	35,000	-	0.0%	Fog lines, center lines, parking spaces (butyl rubber by contractor); crosswalks 2x yr
01431202	55287	HWY- Street Repairs/Maint	14,767	18,000	9,508	18,000	18,000	-	0.0%	Patching town roads & shoulder repair materials; includes asphalt, concrete, gravel
01431202	55310	HWY- Tree Maintenance	10,748	55,535	12,362	25,000	25,000	(30,535)	-55.0%	All trees in Town ROW & parks incl pruning, fertilizing & removal w/ licensed arborist; increasing demands for tree removal & pruning; additional street trees at Lincoln & presence of Emerald Ash Borer (EAB) - \$35K added in 2024 to establish Tree Committee budget.
01431202	55314	HWY- Uniforms	9,495	7,400	4,793	7,400	7,400	-	0.0%	12 employees (Laundering, repair and replacement)
01431202	55319	HWY- Vehicle Maintenance	55,233	50,000	61,340	60,000	60,000	10,000	20.0%	Maintenance of all dept vehicles and equip
01431202	55337	HWY- Weed Control	8,000	9,000	9,000	9,000	9,000	-	0.0%	Along medians & curbing; contract w/licensed herbicide applicator, \$1K switch from Roundup to pre-emergent.
		General Expenses Total	197,749	248,236	177,891	229,601	229,601	(18,635)	-7.5%	
01431202	55251	HWY-Road Paving/Maintenance	645,964	550,000	503,571	700,000	700,000	150,000	27.3%	Incl crack sealing, reconstruction, etc.

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01431202	55067	HWY- Culvert Replacement	-	5,000	-	5,000	5,000	-	0.0%	1x reduction of \$5K in 2024 will be held for 2025 as well. Replace culverts and repair headers & outlets in Town roads.
01431202	55266	HWY- Sidewalks/Curbing	2,526	15,000	789	10,000	10,000	(5,000)	-33.3%	Sidewalks and curbing, minor repair & replacements
01431202	55284	HWY- Storm Drain Cleaning	26,715	30,000	-	30,000	30,000	-	0.0%	Annual clean 50% catch basins, material testing, MS4 permit compliance
01431202	57006	HWY- Capital Outlay-Equipment	-	-	-	-	-	-	-	
		Capital Outlay Total	675,205	600,000	504,360	745,000	745,000	145,000	24.2%	
		Highways & Streets Total	1,952,058	2,001,196	1,601,543	2,189,710	2,192,763	191,567	9.6%	A
Snow Removal										
01431903	51300	PS- Sal/Wages - OT Snow	59,778	70,000	42,696	70,000	70,000	-	0.0%	Includes Mechanic
01431903	51200	PS- Salaries/Wages PT	65	1,733	1,890	1,815	1,815	82	4.7%	Snow cleanup
01431903	51350	PS- Sal/Wages - FEMA Storm Related OT	-	1	-	-	-	(1)	-100.0%	Expenses related to declared emergencies
		Salaries Total	59,843	71,734	44,586	71,815	71,815	81	0.1%	
01431903	52200	PS- FICA	3,710	4,448	2,760	4,453	4,453	5	0.1%	Based on wages: 6.2%
01431903	52210	PS- Medicare	868	1,040	645	1,041	1,041	1	0.1%	Based on wages: 1.45%
01431903	52300	PS- Retirement Town	9,184	9,471	5,768	9,198	9,198	(273)	-2.9%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	13,761	14,959	9,173	14,692	14,692	(267)	-1.8%	
01431903	55026	PS- Calcium Chloride	-	1	-	1	1	-	0.0%	Salt additive used during harsh temperatures in the winter
01431903	55061	PS- Contracted Snow Removal	-	25,000	-	1	1	(24,999)	-100.0%	INCLUDE IN REQUEST FOR SNOW/ICE CAP. RES. IN 2025 - Hire contractors w/10 wheelers to remove snow for safety downtown, Lincoln St, Portsmouth Ave.
01431903	55118	PS- FEMA Reimb Force Equip	-	1	-	1	1	-	0.0%	Expenses declared winter emergencies
01431903	55119	PS- FEMA Reimb Force Labor	-	1	-	1	1	-	0.0%	Expenses declared winter emergencies
01431903	55128	PS- Fuel	15,874	17,000	11,580	17,000	17,000	-	0.0%	Fuel for snow removal vehicles; contract price projected to be unleaded \$2.84/gal & diesel \$3.16/gal
01431903	55216	PS- Plow Damages	4,644	3,500	359	3,500	3,500	-	0.0%	Private property damage caused by snow plows
01431903	55217	PS- Plow/Spreader Repair	-	-	-	-	-	-	-	Moved to vehicle maintenance
01431903	55218	PS- Plowing	152,021	80,000	106,990	80,000	80,000	-	0.0%	Hired contractors to supplement Town staff to plow, salt & sand
01431903	55258	PS- Salt	105,304	80,000	66,928	80,000	80,000	-	0.0%	Deicer for Town roads, sidewalks, parking lots

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01431903	55259	PS- Sand	309	2,000	876	2,000	2,000	-	0.0%	Purchase sand during winter months to spread along the town roads, sidewalks & parking lots
01431903	55319	PS- Vehicle Maintenance	25,915	20,500	11,967	20,500	20,500	-	0.0%	Repair snow plows and snow removal equipment
		General Expenses Total	304,066	228,003	198,700	203,004	203,004	(24,999)	-11.0%	
		Snow Removal Total	377,671	314,696	252,459	289,511	289,511	(25,185)	-8.0%	A
Solid Waste Disposal										
01432304	51200	SW- Sal/Wages PT	21,202	23,962	19,622	25,175	24,818	856	3.6%	1 PT @ 16 hrs/wk including transfer station winter schedule and weekend trash removal
01432304	51300	SW- Sal/Wages OT	1,223	4,000	316	4,000	4,000	-	0.0%	OT for Highway employees assigned to Transfer Station
		Salaries Total	22,425	27,962	19,938	29,175	28,818	856	3.1%	
01432304	52200	SW- FICA	1,390	1,734	1,236	1,809	1,787	53	3.1%	Based on wages: 6.2%
01432304	52210	SW- Medicare	325	405	289	423	418	12	3.1%	Based on wages: 1.45%
01432304	52300	SW-Retirement	76	541	-	526	526	(15)	-2.8%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	1,792	2,680	1,525	2,758	2,731	51	1.9%	
01432304	55018	SW- Blue Bags	40,133	78,000	92,473	120,000	120,000	42,000	53.8%	Includes vendor delivery to store; offset by revenue; projected production cost increase and spending trend adjustment
01432304	55023	SW- Bulky Waste Sticker			555			-		
01432304	55054	SW- Construction Debris	10,076	14,500	8,877	16,000	16,000	1,500	10.3%	Construction debris container at Transfer Station (WM contract)
01432304	55082	SW- Disposal/Recycling Contract	1,185,719	1,198,500	867,213	1,310,680	1,310,680	112,180	9.4%	5-year contract extension with WM runs June 2022 - May 2027, reflects 6.5% annual rates increase and anticipated fuel surcharges; recycled materials value highly variable (WM contract)
01432304	55086	SW- Brush Grinding	10,000	15,000	-	15,000	15,000	-	0.0%	1x reduction of \$5K in 2024 will be held for 2025 as well. Brush grinding & removal by contractor 2 to 3x per yr as space needs require (contracted Dirt Doctor thru 2025)
01432304	55091	SW- Education/Training	240	200	-	200	200	-	0.0%	Solid waste training
01432304	55092	SW- Electricity	1,608	2,000	1,061	2,000	2,000	-	0.0%	Transfer station building
01432304	55093	SW- Electronic Waste Expense	7,858	10,000	4,766	10,000	10,000	-	0.0%	Removal of electronic waste collected at Transfer Station, offset by sticker revenue
01432304	55127	SW- Freon Waste Expense	550		300			-		

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01432304	55150	SW- Household Haz Waste Removal	48,605	30,000	-	35,000	35,000	5,000	16.7%	Cost of annual Oct event; Exeter share \$11,300 the rest offset by regional collection revenue & State grant
01432304	55163	SW- Landfill Monitoring	50,047	52,706	22,729	51,500	51,500	(1,206)	-2.3%	Gas and water quality testing, including PFAS & 1,4-dioxane at Cross Road landfill, (GZA = \$32,175, CEC = \$10,750, EA = \$9,781)
01432304	55173	SW- Licenses	61					-		
01432304	55186	SW- Metal Removal	1,075	1,500	681	1,500	1,500	-	0.0%	Hauling charge to remove metals & white goods
01432304	55201	SW- Operations Maintenance	3,531	6,000	4,438	6,000	6,000	-	0.0%	Mowing, materials and supplies at the Transfer Station (Security cameras and equipment)
01432304	55244	SW- Recycle Containers	25,985	26,000	26,289	26,000	26,000	-	0.0%	65 gal carts unit price \$75; offset by revenue
01432304	55293	SW- Supplies	2,739	1,500	1,983	2,500	2,500	1,000	66.7%	Stickers and garbage litter bags for Town & Public Works Offices to sell
01432304	55300	SW- Tire Disposal	228	2,000	320	1,000	1,000	(1,000)	-50.0%	Disposal of Town tires
01432304	55366	SW- Yard Waste	16,532	16,856	8,428	17,193	17,193	337	2.0%	Twice per year curbside collection- leaf and yard waste (WM contract)
01432304	55551	SW- Food Waste Compost Program	2,951	2,950	2,371	3,952	3,952	1,002	34.0%	Weekly collection at Transfer Station (Mr. Fox)
		General Expenses Total	1,407,939	1,457,712	1,042,484	1,618,525	1,618,525	160,813	11.0%	
		Solid Waste Disposal Total	1,432,155	1,488,354	1,063,948	1,650,458	1,650,074	161,720	10.9%	A
Street Lights										
01431605	55092	PW- Electricity- Street Lights	135,760	160,000	95,692	140,000	140,000	(20,000)	-12.5%	All street lights in Town rights-of-way (Reduce for end of fixed fee commitment)
01431605	55303	PW- Traffic Light Maintenance	6,491	9,000	3,046	7,000	7,000	(2,000)	-22.2%	High St, Green St, Alum Dr, Holland Way, Continental Dr signals; controllers, loop detectors, bulbs, audibles & emergency vehicle pre-emption controllers
		General Expenses Total	142,251	169,000	98,738	147,000	147,000	(22,000)	-13.0%	
		Street Lights Total	142,251	169,000	98,738	147,000	147,000	(22,000)	-13.0%	A
Stormwater										
01431118	55293	STW- Supplies		2,700	2,937	2,700	2,700	-	0.0%	Pet waste bags (Town Clerk & Highway), plotter supplies (ink, printheads, paper)

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01431118	55058	STW- Contracted Services	51,317	57,100	5,364	57,100	57,100	-	0.0%	Wet weather sample 134 outfalls/6 years ~ 22 outfalls/yr x \$700/outfall = \$15,400; outfall catchment investigations & remediation \$10,700; quarterly SWPPP inspections \$6k; AMP project TN changes \$6k; MS4 annual rpt \$6K; public outreach \$4K, staff training (IDDE, PTAP) \$9K
01431118	55190	STW- Mobile Communications	-	480	-	480	480	-	0.0%	
01431118	55291	STW- Subscriptions	-	4,080	-	4,080	4,080	-	0.0%	GPS, SmartNet, PeopleForms subscriptions
01431118	55386	STW- Catch Basin Replacement	-	28,000	-	28,000	28,000	-	0.0%	Replace 7 Catch basins @ \$4k each (MS4 Permit requirement)
		General Expenses Total	51,317	92,360	8,301	92,360	92,360	-	0.0%	
		Stormwater Total	51,317	92,360	8,301	92,360	92,360	-	0.0%	A
		Subtotal before Maintenance	4,061,846	4,639,346	3,345,338	4,971,603	4,986,162	346,816	7.5%	
Public Works - Maintenance										
General										
01419406	51110	PM- Sal/Wages FT	227,512	249,063	169,432	257,956	260,290	11,227	4.5%	4 FT Maint Supt, Custodian, 2 Maint Tech
01419406	51121	PM- Sal/Wages Incentive Reg	500	-	-	-	-	-	-	
01419406	51200	PM- Sal/Wages PT	36,436	39,155	30,705	41,136	40,553	1,398	3.6%	1 PT Custodian @ 34hr per week
01419406	51300	PM- Sal/Wages OT	6,300	7,000	3,475	7,000	7,000	-	0.0%	Emergencies, callouts
01419406	51310	PM- Sal/Wages Stand-By	5,060	7,280	6,160	10,920	10,920	3,640	50.0%	Pay for after hours on-call status, \$210/week
01419406	51400	PM- Longevity Pay	1,450	1,500	-	1,500	1,500	-	0.0%	1 FT per union contract
01419406	51450	PM- Sal/Wages Education Incentive	-	750	-	-	-	(750)	-100.0%	
		Salaries Total	277,258	304,748	209,772	318,512	320,263	15,515	5.1%	
01419406	52100	PM- Health Insurance	36,594	60,262	26,495	71,515	48,437	(11,825)	-19.6%	18.7% increase in the premium rate
01419406	52110	PM- Dental Insurance	3,147	4,756	2,306	4,994	3,503	(1,253)	-26.3%	5.0% increase in the premium rate
01419406	52120	PM- Life Insurance	255	230	164	240	240	10	4.3%	No increase
01419406	52200	PM- FICA	16,749	18,894	12,554	19,748	19,856	962	5.1%	Based on wages: 6.2%
01419406	52210	PM- Medicare	3,917	4,419	2,936	4,618	4,644	225	5.1%	Based on wages: 1.45%
01419406	52300	PM- Retirement Town	32,843	35,935	23,981	36,431	36,677	742	2.1%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	93,505	124,496	68,437	137,546	113,357	(11,139)	-8.9%	
01419406	55048	PM- Computer Software	3,955	5,000	42	5,000	5,000	-	0.0%	People GIS work order system (CompleteFleet module)
01419406	55058	PM- Contract Services	83,005	46,500	48,620	70,000	70,000	23,500	50.5%	Town building roofs snow removal \$4K; contracted cleaning Town Offices \$34K; Rec Ctr 2x week \$14K; TH Offices (as required) & Public Restrooms \$6K; Sr. Center \$12K

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01419406	55069	PM- Custodial Supplies	17,290	22,000	12,275	20,000	20,000	(2,000)	-9.1%	All Town buildings' paper & cleaning products
01419406	55091	PM- Education/Training	620	800	-	200	200	(600)	-75.0%	Continuing education requirements for License renewals Master Elect, Journeyman Plumber/Gas fitter. Education seminars Carpenter.
01419406	55128	PM- Fuel	4,111	6,200	2,780	5,500	5,500	(700)	-11.3%	Maintenance Dept vehicles (5); includes loaner vehicles to Town Departments; unleaded contract price projected to be \$2.84/gal
01419406	55173	PM- Licenses	85	300	146	300	300	-	0.0%	Licenses for Electrician and HVAC Plumber Tech
01419406	55176	PM- Maintenance Bld Materials	1,073	1,200	733	1,200	1,200	-	0.0%	Stock paint, putty, nails, screws
01419406	55178	PM- Maintenance Tools	1,618	3,000	296	3,000	3,000	-	0.0%	HVAC Tech, plumber, elec. tools, replenish drill bits, small power tools
01419406	55190	PM- Mobile Communications	240	600	179	300	300	(300)	-50.0%	Maint. Superintendent cell phone
01419406	55257	PM- Safety Equipment	1,624	2,000	706	2,000	2,000	-	0.0%	Fall protection, eye protection, steel-toed boot replacement \$185/yr
01419406	55314	PM- Uniforms	5,548	6,050	2,269	6,050	6,050	-	0.0%	Uniforms and cleaning for 5 Staff
01419406	55392	PM- Fire Safety	14,844	15,000	22,258	24,000	24,000	9,000	60.0%	Insp. & Maint. of fire alarm systems, emergency lighting & fire extinguishers
		General Expenses Total	134,012	108,650	90,303	137,550	137,550	28,900	26.6%	
		General Maintenance Total	504,775	537,894	368,512	593,608	571,170	33,276	6.2%	A
Town Buildings										
		Swasey Parkway- Sal/Wages PT	-	-	165	-	-	-		Recording Secretary for Swasey Parkway
		Swasey Parkway- FICA	-	-	10	-	-	-		Recording Secretary for Swasey Parkway
		Swasey Parkway- Medicare	-	-	2	-	-	-		Recording Secretary for Swasey Parkway
		Town Buildings-Water/Sewer Bills	23,331	17,835	16,809	18,835	18,835	1,000	5.6%	Water/Sewer bills for Town Buildings
		Town Buildings- Building Maintenance	82,608	79,500	71,945	94,000	94,000	14,500	18.2%	Building Maintenance for Town Buildings, Incl Swasey Parkway & Raynes Barn
		Town Buildings-Covid-19 Expenses	-	-	-	-	-	-		Covid-19 for Town Buildings
		Town Buildings- Natural Gas	66,814	75,850	50,296	72,250	72,250	(3,600)	-4.7%	Natural Gas for Town Buildings
		Town Buildings- Electricity	96,516	98,950	79,533	100,450	100,450	1,500	1.5%	Electricity for Town Buildings, Incl. Swasey Parkway & Raynes Barn
		Train Station- Supplies	980	3,800	153	3,000	3,000	(800)	-21.1%	Light fixtures, electrical breakers, signage
		Train Station- Platform Lease Liability	19,200	23,600	27,636	28,021	28,021	4,421	18.7%	Platform Lease Liability Insurance for Train Station
		Train Station- Platform Lease	3,537	4,076	3,655	4,076	4,076	0	0.0%	Platform Lease for Train Station
		Town Buildings Total	292,985	303,611	250,204	320,632	320,632	17,021	5.6%	A
Maintenance Projects										

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01419406	55177	PM- Maintenance Projects	81,792	100,000	38,773	100,000	100,000	-	0.0%	Town owned building projects: Historical Society masonry repointing, door rehabilitation, & window UV treatments \$35K; Highway Garage Concrete Foundation Repair \$10K; 32 Court Street Electrical Panel Upgrade \$10K; Town Hall Roof Sealant \$25K; Town Office Roof Slate Inspection & Repair \$20K	
		Total Maintenance Projects	81,792	100,000	38,773	100,000	100,000	-	0.0%		A
		Town Maintenance/Buildings Total	879,553	941,505	657,489	1,014,240	991,802	50,297	5.3%		
Mechanics/Garage:											
01419415	51110	PG- Sal/Wages FT	114,209	171,090	102,867	173,680	173,680	2,590	1.5%	3 FT: 1 Mech foreman; 2 Mechanics	
01419415	51300	PG- Sal/Wages OT	4,898	3,000	4,040	3,000	3,000	-	0.0%	Mechanic OT - 76 hours per year	
01419415	51310	PG- Sal/Wages Standby Pay	2,220	-	-	-	-	-	-		
01419415	51121	PG- Sal/Wages Education/Training	750	750	-	750	750	-	0.0%		
		Salaries Total	122,077	174,840	106,908	177,430	177,430	2,590	1.5%		
01419415	52100	PG- Health Insurance	33,098	67,480	32,510	80,132	80,132	12,652	18.7%	18.7% increase in the premium rate	
01419415	52110	PG- Dental Insurance	2,357	4,547	2,131	4,774	4,774	227	5.0%	5.0% increase in the premium rate	
01419415	52120	PG- Life Insurance	67	138	76	144	144	6	4.3%	No increase	
01419415	52200	PG- FICA	7,194	10,840	6,385	11,001	11,001	161	1.5%	Based on wages: 6.2%	
01419415	52210	PG- Medicare	1,682	2,535	1,493	2,573	2,573	38	1.5%	Based on wages: 1.45%	
01419415	52300	PG- Retirement Town	16,827	23,656	14,711	23,311	23,259	(397)	-1.7%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec	
		Benefits Total	61,225	109,196	57,306	121,935	121,883	12,687	11.6%		
01419415	55128	PG- Fuel	827	1,800	1,014	1,500	1,500	(300)	-16.7%	Mechanics shop truck & forklift	
01419415	55129	PG- Fuel Dispensing System	2,982	4,000	4,027	4,000	4,000	-	0.0%	Fuel pumps, UST inspection, reporting equipment, 23 year old fuel island maintenance	
01419415	55183	PG- Mechanics Tools	3,060	3,900	1,072	3,900	3,900	-	0.0%	Increase mechanics' allowance from \$500 to \$800/ea (hasn't increased since 2000); replace Town owned tools; rental	
01419415	55316	PG- Vehicle Equipment Stock	4,920	5,000	1,786	5,000	5,000	-	0.0%	Fluids, filters, bulbs, nuts & bolts for all Town Departments	
01419415	55319	PG- Vehicle Maintenance	1,824	2,000	1,316	2,000	2,000	-	0.0%	Maintenance Dept vehicles (5) + forklift	
01419415	55338	PG- Weight Testing/Repair	-	1,000	360	1,000	1,000	-	0.0%	3 mechanic lifts certified testing & repair, 2 crane mounted electric hoists	
		General Expenses Total	13,613	17,700	9,575	17,400	17,400	(300)	-1.7%		
		Mechanics/Garage Total	196,915	301,736	173,789	316,765	316,713	14,977	5.0%	A	
		Total Public Works	5,138,314	5,882,587	4,176,616	6,302,608	6,294,677	412,090	7.0%	A	
Welfare & Human Services											

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Welfare										
01444110	51110	WE- Sal/Wages FT	9,394	-		-	-	-		
01444110	51200	WE- Sal/Wages PT		39,651	14,131	46,840	46,261	6,610	16.7%	New PT Welfare/ Human Services Administrator (9 mos in 2024)
		Salaries Total	9,394	39,651	14,131	46,840	46,261	6,610	16.7%	
01444110	52200	WE- FICA	547	2,458	876	2,904	2,868	410	16.7%	Based on wages: 6.2%
01444110	52210	WE- Medicare	128	575	205	679	671	96	16.7%	Based on wages: 1.45%
01444110	52300	WE- Retirement - Town	1,302	-		-	-	-		Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	5,723	3,033	1,081	3,583	3,539	506	16.7%	
01444110	55025	WE - Direct Relief- Burial Expense	5,605	6,000	8,050	6,000	6,000	-	0.0%	Per RSA 165:27-a
01444110	55075	WE - Direct Relief- Electricity	11,579	6,000	12,694	8,000	8,000	2,000	33.3%	Above RCA utility asst. May advocate w/other agencies
01444110	55076	WE - Direct Relief-Food/Gas	27	250	-	250	250	-	0.0%	Grocery store gift cards if St. V de P not available.
01444110	55077	WE - Direct Relief - Heat	10,240	7,000	2,030	6,000	6,000	(1,000)	-14.3%	Oil or gas/propane
01444110	55078	WE - Direct Relief -Medical	5,182	5,000	1,132	5,000	5,000	-	0.0%	May advocate with other agencies.
01444110	55079	WE - Direct Relief- Rent	124,216	45,000	87,348	70,000	70,000	25,000	55.6%	May advocate with other agencies
01444110	55133	WE - Direct Relief Miscellaneous	2,144	4,400	2,193	4,000	4,000	(400)	-9.1%	DR not included in other lines (car repairs, daycare, etc.)
01444110	55541	WE - Direct Relief- Hotel	14,703	27,000	20,227	27,000	27,000	-	0.0%	Shelters unavailable or children/elderly/handicapped.
		Direct Relief Expenses Total	173,696	100,650	133,674	126,250	126,250	25,600	25.4%	
01444110	55050	WE- Conf/Room/Meals	365	200	201	200	200	-	0.0%	NHLWAA Quarterly & Annual Mtg
01444110	55088	WE- Dues	40	40	40	40	40	-	0.0%	NHLWAA \$40
01444110	55190	WE- Mobile Communications	150	180	54	400	400	220	122.2%	Town issued mobile phone
01444110	55198	WE- Office Equipment Leases				450	450	450		New expense \$37.30 per month lease copier/printer/scanner
01444110	55200	WE- Office Supplies	118	150	241	150	150	-	0.0%	notebooks, folders and desk supplies.
01444110	55224	WE- Postage	29	40	19	40	40	-	0.0%	Client/state/agencies - postage
01444110	55308	WE- Travel Reimbursement	42	150	56	150	150	-	0.0%	Local mtgs, NHMA Conf., NHLWAA Mtgs, Seminars
		General Expenses Total	744	760	611	1,430	1,430	670	88.2%	
		Welfare Total	189,556	144,094	149,496	178,103	177,480	33,386	23.2%	A
Human Services										
01444511	55360	HS- Human Services Funding	98,610	98,325	98,325	100,000	100,000	1,675	1.7%	See separate list (Human Services Funding Committee)
		Human Services Total	98,610	98,325	98,325	100,000	100,000	1,675	1.7%	
		Total Welfare & Human Services	288,166	242,419	247,821	278,103	277,480	35,061	14.5%	
Parks & Recreation										
Recreation										
01452001	51110	PR- Sal/Wages FT	266,943	300,458	251,771	315,873	323,245	22,787	7.6%	4 FT: Director, Asst. Director, Rec Coord, Office Manager

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01452001	51200	PR- Sal/Wages PT				14,921	14,921	14,921		Senior Coordinator: \$27.08 per hour, 29 Hours a week, 30 weeks with Hospital contributing \$5,200, 20% of the total salary from grant
		Salaries Total	266,943	300,458	251,771	330,794	338,166	37,708	12.6%	
01452001	52100	PR- Health Insurance	53,727	60,883	51,985	93,743	90,227	29,344	48.2%	18.7% increase in the premium rate
01452001	52110	PR- Dental Insurance	3,448	3,657	3,048	4,397	4,397	740	20.2%	5.0% increase in the premium rate
01452001	52120	PR- Life Insurance	417	321	320	384	384	63	19.6%	No increase
01452001	52130	PR- LTD Insurance	902	842	709	823	823	(19)	-2.3%	No increase
01452001	52200	PR- FICA	16,457	18,628	14,963	20,509	20,966	2,338	12.6%	Based on wages: 6.2%
01452001	52210	PR- Medicare	3,849	4,357	3,499	4,797	4,903	547	12.6%	Based on wages: 1.45%
01452001	52300	PR- Retirement Town	36,775	40,652	34,065	41,475	42,415	1,763	4.3%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	115,574	129,340	108,589	166,128	164,115	34,775	26.9%	
01452001	55088	PR- Dues	697	800	770	800	800	-	0.0%	NHRP/NRPA/NEPA Dues for Department Staff.
01452001	55224	PR- Postage	-	150	-	150	150	-	0.0%	Mailings
01452001	55293	PR- Supplies	1,261	1,500	1,500	1,500	1,500	-	0.0%	Level Funded, Office supplies: pens, paper, ink and other supplies
01452001	55542	PR- Senior Services	4,851	5,000	4,506	5,000	5,000	-	0.0%	Level Funded
		General Expenses Total	6,810	7,450	6,776	7,450	7,450	-	0.0%	
		Recreation Total	389,327	437,248	367,137	504,372	509,731	72,483	16.6%	A
Parks										
01452002	51110	PK- Sal/Wages FT	90,201	102,511	78,475	91,291	96,341	(6,170)	-6.0%	2 FT (Foreman and Laborer)
01452002	51200	PK- Sal/Wages Temp				-	-	-		
01452002	51300	PK- Sal/Wages OT	4,502	4,500	2,613	4,500	4,500	-	0.0%	OT for 2 FT Employees
		Salaries Total	94,703	107,011	81,088	95,791	100,841	(6,170)	-5.8%	
01452002	52100	PK- Health Insurance	7,217	10,544	8,787	46,326	12,521	1,977	18.8%	18.7% increase in the premium rate
01452002	52110	PK- Dental Insurance	407	1,668	474	2,685	1,751	83	5.0%	5.0% increase in the premium rate
01452002	52120	PK- Life Insurance	68	92	72	96	96	4	4.3%	No increase
01452002	52200	PK- FICA	5,795	6,635	4,931	5,939	6,252	(383)	-5.8%	Based on wages: 6.2%
01452002	52210	PK- Medicare	1,355	1,552	1,153	1,389	1,462	(89)	-5.8%	Based on wages: 1.45%
01452002	52300	PK- Retirement Town	13,044	14,479	10,724	12,587	13,221	(1,258)	-8.7%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	27,886	34,969	26,141	69,022	35,303	334	1.0%	
01452002	55033	PK- Chem Toilet Rental	2,260	2,300	2,300	2,300	2,300	-	0.0%	Level Funded for 2025
01452002	55058	PK- Contract Services	68,908	69,350	58,331	69,350	69,350	-	0.0%	Mulching, Fertilization and Irrigation
01452002	55106	PK- Equipment Purchase	-	1	-	1	1	-	0.0%	
01452002	55108	PK- Equipment Repairs	1,133	850	479	850	850	-	0.0%	Level Funded for 2025
01452002	55109	PK- Equipment Supplies	7,780	7,800	6,441	7,800	7,800	-	0.0%	Level Funded, Typical use is Flags, field paint, keys and lock
01452002	55128	PK- Fuel	4,770	4,200	4,672	4,200	4,200	-	0.0%	Level Funded for 2025
01452002	55164	PK- Landscaping Supplies	12,664	14,500	13,743	14,500	14,500	-	0.0%	Level Funded for 2025
01452002	55239	PK- Park Maintenance	5,938	7,000	6,838	7,000	7,000	-	0.0%	Level Funded for 2025
01452002	55267	PK- Signs	670	700	700	500	500	(200)	-28.6%	Fewer Signs this year

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01452002	55314	PK- Uniforms	662	900	416	900	900	-	0.0%	Level funded, Shoes, shirts, pants
01452002	55319	PK- Vehicle Maintenance	1,996	2,000	1,914	2,500	2,500	500	25.0%	We have some items on our two parks trucks that needs to be address as the parts have been on backorder.
		General Expenses Total	106,781	109,601	95,834	109,901	109,901	300	0.3%	
		Parks Total	229,370	251,581	203,063	274,714	246,045	(5,536)	-2.2%	A
		Total Parks & Recreation	618,696	688,829	570,200	779,086	755,776	66,947	9.7%	
Other Culture & Recreation										
Other Culture & Recreation										
01452004	55036	OC- Christmas Lights	5,065	5,000	476	5,000	5,000	-	0.0%	Churchill's greenery, Unutil electric bill
01452004	55037	OC- Christmas Parade	4,500	4,500	2,025	4,500	4,500	-	0.0%	Parade costs including bands, Police detail, etc.
01452004	55292	OC- Summer Concerts	8,000	9,000	8,100	9,000	9,000	-	0.0%	Summer concerts in Swasey Parkway-level funded
		Other Culture & Recreation Total	17,565	18,500	10,602	18,500	18,500	-	0.0%	A
Special Events										
01452005	55112	SE- Exeter Brass Band	4,158	4,000	3,950	4,000	4,000	-	0.0%	Payments to brass band performers
01452005	55320	SE- Veteran's Activities	4,012	4,000	3,743	4,000	4,000	-	0.0%	Memorial Day flags, Vets Day flags, Lunch
01452005	55006	SE- Fireworks	8,000	8,000	8,000	10,000	10,000	2,000	25.0%	Fireworks for AIM Festival, cost of fireworks have gone up and a need for police detail to keep residents from walking in shooting zone.
		Special Events Total	16,170	16,000	15,693	18,000	18,000	2,000	12.5%	A
		Total Other Culture & Recreation	33,735	34,500	26,294	36,500	36,500	2,000	5.8%	
Public Library										
Library										
01455001	51110	LB- Sal/Wages FT	567,940	600,845	507,833	640,598	655,550	54,705	9.1%	9 FT Employees
01455001	51200	LB- Sal/Wages PT	96,257	130,000	123,316	138,000	134,100	4,100	3.2%	PT Employees
		Salaries Total	664,197	730,845	631,148	778,598	789,650	58,805	8.0%	
01455001	52100	LB- Health Insurance	94,853	114,260	91,662	122,879	122,879	8,619	7.5%	18.7% increase in the premium rate
01455001	52110	LB- Dental Insurance	5,746	6,538	5,258	6,267	6,267	(271)	-4.1%	5.0% increase in the premium rate
01455001	52120	LB- Life Insurance	468	505	384	432	432	(73)	-14.5%	No increase
01455001	52130	LB- LTD Insurance	1,128	959	814	960	960	1	0.1%	No increase
01455001	52140	LB- Health Insurance Buyout	8,075	2,920	2,718	3,800	3,800	880	30.1%	
01455001	52200	LB- FICA	40,334	45,312	38,043	48,273	48,958	3,646	8.0%	Based on wages: 6.2%
01455001	52210	LB- Medicare	9,433	10,597	8,897	11,290	11,450	853	8.0%	Based on wages: 1.45%
01455001	52300	LB- Retirement Town	83,117	81,294	68,177	84,113	86,019	4,725	5.8%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
01455001	52500	LB- Unemployment Comp	175	176	176	184	184	8	4.5%	Primex
01455001	52600	LB- Workers Comp Insurance	3,067	3,251	3,250	3,446	3,446	195	6.0%	Primex
01455001	55172	LB- Liability Insurance	1,431	1,531	1,531	1,639	1,639	108	7.1%	Primex

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		Benefits Total	247,827	267,344	220,910	283,283	286,034	18,690	7.0%	
01455001	55233	LB- Public Services	187,854	187,500	187,500	200,500	200,500	13,000	6.9%	Appropriation for general Library expenses paid directly by Library
		General Expenses Total	187,854	187,500	187,500	200,500	200,500	13,000	6.9%	A
		Total Library	1,099,877	1,185,689	1,039,558	1,262,381	1,276,184	90,495	7.6%	A
Debt Service & Capital										
Debt Services										
01471121	58003	Epping Rd Water Tank	105,000	105,000	105,000	105,000	105,000	-	0.0%	2028 Final payment
01471121	58004	Great Dam Removal	155,000	155,000	155,000	-	-	(155,000)	-100.0%	2024 Final payment
01471121	58007	Sidewalk Program	55,000	55,000	55,000	54,700	54,700	(300)	-0.5%	2025 Final payment
01471121	58008	Linden St. Bridge/Culvert	70,000	65,000	65,000	64,700	64,700	(300)	-0.5%	2025 Final payment
01471121	58026	Lincoln Street Ph#2	97,188	97,188	97,188	97,188	97,188	-	0.0%	2032 Final payment
01471121	58029	Court Street Culvert	111,253	111,253	111,253	111,253	111,253	-	0.0%	2027 Final payment
01471121	58031	String Bridge Rehabilitation	60,000	-	-	-	-	-	-	2023 Final payment
01471121	58034	Rec Park Development	45,000	45,000	45,000	-	-	(45,000)	-100.0%	2024 Final payment
01471121	58035	Salem St. Utility Design & Engin	5,077	5,077	5,077	-	-	(5,077)	-100.0%	2024 Final payment
01471121	58037	Library Renovations/Addition	254,825	255,000	255,000	255,000	255,000	-	0.0%	2035 Final payment
01471121	58043	Salem St. Utility Improvements	56,441	56,441	56,441	55,451	55,451	(990)	-1.8%	2036 Final payment
01471121	58044	Recreation Center Building	111,100	111,100	111,100	111,100	111,100	-	0.0%	2032 Final payment
01471121	58045	Westside Drive Design & Engin		8,737	-	-	-	(8,737)	-100.0%	2029 Final payment ESTIMATE
01471121	58049	Solar Array at Cross Road		239,164	239,164	239,164	239,164	-	0.0%	2043 Final payment
01471121	58050	Intersection Imprv Program		72,274	72,274	72,274	72,274	-	0.0%	2033 Final payment
01471121	58051	Westside Drive Construction		55,482	55,482	55,482	55,482	0	0.0%	2038 Final payment (Bond only, excludes SRF)
		GF Debt Service Principal Total	1,125,884	1,436,716	1,427,979	1,221,312	1,221,312	(215,404)	-15.0%	
01472122	58514	Epping Rd Water Tank Interest	27,459	22,188	22,187	16,917	16,917	(5,271)	-23.8%	2028 Final payment
01472122	58515	Great Dam Removal Interest	15,810	7,905	7,905	-	-	(7,905)	-100.0%	2024 Final payment
01472122	58518	Sidewalk Program Interest	4,693	3,401	3,401	1,696	1,696	(1,705)	-50.1%	2025 Final payment
01472122	58519	Linden St. Bridge/Culvert	5,666	4,021	4,021	2,006	2,006	(2,015)	-50.1%	2025 Final payment
01472122	58527	Lincoln Street Ph#2	45,678	40,722	40,722	35,765	35,765	(4,957)	-12.2%	2032 Final payment
01472122	58528	Court Street Culvert	28,369	22,696	22,696	17,022	17,022	(5,674)	-25.0%	2027 Final payment
01472122	58530	String Bridge Rehabilitation	3,060	-	-	-	-	-	-	2023 Final payment
01472122	58534	Rec Park Development	4,590	2,295	2,295	-	-	(2,295)	-100.0%	2024 Final payment
01472122	58535	Salem St. Utility Design & Engin	518	259	259	-	-	(259)	-100.0%	2024 Final payment
01472122	58537	Library Renovations/Addition	138,351	125,355	125,355	112,350	112,350	(13,005)	-10.4%	2035 Final payment
01472122	58543	Salem St. Utility Improvements	35,811	32,933	32,933	30,054	30,054	(2,879)	-8.7%	2036 Final payment
01472122	58544	Recreation Center Building	61,698	50,995	50,995	45,329	45,329	(5,666)	-11.1%	2032 Final payment
01472122	58545	Westside Drive Design & Engin		874	-	-	-	(874)	-100.0%	2029 Final payment ESTIMATE
01472122	58549	Solar Array at Cross Road		238,287	238,287	222,183	222,183	(16,104)	-6.8%	2043 Final payment
01472122	58550	Intersection Imprv Program		37,474	37,474	33,174	33,174	(4,300)	-11.5%	2033 Final payment
01472122	58551	Westside Drive Construction		43,151	43,151	39,614	39,614	(3,537)	-8.2%	2038 Final payment (Bond only, excludes SRF)
		GF Debt Service Interest Total	371,702	632,556	631,679	556,110	556,110	(76,446)	-12.1%	
01472323	58501	GF- TAN Interest	-	1	-	1	1	-	0.0%	Reserve for Tax Anticipation Note

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		TAN Interest Total	-	1	-	1	1	-	0.0%	
01472424	58500	GF- BAN Interest				171,150	171,150	171,150		Estimated Interest on BAN (Police Station with Fire Substation)
		BAN Interest Total	-	-	-	171,150	171,150	171,150		
		Debt Services Total	1,497,586	2,069,272	2,059,658	1,948,573	1,948,573	(120,699)	-5.8%	A
Miscellaneous										
01419417	55081	GG- Disaster Repairs - Insured	-	1	-	1	1	-	0.0%	
01419417	55224	GG- Postage	(5,156)	1	6,895	1	1	-	0.0%	Town-wide postage reserve
01419417	55060	GG- Cash Over/Short	7	1	(3)	1	1	-	0.0%	Town-wide cash over/short in-house collections
01419417	55189	GG- Misc Expense	464	1	697	1	1	-	0.0%	Internal audit entry
01419417	55151	GG- Fire Protection		100,000	75,000	150,000	150,000	50,000	50.0%	Fire Protection System Fee (moved from Fire Budget in 2024)
		General Expenses Total	(4,685)	100,004	82,589	150,004	150,004	50,000	50.0%	A
Vehicle Replacement										
01419416	57005	GG- CO - Leases	203,683	248,495	242,266	164,317	164,317	(84,178)	-33.9%	See separate list
01419418	57012	GG- CO - Vehicles	-	-	-	132,000	132,000	132,000		See separate list
		Capital Outlay Total	203,683	248,495	242,266	296,317	296,317	47,822	19.2%	A
Cemeteries										
01419500	57000	GG-CO-Cemeteries	-	1	-	1	1	-	0.0%	
			-	1	-	1	1	-	0.0%	A
Capital Outlay-Other										
01419900	55361	GG- CO- Land Acquisition/Purchase	-	1	-	1	1	-	0.0%	
01419900	57006	GG- CO- Equipment	7,509	6,486	6,120	13,015	13,015	6,529	100.7%	Vehicle Data Gathering (AA Tracking) - includes 3% escalator and an increase in the number of DPW vehicles tracked.
01419900	57014	GG-CO-Exeter Sportsman Club		1	-	1	1	-	0.0%	
		Capital Outlay Total	7,509	6,488	6,120	13,017	13,017	6,529	100.6%	A
		General Government Total	206,507	354,988	330,975	459,339	459,339	104,351	29.4%	
		Total Debt Service & Capital	1,704,093	2,424,260	2,390,634	2,407,912	2,407,912	(16,348)	-0.7%	
Benefits & Taxes										
Payroll Taxes & Benefits										
		GG- Health Insurance Reserve		-		-	-	-		10% increase YOY General Fund, Water Fund, Sewer Fund
		GG- Dental Insurance Reserve		-		-	-	-		2% increase YOY General Fund, Water Fund, Sewer Fund
		GG- Life Insurance Reserve		-		-	-	-		2% increase YOY General Fund, Water Fund, Sewer Fund

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		GG- LTD Insurance Reserve		-		-	-	-		2% increase YOY General Fund, Water Fund, Sewer Fund
01415535	52140	GG- Insurance Buyout	154,402	177,360	143,415	192,296	221,638	44,278	25.0%	Health Insurance Buyout
01415535	52200	GG- FICA	4,786	10,996	4,351	11,922	13,742	2,745	25.0%	Based on buyout: 6.2%
01415535	52210	GG- Medicare	2,265	2,572	2,121	2,788	3,214	642	25.0%	Based on buyout: 1.45%
01415536	52150	GG-Retirement/ Sick Leave Buyout	81,278	1	42,949	1	1	-	0.0%	Use funds in Sick Leave CRF
01415536	52200	GG-FICA	3,388	1	-	1	1	-	0.0%	Retirement/ Sick Leave Buyout
01415536	52210	GG- Medicare	1,179	1	623	1	1	-	0.0%	Retirement/ Sick Leave Buyout
01415531	55125	GG- Flexible Spending Fees	553	1,221	426	792	792	(429)	-35.1%	Fees for employees FSA account
01415531	55098	GG- Employee Wellness		5,000	-	-	-	(5,000)	-100.0%	Employee wellness needs beyond those provided by the Town's health insurance carrier. Hold until program is further developed
01415531	55371	GG- Wage Reclassifications	-			20,000	20,000	20,000		Wage adjustments/classifications during the year
		Payroll Taxes & Benefits Total	247,849	197,152	193,884	227,801	259,389	62,237	31.6%	A
Unemployment										
01415533	52500	GG- Unemployment Comp	2,320	2,341	2,341	2,446	2,446	105	4.5%	Primex
		Unemployment Total	2,320	2,341	2,341	2,446	2,446	105	4.5%	A
Worker's Compensation										
01415537	52600	GG- Workers Comp Insurance	232,159	246,089	246,089	260,854	260,854	14,765	6.0%	Primex
		Worker's Compensation Total	232,159	246,089	246,089	260,854	260,854	14,765	6.0%	A
Insurance										
01419614	55124	GG- Fleet Insurance	8,825	9,443	9,443	10,104	10,104	661	7.0%	Primex
01419614	55157	GG- Insurance Deductible	1,000	3,000	-	3,000	3,000	-	0.0%	Town has \$1K deductible per occurrence
01419614	55158	GG- Ins Reimbursed Repairs	20,961	1	12,512	1	1	-	0.0%	
01419614	55172	GG- Liability Insurance	146,538	70,408	70,408	75,336	75,336	4,928	7.0%	Primex estimate (7% increase YOY)
		Insurance Total	177,323	82,852	92,363	88,441	88,441	5,589	6.7%	A
		Total Benefits & Taxes	659,651	528,434	534,678	579,542	611,130	82,696	15.6%	
		Total General Fund	20,531,985	22,860,862	18,295,327	24,164,024	24,136,910	1,276,049	5.58%	A
Warrant Articles/Other										
01500000	59090	Parks & Rec CRF		75,000		100,000	100,000	25,000	33.3%	CIP pg.6 - Continued investment in capital reserve fund established in 2019
01500000	59017	Sick Leave Expendable Trust Fund		100,000		100,000	100,000	-	0.0%	Sick Leave Capital Reserve - (GF Fund Balance)
01500000	59049	Snow/Ice Deficit Fund		50,000		75,000	75,000	25,000	50.0%	Snow/Ice Deficit Non-Capital CRF - (GF Fund Balance)
01500000	59074	ADA Improvements CRF		50,000		25,000	25,000	(25,000)	-50.0%	CIP pg.7 - Continued investment in ADA improvements in Town

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01500000	59122	Front/Pine Linden Street Drainage		-		100,000	100,000	100,000		CIP pg.16 - Replacement of drainage infrastructure (from prior bond proceeds)
01500000	59121	Transfer Station Improvements		-		50,000	50,000	50,000		CIP pg.4 - General improvements to site flow
01500000	59020	Dump Truck #33 - Replacement		-		40,000	40,000	40,000		CIP pg.64 - Proposed as lease/purchase - \$160K with first yr. pmt. of \$40K
01500000	59115	Sidewalk Tractor #58 - Replacement		-		56,250	56,250	56,250		CIP pg.68 - Proposed as lease/purchase - \$225K with first yr. pmt. of \$56,250
01500000	59119	P&R ADA Accessible Van - New		-		15,000	15,000	15,000		CIP pg.62 - Proposed as lease/purchase - 1/2 cost split with Rec. Rev. Fund - \$120K with first yr. pmt. of \$15,000 (\$30K total).
01500000	59118	Fire Utility 1 Truck - Replacement		-		71,355	71,355	71,355		CIP pg.52 - (GF Fund Balance)
01500000	59120	Public EV Charging Facility		-		120,000	120,000	120,000		CIP pg.8 - (GF Fund Balance)
01500000	59123	Styrofoam Recycling Unit		-		80,000	80,000	80,000		CIP pg.10 - (GF Fund Balance)
01500000	59112	Raynes Barn Improvements		-		-	-	-		Fire detection system for Raynes Barn - (GF Fund Balance) - MOVED TO ARPA
01500000	59125	Sportsman's Club Clean-up		-		-	-	-		To address issues raised by NHDES
01500000	59124	SQC Celebration Fund		-		5,000	5,000	5,000		To prepare for the sesquicentennial celebration
01500000	59117	Succession Plan Fund		-		-	-	-		To fund the transition to new staff that replace retiring, long-term employees - FUND THROUGH OPERATIONS
01500000	59013	Exeter Police Association Agreement		-		TBD	TBD	-		Exeter Police Association CBA
01500000	59011	Exeter Professional Firefighters' Assoc.		-		TBD	TBD	-		Exeter Professional Firefighters' Association CBA
01500000	59045	SEIU 1984 Collective Bargaining		-		TBD	TBD	-		SEIU 1984 CBA
		Planet Playground Renovation		297,500		-	-	(297,500)	-100.0%	Prior Year CIP Item
		Sidewalk Replacement Fund		50,000		-	-	(50,000)	-100.0%	Prior Year CIP Item
		Water Street Reconstruction - Planning		100,000		-	-	(100,000)	-100.0%	Prior Year CIP Item
		Total Warrant Articles		-		837,605	837,605	115,105	15.9%	
Borrowing/ Other										
		Pickpocket Dam Removal		-		2,100,000	2,100,000			CIP pg.22
		Linden St. Bridge Supplemental Funding		-		1,257,900	1,257,900			CIP pg.21
		Fuel Island Replacement at DPW		-		575,000	575,000			CIP pg.2
		Street Sweeper - Great Bay Nitrogen Prg.		-		395,000	395,000			CIP pg.18
		School Street Area Reconstruction		2,213,400		-	-			Prior Year CIP Item
		Police Complex with Fire Substation		17,522,500		-	-			Prior Year CIP Item
		Total Borrowing/Other		-		4,327,900	4,327,900	(15,408,000)	-78.1%	
		Total GF Warrant Articles/Other		-		5,165,505	5,165,505	(15,292,895)	-74.8%	
		Total General Fund Budget & Warrant Articles	20,531,985	43,319,262	18,295,327	29,329,529	29,302,416	(14,016,846)	-32.4%	

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WATER FUND										
Administration										
02433021	51110	WA- Sal/Wages FT	228,172	293,347	166,355	324,505	333,609	40,262	13.7%	2 FT W/S Mgr & Asst Mgr Split 50/50, and GF allocations
02433021	51200	WA- Sal/Wages PT	-	3,043	3,237	3,477	3,311	268	8.8%	GF allocation
02433021	51210	WA- Sal/wages Temp	3,417	3,500	-	3,500	3,500	-	0.0%	PT Seasonal Employee 50/50 W&S Split
		Salaries Total	231,589	299,890	169,592	331,482	340,420	40,530	13.5%	
02433021	52100	WA- Health Insurance	49,919	67,336	29,202	80,172	76,377	9,041	13.4%	Allocations from GF
02433021	52110	WA- Dental Insurance	4,150	5,568	2,684	5,758	5,407	(161)	-2.9%	Allocations from GF
02433021	52120	WA- Life Insurance	257	265	132	302	302	37	14.0%	Allocations from GF
02433021	52130	WA- LTD Insurance	589	540	405	602	602	62	11.5%	Allocations from GF
02433021	52140	WA - Health Insurance Buyout	641	2,377	1,783	2,813	2,813	436	18.3%	Allocations from GF
02433021	52200	WA- FICA	14,160	18,593	10,386	20,552	21,106	2,513	13.5%	Based on wages: 6.2%
02433021	52210	WA- Medicare	3,311	4,348	2,419	4,806	4,936	588	13.5%	Based on wages: 1.45%
02433021	52300	WA- Retirement Town	32,039	39,690	22,305	42,600	43,757	4,067	10.2%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
02433021	52600	WA- Workers Comp Insurance	5,144	5,453	5,453	5,780	5,780	327	6.0%	Primex
		Benefits Total	110,211	144,170	74,768	163,385	161,080	16,909	11.7%	
02433021	55293	WA- Supplies	2,842	4,500	2,761	4,500	4,500	-	0.0%	20% of general office supplies, copy costs, batteries; 50% of meter records maintenance; 50% Supplies/maint. multi-function plotter
02433021	55055	WA- Consulting Services	3,407	10,000	12,000	13,250	13,250	3,250	32.5%	Lead service line continued work (Federal requirement). Water System Hydraulic Model updates.
02433021	55124	WA- Fleet Insurance	414	443	443	474	474	31	7.0%	Primex
02433021	55228	WA- Property Insurance	56,482	60,435	60,435	64,665	64,665	4,230	7.0%	Primex
02433021	55157	WA- Insurance Deductible	1,000	1	-	1	1	-	0.0%	Line item for insurance deductible
02433021	55158	WA- Insurance Reimbursed Repairs	12,424	1	-	1	1	-	0.0%	Damage repairs on insurance claims
02433021	55170	WA- Legal Expense	-	1	-	1	1	-	0.0%	Legal expenses wellhead negotiations, administrative orders
02433021	55190	WA- Mobile Communications	144	800	241	800	800	-	0.0%	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
02433021	55002	WA- Advertising	-	250	-	250	250	-	0.0%	Bid packages, Requests for Proposals
02433021	55227	WA- Printing	2,843	3,000	3,000	3,000	3,000	-	0.0%	Annual Consumer Confidence Rpt (CCR) & postage

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02433021	55171	WA- Legal/Public Notices	-	3,000	-	3,000	3,000	-	0.0%	Notice of main flushing, Public Hearings, violations, lead service inventory inquiries
02433021	55050	WA- Conf Rooms/Meals	783	3,500	333	2,880	2,880	(620)	-17.7%	Annual national conference Dir, Eng 20%, WS Mgr & Asst. Mgr 50%
02433021	55091	WA- Education/Training	4,881	5,000	3,335	5,000	5,000	-	0.0%	Treatment, Distribution & Backflow required CEUs & dues
02433021	55098	WA- Employee Wellness	-	2,500	-	-	-	(2,500)	-100.0%	Employee wellness needs beyond those provided by the Town's health insurance carrier. Hold until program is further developed
		General Expenses Total	85,219	93,431	82,548	97,822	97,822	4,391	4.7%	
		Administration Total	427,020	537,491	326,908	592,689	599,322	61,830	11.5%	A

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	Billing									
02433124	51110	WB- Sal/Wages FT	80,186	89,762	69,891	96,142	97,867	8,105	9.0%	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
02433124	51200	WB- Sal/Wages PT	4,539	13,819	3,973	14,519	14,313	494	3.6%	1 PT Utilities Clerk 24 hrs/wk (50/50 split W&S)
02433124	51300	WB- Sal/Wages OT	-	75	56	25	25	(50)	-66.7%	Allocations from GF
		Salaries Total	84,725	103,656	73,921	110,686	112,205	8,549	8.2%	
02433124	52100	WB- Health Insurance	28,438	28,031	22,209	33,361	33,268	5,237	18.7%	Allocations from GF
02433124	52110	WB- Dental Insurance	1,919	1,869	1,484	1,962	1,962	93	5.0%	Allocations from GF
02433124	52120	WB- Life Insurance	108	92	72	96	96	4	4.3%	Allocations from GF
02433124	52130	WB - LTD Insurance	119	113	85	110	110	(3)	-2.7%	Allocations from GF
02433124	52200	WB- FICA	5,115	6,427	4,453	6,863	6,957	530	8.2%	Based on wages: 6.2%
02433124	52210	WB- Medicare	1,196	1,503	1,041	1,605	1,627	124	8.2%	Based on wages: 1.45%
										Based on wages: 13.53% Jan-Jun;
02433124	52300	WB- Retirement Town	11,049	12,155	9,464	12,632	12,840	685	5.6%	12.75% Jul-Dec
02433124	52600	WB- Workers Comp Insurance	1,199	1,271	1,271	1,347	1,347	76	6.0%	Primex
		Benefits Total	49,144	51,461	40,079	57,976	58,207	6,746	13.1%	
02433124	55200	WB- Supplies	2,844	3,250	1,641	3,000	3,000	(250)	-7.7%	Water bill processing, ink cartridges, paper, letterhead, pens, etc - based on historical
02433124	55224	WB- Postage	5,701	6,325	7,253	6,325	6,325	-	0.0%	Certified shut-off notices - based on review of historical spend
02433124	55055	WB- Consulting Services	-	1,650	1,650	215	215	(1,435)	-87.0%	Allocation of actuarial costs for GASB compliance. Split 50/25/25 GF/W/S (only need statement disclosure in 2025)
02433124	55014	WB- Audit Fees	6,250	14,500	8,555	13,500	13,500	(1,000)	-6.9%	Annual and Single Audits Fees - Year 2 of 3-Year fee schedule. Allocated 50/25/25% between GF, Water & Sewer - Total \$54K
02433124	55213	WB- Phone Utilization	5,319	6,875	5,273	5,400	5,400	(1,475)	-21.5%	12.5% allocation of IT cost
02433124	55159	WB- Internet Services	729	4,646	2,223	5,613	5,613	967	20.8%	12.5% allocation of IT internet services (website)
02433124	55383	WB- Email Filtering/Archiving	1,113	1,238	-	263	263	(975)	-78.8%	12.5% allocation of IT cost
02433124	55270	WB- Software Agreement	16,954	17,893	17,579	18,080	18,080	187	1.0%	1/2 Munilink UB Software Maintenance (3% incr for 8 mo.) & Munis Allocation @ 5% increase (projected)
02433124	55308	WB- Travel Reimbursement	-	250	-	-	-	(250)	-100.0%	Previously was for munis PACE training travel
		General Expenses Total	38,909	56,627	44,173	52,396	52,396	(4,231)	-7.5%	
		Water Billing Total	172,778	211,744	158,173	221,058	222,808	11,064	5.2%	A

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Distribution										
02433222	51110	WD- Sal/Wages FT	157,370	236,716	137,385	239,221	238,729	2,013	0.9%	8 FT split 50/50 Water Distribution/Sewer Collection
02433222	51300	WD- Sal/Wages OT	18,649	21,000	14,372	21,000	21,000	-	0.0%	Avg's OT rate = \$35/hr, 600 hours; for WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)
02433222	51310	WD- Sal/Wages Stand-By	844	7,280	3,090	5,460	5,460	(1,820)	-25.0%	Pay for after hours on-call status, 1 employee at \$210/week split 50/50 WD/SC
02433222	51400	WD- Longevity Pay	181	2,150	-	2,200	2,200	50	2.3%	4 FT per union contract, split 50/50 WD/SC
02433222	51121	WD-Sal/Wages Education/Training	-	1,125	-	1,125	1,125	-	0.0%	
		Salaries Total	177,045	268,271	154,847	269,006	268,514	243	0.1%	
02433222	52100	WD- Health Insurance	34,326	74,334	26,359	88,271	71,368	(2,966)	-4.0%	18.7% increase in the premium rate
02433222	52110	WD- Dental Insurance	2,024	4,936	1,390	5,183	4,437	(499)	-10.1%	5.0% increase in the premium rate
02433222	52120	WD- Life Insurance	128	184	102	192	192	9	4.6%	No increase
02433222	52140	WD - Health Insurance Buyout	6,655	1,606	1,359	1,746	3,756	2,150	133.9%	No increase
02433222	52200	WD- FICA	11,030	16,633	9,392	16,678	16,648	15	0.1%	Based on wages: 6.2%
02433222	52210	WD- Medicare	2,579	3,890	2,196	3,901	3,893	4	0.1%	Based on wages: 1.45%
02433222	52300	WD- Retirement Town	25,291	36,297	20,951	35,335	35,196	(1,101)	-3.0%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
02433222	52600	WD- Workers Comp Insurance	9,561	10,135	10,135	10,743	10,743	608	6.0%	Primex
		Benefits Total	91,594	148,014	71,884	162,048	146,233	(1,781)	-1.2%	
02433222	55022	WD- Building Maintenance	5,845	7,000	17,512	7,000	7,000	-	0.0%	9 water pumping stations/wells; PW campus analysis
02433222	55105	WD- Equipment Maintenance	5,478	5,000	792	5,500	5,500	500	10.0%	Pumps, generators, misc equipment
02433222	55252	WD- Road Repairs	8,789	25,000	5,145	15,000	15,000	(10,000)	-40.0%	Trench patch, materials, crushing; replacing deteriorating service saddles
02433222	55319	WD- Vehicle Maintenance	9,943	10,000	10,952	10,000	10,000	-	0.0%	15 vehicles/equipment, 4 trailers split 50/50 WD/SC
02433222	55296	WD- System Maintenance	53,476	60,000	42,343	60,000	60,000	-	0.0%	5 Hydrant assemblies, risers, service saddles, curbstops, pipe, valve boxes, other parts; 100 hydrant maintenance @ \$220 (\$22K); 100 valves turning @ \$100/valve (\$10K)
02433222	55059	WD- Tank Maintenance	115,072	102,089	78,186	105,329	105,329	3,240	3.2%	Tank maintenance & rehab programs - 1 MG Hampton Rd \$37,300/yr; 1.5 MG Epping Rd Tower \$68,029/yr

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02433222	55173	WD- Licenses	839	800	15	800	800	-	0.0%	Distribution licenses exams/renewals \$50/ea
02433222	55190	WD- Mobile Communication	1,390	1,600	816	1,600	1,600	-	0.0%	4 MiFi's (50%); tablet
02433222	55545	WD- Fire Alarm Communication	4,180	3,500	2,450	2,100	2,100	(1,400)	-40.0%	Pump station fire alarms for Gilman, Lary, & Stadium - \$175/qr ea.
02433222	55134	WD- General Hand Tools	932	1,800	1,003	1,800	1,800	-	0.0%	Drills, bits, taps, dies, ratchet wrenches
02433222	55003	WD- Drug/Alcohol Testing	245	900	126	500	500	(400)	-44.4%	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening new hires
02433222	55257	WD- Safety Equipment	1,344	4,000	1,153	4,000	4,000	-	0.0%	PPE incl hardhats, gloves, Tyvek suits, re
02433222	55314	WD- Uniforms	2,363	2,400	1,055	2,400	2,400	-	0.0%	Per union contract, 8 split 50/50 WD/SC
02433222	55136	WD- GIS Software	25,635	25,000	17,992	12,000	12,000	(13,000)	-52.0%	Neptune handheld and software agreement with Ti-Sales \$6,000 (50% W/S); PeopleGIS asset management modules \$5,000, Upgrades & Support \$4,000
02433222	55188	WD- Metering & Back Flow	162,490	163,000	115,341	163,000	163,000	-	0.0%	Rebuild/replace meters to AWWA accuracy specifications, 400 meters >10 yrs old \$140k; brass meter parts \$15k; testing, repair & replace backflow devices \$8k, brass fittings
02433222	55235	WD- Pump Station & Towers	5,303	24,450	12,808	24,450	24,450	-	0.0%	Pumps, I/O cards, check valve rebuilds, fuses/breakers
02433222	55194	WD- Natural Gas	9,284	12,000	7,554	11,000	11,000	(1,000)	-8.3%	Heating/generator fuel; new generators at new well buildings
02433222	55092	WD- Electricity	77,139	75,000	63,244	75,000	75,000	-	0.0%	Water Pumping Stations and towers; 3 w
02433222	55128	WD- Fuel	12,677	14,200	11,724	14,200	14,200	-	0.0%	Vehicles & equipment fuel
		General Expenses Total	502,423	537,739	390,214	515,679	515,679	(22,060)	-4.1%	
		Water Distribution Total	771,061	954,024	616,944	946,733	930,425	(23,599)	-2.5%	A

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<u>Treatment</u>										
02433523	51110	WT- Sal/Wages FT	267,541	306,231	235,053	337,310	339,513	33,282	10.9%	5 FT (First FY of Treatment Operator)
02433523	51300	WT- Sal/Wages OT	55,734	19,075	48,735	45,000	45,000	25,925	135.9%	Pay for after hours on-call status, 1 employee at \$210/week
02433523	51310	WT- Sal/Wages Stand-By	7,280	14,560	6,160	10,920	10,920	(3,640)	-25.0%	2 FT per union contract
02433523	51400	WT- Longevity Pay	1,800	1,900	-	2,000	2,000	100	5.3%	
02433523	51121	WT-Sal/Wages Education/Training	1,500	1,500	-	1,500	2,250	750	50.0%	
		Salaries Total	333,855	343,266	289,947	396,730	399,683	56,417	16.4%	
02433523	52100	WT- Health Insurance	92,722	113,671	82,864	151,794	151,794	38,123	33.5%	18.7% increase in the premium rate
02433523	52110	WT- Dental Insurance	5,989	7,171	5,147	8,574	8,574	1,403	19.6%	5.0% increase in the premium rate
02433523	52120	WT- Life Insurance	245	207	160	240	240	33	15.9%	No increase
02433523	52200	WT- FICA	20,261	21,282	17,485	24,597	24,780	3,498	16.4%	Based on wages: 6.2%
02433523	52210	WT- Medicare	4,738	4,977	4,089	5,753	5,795	818	16.4%	Based on wages: 1.45%
02433523	52300	WT- Retirement Town	46,012	46,444	39,230	52,108	52,408	5,964	12.8%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
02433523	52600	WT- Workers Comp Insurance	9,559	10,132	10,132	10,740	10,740	608	6.0%	Primex
		Benefits Total	179,527	203,885	159,108	253,806	254,331	50,446	24.7%	
02433523	55022	WT- Building Maintenance	10,952	12,000	9,537	15,000	15,000	3,000	25.0%	3 buildings @ SWTP & GWTP
02433523	55368	WT- Basin/Lagoon Cleaning	-	5,000	-	5,000	5,000	-	0.0%	SWTP clearwell cleaning, GWTP basin cleanings
02433523	55105	WT- Equipment Maintenance	45,913	45,000	22,684	45,000	45,000	-	0.0%	Equipment repair & replacement: flow meter; valves; pumps; motors; blowers; chemical feed systems; valves; process instrumentation & analyzers
02433523	55294	WT- Supplies Lab Equip	30,646	30,000	23,691	30,000	30,000	-	0.0%	Laboratory & field equipment reagents; instrumentation calibration & verification
02433523	55055	WT- Consulting	2,500	30,000	-	10,000	10,000	(20,000)	-66.7%	Process-related engineering services (ex: nitrification); Part- Time Water Treatment Supervisor
02433523	55270	WT- Software Equip/Contracted Srv	6,153	10,000	-	10,000	10,000	-	0.0%	VT SCADA/Telemetry, Hydraulic Model H2O Map On-Call Support Services
02433523	55173	WT- Licenses	400	1,000	125	1,000	1,000	-	0.0%	Required training for licensing; professional development; master electrician 15 hr training
02433523	55190	WT- Mobile Communication	1,093	2,600	694	2,600	2,600	-	0.0%	WTP Ops. Supr. & On-call cellphones, 1
02433523	55545	WT- Fire Alarm Communication	-	1,500	-	1,400	1,400	(100)	-6.7%	SWTP/GWTP fire alarms - \$175/qtr ea.

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02433523	55257	WT- Safety Equipment	1,130	1,500	719	1,500	1,500	-	0.0%	Boots, gloves, hard hats, eye & hearing protection
02433523	55314	WT- Uniforms	2,223	2,600	1,140	2,600	2,600	-	0.0%	Per union contract, 4 Operators
02433523	55271	WT- Software Services	8,457	11,000	5,189	11,000	11,000	-	0.0%	VT SCADA, Mission SCADA, XL Reporter annual software maintenance agreements
02433523	55072	WT- Dam Registrations	1,500	3,000	-	3,000	3,000	-	0.0%	Annual NHDES Dam registration fees: Reservoir & Pickpocket (high hazard) - \$1500 ea
02433523	55229	WT-Property Taxes	466	400	308	750	750	350	87.5%	Skinner Springs in Stratham, CDX easement for Summer St, Pickpocket Dam in Brentwood now tax exempt
02433523	55161	WT- Lab testing	19,632	40,000	15,199	40,000	40,000	-	0.0%	SDWA Compliance & Water Quality Analysis: bacteria, organic carbon, volatile & synthetic, quarterly PFOA/PFAS \$4,500/qtr, 30 Lead & Copper samples, chloramines
02433523	55034	WT- Chemicals	154,726	170,000	147,908	200,860	200,860	30,860	18.2%	Water treatment chemicals: ammonium sulfate, sodium hypochlorite, ferric chloride, polyaluminum chloride, sodium hydroxide, carbon, sodium bi-carbonate, potassium permanganate, polyphosphohate
02433523	55194	WT- Natural Gas	18,955	27,500	16,854	25,000	25,000	(2,500)	-9.1%	Heating/generator fuel
02433523	55092	WT- Electricity	78,491	80,000	64,940	80,000	80,000	-	0.0%	Pumps, lights, etc.
02433523	55128	WT- Fuel	1,714	3,000	1,857	3,000	3,000	-	0.0%	Water Treatment vehicles
02433523	55211	WT- Phone Lease Alarms	4,232	5,500	4,247	6,500	6,500	1,000	18.2%	Alarm Lines: AT&T(SMS Text) \$1500/YR, Comcast \$3200/YR, Consolidated \$1800/YR
		General Expenses Total	389,183	481,600	315,093	494,210	494,210	12,610	2.6%	
		Water Treatment Total	902,565	1,028,751	764,148	1,144,746	1,148,224	119,473	11.6%	A

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Debt Service										
02471125	58024	Water Tank SRF	222,514	229,972	229,972	237,681	237,681	7,709	3.4%	2028 Final payment
02471125	58010	Water Line- Main & Lincoln Sts	120,000	120,000	120,000	-	-	(120,000)	-100.0%	2024 Final payment
02471125	58012	Portsmouth Ave Waterline	15,268	-	-	-	-	-	-	2023 Final payment
02471125	58023	Lary Lane GWTP SRF	237,479	242,133	242,133	246,879	246,879	4,746	2.0%	2036 Final payment
02471125	58027	Lincoln Street Phase #2	9,593	9,593	9,593	9,593	9,593	-	0.0%	2032 Final payment
02471125	58028	Court Street Culvert	3,747	3,747	3,747	3,747	3,747	-	0.0%	2027 Final payment
02471125	58032	Washington Street	55,000	55,000	55,000	55,000	55,000	-	0.0%	2028 Final payment
02471125	58035	Salem St. Utility Design & Engin	25,385	25,385	25,385	-	-	(25,385)	-100.0%	2024 Final payment
02471125	58036	Surface Water Plant TTHM Treatment	88,241	88,241	88,241	88,241	88,241	-	0.0%	2034 Final payment
02471125	58038	Groundwater Sources	105,000	105,000	105,000	105,000	105,000	-	0.0%	2025 Final payment
02471125	58042	Salem St. Utility Improvements	139,706	139,706	139,706	137,255	137,255	(2,451)	-1.8%	2036 Final payment
02471125	58047	Groundwater Exploration	88,900	88,900	88,900	88,900	88,900	-	0.0%	2036 Final payment
02471125	58048	Westside Drive Design & Engin	-	24,197	-	-	-	(24,197)	-100.0%	2029 Final payment ESTIMATE
02471125	58052	Groundwater Source Development	-	95,069	95,069	95,069	95,069	-	0.0%	2028 Final payment
02471125	58051	Westside Drive Construction	-	63,063	63,063	63,063	63,063	0	0.0%	2038 Final payment (Bond only, excludes SRF)
		Water Debt Service Principal Total	1,110,832	1,290,006	1,265,810	1,130,428	1,130,428	(159,578)	-12.4%	
02472126	58524	Water Tank SRF	48,233	40,774	40,774	33,065	33,065	(7,709)	-18.9%	2028 Final payment
02472126	58502	Water Line- Main & Lincoln Sts	12,240	6,120	6,120	-	-	(6,120)	-100.0%	2024 Final payment
02472126	58504	Portsmouth Ave Waterline	817	-	-	-	-	-	-	2023 Final payment
02472126	58522	Lary Lane GWTP SRF	74,153	69,499	69,499	64,753	64,753	(4,746)	-6.8%	2036 Final payment
02472126	58525	Lincoln Street Phase #2	4,509	4,020	4,020	3,530	3,530	(490)	-12.2%	2032 Final payment
02472126	58529	Court Street Culvert	956	764	764	573	573	(191)	-25.0%	2027 Final payment
02472126	58531	Washington Street	16,065	13,260	13,260	10,455	10,455	(2,805)	-21.2%	2028 Final payment
02472126	58535	Salem St. Utility Design & Engin	2,589	1,295	1,295	-	-	(1,295)	-100.0%	2024 Final payment
02472126	58536	Surface Water Plant TTHM Treatment	6,578	5,639	5,639	4,699	4,699	(940)	-16.7%	2034 Final payment
02472126	58538	Groundwater Sources	16,065	10,710	10,710	5,355	5,355	(5,355)	-50.0%	2025 Final payment
02472126	58542	Salem St. Utility Improvements	88,642	81,517	81,517	74,392	74,392	(7,125)	-8.7%	2036 Final payment
02472126	58547	Groundwater Exploration	49,358	40,795	40,795	36,261	36,261	(4,534)	-11.1%	2036 Final payment
02472126	58548	Westside Drive Design & Engin	-	2,420	-	-	-	(2,420)	-100.0%	2029 Final payment ESTIMATE
02472126	58552	Groundwater Source Development	-	24,647	24,647	19,394	19,394	(5,253)	-21.3%	2028 Final payment
02472126	58551	Westside Drive Construction	-	49,047	49,047	45,027	45,027	(4,020)	-8.2%	2038 Final payment (Bond only, excludes SRF)
		Water Debt Service Interest Total	320,206	350,507	348,086	297,504	297,504			
		Debt Service Total	1,431,038	1,640,513	1,613,896	1,427,932	1,427,932	(212,581)	-13.0%	A

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Capital Outlay										
02490027	55318	CO- Capital Outlay - Leases	15,329	-	-	-	-	-		See separate lease schedule
02490027	57006	CO- Capital Outlay - Equipment	-	22,500	15,951	1,935	1,935	(20,565)	-91.4%	Allocation of Vehicle Data Gathering (AA Tracking) system
02490027	57009	CO- Capital Outlay - Vehicle	-	26,750	-	-	-	(26,750)	-100.0%	See separate lease schedule
02490027	55361	CO- Capital Outlay - Land Acquisition/Purchase	-	-	-	-	-	-		
02490027	57015	CO- Water System Capital	461,260	541,000	23,075	270,000	270,000	(271,000)	-50.1%	SWTP Filter/Clarifier Maintenance \$29,463 (YR3 of contract); Gilman Well Rehabilitation \$60,000; Cross Road Water Storage Tank Cleaning \$40,000, * GWTP Filter Media Replenishment \$30,000; Epping Road Storage Tank Mixer Replacement \$50,000
02490027	57016	WF- Capital Outlay - WTP			5,000			-		
		Capital Outlay Total	476,589	590,250	44,026	271,935	271,935	(318,315)	-53.9%	A
Water Appropriations from Reserves										
02490100	55010	WF- Approp frm Res Rate Study	20,000	-	-	-	-	-		
		Approp. from Reserves Total	20,000	-	-	-	-	-		
		Water Fund Total	4,201,051	4,962,773	3,524,096	4,605,092	4,600,646	(362,128)	-7.3%	A
WF -Warrant Articles/Borrowing										
		Groundwater Source Development		-		6,800,000	6,800,000			CIP pg.35
02500000	59045	SEIU 1984 Collective Bargaining		-		TBD	TBD			SEIU 1984 CBA
		School Street Area Reconstruction		1,692,800		-	-			Prior Year CIP Item
		Surface Water Treatment Plant - Design		500,000		-	-			Prior Year CIP Item
		Total Warrant Articles/Borrowing	-	2,192,800	-	6,800,000	6,800,000	-	0.0%	
		Total Water Fund with WAR	4,201,051	7,155,573	3,524,096	11,405,092	11,400,646	(4,447)	0.0%	

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SEWER FUND										
Administration										
03432031	51110	SA- Sal/Wages FT	227,832	293,347	166,355	324,505	333,609	40,262	13.7%	2 FT W/S Mgr & Asst Mgr Split 50/50, and GF allocations
03432031	51200	SA- Sal/Wages PT	-	3,043	3,237	3,477	3,311	268	8.8%	GF allocation (HR Assistant move to FT)
03432031	51210	SA- Sal/Wages Temp	3,417	3,500	-	3,500	3,500	-	0.0%	PT Seasonal Employee 50/50 W&S Split
		Salaries Total	231,249	299,890	169,592	331,482	340,420	40,530	13.5%	
03432031	52100	SA- Health Insurance	49,442	67,336	29,202	80,172	76,377	9,041	13.4%	Allocations from GF
03432031	52110	SA- Dental Insurance	4,150	5,568	2,684	5,758	5,407	(161)	-2.9%	Allocations from GF
03432031	52120	SA- Life Insurance	253	265	132	302	302	37	14.0%	Allocations from GF
03432031	52130	SA- LTD Insurance	589	540	405	602	602	62	11.5%	Allocations from GF
03432031	52140	SA- Health Insurance Buyout	641	2,377	1,783	2,813	2,813	436	18.3%	Allocations from GF
03432031	52200	SA- FICA	14,146	18,593	10,386	20,552	21,106	2,513	13.5%	Based on wages: 6.2%
03432031	52210	SA- Medicare	3,308	4,348	2,419	4,806	4,936	588	13.5%	Based on wages: 1.45%
03432031	52300	SA- Retirement Town	31,993	39,690	22,305	42,600	43,757	4,067	10.2%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
03432031	52600	SA- Workers Comp Insurance	5,144	5,453	5,453	5,780	5,780	327	6.0%	Primex
		Benefits Total	109,666	144,170	74,768	163,385	161,080	16,909	11.7%	
03432031	55293	SA- Supplies	3,004	4,500	2,445	4,500	4,500	-	0.0%	20% of general office supplies, copy costs, batteries; 50% of meter records maintenance; 50% supplies/maint. multi-function plotter
03432031	55224	SA- Postage	2,331	2,000	2,679	2,200	2,200	200	10.0%	Postage allocation, IPP notices and MOR reports
03432031	55055	SA- Consulting Services	12,700	5,000	12,845	8,250	8,250	3,250	65.0%	Process-related engineering services
03432031	55124	SA- Fleet Insurance	818	876	876	937	937	61	7.0%	Primex
03432031	55228	SA- Property Insurance	85,065	91,018	91,017	97,389	97,389	6,371	7.0%	Primex
03432031	55158	SA-Insurance Reimbursed Repairs	1,548	1	-	1	1	-	0.0%	Damage repairs on insurance claims
03432031	55170	SA- Legal Expense	5,216	7,500	-	7,500	7,500	-	0.0%	Legal expenses related to EPA permit issues
03432031	55190	SA- Mobile Communications	144	800	241	800	800	-	0.0%	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
03432031	55002	SA- Advertising	591	500	-	500	500	-	0.0%	Bid packages, requests for proposals

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03432031	55050	SA- Conf Rooms/Meals	583	3,500	333	2,880	2,880	(620)	-17.7%	Annual national conference Dir, Eng 20%, WS Mgr & Asst. Mgr 50%
03432031	55091	SA- Education/Training	1,769	4,500	2,895	4,500	4,500	-	0.0%	Wastewater treatment and collections training
03432031	55098	SA- Employee Wellness	-	2,500	-	-	-	(2,500)	-100.0%	those provided by the Town's health insurance carrier. Hold until program is further developed
		General Expenses Total	113,768	122,695	113,331	129,457	129,457	6,762	5.5%	
		Administration Total	454,683	566,755	357,692	624,324	630,957	64,201	11.3%	A

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Billng										
03432134	51110	SB- Sal/Wages FT	79,908	89,762	69,599	96,142	97,867	8,105	9.0%	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
03432134	51200	SB- Sal/Wages PT	3,793	13,819	3,314	14,519	14,313	494	3.6%	1 PT Utilities Clerk 24 hrs/wk (from 16 hrs/wk PRYR) (50/50 split W&S)
03432134	51300	SB- Sal/Wages OT	-	75	56	25	25	(50)	-66.7%	Allocations from GF
		Salaries Total	83,701	103,656	72,969	110,686	112,205	8,549	8.2%	
03432134	52100	SB- Health Insurance	28,329	28,031	22,209	33,361	33,268	5,237	18.7%	Allocations from GF
03432134	52110	SB- Dental Insurance	1,904	1,869	1,484	1,962	1,962	93	5.0%	Allocations from GF
03432134	52120	SB- Life Insurance	108	92	72	96	96	4	4.3%	Allocations from GF
03432134	52130	SB - LTD Insurance	119	113	85	110	110	(3)	-2.7%	Allocations from GF
03432134	52200	SB- FICA	5,053	6,427	4,394	6,863	6,957	530	8.2%	Based on wages: 6.2%
03432134	52210	SB- Medicare	1,182	1,503	1,028	1,605	1,627	124	8.2%	Based on wages: 1.45%
03432134	52300	SB- Retirement Town	11,011	12,155	9,424	12,632	12,840	685	5.6%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
03432134	52600	SB- Workers Comp Insurance	1,199	1,271	1,271	1,347	1,347	76	6.0%	Primex
		Benefits Total	48,905	51,461	39,968	57,976	58,207	6,746	13.1%	
03432134	55200	SB- Supplies	2,773	3,250	1,611	3,000	3,000	(250)	-7.7%	Water bill processing, ink cartridges, paper, letterhead, pens, etc - based on historical
03432134	55224	SB- Postage	2,000	2,750	3,000	2,750	2,750	-	0.0%	Postage for sewer bills - based on review of historical spend.
03432134	55055	SB- Consulting Services	270	1,650	1,650	215	215	(1,435)	-87.0%	Allocation of actuarial costs for GASB compliance. Split 50/25/25 GF/W/S (only need statement disclosure in 2025)
03432134	55014	SB- Audit Fees	6,250	14,500	8,555	13,500	13,500	(1,000)	-6.9%	Annual and Single Audits Fees - Year 2 of 3-Year fee schedule. Allocated 50/25/25% between GF, Water & Sewer - Total \$54K
03432134	55213	SB- Phone Utilization	5,319	6,875	5,273	5,400	5,400	(1,475)	-21.5%	12.5% allocation of IT cost
03432134	55247	SB- Registry of Deeds	26		-			-		Sewer Lien Releases
03432134	55159	SB- Internet Services	729	4,646	2,223	5,613	5,613	967	20.8%	12.5% allocation of IT internet services (website)
03432134	55383	SB- Email Archiving	1,113	1,238	-	263	263	(975)	-78.8%	12.5% allocation of IT cost

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03432134	55270	SB- Software Agreement	17,254	17,893	17,579	18,080	18,080	187	1.0%	1/2 Munilink UB Software Maintenance (5% incr for 8 mo.) & Munis Allocation @ 7% increase (projected)
03432134	55308	SB- Travel Reimbursement	-	250	-	-	-	(250)	-100.0%	Previously was for munis PACE training travel
03432134	55091	SB- Education & Training	140	-	-	-	-	-		Previously was for munis travel
		General Expenses Total	35,872	53,052	39,890	48,821	48,821	(4,231)	-8.0%	
		Sewer Billing Total	168,478	208,169	152,827	217,483	219,233	11,064	5.3%	A

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Collection										
03432532	51110	SC- Sal/Wages FT	155,796	236,716	135,271	239,221	238,729	2,013	0.9%	8 FT split 50/50 WD/SC
03432532	51300	SC- Sal/Wages OT	640	21,000	283	21,000	21,000	-	0.0%	WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)
03432532	51310	SC- Sal/Wages Stand-By	844	7,280	3,090	5,460	5,460	(1,820)	-25.0%	Pay for after hours on-call status, 1 employee at \$210/week split 50/50 WD/SC
03432532	51400	SC- Longevity Pay	-	2,150	-	2,200	2,200	50	2.3%	8 FT per union contract split 50/50 WD/SC
03432532	51121	SC- Education/Training	-	1,125	-	1,125	1,125	-	0.0%	
		Salaries Total	157,280	268,271	138,644	269,006	268,514	243	0.1%	
03432532	52100	SC-Health Insurance	34,103	74,334	26,360	88,271	71,368	(2,966)	-4.0%	18.7% increase in the premium rate
03432532	52110	SC- Dental Insurance	2,020	4,936	1,390	5,183	4,437	(499)	-10.1%	5.0% increase in the premium rate
03432532	52120	SC- Life Insurance	126	184	102	192	192	9	4.6%	No increase
03432532	52140	SC - Health Insurance Buyout	6,655	1,606	1,359	1,746	3,756	2,150	133.9%	
03432532	52200	SC- FICA	9,807	16,633	8,393	16,678	16,648	15	0.1%	Based on wages: 6.2%
03432532	52210	SC- Medicare	2,294	3,890	1,963	3,901	3,893	4	0.1%	Based on wages: 1.45%
03432532	52300	SC- Retirement Town	22,586	36,297	18,768	35,335	35,196	(1,101)	-3.0%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
03432532	52600	SC- Workers Comp Ins	9,559	10,132	10,132	10,740	10,740	608	6.0%	Primex
		Benefits Total	87,149	148,011	68,466	162,045	146,230	(1,781)	-1.2%	
03432532	55022	SC- Building Maintenance	7,252	10,000	5,734	10,000	10,000	-	0.0%	10 pumping stations, PW campus analysis
03432532	55105	SC- Equipment Maintenance	4,428	5,000	3,516	5,000	5,000	-	0.0%	consumables; repairs; cutting heads
03432532	55211	SC- Phone Lease Alarms	98		-	-	-	-		
03432532	55252	SC- Road Repairs	350	10,000	-	5,000	5,000	(5,000)	-50.0%	Sewer trench paving; compaction test requirements, service repairs at mains
03432532	55153	SC- I/I Abatement	-	5,000	-	5,000	5,000	-	0.0%	Maint., catch basin & sump pump remo
03432532	55369	SC- Pipe Relining	-	5,000	4,302	5,000	5,000	-	0.0%	Relining vitrified clay, RCP
03432532	55319	SC- Vehicle Maintenance	9,715	10,000	4,648	12,000	12,000	2,000	20.0%	10 vehicles, 3 trailers, split 50/50 with water dist
03432532	55140	SC- Grit Removal	664	2,750	1,402	2,750	2,750	-	0.0%	Transport of gravel, sand, etc. to Waste Management

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03432532	5543	SC- CSO Monitoring	13,500	13,500	10,125	13,500	13,500	-	0.0%	Maintenance fee for Combined Sewer Overflow (CSO) \$ 13.5K annual contract for monitoring NPDES public notification of CSO events
03432532	55179	SC- Manhole Maintenance	55,241	50,000	18,498	50,000	50,000	-	0.0%	Manholes, piping & service repairs (reduced \$20k in FY24 due to staffing shortages)
03432532	55236	SC- Pump & Control Maintenance	25,508	30,000	7,067	30,000	30,000	-	0.0%	Maintain 22 sewer pumps; wear rings, impellers, shaft couplings, seals
03432532	55173	SC- Licenses	399	850	15	850	850	-	0.0%	19 certifications for 16 individuals in sewer collection; 1/2 master electrician (due in Nov)
03432532	55190	SC- Mobile Communications	1,819	1,780	816	1,780	1,780	-	0.0%	4 MiFi's (50%), 2 tablets
03432532	55003	SC- Drug/Alcohol Testing	149	500	202	500	500	-	0.0%	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening
03432532	55545	SC- Fire Alarm Communication	700	1,500	1,750	1,500	1,500	-	0.0%	Main Pump Station fire alarm, Webster Pump Station
03432532	55257	SC- Safety Equipment	2,669	2,750	818	2,750	2,750	-	0.0%	PPE & tools for new asbestos pipe OSHA standards, confined space equip. maint.
03432532	55314	SC- Uniforms	2,363	2,400	1,055	2,400	2,400	-	0.0%	7 split 50/50 WD/SC
03432532	55136	SC- GIS Software	4,893	10,000	8,413	12,000	12,000	2,000	20.0%	Neptune handheld and software agreement with TI-Sales \$6,000 (50% W/S); PeopleGIS asset management modules \$5,000, Upgrades & Support \$4,000
03432532	55260	SC- SCADA Software	2,133	3,000	364	3,000	3,000	-	0.0%	VT SCADA/Telemetry, On-Call Support Services
03432532	55301	SC- Tools	300	2,500	702	2,500	2,500	-	0.0%	Sewer augers, CCTV parts
03432532	55194	SC- Natural Gas	12,443	15,000	8,491	15,000	15,000	-	0.0%	Heat & generator fuel
03432532	55092	SC- Electricity	121,044	105,000	73,937	120,000	120,000	15,000	14.3%	Heat, lights, pumps, etc.
03432532	55128	SC- Fuel	12,677	14,200	11,724	14,200	14,200	-	0.0%	Diesel, propane, gasoline for vehicles, equipment and pumping stations

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		General Expenses Total	278,342	300,730	163,579	314,730	314,730	14,000	4.7%	
								-		
		Collection Total	522,772	717,012	370,689	745,781	729,473	12,461	1.7%	A

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Treatment										
03432633	51110	ST- Sal/Wages FT	236,662	331,804	207,218	372,313	374,451	42,647	12.9%	6 FT (First FY of Treatment Operator)
03432633	51200	ST- Salaries/Wages PT			32,530			-		average OT rate = \$36.95/hr, 514 hours
03432633	51300	ST- Sal/Wages OT	17,876	19,000	15,052	19,000	19,000	-	0.0%	
03432633	51310	ST- Sal/Wages Stand-By	7,000	14,560	6,100	21,840	21,840	7,280	50.0%	After hrs on-call status, 2 employees at 1 FT per union contract
03432633	51400	ST- Longevity Pay	850	900	-	950	950	50	5.6%	
03432633	51121	ST- Education/Training	1,750	1,750	-	1,250	1,250	(500)	-28.6%	
		Salaries Total	264,138	368,014	260,900	415,353	417,491	49,477	13.4%	
03432633	52100	ST- Health Insurance	90,744	141,814	83,285	181,947	172,266	30,452	21.5%	18.7% increase in the premium rate
03432633	52110	ST- Dental Insurance	5,900	9,160	5,513	11,039	11,039	1,879	20.5%	5.0% increase in the premium rate
03432633	52120	ST- Life Insurance	216	252	153	288	288	36	14.3%	No increase
03432633	52200	ST- FICA	15,431	22,817	15,259	25,752	25,884	3,068	13.4%	Based on wages: 6.2%
03432633	52210	ST- Medicare	3,609	5,336	3,569	6,023	6,054	717	13.4%	Based on wages: 1.45%
03432633	52300	ST- Retirement Town	36,238	49,792	29,878	54,559	54,741	4,949	9.9%	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
03432633	52600	ST- Workers Comp Insurance	9,561	10,135	10,135	10,743	10,743	608	6.0%	Primex
		Benefits Total	161,698	239,306	147,791	290,351	281,015	41,709	17.4%	
03432633	55022	ST- Building Maintenance	8,926	11,000	12,890	11,000	11,000	-	0.0%	3 high exposure buildings; 6 new bldgs
03432633	55050	ST- Conf/Room/Meals			315			-		
03432633	55105	ST- Equipment Maintenance	98,788	100,000	77,027	130,000	130,000	30,000	30.0%	Equipment repair & replacement: chem feed pumps; flow meters; motorized valves; aerators; centrifuges (2); RAS/WAS pumps (6), UV Bulbs, Ballasts & wiper motors (\$50k); DO, ORP & TN probes replacement (\$15k); Atlas Copco, Solarbee circulator maint. contract
03432633	55337	ST- Weed Control	2,243	4,500	2,482	4,500	4,500	-	0.0%	Invasive species control in lagoons from 2x to 3x/yr
03432633	55204	ST- Outfall Dredging	3,000	6,000	-	6,000	6,000	-	0.0%	Cleaning & Inspection on plant outfall
03432633	55154	ST- Industrial Pre-treat	9,733	15,000	5,475	12,000	12,000	(3,000)	-20.0%	Industrial pre-treatment permit renewals w/monitoring (Typ. 5/YR)
03432633	55220	ST- Pond/Lagoon Maintenance	1,193	2,000	-	2,000	2,000	-	0.0%	inter-lagoon sluice gates/piping, wires, etc.

Town of Exeter										
2025 Sewer Fund Budget: Select Board										
Prepared: December 6, 2024										
									Version #3	
Org	Object	Description	2023 Actual	2024 Budget	2024 Actual: October	2025 BRC Budget	2025 SB Budget	2025 SB Budget vs. 2024 Budget \$ Increase/-(Decrease)	2025 SB Budget vs. 2024 Budget %- Difference	Explanation
03432633	55173	ST- Licenses	569	1,000	200	1,000	1,000	-	0.0%	Required training for licensing; professional development; master electrician 15 hr training
03432633	55190	ST- Mobile Communications	1,157	3,000	847	2,600	2,600	(400)	-13.3%	WWTP Ops. Sup. & On-call cellphones, 1 MiFi for SCADA backup
03432633	55545	ST- Alarm Communications	4,243	8,000	1,473	8,000	8,000	-	0.0%	WWTF fire alarms and SCADA alarms, 2 ATT Cellular Alarm Dialers, Comcast
03432633	55003	ST- Drug/Alcohol Testing	20	500	132	500	500	-	0.0%	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening new hires
03432633	55257	ST- Safety Equipment	2,277	3,500	2,325	3,500	3,500	-	0.0%	PPE, gas monitors, Tyvek suits, gloves, confined space equip. maint.
03432633	55314	ST- Uniforms	2,751	3,700	1,949	3,000	3,000	(700)	-18.9%	Uniforms for 5 WWTP operators
03432633	55260	ST- SCADA Software/Hardware	6,966	7,500	5,185	7,500	7,500	-	0.0%	VT SCADA & maintenance agreement
03432633	55072	ST- Dam Registration	1,500	1,500	-	1,500	1,500	-	0.0%	Annual NHDES Dam registration fees: WWTP Outfall & Clemson Pond - \$750 ea
03432633	55161	ST- Lab Testing	115,016	120,000	105,838	120,000	120,000	-	0.0%	CSO testing, GBTN Permit testing, NPDES EPA effluent testing (PFAS/PFOA, Arsenic), groundwater monitor report, Great Bay & river monitoring from PREP \$75k & TN annual report; Biosolids monitoring (PFAS/PFOA including car washes)
03432633	55034	ST- Chemicals	107,857	130,000	77,164	130,000	130,000	-	0.0%	polymer, magnesium hydroxide, & supplemental carbon

Town of Exeter										
2025 Sewer Fund Budget: Select Board										
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									Version #3	
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03432633	55373	ST- Solids Handling	262,867	325,000	196,387	300,000	300,000	(25,000)	-7.7%	Biweekly centrifuge solids generation & weekly disposal at Turnkey; July 2024 price increase (\$145 to \$155/ton); July 2025 price increase (\$155 to \$164/ton)
03432633	55194	ST- Natural Gas	15,236	30,000	10,304	17,500	17,500	(12,500)	-41.7%	Building heat
03432633	55092	ST- Electricity	206,796	250,000	169,728	230,000	230,000	(20,000)	-8.0%	Aerators, lights, recirc. & chem feed pumps; increase in rate
03432633	55128	ST- Fuel	5,120	5,400	3,117	4,100	4,100	(1,300)	-24.1%	WWTP vehicles: pick-up w/plow, SUV, front end loader, UTV
03432633	55131	ST- Gas Monitoring	-	100	-	100	100	-	0.0%	Hydrogen sulfide monitoring
		General Expenses Total	856,256	1,027,700	672,838	994,800	994,800	(32,900)	-3.2%	
		Sewer Treatment Total	1,282,092	1,635,020	1,081,528	1,700,504	1,693,306	58,286	3.6%	A

Town of Exeter										
2025 Sewer Fund Budget: Select Board										
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Org	Object	Description	2023 Actual	2024 Budget	2024 Actual: October	2025 BRC Budget	2025 SB Budget	2025 SB Budget vs. 2024 Budget \$ Increase/- (Decrease)	2025 SB Budget vs. 2024 Budget %- Difference	Explanation
Debt Service										
03471135	58009	Jady Hill Phase II	130,000	130,000	130,000	130,000	130,000	-	0.0%	2032 Final payment
03471135	58013	Portsmouth Av Sewerline	79,732		-	-	-	-		2023 Final payment
03471135	58011	Sewerline Lincoln & Main Sts	15,000	15,000	15,000	-	-	(15,000)	-100.0%	2024 Final payment
03471135	58025	Lincoln Street Ph#2	53,219	53,219	53,219	53,219	53,219	-	0.0%	2032 Final payment
03471135	58035	Salem St. Utility Design & Engin	24,538	24,538	24,538	-	-	(24,538)	-100.0%	2024 Final payment
03471135	58033	Wastewater Treatment Plant	2,620,678	2,620,678	-	2,620,678	2,620,678	-	0.0%	2039 Final payment
03471135	58040	SWTP Lagoon Sludge Removal	145,000	145,000	145,000	145,000	145,000	-	0.0%	2036 Final payment
03471135	58041	Salem St. Utility Improvements	88,853	88,853	88,853	87,294	87,294	(1,559)	-1.8%	2036 Final payment
03471135	58046	Westside Drive Design & Engin		8,737	-			(8,737)	-100.0%	2029 Final payment ESTIMATE
03471135	58053	Court Street Pump Station		76,056	76,056	76,055	76,055	(1)	0.0%	2028 Final payment
03471135	58051	Westside Drive Construction		19,757	19,757	19,757	19,757	-	0.0%	2038 Final payment (Bond only, excludes SRF)
03471135		Squamscott River Sewer Siphons				510,000	510,000	510,000		2034 Final payment
		Sewer Debt Service Principal Total	3,157,020	3,181,838	552,423	3,642,003	3,642,003	460,165	14.5%	
03472136	58520	Jady Hill Phase II	31,879	27,350	27,350	23,150	23,150	(4,200)	-15.4%	2032 Final payment
03472136	58505	Portsmouth Ave Sewerlins	4,266		-	-	-	-		2023 Final payment
03472136	58503	Sewerline Lincoln & Main Sts	1,530	765	765	-	-	(765)	-100.0%	2024 Final payment
03472136	58526	Lincoln Street Ph#2	25,013	22,299	22,299	19,585	19,585	(2,714)	-12.2%	2032 Final payment
03472136	58535	Salem St. Utility Design & Engin	2,503	1,251	1,251	-	-	(1,251)	-100.0%	2024 Final payment
03472136	58533	Wastewater Treatment Plant	838,617	786,203	-	733,790	733,790	(52,413)	-6.7%	2039 Final payment
03472136	58540	SWTP Lagoon Sludge Removal	92,455	85,060	85,060	77,665	77,665	(7,395)	-8.7%	2036 Final payment
03472136	58541	Salem St. Utility Improvements	56,376	51,845	51,845	47,313	47,313	(4,532)	-8.7%	2036 Final payment
03472136	58546	Westside Drive Design & Engin		874	-			(874)	-100.0%	2029 Final payment ESTIMATE
03472136	58553	Court Street Pump Station		19,717	19,717	15,515	15,515	(4,202)	-21.3%	2028 Final payment
03472136	58551	Westside Drive Construction		15,366	15,366	14,107	14,107	(1,259)	-8.2%	2038 Final payment (Bond only, excludes SRF)
03472136		Squamscott River Sewer Siphons				102,000	102,000	102,000		2034 Final payment
		Sewer Debt Service Interest Total	1,052,639	1,010,730	223,654	1,033,125	1,033,125	22,395	2.2%	
		Debt Service Total	4,209,659	4,192,568	776,077	4,675,128	4,675,128	482,560	11.5%	A
Capital Outlay										
03490237	57010	CO- Capital Outlay - Leases	15,329	106,655	87,001	87,001	87,001	(19,654)	-18.4%	See separate Lease schedule
03490237	55361	CO- Capital Outlay - Land Acquisition/Purchase	-	1	-	-	-	(1)	-100.0%	
03490237	57006	CO- Capital Outlay - Equipment	-	22,500	15,951	1,935	1,935	(20,565)	-91.4%	Allocation of Vehicle Data Gathering (AA Tracking) system

Town of Exeter										
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03490237	57017	CO- Capital Outlay- WWTP	33,620	15,000	9,567	100,000	100,000	85,000	566.7%	Fine Bubble Aeration Blower Repair (\$50k), Centrifuge 6,000 HR Service (\$50,000)
03490237	57009	CO- Capital Outlay - Vehicle	-	26,750	-			(26,750)	-100.0%	See separate Lease schedule
		Capital Outlay Total	48,949	170,906	112,519	188,936	188,936	18,030	10.5%	A
Sewer Appropriations from Reserves										
03490363	55010	SF- Approp from Res Rate Study	20,000		-			-		
03490363	55540	SF-Approp frm Reserves-Siphons	47,134		468,938			-		
		Sewer Appropriations from Reserves Total	67,134	-	468,938	-	-	-		
		Sewer Fund Total	6,753,767	7,490,430	3,320,270	8,152,155	8,137,033	646,602	8.6%	A
Warrant Articles/Borrowing										
03500000	59122	Front/Pine Linden Street Drainage		-		150,000	150,000			CIP pg.16 - Replacement of drainage infrastructure (from prior bond proceeds)
03500000	59126	Clemson Pond Cleaning & Insp.		-		500,000	500,000			CIP pg.29 (from prior bond proceeds)
03500000	59127	WWTP Effluent Flume Repair		-		245,000	245,000			CIP pg.33 (from prior bond proceeds)
03500000	59045	SEIU 1984 Collective Bargaining				TBD	TBD			SEIU 1984 CBA
		School Street Area Reconstruction		2,603,800		-	-			Prior Year CIP Item
		Webster Ave Pump Station		213,300		-	-			Prior Year CIP Item
		Total Warrant Articles/Borrowing	-	2,817,100	-	895,000	895,000	(1,922,100)	-68.2%	
		Total Sewer Fund with WAR	6,753,767	10,307,530	3,320,270	9,047,155	9,032,033	(1,275,498)	-12.4%	

Town of Exeter Investment Policy



TOWN OF EXETER, NEW HAMPSHIRE

10 FRONT STREET • EXETER, NH • 03833-3792 • (603) 778-0591 • FAX 772-4709

www.exeternh.gov

TO: SELECTBOARD & TOWN MANAGER, RUSSELL DEAN
FROM: FINANCE DIRECTOR, COREY STEVENS
SUBJECT: INVESTMENT POLICY REVIEW AND PROPOSED UPDATE
DATE: DECEMBER 23, 2024

Attached for your consideration is a revised investment policy for the Town of Exeter. As noted by the Town's auditors during their financial statement presentation in November, the Town's investment policy should be reviewed by the Selectboard annually and updated as necessary.

The investment policy was originally adopted in 2013, with minor revisions in 2022. This year I did a thorough review to see how our existing policy language aligned with language recommended by the Government Finance Officers Association (GFOA). While the underlying guidelines and practices of the Town's current policy are parallel to GFOA, there was an opportunity to expand our policy in several areas. These areas include General Objectives; Authorized Financial Institutions, Depositories, and Broker/Dealers; Investment Guidelines; and Reporting.

Rest assured, the proposed policy continues to maintain the Town's original investment priorities. In particular, the policy's original guidance on authorized investment vehicles, and the requirements for investment diversification have been maintained.

Corey

Town of Exeter	Policy Number 3.1.e	Adopted by Selectboard
Subject: Investment Policy	Adoption Date: 10/7/13 Revision Date(s): 12/__/24, 11/14/22 Effective Date: 10/7/13	Supersedes: None

I. Purpose of the Policy

The purpose of this policy is to provide guidelines for the investment of public funds of the Town of Exeter, New Hampshire (the "Town") that are not otherwise immediately required for expenditure.

II. Governing Authority

The investment program shall be operated in conformance with New Hampshire RSA 41:9 VII, which requires the Selectboard to annually review and adopt an investment policy for the investment of public funds.

III. Scope

This policy applies to the investment of all public funds in custody of the treasurer of the Town of Exeter. These funds are accounted for in the Town's annual audited financial reports and include:

- General Fund
- Special Revenue Funds
- Capital Projects Funds
- Enterprise Funds
- Agency and Escrow Funds
- Any new funds created by the Town, unless specifically exempted by the governing body, in accordance with law, or by law

Furthermore, the investment policy applies to all transactions involving the financial assets and related activity of all the foregoing funds. This investment policy does not apply to the Town of Exeter Trust Funds, or the investment of employees' retirement funds.

Except for cash in certain restricted and special funds, the Town will consolidate cash and reserve balances from all funds noted above to maximize investment earnings and to increase efficiency with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

IV. General Objectives

The primary objectives of the Town's investment activities shall be safety, liquidity, and return:

1. Safety

Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The Town will minimize credit risk, which is the risk of loss of all or part of the investment due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section VIII of this Investment Policy.
 - Pre-qualifying and conducting ongoing due diligence of the financial institutions, broker/dealers, intermediaries, and advisers with which the Town will do business in accordance with Section VI.
 - Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.
- b. Interest Rate Risk
- The Town will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
- Structuring the investment portfolio so that security maturities match cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools, and limiting the average maturity of the portfolio in accordance with this policy (see section IX).

2. *Liquidity*

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).

3. *Return*

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal;
- Selling a security and reinvesting the proceeds that would improve the quality, yield, or target duration in the portfolio may be undertaken;
- Unanticipated liquidity needs of the portfolio require that the security be sold.

V. Standards of Care

1. *Prudence*

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio. The standard requires that:

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported to the Town Manager and Selectboard in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the Town Manager and Selectboard any material interests in financial institutions with which they conduct business, in accordance with applicable laws. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Town.

3. Delegation of Authority

Authority to manage the investment program is granted to the Town of Exeter Treasurer, hereinafter referred to as investment officer, such authority being derived from New Hampshire RSA 41:29. Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy.

In accordance with RSA 41:29 VI, the Treasurer may delegate investment functions to other town officials or employees provided such delegation is in writing and includes written procedures acceptable to the Board and is agreeable to all parties involved. Any such delegation shall only be made to a town official or employee bonded in accordance with RSA 41:6 and rules adopted by the Commissioner of Revenue Administration under RSA 541-A. Such delegation shall not eliminate the responsibility of the Treasurer to comply with all statutory duties required by law.

No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

VI. Authorized Financial Institutions, Depositories, and Broker/Dealers

1. Authorized Financial Institutions, Depositories, and Broker/Dealers

The investment officer shall deposit all funds under this policy with financial institutions described under NH RSA 41:29 II. Unless otherwise in the best interest of the Town, the Town shall solicit cash management and banking services at least every five years. Proposals will be accepted through a competitive bidding process.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
- Proof of Financial Industry Regulatory Authority (FINRA) certification (not applicable to Certificate of Deposit counterparties)
- Proof of state registration
- Certification of having read and understood and agreeing to comply with the Town's investment policy.
- Evidence of adequate insurance coverage.

VII. Safekeeping and Custody

1. Collateralization

All securities must be fully backed by third party collateral with the delivery of US government obligations, US government agency obligations, or obligations of the State of New Hampshire in market value at least equal to 102% of the cash deposit in each case. Collateral shall be wired to the municipality's joint custody account at the Federal Reserve Bank of Boston or Federal Reserve Bank of New York no later than the day cash deposits and/or investments are wired/transferred. Reserve banks shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

2. Internal Controls

The investment officer shall be responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, imprudent actions by employees and officers of the Town, loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls shall be reviewed annually with the Town's independent auditor. The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and record-keeping
- Custodial safekeeping of assets
- Written confirmation of transactions for investments and wire transfers
- Dual authorization of wire transfers

VIII. Suitable and Authorized Investments

1. Investment Types

Funds shall be invested in accordance with the provisions of RSA 41:29 IV and V, including the following investment types:

- United States Treasury securities maturing in less than one year; or
- Savings bank deposits of banks incorporated under the laws of the State of New Hampshire; or
- Fully insured or collateralized certificates of deposits of banks incorporated under the laws of the State of New Hampshire; or
- Fully insured or collateralized certificates of deposits of national banks located within the State of New Hampshire, or in banks recognized by the State Treasurer; or
- New Hampshire Public Deposit Investment Pool established pursuant to RSA 383:22; or
- Short-term obligations of United States Government agencies; or
- Repurchase agreements with banks chartered by the State of New Hampshire and fully collateralized by United States Treasury Bills and such other instruments as may be specifically authorized by the Revised Statutes of the State of New Hampshire.

Investment in derivatives of the above instruments shall require authorization by the Selectboard.

IX. Investment Diversification & Guidelines

1. Diversification

It is the intention of the Town to diversify the funds invested under this policy. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, cash and cash equivalent assets shall be diversified according to the table below.

	<u>Maximum Percent of Portfolio Permitted</u>
• Overnight Investments	100%
• U.S. Treasury Obligations	90%
• NH Public Deposit Investment Pool	50%
• Certificates of Deposit	75%

2. *Guidelines*

Diversification strategies shall be reviewed periodically by the investment officer. In establishing diversification strategies, the following general guidance shall apply:

- Investment maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector. Maturities selected shall provide for stability of income and reasonable liquidity.
- Risks of market price volatility shall be controlled through maturity diversification and duration management.
- To the extent possible, the Town shall match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Town will not directly invest in securities maturing more than one (1) year from the date of purchase.
- Liquidity shall be assured through practices ensuring that large routine expenditures of the Town (i.e. accounts payable and payroll disbursements) are covered through maturing investments or marketable U.S. Treasury bills.

X. **Reporting**

1. *Method*

The investment officer shall prepare an investment report semi-annually that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the previous six months. The report will be prepared in a manner which will allow the Town to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the Selectboard and Town Manager and include the following:

- Listing of individual securities held at the end of the reporting period including type, acquisition cost, book cost, and market value, if applicable.
- Total investment return for the period, with a comparison of the return to budgetary expectations.
- Percentage of the total portfolio which each type of investment represents.
- A detail of all transactions during the previous six months.
- A statement that the investment portfolio is in compliance with the investment policy and is meeting the investment policy objectives.

2. *Performance Evaluation*

The Town shall require, from any institution in which investing activity is conducted, sufficient routine reports/documentation to enable an accurate evaluation to be made as to the results of the Town's investment program as it relates to the Town's stated objectives, guidelines and policies, and to assist in revealing areas for potential improvement.

XI. **Policy Considerations**

1. *Approval of Investment Policy*

The investment policy shall be formally approved and adopted by the Selectboard. The policy shall be reviewed and readopted annually.

2. *Amendment*

Any changes to the policy must be submitted to, and approved by, the Selectboard. The Selectboard

reserves the right to implement changes to this policy without prior notice if it is deemed in the Town's best interest.

3. Availability

This policy is available for public review and inspection. A copy may be obtained by contacting the Town's Finance Director.

XII. Severability

To the extent this policy conflicts with laws of the State of New Hampshire, State law will prevail.

The original Investment Policy was adopted by the Board of Selectmen at the meeting of October 7, 2013.

Review 2024 Year-End Encumbrance Requests

TIF Update

**TOWN OF EXETER
MEMORANDUM**

TO: Exeter Select Board

FROM: Russ Dean, Town Manager

RE: TIF Update

DATE: December 23rd, 2024

RSA 162-K requires the Town to adopt a TIF (Tax Increment Financing) District Development Program and Financing Plan. The original Epping Road TIF District Development Program and Financing Plan was adopted by the Town at the March, 2015 election and has been amended twice since that time. The first amendment allowed for the traffic light at Continental Drive and Epping Road to be designed and constructed (2018), and the second amendment allowed for a widening of Epping Road from Continental Drive to Cronin Road to support further development of the corridor (2020).

Currently, staff is preparing another TIF amendment primarily for Phase 2 of the Epping Road widening project. The estimate in the prior TIF Financing Plan amendment of 2020 did not provide enough dollars to complete the widening due to the age of the estimate. Therefore, a new TIF Financing Plan amendment will seek authorization for the remainder of funds to finish the road widening project. This amount is estimated to be \$800,000. TIF funds are available to complete this project and therefore there is no tax impact to residents.

As was discussed at the Board meeting of December 9, other projects can be funded with TIF dollars if they are inside the TIF District and identified in the updated TIF District Development Program and Financing Plan. Currently, a project is being considered for paving Industrial Drive and Commerce Way (\$180,000). In addition, estimates are being developed for enlarging water and/or sewer lines south of the Continental Drive/Epping Road traffic light to support further development within the district. The potential of using TIF funds for paying a portion of the debt service on the new police station and fire substation has also been discussed as that is a public facility within the TIF District. Other improvements in the TIF District are also being considered.

Legal counsel was consulted and opined that TIF money can only be used for projects that are specifically identified in the program, but as long as the expenditure is related to one of the items listed in RSA 162-K 6, III, then TIF funds can be spent for that purpose. Town Meeting cannot vote to authorize the Select Board to use TIF funds for anything that is not identified in the program, but the program can always be amended to add a new public facility, open space, or environmental control.

TITLE XII

PUBLIC SAFETY AND WELFARE

CHAPTER 162-K

MUNICIPAL ECONOMIC DEVELOPMENT AND REVITALIZATION DISTRICTS

Section 162-K:1

162-K:1 Local Option. –

Any city or town may adopt this chapter and shall thereafter have all the authority, powers, duties and responsibilities set forth in this chapter.

I. A city may adopt this chapter by majority vote of the legislative body of the city after notice and hearing as set forth in RSA 162-K:4.

II. A town may adopt this chapter by majority vote of the voters present and voting at any legal town meeting under a proper article and after notice and hearing as set forth in RSA 162-K:4.

Source. 1979, 175:2, eff. Aug. 5, 1979.

Section 162-K:2

162-K:2 Definitions. – In this chapter:

I. ""Budget submission date" has the meaning set forth under RSA 273-A:1, III.

II. ""Development district" means a specific area within the corporate limits of any municipality which has been so designated and separately numbered by the legislative body of said municipality acting under this chapter.

III. ""Development program" means a statement of objectives of the municipality for improvement of a development district established under RSA 162-K:6.

IV. ""District administrator" means the head of the department, office agency, municipal housing and redevelopment authority or corporation designated under RSA 162-K:13.

V. ""Governing body" means the board of aldermen or city council in the case of a city and the board of selectmen in the case of a town.

VI. ""Legislative body" means the board of aldermen or city council in the case of a city and the town meeting in the case of a town.

VII. ""Maintenance and operation" means all activities necessary to maintain facilities after they have been developed and all activities necessary to operate the facilities including but not limited to informational and educational programs, and safety and surveillance activities.

VIII. ""Municipality" means a city or town.

IX. ""Parking structure" means any building the principal use of which is designed for and intended for parking of motor vehicles, and includes open air parking on parking lots.

[Paragraph IX-a effective January 1, 2007.]

IX-a. "Public use" means:

- (a) (1) The possession, occupation, and enjoyment of real property by the general public or governmental entities;
 - (2) The acquisition of any interest in real property necessary to the function of a public or private utility or common carrier either through deed of sale or lease;
 - (3) The acquisition of real property to remove structures beyond repair, public nuisances, structures unfit for human habitation or use, and abandoned property when such structures or property constitute a menace to health and safety; and
 - (4) Private use that occupies an incidental area within a public use; provided, that no real property shall be condemned solely for the purpose of facilitating such incidental private use.
- (b) Except as provided in subparagraphs (a)(2) and (4) of this paragraph, public use shall not include the public benefits resulting from private economic development and private commercial enterprise, including increased tax revenues and increased employment opportunities.

X. "Substantially residential development district" means any development district in which 40 percent or more of the land area, exclusive of streets and open space, is used for residential purposes at the time the district is designated.

XI. "Tax increment" means the amount of taxes raised in a development district due to increases in assessed value over the assessed value of the district at the time of its establishment.

Source. 1979, 175:2, eff. Aug. 5, 1979. 2006, 324:1, eff. Jan. 1, 2007.

Section 162-K:3

162-K:3 Authorization; Initial Adoption. – A municipality which adopts this chapter shall thereafter be authorized to establish one or more development districts. For each such district, the municipality shall establish a development program and a tax increment financing plan. A municipality that has not previously adopted this chapter may carry out the planning and hearing procedures for establishment of one or more development districts at the same time it is conducting the planning and hearing procedures on initial adoption of this chapter; provided that any vote on establishing a particular development district shall not be taken until after the legislative body shall have voted on the question of adopting this chapter.

Source. 1979, 175:2, eff. Aug. 5, 1979.

Section 162-K:4

162-K:4 Hearing. – Prior to adopting this chapter or designating any development district, a hearing on the subject shall be conducted in the municipality. The hearing shall be conducted by the governing body. The hearing shall be held at least 15 days prior to

the date on which action on the proposal is scheduled to take place. Notice of the hearing, including a description of any proposed district, shall be posted in 2 appropriate places in the municipality or published in a newspaper of general circulation in the municipality at least 7 days prior to the hearing.

Source. 1979, 175:2, eff. Aug. 5, 1979.

Section 162-K:5

162-K:5 Establishment of Districts; Limitations. – Upon a finding that such action will serve public purposes, the legislative body of the municipality may create, within its jurisdiction, development districts. The area of a district may be enlarged following the date of designation of the district. Municipalities establishing development districts shall comply with one of the following limitations:

I. The total acreage included in any one development district when designated shall not exceed 5 percent of the total acreage of the municipality, and when added to the total current acreage within the development districts for which bonds remain outstanding shall not exceed 10 percent of the total acreage of the municipality.

II. The total assessed value of taxable real property of any one development district when designated shall not exceed 8 percent of the most recent total assessed value of taxable real property in the municipality, and when added to the current total assessed value of taxable real property within development districts for which bonds remain outstanding, shall not exceed 16 percent of the most recent total assessed value of taxable real property in the municipality.

Source. 1979, 175:2. 1985, 135:1. 1991, 362:10. 1998, 9:1, eff. May 29, 1998. 2004, 181:1, eff. July 31, 2004.

Section 162-K:6

162-K:6 District Establishment and Development Programs. – A municipality which has adopted this chapter and which intends to establish a development district shall, in addition to establishing the district, establish a development program under this section and a tax increment financing plan under RSA 162-K:9 and 10.

I. The development program shall contain a complete statement as to the public facilities to be constructed within the district, the open space to be created, the environmental controls to be applied, the proposed reuse of private property, and the proposed operations of the district after the capital improvements within the district have been completed.

II. The development program shall also provide for carrying out relocation of persons, families, business concerns, and others displaced by the project, pursuant to a relocation plan, including the method for the relocation of residents in decent, safe and sanitary dwelling accommodations, and reasonable moving costs, determined to be feasible by the municipality.

III. In conformity with the development program, within the district, the municipality may:

(a) Acquire, construct, reconstruct, improve, alter, extend, operate, maintain or promote developments aimed at improving the physical facilities, quality of life and quality of transportation;

[Paragraph III(b) effective until January 1, 2007; see also paragraph III(b) set out below.]

(b) Acquire land or easements through negotiation or through powers of eminent domain;

[Paragraph III(b) effective January 1, 2007; see also paragraph III(b) set out above.]

(b) Acquire real property or easements through negotiation or through powers of eminent domain, except that property acquired through powers of eminent domain shall be put to public use, as defined in RSA 162-K:2, IX-a;

(c) Adopt ordinances regulating the use of public parking structures and other facilities constructed within the development district and access to them and the conditions under which such access is allowed. Traffic regulations may include, but shall not be limited to, direction and speed of traffic, kinds of service activities that will be allowed in arcades, parking structures and plazas, and rates to be charged in the parking structures;

(d) Require construction of buildings within the district so as to accommodate and support pedestrian systems which are part of the program for the development district. When the municipality requires for the public benefit the construction of columns, beams or girders with greater strength than required for normal building purposes, the municipality shall reimburse the owner for the added expense from development district funds;

(e) Install lighting systems, street signs and street furniture, landscaping of street and public property, and snow removal systems compatible with the character of the district;

(f) Acquire property for the district;

(g) Lease air rights over public property and spend public funds for constructing the foundations and columns in the public buildings strong enough to support the buildings to be constructed on air rights;

(h) Lease all or portions of basements, ground and second floors of the public buildings constructed in the district; and

(i) Negotiate the sale or lease of property for private development if the development is consistent with the development program for the district.

Source. 1979, 175:2, eff. Aug. 5, 1979. 2006, 324:2, eff. Jan. 1, 2007.

Section 162-K:7

162-K:7 Grants. – A municipality may accept grants or other financial assistance from the government of the United States, the state of New Hampshire or any other entity

to do studies and to construct and operate the public improvements authorized by this chapter.

Source. 1979, 175:2, eff. Aug. 5, 1979.

Section 162-K:8

162-K:8 Issuance of Bonds. – The municipality may authorize, issue and sell general obligation bonds, which shall mature within 30 years from the date of issue, to finance the acquisition and betterment of real and personal property needed to carry out the development program within the development district together with all relocation costs incidental thereto. Bonds issued under authority of this chapter shall be payable in annual payments which shall be so arranged that the amount of annual payment of principal and interest in any year on account of any bond shall not be less than the amount of principal and interest payable in any subsequent year by more than 5 percent of the principal of the entire bond. The total amount of such payments shall be sufficient to extinguish the entire bond on account of which they are made at maturity. The first payment of principal on any bond shall be made no later than 5 years and the last payment not later than 30 years after the date thereof. Each authorized issue of bonds shall be a separate loan. All dedicated tax increments received by the municipality pursuant to RSA 162-K:10 shall be pledged for the payment of these bonds and used to reduce or cancel the taxes otherwise required to be extended for that purpose, and the bonds shall not be included when computing the municipality's net debt under RSA 33.

Source. 1979, 175:2. 2000, 280:1, eff. August 20, 2000.

Section 162-K:9

162-K:9 Tax Increment Financing Plan. – The municipality shall adopt a tax increment financing plan for any development district established under this chapter. The plan shall allocate use of tax increments for retirement of bonds and notes, operation, maintenance and improvements in the district and for general municipal purposes.

I. A tax increment financing plan shall contain a statement of objectives of a municipality for improvement of a development district. Such plan shall be incorporated into the development program for the district. It shall contain estimates of the following: cost of the development program; sources of revenues to finance those costs including estimates of tax increments; amount of bonded indebtedness to be incurred; and the duration of the program's existence. The plan shall also contain a statement of the estimated impact of tax increment financing on the assessed values of all taxing jurisdictions in which the district is located.

II. Before approving any tax increment financing plan, a public hearing shall be held as part of the hearing on the development district under RSA 162-K:4.

III. Before formation of a development district, the municipality shall provide a reasonable opportunity to the county commissioners of any county in which any portion of the development district is located and to the members of the school board of any school district in which any portion of the development district is located to meet with the

governing body. The governing body shall fully inform the county commissioners and the school boards of the fiscal and economic implications of the proposed development district. The county commissioners and the school boards may present their recommendations at the public hearing. A municipality's tax increment financing plan may include agreements with the county commissioners and the school boards in which the district is located to share a portion of the captured tax increments of the district.

IV. A tax increment financing plan may be modified provided such modification shall be approved by the legislative body upon such notice and hearing and agreements as are required for approval of the original plan. Any modification shall maintain use of dedicated tax increments for retirement of bonds and notes as required.

Source. 1979, 175:2, eff. Aug. 5, 1979.

Section 162-K:10

162-K:10 Computation of Tax Increments. –

I. Upon formation of a development district, the assessors of the municipality in which it is situated shall determine the current assessed value of the real property within the boundaries of the development district. The current assessed value so determined shall be known as the "original assessed value." Property exempt from taxation at the time of the determination shall be included at zero, unless it later becomes taxable, in which case its most recently determined assessed valuation shall be included. Each year thereafter, the assessors shall determine the amount by which the assessed value has increased or decreased from the original assessed value. The assessors shall also determine the proportion which any increase or decrease bears to the total assessed value of the real property in that district for that year.

II. Any amount by which the current assessed value of a development district exceeds the original assessed value is referred to as the captured assessed value. The assessors shall determine the amount of the captured assessed value each year.

(a) The tax increment financing plan shall designate the portion of captured assessed value which will be dedicated for retirement of bonds and notes and the portion of captured assessed value which will be dedicated to the operation and further development of the tax increment financing district.

(b) The portion of captured assessed value which is not used either for the purpose of retirement of bonds and notes or for the purpose of the operation and development of the tax increment financing district shall be deemed excess captured assessed value. Excess captured assessed value shall be returned to the tax lists.

III. (a) Each subsequent year the assessors shall determine current assessed valuation, and tax increments and shall report them to the commissioner of the department of revenue administration according to the following method:

(1) If the municipality retains the full captured assessed value for the development district the assessors shall certify to the commissioner of revenue administration, for the purposes of the report required by RSA 41:15, the current assessed value, as the basis to equalize annually the valuation of property throughout the state, and the full captured assessed value, to be deducted from the current assessed valuation for the calculation of the property tax rate. The assessors shall extend all rates as established by the

commissioner of revenue administration under the provisions of RSA 41:15 against the current assessed value, including all captured assessed value. In each year for which the current assessed value exceeds the original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes paid that year on real property in the district which the captured assessed value bears to the total current assessed value. The amount so remitted each year is referred to in this section as the tax increment for that year.

(2) If the municipality retains only a portion of the captured assessed value for the development district and returns the remaining portion to the tax lists, the assessors shall include the current assessed value, to be used as a basis to equalize annually the valuation of property throughout the state, and that portion of the captured assessed value which the municipality does retain, to be deducted from the current assessed valuation for the calculation of the property tax rate. The assessors shall extend all rates against the total current assessed value. In each year for which the current assessed value exceeds the original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes billed on real property in the district that the retained captured assessed value bears to the total current assessed value in the district. The amount so remitted each year is referred to as the tax increment.

(b) The general court finds that municipalities that have adopted a tax increment financing plan and issued tax increment financing plan bonds under this chapter before April 29, 1999, or which have adopted a tax increment financing plan and entered into contracts and incurred liabilities in reliance upon the tax increment plans under this chapter before April 29, 1999, have incurred obligations which must be honored. The general court recognizes also that in accordance with the intent of this chapter, such obligations were entered into in order to accomplish a public purpose and for the improvement of development in municipalities. Accordingly, the provisions of subparagraph III(a) shall not apply to tax increment financing plan districts which authorized and issued tax increment bonds under this chapter before April 29, 1999 or which adopted a tax increment financing plan under this chapter and entered into contracts and incurred financial liabilities in reliance upon such tax increment plan before April 29, 1999. This subparagraph shall only apply to tax development districts as they existed as of April 29, 1999. To the extent such tax increment financing plan is amended to increase the amount of bonded indebtedness, to increase the cost of the development program, or to extend the duration of the program's existence, this subparagraph shall not apply. The assessors shall determine assessed valuation and tax increments according to the following method:

(1) If the municipality retains the full captured assessed value for the development district, the assessors shall certify to the commissioner of revenue administration for the purposes of the report required by RSA 21-J:34, no more than the original assessed value of the real property in the development district. The assessors shall extend all rates as established by the commissioner of revenue administration under the provisions of RSA 21-J:35 against the current assessed value, including all captured assessed value. In each year for which the current assessed value exceeds the original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes billed that year on real property in the district which the captured assessed value bears to the total current assessed value. That amount is referred to in this section as the tax increment

for that year.

(2) If the municipality retains only a portion of the captured assessed value for the development district and returns the excess to the tax lists, the assessors shall certify to the commissioner of revenue administration for the purposes of the report required by RSA 21-J:34 the original assessed value and that portion of the captured assessed value which is shared with all the affected taxing districts for the purposes of determining the assessed value for computing property tax rates. The commissioner of revenue administration shall compute the rates of all taxes levied by the state, county, municipality, school district and every other taxing district in which the district is located on this aforementioned assessed value. The assessors shall extend all rates against the total current assessed value, including that portion of the captured assessed value which the municipality is retaining for the development district only. In each year for which the current assessed value exceeds that original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes paid on real property in the district that the retained captured value bears to the total current assessed value in the district. That amount is referred to as the tax increment for that year.

(c) In any year in which the current assessed value of the development district is equal to or less than the original assessed value, the assessors shall compute and extend taxes against the current value. Taxes shall be distributed from the affected property to each of the taxing authorities as determined by the current levy and there is no tax increment.

IV. The municipality shall expend the tax increments received for any development program only in accordance with the tax increment financing plan. Tax increments shall be used only to pay off costs and administrative expenses incurred in developing the district.

Source. 1979, 175:2. 1999, 303:13. 2000, 222:1-3, eff. April 1, 2000.

Section 162-K:11

162-K:11 Annual Report. – The municipality's annual report shall contain a financial report for any development district in the municipality. The report shall include at least the following information: the amount and source of revenue of the district, the amount and purpose of expenditures, the amount of principal and interest on any outstanding bonded indebtedness, the original assessed value of the district, the captured assessed value retained by the district, the tax increments received and any additional information necessary to demonstrate compliance with the tax increment financing plan.

Source. 1979, 175:2, eff. Aug. 5, 1979.

Section 162-K:12

162-K:12 Maintenance and Operation. – Maintenance and operation of the systems and improvements constructed under this chapter shall be under the supervision of the district administrator. The cost of maintenance and operation of the non-revenue-producing facilities together with excess of costs of operation and maintenance of

revenue-producing facilities, if any, shall be charged against the development district in which it is located. The charges against each property within the district shall be in proportion to the benefit to the properties within the district 60 days before the budget submission date. The district administrator shall submit to the governing body of the municipality the maintenance and operating budget for the following year, and the prorated share of the budget to be charged to each property in the district. The budget for the district as approved by the municipality shall contain necessary appropriations and provisions for collecting charges against affected properties in the district.

Source. 1979, 175:2, eff. Aug. 5, 1979.

Section 162-K:13

162-K:13 Administration. – The municipality may create a department or designate an existing department or office or agency or municipal housing and redevelopment authority, or form a corporation under RSA 292, to administer development districts. The district administrator may, subject to such rules and limitations as may be adopted by the governing or legislative body, be granted the power to:

- I. Acquire property or easements through negotiations;
- II. Enter into operating contracts on behalf of the municipality for operation of any of the facilities authorized to be constructed under this chapter;
- III. Lease space to private individuals or corporations within the buildings constructed under this chapter;
- IV. Lease or sell land and lease or sell air rights over structures constructed under this chapter;
- V. Enter into contracts for construction of several facilities or portions thereof authorized under this chapter;
- VI. Contract with the housing and redevelopment authority of the municipality for the administration of any or all of the provisions of this chapter;
- VII. Certify to the governing body of the municipality, for acquisition through eminent domain, property that cannot be acquired by negotiation, but is required for implementation of the development program;
- VIII. Certify to the governing body of the municipality the amount of funds, if any, which must be raised through sale of bonds to finance the program for development districts;
- IX. Apply for grants from the government of the United States or other source.

Source. 1979, 175:2, eff. Aug. 5, 1979.

Section 162-K:14

162-K:14 Advisory Board. –

- I. The legislative body of the municipality shall create an advisory board for each development district. The board shall consist of such number of members appointed or elected as determined by the legislative body. A majority of members shall be owners or occupants of real property within or adjacent to the development district. In a

substantially residential development district, however, the board shall consist solely of owners or occupants of real property within or adjacent to the district.

II. The advisory board shall advise the governing body and district administrator on planning, construction and implementation of the development program and on maintenance and operation of the district after the program has been completed.

III. The governing body shall by resolution delineate the respective powers and duties of the advisory board and the planning staff or agency. The resolution shall establish reasonable time limits for consultation by the advisory board on the phases of the development program, and provide a mechanism for appealing to the governing body for a final decision when conflicts arise between the advisory board and the planning staff or agency, regarding the development program in its initial and subsequent stages.

Source. 1979, 175:2, eff. Aug. 5, 1979.

Section 162-K:15

162-K:15 Relocation. – Unless they desire otherwise, provision shall be made for relocation of all persons who would be displaced by a proposed development district prior to displacement in accordance with the provisions of RSA 162-K:6. Prior to undertaking any relocation of displaced persons, the municipality shall insure that housing and other facilities of at least comparable quality be made available to the persons to be displaced.

Source. 1979, 175:2, eff. Aug. 5, 1979.

Town Manager Contract

EMPLOYMENT AGREEMENT

This agreement, made and entered into this 9 of December, 2024 by and between the Town of Exeter, a municipal corporation formed under the laws of the State of New Hampshire, and Russell J. Dean, of Exeter, New Hampshire an individual who has the education, training and experience in local government to serve as Town Manager, both of whom agree as follows:

WHEREAS, the Town of Exeter (hereinafter the "Town") wishes to continue and extend the employment of Russell J. Dean as Town Manager under the terms herein; and

WHEREAS, Russell J. Dean (hereinafter the "Manager") desires to continue employment as Town Manager of the Town of Exeter; and

WHEREAS, it is the desire of the Select Board, (hereinafter the "Board") to provide certain benefits, establish certain conditions of employment, and to set the working conditions of said Manager.

NOW, THEREFORE, in consideration of mutual covenants herein contained, the parties agree as follows:

Section 1 - Term

A. The term of this Agreement shall be for a period of one year from December 28, 2024, through December 27, 2025, unless terminated sooner by either party as set forth in Section 10 below or unless the town meeting votes to terminate the Town Manager form of government prior to expiration of this Agreement. If the voters at Town Meeting 2025 vote to terminate the Town Manager form of government, this Agreement will terminate in accordance with RSA 37:15.

B. Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the Board to terminate the services of the Manager at any time, subject only to the provisions set forth in Section 10 of this Agreement.

C. Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the Manager to resign at any time from his position with the Town, subject to only the provisions set forth in Section 10 of this Agreement.

D. Within the period six months before the expiration of this Agreement, the Town Manager and Board shall meet to discuss a successor agreement. The parties agree that there is no guarantee that any successor agreement will be offered.

Section 2- Duties and Authority

A. The Town hereby agrees to employ the Manager to perform the functions and duties of Town Manager as enumerated in NH RSA 37:6 and to perform other

legally permissible and proper duties and functions as assigned by the Board including those set out in the job description for the Exeter Town Manager, a copy of which is attached as EXHIBIT A to this Agreement and incorporated herein. The job description may be amended by the Board from time to time.

B. The Manager shall faithfully perform the duties of Town Manager as prescribed in the job description and RSA 37:6 as well as any other duties as may lawfully be assigned by the Town. The Manager shall comply with all lawful governing body directives, Town policies, rules and ordinances as they may exist or be hereafter amended and with state and federal laws.

C. In all matters, the Manager shall be subject to the direction and supervision of the Board. The Manager shall have access to all books and papers and electronic data or information necessary for the proper performance of his duties.

D. During all times of his employment with the Town as Town Manager, the Manager agrees to remain in the exclusive employ of the Town. Upon request, the Board may approve, at its sole discretion, the Manager's request to perform outside work such as consulting, teaching or publication. Any consulting, teaching or publication by Manager must be expressly approved by the Board prior to the Manager entering into any agreement engage in any such outside activities.

Section 3 – Hours of Work

The Manger is the chief executive officer of the Town and is exempt from the overtime provisions of the Fair Labor Standards Act ("FLSA"). He is therefore not eligible for overtime or compensatory time. It is recognized that the Manager must devote time outside the normal office hours on business for the Town, including attendance at meetings of the Board and other meetings as required. To that end, the Manager shall be allowed to establish an appropriate work schedule provided the Manager is available to work a minimum of forty (40) hours per week, thereby ensuring his continuing availability to the citizens of the Town and the Town's employees. The Manager's schedule shall be appropriate to the needs of the Town and shall allow the Manager to faithfully perform his assigned duties and responsibilities.

Section 4: Compensation

A. Base Salary: The Town agrees to pay the Manager an annual base salary of \$161,792 which represents the current salary at Grade 20, Step 9 on the Town's compensation scale, payable in installments at the same time that the other management employees of the Employer are paid. This is a negotiated salary that is for the duration of this employment agreement and is not subject to any merit or COLA increases. The Board may consider salary adjustments at the successful completion of the ongoing Performance Improvement Plan but is under no obligation to do so.

B. Except as otherwise provided in this Agreement, the Manager shall be entitled to the same level of benefits enjoyed by and/or available to other employees, department heads or general employees of the Town including health insurance, leave time, life insurance, disability insurance and participation in the New Hampshire Retirement System. The Manager's accrual of leave benefits shall be based on his employment with the Town since 2005.

Section 5: Health, Disability and Life Insurance Benefits

The Manager shall receive all benefits for himself and his dependents on an equivalent basis to that which is provided to all other employees of the Town of Exeter as set forth in the Exeter Personnel Policy and the plan documents commensurate with this original date of employment of March 1, 2005.

Section 6: Retirement

The Town will continue to contribute on the Manager's behalf to the New Hampshire Retirement System ("NHRS") for his participation as a Group I employee.

Section 7: General Business Expenses

A. The Town agrees to budget and pay for professional dues and subscriptions of the Manager necessary and desirable for the Manager's continued professional growth, and for the good of the Town.

B. The Town also agrees to budget and pay for travel and subsistence expenses of the Manager for short courses, institutes, and seminars that are necessary for the Manager's professional development and for the good of the Town, provided that prior written approval is obtained from the Select Board.

C. The Town recognizes that certain expenses of a non-personal, job-related nature may be incurred by the Manager, and agrees to reimburse or to pay said general expenses. Such expenses may include meals where Town business is being discussed or conducted and participation in social events of various organizations when representing the Town. Such expenditures are subject to annual budget constraints and purchasing policies. The Finance Director is authorized to disburse such moneys upon receipt of duly executed expense of petty cash vouchers, receipts, statements or personal affidavits.

D. **Mobile Phone:** Recognizing the importance of communication when the Manger is outside of the office or away from his desk, the Town shall provide the Manager with a mobile smartphone for his use when conducting town related business. The Manager understands that as a public employee he has no expectation of privacy in connection with his use of Town equipment and that his communications may be subject to disclosure under New Hampshire's "Right to Know" law at RSA 91-A.

E. **Automobile and Mileage Allowance**

When the Manager uses his personal vehicle to perform his duties as Town Manager, he shall be reimbursed for all documented business miles at the IRS Mileage Reimbursement Rate in effect at the time the mileage is incurred. Mileage incurred commuting to and from Town Offices from the Manager's residence is not reimbursable.

Section 8: Performance Evaluation

A. The Board shall review and evaluate the performance of the Manager annually in February. The annual evaluation process, at a minimum, shall include the opportunity for both parties to:

(1) jointly develop written goals and objectives which they determine are necessary or desirable for proper operation of the Town and the attainment of the Board's policy objectives.

(2) establish a relative priority among those various goals and objectives. The goals and time frames shall be attainable within the time limitations as specified and the annual capital budgets and appropriations provided. Time frames will be included in the written statement of goals and objectives. Attainment of goals within time frames specified shall be a primary consideration in the Manager's next evaluation.

(3) evaluate the Manager's performance and attainment of goals for the preceding year. The Chair of the Board shall provide the Manager with a written summary of the evaluation findings of the Board from the past evaluation period and the Manager shall be provided an adequate opportunity to respond in writing and discuss his evaluation with the Board. Salary adjustments may be considered by the Board at the time of evaluation.

B. Unless the Manager expressly requests otherwise in writing, the evaluation of the Manager shall at all times be conducted in non-public session of the governing body and shall be considered confidential to the extent permitted by law. Nothing herein shall prohibit the Town or the Manager from sharing the content of the Manager's evaluation with their respective legal counsel.

Section 9- Residency

The Manager will establish or maintain residence in the Town of Exeter as a condition of obtaining or retaining employment as Town Manager for the Town of Exeter. This provision may be waived by the Board in the event of extenuating circumstances.

Section 10-Termination

A. The Town may terminate the employment of the Manger for cause consistent with RSA 37. "Cause" includes but is not limited to:

1. A conviction of or a plea of guilty or nolo contendere by the Manager to any felony or to a misdemeanor involving fraud, embezzlement, theft, or dishonesty or other relevant criminal conduct whether or not against the Town; or
2. Habitual neglect of the Manager's duties or failure by the Manager to perform or observe any Town policy or other lawful obligation; or
3. Any material breach by the Manager of this Employment Agreement or failure to successfully complete any performance improvement plan implemented to address deficiencies.

B. The Manager may voluntarily resign his position before the expiration of this Agreement with a sixty (60) day notice period unless the parties agree to another time period.

C. The Manager's employment shall be bound by the terms of the Town Personnel Policies regarding payout of annual or sick leave upon departure.

Section 11: Indemnification

The Town shall provide the Manager with Public Officials Liability Insurance and, subject to the provisions of such insurance coverage, shall defend, save harmless and indemnify the Manager against any tort, professional liability claim, or demand, or other legal action arising out of alleged acts or omissions occurring within the scope of the Manager's duties as Town Manager to the full extent permitted by RSA 31:105 and RSA 31:106.

Section 12: Bonding

The Town shall bear the full cost of any fidelity or other bond required of the Manager under the provisions of RSA 37.

Section 13: Appointment of acting Town Manager and other terms and conditions of employment

A. The Town shall fix any such other terms and conditions of employment, as it may determine from time to time are necessary, relating to the performance of the Manager, provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Agreement, local ordinances or any other law.

B. In the event the Manager is absent or unavailable from the Town for more than one week or otherwise unavailable to perform his duties, the Board may designate another Town employee to serve in his absence as an acting Town Manager to safely and competently perform his duties.

Section 14: Notices

Notice pursuant to this Agreement shall be given by depositing in the custody of the United States Postal Service, postage prepaid, and addressed as follows:

The Town: Chair, Board of Selectmen
Town of Exeter Town Offices
10 Front Street
Exeter, NH 03833

Manager: Russell J. Dean
8 Riverbend Circle
Exeter, NH 03833

Notice shall be deemed given as of the date of personal service or as of the date of deposit of such written notice in the course of transmission in the United States Postal Service.

Section 15: General Provisions

A. Integration. This Agreement sets forth and establishes the entire understanding between the Town and the Manager relating to the employment of the Manager by the Town. Any prior discussions or representations by or between the Town and Manager are merged into, and rendered null and void, by this Agreement. The Town and Manager by mutual written agreement may amend any provision of this agreement during the life of the agreement. Such amendments shall be incorporated and made a part of this agreement.

B. Binding Effect. This Agreement shall be binding on the Town and the Manager as well as their heirs, assigns, executors, personal representatives and successors in interest.

C. Effective Date. This Agreement shall become effective upon the date of execution by both parties.

D. Severability. The invalidity or partial invalidity of any portion of this Agreement will not affect the validity of any other provision. In the event that any provision of this Agreement is held to be invalid, the remaining provisions shall be deemed to be in full force and effect as if they have been executed by both Town and Manager subsequent to the expungement or judicial modification of the invalid provision.

E. Precedence. The terms of this Agreement shall take precedence over contrary provisions of Board policies, Town ordinances or Town rules, regulations or any permissive state or federal law unless otherwise prohibited by law, the terms of this Agreement shall take precedence over contrary provisions of Board's policies, or Town's ordinances, or Town's rules and regulations or any such permissive law during the term of this Agreement.

F. Governing Law. This Agreement is subject to all applicable laws of the State of New Hampshire and the rules, regulations and policies of the Board all of which are made a part of the terms and conditions of this Agreement as though fully set forth herein. Any dispute arising out of or under this Agreement shall be brought in a court of competent jurisdiction within the State of New Hampshire and shall be governed by the laws of the State of New Hampshire law without

EXECUTED this 9 day of December, 2024.

TOWN OF EXETER

SELECTBOARD

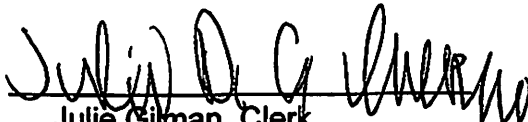
By:



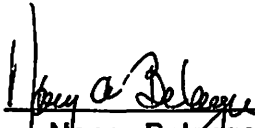
Niko Papakonstantis, Chair



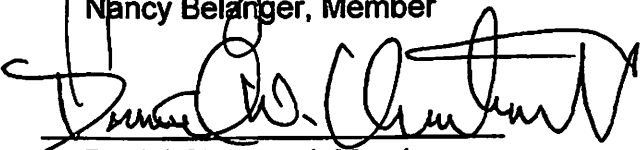
Molly Cowan, Vice Chair



Julie Gilman, Clerk




Nancy Belanger, Member



Daniel Chartrand, Member

EMPLOYEE:



Russ Dean

Tax Abatements, Veteran's Credits & Exemptions

Permits & Approvals



TOWN OF EXETER, NEW HAMPSHIRE

10 FRONT STREET • EXETER, NH • 03833-3792 • Collections Department* 603-773-6100

www.exeternh.gov

December 16, 2024

RE: Property tax prepayment authorization
Interest waiver authorization

Dear Board Members,

I am requesting the authorization of Property Tax prepayments to be held over to the following year per RSA 80:52-a. Some residents have expressed interest in prepaying the following year's tax bill after the most recent bill is paid. In the past Exeter has refunded all prepayments or not accepted them at all.

I am also requesting, per RSA 76:13 that the board allow The Tax Collector to waive up to \$25.00 in interest, even if just for this most recent tax bill. Normally, we are allowed to waive up to \$5.00. I think this would be extremely helpful for the residents who received a very large December 2024 tax bill and have to pay in installments.

Sincerely,

Donna Bennett, CDTC
Deputy Tax Collector
dbennett@exeternh.gov

TITLE V TAXATION

CHAPTER 80 COLLECTION OF TAXES

Miscellaneous Provisions

Section 80:52-a

80:52-a Prepayment. – Any town by vote at a town meeting under a proper article in the warrant or by vote of the board of selectmen or the town council and any city by vote of its governing board may authorize the prepayment of taxes and authorize the collector of taxes to accept payments in prepayment of taxes. If a town or city so votes, any person, firm or corporation owning taxable property may, at any time before notice of the amount of taxes assessed against said property has been received, make payments on account of such taxes as will be due and the collector shall receive such payments and give a receipt therefor and credit the amounts paid toward the amount of the taxes eventually assessed against said property. In any town or city which shall vote to authorize the prepayment of taxes the collector of taxes shall give such bond in the form and amount which the commissioner of revenue administration shall require, and the collector shall pay over all sums so received to the town treasurer under the provisions of RSA 41:35. No taxpayer shall be allowed to prepay taxes more than 2 years in advance of the due date of the taxes. No interest shall accrue to the taxpayer on any prepayment, nor shall any interest be paid to the taxpayer on any prepayment which is later subject to rebate or refund.

Source. 1963, 36:1. 1973, 544:8. 1989, 155:1. 1998, 244:1, eff. Aug. 24, 1998.

TITLE V TAXATION

CHAPTER 76 APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES

Assessment

Section 76:13

76:13 Interest. – Interest at 8 percent per annum shall be charged upon all taxes except resident taxes, except as otherwise provided by statute, not paid on or before December 1 after their assessment, which shall be collected from that date with the taxes as incident thereto, except in the case where a tax bill sent to the taxpayer on or after November 2 and before April 1 of the following year interest shall not be charged until 30 days after the bills are mailed. Interest due in an amount up to \$25 may be waived by the collector, with the approval and consent of the board of selectmen and the board of assessors, if in the collector's judgment the administrative and collection costs involved do not warrant collection of the amount due. The tax collector shall state on the tax bill the date from which interest will be charged and such date shall be determined by the day the collector sends out the last tax bill on the list. The collector shall notify the board of tax and land appeals in writing of the date on which the last tax bill was sent.

Source. 1860, 2373. 1861, 2491. GS 53:9. 1872, 42:1. GL 57:9. PS 59:8. PL 64:11. RL 77:11. 1943, 55:1. 1949, 61:1. RSA 76:13. 1965, 81:1. 1969, 206:1. 1970, 30:1. 1973, 486:4; 544:8. 1977, 354:1. 1981, 465:14. 1989, 39:1. 1991, 54:1; 306:9. 2001, 63:1, eff. April 1, 2001. 2018, 282:1, eff. Apr. 1, 2019.

Town Manager Report

Select Board Committee Reports

Correspondence



Pam McElroy <pmcelroy@exeternh.gov>

Fwd: Thank You!

1 message

Russ Dean <rdean@exeternh.gov>
To: Pam McElroy <pmcelroy@exeternh.gov>

Tue, Dec 10, 2024 at 10:02 AM

For the 23rd TM report.....

Russ Dean
Exeter Town Manager
10 Front Street
Exeter, NH 03833
(603) 773-6102
rdean@exeternh.gov



----- Forwarded message -----
From: **Beth Dupell** <badupell@comcast.net>
Date: Tue, Dec 10, 2024 at 7:41 AM
Subject: Re: Thank You!
To: Russ Dean <rdean@exeternh.gov>

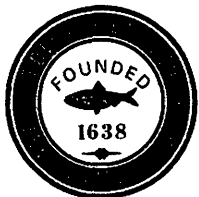
Thank you.

Sent from my iPhone

On Dec 10, 2024, at 7:12 AM, Russ Dean <rdean@exeternh.gov> wrote:

Thank you Beth I'll be sure to recognize the Dutiles on the 23rd at Select Board. Thank you!

Russ Dean
Exeter Town Manager
10 Front Street
Exeter, NH 03833
(603) 773-6102
rdean@exeternh.gov



On Mon, Dec 9, 2024 at 8:01 PM Beth Dupell <badupell@comcast.net> wrote:

Russ,

I'm so grateful to have a dedicated (and slightly crazy) group of volunteers who work tirelessly to continue these community traditions.

If there were ever the opportunity to recognize an Exeter family for their efforts, I would nominate the Dutile family of 21 Blackford Drive. From completely rehauling Santa's float to creating Santa's light switch, and everything in between for both the lights and parade volunteers, Doug, Renae, and their adult son Braeden have been instrumental over the past seven years.

Also, a huge thank you to the numerous town departments supporting us each and every holiday season.

Merriest of seasons to you,

Beth

Sent from my iPhone

On Dec 9, 2024, at 2:41 PM, Russ Dean <rdean@exeternh.gov> wrote:

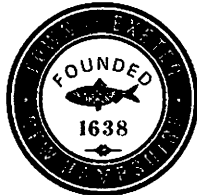
Dear Beth, thank you to you and all of your elves in making the holidays such a great event this year. I really enjoyed the sleigh downtown and the new inflatables in the Town House Common. Also the parade was fantastic as well with all the floats, the bands, etc.. Everyone was really enjoying themselves.

Cheers and thank you again!

Russ

--

Russ Dean
Exeter Town Manager
10 Front Street
Exeter, NH 03833
(603) 773-6102
rdean@exeternh.gov





Pam McElroy <pmcelroy@exeternh.gov>

Winter Parking Ban

1 message

Silas Wellington Richards <silas.richards@gmail.com>
To: pmcelroy@exeternh.gov, selectboard@exeternh.gov

Tue, Dec 17, 2024 at 7:50 PM

Dear Selectboard Members,

I hope this letter finds you well. I am writing to respectfully request that the board consider revisiting and potentially eliminating the current winter parking ban in favor of a more flexible system for addressing snow emergencies. Specifically, I propose that the town adopt a system where snow emergencies are communicated to residents via text message or public bulletin notifications, rather than having a blanket parking ban in effect for the entire winter season.

While the intent of the current winter parking ban is appreciated—ensuring that streets can be cleared efficiently after snowfalls—it may not be the most effective or convenient solution for our residents considering the declining snow totals as climate change continues to change winter precipitation totals. Many towns and cities including Dover and Portsmouth have successfully implemented systems where snow emergencies are declared only when necessary with clear communication to the public. This approach gives residents more flexibility while still allowing the town to ensure safe and accessible streets during winter storms.

Adopting a system of text alerts, automated phone calls, or bulletin announcements when a snow emergency is declared would allow for the same level of preparedness and response as the current parking ban, but with less disruption to the daily lives of residents who may not need to move their cars in anticipation of a storm. Furthermore, this would encourage more efficient use of parking spaces throughout the season.

The technology already exists to implement such a system and many towns similar in size to ours have successfully transitioned to these methods. These decisions reduce the burden on residents while maintaining clear and timely information about winter parking restrictions. In addition to text message notifications, information could also be posted on the town's website, social media channels, or local news outlets to ensure broad access.

I would be happy to discuss this idea further with the board or participate in any meetings where this issue is being addressed. Thank you for considering this proposal and I look forward to your response.

Sincerely,

Silas W Richards
24 Lincoln St
Exeter, NH 03833
Silas.Richards@gmail.com
603-502-3760
December 17, 2024

--

Silas W. Richards M.Ed.
[LinkedIn Profile](#)



State of New Hampshire
 DEPARTMENT OF NATURAL & CULTURAL RESOURCES
 DIVISION OF FORESTS & LANDS



172 Pembroke Road Concord, New Hampshire 03301
 Phone: 603-271-2214 Fax: 603-271-6488
 TDD Access: Relay NH 1-800-735-2964
 nhdfldncr.nh.gov

December 5, 2024

Board of Selectmen
 Town of Exeter
 10 Front Street
 Exeter, NH 03833

Dear Selectmen:

The P1-659 timber sale administered by this Agency at the Piscassic River Wildlife Management Area in Epping and Exeter, New Hampshire has been completed to our satisfaction. I am providing you with the final volumes by species as reported to us by the Purchaser, Fred LeClair and Sons.

Please note that the timber scale summary reflects only those species, products and units agreed to in our Contract with the Purchaser. Scale slips for individual species may have been combined, and units of measure may have been converted to the units of measure agreed upon in the contract. I have enclosed a copy of the cover page, Section V. SCALING, and Exhibit A. TIMBER INCLUDED, PRICE from the TIMBER SALE CONTRACT AND AGREEMENT for your reference. The Timber Scale Summary is as follows:

Species/Product		Volume		Species/Product		Volume	
White Pine	Sawlogs	180.765	mbf	Other Hardwood	Sawlogs	0.000	mbf
White Pine	Pallet	7.275	mbf	Hardwood	Pallet	0.630	mbf
Hemlock	Sawlogs	27.235	mbf	Hardwood	Matlogs	0.000	mbf
Other Softwood	Sawlogs	0.000	mbf				
Red Oak	Sawlogs	6.220	mbf	Hardwood	Roundwood	122.20	tons
Oak	Pallet	1.155	mbf	Softwood	Pulp	0.00	tons
Red Maple	Sawlogs	1.355	mbf	Hemlock	Pulp	0.00	tons
B&W Oak	Sawlogs	0.160	mbf	Mixedwood	Chips	1,264.34	tons

I am preparing to close out this timber sale and return the performance bond to the purchaser. If you have any questions, or if I can be of any assistance, please contact me at (603) 271-2217 by December 19, 2024. Thank you.

Sincerely,

William Guinn, Administrator
 Forest Management Bureau

Enclosure

cc: Exeter Tax Collector
 Dave Elliott, Forest Ranger
 Rick Evans, Timber Appraiser, DRA

Town Manager's Office

DEC 10 2024

Received

F. This agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

G. No failure of the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of provision hereof. No such failure or waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Purchaser.

H. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in the United States Post Office addressed to the parties at the addresses first above given.

I. In the event of an order delaying or interrupting the Purchaser's operations due to an administrative appeal or litigation by a third party challenging the timber sale, the contract period shall be extended to the extent necessary to compensate for the delay and any advanced stumpage payment due at the time may be reduced. Should the operation be suspended indefinitely as a result of a third party challenge, the contract shall be terminated and the Purchaser shall be reimbursed for the balance of any advanced stumpage payments held by the State.

V. SCALING (SEE EXHIBIT A FOR ANY ADDITIONAL TERMS OR CONDITIONS OF THE TIMBER SALE CONTRACT AND AGREEMENT).

A. For the purpose of this agreement, the International 1/4 Inch Kerf Log Rule shall be the basis of measure for sawlogs and the standard 2,000 pound English ton shall be the basis of measure for all roundwood, pulpwood, and chipwood. Should it be necessary to convert scale units, two cords shall equal 1MBF. The weight equivalent of a standard 128 cubic foot cord shall be 5,200 pounds for hardwood, 4,500 pounds for red pine, 4,800 pounds for hemlock, and 4,300 pounds for softwood.

B. The Purchaser's scale shall be accepted subject to check scales by the Agent of the State. The Purchaser agrees to permit the Agent of the State to review the scaling and scale recording process from time to time as the Agent of the State desires and to perform such checks and audits thereof commensurate with recognized and established procedures.

C. Clearly legible scale slips showing the number of logs, individual log lengths and volumes for each species shall be submitted weekly for each truckload. Each scale slip must clearly identify the scaling location or mill and the date on which the scaling was done. Scale slips for products sold by the ton must list gross weight, tare weight and net weight for each load. The State reserves the right to stop logging operations if scale slips are unnecessarily delayed or do not meet the above requirements.

D. A State trip ticket shall be filled out for every load and deposited in a designated box on the log yard prior to leaving the operation.

Exhibit A.

STIPULATIONS SPECIFIC TO THIS TIMBER SALE CONTRACT AND AGREEMENT

I. TIMBER INCLUDED, PRICE

A. The State sells to the Purchaser, and the Purchaser hereby buys from the State, all unmarked trees within 24 group cuts delineated with red paint around the perimeters, found upon 123 acres more or less of land belonging to the State, being a portion of the Piscassic River Wildlife Management Area in the towns of Epping and Exeter, New Hampshire for and in consideration of the following prices:

PRICE	UNIT	SPECIES	PRODUCT
\$185.00	MBF	White Pine	Sawlogs
\$55.00	MBF	White Pine	Pallet
\$60.00	MBF	Hemlock	Sawlogs
\$50.00	MBF	Other Softwood	Sawlogs
\$275.00	MBF	Red Oak	Sawlogs
\$85.00	MBF	Oak	Pallet
\$130.00	MBF	Red Maple	Sawlogs
\$145.00	MBF	W&B Oak	Sawlogs
\$85.00	MBF	Other Hardwood	Sawlogs
\$70.00	MBF	Hardwood	Pallet
\$175.00	MBF	Hardwood	Matlogs
\$2.00	Tons	Hardwood	Roundwood
\$2.00	Tons	Softwood	Pulp
\$2.00	Tons	Hemlock	Pulp
\$2.00	Tons	Mixedwood	Chips

B. The total estimated volume of marked trees is approximately 308,177 board feet and 874 tons consisting of:

Species	Product	Unit 1 (bd ft)	Unit 2 (bd ft)	Unit 3 (bd ft)	Totals (bd ft)
White Pine	Sawlogs	88,549	72,185	86,353	247,087
White Pine	Pallet	7,691	914	7,990	16,595
Hemlock	Sawlogs	3,483	2,928	20,971	27,382
Other Softwood	Sawlogs	937			937
Red Oak	Sawlogs	2,119	2,444	3,266	7,829
Oak	Pallet	684	279	380	1,343
Red Maple	Sawlogs	2,783	729	583	4,095
W&B Oak	Sawlogs	973		235	1,208
Other Hardwood	Sawlogs	215			215
Hardwood	Pallet	531		231	762
Hardwood	Matlogs			724	724
		(tons)	(tons)	(tons)	(tons)
Hardwood	Roundwood	50	57	83	190
Softwood	Pulp	221	94	197	512
Hemlock	Pulp	26	40	106	172

SAU 16 Community:

Your

Voice Matters!

The Joint School Board is pleased to offer you an opportunity to share your thoughts on setting priorities for strategic planning for SAU16. As a community member of SAU16 your voice matters. Please take 5-minutes to share your feedback on the areas you feel SAU16 should focus on as we move forward in aligning our vision statement with our new strategic plan.

Please know these survey results will be used to drive the strategic planning sessions in March 2025!

Thank you for taking this brief survey to help guide our steps in meeting your communication needs! To access this survey click [here](#) or scan the barcode below to fill out on your phone.



SCAN HERE to
take the survey!



16

YOU BELONG HERE

**All are welcome to
attend the planning
sessions:**

**March 27th 5-8 PM
March 28th 5-8 PM
March 30 9AM-12PM**

**Food and child care will
be provided.**