

Town of Exeter									
2025 Comparison Budgets: Select Board									
Prepared: December 30, 2024									
Version #4									
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 Default Budget	2025 Default Budget vs. 2025 SB Budget \$ Increase/-(Decrease)
<b>General Fund Appropriations</b>									
<b>General Government</b>									
Select Board	50,080	22,468	18,089	22,462	22,462	(6)	-0.03%	22,462	-
Town Manager	271,116	314,675	266,658	451,632	459,152	144,477	45.91%	325,089	(134,063)
Human Resources	168,174	206,664	171,429	206,880	216,602	9,938	4.81%	241,448	24,846
Transportation	-	1	-	1	1	-	0.00%	1	-
Legal	75,168	100,000	93,815	100,000	100,000	-	0.00%	100,000	-
Information Technology	322,559	345,583	247,663	423,959	430,044	84,461	24.44%	355,606	(74,438)
Media Communications	-	65,691	50,944	72,137	73,526	7,835	11.93%	71,237	(2,289)
Trustees of Trust Funds	891	891	891	891	891	(0)	-0.04%	891	-
Town Moderator	861	1,351	1,077	673	673	(678)	-50.19%	673	-
Town Clerk	382,622	459,705	284,272	419,063	421,841	(37,864)	-8.24%	415,701	(6,140)
Elections/Registration	11,440	24,771	21,233	21,234	21,682	(3,089)	-12.47%	20,233	(1,449)
<b>Total General Government</b>	<b>1,282,912</b>	<b>1,541,800</b>	<b>1,156,069</b>	<b>1,718,932</b>	<b>1,746,874</b>	<b>205,074</b>	<b>13.30%</b>	<b>1,553,341</b>	<b>(193,533)</b>
<b>Finance</b>									
Finance/Accounting	321,498	370,133	315,923	400,708	407,803	37,670	10.18%	405,174	(2,629)
Treasurer	9,542	9,692	7,952	9,545	9,545	(147)	-1.52%	9,693	148
Tax Collection	100,626	120,611	96,877	133,460	135,214	14,603	12.11%	130,264	(4,950)
Assessing	245,192	270,562	229,623	272,030	275,818	5,256	1.94%	271,194	(4,624)
<b>Total Finance</b>	<b>676,859</b>	<b>770,998</b>	<b>650,374</b>	<b>815,743</b>	<b>828,380</b>	<b>57,382</b>	<b>7.44%</b>	<b>816,325</b>	<b>(12,055)</b>
<b>Planning &amp; Development</b>									
Planning	270,522	301,174	239,073	318,493	325,186	24,012	7.97%	320,030	(5,156)
Economic Development	159,555	167,860	138,654	178,992	180,902	13,042	7.77%	179,186	(1,716)
Inspections/Code Enforcement	249,815	279,825	221,565	287,562	268,728	(11,097)	-3.97%	275,272	6,544
Conservation Commission	6,301	9,555	8,141	9,794	9,796	241	2.52%	9,669	(127)
Renewable Energy Expense	-	1	-	1	1	-	0.00%	1	-
Zoning Board of Adjustment	4,635	4,376	2,567	4,262	4,271	(105)	-2.41%	4,262	(9)
Historic District Commission	308	1,923	311	1,557	1,557	(366)	-19.02%	1,557	-
Heritage Commission	893	1,109	1,163	1,496	1,544	435	39.23%	1,496	(48)
<b>Total Planning &amp; Development</b>	<b>692,029</b>	<b>765,823</b>	<b>611,475</b>	<b>802,157</b>	<b>791,985</b>	<b>26,162</b>	<b>3.42%</b>	<b>791,473</b>	<b>(512)</b>
<b>Public Safety</b>									

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Police	3,733,162	3,952,128	3,140,695	4,197,809	4,191,320	239,192	6.05%	4,197,359	6,039
Fire	4,080,978	4,235,231	3,300,393	4,339,763	4,283,434	48,203	1.14%	4,323,990	40,556
Dispatch	391,762	478,265	344,083	503,218	508,637	30,372	6.35%	508,637	-
Health	131,750	129,899	106,438	140,270	142,892	12,993	10.00%	135,251	(7,641)
<b>Total Public Safety</b>	<b>8,337,652</b>	<b>8,795,523</b>	<b>6,891,609</b>	<b>9,181,060</b>	<b>9,126,283</b>	<b>330,760</b>	<b>3.76%</b>	<b>9,165,237</b>	<b>38,954</b>
<b>Public Works - General Fund</b>									
Administration & Engineering	106,395	573,740	320,350	602,564	614,292	40,552	7.07%	610,220	(4,072)
Highways & Streets	1,952,058	2,001,196	1,601,543	2,189,710	2,118,484	117,288	5.86%	2,064,956	(53,528)
Snow Removal	377,671	314,696	252,459	289,511	289,511	(25,185)	-8.00%	314,510	24,999
Solid Waste Disposal	1,432,155	1,488,354	1,063,948	1,650,458	1,652,139	163,785	11.00%	1,488,976	(163,163)
Street Lights	142,251	169,000	98,738	147,000	147,000	(22,000)	-13.02%	169,000	22,000
Stormwater	51,317	92,360	8,301	92,360	92,360	-	0.00%	92,360	-
<b>Total Public Works - General Fund</b>	<b>4,061,846</b>	<b>4,639,346</b>	<b>3,345,338</b>	<b>4,971,603</b>	<b>4,913,786</b>	<b>274,440</b>	<b>5.92%</b>	<b>4,740,022</b>	<b>(173,764)</b>
<b>Maintenance</b>									
General	504,775	537,894	368,512	593,608	572,007	34,113	6.34%	540,596	(31,411)
Town Buildings	292,985	303,611	250,204	320,632	320,632	17,021	5.61%	303,611	(17,021)
Maintenance Projects	81,792	100,000	38,773	100,000	100,000	-	0.00%	100,000	-
Mechanics/Garage	196,915	301,736	173,789	316,765	316,713	14,977	4.96%	317,013	300
<b>Total Maintenance</b>	<b>1,076,467</b>	<b>1,243,241</b>	<b>831,278</b>	<b>1,331,005</b>	<b>1,309,352</b>	<b>66,111</b>	<b>5.32%</b>	<b>1,261,220</b>	<b>(48,132)</b>
<b>Welfare &amp; Human Services</b>									
Welfare	189,556	144,094	149,496	178,103	177,758	33,664	23.36%	177,654	(104)
Human Services	98,610	98,325	98,325	100,000	100,000	1,675	1.70%	98,325	(1,675)
<b>Total Welfare &amp; Human Services</b>	<b>288,166</b>	<b>242,419</b>	<b>247,821</b>	<b>278,103</b>	<b>277,758</b>	<b>35,339</b>	<b>14.58%</b>	<b>275,979</b>	<b>(1,779)</b>
<b>Parks &amp; Recreation</b>									
Recreation	389,327	437,248	367,137	504,372	511,729	74,481	17.03%	489,674	(22,055)
Parks	229,370	251,581	203,063	274,714	246,045	(5,536)	-2.20%	245,745	(300)
<b>Total Parks &amp; Recreation</b>	<b>618,696</b>	<b>688,829</b>	<b>570,200</b>	<b>779,086</b>	<b>757,774</b>	<b>68,945</b>	<b>10.01%</b>	<b>735,419</b>	<b>(22,355)</b>
<b>Other Culture/Recreation</b>									
Other Culture/Recreation	17,565	18,500	10,602	18,500	18,500	-	0.00%	18,500	-

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<b>DEPARTMENT</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2025 BRC Budget</b>	<b>2025 SB Budget</b>				
Special Events	16,170	16,000	15,693	18,000	18,000	2,000	12.50%	16,000	(2,000)
<b>Total Other Culture/Recreation</b>	<b>33,735</b>	<b>34,500</b>	<b>26,294</b>	<b>36,500</b>	<b>36,500</b>	<b>2,000</b>	<b>5.80%</b>	<b>34,500</b>	<b>(2,000)</b>
<b>Public Library</b>									
Library	1,099,877	1,185,689	1,039,558	1,262,381	1,281,634	95,945	8.09%	1,252,284	(29,350)
<b>Total Library</b>	<b>1,099,877</b>	<b>1,185,689</b>	<b>1,039,558</b>	<b>1,262,381</b>	<b>1,281,634</b>	<b>95,945</b>	<b>8.09%</b>	<b>1,252,284</b>	<b>(29,350)</b>
<b>Debt Service &amp; Capital</b>									
Debt Service	1,497,586	2,069,272	2,059,658	1,948,573	1,948,573	(120,699)	-5.83%	1,948,573	-
Vehicle Replacement/Lease	203,683	248,495	242,266	296,317	230,317	(18,178)	-7.32%	164,317	(66,000)
Misc. Expense	(4,685)	100,004	82,589	150,004	130,004	30,000	30.00%	100,004	(30,000)
Cemeteries	-	1	-	1	1	-	0.00%	1	-
Capital Outlay - Other	7,509	6,488	6,120	13,017	13,017	6,529	100.63%	6,488	(6,529)
<b>Total Debt Service &amp; Capital</b>	<b>1,704,093</b>	<b>2,424,260</b>	<b>2,390,634</b>	<b>2,407,912</b>	<b>2,321,912</b>	<b>(102,348)</b>	<b>-4.22%</b>	<b>2,219,383</b>	<b>(102,529)</b>
<b>Benefits &amp; Taxes</b>									
Health Insurance Buyout/Sick Leave/Flex Spending	247,849	192,152	193,884	207,801	239,389	47,236	24.58%	239,389	-
Insurance Reserves	-	-	-	-	-	-	#DIV/0!	-	-
Unemployment	2,320	2,341	2,341	2,446	2,446	105	4.49%	2,446	-
Worker's Compensation	232,159	246,089	246,089	260,854	260,854	14,765	6.00%	260,854	-
Insurance	177,323	82,852	92,363	88,441	88,441	5,589	6.75%	88,441	-
Employee Wellness	-	5,000	-	-	-	(5,000)	-100.00%	5,000	5,000
Wage Reclassifications	-	-	-	20,000	-	-	#DIV/0!	-	-
<b>Total Benefits &amp; Taxes</b>	<b>659,651</b>	<b>528,434</b>	<b>534,678</b>	<b>579,542</b>	<b>591,130</b>	<b>62,695</b>	<b>11.86%</b>	<b>596,130</b>	<b>5,000</b>
<b>Total GF Operating Budget</b>	<b>20,531,985</b>	<b>22,860,862</b>	<b>18,295,327</b>	<b>24,164,024</b>	<b>23,983,368</b>	<b>1,122,506</b>	<b>4.91%</b>	<b>23,441,313</b>	<b>(542,055)</b>
<b>Water Fund</b>									
Administration	427,020	537,491	326,908	592,689	599,274	61,782	11.49%	579,812	(19,462)
Billing and Collection	172,778	211,744	158,173	221,058	222,970	11,226	5.30%	226,250	3,280
Distribution	771,061	954,024	616,944	946,733	930,425	(23,599)	-2.47%	952,485	22,060
Treatment	902,565	1,028,751	764,148	1,144,746	1,148,821	120,070	11.67%	1,134,422	(14,399)

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<b>DEPARTMENT</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2025 BRC Budget</b>	<b>2025 SB Budget</b>				
Debt Service	1,431,038	1,640,513	1,613,896	1,427,932	1,427,932	(212,581)	-12.96%	1,427,932	-
Capital Outlay	476,589	590,250	44,026	271,935	271,935	(318,315)	-53.93%	292,500	20,565
Appropriations from Reserves	20,000	-	-	-	-	-	#DIV/0!	-	-
<b>Total WF Operating Budget</b>	<b>4,201,051</b>	<b>4,962,773</b>	<b>3,524,096</b>	<b>4,605,092</b>	<b>4,601,357</b>	<b>(361,417)</b>	<b>-7.28%</b>	<b>4,613,401</b>	<b>12,044</b>
<b>Sewer Fund</b>									
Administration	454,683	566,755	357,692	624,324	630,909	64,153	11.32%	611,247	(19,662)
Billing and Collection	168,478	208,169	152,827	217,483	219,395	11,226	5.39%	222,675	3,280
Collection	522,772	717,012	370,689	745,781	729,473	12,461	1.74%	715,473	(14,000)
Treatment	1,282,092	1,635,020	1,081,528	1,700,504	1,703,886	68,866	4.21%	1,725,049	21,163
Debt Service	4,209,659	4,192,568	776,077	4,675,128	4,675,128	482,560	11.51%	4,675,128	-
Capital Outlay	48,949	170,906	112,519	188,936	188,936	18,030	10.55%	124,502	(64,434)
Appropriations from Reserves	67,134	-	468,938	-	-	-	#DIV/0!	-	-
<b>Total SF Operating Budget</b>	<b>6,753,767</b>	<b>7,490,430</b>	<b>3,320,270</b>	<b>8,152,155</b>	<b>8,147,727</b>	<b>657,296</b>	<b>8.78%</b>	<b>8,074,074</b>	<b>(73,653)</b>

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<b>GENERAL FUND</b>												
<b>General Government</b>												
<b>Select Board</b>												
01413010	51000	SB- Sal/Wages Elected	16,250	16,000	13,333	16,000	16,000	-	0.0%	16,000	-	\$3K each 4-Select Person, \$4K for 1-Chair Person
		Salaries Total	16,250	16,000	13,333	16,000	16,000	-	0.0%	16,000	-	
01413010	52120	SB- Life Insurance	42	42	31	36	36	(6)	-14.3%	36	-	
01413010	52200	SB- FICA	1,008	992	827	992	992	-	0.0%	992	-	Based on wages: 6.2%
01413010	52210	SB- Medicare	236	232	194	232	232	-	0.0%	232	-	Based on wages: 1.45%
		Benefits Total	1,285	1,266	1,051	1,260	1,260	(6)	-0.5%	1,260	-	
01413010	55055	SB- Consulting Services	28,999	100	-	100	100	-	0.0%	100	-	Expenses related to tax deeded properties,
01413010	55050	SB- Conf/Room/Meals	-	100	-	100	100	-	0.0%	100	-	NHMA seminars, mileage reimbursement
01413010	55106	SB- Equipment Purchase	-	1	-	1	1	-	0.0%	1	-	Placeholder for equipment needs
01413010	55267	SB- Signs	-	1	-	1	1	-	0.0%	1	-	
01413010	55273	SB- Special Expense	3,545	5,000	3,705	5,000	5,000	-	0.0%	5,000	-	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%	5,202	-	
		<b>Select Board Total</b>	<b>50,080</b>	<b>22,468</b>	<b>18,089</b>	<b>22,462</b>	<b>22,462</b>	<b>(6)</b>	<b>0.0%</b>	<b>22,462</b>	<b>-</b>	<b>A</b>
<b>Town Manager</b>												
01413011	51110	TM- Sal/Wages FT	196,448	229,369	195,648	378,721	386,936	157,567	68.7%	248,214	(138,722)	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	6,214	(6,286)	-50.3%	6,122	(92)	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	393,150	151,281	62.5%	254,336	(138,814)	
01413011	52100	TM- Health Insurance	48,883	57,606	46,138	59,539	59,539	1,933	3.4%	59,539	-	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%	3,243	(2,088)	5.0% increase in the premium rate
01413011	52120	TM- Life Insurance	201	184	160	288	288	104	56.5%	192	(96)	No increase
01413011	52130	TM- LTD Insurance	1,128	959	814	1,842	1,842	883	92.1%	960	(882)	No increase
01413011	52200	TM- FICA	11,963	14,996	11,907	23,860	24,375	9,379	62.5%	15,769	(8,606)	Based on wages: 6.2%
01413011	52210	TM- Medicare	2,798	3,507	2,785	5,580	5,701	2,194	62.5%	3,688	(2,013)	Based on wages: 1.45%
01413011	52300	TM- Retirement Town	27,078	31,034	26,471	49,727	50,778	19,744	63.6%	32,579	(18,199)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	95,605	112,264	91,368	146,167	147,854	35,590	31.7%	115,970	(31,884)	
01413011	55050	TM- Conf/Room/Meals	3,287	3,000	1,000	6,500	6,500	3,500	116.7%	3,000	(3,500)	ICMA/MMANH/Primex conference, seminars; increased hotel costs; add ATM
01413011	55058	TM- Contract Services	-	1	1,750	1	1	-	0.0%	1	-	FY24 is appraisal by Primex
01413011	55088	TM- Dues	15,853	17,500	17,359	18,600	18,600	1,100	6.3%	17,500	(1,100)	NHMA (townwide), ICMA (TM/ATM), MMANH (TM/ATM) annual dues
01413011	55091	TM- Education/Training	-	300	-	2,300	2,300	2,000	666.7%	300	(2,000)	ICMA/MMANH/Primex conference, seminars
01413011	55106	TM- Equipment Purchase	194	300	-	300	300	-	0.0%	300	-	Small equipment

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01413011	55171	TM- Legal/Public Notices	2,800	700	595	700	700	-	0.0%	700	-	Budget/bond notices, public hearings, CDBG hearings
01413011	55190	TM - Mobile Communications			570	1,000	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%	13,000	-	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%	4,500	-	Supplies for town offices (paper, etc.)
01413011	55212	TM - Phone Reimbursement	1,410	1,560	115	-	-	(1,560)	-100.0%	1,560	1,560	Phone reimbursement (TM, EA) - discontinued 2024
01413011	55224	TM- Postage	276	300	53	300	300	-	0.0%	300	-	TM office postage; postage rates have increased to 69 cents/letter
01413011	55246	TM- Reference Material	-	100	-	100	100	-	0.0%	100	-	NHMA, ICMA publications
01413011	55291	TM- Subscriptions	232	250	286	325	325	75	30.0%	250	(75)	Exeter News-Letter, Google Storage
01413011	55302	TM- Town Report Expense	3,176	3,500	3,526	3,600	3,600	100	2.9%	3,500	(100)	Printing of annual Town Report (Select Print Solutions)
01413011	55308	TM- Travel Reimbursement	576	700	1,368	500	500	(200)	-28.6%	700	200	Mileage reimbursement for TM/ATM/EA
		General Expenses Total	46,019	45,711	39,608	51,726	51,726	6,015	13.2%	45,711	(6,015)	
01413011	55998	TM- Due from Water Fund	(35,705)	(42,585)	(31,938)	(65,552)	(66,789)	(24,205)	56.8%	(45,464)	21,325	12.5% Water Fund Offset
01413011	55999	TM- Due from Sewer Fund	(35,705)	(42,585)	(31,938)	(65,552)	(66,789)	(24,205)	56.8%	(45,464)	21,325	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(71,409)	(85,169)	(63,877)	(131,104)	(133,578)	(48,409)	56.8%	(90,928)	42,650	
								-				
		<b>Town Manager Total</b>	<b>271,116</b>	<b>314,675</b>	<b>266,658</b>	<b>451,632</b>	<b>459,152</b>	<b>144,477</b>	<b>45.9%</b>	<b>325,089</b>	<b>(134,063)</b>	<b>A</b>
<b>Human Resources</b>												
01415515	51110	HR- Sal/Wages FT	153,653	174,534	147,807	142,981	147,840	(26,694)	-15.3%	200,815	52,975	2 FT: HR Director (9 mos); HR Generalist
01415515	51200	HR- Sal/Wages PT	-	23,992	12,537	27,333	25,322	1,330	5.5%	25,322	-	PT position
		Salaries Total	153,653	198,526	160,344	170,314	173,162	(25,364)	-12.8%	226,137	52,975	
01415515	52100	HR- Health Insurance	18,288	19,346	16,122	49,492	57,836	38,490	199.0%	32,184	(25,652)	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%	4,177	522	5.0% increase in the premium rate
01415515	52120	HR- Life Insurance	225	184	160	168	168	(16)	-8.7%	192	24	No increase
01415515	52130	HR- LTD Insurance	860	903	815	540	540	(363)	-40.2%	882	342	No increase
01415515	52200	HR- FICA	9,442	12,309	9,934	10,559	10,736	(1,573)	-12.8%	14,020	3,284	Based on wages: 6.2%
01415515	52210	HR- Medicare	2,208	2,879	2,323	2,470	2,511	(368)	-12.8%	3,279	768	Based on wages: 1.45%
01415515	52300	HR- Retirement Town	21,170	23,614	19,998	18,666	19,286	(4,328)	-18.3%	26,358	7,072	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	55,369	62,323	51,926	84,616	94,732	32,409	52.0%	81,092	(13,640)	
01415515	55050	HR- Conf Rooms/Meals	3,252	1,320	2,531	1,350	1,350	30	2.3%	1,320	(30)	Director - IPMA-HR
01415515	55055	HR- Consulting Services	2,950					-				
01415515	55088	HR- Dues	700	1,334	981	930	930	(404)	-30.3%	1,334	404	SHRM, IPMA-HR, ANHPEHRA
01415515	55091	HR- Education/Training	1,118	2,800	-	6,000	6,000	3,200	114.3%	2,800	(3,200)	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%	1,500	-	Employee Service and Recognition, annual gatherings
01415515	55099	HR- Employee Notices	553	1,500	-	1,000	1,000	(500)	-33.3%	1,500	500	
01415515	55106	HR- Office Equipment Purchase	-	350	-	1,000	1,000	650	185.7%	350	(650)	Office Set up for new HR Director
01415515	55190	HR-Mobile Communications	810	613	265	462	462	(151)	-24.6%	613	151	HR Director Mobile Phone - 38.53/mo

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01415515	55200	HR- Office Supplies	1,114	400	879	1,000	1,000	600	150.0%	400	(600)	To set up a new staff
01415515	55224	HR- Postage	199	230	88	240	240	10	4.3%	230	(10)	
01415515	55226	HR- Pre-Employment Screening	3,276	600	885	2,000	2,000	1,400	233.3%	600	(1,400)	Currently, PD is conducting screening but not sustainable
01415515	55246	HR- Reference Materials	-	100	-	100	100	-	0.0%	100	-	
01415515	55270	HR Software Agreement/Contract	-	180	-	-	-	(180)	-100.0%	180	180	
01415515	55308	HR- Travel Reimbursement	39	100	-	100	100	-	0.0%	100	-	
		General Expenses Total	14,577	11,027	6,537	15,682	15,682	4,655	42.2%	11,027	(4,655)	
01415515	55998	HR- Due from Water Fund	(27,713)	(32,606)	(23,689)	(31,866)	(33,487)	(881)	2.7%	(38,404)	(4,917)	12.5% Water Fund Offset
01415515	55999	HR- Due from Sewer Fund	(27,713)	(32,606)	(23,689)	(31,866)	(33,487)	(881)	2.7%	(38,404)	(4,917)	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(55,426)	(65,212)	(47,379)	(63,732)	(66,974)	(1,762)	2.7%	(76,808)	(9,834)	
		<b>Human Resources Total</b>	<b>168,174</b>	<b>206,664</b>	<b>171,429</b>	<b>206,880</b>	<b>216,602</b>	<b>9,938</b>	<b>4.8%</b>	<b>241,448</b>	<b>24,846</b>	<b>A</b>
<b>Transportation</b>												
01419919	55040	GG - Transportation	-	1	-	1	1	-	0.0%	1	-	Request from COAST bus service to come from Transportation Fund 05
		<b>Transportation Total</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>0.0%</b>	<b>1</b>	<b>-</b>	<b>A</b>
<b>Legal</b>												
01415320	55170	GG- Legal Expense	75,168	100,000	93,815	100,000	100,000	-	0.0%	100,000	-	Professional legal services for Mitchell Municipal Group and other legal advisors
		<b>Legal Total</b>	<b>75,168</b>	<b>100,000</b>	<b>93,815</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>0.0%</b>	<b>100,000</b>	<b>-</b>	<b>A</b>
<b>Information Technology</b>												
01415025	51110	IT- Sal/Wages FT	192,215	199,751	166,214	189,367	196,107	(3,644)	-1.8%	193,103	(3,004)	2 FT: IT Coordinator; Network Administrator
		Salaries Total	192,215	199,751	166,214	189,367	196,107	(3,644)	-1.8%	193,103	(3,004)	
01415025	52100	IT- Health Insurance	17,484	13,229	-	34,203	34,203	20,974	158.5%	34,203	-	18.7% increase in the premium rate
01415025	52110	IT- Dental Insurance	959	2,984	474	4,177	4,177	1,193	40.0%	4,177	-	5.0% increase in the premium rate
01415025	52120	IT- Life Insurance	228	138	160	192	192	54	39.1%	192	-	No increase
01415025	52130	IT - LTD Insurance	876	920	781	898	898	(22)	-2.4%	898	-	No increase
01415025	52200	IT- FICA	11,649	12,385	10,251	11,741	12,159	(226)	-1.8%	11,972	(186)	Based on wages: 6.2%
01415025	52210	IT- Medicare	2,724	2,896	2,397	2,746	2,844	(53)	-1.8%	2,800	(44)	Based on wages: 1.45%
01415025	52300	IT- Retirement Town	26,497	27,026	22,489	24,870	25,729	(1,297)	-4.8%	25,346	(383)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	60,418	59,578	36,551	78,827	80,202	20,624	34.6%	79,588	(614)	
01415025	55048	IT- Computer Software	21,060	16,800	9,819	26,520	26,520	9,720	57.9%	16,800	(9,720)	See Narrative
01415025	55058	IT- Contract Services	8,000	8,000	1,350	59,039	59,039	51,039	638.0%	8,000	(51,039)	See Narrative
01415025	55088	IT- Dues	424	424	435	450	450	26	6.1%	424	(26)	See Narrative
01415025	55091	IT- Education/Training	2,626	3,000	48	3,000	3,000	-	0.0%	3,000	-	See Narrative
01415025	55106	IT- Equipment Purchase	139	600	-	600	600	-	0.0%	600	-	See Narrative
01415025	55136	IT- GIS Software	2,860	7,100	-	2,900	2,900	(4,200)	-59.2%	7,100	4,200	See Narrative
01415025	55159	IT- Internet Services	26,277	27,878	15,948	33,675	33,675	5,798	20.8%	27,878	(5,797)	12.5% allocated to Water/Sewer Funds each; See Narrative
01415025	55190	IT- Mobile Communications	-	960	308	960	960	-	0.0%	960	-	See Narrative
01415025	55195	IT- Network Supplies	9,309	6,200	2,280	17,515	17,515	11,315	182.5%	6,200	(11,315)	See Narrative
01415025	55200	IT- Office Supplies	1,581	1,500	1,559	1,000	1,000	(500)	-33.3%	1,500	500	See Narrative
01415025	55213	IT- Phone Utilization	32,470	41,250	32,030	32,400	32,400	(8,850)	-21.5%	41,250	8,850	12.5% allocated to Water/Sewer Funds each; See Narrative

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01415025	55383	IT- Email Archiving	7,336	7,425	2,819	1,575	1,575	(5,850)	-78.8%	7,425	5,850	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%	6,280	(3,199)	See Narrative
01415025	55308	IT- Travel Reimbursement	44	250	373	500	500	250	100.0%	250	(250)	
		General Expenses Total	114,391	127,667	69,477	189,613	189,613	61,947	48.5%	127,667	(61,946)	
01415025	57003	IT- CO- Computers	10,790	19,400	20,254	31,300	31,300	11,900	61.3%	19,400	(11,900)	See Narrative
01415025	57006	IT- CO- Equipment	248	4,020	3,791	1,900	1,900	(2,120)	-52.7%	4,020	2,120	See Narrative
		Capital Outlay Total	11,037	23,420	24,044	33,200	33,200	9,780	41.8%	23,420	(9,780)	
01415025	55998	IT- Due from Water Fund	(27,751)	(32,416)	(24,312)	(33,524)	(34,539)	(2,122)	6.5%	(34,086)	452	12.5% Water Fund Offset
01415025	55999	IT- Due from Sewer Fund	(27,751)	(32,416)	(24,312)	(33,524)	(34,539)	(2,122)	6.5%	(34,086)	452	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(55,502)	(64,832)	(48,624)	(67,048)	(69,078)	(4,246)	6.5%	(68,172)	906	
		<b>Information Technology Total</b>	<b>322,559</b>	<b>345,583</b>	<b>247,663</b>	<b>423,959</b>	<b>430,044</b>	<b>84,461</b>	<b>24.4%</b>	<b>355,606</b>	<b>(74,438)</b>	<b>A</b>
<b>Media Communications</b>												
01419902	51110	COM- Sal/Wages FT	-	38,387	32,263	40,330	41,483	3,096	8.1%	40,847	(636)	Split 50/50 with CATV Fund
		Salaries Total	-	38,387	32,263	40,330	41,483	3,096	8.1%	40,847	(636)	
01419902	52100	COM- Health Insurance		14,402	9,512	17,102	17,102	2,701	18.8%	17,102	-	18.7% increase in the premium rate
01419902	52110	COM- Dental Insurance		550	458	577	577	28	5.0%	577	-	5.0% increase in the premium rate
01419902	52120	COM- Life Insurance		46	40	48	48	2	4.3%	48	-	No increase
01419902	52200	COM- FICA		2,380	1,904	2,500	2,572	192	8.1%	2,533	(39)	Based on wages: 6.2%
01419902	52210	COM- Medicare		557	445	585	602	45	8.1%	592	(9)	Based on wages: 1.45%
01419902	52300	COM- Retirement Town		5,194	4,365	5,295	5,442	248	4.8%	5,361	(81)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	-	23,127	16,725	26,107	26,343	3,216	13.9%	26,213	(130)	
01419902	55002	COM- Advertising		1,000		500	500	(500)	-50.0%	1,000	500	Facebook Ads, Physical Posters, Flyers, etc
01419902	55048	COM- Computer Software		1,740	1,080	1,800	1,800	60	3.4%	1,740	(60)	Online software (MailChimp, Canva, etc.) see narrative for details
01419902	55088	COM- Dues		160	168	180	180	20	12.5%	160	(20)	Membership to the National Association of Government Communicators, slight increase in price
01419902	55091	COM- Education/Training		887	628	900	900	13	1.5%	887	(13)	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			(1,800)	Podcasting equipment
01419902	55190	COM- Mobile Communications		390	80	400	400	10	2.6%	390	(10)	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			(120)	Podbean yearly subscription
		General Expenses Total	-	4,177	1,956	5,700	5,700	1,523	36.5%	4,177	(1,523)	
		<b>Media Communications Total</b>	<b>-</b>	<b>65,691</b>	<b>50,944</b>	<b>72,137</b>	<b>73,526</b>	<b>7,835</b>	<b>11.9%</b>	<b>71,237</b>	<b>(2,289)</b>	<b>A</b>
<b>Trustee of Trust Funds</b>												
01413030	51000	TT- Sal/Wages Elected	828	828	828	828	828	-	0.0%	828	-	Wages for Trustee of Trust funds



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		Salaries Total	828	828	828	828	828	-	0.0%	828	-	
01413030	52200	TT- FICA	51	51	51	51	51	-	0.0%	51	-	Based on wages: 6.2%
01413030	52210	TT- Medicare	12	12	12	12	12	-	0.0%	12	-	Based on wages: 1.45%
		Benefits Total	63	63	63	63	63	(0)	-0.5%	63	-	
		<b>Trustee of Trust Funds Total</b>	<b>891</b>	<b>891</b>	<b>891</b>	<b>891</b>	<b>891</b>	<b>(0)</b>	<b>0.0%</b>	<b>891</b>	<b>-</b>	<b>A</b>
<b>Town Moderator</b>												
01414040	51000	MO- Sal/Wages Elected	800	1,255	1,000	625	625	(630)	-50.2%	625	-	2 deliberative, 1 election, 1 special election
		Salaries Total	800	1,255	1,000	625	625	(630)	-50.2%	625	-	
01414040	52200	MO- FICA	50	78	62	39	39	(39)	-50.2%	39	-	Based on wages: 6.2%
01414040	52210	MO- Medicare	12	18	15	9	9	(9)	-50.2%	9	-	Based on wages: 1.45%
		Benefits Total	61	96	77	48	48	(48)	-50.0%	48	-	
		<b>Town Moderator Total</b>	<b>861</b>	<b>1,351</b>	<b>1,077</b>	<b>673</b>	<b>673</b>	<b>(678)</b>	<b>-50.2%</b>	<b>673</b>	<b>-</b>	<b>A</b>
<b>Town Clerk</b>												
01414051	51110	TC- Sal/Wages FT	229,525	252,988	170,618	248,785	251,129	(1,859)	-0.7%	248,601	(2,528)	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%	1,000	-	OT for Deputy TC and Assistant Clerks
01414051	51400	TC- Longevity Pay	1,050	-	-	-	-	-	-	-	-	
		Salaries Total	231,283	253,988	172,305	249,785	252,129	(1,859)	-0.7%	249,601	(2,528)	
01414051	52100	TC- Health Insurance	64,712	107,075	47,054	72,060	72,060	(35,015)	-32.7%	72,060	-	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%	4,437	-	5.0% increase in the premium rate
01414051	52120	TC- Life Insurance	263	230	157	240	240	10	4.3%	240	-	No increase
01414051	52130	TC- LTD Insurance	818	761	640	744	744	(17)	-2.2%	744	-	No increase
01414051	52200	TC- FICA	13,464	15,747	10,041	15,487	15,632	(115)	-0.7%	15,475	(157)	Based on wages: 6.2%
01414051	52210	TC- Medicare	3,149	3,683	2,348	3,622	3,656	(27)	-0.7%	3,619	(37)	Based on wages: 1.45%
01414051	52300	TC- Retirement Town	31,892	34,365	22,618	32,802	33,057	(1,308)	-3.8%	32,735	(322)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	120,198	168,927	86,079	129,392	129,826	(39,101)	-23.1%	129,310	(516)	
01414051	55017	TC- Bank Fees				600	600	600		-	(600)	\$50/month for check scanner
01414051	55049	TC- Computer Supplies	98	1,200	259	1,200	1,200	-	0.0%	1,200	-	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%	3,000	(1,000)	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%	800	-	Dog tags, Cost of tags & Shipping have increased
01414051	55088	TC- Dues	55	360	327	500	500	140	38.9%	360	(140)	IIMC-\$310; NHCTCA-\$100; NEACTC-\$85.00

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01414051	55091	TC- Education/Training	852	3,000	1,321	3,000	3,000	-	0.0%	3,000	-	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%	2,000	-	Computers, printers, copiers, office furniture
01414051	55190	TC- Mobile Communications			462	1,000	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%	4,000	-	Great America Financial Serv.- 3 printers; Leaf - 1 Sharp printer
01414051	55199	TC- Office Equip Maintenance	559	480	157	480	480	-	0.0%	480	-	Validators, Mobile printers used for elections,
01414051	55200	TC- Office Supplies	2,511	2,500	2,450	2,500	2,500	-	0.0%	2,500	-	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%	6,000	-	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%	2,500	-	Book Restoration
01414051	55270	TC- Software Agreement/Contract	9,002	9,650	9,342	10,006	10,006	356	3.7%	9,650	(356)	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%	1,300	-	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%	36,790	(3,096)	
		<b>Town Clerk Total</b>	<b>382,622</b>	<b>459,705</b>	<b>284,272</b>	<b>419,063</b>	<b>421,841</b>	<b>(37,864)</b>	<b>-8.2%</b>	<b>415,701</b>	<b>(6,140)</b>	<b>A</b>
<b>Elections</b>												
01414052	51000	EL- Sal/Wages Elected	353	3,040	4,113	3,520	3,520	480	15.8%	3,520	-	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%	2,688	-	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%	6,208	-	
01414052	52200	EL- FICA	177	646	449	385	385	(261)	-40.4%	385	-	Based on wages: 6.2%
01414052	52210	EL- Medicare	42	151	105	90	90	(61)	-40.4%	90	-	Based on wages: 1.45%
		Benefits Total	219	797	554	475	475	(322)	-40.4%	475	-	
01414052	55002	EL- Advertising	-	150	-	150	150	-	0.0%	150	-	Legal Notices

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01414052	55198	EL- Office Equipment Lease					448	448		-	(448)	New contract - \$37.30/mo
01414052	55200	EL- Office Supplies	505	1,500	4,320	1,500	1,500	-	0.0%	1,500	-	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%	5,000	2,500	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%	3,000	(3,500)	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%	3,900	-	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%	13,550	(1,448)	
01414052	57006	EL- CO- Equipment		-		1	1	1		-	(1)	
		Capital Outlay Total	-	-	-	1	1	1		-	(1)	
		<b>Elections Total</b>	<b>11,440</b>	<b>24,771</b>	<b>21,233</b>	<b>21,234</b>	<b>21,682</b>	<b>(3,089)</b>	<b>-12.5%</b>	<b>20,233</b>	<b>(1,449)</b>	<b>A</b>
		<b>Total General Government</b>	<b>1,282,912</b>	<b>1,541,800</b>	<b>1,156,069</b>	<b>1,718,932</b>	<b>1,746,874</b>	<b>205,074</b>	<b>13.30%</b>	<b>1,553,341</b>	<b>(193,533)</b>	
<b>Finance Department</b>												
<b>Finance/Accounting</b>												
01415001	51110	FI- Sal/Wages FT	247,596	268,034	228,590	296,501	304,978	36,944	13.8%	300,307	(4,671)	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	304,978	36,944	13.8%	300,307	(4,671)	
01415001	52100	FI- Health Insurance	45,581	50,139	41,782	59,539	58,791	8,652	17.3%	58,791	-	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%	3,840	-	5.0% increase in the premium rate
01415001	52120	FI- Life Insurance	325	275	240	288	288	13	4.7%	288	-	No increase
01415001	52130	FI- LTD Insurance	914	903	755	882	882	(21)	-2.3%	882	-	No increase
01415001	52200	FI- FICA	14,866	16,618	13,738	18,383	18,909	2,291	13.8%	18,619	(290)	Based on wages: 6.2%
01415001	52210	FI- Medicare	3,477	3,886	3,213	4,299	4,422	536	13.8%	4,354	(68)	Based on wages: 1.45%
01415001	52300	FI- Retirement Town	34,129	36,265	30,928	38,932	40,013	3,748	10.3%	39,417	(596)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	102,784	111,744	93,704	126,163	127,145	15,401	13.8%	126,191	(954)	
01415001	55014	FI- Audit Fees	12,562	28,995	17,110	27,000	27,000	(1,995)	-6.9%	28,995	1,995	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%	5,000	(1,000)	480/mo based on 2024 average thru July - plus small increase for move to ACH vendor payment method

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2025 General Fund Budget: Select Board												
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01415001		FI- Bond Rating		-		-	-	-		-	-	Moved to contracted services
01415001	55050	FI- Conf/Room/Meals	64	500	260	500	500	-	0.0%	500	-	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%	6,600	1,675	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%	925	300	Covers audit/accounting, government finance, and payroll memberships: AICPA: 350; NHGFOA: 85; GFOA: 195
01415001	55091	FI- Education/Training	745	4,000	794	4,000	4,000	-	0.0%	4,000	-	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			(960)	Town cell phone implemented in 2024
01415001	55198	FI- Office Equipment Leases	1,078	1,130	379	450	450	(680)	-60.2%	1,130	680	New contract - \$37.30/mo
01415001	55200	FI- Supplies	4,326	4,000	2,121	4,000	4,000	-	0.0%	4,000	-	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%	2,350	(150)	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%	31,050	(950)	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%	750	-	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%	85,300	1,590	
01415001	55998	FI- Due from Water Fund	(43,273)	(47,472)	(35,604)	(52,833)	(54,015)	(6,543)	13.8%	(53,312)	703	12.5% Water Fund Offset
01415001	55999	FI- Due from Sewer Fund	(43,273)	(47,472)	(35,604)	(52,833)	(54,015)	(6,543)	13.8%	(53,312)	703	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(86,546)	(94,944)	(71,208)	(105,666)	(108,030)	(13,086)	13.8%	(106,624)	1,406	
		<b>Finance/Accounting Total</b>	<b>321,498</b>	<b>370,133</b>	<b>315,923</b>	<b>400,708</b>	<b>407,803</b>	<b>37,670</b>	<b>10.2%</b>	<b>405,174</b>	<b>(2,629)</b>	<b>A</b>
<b>Treasurer</b>												
01415002	51000	TR- Sal/Wages Elected	8,864	8,864	7,387	8,864	8,864	-	0.0%	8,864	-	Wages PT Treasurer
		Salaries Total	8,864	8,864	7,387	8,864	8,864	-	0.0%	8,864	-	
01415002	52200	TR- FICA	550	550	458	550	550	-	0.0%	550	-	Based on wages: 6.2%
01415002	52210	TR- Medicare	129	129	107	129	129	-	0.0%	129	-	Based on wages: 1.45%
		Benefits Total	678	678	565	679	679	1	0.1%	679	-	
01415002	55088	TR- Dues	-	50	-	1	1	(49)	-98.0%	50	49	Moved to Finance Dues line
01415002	55091	TR- Education/Training	-	100	-	1	1	(99)	-99.0%	100	99	Absorbed into Finance budget
		General Expenses Total	-	150	-	2	2	(148)	-98.7%	150	148	
		<b>Treasurer Total</b>	<b>9,542</b>	<b>9,692</b>	<b>7,952</b>	<b>9,545</b>	<b>9,545</b>	<b>(147)</b>	<b>-1.5%</b>	<b>9,693</b>	<b>148</b>	<b>A</b>
<b>Tax Collection</b>												

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01415003	51110	TX- Sal/Wages FT	105,589	121,515	99,156	130,196	133,120	11,605	9.6%	133,120	-	2 FT: Deputy Tax Collector, Collections Specialist
01415003	51300	TX- Sal/Wages OT	179	300	142	100	100	(200)	-66.7%	100	-	
		Salaries Total	105,767	121,815	99,298	130,296	133,220	11,405	9.4%	133,220	-	
01415003	52100	TX- Health Insurance	31,096	30,118	25,092	36,064	36,064	5,946	19.7%	36,064	-	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%	1,751	-	5.0% increase in the premium rate
01415003	52120	TX- Life Insurance	169	138	120	144	144	6	4.3%	144	-	No increase
01415003	52200	TX- FICA	6,154	7,553	5,819	8,078	8,260	707	9.4%	8,260	-	Based on wages: 6.2%
01415003	52210	TX- Medicare	1,439	1,766	1,361	1,889	1,932	165	9.4%	1,932	-	Based on wages: 1.45%
01415003	52300	TX- Retirement Town	14,573	16,482	13,430	17,117	17,476	994	6.0%	17,476	-	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	55,150	57,724	47,213	65,043	65,627	7,903	13.7%	65,627	-	
01415003	55017	TX- Bank Fees	-	200	15	780	780	580	290.0%	200	(580)	Tax Online ACH \$15/monthly + Check scanner
01415003	55050	TX- Conf/Room/Meals	160	200	-	200	200	-	0.0%	200	-	Conferences for DTC (NH Tax Collector Association)
01415003	55058	TX- Contract Services	-	1	-	1	1	-	0.0%	1	-	Coverage for Collections Clerk
01415003	55073	TX- Deeded Property	-	2,000	-	2,000	2,000	-	0.0%	2,000	-	Expenses related to Tax deeded properties - 4th qtr
01415003	55088	TX- Dues	40	40	-	40	40	-	0.0%	40	-	NHTC Dues - no increase
01415003	55091	TX- Education/Training	120	1,000	470	2,000	2,000	1,000	100.0%	1,000	(1,000)	Training and workshops - new Deputy Tax Collector in Q4 2024
01415003	55170	TX- Legal Expenses	-	2,000	-	2,000	2,000	-	0.0%	2,000	-	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%	2,200	300	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%	1,900	-	Paper, Ink, Envelopes, Storage Boxes, printer
01415003	55224	TX- Postage	9,488	11,500	8,792	13,000	13,000	1,500	13.0%	11,500	(1,500)	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%	1,000	-	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%	3,300	(2,170)	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%	5,500	-	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%	30,841	(4,950)	
01415003	55998	TX- Due from Water Fund	(40,886)	(44,885)	(33,664)	(48,835)	(49,712)	(4,827)	10.8%	(49,712)	-	25% Water Fund Offset
01415003	55999	TX- Due from Sewer Fund	(40,886)	(44,885)	(33,664)	(48,835)	(49,712)	(4,827)	10.8%	(49,712)	-	25% Sewer Fund Offset
		Due from Water/Sewer Funds Total	(81,771)	(89,770)	(67,327)	(97,670)	(99,424)	(9,654)	10.8%	(99,424)	-	
		<b>Tax Collection Total</b>	<b>100,626</b>	<b>120,611</b>	<b>96,877</b>	<b>133,460</b>	<b>135,214</b>	<b>14,603</b>	<b>12.1%</b>	<b>130,264</b>	<b>(4,950)</b>	<b>A</b>
<b>Assessing</b>												
01415005	51110	AS- Sal/Wages FT	83,729	89,821	75,491	94,366	97,064	7,243	8.1%	95,578	(1,486)	1 FT: Assessor
01415005	51210	AS- Sal/Wages Temp	-	1	-	1	1	-	0.0%	1	-	
		Salaries Total	83,729	89,822	75,491	94,367	97,065	7,243	8.1%	95,579	(1,486)	
01415005	52100	AS- Health Insurance	19,396	21,336	17,780	25,336	25,336	4,000	18.7%	25,336	-	18.7% increase in the premium rate

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01415005	52110	AS- Dental Insurance	1,050	1,099	916	1,154	1,154	55	5.0%	1,154	-	5.0% increase in the premium rate
01415005	52120	AS- Life Insurance	108	92	80	96	96	4	4.3%	96	-	No increase
01415005	52130	AS- LTD Insurance	757	718	609	701	701	(17)	-2.4%	701	-	No increase
01415005	52200	AS- FICA	5,451	5,569	4,422	5,851	6,018	449	8.1%	5,926	(92)	Based on wages: 6.2%
01415005	52210	AS- Medicare	1,275	1,302	1,034	1,368	1,407	105	8.1%	1,386	(22)	Based on wages: 1.45%
01415005	52300	AS- Retirement Town	11,543	12,153	10,214	12,391	12,735	582	4.8%	12,545	(190)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	39,580	42,269	35,054	46,897	47,447	5,178	12.2%	47,144	(303)	
01415005	55050	AS- Conf/Room/Meals	-	50	-	50	50	-	0.0%	50	-	Meetings rooms & meals
01415005	55058	AS- Contract Services	97,387	96,200	83,908	100,500	100,500	4,300	4.5%	96,200	(4,300)	Assessor contract with MRI - contractual increase
01415005	55088	AS- Dues	290	290	50	290	290	-	0.0%	290	-	IAAO & NHAHO dues
01415005	55091	AS- Education/Training	25	650	675	675	675	25	3.8%	650	(25)	Course or seminar
01415005	55106	AS- Equipment Purchase	-	1	-	1	1	-	0.0%	1	-	Small equipment
01415005	55128	AS- Fuel	-	1	-	1	1	-	0.0%	1	-	Assessor position
01415005	55171	AS- Legal/Public Notices	-	50	-	50	50	-	0.0%	50	-	Public Notices in news media
01415005	55180	AS- Mapping	4,930	5,300	4,800	5,300	5,300	-	0.0%	5,300	-	Yrly updates \$4,000 & Building placement \$20.00 per bldg
01415005	55190	AS- Mobile Communications	-	-	-	-	540	540	-	-	(540)	Town cell phone implemented in 2024
01415005	55198	AS- Office Equipment Lease	1,078	1,078	379	1,078	1,078	-	0.0%	1,078	-	Printer Lease, \$89.80/mo
01415005	55200	AS- Supplies	23	300	319	300	300	-	0.0%	300	-	Toner, envelopes, general supplies
01415005	55224	AS- Postage	1,079	5,300	692	1,000	1,000	(4,300)	-81.1%	5,300	4,300	Sales questionnaires and cyclical letters
01415005	55247	AS- Registry of Deeds	-	50	85	50	50	-	0.0%	50	-	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%	19,200	(2,270)	Vision contract \$9,916 web fee \$4,458 cloud
01415005	55308	AS- Travel Reimbursement	-	1	-	1	1	-	0.0%	1	-	Use of personal car - 1 employee
		General Expenses Total	121,884	138,471	119,077	130,766	131,306	(7,165)	-5.2%	128,471	(2,835)	
		<b>Assessing Total</b>	<b>245,192</b>	<b>270,562</b>	<b>229,623</b>	<b>272,030</b>	<b>275,818</b>	<b>5,256</b>	<b>1.9%</b>	<b>271,194</b>	<b>(4,624)</b>	<b>A</b>
		<b>Total Finance</b>	<b>676,859</b>	<b>770,998</b>	<b>650,374</b>	<b>815,743</b>	<b>828,380</b>	<b>57,382</b>	<b>7.4%</b>	<b>816,325</b>	<b>(12,055)</b>	
<b>Planning &amp; Development</b>												
<b>Planning</b>												
01419101	51110	PL- Sal/Wages FT	176,270	188,707	158,875	201,918	207,691	18,984	10.1%	204,510	(3,181)	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	29,385	784	2.7%	28,923	(462)	1 Admin Asst @ 20 hr/wk; Recording Sec @ \$19.44 per hr
		Salaries Total	199,293	217,308	179,822	231,543	237,076	19,768	9.1%	233,433	(3,643)	
01419101	52100	PL- Health Insurance	-	-	-	-	-	-	-	-	-	
01419101	52110	PL- Dental Insurance	1,900	3,978	1,658	4,177	4,177	199	5.0%	4,177	-	5.0% increase in the premium rate
01419101	52120	PL- Life Insurance	216	184	160	192	192	8	4.3%	192	-	No increase
01419101	52130	PL- LTD Insurance	991	928	784	907	907	(21)	-2.3%	907	-	No increase
01419101	52200	PL- FICA	12,356	13,473	11,149	14,356	14,699	1,226	9.1%	14,473	(226)	Based on wages: 6.2%
01419101	52210	PL- Medicare	2,890	3,151	2,607	3,357	3,438	287	9.1%	3,385	(53)	Based on wages: 1.45%
01419101	52300	PL- Retirement Town	24,286	25,532	21,496	26,513	27,249	1,717	6.7%	26,843	(406)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec

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		Benefits Total	42,639	47,246	37,854	49,502	50,662	3,416	7.2%	49,977	(685)	
01419101	55050	PL- Conf/Room/Meals	209	800	400	800	800	-	0.0%	800	-	APA Conference, Seminars/training. Covers 2 FT employees, 1 PT
01419101	55058	PL- Contract Services	-	1	-	1	1	-	0.0%	1	-	
01419101	55088	PL- Dues	13,127	13,442	13,494	13,650	13,650	208	1.5%	13,442	(208)	Rockingham Planning Commission annual dues and APA dues.
01419101	55091	PL- Education/Training	90	500	-	500	500	-	0.0%	500	-	Seminars/Training for planning staff, board members
01419101	55136	PL- GIS Software	3,300	3,500	-	3,500	3,500	-	0.0%	3,500	-	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%	2,500	-	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%	1	-	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%	2,000	-	Primarily for Planning Board cases but also covers Planning dept.
01419101	55180	PL- Mapping	-	1	-	1	1	-	0.0%	1	-	Hasn't been spent in prior years due to in-h
01419101	55190	PL- Mobile Communications			609	605	605	605			(605)	New cell phone for Planning Director
01419101	55200	PL- Office Supplies	711	2,000	990	2,000	2,000	-	0.0%	2,000	-	Misc office supplies. Covers Planning & Building depts.
01419101	55384	PL- Sustainability Expense	1,150	1,250	620	1,250	1,250	-	0.0%	1,250	-	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%	4,000	-	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%	400	-	Used for large printing jobs such as Zoning Ordinance
01419101	55246	PL- Reference Material	439	425	442	440	440	15	3.5%	425	(15)	Includes Exeter Newspaper and Registry Review, RSA books and other reference material
01419101	55289	PL- Studies	-	5,000	-	5,000	5,000	-	0.0%	5,000	-	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%	800	-	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%	36,620	(828)	
		<b>Planning Total</b>	<b>270,522</b>	<b>301,174</b>	<b>239,073</b>	<b>318,493</b>	<b>325,186</b>	<b>24,012</b>	<b>8.0%</b>	<b>320,030</b>	<b>(5,156)</b>	<b>A</b>
<b>Economic Development</b>												
01465207	51110	ED- Sal/Wages FT	101,702	108,602	91,276	114,097	117,360	8,758	8.1%	115,562	(1,798)	1 FT: ED Director
		Salaries Total	101,702	108,602	91,276	114,097	117,360	8,758	8.1%	115,562	(1,798)	

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01465207	52100	ED- Health Insurance	26,279	28,907	24,089	34,203	32,184	3,277	11.3%	32,184	-	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%	2,088	-	5.0% increase in the premium rate
01465207	52120	ED- Life Insurance	108	92	80	96	96	4	4.3%	96	-	No increase
01465207	52130	ED- LTD Insurance	926	868	725	847	847	(21)	-2.4%	847	-	No increase
01465207	52200	ED- FICA	5,872	6,733	5,262	7,074	7,276	543	8.1%	7,165	(111)	Based on wages: 6.2%
01465207	52210	ED- Medicare	1,373	1,575	1,231	1,654	1,702	127	8.1%	1,676	(26)	Based on wages: 1.45%
01465207	52300	ED- Retirement Town	14,021	14,694	12,350	14,981	15,397	703	4.8%	15,168	(229)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	50,480	54,858	45,394	60,943	59,590	4,732	8.6%	59,224	(366)	
01465207	55050	ED- Conf/Room/Meals	-	200	-	200	200	-	0.0%	200	-	Classes complete
01465207	55055	ED- Consulting Services	2,105	2,500	1,620	2,500	2,500	-	0.0%	2,500	-	Consulting (property appraisals, marketing, etc.)
01465207	55091	ED- Education/Training	3,053	-	-	1	1	1	-	-	(1)	Classes complete
01465207	55190	ED- Mobile Communications	598	600	364	600	600	-	0.0%	600	-	Cell Phone for ED Director
01465207	55200	ED- Office Supplies	-	500	-	1	1	(499)	-99.8%	500	499	Limited need - printer, paper, pens, ink, etc.
01465207	55308	ED -Travel Reimbursement	1,616	600	-	650	650	50	8.3%	600	(50)	
		General Expenses Total	7,373	4,400	1,984	3,952	3,952	(448)	-10.2%	4,400	448	
		<b>Total Economic Development</b>	<b>159,555</b>	<b>167,860</b>	<b>138,654</b>	<b>178,992</b>	<b>180,902</b>	<b>13,042</b>	<b>7.8%</b>	<b>179,186</b>	<b>(1,716)</b>	<b>A</b>
<b>Inspections &amp; Code Enforcement</b>												
01424002	51110	BI- Sal/Wages FT	169,110	178,410	149,975	187,185	192,586	14,176	7.9%	189,716	(2,870)	2 FT: Building Inspector, Deputy CEO
01424002	51200	BI- Sal/Wages PT	-	1	-	1	1	-	0.0%	1	-	Unfilled position pulled in 2024, was: 1 PT: Electrical Insp. (24 Hrs/Wk)
		Salaries Total	169,110	178,411	149,975	187,186	192,587	14,176	7.9%	189,717	(2,870)	
01424002	52100	BI- Health Insurance	38,932	42,825	35,688	50,672	25,336	(17,489)	-40.8%	25,336	-	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%	2,309	-	5.0% increase in the premium rate
01424002	52120	BI- Life Insurance	182	184	80	96	96	(88)	-47.8%	96	-	No increase
01424002	52130	BI- LTD Insurance	880	818	686	799	799	(19)	-2.3%	799	-	No increase
01424002	52200	BI- FICA	10,562	11,061	9,374	11,606	11,940	879	7.9%	11,762	(178)	Based on wages: 6.2%
01424002	52210	BI- Medicare	2,470	2,587	2,192	2,714	2,793	206	7.9%	2,751	(42)	Based on wages: 1.45%
01424002	52300	BI- Retirement Town	23,319	24,139	20,292	24,579	25,267	1,128	4.7%	24,901	(366)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	78,361	83,813	70,145	92,775	68,540	(15,273)	-18.2%	67,954	(586)	
01424002	55091	BI- Education/Training	-	250	-	250	250	-	0.0%	250	-	NE Building Officials Association Conference
01424002	55058	BI- Contracted Services	-	15,000	-	5,000	5,000	(10,000)	-66.7%	15,000	10,000	Inspection services
01424002	55088	BI- Dues	105	300	30	300	300	-	0.0%	300	-	RNI and NHBOA Dues
01424002	55128	BI- Fuel	1,110	950	903	950	950	-	0.0%	950	-	Fuel for BI
01424002	55190	BI- Mobile Communications	598	600	361	600	600	-	0.0%	600	-	Cell Phone for BI
01424002	55308	BI- Travel Reimbursement	300	500	-	500	500	-	0.0%	500	-	Mileage for Electrical inspector
01424002	55319	BI- Vehicle Maintenance	230	1	152	1	1	-	0.0%	1	-	
		General Expenses Total	2,344	17,601	1,445	7,601	7,601	(10,000)	-56.8%	17,601	10,000	
		<b>Inspections &amp; Code Enf Total</b>	<b>249,815</b>	<b>279,825</b>	<b>221,565</b>	<b>287,562</b>	<b>268,728</b>	<b>(11,097)</b>	<b>-4.0%</b>	<b>275,272</b>	<b>6,544</b>	<b>A</b>
<b>Conservation Commission</b>												
01461105	51200	CC- Sal/Wages PT	578	504	540	600	602	98	19.4%	600	(2)	Recording secretaries @ \$19.44/hr
01461105	51210	CC- Sal/Wages Temp	-	2,520	-	2,530	2,530	10	0.4%	2,530	-	Interns 2@12/hr, 15 hrs/wk for 7 wks



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		Salaries Total	578	3,024	540	3,130	3,132	108	3.6%	3,130	(2)	
01461105	52200	CC- FICA	36	187	33	194	194	7	3.6%	194	(0)	Based on wages: 6.2%
01461105	52210	CC- Medicare	8	44	8	45	45	2	3.6%	45	(0)	Based on wages: 1.45%
		Benefits Total	44	231	41	239	239	8	3.3%	239	-	
												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	55051	CC- Conservation Land Administration	1,502	2,050	1,690	2,050	2,050	-	0.0%	2,050	-	
01461105	55058	CC- Contract Services	975	1,000	3,108	1,000	1,000	-	0.0%	1,000	-	Small contracts for Raynes repairs
01461105	55088	CC- Dues	1,200	1,200	875	1,200	1,200	-	0.0%	1,200	-	For board to join related organizations: ESRILAC (\$150), NHACC (\$900), SELT (\$150)
01461105	55091	CC- Education/Training	178	250	60	250	250	-	0.0%	250	-	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%	50	-	Covers approx 1 legal notice typ in newspaper
01461105	55224	CC- Postage	-	20	-	20	20	-	0.0%	20	-	Mailings to ConCom members (mostly elect distr)
01461105	55247	CC- Registry of Deeds	-	30	1	30	30	-	0.0%	30	-	Fee for registry of deeds (typically printing p
01461105	55254	CC- Roadside Mowing	1,825	1,700	1,825	1,825	1,825	125	7.4%	1,700	(125)	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%	6,300	(125)	
		<b>Conservation Commission Total</b>	<b>6,301</b>	<b>9,555</b>	<b>8,141</b>	<b>9,794</b>	<b>9,796</b>	<b>241</b>	<b>2.5%</b>	<b>9,669</b>	<b>(127)</b>	<b>A</b>
<b>Renewable Energy Expense</b>												
01419118	55547	ENR- Renewable Energy Expense	-	1	-	1	1	-	0.0%	1	-	Potential Grant Matching
		General Expenses Total	-	1	-	1	1	-	0.0%	1	-	
		<b>Renewable Energy Expense</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>0.0%</b>	<b>1</b>	<b>-</b>	<b>A</b>
<b>Zoning Board of Adjustment</b>												
01419103	51200	ZO- Sal/Wages PT	666	907	326	800	809	(98)	-10.8%	800	(9)	Recording secretaries @ \$19.44 per hour
		Salaries Total	666	907	326	800	809	(98)	-10.8%	800	(9)	
01419103	52200	ZO- FICA	41	56	20	50	50	(6)	-10.8%	50	(1)	
01419103	52210	ZO- Medicare	10	13	5	12	12	(1)	-10.8%	12	(0)	
		Benefits Total	51	69	25	62	62	(7)	-10.6%	62	-	
01419103	55091	ZO- Education/Training	-	200	-	200	200	-	0.0%	200	-	Min. training allotment for board members
01419103	55171	ZO- Legal/Public Notices	2,837	1,200	586	1,200	1,200	-	0.0%	1,200	-	
01419103	55224	ZO- Postage	1,081	2,000	1,630	2,000	2,000	-	0.0%	2,000	-	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%	3,400	-	

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		<b>Zoning Total</b>	<b>4,635</b>	<b>4,376</b>	<b>2,567</b>	<b>4,262</b>	<b>4,271</b>	<b>(105)</b>	<b>-2.4%</b>	<b>4,262</b>	<b>(9)</b>	<b>A</b>
<b>Historic District Commission</b>												
01419104	51200	HD- Sal/Wages PT	210	740	243	400	400	(340)	-45.9%	400	-	Recording secretaries @ \$19.44 per hour
		Salaries Total	210	740	243	400	400	(340)	-45.9%	400	-	
01419104	52200	HD- FICA	13	46	15	25	25	(21)	-45.9%	25	-	Based on wages: 6.2%
01419104	52210	HD- Medicare	3	11	4	6	6	(5)	-45.9%	6	-	Based on wages: 1.45%
		Benefits Total	16	57	19	31	31	(26)	-45.2%	31	-	
01419104	55050	HD-Conf Rooms/Meals	-	200	-	200	200	-	0.0%	200	-	
01419104	55088	HD- Dues	-	50	-	50	50	-	0.0%	50	-	Min. amt for dues associated with various organizations work with HDCs
01419104	55091	HD- Education/Training	-	200	-	200	200	-	0.0%	200	-	min. training allotment for board members
01419104	55138	HD- Grant Matching	-	1	-	1	1	-	0.0%	1	-	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%	100	-	
01419104	55224	HD- Postage	82	350	49	350	350	-	0.0%	350	-	Expenses are estimated for HDC case administration
01419104	55227	HD- Printing	-	125	-	125	125	-	0.0%	125	-	Printing needs for HDC as they arise
01419104	55246	HD- Reference Material	-	100	-	100	100	-	0.0%	100	-	
		General Expenses Total	82	1,126	49	1,126	1,126	-	0.0%	1,126	-	
		<b>Historic District Commission Total</b>	<b>308</b>	<b>1,923</b>	<b>311</b>	<b>1,557</b>	<b>1,557</b>	<b>(366)</b>	<b>-19.0%</b>	<b>1,557</b>	<b>-</b>	<b>A</b>
<b>Heritage Commission</b>												
01419106	51200	HC- Sal/Wages PT	777	740	1,081	1,100	1,144	404	54.5%	1,100	(44)	Recording secretaries @ \$19.44 per hour
		Salaries Total	777	740	1,081	1,100	1,144	404	54.5%	1,100	(44)	
01419106	52200	HC- FICA	48	46	67	68	71	25	54.5%	68	(3)	Based on wages: 6.2%
01419106	52210	HC- Medicare	11	11	16	16	17	6	54.5%	16	(1)	Based on wages: 1.45%
		Benefits Total	59	57	83	84	88	31	55.4%	84	(4)	
01419106	55058	HC- Contract Services	-	1	-	1	1	-	0.0%	1	-	
01419106	55088	HC- Dues	-	50	-	50	50	-	0.0%	50	-	
01419106	55091	HC- Education/Training	-	200	-	200	200	-	0.0%	200	-	Min. training allotment for board members
01419106	55138	HC- Grant Matching	-	1	-	1	1	-	0.0%	1	-	
01419106	55224	HC- Postage	-	25	-	25	25	-	0.0%	25	-	Expenses are estimated for Heritage Commission case administration
01419106	55227	HC- Printing	-	35	-	35	35	-	0.0%	35	-	
		General Expenses Total	-	312	-	312	312	-	0.0%	312	-	
01419106	55347	Transfer Out	57	-	-	-	-	-	-	-	-	Year End Balance Transfer
			57	-	-	-	-	-	-	-	-	
		<b>Heritage Commission Total</b>	<b>893</b>	<b>1,109</b>	<b>1,163</b>	<b>1,496</b>	<b>1,544</b>	<b>435</b>	<b>39.2%</b>	<b>1,496</b>	<b>(48)</b>	<b>A</b>
		<b>Total Planning &amp; Development</b>	<b>692,029</b>	<b>765,823</b>	<b>611,475</b>	<b>802,157</b>	<b>791,985</b>	<b>26,162</b>	<b>3.4%</b>	<b>791,473</b>	<b>(512)</b>	
<b>Police Department</b>												

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Police												
	51110	Sal/Wages FT	1,863,250	1,966,070	1,563,099	2,036,094	2,048,979	82,909	4.2%	2,040,789	(8,190)	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%	17,300	-	Per Police CBA
	51121	Sal/Wages Incentive	12,094	3,000	900	2,500	2,500	(500)	-16.7%	2,500	-	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%	19,749	-	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%	50,043	-	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%	97,190	-	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%	102,345	-	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%	1,250	-	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%	22,020	-	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%	68,409	-	Contract item
	51425	Firearm Incentive	-	3,000	500	2,500	2,500	(500)	-16.7%	2,500	-	Contract item - \$1000 stipend for being an instructor (4 instructors)
	51430	Field Training Incentive OT	-	7,997	-	5,125	5,125	(2,872)	-35.9%	5,125	-	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%	12,436	-	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%	17,500	-	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%	16,441	-	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	2,483,787	111,278	4.7%	2,475,597	(8,190)	
	52100	Health Insurance	441,532	520,619	436,763	654,636	630,778	110,159	21.2%	630,778	-	18.7% increase in the premium rate
	52110	Dental Insurance	35,078	40,584	33,183	46,569	45,078	4,494	11.1%	45,078	-	5.0% increase in the premium rate
	52120	Life Insurance	1,669	1,515	1,288	1,584	1,584	69	4.6%	1,584	-	No increase
	52130	LTD Insurance	1,092	959	808	960	960	1	0.1%	960	-	No increase
	52200	FICA	9,110	10,248	8,047	10,590	10,706	458	4.5%	10,642	(64)	Based on wages: 6.2%
	52210	Medicare	31,737	34,401	26,653	35,800	36,015	1,614	4.7%	35,896	(119)	Based on wages: 1.45%
	52300	Retirement Town	21,308	22,363	18,701	22,436	22,642	279	1.2%	22,511	(131)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
	52310	Retirement Police	656,554	660,681	516,283	684,786	688,281	27,600	4.2%	686,064	(2,217)	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	1,436,044	144,674	11.2%	1,433,513	(2,531)	

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	55001	Accreditation	6,483	6,483	6,482	7,249	7,249	766	11.8%	6,483	(766)	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%	1,200	-	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%	7,500	3,000	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%	5,805	-	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%	21,318	16,833	Certified Computer Solutions contract expires 3/2025. \$1,495 a month for three months. The new IT services will be budgetted by Town IT.
	55050	Conf/Room/Meals	-	3,000	3,685	3,000	3,000	-	0.0%	3,000	-	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%	10,800	(1,600)	Contractual item cost
	55088	Dues	9,005	8,993	5,780	8,993	8,993	-	0.0%	8,993	-	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%	17,000	(3,000)	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%	44,537	2,167	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%	43,420	3,512	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%	7,500	-	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	-	-	(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%	5,000	-	Covers drug investigation costs and equipment

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	55190	Mobile Communications	4,170	3,904	3,802	3,904	3,904	0	0.0%	3,904	-	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.
	55193	Munitions	15,446	15,700	14,407	15,700	15,700	-	0.0%	15,700	-	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%	5,725	-	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%	11,800	-	Department wide office supplies
	55224	Postage	1,073	1,000	1,015	1,000	1,000	-	0.0%	1,000	-	Postage costs for mailings
	55270	Software Agreement	21,208	27,314	25,664	26,002	26,002	(1,312)	-4.8%	27,314	1,312	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%	16,200	(2,530)	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%	21,000	-	Covers repair costs for 19 vehicles
	55390	Comfort Dog Expenses	8,658	2,000	4,003	2,000	2,000	-	0.0%	2,000	-	Dog food, vet bills, equipment - this is OFFSET TO \$0 with UFO fundraising UFO
	55321	Veterinarian Service	75	750	120	750	750	-	0.0%	750	-	Contract with SPCA (\$750), unforeseen animal vet charges, rabies testing
	55104	Veterinarian Equipment	300	300	300	300	300	-	0.0%	300	-	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%	288,249	16,760	
		<b>Total Police Department</b>	<b>3,733,162</b>	<b>3,952,128</b>	<b>3,140,695</b>	<b>4,197,809</b>	<b>4,191,320</b>	<b>239,192</b>	<b>6.1%</b>	<b>4,197,359</b>	<b>6,039</b>	<b>A</b>
<b>Fire Department</b>												
	51110	Sal/Wages FT	2,112,614	2,218,998	1,855,157	2,255,765	2,262,012	43,014	1.9%	2,253,756	(8,256)	33 FT
	51121	Sal/Wages Incentive	16,550	18,585	-	19,170	19,270	685	3.7%	19,270	-	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%	19,038	-	Overtime for Vacation Leave Replacement
	51200	Sal/Wages PT	-	9,939	7,176	15,132	15,206	5,267	53.0%	14,982	(224)	1 PT: Emergency Management Director - 24 hrs. Monthly - 8 months in FY24
	51300	Sal/Wages Call Back OT	81,189	93,876	60,822	84,244	84,244	(9,632)	-10.3%	84,244	-	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%	13,919	-	Overtime for Personal Leave Replacement
	51400	Longevity Pay	1,850	1,950	-	1,950	1,950	-	0.0%	1,950	-	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%	24,943	-	Overtime for Sick Replacement

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	51420	Holiday Pay	109,908	113,074	5,250	115,367	114,846	1,772	1.6%	114,846	-	Holiday pay (12 holidays @ 12hrs)
	51600	Sal/Wages On Call	56	2,500	56	500	500	(2,000)	-80.0%	500	-	PT On-Call salaries
		Salaries Total	2,419,312	2,494,451	1,963,235	2,550,028	2,555,928	61,477	2.5%	2,547,448	(8,480)	
	52100	Health Insurance	532,500	579,394	452,728	673,453	613,439	34,045	5.9%	613,439	-	18.7% increase in the premium rate
	52110	Dental Insurance	41,428	43,957	36,064	49,515	46,532	2,575	5.9%	46,532	-	5.0% increase in the premium rate
	52120	Life Insurance	3,440	3,029	2,576	3,120	3,120	91	3.0%	3,120	-	No increase
	52130	LTD Insurance	1,065	959	803	960	960	1	0.1%	960	-	No increase
	52200	FICA	3,079	4,301	3,322	4,678	4,789	488	11.3%	4,717	(72)	Based on wages: 6.2%
	52210	Medicare	33,531	36,170	27,874	36,975	37,061	892	2.5%	36,938	(123)	Based on wages: 1.45%
	52300	Retirement Town	7,061	7,704	6,475	7,855	8,073	369	4.8%	7,953	(120)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
	52320	Retirement Fire	730,884	736,009	589,356	735,405	735,758	(251)	0.0%	733,626	(2,132)	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	1,449,732	38,209	2.7%	1,447,285	(2,447)	
	55019	Breathing Apparatus	5,922	5,450	5,236	5,615	5,615	165	3.0%	5,450	(165)	Breathing apparatus testing and repairs & air compressor certification and repairs
	55035	Chiefs Expenses	793	750	624	750	750	-	0.0%	750	-	expenses for meetings, dinners
	55038	Cistern Maintenance	899	900	-	-	-	(900)	-100.0%	900	900	Cistern & dry hydrant maintenance
	55041	Command Supplies	3,415	5,000	2,313	5,000	5,000	-	0.0%	5,000	-	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%	11,154	(358)	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%	5,000	4,000	Annual cost for Social Media Consultant and Community Relations Specialist.
	55224	Postage	86	250	92	200	200	(50)	-20.0%	250	50	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%	21,318	17,020	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%	250	250	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%	9,227	-	Annual Association Dues with multiple organizations
	55091	Education/Training	8,867	16,913	16,042	17,650	17,650	737	4.4%	16,913	(737)	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%	45,000	-	Necessary firefighting equipment purchases & replacement
	55123	Fire Prevention Supplies	5,193	6,722	4,529	6,822	6,822	100	1.5%	6,722	(100)	NFPA annual membership & Fire Prevention & Investigation Supplies
	55128	Fuel	18,638	21,214	15,241	19,950	19,950	(1,264)	-6.0%	21,214	1,264	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%	3,450	(650)	Small tool & equipment repair
	55133	General Expenses	3,642	3,620	1,993	3,600	3,600	(20)	-0.6%	3,620	20	Background investigations, Water, Emergency scene rehab. supplies, etc.

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	55144	Hazmat Supplies	1,695	2,686	1,672	2,686	2,686	-	0.0%	2,686	-	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%	5,812	12	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%	6,095	-	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%	2,660	210	Lease Agreements/Service Contacts (copies)
	55200	Office Supplies	2,424	2,500	1,255	2,300	2,300	(200)	-8.0%	2,500	200	Office Supplies for entire Fire Department (copies)
	55214	Physicals	1,526	1,700	1,022	1,700	1,700	-	0.0%	1,700	-	Pre-employment physicals for new hires
	55050	Conf/Room/Meals	1,179	4,500	2,067	4,000	4,000	(500)	-11.1%	4,500	500	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%	54,082	33,082	Turnout gear replacement (4 sets in '25), inspection & repairs. <b>1-YEAR REDUCTION</b>
	55237	Radio Repairs/Maintenance	4,757	5,740	3,649	5,700	5,700	(40)	-0.7%	5,740	40	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%	11,149	(2,810)	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%	3,500	-	Laundry & misc bldg. cleaning supplies
	55308	Travel Reimbursement		1,195	78	1,195	1,195	-	0.0%	1,195	-	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%	26,661	-	Uniforms for 32 FT employees, 2 Call members
	55319	Vehicle Maintenance	41,604	42,255	23,803	43,500	43,500	1,245	2.9%	42,255	(1,245)	Vehicle Maintenance, Inspections, Tires, Annual Pump and Aerial Testing and Certifications, Plymo-Vent Exhaust Capture System
	55264	Shelter Equipment	-	1	-	1	1	-	0.0%	1	-	Agreement with SAU16 to provide shelter food/supplies
	55095	Emergency Management Equipment	1,950	2,500	-	2,500	2,500	-	0.0%	2,500	-	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%	1	-	FEMA line if needed
	55118	FEMA Reimb - Force Equip	-	1	-	1	1	-	0.0%	1	-	FEMA line if needed
		General Expenses Total	308,678	329,256	217,959	277,773	277,773	(51,483)	-15.6%	329,256	51,483	
	57006	Capital Outlay	-	1	-	1	1	-	0.0%	1	-	\$1 place holder if grant funds become available
		Capital Outlay Total	-	1	-	1	1	-	0.0%	1	-	
		<b>Total Fire Department</b>	<b>4,080,978</b>	<b>4,235,231</b>	<b>3,300,393</b>	<b>4,339,763</b>	<b>4,283,434</b>	<b>48,203</b>	<b>1.1%</b>	<b>4,323,990</b>	<b>40,556</b>	<b>A</b>
<b>Public Safety Shared Services</b>												

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<b>Dispatch</b>												
01429905	51110	PDD- Sal/Wages FT	193,292	233,513	162,026	242,059	242,456	8,943	3.8%	242,456	-	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%	3,755	-	Per Police CBA
01429905	51121	PDD- Sal/Wages Incentive Reg	4,059	500	1,414	500	500	-	0.0%	500	-	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%	4,259	-	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%	10,561	-	Overtime for Vacation Leave Replacement
01429905	51200	PDD- Sal/Wages PT	543	2,500	-	2,500	2,596	96	3.8%	2,596	-	Reduced budget for one at several shifts a month
01429905	51300	PDD-Sal/Wages OT	17,063	4,836	16,333	10,008	10,008	5,172	106.9%	10,008	-	Covers cost in emergencies and regular coverage added \$3,000
01429905	51410	PDD-Sick Replacement OT	1,794	1,739	4,593	2,218	2,218	479	27.5%	2,218	-	Covers OT for Dispatchers out sick
01429905	51420	PDD-Holiday Pay	10,188	10,791	3,358	11,267	11,267	476	4.4%	11,267	-	contract item
01429905	51430	PDD-Sal/Wages FTO Incentive	-	3,390	1,499	3,489	3,489	99	2.9%	3,489	-	contract item
01429905	51450	PDD-Education Incentive	2,208	2,000	2,000	3,250	3,250	1,250	62.5%	3,250	-	contract item
		Salaries Total	248,760	275,478	209,187	293,866	294,359	18,881	6.9%	294,359	-	
01429905	52100	PDD-Health Insurance	66,359	105,239	63,248	109,246	114,156	8,917	8.5%	114,156	-	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%	7,459	-	5.0% increase in the premium rate
01429905	52120	PDD-Life Insurance	231	230	160	240	240	10	4.3%	240	-	No increase
01429905	52200	PDD-FICA	15,460	17,080	13,044	18,220	18,250	1,171	6.9%	18,250	-	Based on wages: 6.2%
01429905	52210	PDD-Medicare	3,609	3,994	3,051	4,261	4,268	274	6.9%	4,268	-	Based on wages: 1.45%
01429905	52300	PDD-Retirement Town	33,645	36,934	28,227	38,251	38,230	1,296	3.5%	38,230	-	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	124,213	171,112	112,585	177,677	182,603	11,491	6.7%	182,603	-	
01429905	55105	PDD-Equipment Maintenance	16,479	25,325	21,860	25,325	25,325	-	0.0%	25,325	-	2-way comms maintenance/service contracts, Acorn VS logger. Contracts paid at the end of the year. Dispatch 4G failovers
01429905	55108	PDD-Equipment Repair	1,815	5,800	-	5,800	5,800	-	0.0%	5,800	-	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%	550	-	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%	31,675	-	
		<b>Dispatch Total</b>	<b>391,762</b>	<b>478,265</b>	<b>344,083</b>	<b>503,218</b>	<b>508,637</b>	<b>30,372</b>	<b>6.4%</b>	<b>508,637</b>	<b>-</b>	<b>A</b>
<b>Health</b>												
01441105	51110	FH- Sal/Wages FT	56,822	72,509	60,275	76,178	78,356	5,847	8.1%	77,156	(1,200)	1 FT: Health Officer
		Salaries Total	56,822	72,509	60,275	76,178	78,356	5,847	8.1%	77,156	(1,200)	
01441105	52100	FH- Health Insurance	19,639	-	-	-	-	-	-	-	-	
01441105	52110	FH- Dental Insurance	1,425	569	-	597	597	28	4.9%	597	-	5.0% increase in the premium rate
01441105	52120	FH- Life Insurance	90	92	80	96	96	4	4.3%	96	-	No increase
01441105	52200	FH- FICA	3,325	4,496	3,737	4,723	4,858	363	8.1%	4,784	(74)	Based on wages: 6.2%
01441105	52210	FH- Medicare	778	1,051	874	1,105	1,136	85	8.1%	1,119	(17)	Based on wages: 1.45%
01441105	52300	FH- Town Retirement	7,672	9,810	8,155	10,002	10,280	470	4.8%	10,127	(153)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec



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		Benefits Total	32,927	16,018	12,846	16,523	16,967	949	5.9%	16,723	(244)	
01441105	55293	FH- Supplies	291	600	313	600	600	-	0.0%	600	-	Health Inspection and office supplies
01441105	55224	FH- Postage	31	50	56	96	96	46	92.0%	50	(46)	Health Dept. mailings
01441105	55055	FH- Consulting	-	1	-	1	1	-	0.0%	1	-	
01441105	55190	FH- Mobile Communications	996	996	581	996	996	-	0.0%	996	-	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%	34,500	-	Mosquito control maintenance contract costs
01441105	55270	FH- Software Agreement	2,600	2,640	2,640	2,640	2,640	-	0.0%	2,640	-	Relevant FoodCode Pro forms and reporting
01441105	55308	FH- Travel Reimbursement	117	200	220	480	480	280	140.0%	200	(280)	Mileage reimbursement for Health Officer
01441105	55050	FH- Conf/Room/Meals	874	795	270	1,225	1,225	430	54.1%	795	(430)	Training, Meeting and Seminars for Health Officer
01441105	55088	FH- Dues	90	90	90	90	90	-	0.0%	90	-	Health Dept. dues & memberships
01441105	55091	FH- Education/Training	-	1,500	1,545	6,941	6,941	5,441	362.7%	1,500	(5,441)	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%	41,372	(6,197)	
		<b>Health Total</b>	<b>131,750</b>	<b>129,899</b>	<b>106,438</b>	<b>140,270</b>	<b>142,892</b>	<b>12,993</b>	<b>10.0%</b>	<b>135,251</b>	<b>(7,641)</b>	<b>A</b>
		<b>Total Public Safety Shared Services</b>	<b>523,511</b>	<b>608,164</b>	<b>450,520</b>	<b>643,488</b>	<b>651,529</b>	<b>43,365</b>	<b>7.1%</b>	<b>643,888</b>	<b>(7,641)</b>	
<b>Public Works - General Fund</b>												
<b>Administration &amp; Engineering</b>												
01431101	51110	PWA- Sal/Wages FT	285,265	632,441	361,045	671,940	689,865	57,424	9.1%	683,839	(6,026)	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%	300	-	1- PT-recording secretary for River Committee @ \$19.44/hr
01431101	51300	PWA- Sal/Wages OT	635	700	577	700	700	-	0.0%	700	-	
		Salaries Total	295,278	633,363	361,922	672,940	690,865	57,502	9.1%	684,839	(6,026)	
01431101	52100	PWA- Health Insurance	51,564	136,300	43,354	140,320	138,300	2,000	1.5%	138,300	-	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%	10,702	-	5.0% increase in the premium rate
01431101	52120	PWA- Life Insurance	291	551	288	624	624	73	13.2%	624	-	No increase
01431101	52130	PWA- LTD Insurance	94	959	752	960	960	1	0.1%	960	-	No increase
01431101	52200	PWA- FICA	17,578	39,269	21,887	41,722	42,834	3,565	9.1%	42,460	(374)	Based on wages: 6.2%
01431101	52210	PWA- Medicare	4,111	9,184	5,119	9,758	10,018	834	9.1%	9,930	(87)	Based on wages: 1.45%
01431101	52300	PWA- Retirement Town	38,412	85,664	48,251	88,327	90,598	4,934	5.8%	89,830	(768)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	116,021	283,539	124,284	292,413	294,036	10,497	3.7%	292,806	(1,230)	
01431101	55003	PWA- Drug/Alcohol Testing	779	1,200	480	1,200	1,200	-	0.0%	1,200	-	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%	3,000	-	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%	1	-	Moved to CIP

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01431101	55088	PWA- Dues	748	700	1,124	1,270	1,270	570	81.4%	700	(570)	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%	2,000	-	Education and training for staff (NHMA, NHDES, NEPW Association)
01431101	55128	PWA- Fuel	368	1,500	2,168	1,500	1,500	-	0.0%	1,500	-	Dir & Eng vehicles \$2.84/gal
01431101	55133	PWA- General Expenses	878	1,200	797	1,000	1,000	(200)	-16.7%	1,200	200	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%	1	-	Damage repairs on insurance claims
01431101	55181	PWA- Master Fuel Account	(11,367)	1	(4,965)	1	1	-	0.0%	1	-	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%	1,200	(100)	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%	10,000	-	Gen office supplies \$6500; Eng supplies \$3500: plotter paper & ink, field books, Town Standards, scanning plans; 60% of copier billing
01431101	55224	PWA- Postage	306	500	269	550	550	50	10.0%	500	(50)	General day to day mailings
01431101	55237	PWA- Radio Repairs	-	600	-	300	300	(300)	-50.0%	600	300	4 Desk sets, 6 portables, 42 vehicle units
01431101	55238	PWA- Radio Replacement	-	1,000	-	500	500	(500)	-50.0%	1,000	500	Digital repeater to communicate with Fire & Police
01431101	55319	PWA- Vehicle Maintenance	18	600	230	600	600	-	0.0%	600	-	Dir & Eng vehicles
		<b>General Expenses Total</b>	<b>8,420</b>	<b>23,503</b>	<b>9,920</b>	<b>23,223</b>	<b>23,223</b>	<b>(280)</b>	<b>-1.2%</b>	<b>23,503</b>	<b>280</b>	
01431101	55998	PWA- Due from Water Fund	(156,662)	(183,333)	(87,888)	(193,006)	(196,916)	(13,583)	7.4%	(195,464)	1,451	20% Water Fund offset
01431101	55999	PWA- Due from Sewer Fund	(156,662)	(183,333)	(87,888)	(193,006)	(196,916)	(13,583)	7.4%	(195,464)	1,451	20% Sewer Fund offset
		<b>Due from Water/Sewer Funds Total</b>	<b>(313,324)</b>	<b>(366,665)</b>	<b>(175,776)</b>	<b>(386,012)</b>	<b>(393,832)</b>	<b>(27,167)</b>	<b>7.4%</b>	<b>(390,928)</b>	<b>2,904</b>	
		<b>Administration &amp; Engineering Total</b>	<b>106,395</b>	<b>573,740</b>	<b>320,350</b>	<b>602,564</b>	<b>614,292</b>	<b>40,552</b>	<b>7.1%</b>	<b>610,220</b>	<b>(4,072)</b>	<b>A</b>
<b>Highways and Streets</b>												
01431202	51110	HWY- Sal/Wages FT	693,885	751,574	596,858	758,049	761,348	9,774	1.3%	759,551	(1,797)	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%	1	-	Intern, Summer/Fall laborer
01431202	51121	HWY- Sal/Wages Incentive Reg	2,750	2,750	-	2,750	2,750	-	0.0%	2,750	-	Per SEIU CBA
01431202	51300	HWY- Sal/Wages OT	22,482	20,000	16,847	20,000	20,000	-	0.0%	20,000	-	Emergency ops, callouts, flood watch, voting
01431202	51310	HWY- Sal/Wages Stand-By	7,280	7,280	6,160	10,920	10,920	3,640	50.0%	10,920	-	After hours on-call status, \$210/wk
01431202	51400	HWY- Longevity Pay	6,850	7,050	-	7,150	7,150	100	1.4%	7,150	-	6 FT per union contract
		<b>Salaries Total</b>	<b>733,532</b>	<b>788,655</b>	<b>619,865</b>	<b>798,870</b>	<b>802,169</b>	<b>13,514</b>	<b>1.7%</b>	<b>800,372</b>	<b>(1,797)</b>	
01431202	52100	HWY- Health Insurance	177,378	180,623	159,084	234,598	234,598	53,975	29.9%	234,598	-	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%	14,983	-	5.0% increase in the premium rate
01431202	52120	HWY- Life Insurance	657	597	497	624	624	27	4.5%	624	-	No increase
01431202	52200	HWY- FICA	43,548	48,897	36,664	49,530	49,734	838	1.7%	49,623	(111)	Based on wages: 6.2%
01431202	52210	HWY- Medicare	10,185	11,435	8,575	11,584	11,631	196	1.7%	11,605	(26)	Based on wages: 1.45%
01431202	52300	HWY- Retirement Town	102,226	106,705	83,868	104,920	105,144	(1,561)	-1.5%	104,915	(229)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		<b>Benefits Total</b>	<b>345,572</b>	<b>364,305</b>	<b>299,427</b>	<b>416,239</b>	<b>416,714</b>	<b>52,409</b>	<b>14.4%</b>	<b>416,348</b>	<b>(366)</b>	

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01431202	55013	HWY- Asphalt Reclamation	-	5,000	-	5,000	5,000	-	0.0%	5,000	-	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%	5,500	-	Maintenance and repair of 7 Town-owned bridges
01431202	55066	HWY- Culvert Repairs/Replacement	-	3,000	-	3,000	3,000	-	0.0%	3,000	-	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%	2,500	-	Dam & abutment concrete & mechanical repairs at Pickpocket, Colcord, Sloans Brook
01431202	55072	HWY - Dam Registration	1,900	400	-	400	400	-	0.0%	400	-	Annual NHDES fees (due December) Sloans Brook
01431202	55091	HWY- Education/Training	2,210	1,500	1,643	1,500	1,500	-	0.0%	1,500	-	Classes, licensing (CDL, UNH Tech Transfer classes)
01431202	55096	HWY- Emergency Traffic Control	146	500	-	500	500	-	0.0%	500	-	Uniformed officer in high traffic, emergencies
01431202	55107	HWY- Equipment Rentals	4,361	4,500	706	4,500	4,500	-	0.0%	4,500	-	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%	25,000	(500)	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%	4,000	-	Repl/repair hand tools: compacter, hand-saw, chainsaws, small power tools
01431202	55190	HWY- Mobile Communications	-	1	-	1	1	-	0.0%	1	-	Repl/repair hand tools: compacter, hand-saw, chainsaws, small power tools
01431202	55212	HWY- Phone Reimbursement	2,410	2,400	1,191	2,800	2,800	400	16.7%	2,400	(400)	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%	5,000	(1,000)	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%	8,000	-	Sign replacement for retro reflectivity, damages.
01431202	55285	HWY- Storm Drain Repair	2,802	6,000	1,853	6,000	6,000	-	0.0%	6,000	-	Repair drain castings. 1,305 catch basins
01431202	55286	HWY- Street Marking	33,744	35,000	33,714	35,000	35,000	-	0.0%	35,000	-	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%	18,000	-	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%	55,535	30,535	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%	7,400	-	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%	50,000	(10,000)	Maintenance of all dept vehicles and equip
01431202	55337	HWY- Weed Control	8,000	9,000	9,000	9,000	9,000	-	0.0%	9,000	-	Along medians & curbing; contract w/licensed herbicide applicator, \$1K switch from Roundup to pre-emergent.

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		General Expenses Total	197,749	248,236	177,891	229,601	229,601	(18,635)	-7.5%	248,236	18,635	
01431202	55251	HWY-Road Paving/Maintenance	645,964	550,000	503,571	700,000	625,000	75,000	13.6%	550,000	(75,000)	Incl crack sealing, reconstruction, etc.
01431202	55067	HWY- Culvert Replacement	-	5,000	-	5,000	5,000	-	0.0%	5,000	-	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%	15,000	5,000	Sidewalks and curbing, minor repair & replacements
01431202	55284	HWY- Storm Drain Cleaning	26,715	30,000	-	30,000	30,000	-	0.0%	30,000	-	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	670,000	70,000	11.7%	600,000	(70,000)	
		<b>Highways &amp; Streets Total</b>	<b>1,952,058</b>	<b>2,001,196</b>	<b>1,601,543</b>	<b>2,189,710</b>	<b>2,118,484</b>	<b>117,288</b>	<b>5.9%</b>	<b>2,064,956</b>	<b>(53,528)</b>	<b>A</b>
<b>Snow Removal</b>												
01431903	51300	PS- Sal/Wages - OT Snow	59,778	70,000	42,696	70,000	70,000	-	0.0%	70,000	-	Includes Mechanic
01431903	51200	PS- Salaries/Wages PT	65	1,733	1,890	1,815	1,815	82	4.7%	1,815	-	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%	71,815	-	
01431903	52200	PS- FICA	3,710	4,448	2,760	4,453	4,453	5	0.1%	4,453	-	Based on wages: 6.2%
01431903	52210	PS- Medicare	868	1,040	645	1,041	1,041	1	0.1%	1,041	-	Based on wages: 1.45%
01431903	52300	PS- Retirement Town	9,184	9,471	5,768	9,198	9,198	(273)	-2.9%	9,198	-	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%	14,692	-	
01431903	55026	PS- Calcium Chloride	-	1	-	1	1	-	0.0%	1	-	Salt additive used during harsh temperature
01431903	55061	PS- Contracted Snow Removal	-	25,000	-	1	1	(24,999)	-100.0%	25,000	24,999	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%	1	-	Expenses declared winter emergencies
01431903	55119	PS- FEMA Reimb Force Labor	-	1	-	1	1	-	0.0%	1	-	Expenses declared winter emergencies
01431903	55128	PS- Fuel	15,874	17,000	11,580	17,000	17,000	-	0.0%	17,000	-	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%	3,500	-	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%	80,000	-	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%	80,000	-	Deicer for Town roads, sidewalks, parking lots
01431903	55259	PS- Sand	309	2,000	876	2,000	2,000	-	0.0%	2,000	-	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%	20,500	-	Repair snow plows and snow removal equipment
		General Expenses Total	304,066	228,003	198,700	203,004	203,004	(24,999)	-11.0%	228,003	24,999	
		<b>Snow Removal Total</b>	<b>377,671</b>	<b>314,696</b>	<b>252,459</b>	<b>289,511</b>	<b>289,511</b>	<b>(25,185)</b>	<b>-8.0%</b>	<b>314,510</b>	<b>24,999</b>	<b>A</b>

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<b>Solid Waste Disposal</b>												
01432304	51200	SW- Sal/Wages PT	21,202	23,962	19,622	25,175	24,951	989	4.1%	24,554	(397)	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	5,785	1,785	44.6%	4,000	(1,785)	OT for Highway employees assigned to Transfer Station
		Salaries Total	22,425	27,962	19,938	29,175	30,736	2,774	9.9%	28,554	(2,182)	
01432304	52200	SW- FICA	1,390	1,734	1,236	1,809	1,906	172	9.9%	1,770	(135)	Based on wages: 6.2%
01432304	52210	SW- Medicare	325	405	289	423	446	40	9.9%	414	(32)	Based on wages: 1.45%
												Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
01432304	52300	SW-Retirement	76	541	-	526	526	(15)	-2.8%	526	-	
		Benefits Total	1,792	2,680	1,525	2,758	2,878	198	7.4%	2,710	(168)	
01432304	55018	SW- Blue Bags	40,133	78,000	92,473	120,000	120,000	42,000	53.8%	78,000	(42,000)	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%	14,500	(1,500)	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%	1,198,500	(112,180)	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%	15,000	-	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%	200	-	Solid waste training
01432304	55092	SW- Electricity	1,608	2,000	1,061	2,000	2,000	-	0.0%	2,000	-	Transfer station building
01432304	55093	SW- Electronic Waste Expense	7,858	10,000	4,766	10,000	10,000	-	0.0%	10,000	-	Removal of electronic waste collected at Transfer Station, offset by sticker revenue
01432304	55127	SW- Freon Waste Expense	550		300			-			-	
01432304	55150	SW- Household Haz Waste Removal	48,605	30,000	-	35,000	35,000	5,000	16.7%	30,000	(5,000)	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%	52,706	1,206	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%	1,500	-	Hauling charge to remove metals & white goods
01432304	55201	SW- Operations Maintenance	3,531	6,000	4,438	6,000	6,000	-	0.0%	6,000	-	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%	26,000	-	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%	1,500	(1,000)	Stickers and garbage litter bags for Town & Public Works Offices to sell

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01432304	55300	SW- Tire Disposal	228	2,000	320	1,000	1,000	(1,000)	-50.0%	2,000	1,000	Disposal of Town tires
01432304	55366	SW- Yard Waste	16,532	16,856	8,428	17,193	17,193	337	2.0%	16,856	(337)	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%	2,950	(1,002)	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%	1,457,712	(160,813)	
		<b>Solid Waste Disposal Total</b>	<b>1,432,155</b>	<b>1,488,354</b>	<b>1,063,948</b>	<b>1,650,458</b>	<b>1,652,139</b>	<b>163,785</b>	<b>11.0%</b>	<b>1,488,976</b>	<b>(163,163)</b>	<b>A</b>
<b>Street Lights</b>												
01431605	55092	PW- Electricity- Street Lights	135,760	160,000	95,692	140,000	140,000	(20,000)	-12.5%	160,000	20,000	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%	9,000	2,000	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%	169,000	22,000	
		<b>Street Lights Total</b>	<b>142,251</b>	<b>169,000</b>	<b>98,738</b>	<b>147,000</b>	<b>147,000</b>	<b>(22,000)</b>	<b>-13.0%</b>	<b>169,000</b>	<b>22,000</b>	<b>A</b>
<b>Stormwater</b>												
01431118	55293	STW- Supplies		2,700	2,937	2,700	2,700	-	0.0%	2,700	-	Pet waste bags (Town Clerk & Highway), plotter supplies (ink, printheads, paper)
01431118	55058	STW- Contracted Services	51,317	57,100	5,364	57,100	57,100	-	0.0%	57,100	-	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%	480	-	Tablet/mifi 12 months @ \$40/mo.
01431118	55291	STW- Subscriptions	-	4,080	-	4,080	4,080	-	0.0%	4,080	-	GPS, SmartNet, PeopleForms subscriptions
01431118	55386	STW- Catch Basin Replacement	-	28,000	-	28,000	28,000	-	0.0%	28,000	-	Replace 7 Catch basins @ \$4k each (MS4 Permit requirement)
		General Expenses Total	51,317	92,360	8,301	92,360	92,360	-	0.0%	92,360	-	
		<b>Stormwater Total</b>	<b>51,317</b>	<b>92,360</b>	<b>8,301</b>	<b>92,360</b>	<b>92,360</b>	<b>-</b>	<b>0.0%</b>	<b>92,360</b>	<b>-</b>	<b>A</b>
		<b>Subtotal before Maintenance</b>	<b>4,061,846</b>	<b>4,639,346</b>	<b>3,345,338</b>	<b>4,971,603</b>	<b>4,913,786</b>	<b>274,440</b>	<b>5.9%</b>	<b>4,740,022</b>	<b>(173,764)</b>	
<b>Public Works - Maintenance</b>												
<b>General</b>												
01419406	51110	PM- Sal/Wages FT	227,512	249,063	169,432	257,956	260,792	11,729	4.7%	259,286	(1,506)	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	40,769	1,614	4.1%	40,121	(648)	1 PT Custodian @ 34hr per week
01419406	51300	PM- Sal/Wages OT	6,300	7,000	3,475	7,000	7,000	-	0.0%	7,000	-	Emergencies, callouts
01419406	51310	PM- Sal/Wages Stand-By	5,060	7,280	6,160	10,920	10,920	3,640	50.0%	10,920	-	Pay for after hours on-call status, \$210/week
01419406	51400	PM- Longevity Pay	1,450	1,500	-	1,500	1,500	-	0.0%	1,500	-	1 FT per union contract

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01419406	51450	PM- Sal/Wages Education Incentive	-	750	-	-	-	(750)	-100.0%	-	-	
		Salaries Total	277,258	304,748	209,772	318,512	320,981	16,233	5.3%	318,827	(2,154)	
01419406	52100	PM- Health Insurance	36,594	60,262	26,495	71,515	48,437	(11,825)	-19.6%	48,437	-	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%	3,503	-	5.0% increase in the premium rate
01419406	52120	PM- Life Insurance	255	230	164	240	240	10	4.3%	240	-	No increase
01419406	52200	PM- FICA	16,749	18,894	12,554	19,748	19,901	1,006	5.3%	19,767	(134)	Based on wages: 6.2%
01419406	52210	PM- Medicare	3,917	4,419	2,936	4,618	4,654	235	5.3%	4,623	(31)	Based on wages: 1.45%
01419406	52300	PM- Retirement Town	32,843	35,935	23,981	36,431	36,741	806	2.2%	36,549	(192)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	93,505	124,496	68,437	137,546	113,476	(11,020)	-8.9%	113,119	(357)	
01419406	55048	PM- Computer Software	3,955	5,000	42	5,000	5,000	-	0.0%	5,000	-	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%	46,500	(23,500)	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
01419406	55069	PM- Custodial Supplies	17,290	22,000	12,275	20,000	20,000	(2,000)	-9.1%	22,000	2,000	All Town buildings' paper & cleaning products
01419406	55091	PM- Education/Training	620	800	-	200	200	(600)	-75.0%	800	600	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%	6,200	700	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%	300	-	Licenses for Electrician and HVAC Plumber Tech
01419406	55176	PM- Maintenance Bld Materials	1,073	1,200	733	1,200	1,200	-	0.0%	1,200	-	Stock paint, putty, nails, screws
01419406	55178	PM- Maintenance Tools	1,618	3,000	296	3,000	3,000	-	0.0%	3,000	-	HVAC Tech, plumber, elec. tools, replenish drill bits, small power tools
01419406	55190	PM- Mobile Communications	240	600	179	300	300	(300)	-50.0%	600	300	Maint. Superintendent cell phone
01419406	55257	PM- Safety Equipment	1,624	2,000	706	2,000	2,000	-	0.0%	2,000	-	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%	6,050	-	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%	15,000	(9,000)	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%	108,650	(28,900)	
		<b>General Maintenance Total</b>	<b>504,775</b>	<b>537,894</b>	<b>368,512</b>	<b>593,608</b>	<b>572,007</b>	<b>34,113</b>	<b>6.3%</b>	<b>540,596</b>	<b>(31,411)</b>	<b>A</b>
<b>Town Buildings</b>												
		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%	17,835	(1,000)	Water/Sewer bills for Town Buildings
		Town Buildings- Building Maintenance	82,608	79,500	71,945	94,000	94,000	14,500	18.2%	79,500	(14,500)	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%	75,850	3,600	Natural Gas for Town Buildings

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		Town Buildings- Electricity	96,516	98,950	79,533	100,450	100,450	1,500	1.5%	98,950	(1,500)	Electricity for Town Buildings, Incl. Swasey Parkway & Raynes Barn
		Train Station- Supplies	980	3,800	153	3,000	3,000	(800)	-21.1%	3,800	800	Light fixtures, electrical breakers, signage
		Train Station- Platform Lease Liability	19,200	23,600	27,636	28,021	28,021	4,421	18.7%	23,600	(4,421)	Platform Lease Liability Insurance for Train Station
		Train Station- Platform Lease	3,537	4,076	3,655	4,076	4,076	0	0.0%	4,076	-	Platform Lease for Train Station
		<b>Town Buildings Total</b>	<b>292,985</b>	<b>303,611</b>	<b>250,204</b>	<b>320,632</b>	<b>320,632</b>	<b>17,021</b>	<b>5.6%</b>	<b>303,611</b>	<b>(17,021)</b>	<b>A</b>
<b>Maintenance Projects</b>												
01419406	55177	PM- Maintenance Projects	81,792	100,000	38,773	100,000	100,000	-	0.0%	100,000	-	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
		<b>Total Maintenance Projects</b>	<b>81,792</b>	<b>100,000</b>	<b>38,773</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>0.0%</b>	<b>100,000</b>	<b>-</b>	<b>A</b>
		<b>Town Maintenance/Buildings Total</b>	<b>879,553</b>	<b>941,505</b>	<b>657,489</b>	<b>1,014,240</b>	<b>992,639</b>	<b>51,134</b>	<b>5.4%</b>	<b>944,207</b>	<b>(48,432)</b>	
<b>Mechanics/Garage:</b>												
01419415	51110	PG- Sal/Wages FT	114,209	171,090	102,867	173,680	173,680	2,590	1.5%	173,680	-	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%	3,000	-	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%	750	-	
		Salaries Total	122,077	174,840	106,908	177,430	177,430	2,590	1.5%	177,430	-	
01419415	52100	PG- Health Insurance	33,098	67,480	32,510	80,132	80,132	12,652	18.7%	80,132	-	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%	4,774	-	5.0% increase in the premium rate
01419415	52120	PG- Life Insurance	67	138	76	144	144	6	4.3%	144	-	No increase
01419415	52200	PG- FICA	7,194	10,840	6,385	11,001	11,001	161	1.5%	11,001	-	Based on wages: 6.2%
01419415	52210	PG- Medicare	1,682	2,535	1,493	2,573	2,573	38	1.5%	2,573	-	Based on wages: 1.45%
01419415	52300	PG- Retirement Town	16,827	23,656	14,711	23,311	23,259	(397)	-1.7%	23,259	-	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%	121,883	-	
01419415	55128	PG- Fuel	827	1,800	1,014	1,500	1,500	(300)	-16.7%	1,800	300	Mechanics shop truck & forklift
01419415	55129	PG- Fuel Dispensing System	2,982	4,000	4,027	4,000	4,000	-	0.0%	4,000	-	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%	3,900	-	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%	5,000	-	Fluids, filters, bulbs, nuts & bolts for all Town
01419415	55319	PG- Vehicle Maintenance	1,824	2,000	1,316	2,000	2,000	-	0.0%	2,000	-	Maintenance Dept vehicles (5) + forklift
01419415	55338	PG- Weight Testing/Repair	-	1,000	360	1,000	1,000	-	0.0%	1,000	-	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%	17,700	300	
		<b>Mechanics/Garage Total</b>	<b>196,915</b>	<b>301,736</b>	<b>173,789</b>	<b>316,765</b>	<b>316,713</b>	<b>14,977</b>	<b>5.0%</b>	<b>317,013</b>	<b>300</b>	<b>A</b>
		<b>Total Public Works</b>	<b>5,138,314</b>	<b>5,882,587</b>	<b>4,176,616</b>	<b>6,302,608</b>	<b>6,223,138</b>	<b>340,551</b>	<b>5.8%</b>	<b>6,001,242</b>	<b>(221,896)</b>	<b>A</b>



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<b>Welfare &amp; Human Services</b>												
<b>Welfare</b>												
01444110	51110	WE- Sal/Wages FT	9,394	-	-	-	-	-	-	-	-	
01444110	51200	WE- Sal/Wages PT		39,651	14,131	46,840	46,519	6,868	17.3%	45,745	(774)	New PT Welfare/ Human Services Administrator (9 mos in 2024)
		Salaries Total	9,394	39,651	14,131	46,840	46,519	6,868	17.3%	45,745	(774)	
01444110	52200	WE- FICA	547	2,458	876	2,904	2,884	426	17.3%	2,836	(48)	Based on wages: 6.2%
01444110	52210	WE- Medicare	128	575	205	679	675	100	17.3%	663	(11)	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	3,559	526	17.3%	3,499	(60)	
01444110	55025	WE - Direct Relief- Burial Expense	5,605	6,000	8,050	6,000	6,000	-	0.0%	6,000	-	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%	8,000	-	Above RCA utility asst. May advocate w/other agencies
01444110	55076	WE - Direct Relief-Food/Gas	27	250	-	250	250	-	0.0%	250	-	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%	7,000	1,000	Oil or gas/propane
01444110	55078	WE - Direct Relief -Medical	5,182	5,000	1,132	5,000	5,000	-	0.0%	5,000	-	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%	70,000	-	DR not included in other lines (car repairs, daycare, etc.)
01444110	55133	WE - Direct Relief Miscellaneous	2,144	4,400	2,193	4,000	4,000	(400)	-9.1%	4,400	400	Shelters unavailable or children/elderly/handicapped.
01444110	55541	WE - Direct Relief- Hotel	14,703	27,000	20,227	27,000	27,000	-	0.0%	27,000	-	
		Direct Relief Expenses Total	173,696	100,650	133,674	126,250	126,250	25,600	25.4%	127,650	1,400	
01444110	55050	WE- Conf/Room/Meals	365	200	201	200	200	-	0.0%	200	-	NHLWAA Quarterly & Annual Mtg
01444110	55088	WE- Dues	40	40	40	40	40	-	0.0%	40	-	NHLWAA \$40
01444110	55190	WE- Mobile Communications	150	180	54	400	400	220	122.2%	180	(220)	Town issued mobile phone
01444110	55198	WE- Office Equipment Leases				450	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%	150	-	notebooks, folders and desk supplies.
01444110	55224	WE- Postage	29	40	19	40	40	-	0.0%	40	-	Client/state/agencies - postage
01444110	55308	WE- Travel Reimbursement	42	150	56	150	150	-	0.0%	150	-	Local mtgs, NHMA Conf., NHLWAA Mtgs, Seminars
		General Expenses Total	744	760	611	1,430	1,430	670	88.2%	760	(670)	
		<b>Welfare Total</b>	<b>189,556</b>	<b>144,094</b>	<b>149,496</b>	<b>178,103</b>	<b>177,758</b>	<b>33,664</b>	<b>23.4%</b>	<b>177,654</b>	<b>(104)</b>	<b>A</b>
<b>Human Services</b>												
01444511	55360	HS- Human Services Funding	98,610	98,325	98,325	100,000	100,000	1,675	1.7%	98,325	(1,675)	See separate list (Human Services Funding Committee)
		<b>Human Services Total</b>	<b>98,610</b>	<b>98,325</b>	<b>98,325</b>	<b>100,000</b>	<b>100,000</b>	<b>1,675</b>	<b>1.7%</b>	<b>98,325</b>	<b>(1,675)</b>	<b>A</b>
		<b>Total Welfare &amp; Human Services</b>	<b>288,166</b>	<b>242,419</b>	<b>247,821</b>	<b>278,103</b>	<b>277,758</b>	<b>35,339</b>	<b>14.6%</b>	<b>275,979</b>	<b>(1,779)</b>	
<b>Parks &amp; Recreation</b>												
<b>Recreation</b>												
01452001	51110	PR- Sal/Wages FT	266,943	300,458	251,771	315,873	324,904	24,446	8.1%	319,927	(4,977)	4 FT: Director, Asst. Director, Rec Coord, C

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01452001	51200	PR- Sal/Wages PT				14,921	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	339,825	39,367	13.1%	319,927	(19,898)	
01452001	52100	PR- Health Insurance	53,727	60,883	51,985	93,743	90,227	29,344	48.2%	90,227	-	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%	4,397	-	5.0% increase in the premium rate
01452001	52120	PR- Life Insurance	417	321	320	384	384	63	19.6%	384	-	No increase
01452001	52130	PR- LTD Insurance	902	842	709	823	823	(19)	-2.3%	823	-	No increase
01452001	52200	PR- FICA	16,457	18,628	14,963	20,509	21,069	2,441	13.1%	19,835	(1,234)	Based on wages: 6.2%
01452001	52210	PR- Medicare	3,849	4,357	3,499	4,797	4,927	571	13.1%	4,639	(289)	Based on wages: 1.45%
01452001	52300	PR- Retirement Town	36,775	40,652	34,065	41,475	42,627	1,975	4.9%	41,992	(635)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
		Benefits Total	115,574	129,340	108,589	166,128	164,454	35,114	27.1%	162,297	(2,157)	
01452001	55088	PR- Dues	697	800	770	800	800	-	0.0%	800	-	NHRP/NRPA/NEPA Dues for Department Staff.
01452001	55224	PR- Postage	-	150	-	150	150	-	0.0%	150	-	Mailings
01452001	55293	PR- Supplies	1,261	1,500	1,500	1,500	1,500	-	0.0%	1,500	-	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%	5,000	-	Level Funded
		General Expenses Total	6,810	7,450	6,776	7,450	7,450	-	0.0%	7,450	-	
		<b>Recreation Total</b>	<b>389,327</b>	<b>437,248</b>	<b>367,137</b>	<b>504,372</b>	<b>511,729</b>	<b>74,481</b>	<b>17.0%</b>	<b>489,674</b>	<b>(22,055)</b>	<b>A</b>
<b>Parks</b>												
01452002	51110	PK- Sal/Wages FT	90,201	102,511	78,475	91,291	96,341	(6,170)	-6.0%	96,341	-	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%	4,500	-	OT for 2 FT Employees
		Salaries Total	94,703	107,011	81,088	95,791	100,841	(6,170)	-5.8%	100,841	-	
01452002	52100	PK- Health Insurance	7,217	10,544	8,787	46,326	12,521	1,977	18.8%	12,521	-	18.7% increase in the premium rate
01452002	52110	PK- Dental Insurance	407	1,668	474	2,685	1,751	83	5.0%	1,751	-	5.0% increase in the premium rate
01452002	52120	PK- Life Insurance	68	92	72	96	96	4	4.3%	96	-	No increase
01452002	52200	PK- FICA	5,795	6,635	4,931	5,939	6,252	(383)	-5.8%	6,252	-	Based on wages: 6.2%
01452002	52210	PK- Medicare	1,355	1,552	1,153	1,389	1,462	(89)	-5.8%	1,462	-	Based on wages: 1.45%
01452002	52300	PK- Retirement Town	13,044	14,479	10,724	12,587	13,221	(1,258)	-8.7%	13,221	-	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%	35,303	-	
01452002	55033	PK- Chem Toilet Rental	2,260	2,300	2,300	2,300	2,300	-	0.0%	2,300	-	Level Funded for 2025
01452002	55058	PK- Contract Services	68,908	69,350	58,331	69,350	69,350	-	0.0%	69,350	-	Mulching, Fertilization and Irrigation
01452002	55106	PK- Equipment Purchase	-	1	-	1	1	-	0.0%	1	-	
01452002	55108	PK- Equipment Repairs	1,133	850	479	850	850	-	0.0%	850	-	Level Funded for 2025
01452002	55109	PK- Equipment Supplies	7,780	7,800	6,441	7,800	7,800	-	0.0%	7,800	-	Level Funded, Typical use is Flags, field pa
01452002	55128	PK- Fuel	4,770	4,200	4,672	4,200	4,200	-	0.0%	4,200	-	Level Funded for 2025
01452002	55164	PK- Landscaping Supplies	12,664	14,500	13,743	14,500	14,500	-	0.0%	14,500	-	Level Funded for 2025
01452002	55239	PK- Park Maintenance	5,938	7,000	6,838	7,000	7,000	-	0.0%	7,000	-	Level Funded for 2025
01452002	55267	PK- Signs	670	700	700	500	500	(200)	-28.6%	700	200	Fewer Signs this year
01452002	55314	PK- Uniforms	662	900	416	900	900	-	0.0%	900	-	Level funded, Shoes, shirts, pants

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01452002	55319	PK- Vehicle Maintenance	1,996	2,000	1,914	2,500	2,500	500	25.0%	2,000	(500)	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%	109,601	(300)		
		<b>Parks Total</b>	<b>229,370</b>	<b>251,581</b>	<b>203,063</b>	<b>274,714</b>	<b>246,045</b>	<b>(5,536)</b>	<b>-2.2%</b>	<b>245,745</b>	<b>(300)</b>		<b>A</b>
		<b>Total Parks &amp; Recreation</b>	<b>618,696</b>	<b>688,829</b>	<b>570,200</b>	<b>779,086</b>	<b>757,774</b>	<b>68,945</b>	<b>10.0%</b>	<b>735,419</b>	<b>(22,355)</b>		
<b>Other Culture &amp; Recreation</b>													
<b>Other Culture &amp; Recreation</b>													
01452004	55036	OC- Christmas Lights	5,065	5,000	476	5,000	5,000	-	0.0%	5,000	-	Churchill's greenery, Unutil electric bill	
01452004	55037	OC- Christmas Parade	4,500	4,500	2,025	4,500	4,500	-	0.0%	4,500	-		Parade costs including bands, Police detail, etc.
01452004	55292	OC- Summer Concerts	8,000	9,000	8,100	9,000	9,000	-	0.0%	9,000	-	Summer concerts in Swasey Parkway-level funded	
		<b>Other Culture &amp; Recreation Total</b>	<b>17,565</b>	<b>18,500</b>	<b>10,602</b>	<b>18,500</b>	<b>18,500</b>	<b>-</b>	<b>0.0%</b>	<b>18,500</b>	<b>-</b>	<b>A</b>	
<b>Special Events</b>													
01452005	55112	SE- Exeter Brass Band	4,158	4,000	3,950	4,000	4,000	-	0.0%	4,000	-	Payments to brass band performers	
01452005	55320	SE- Veteran's Activities	4,012	4,000	3,743	4,000	4,000	-	0.0%	4,000	-	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%	8,000	(2,000)	Fireworks for AIM Festival, cost of fireworks have gone up and a need for police detail to keep residents from walking in shooting zone.	
		<b>Special Events Total</b>	<b>16,170</b>	<b>16,000</b>	<b>15,693</b>	<b>18,000</b>	<b>18,000</b>	<b>2,000</b>	<b>12.5%</b>	<b>16,000</b>	<b>(2,000)</b>	<b>A</b>	
		<b>Total Other Culture &amp; Recreation</b>	<b>33,735</b>	<b>34,500</b>	<b>26,294</b>	<b>36,500</b>	<b>36,500</b>	<b>2,000</b>	<b>5.8%</b>	<b>34,500</b>	<b>(2,000)</b>		
<b>Public Library</b>													
<b>Library</b>													
01455001	51110	LB- Sal/Wages FT	567,940	600,845	507,833	640,598	658,914	58,069	9.7%	648,821	(10,093)	9 FT Employees	
01455001	51200	LB- Sal/Wages PT	96,257	130,000	123,316	138,000	135,400	5,400	4.2%	131,500	(3,900)	PT Employees	
		Salaries Total	664,197	730,845	631,148	778,598	794,314	63,469	8.7%	780,321	(13,993)		
01455001	52100	LB- Health Insurance	94,853	114,260	91,662	122,879	122,879	8,619	7.5%	122,879	-	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%	6,267	-	5.0% increase in the premium rate	
01455001	52120	LB- Life Insurance	468	505	384	432	432	(73)	-14.5%	432	-	No increase	
01455001	52130	LB- LTD Insurance	1,128	959	814	960	960	1	0.1%	960	-	No increase	
01455001	52140	LB- Health Insurance Buyout	8,075	2,920	2,718	3,800	3,800	880	30.1%	3,800	-		
01455001	52200	LB- FICA	40,334	45,312	38,043	48,273	49,247	3,935	8.7%	48,380	(868)	Based on wages: 6.2%	
01455001	52210	LB- Medicare	9,433	10,597	8,897	11,290	11,518	920	8.7%	11,315	(203)	Based on wages: 1.45%	
01455001	52300	LB- Retirement Town	83,117	81,294	68,177	84,113	86,448	5,154	6.3%	85,161	(1,287)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec	
01455001	52500	LB- Unemployment Comp	175	176	176	184	184	8	4.5%	184	-	Primex	
01455001	52600	LB- Workers Comp Insurance	3,067	3,251	3,250	3,446	3,446	195	6.0%	3,446	-	Primex	
01455001	55172	LB- Liability Insurance	1,431	1,531	1,531	1,639	1,639	108	7.1%	1,639	-	Primex	
		Benefits Total	247,827	267,344	220,910	283,283	286,820	19,476	7.3%	284,463	(2,357)		
01455001	55233	LB- Public Services	187,854	187,500	187,500	200,500	200,500	13,000	6.9%	187,500	(13,000)	Appropriation for general Library expenses paid directly by Library	

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		General Expenses Total	187,854	187,500	187,500	200,500	200,500	13,000	6.9%	187,500	(13,000)	A
		<b>Total Library</b>	<b>1,099,877</b>	<b>1,185,689</b>	<b>1,039,558</b>	<b>1,262,381</b>	<b>1,281,634</b>	<b>95,945</b>	<b>8.1%</b>	<b>1,252,284</b>	<b>(29,350)</b>	<b>A</b>
<b>Debt Service &amp; Capital</b>												
<b>Debt Services</b>												
01471121	58003	Epping Rd Water Tank	105,000	105,000	105,000	105,000	105,000	-	0.0%	105,000	-	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%	54,700	-	2025 Final payment
01471121	58008	Linden St. Bridge/Culvert	70,000	65,000	65,000	64,700	64,700	(300)	-0.5%	64,700	-	2025 Final payment
01471121	58026	Lincoln Street Ph#2	97,188	97,188	97,188	97,188	97,188	-	0.0%	97,188	-	2032 Final payment
01471121	58029	Court Street Culvert	111,253	111,253	111,253	111,253	111,253	-	0.0%	111,253	-	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%	255,000	-	2035 Final payment
01471121	58043	Salem St. Utility Improvements	56,441	56,441	56,441	55,451	55,451	(990)	-1.8%	55,451	-	2036 Final payment
01471121	58044	Recreation Center Building	111,100	111,100	111,100	111,100	111,100	-	0.0%	111,100	-	2032 Final payment
01471121	58045	Westside Drive Design & Engin	-	8,737	-	-	-	(8,737)	-100.0%	-	-	2029 Final payment <b>ESTIMATE</b>
01471121	58049	Solar Array at Cross Road	-	239,164	239,164	239,164	239,164	-	0.0%	239,164	-	2043 Final payment
01471121	58050	Intersection Imprv Program	-	72,274	72,274	72,274	72,274	-	0.0%	72,274	-	2033 Final payment
01471121	58051	Westside Drive Construction	-	55,482	55,482	55,482	55,482	0	0.0%	55,482	-	2038 Final payment (Bond only, excludes SRF)
		<b>GF Debt Service Principal Total</b>	<b>1,125,884</b>	<b>1,436,716</b>	<b>1,427,979</b>	<b>1,221,312</b>	<b>1,221,312</b>	<b>(215,404)</b>	<b>-15.0%</b>	<b>1,221,312</b>	<b>-</b>	
01472122	58514	Epping Rd Water Tank Interest	27,459	22,188	22,187	16,917	16,917	(5,271)	-23.8%	16,917	-	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%	1,696	-	2025 Final payment
01472122	58519	Linden St. Bridge/Culvert	5,666	4,021	4,021	2,006	2,006	(2,015)	-50.1%	2,006	-	2025 Final payment
01472122	58527	Lincoln Street Ph#2	45,678	40,722	40,722	35,765	35,765	(4,957)	-12.2%	35,765	-	2032 Final payment
01472122	58528	Court Street Culvert	28,369	22,696	22,696	17,022	17,022	(5,674)	-25.0%	17,022	-	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%	112,350	-	2035 Final payment
01472122	58543	Salem St. Utility Improvements	35,811	32,933	32,933	30,054	30,054	(2,879)	-8.7%	30,054	-	2036 Final payment
01472122	58544	Recreation Center Building	61,698	50,995	50,995	45,329	45,329	(5,666)	-11.1%	45,329	-	2032 Final payment
01472122	58545	Westside Drive Design & Engin	-	874	-	-	-	(874)	-100.0%	-	-	2029 Final payment <b>ESTIMATE</b>
01472122	58549	Solar Array at Cross Road	-	238,287	238,287	222,183	222,183	(16,104)	-6.8%	222,183	-	2043 Final payment
01472122	58550	Intersection Imprv Program	-	37,474	37,474	33,174	33,174	(4,300)	-11.5%	33,174	-	2033 Final payment
01472122	58551	Westside Drive Construction	-	43,151	43,151	39,614	39,614	(3,537)	-8.2%	39,614	-	2038 Final payment (Bond only, excludes SRF)
		<b>GF Debt Service Interest Total</b>	<b>371,702</b>	<b>632,556</b>	<b>631,679</b>	<b>556,110</b>	<b>556,110</b>	<b>(76,446)</b>	<b>-12.1%</b>	<b>556,110</b>	<b>-</b>	
01472323	58501	GF- TAN Interest	-	1	-	1	1	-	0.0%	1	-	Reserve for Tax Anticipation Note
		<b>TAN Interest Total</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>0.0%</b>	<b>1</b>	<b>-</b>	
01472424	58500	GF- BAN Interest	-	-	-	171,150	171,150	171,150	-	171,150	-	Estimated Interest on BAN (Police Station with Fire Substation)
		<b>BAN Interest Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>171,150</b>	<b>171,150</b>	<b>171,150</b>	<b>-</b>	<b>171,150</b>	<b>-</b>	
		<b>Debt Services Total</b>	<b>1,497,586</b>	<b>2,069,272</b>	<b>2,059,658</b>	<b>1,948,573</b>	<b>1,948,573</b>	<b>(120,699)</b>	<b>-5.8%</b>	<b>1,948,573</b>	<b>-</b>	<b>A</b>

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<b>Miscellaneous</b>												
01419417	55081	GG- Disaster Repairs - Insured	-	1	-	1	1	-	0.0%	1	-	
01419417	55224	GG- Postage	(5,156)	1	6,895	1	1	-	0.0%	1	-	Town-wide postage reserve
01419417	55060	GG- Cash Over/Short	7	1	(3)	1	1	-	0.0%	1	-	Town-wide cash over/short in-house collections
01419417	55189	GG- Misc Expense	464	1	697	1	1	-	0.0%	1	-	Internal audit entry
01419417	55151	GG- Fire Protection		100,000	75,000	150,000	130,000	30,000	30.0%	100,000	(30,000)	Fire Protection System Fee (moved from Fire Budget in 2024)
		General Expenses Total	(4,685)	100,004	82,589	150,004	130,004	30,000	30.0%	100,004	(30,000)	<b>A</b>
<b>Vehicle Replacement</b>												
01419416	57005	GG- CO - Leases	203,683	248,495	242,266	164,317	164,317	(84,178)	-33.9%	164,317	-	See separate list
01419418	57012	GG- CO - Vehicles	-	-	-	132,000	66,000	66,000		-	(66,000)	See separate list
		Capital Outlay Total	203,683	248,495	242,266	296,317	230,317	(18,178)	-7.3%	164,317	(66,000)	<b>A</b>
<b>Cemeteries</b>												
01419500	57000	GG-CO-Cemeteries	-	1	-	1	1	-	0.0%	1	-	
			-	1	-	1	1	-	0.0%	1	-	<b>A</b>
<b>Capital Outlay-Other</b>												
01419900	55361	GG- CO- Land Acquisition/Purchase	-	1	-	1	1	-	0.0%	1	-	
01419900	57006	GG- CO- Equipment	7,509	6,486	6,120	13,015	13,015	6,529	100.7%	6,486	(6,529)	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%	1	-	
		Capital Outlay Total	7,509	6,488	6,120	13,017	13,017	6,529	100.6%	6,488	(6,529)	<b>A</b>
		<b>General Government Total</b>	<b>206,507</b>	<b>354,988</b>	<b>330,975</b>	<b>459,339</b>	<b>373,339</b>	<b>18,351</b>	<b>5.2%</b>	<b>270,810</b>	<b>(102,529)</b>	
		<b>Total Debt Service &amp; Capital</b>	<b>1,704,093</b>	<b>2,424,260</b>	<b>2,390,634</b>	<b>2,407,912</b>	<b>2,321,912</b>	<b>(102,348)</b>	<b>-4.2%</b>	<b>2,219,383</b>	<b>(102,529)</b>	
<b>Benefits &amp; Taxes</b>												
<b>Payroll Taxes &amp; Benefits</b>												
		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
		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%	221,638	-	Health Insurance Buyout
01415535	52200	GG- FICA	4,786	10,996	4,351	11,922	13,742	2,745	25.0%	13,742	-	Based on buyout: 6.2%
01415535	52210	GG- Medicare	2,265	2,572	2,121	2,788	3,214	642	25.0%	3,214	-	Based on buyout: 1.45%
01415536	52150	GG-Retirement/ Sick Leave Buyout	81,278	1	42,949	1	1	0	25.0%	1	-	Use funds in Sick Leave CRF
01415536	52200	GG-FICA	3,388	1	-	1	1	-	0.0%	1	-	Retirement/ Sick Leave Buyout
01415536	52210	GG- Medicare	1,179	1	623	1	1	-	0.0%	1	-	Retirement/ Sick Leave Buyout
01415531	55125	GG- Flexible Spending Fees	553	1,221	426	792	792	(429)	-35.1%	792	-	Fees for employees FSA account

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01415531	55098	GG- Employee Wellness		5,000	-	-	-	(5,000)	-100.0%	5,000	5,000	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	-	-		-	-	Wage adjustments/classifications during the year
		<b>Payroll Taxes &amp; Benefits Total</b>	<b>247,849</b>	<b>197,152</b>	<b>193,884</b>	<b>227,801</b>	<b>239,389</b>	<b>42,237</b>	<b>21.4%</b>	<b>244,389</b>	<b>5,000</b>	<b>A</b>
<b>Unemployment</b>												
01415533	52500	GG- Unemployment Comp	2,320	2,341	2,341	2,446	2,446	105	4.5%	2,446	-	Primex
		<b>Unemployment Total</b>	<b>2,320</b>	<b>2,341</b>	<b>2,341</b>	<b>2,446</b>	<b>2,446</b>	<b>105</b>	<b>4.5%</b>	<b>2,446</b>	<b>-</b>	<b>A</b>
<b>Worker's Compensation</b>												
01415537	52600	GG- Workers Comp Insurance	232,159	246,089	246,089	260,854	260,854	14,765	6.0%	260,854	-	Primex
		<b>Worker's Compensation Total</b>	<b>232,159</b>	<b>246,089</b>	<b>246,089</b>	<b>260,854</b>	<b>260,854</b>	<b>14,765</b>	<b>6.0%</b>	<b>260,854</b>	<b>-</b>	<b>A</b>
<b>Insurance</b>												
01419614	55124	GG- Fleet Insurance	8,825	9,443	9,443	10,104	10,104	661	7.0%	10,104	-	Primex
01419614	55157	GG- Insurance Deductible	1,000	3,000	-	3,000	3,000	-	0.0%	3,000	-	Town has \$1K deductible per occurrence
01419614	55158	GG- Ins Reimbursed Repairs	20,961	1	12,512	1	1	-	0.0%	1	-	
01419614	55172	GG- Liability Insurance	146,538	70,408	70,408	75,336	75,336	4,928	7.0%	75,336	-	Primex estimate (7% increase YOY)
		<b>Insurance Total</b>	<b>177,323</b>	<b>82,852</b>	<b>92,363</b>	<b>88,441</b>	<b>88,441</b>	<b>5,589</b>	<b>6.7%</b>	<b>88,441</b>	<b>-</b>	<b>A</b>
		<b>Total Benefits &amp; Taxes</b>	<b>659,651</b>	<b>528,434</b>	<b>534,678</b>	<b>579,542</b>	<b>591,130</b>	<b>62,696</b>	<b>11.9%</b>	<b>596,130</b>	<b>5,000</b>	
		<b>Total General Fund</b>	<b>20,531,985</b>	<b>22,860,862</b>	<b>18,295,327</b>	<b>24,164,024</b>	<b>23,983,368</b>	<b>1,122,507</b>	<b>4.91%</b>	<b>23,441,313</b>	<b>(542,055)</b>	<b>A</b>
<b>Warrant Articles/Other</b>												
01500000	59090	Parks & Rec CRF		75,000		100,000	100,000	25,000	33.3%		(100,000)	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%		(100,000)	Sick Leave Capital Reserve - (GF Fund Balance)
01500000	59049	Snow/Ice Deficit Fund		50,000		75,000	75,000	25,000	50.0%		(75,000)	Snow/Ice Deficit Non-Capital CRF - (GF Fund Balance)
01500000	59074	ADA Improvements CRF		50,000		25,000	25,000	(25,000)	-50.0%		(25,000)	CIP pg.7 - Continued investment in ADA improvements in Town
01500000	59122	Front/Pine Linden Street Drainage		-		100,000	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			(50,000)	CIP pg.4 - General improvements to site flow
01500000	59020	Dump Truck #33 - Replacement		-		40,000	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			(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			(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			(71,355)	CIP pg.52 - (GF Fund Balance)
01500000	59120	Public EV Charging Facility		-		120,000	120,000	120,000			(120,000)	CIP pg.8 - (GF Fund Balance)
01500000	59123	Styrofoam Recycling Unit		-		80,000	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

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01500000	59125	Sportsman's Club Clean-up		-		-	-	-			-	To address issues raised by NHDES
01500000	59124	SQC Celebration Fund		-		5,000	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	#VALUE!			#VALUE!	Exeter Police Association CBA
01500000	59011	Exeter Professional Firefighters' Assoc.		-		TBD	TBD	#VALUE!			#VALUE!	Exeter Professional Firefighters' Association CBA
01500000	59045	SEIU 1984 Collective Bargaining		-		TBD	TBD	#VALUE!			#VALUE!	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
		<b>Total Warrant Articles</b>	-	<b>722,500</b>	-	<b>837,605</b>	<b>837,605</b>	<b>115,105</b>	<b>15.9%</b>	-	<b>(837,605)</b>	
<b>Borrowing/ Other</b>												
		Pickpocket Dam Removal		-		2,100,000	2,100,000				(2,100,000)	CIP pg.22
		Linden St. Bridge Supplemental Funding		-		1,257,900	1,257,900				(1,257,900)	CIP pg.21
		Fuel Island Replacement at DPW		-		575,000	575,000				(575,000)	CIP pg.2
		Street Sweeper - Great Bay Nitrogen Prg.		-		395,000	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
		<b>Total Borrowing/Other</b>	-	<b>19,735,900</b>	-	<b>4,327,900</b>	<b>4,327,900</b>	<b>(15,408,000)</b>	<b>-78.1%</b>	-	<b>(4,327,900)</b>	
		<b>Total GF Warrant Articles/Other</b>	-	<b>20,458,400</b>	-	<b>5,165,505</b>	<b>5,165,505</b>	<b>(15,292,895)</b>	<b>-74.8%</b>	-	<b>(5,165,505)</b>	
		<b>Total General Fund Budget &amp; Warrant Articles</b>	<b>20,531,985</b>	<b>43,319,262</b>	<b>18,295,327</b>	<b>29,329,529</b>	<b>29,148,873</b>	<b>(14,170,388)</b>	<b>-32.7%</b>	<b>23,441,313</b>	<b>(5,707,560)</b>	

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<b>WATER FUND</b>												
<b>Administration</b>												
02433021	51110	WA- Sal/Wages FT	228,172	293,347	166,355	324,505	333,649	40,302	13.7%	320,512	(13,137)	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	3,225	182	6.0%	3,216	(9)	GF allocation
02433021	51210	WA- Sal/wages Temp	3,417	3,500	-	3,500	3,500	-	0.0%	3,500	-	PT Seasonal Employee 50/50 W&S Split
		Salaries Total	231,589	299,890	169,592	331,482	340,374	40,484	13.5%	327,228	(13,146)	
02433021	52100	WA- Health Insurance	49,919	67,336	29,202	80,172	76,377	9,041	13.4%	73,170	(3,207)	Allocations from GF
02433021	52110	WA- Dental Insurance	4,150	5,568	2,684	5,758	5,407	(161)	-2.9%	5,212	(195)	Allocations from GF
02433021	52120	WA- Life Insurance	257	265	132	302	302	37	14.0%	293	(9)	Allocations from GF
02433021	52130	WA- LTD Insurance	589	540	405	602	602	62	11.5%	535	(67)	Allocations from GF
02433021	52140	WA - Health Insurance Buyout	641	2,377	1,783	2,813	2,813	436	18.3%	2,813	-	Allocations from GF
02433021	52200	WA- FICA	14,160	18,593	10,386	20,552	21,103	2,510	13.5%	20,288	(815)	Based on wages: 6.2%
02433021	52210	WA- Medicare	3,311	4,348	2,419	4,806	4,935	587	13.5%	4,745	(191)	Based on wages: 1.45%
02433021	52300	WA- Retirement Town	32,039	39,690	22,305	42,600	43,759	4,069	10.3%	42,056	(1,703)	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%	5,780	-	Primex
		Benefits Total	110,211	144,170	74,768	163,385	161,078	16,907	11.7%	154,892	(6,186)	
02433021	55293	WA- Supplies	2,842	4,500	2,761	4,500	4,500	-	0.0%	4,500	-	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%	10,000	(3,250)	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%	474	-	Primex
02433021	55228	WA- Property Insurance	56,482	60,435	60,435	64,665	64,665	4,230	7.0%	64,665	-	Primex
02433021	55157	WA- Insurance Deductible	1,000	1	-	1	1	-	0.0%	1	-	Line item for insurance deductible
02433021	55158	WA- Insurance Reimbursed Repairs	12,424	1	-	1	1	-	0.0%	1	-	Damage repairs on insurance claims
02433021	55170	WA- Legal Expense	-	1	-	1	1	-	0.0%	1	-	Legal expenses wellhead negotiations, administrative orders
02433021	55190	WA- Mobile Communications	144	800	241	800	800	-	0.0%	800	-	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
02433021	55002	WA- Advertising	-	250	-	250	250	-	0.0%	250	-	Bid packages, Requests for Proposals
02433021	55227	WA- Printing	2,843	3,000	3,000	3,000	3,000	-	0.0%	3,000	-	Annual Consumer Confidence Rpt (CCR) & postage
02433021	55171	WA- Legal/Public Notices	-	3,000	-	3,000	3,000	-	0.0%	3,000	-	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%	3,500	620	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%	5,000	-	Treatment, Distribution & Backflow required CEUs & dues
02433021	55098	WA- Employee Wellness	-	2,500	-	-	-	(2,500)	-100.0%	2,500	2,500	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%	97,692	(130)	
		<b>Administration Total</b>	<b>427,020</b>	<b>537,491</b>	<b>326,908</b>	<b>592,689</b>	<b>599,274</b>	<b>61,782</b>	<b>11.5%</b>	<b>579,812</b>	<b>(19,462)</b>	<b>A</b>



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<b>Billing</b>												
02433124	51110	WB- Sal/Wages FT	80,186	89,762	69,891	96,142	97,933	8,171	9.1%	97,349	(584)	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	14,389	570	4.1%	14,160	(229)	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%	25	-	Allocations from GF
		Salaries Total	84,725	103,656	73,921	110,686	112,347	8,691	8.4%	111,534	(813)	
02433124	52100	WB- Health Insurance	28,438	28,031	22,209	33,361	33,268	5,237	18.7%	33,268	-	Allocations from GF
02433124	52110	WB- Dental Insurance	1,919	1,869	1,484	1,962	1,962	93	5.0%	1,962	-	Allocations from GF
02433124	52120	WB- Life Insurance	108	92	72	96	96	4	4.3%	96	-	Allocations from GF
02433124	52130	WB - LTD Insurance	119	113	85	110	110	(3)	-2.7%	110	-	Allocations from GF
02433124	52200	WB- FICA	5,115	6,427	4,453	6,863	6,966	539	8.4%	6,915	(50)	Based on wages: 6.2%
02433124	52210	WB- Medicare	1,196	1,503	1,041	1,605	1,629	126	8.4%	1,617	(12)	Based on wages: 1.45%
02433124	52300	WB- Retirement Town	11,049	12,155	9,464	12,632	12,849	694	5.7%	12,774	(75)	Based on wages: 13.53% Jan-Jun; 12.75% Jul-Dec
02433124	52600	WB- Workers Comp Insurance	1,199	1,271	1,271	1,347	1,347	76	6.0%	1,347	-	Primex
		Benefits Total	49,144	51,461	40,079	57,976	58,227	6,766	13.1%	58,089	(138)	
02433124	55200	WB- Supplies	2,844	3,250	1,641	3,000	3,000	(250)	-7.7%	3,250	250	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%	6,325	-	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%	1,650	1,435	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%	14,500	1,000	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%	6,875	1,475	12.5% allocation of IT cost
02433124	55159	WB- Internet Services	729	4,646	2,223	5,613	5,613	967	20.8%	4,646	(967)	12.5% allocation of IT internet services (website)
02433124	55383	WB- Email Filtering/Archiving	1,113	1,238	-	263	263	(975)	-78.8%	1,238	975	12.5% allocation of IT cost
02433124	55270	WB- Software Agreement	16,954	17,893	17,579	18,080	18,080	187	1.0%	17,893	(187)	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%	250	250	Previously was for munis PACE training travel
		General Expenses Total	38,909	56,627	44,173	52,396	52,396	(4,231)	-7.5%	56,627	4,231	
		<b>Water Billing Total</b>	<b>172,778</b>	<b>211,744</b>	<b>158,173</b>	<b>221,058</b>	<b>222,970</b>	<b>11,226</b>	<b>5.3%</b>	<b>226,250</b>	<b>3,280</b>	<b>A</b>

Town of Exeter												
2025 Water Fund Budget: Select Board												
Prepared: December 30, 2024											Version #4	
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	2025 Default Budget	2025 Default Budget vs. 2025 SB Budget \$ Increase/(Decrease)	Explanation
<b>Distribution</b>												
02433222	51110	WD- Sal/Wages FT	157,370	236,716	137,385	239,221	238,729	2,013	0.9%	238,729	-	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%	21,000	-	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%	5,460	-	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%	2,200	-	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%	1,125	-	
		Salaries Total	177,045	268,271	154,847	269,006	268,514	243	0.1%	268,514	-	
02433222	52100	WD- Health Insurance	34,326	74,334	26,359	88,271	71,368	(2,966)	-4.0%	71,368	-	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%	4,437	-	5.0% increase in the premium rate
02433222	52120	WD- Life Insurance	128	184	102	192	192	9	4.6%	192	-	No increase
02433222	52140	WD - Health Insurance Buyout	6,655	1,606	1,359	1,746	3,756	2,150	133.9%	3,756	-	No increase
02433222	52200	WD- FICA	11,030	16,633	9,392	16,678	16,648	15	0.1%	16,648	-	Based on wages: 6.2%
02433222	52210	WD- Medicare	2,579	3,890	2,196	3,901	3,893	4	0.1%	3,893	-	Based on wages: 1.45%
02433222	52300	WD- Retirement Town	25,291	36,297	20,951	35,335	35,196	(1,101)	-3.0%	35,196	-	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%	10,743	-	Primex
		Benefits Total	91,594	148,014	71,884	162,048	146,233	(1,781)	-1.2%	146,233	-	
02433222	55022	WD- Building Maintenance	5,845	7,000	17,512	7,000	7,000	-	0.0%	7,000	-	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%	5,000	(500)	Pumps, generators, misc equipment
02433222	55252	WD- Road Repairs	8,789	25,000	5,145	15,000	15,000	(10,000)	-40.0%	25,000	10,000	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%	10,000	-	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%	60,000	-	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%	102,089	(3,240)	Tank maintenance & rehab programs - 1 MG Hampton Rd \$37,300/yr; 1.5 MG Epping Rd Tower \$68,029/yr
02433222	55173	WD- Licenses	839	800	15	800	800	-	0.0%	800	-	Distribution licenses exams/renewals \$50/ea
02433222	55190	WD- Mobile Communication	1,390	1,600	816	1,600	1,600	-	0.0%	1,600	-	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%	3,500	1,400	Pump station fire alarms for Gilman, Lary, & Stadium - \$175/qtr ea.
02433222	55134	WD- General Hand Tools	932	1,800	1,003	1,800	1,800	-	0.0%	1,800	-	Drills, bits, taps, dies, ratchet wrenches

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Prepared: December 30, 2024												Version #4
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02433222	55003	WD- Drug/Alcohol Testing	245	900	126	500	500	(400)	-44.4%	900	400	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%	4,000	-	PPE incl hardhats, gloves, Tyvek suits, re
02433222	55314	WD- Uniforms	2,363	2,400	1,055	2,400	2,400	-	0.0%	2,400	-	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%	25,000	13,000	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%	163,000	-	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%	24,450	-	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%	12,000	1,000	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%	75,000	-	Water Pumping Stations and towers; 3 w
02433222	55128	WD- Fuel	12,677	14,200	11,724	14,200	14,200	-	0.0%	14,200	-	Vehicles & equipment fuel
		General Expenses Total	502,423	537,739	390,214	515,679	515,679	(22,060)	-4.1%	537,739	22,060	
		<b>Water Distribution Total</b>	<b>771,061</b>	<b>954,024</b>	<b>616,944</b>	<b>946,733</b>	<b>930,425</b>	<b>(23,599)</b>	<b>-2.5%</b>	<b>952,485</b>	<b>22,060</b>	<b>A</b>

Town of Exeter												
2025 Water Fund Budget: Select Board												
Prepared: December 30, 2024											Version #4	
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	2025 Default Budget	2025 Default Budget vs. 2025 SB Budget \$ Increase/(Decrease)	Explanation
<b>Treatment</b>												
02433523	51110	WT- Sal/Wages FT	267,541	306,231	235,053	337,310	340,008	33,777	11.0%	338,522	(1,486)	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%	45,000	-	
02433523	51310	WT- Sal/Wages Stand-By	7,280	14,560	6,160	10,920	10,920	(3,640)	-25.0%	10,920	-	Pay for after hours on-call status, 1 employee at \$210/week
02433523	51400	WT- Longevity Pay	1,800	1,900	-	2,000	2,000	100	5.3%	2,000	-	2 FT per union contract
02433523	51121	WT-Sal/Wages Education/Training	1,500	1,500	-	1,500	2,250	750	50.0%	2,250	-	
		Salaries Total	333,855	343,266	289,947	396,730	400,178	56,912	16.6%	398,692	(1,486)	
02433523	52100	WT- Health Insurance	92,722	113,671	82,864	151,794	151,794	38,123	33.5%	151,794	-	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%	8,574	-	5.0% increase in the premium rate
02433523	52120	WT- Life Insurance	245	207	160	240	240	33	15.9%	240	-	No increase
02433523	52200	WT- FICA	20,261	21,282	17,485	24,597	24,811	3,529	16.6%	24,719	(92)	Based on wages: 6.2%
02433523	52210	WT- Medicare	4,738	4,977	4,089	5,753	5,803	825	16.6%	5,781	(22)	Based on wages: 1.45%
02433523	52300	WT- Retirement Town	46,012	46,444	39,230	52,108	52,471	6,027	13.0%	52,282	(189)	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%	10,740	-	Primex
		Benefits Total	179,527	203,885	159,108	253,806	254,433	50,548	24.8%	254,130	(303)	
02433523	55022	WT- Building Maintenance	10,952	12,000	9,537	15,000	15,000	3,000	25.0%	12,000	(3,000)	3 buildings @ SWTP & GWTP
02433523	55368	WT- Basin/Lagoon Cleaning	-	5,000	-	5,000	5,000	-	0.0%	5,000	-	SWTP clearwell cleaning, GWTP basin cleanings
02433523	55105	WT- Equipment Maintenance	45,913	45,000	22,684	45,000	45,000	-	0.0%	45,000	-	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%	30,000	-	Laboratory & field equipment reagents; instrumentation calibration & verification
02433523	55055	WT- Consulting	2,500	30,000	-	10,000	10,000	(20,000)	-66.7%	30,000	20,000	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%	10,000	-	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%	1,000	-	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%	2,600	-	WTP Ops. Supr. & On-call cellphones, 1
02433523	55545	WT- Fire Alarm Communication	-	1,500	-	1,400	1,400	(100)	-6.7%	1,500	100	SWTP/GWTP fire alarms - \$175/qtr ea.
02433523	55257	WT- Safety Equipment	1,130	1,500	719	1,500	1,500	-	0.0%	1,500	-	Boots, gloves, hard hats, eye & hearing protection
02433523	55314	WT- Uniforms	2,223	2,600	1,140	2,600	2,600	-	0.0%	2,600	-	Per union contract, 4 Operators
02433523	55271	WT- Software Services	8,457	11,000	5,189	11,000	11,000	-	0.0%	11,000	-	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%	3,000	-	Annual NHDES Dam registration fees: Reservoir & Pickpocket (high hazard) - \$1500 ea

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Prepared: December 30, 2024											Version #4	
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	2025 Default Budget	2025 Default Budget vs. 2025 SB Budget \$ Increase/(Decrease)	Explanation
02433523	55229	WT-Property Taxes	466	400	308	750	750	350	87.5%	400	(350)	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%	40,000	-	SDWA Compliance & Water Quality Analysis: bacteria, organic carbon, volatile & synthetic, quarterly PFOA/PFAS \$4,500/qr, 30 Lead & Copper samples, chloramines
02433523	55034	WT- Chemicals	154,726	170,000	147,908	200,860	200,860	30,860	18.2%	170,000	(30,860)	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%	27,500	2,500	Heating/generator fuel
02433523	55092	WT- Electricity	78,491	80,000	64,940	80,000	80,000	-	0.0%	80,000	-	Pumps, lights, etc.
02433523	55128	WT- Fuel	1,714	3,000	1,857	3,000	3,000	-	0.0%	3,000	-	Water Treatment vehicles
02433523	55211	WT- Phone Lease Alarms	4,232	5,500	4,247	6,500	6,500	1,000	18.2%	5,500	(1,000)	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%	481,600	(12,610)	
		<b>Water Treatment Total</b>	<b>902,565</b>	<b>1,028,751</b>	<b>764,148</b>	<b>1,144,746</b>	<b>1,148,821</b>	<b>120,070</b>	<b>11.7%</b>	<b>1,134,422</b>	<b>(14,399)</b>	<b>A</b>

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2025 Water Fund Budget: Select Board												
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<b>Debt Service</b>												
02471125	58024	Water Tank SRF	222,514	229,972	229,972	237,681	237,681	7,709	3.4%	237,681	-	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%	246,879	-	2036 Final payment
02471125	58027	Lincoln Street Phase #2	9,593	9,593	9,593	9,593	9,593	-	0.0%	9,593	-	2032 Final payment
02471125	58028	Court Street Culvert	3,747	3,747	3,747	3,747	3,747	-	0.0%	3,747	-	2027 Final payment
02471125	58032	Washington Street	55,000	55,000	55,000	55,000	55,000	-	0.0%	55,000	-	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%	88,241	-	2034 Final payment
02471125	58038	Groundwater Sources	105,000	105,000	105,000	105,000	105,000	-	0.0%	105,000	-	2025 Final payment
02471125	58042	Salem St. Utility Improvements	139,706	139,706	139,706	137,255	137,255	(2,451)	-1.8%	137,255	-	2036 Final payment
02471125	58047	Groundwater Exploration	88,900	88,900	88,900	88,900	88,900	-	0.0%	88,900	-	2036 Final payment
02471125	58048	Westside Drive Design & Engin		24,197	-	-	-	(24,197)	-100.0%	-	-	2029 Final payment <b>ESTIMATE</b>
02471125	58052	Groundwater Source Development		95,069	95,069	95,069	95,069	-	0.0%	95,069	-	2028 Final payment
02471125	58051	Westside Drive Construction		63,063	63,063	63,063	63,063	0	0.0%	63,063	-	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%	1,130,428	-	
02472126	58524	Water Tank SRF	48,233	40,774	40,774	33,065	33,065	(7,709)	-18.9%	33,065	-	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%	64,753	-	2036 Final payment
02472126	58525	Lincoln Street Phase #2	4,509	4,020	4,020	3,530	3,530	(490)	-12.2%	3,530	-	2032 Final payment
02472126	58529	Court Street Culvert	956	764	764	573	573	(191)	-25.0%	573	-	2027 Final payment
02472126	58531	Washington Street	16,065	13,260	13,260	10,455	10,455	(2,805)	-21.2%	10,455	-	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%	4,699	-	2034 Final payment
02472126	58538	Groundwater Sources	16,065	10,710	10,710	5,355	5,355	(5,355)	-50.0%	5,355	-	2025 Final payment
02472126	58542	Salem St. Utility Improvements	88,642	81,517	81,517	74,392	74,392	(7,125)	-8.7%	74,392	-	2036 Final payment
02472126	58547	Groundwater Exploration	49,358	40,795	40,795	36,261	36,261	(4,534)	-11.1%	36,261	-	2036 Final payment
02472126	58548	Westside Drive Design & Engin		2,420	-	-	-	(2,420)	-100.0%	-	-	2029 Final payment <b>ESTIMATE</b>
02472126	58552	Groundwater Source Development		24,647	24,647	19,394	19,394	(5,253)	-21.3%	19,394	-	2028 Final payment
02472126	58551	Westside Drive Construction		49,047	49,047	45,027	45,027	(4,020)	-8.2%	45,027	-	2038 Final payment (Bond only, excludes SRF)
		Water Debt Service Interest Total	320,206	350,507	348,086	297,504	297,504			297,504	-	
		<b>Debt Service Total</b>	<b>1,431,038</b>	<b>1,640,513</b>	<b>1,613,896</b>	<b>1,427,932</b>	<b>1,427,932</b>	<b>(212,581)</b>	<b>-13.0%</b>	<b>1,427,932</b>	<b>-</b>	<b>A</b>

Town of Exeter												
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<b>Capital Outlay</b>												
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%	22,500	20,565	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%	270,000	-	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	-	-	-	-	-	-	
<b>Capital Outlay Total</b>			<b>476,589</b>	<b>590,250</b>	<b>44,026</b>	<b>271,935</b>	<b>271,935</b>	<b>(318,315)</b>	<b>-53.9%</b>	<b>292,500</b>	<b>20,565</b>	<b>A</b>
<b>Water Appropriations from Reserves</b>												
02490100	55010	WF- Approp frm Res Rate Study	20,000	-	-	-	-	-	-	-	-	
<b>Approp. from Reserves Total</b>			<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Water Fund Total</b>			<b>4,201,051</b>	<b>4,962,773</b>	<b>3,524,096</b>	<b>4,605,092</b>	<b>4,601,357</b>	<b>(361,417)</b>	<b>-7.3%</b>	<b>4,613,401</b>	<b>12,044</b>	<b>A</b>
<b>WF -Warrant Articles/Borrowing</b>												
02500000	59045	Groundwater Source Development	-	-	-	6,800,000	6,800,000	-	-	-	-	CIP pg.35
		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
<b>Total Warrant Articles/Borrowing</b>			<b>-</b>	<b>2,192,800</b>	<b>-</b>	<b>6,800,000</b>	<b>6,800,000</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>(6,800,000)</b>	
<b>Total Water Fund with WAR</b>			<b>4,201,051</b>	<b>7,155,573</b>	<b>3,524,096</b>	<b>11,405,092</b>	<b>11,401,357</b>	<b>(3,736)</b>	<b>0.0%</b>	<b>4,613,401</b>	<b>(6,787,956)</b>	

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<b>SEWER FUND</b>												
<b>Administration</b>												
03432031	51110	SA- Sal/Wages FT	227,832	293,347	166,355	324,505	333,649	40,302	13.7%	320,512	(13,137)	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	3,225	182	6.0%	3,216	(9)	GF allocation (HR Assistant move to FT)
03432031	51210	SA- Sal/Wages Temp	3,417	3,500	-	3,500	3,500	-	0.0%	3,500	-	PT Seasonal Employee 50/50 W&S Split
		Salaries Total	231,249	299,890	169,592	331,482	340,374	40,484	13.5%	327,228	(13,146)	
03432031	52100	SA- Health Insurance	49,442	67,336	29,202	80,172	76,377	9,041	13.4%	73,170	(3,207)	Allocations from GF
03432031	52110	SA- Dental Insurance	4,150	5,568	2,684	5,758	5,407	(161)	-2.9%	5,212	(195)	Allocations from GF
03432031	52120	SA- Life Insurance	253	265	132	302	302	37	14.0%	293	(9)	Allocations from GF
03432031	52130	SA- LTD Insurance	589	540	405	602	602	62	11.5%	535	(67)	Allocations from GF
03432031	52140	SA- Health Insurance Buyout	641	2,377	1,783	2,813	2,813	436	18.3%	2,813	-	Allocations from GF
03432031	52200	SA- FICA	14,146	18,593	10,386	20,552	21,103	2,510	13.5%	20,288	(815)	Based on wages: 6.2%
03432031	52210	SA- Medicare	3,308	4,348	2,419	4,806	4,935	587	13.5%	4,745	(191)	Based on wages: 1.45%
03432031	52300	SA- Retirement Town	31,993	39,690	22,305	42,600	43,759	4,069	10.3%	42,056	(1,703)	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%	5,780	-	Primex
		Benefits Total	109,666	144,170	74,768	163,385	161,078	16,907	11.7%	154,892	(6,186)	
03432031	55293	SA- Supplies	3,004	4,500	2,445	4,500	4,500	-	0.0%	4,500	-	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%	2,000	(200)	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%	5,000	(3,250)	Process-related engineering services
03432031	55124	SA- Fleet Insurance	818	876	876	937	937	61	7.0%	937	-	Primex
03432031	55228	SA- Property Insurance	85,065	91,018	91,017	97,389	97,389	6,371	7.0%	97,389	-	Primex
03432031	55158	SA-Insurance Reimbursed Repairs	1,548	1	-	1	1	-	0.0%	1	-	Damage repairs on insurance claims
03432031	55170	SA- Legal Expense	5,216	7,500	-	7,500	7,500	-	0.0%	7,500	-	Legal expenses related to EPA permit issues
03432031	55190	SA- Mobile Communications	144	800	241	800	800	-	0.0%	800	-	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
03432031	55002	SA- Advertising	591	500	-	500	500	-	0.0%	500	-	Bid packages, requests for proposals
03432031	55050	SA- Conf Rooms/Meals	583	3,500	333	2,880	2,880	(620)	-17.7%	3,500	620	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%	4,500	-	Wastewater treatment and collections training
03432031	55098	SA- Employee Wellness	-	2,500	-	-	-	(2,500)	-100.0%	2,500	2,500	Employee wellness needs beyond 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%	129,127	(330)	
		<b>Administration Total</b>	<b>454,683</b>	<b>566,755</b>	<b>357,692</b>	<b>624,324</b>	<b>630,909</b>	<b>64,153</b>	<b>11.3%</b>	<b>611,247</b>	<b>(19,662)</b>	<b>A</b>



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<b>Billing</b>												
03432134	51110	SB- Sal/Wages FT	79,908	89,762	69,599	96,142	97,933	8,171	9.1%	97,349	(584)	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	14,389	570	4.1%	14,160	(229)	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%	25	-	Allocations from GF
		Salaries Total	83,701	103,656	72,969	110,686	112,347	8,691	8.4%	111,534	(813)	
03432134	52100	SB- Health Insurance	28,329	28,031	22,209	33,361	33,268	5,237	18.7%	33,268	-	Allocations from GF
03432134	52110	SB- Dental Insurance	1,904	1,869	1,484	1,962	1,962	93	5.0%	1,962	-	Allocations from GF
03432134	52120	SB- Life Insurance	108	92	72	96	96	4	4.3%	96	-	Allocations from GF
03432134	52130	SB - LTD Insurance	119	113	85	110	110	(3)	-2.7%	110	-	Allocations from GF
03432134	52200	SB- FICA	5,053	6,427	4,394	6,863	6,966	539	8.4%	6,915	(50)	Based on wages: 6.2%
03432134	52210	SB- Medicare	1,182	1,503	1,028	1,605	1,629	126	8.4%	1,617	(12)	Based on wages: 1.45%
03432134	52300	SB- Retirement Town	11,011	12,155	9,424	12,632	12,849	694	5.7%	12,774	(75)	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%	1,347	-	Primex
		Benefits Total	48,905	51,461	39,968	57,976	58,227	6,766	13.1%	58,089	(138)	
03432134	55200	SB- Supplies	2,773	3,250	1,611	3,000	3,000	(250)	-7.7%	3,250	250	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%	2,750	-	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%	1,650	1,435	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%	14,500	1,000	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%	6,875	1,475	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%	4,646	(967)	12.5% allocation of IT internet services (website)
03432134	55383	SB- Email Archiving	1,113	1,238	-	263	263	(975)	-78.8%	1,238	975	12.5% allocation of IT cost
03432134	55270	SB- Software Agreement	17,254	17,893	17,579	18,080	18,080	187	1.0%	17,893	(187)	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%	250	250	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%	53,052	4,231	
		<b>Sewer Billing Total</b>	<b>168,478</b>	<b>208,169</b>	<b>152,827</b>	<b>217,483</b>	<b>219,395</b>	<b>11,226</b>	<b>5.4%</b>	<b>222,675</b>	<b>3,280</b>	<b>A</b>

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<b>Collection</b>												
03432532	51110	SC- Sal/Wages FT	155,796	236,716	135,271	239,221	238,729	2,013	0.9%	238,729	-	8 FT split 50/50 WD/SC
03432532	51300	SC- Sal/Wages OT	640	21,000	283	21,000	21,000	-	0.0%	21,000	-	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%	5,460	-	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%	2,200	-	8 FT per union contract split 50/50 WD/SC
03432532	51121	SC- Education/Training	-	1,125	-	1,125	1,125	-	0.0%	1,125	-	
		Salaries Total	157,280	268,271	138,644	269,006	268,514	243	0.1%	268,514	-	
03432532	52100	SC-Health Insurance	34,103	74,334	26,360	88,271	71,368	(2,966)	-4.0%	71,368	-	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%	4,437	-	5.0% increase in the premium rate
03432532	52120	SC- Life Insurance	126	184	102	192	192	9	4.6%	192	-	No increase
03432532	52140	SC - Health Insurance Buyout	6,655	1,606	1,359	1,746	3,756	2,150	133.9%	3,756	-	
03432532	52200	SC- FICA	9,807	16,633	8,393	16,678	16,648	15	0.1%	16,648	-	Based on wages: 6.2%
03432532	52210	SC- Medicare	2,294	3,890	1,963	3,901	3,893	4	0.1%	3,893	-	Based on wages: 1.45%
03432532	52300	SC- Retirement Town	22,586	36,297	18,768	35,335	35,196	(1,101)	-3.0%	35,196	-	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%	10,740	-	Primex
		Benefits Total	87,149	148,011	68,466	162,045	146,230	(1,781)	-1.2%	146,230	-	
03432532	55022	SC- Building Maintenance	7,252	10,000	5,734	10,000	10,000	-	0.0%	10,000	-	10 pumping stations, PW campus analysis
03432532	55105	SC- Equipment Maintenance	4,428	5,000	3,516	5,000	5,000	-	0.0%	5,000	-	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%	10,000	5,000	Sewer trench paving; compaction test requirements, service repairs at mains
03432532	55153	SC- I/I Abatement	-	5,000	-	5,000	5,000	-	0.0%	5,000	-	Maint., catch basin & sump pump removal, smoke & dye testing
03432532	55369	SC- Pipe Relining	-	5,000	4,302	5,000	5,000	-	0.0%	5,000	-	Relining vitrified clay, RCP
03432532	55319	SC- Vehicle Maintenance	9,715	10,000	4,648	12,000	12,000	2,000	20.0%	10,000	(2,000)	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%	2,750	-	Transport of gravel, sand, etc. to Waste Management
03432532	55543	SC- CSO Monitoring	13,500	13,500	10,125	13,500	13,500	-	0.0%	13,500	-	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%	50,000	-	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%	30,000	-	Maintain 22 sewer pumps; wear rings, impellers, shaft couplings, seals

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03432532	55173	SC- Licenses	399	850	15	850	850	-	0.0%	850	-	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%	1,780	-	4 MiFi's (50%),2 tablets
03432532	55003	SC- Drug/Alcohol Testing	149	500	202	500	500	-	0.0%	500	-	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%	1,500	-	Main Pump Station fire alarm, Webster Pump Station
03432532	55257	SC- Safety Equipment	2,669	2,750	818	2,750	2,750	-	0.0%	2,750	-	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%	2,400	-	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%	10,000	(2,000)	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%	3,000	-	VT SCADA/Telemetry, On-Call Support Services
03432532	55301	SC- Tools	300	2,500	702	2,500	2,500	-	0.0%	2,500	-	Sewer augers, CCTV parts
03432532	55194	SC- Natural Gas	12,443	15,000	8,491	15,000	15,000	-	0.0%	15,000	-	Heat & generator fuel
03432532	55092	SC- Electricity	121,044	105,000	73,937	120,000	120,000	15,000	14.3%	105,000	(15,000)	Heat, lights, pumps, etc.
03432532	55128	SC- Fuel	12,677	14,200	11,724	14,200	14,200	-	0.0%	14,200	-	Diesel, propane, gasoline for vehicles, equipment and pumping stations
		General Expenses Total	278,342	300,730	163,579	314,730	314,730	14,000	4.7%	300,730	(14,000)	
		Collection Total	522,772	717,012	370,689	745,781	729,473	12,461	1.7%	715,473	(14,000)	A

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<b>Treatment</b>												
03432633	51110	ST- Sal/Wages FT	236,662	331,804	207,218	372,313	374,932	43,128	13.0%	373,489	(1,443)	6 FT (First FY of Treatment Operator)
03432633	51200	ST- Salaries/Wages PT			32,530			-			-	
03432633	51300	ST- Sal/Wages OT	17,876	19,000	15,052	19,000	19,000	-	0.0%	19,000	-	average OT rate = \$36.95/hr, 514 hours
03432633	51310	ST- Sal/Wages Stand-By	7,000	14,560	6,100	21,840	21,840	7,280	50.0%	21,840	-	After hrs on-call status, 2 employees at \$210/wk
03432633	51400	ST- Longevity Pay	850	900	-	950	950	50	5.6%	950	-	1 FT per union contract
03432633	51121	ST- Education/Training	1,750	1,750	-	1,250	1,250	(500)	-28.6%	1,250	-	
		Salaries Total	264,138	368,014	260,900	415,353	417,972	49,958	13.6%	416,529	(1,443)	
03432633	52100	ST- Health Insurance	90,744	141,814	83,285	181,947	172,266	30,452	21.5%	172,266	-	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%	11,039	-	5.0% increase in the premium rate
03432633	52120	ST- Life Insurance	216	252	153	288	288	36	14.3%	288	-	No increase
03432633	52200	ST- FICA	15,431	22,817	15,259	25,752	25,914	3,097	13.6%	25,825	(89)	Based on wages: 6.2%
03432633	52210	ST- Medicare	3,609	5,336	3,569	6,023	6,061	724	13.6%	6,040	(21)	Based on wages: 1.45%
03432633	52300	ST- Retirement Town	36,238	49,792	29,878	54,559	54,803	5,011	10.1%	54,619	(184)	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%	10,743	-	Primex
		Benefits Total	161,698	239,306	147,791	290,351	281,114	41,808	17.5%	280,820	(294)	
03432633	55022	ST- Building Maintenance	8,926	11,000	12,890	11,000	11,000	-	0.0%	11,000	-	3 high exposure buildings; 6 new bldgs & 4 large process tanks
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%	100,000	(30,000)	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%	4,500	-	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%	6,000	-	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%	15,000	3,000	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%	2,000	-	Inter-lagoon sluice gates/piping, wires, etc.
03432633	55173	ST- Licenses	569	1,000	200	1,000	1,000	-	0.0%	1,000	-	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%	3,000	400	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%	8,000	-	WWTF fire alarms and SCADA alarms, 2 ATT Cellular Alarm Dialers, Comcast

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03432633	55003	ST- Drug/Alcohol Testing	20	500	132	500	500	-	0.0%	500	-	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%	3,500	-	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%	3,700	700	Uniforms for 5 WWTP operators
03432633	55260	ST- SCADA Software/Hardware	6,966	7,500	5,185	7,500	7,500	-	0.0%	7,500	-	VT SCADA & maintenance agreement
03432633	55072	ST- Dam Registration	1,500	1,500	-	1,500	1,500	-	0.0%	1,500	-	Annual NHDES Dam registration fees: WWTP Outfall & Clemson Pond - \$750 ea
03432633	55161	ST- Lab Testing	115,016	120,000	105,838	120,000	130,000	10,000	8.3%	120,000	(10,000)	CSO testing, GBTN Permit testing, NPDES EPA effluent testing (PFAS/PFOA, Arsenic), groundwater monitor report, Great Bay & river monitoring from PREP \$85k & 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%	130,000	-	polymer, magnesium hydroxide, & supplemental carbon
03432633	55373	ST- Solids Handling	262,867	325,000	196,387	300,000	300,000	(25,000)	-7.7%	325,000	25,000	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%	30,000	12,500	Building heat
03432633	55092	ST- Electricity	206,796	250,000	169,728	230,000	230,000	(20,000)	-8.0%	250,000	20,000	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%	5,400	1,300	WWTP vehicles: pick-up w/plow, SUV, front end loader, UTV
03432633	55131	ST- Gas Monitoring	-	100	-	100	100	-	0.0%	100	-	Hydrogen sulfide monitoring
		General Expenses Total	856,256	1,027,700	672,838	994,800	1,004,800	(22,900)	-2.2%	1,027,700	22,900	
		<b>Sewer Treatment Total</b>	<b>1,282,092</b>	<b>1,635,020</b>	<b>1,081,528</b>	<b>1,700,504</b>	<b>1,703,886</b>	<b>68,866</b>	<b>4.2%</b>	<b>1,725,049</b>	<b>21,163</b>	<b>A</b>

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<b>Debt Service</b>													
03471135	58009	Jady Hill Phase II	130,000	130,000	130,000	130,000	130,000	-	0.0%	130,000	-	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%	53,219	-	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%	2,620,678	-	2039 Final payment	
03471135	58040	SWTP Lagoon Sludge Removal	145,000	145,000	145,000	145,000	145,000	-	0.0%	145,000	-	2036 Final payment	
03471135	58041	Salem St. Utility Improvements	88,853	88,853	88,853	87,294	87,294	(1,559)	-1.8%	87,294	-	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%	76,055	-	2028 Final payment	
03471135	58051	Westside Drive Construction		19,757	19,757	19,757	19,757	-	0.0%	19,757	-	2038 Final payment (Bond only, excludes SRF)	
03471135	58054	Squamscott River Sewer Siphons				510,000	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%	3,642,003	-		
03472136	58520	Jady Hill Phase II	31,879	27,350	27,350	23,150	23,150	(4,200)	-15.4%	23,150	-	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%	19,585	-	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%	733,790	-	2039 Final payment	
03472136	58540	SWTP Lagoon Sludge Removal	92,455	85,060	85,060	77,665	77,665	(7,395)	-8.7%	77,665	-	2036 Final payment	
03472136	58541	Salem St. Utility Improvements	56,376	51,845	51,845	47,313	47,313	(4,532)	-8.7%	47,313	-	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%	15,515	-	2028 Final payment	
03472136	58551	Westside Drive Construction		15,366	15,366	14,107	14,107	(1,259)	-8.2%	14,107	-	2038 Final payment (Bond only, excludes SRF)	
03472136	58554	Squamscott River Sewer Siphons				102,000	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%	1,033,125	-		
		<b>Debt Service Total</b>	<b>4,209,659</b>	<b>4,192,568</b>	<b>776,077</b>	<b>4,675,128</b>	<b>4,675,128</b>	<b>482,560</b>	<b>11.5%</b>	<b>4,675,128</b>	-	<b>A</b>	
<b>Capital Outlay</b>													
03490237	57010	CO- Capital Outlay - Leases	15,329	106,655	87,001	87,001	87,001	(19,654)	-18.4%	87,001	-	See separate Lease schedule	
03490237	55361	CO- Capital Outlay - Land Acquisition/Purchase	-	1	-	-	-	(1)	-100.0%	1	1		
03490237	57006	CO- Capital Outlay - Equipment	-	22,500	15,951	1,935	1,935	(20,565)	-91.4%	22,500	20,565	Allocation of Vehicle Data Gathering (AA Tracking) system	
03490237	57017	CO- Capital Outlay- WWTP	33,620	15,000	9,567	100,000	100,000	85,000	566.7%	15,000	(85,000)	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	
		<b>Capital Outlay Total</b>	<b>48,949</b>	<b>170,906</b>	<b>112,519</b>	<b>188,936</b>	<b>188,936</b>	<b>18,030</b>	<b>10.5%</b>	<b>124,502</b>	<b>(64,434)</b>	<b>A</b>	
<b>Sewer Appropriations from Reserves</b>													
03490363	55010	SF- Approp from Res Rate Study	20,000		-	-	-	-	-	-	-		
03490363	55540	SF-Approp frm Reserves-Siphons	47,134		468,938	-	-	-	-	-	-		
		<b>Sewer Appropriations from Reserves Total</b>	<b>67,134</b>	<b>-</b>	<b>468,938</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
		<b>Sewer Fund Total</b>	<b>6,753,767</b>	<b>7,490,430</b>	<b>3,320,270</b>	<b>8,152,155</b>	<b>8,147,727</b>	<b>657,296</b>	<b>8.8%</b>	<b>8,074,074</b>	<b>(73,653)</b>	<b>A</b>	
<b>Warrant Articles/Borrowing</b>													

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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
		<b>Total Warrant Articles/Borrowing</b>		<b>-</b>	<b>2,817,100</b>	<b>-</b>	<b>895,000</b>	<b>895,000</b>	<b>(1,922,100)</b>	<b>-68.2%</b>	<b>-</b>	<b>(895,000)</b>
		<b>Total Sewer Fund with WAR</b>	<b>6,753,767</b>	<b>10,307,530</b>	<b>3,320,270</b>	<b>9,047,155</b>	<b>9,042,727</b>	<b>(1,264,804)</b>	<b>-12.3%</b>	<b>8,074,074</b>	<b>(968,653)</b>	