

**2018 Exeter Preliminary Town Budget  
September 25<sup>th</sup>, 2017**

To the Board of Selectmen,

Attached you will find the Town of Exeter preliminary budget request for Fiscal Year 2018. The fiscal year addressed in this budget begins on January 1, 2018 and ends December 31, 2018. I would like to acknowledge the efforts of all town departments, and in particular, the Finance Department, for their assistance in preparing this preliminary budget. This budget represents the beginning of the FY18 budget process that will conclude approximately 5 ½ months from now, on March 13<sup>th</sup>, 2018.

**FY18 Budget Overview and Themes**

The town budget represents the allocation of resources amongst all town departments for the ensuing fiscal year. The town budget proportionally represents approximately 26% of an individual tax bill. This figure does not include the cost of overlay or the veteran's credit program, which adds another 28 cents per 1,000 of assessed value to the town's share of the tax rate. The remaining 74% of the tax bill is dedicated to local schools, the state education tax, and the county tax.

At the time of budget adoption, the fiscal year is already two and a half months old, as it begins on January 1<sup>st</sup>. In the interim, the town operates on a "base budget" for the first 2 ½ months of the fiscal year until the new budget is approved by the voters. The operating budget is a piece of the town spending plan for the year, which also includes 1) bond articles; and 2) separate financial warrant articles. The water and sewer budgets are adopted separately from the town budget in their own article, and have their own default budgets (the budget adopted if the proposed operating budget does not pass).

The town's capital improvement program, which includes all non-recurring capital requests in excess of \$25,000, can be funded through the budget, warrant articles, or bond articles, depending on the request, and the review and recommendation of the select board. All financial items proposed as bond articles require 60% voter approval and are subject to a separate bond hearing. This bond hearing is advertised in December of each year and held in January, as part of the overall budget hearing prior to the deliberative session.

As mentioned above, Exeter functions under the SB2 form of government, requiring a default budget, for which the formula is set by state law. If the operating budget does not pass at the town and school elections, the default budget automatically goes into effect for the year. The combination of the operating budget and warrant articles, minus anticipated revenues, results in the expected tax effort for the year. This translates into the new tax rate in the fall of the year after the budget is adopted. The town's new tax rate is set in late October/early November each year, and is based on the budget adopted at the March vote.

The Finance Department manages several different town funds. The general fund is the largest fund, the water and sewer funds are the funding sources for the water and sewer budgets, and the town also has three main revolving, or self supported, funds: the EMS Revolving Fund, which is funded fully by ambulance fees, the Recreation Revolving Fund, which funds recreation programs, including the recreation camp and pool programs, and the CATV/PEG Fund, which funds EXTV operations for channel

13 (education), 22 (town government), and 98 (public access). These three revolving funds are non-appropriated, meaning they are not subject to voter approval other than the original establishment of the funds (which occurred in 2005, 2007 and 2010, respectively). The selectboard and town manager have authority over these funds which are supported entirely by user fees and do not impact the property tax rate.

The town has experienced several years of stable budgeting through a process of careful planning and prioritization of spending. Through the combined efforts of the town administration, town departments, budget recommendations committee, and select board, a stable program has been developed of capital planning and bonding, lease/purchases for major equipment, and holding operating expenses down where possible in the face of fixed cost inflation, materials increases, and contract increases. As the town's population remains steady at approximately 14,500 people, the costs of supporting local government services are largely reflected in inflationary trends (costs of materials, contract services, and vehicles/equipment have seen significant increases over time), maintenance, replacement, and upkeep of aging infrastructure, and ongoing escalation of fixed costs, such as health insurance and retirement assessments. As of this writing, the town is nearing the completion of a master plan update which will continue to inform the public of citizen priorities with respect to public resources.

The town will continue to rely on the local property tax as the primary source of revenue to fund town services, and in the face of ever increasing budget requests, challenges will persist. As the town's major facilities continue to age (e.g. Public Safety Building (1979), Library (1987), Recreation Park (1974), and Public Works Garage (1969)), the town will soon need to address major facility replacements and/or improvements. The town should continue to steadily invest in "bricks and mortar" improvements such as sidewalk repair/replacement, paving, catch basin cleaning, et al to ensure infrastructure remains well maintained. These community improvements add both an aesthetic and safety improvement element to the community. In addition, the combination of new available technologies and lower cost of these technologies (apps and geo-based management systems with gps capabilities) offers an opportunity to improve levels of service to the citizens of Exeter, without absorbing large additional costs. I would recommend the town government take advantage of these technologies to develop an appropriate service provision metric for our residents, appropriately measure and objectively analyze the activity levels of our town departments, and utilize technology to assist us to make major future spending recommendations to the town.

### **FY18 Budget Revenues**

#### **Property Value Trends**

The town's taxable base consists of over 6,200 residential and commercial properties. As of September 2017, it is expected this amount will total nearly 1.73 billion dollars of taxable value, an approximate 2.0% increase over values as of September 1, 2016. The town also has 150 million in non taxable value in land and buildings (federal government, non profits, conservation land), and issues another 32 million annually in various property tax value exemptions (disabled, elderly, blind). The Town's value base has

begun to grow again in recent years, with several developments either permitted or underway, in both the commercial and residential areas. Some commercial developments in the new Epping Road Tax Increment Financing (TIF) District are providing tax revenues specifically to that district to offset a near future bond aimed at making infrastructure improvements to support development within the TIF. While the town's tax base continues to trend in a positive direction, the amount and cost of property tax exemption programs are worth mentioning again, as these exemptions and credits result in less overall available tax revenues and shift of the property tax burden from one group of taxpayers to another. Exeter's three largest taxpayers are at least partially not for profit or educational in nature, and therefore are not 100% taxable. In addition, since Exeter has such a range of housing values (the largest portion of the overall tax base), there can be large differences in the annual property tax bills of homeowners (translate – tax burden). All of these items have some kind of effect on the general affordability and desirability of Exeter in the face of ongoing service needs and expectations. These realities also influence the overall property tax rate of Exeter, when compared with other communities.

### **FY18 General Fund Revenues**

FY18 general fund revenues are estimated at \$6,136,269, a 2.2% decrease from FY17 estimates of \$6,274,032. The Town has been using Great Dam excess bond proceeds to offset the cost of debt service for this project completed in 2016. These funds are being applied over a 3 year period with FY19 being the last year of application. Using this methodology will delay the full tax rate impact of this project until FY20 while the debt is being retired. The largest components of town general fund revenues are motor vehicle registrations (\$2,630,860 actual in FY16, \$2,650,000 projected in FY18), income from departments (\$950,000 estimated in FY18), building permit revenues (\$400,000 estimated in FY18), and state shared revenues such as Highway Block Grants (\$291,120 in FY15, \$300,301 projected in FY18) and Meals/Rooms Tax (\$754,028 in FY16, \$754,028 projected in FY18). If revenues of \$6,136,269 are realized in FY18, expected tax effort to support a budget of \$18,894,831 would be \$12,578,562. This figure does not include approved warrant articles that are tax supported, overlay, or veteran's credits. It is expected the Town will continue to use 95% of the EMS Fund surplus annually to stabilize the Town tax rate. This surplus is being reduced by the ongoing ambulance replacement lease/purchase program, which is funded through the EMS Fund. The overall revenue estimate for FY18 does not include any use of the general fund balance to offset the tax rate.

### **FY18 Budget Notes – Wage & Benefit Assumptions**

**Wages.** There are two open collective bargaining agreements currently under negotiation. These are the Exeter Firefighters Association (covering firefighters and Lieutenants) and the Exeter Police Association. The costs of funding additional wages related to extending these bargaining agreements would be proposed as individual warrant articles on the FY18 town warrant. Non union wages and part time wages have been budgeted to increase by a step increase of 2.23% - \$31,410 total cost - representing a step increase on the current compensation plan for all eligible employees the first pay period of July 2018. A general cost of living adjustment of 1.5% is also included in the wage scales for non union personnel effective July 2018. The Exeter Public Library sets its own wage rates through the Library Trustees.

**Health Insurance.** Health insurance rates will be finalized in October, 2017 by the HealthTrust Board of Directors. For the purposes of this preliminary budget, an 8.0% increase in health insurance premiums is planned for 2018, reflecting ongoing trends in health costs. General fund, water fund, sewer fund increase: \$180,000.

**Dental Insurance** – Dental insurance for eligible employees is procured through the health trust. An increase of 0% has been forecast for the FY18 budget.

**NHRS costs.** Increases in retirement assessments continue to impact the town’s operating budget. Current rates as a percentage of payroll are: Group I employees, 11.38% (does not include social security, additional 6.2%), Group II employees, Fire 31.89%, Police 29.43%. Retirement assessment rates continue to rise which is reflected in the various budget lines.

**FY18 General Fund**

The total FY18 general fund preliminary budget request, exclusive of warrant articles, is \$18,894,831, an increase of 4.18%, or \$674,458, over the FY17 approved budget of \$18,137,426. The three year budget trend is highlighted below, with recent annual increases.

<b>Fiscal Year</b>	<b>Approved Budget</b>	<b>YOY Increase (%)</b>	<b>Town Share Tax Rate</b>
2015	\$17,225,406	.84%	\$7.38/1,000
2016	\$17,617,127	2.27%	\$7.09/1,000
2017	\$18,137,426	2.95%	\$7.12/1,000*
2018	\$18,894,831	4.18 %	\$TBD

\*Estimate

The table below shows the year over year operating budget increases/decreases for each program area over the three year period:

<b>Function</b>	<b>FY16 Adopted</b>	<b>FY17 Adopted</b>	<b>FY18 Preliminary</b>	<b>% '18/'17</b>
General Government	993,292	1,018,305	1,036,592	
Finance	594,862	607,415	640,860	
Planning/Building/Development	642,257	670,373	679,035	
Economic Development	Included in above	Included in above	Included in above	
Police/Communications	3,795,920	3,844,525	3,732,581	
Fire/EMS/EM/Health	3,741,167	3,774,066	3,763,813	
Public Works – Gen Fund	3,674,638	3,921,768	4,013,326	
Maintenance - Garage	1,060,916	1,117,063	1,118,042	
Welfare/Human Services	64,666	137,778	137,387	
Parks/Recreation	486,862	496,850	535,985	
Other Culture/Recreation	45,451	34,501	38,001	
Public Library	927,413	1,002,526	1,026,558	
Debt Service/Capital	1,174,817	1,178,731	1,526,563	
Benefits/Taxes/Fixed Costs	<u>414,864</u>	<u>416,473</u>	<u>646,088</u>	
<b>Total General Fund</b>	<b>17,617,127</b>	<b>18,220,374</b>	<b>18,894,831</b>	<b>3.70%</b>

Note: FY17 approved budget includes \$18,137,426 budget article plus 2 collective bargaining agreements and approved lease/purchase of vehicles (dump truck plus backhoe). Differential between original approved budget (FY17 operating budget article) and FY18 budget is 4.18%.

### **FY18 General Fund Budget Overview**

The overall preliminary budget increase of 4.18%, or \$757,405, is compared to the FY17 approved budget of \$18,137,426. The major increases in the FY18 general fund budget are attributed to debt service increases - \$319,175 - due to the approved Lincoln Street Phase 2 project, and the Court Street culvert replacement project currently under construction. In addition, a health insurance reserve reflecting an 8.0% increase in plan costs has been added to the budget, pending the final rating from the Health Trust in October 2017. This increase is \$179,164. Finally, the new solid waste contract with Waste Management has resulted in a cost increase in that account of \$141,500. The three increases together, total \$639,839. Taken together, this represents 84.5% of the overall year over year budget increase as compared to FY17.

The FY18 general fund budget reflects the requests of the various town departments after review by the town manager. The three largest functions of the general fund budget continue to be Fire/EMS (\$3,763,813, -.3% decrease over FY17, see note below), Police/Communications (\$3,732,581, -2.9% decrease), and Public Works (\$5,131,368, 1.8% increase over FY17). These three functions make up 66.8% of the FY18 budget request and exceed 70% when capital allocations are matched (ie Fire, Police, and DPW capital expenditures and debt service). The department level budgets do not yet include any health insurance increases which are being held in the insurance reserve account pending the rating in mid-October.

The proposed preliminary budget does not include a proposal by the Fire Department to add \$211,875 to their request to fund a presence of 6 personnel year round on all fire shifts. The Department currently operates with 6 person shifts, which are reduced to 5 when vacations, sick, worker's compensation, or other leaves occur. The staffing initiative has been put forward by the department in multiple variations. The FY18 budget request documented here does include \$45,000 for a review of public safety activity levels related to staffing and the second station. While the \$45,000 was allocated in the CIP for a facility needs assessment (and would be an agreed upon part of this review), an additional focus of these funds should be on a full analysis of our Fire and EMS activity to create a baseline for moving forward into the future. The analysis is attainable using current technology (which may include an upgrade to either Public Eye or IMC software in the Fire Department), and a review of activity reports including the reporting system. A full understanding and knowledge of our activity including call length, type, response policy, and dispatch call coding will assist the town greatly in making long term decisions about how to best move forward in the public safety area and address operations issues holistically.

The FY18 budget also includes a \$100,000 allocation for human services agencies, although the Town has received \$133,000 in requests. The requested amounts continue to climb, including more agencies requesting funding, and it is expected the conversation will continue in this budget cycle about

appropriate level of funding for human service agencies and the method by which these appropriations are made.

### **FY18 Budget Notes**

**Board of Selectmen** – The board of selectmen are the town’s elected governing body. The role of the selectmen is to manage the prudential affairs of the town. The board appoints the town manager, recommends the final operating budget to town meeting, and performs other statutory functions vested in the board. Expenses are increased \$1,000 in this budget to accommodate expected costs of the E911 committee adjustments to addresses including mailings to residents, notice/hearing costs, etc.. The Selectboard will be the approval authority for any changes recommended by the E911 committee.

**Town Manager** - The Town’s executive and administrative functions are exercised through the Town Manager. The Town Manager’s Office provides primary day to day oversight of town property, finances, and personnel. The Town Manager’s Office also provides administrative and clerical support to several town boards and committees including the Budget Recommendations Committee, Economic Development Commission, Arts Committee, Swasey Parkway Trustees, Transportation Committee, and Water/Sewer Advisory Committee. The Town Manager’s Office posts meetings and agendas, coordinates minute taking of many town boards, issues various permits required for town property use, (parking, blocking off roads, town hall and town office facility use, etc.), purchases basic supplies for all general government departments, and provides periodic backup to Human Resources. In addition, the Town Manager’s Office processes welfare applications under RSA 165 and oversees applications for assistance, along with referring clients to outside human service agencies, and coordinating assistance with those agencies. The Town Manager’s Office has 2.0 FTEs including the Town Manager, Executive Assistant, and part-time wages for recording secretaries for the Board of Selectmen and the Budget Recommendations Committee. This budget has been increased by \$4,000 in the contract services line item to provide funding for vacation and leave replacement in the department.

**Human Resources, Legal, Information Technology** - Other support to town departments is provided through Human Resources (1.0 FTE), Legal (contract attorneys), and Information Technology (2.0 FTE). Human Resources is staffed by one full time Administrator whose primary duties include advertising all town positions, administering the Town’s personnel policies and compensation, and general oversight of all employee benefits. Legal services are provided through the Mitchell Municipal Group who serves as town counsel. In addition, the Town utilizes several other contract attorneys depending upon the issue (environment/permitting, tax/assessing, labor, etc.). The IT Department is staffed by 2.0 FTE, a full time IT Coordinator, and an IT Technician who also works for EXTV.

**Transportation** – The Town’s COAST assessment is funded partially by the general fund and partially by the fee-based transportation fund. This assessment allows the COAST bus to function on day to day routes in Exeter 4 days per week.

**Town Moderator** – The town moderator is an elected position charged with elections oversight and town meeting oversight. The moderator acts as the arbiter at town meeting over actions contemplated by the legislative body. This budget has been increased to reflect the number of elections in 2018.

**Trustees of Trust Funds** - The Trustees of Trust Funds are an elected three member board that oversees all town and school trust funds created under RSA 31 and capital reserve funds created via RSA 35. The Chair of the Trustees is paid a nominal stipend of \$828 each year. This stipend is part of the general government budget. The trustees manage all trust funds adopted by the town and school.

**Town Clerk/Elections** - The Town Clerk's Office has 4.0 FTEs and services include registering motor vehicles, ORVs, and boats, performing vital records research, dog licensing, records retention, town meeting coordination and ballot preparation, and elections oversight (working with the Checklist Supervisors, Ballot Clerks, and the Town Moderator). The Town Clerk's Office also sells stickers to residents for the transfer station, including bulky stickers, electronics stickers, as part of the town's solid waste program. Town Clerk revenues continue to climb in recent years due to the office taking on boat registrations, hunting license sales, etc.. The FY18 budget also includes funding to complete a records project in the Town Clerk vault.

### **Finance, Accounting, Treasurer, Tax Collection, Assessing**

The Finance Department is located in the lower level of the Town Hall, has 3.0 FTEs, and performs the primary duties of day to day budget administration and fund accounting, payroll processing, accounts payable, audit, financial reporting, general ledger management, and cash management. Financial functions also include the Tax/Water/Sewer Collections Office (2.0 FTE), and the Assessing Office (1.0 FTE, plus contract services). The Town Treasurer is an elected position responsible for cash management of all town accounts except trust funds under RSA 41:29. The Town's contract tax assessor is MRI, who in 2018 will be in the fourth year of a contract that runs through 2020. The Tax/Water/Sewer Office is located in the Town Offices at 10 Front Street, and collects all property tax revenue and water/sewer revenue for the Town, including property taxes for the local school district and SAU16. In addition, the tax/water/sewer office administers all property tax deeding and lien issues, coordinates bankruptcy filings, creates payment plans for residents with delinquent water and sewer accounts, coordinates the semi-annual tax billing process in May and November, and compiles the MS-61 report of the Tax Collector required by the NHDRA. Finance Department budgetary changes include additional funds for GASB 45/75 compliance - \$6,900 increase, a transition year allocation for both Munis and Munismart software agreements - \$11,250 increase, and additional education/training for the new Munis accounting system. The assessing budget reflects a decrease in the contract cost with MRI, replaced by the Deputy Assessor (from \$110,000 annually to \$102,500). The position of Assessing Clerk was recently upgraded to Deputy Assessor to properly reflect the responsibilities of the position. The assessing budget also includes an increase of \$2,000 for additional postage and supplies related to re-certification of exemptions in 2018.

### **Planning, Building & Economic Development**

The Planning Office is staffed by three personnel (1 full time, 2 part time) including the town planner, who provides professional services to the planning board including overseeing the town's technical review committee, site plan review process, lot line adjustments, and conditional use permit issuance. The planning budget also includes funding for the Natural Resources Planner who is part time, and

supports conservation efforts including serving as primary staff to the Conservation Commission, and administering town conservation properties and easements.

All land use issues, including regulation, code enforcement, and planning, are administered through the Planning and Building Office. The building department has a full time building inspector and code enforcement officer, plus a deputy code enforcement officer who also supports the planning department. The building function also includes a part-time electrical inspector of 24 hours per week, and a part time administrative assistant. The electrical inspector performs various required inspections for residential and commercial projects. The administrative assistant provides general support to the planning and building departments.

The office also supports several volunteer boards, committees and commissions in their missions including the Zoning Board of Adjustment, Planning Board, Conservation Commission, Historic District Commission, and Heritage Commission.

The Town's Economic Development program is staffed by one full-time Director whose primary responsibilities include working with businesses and working to expand and improve upon the town's commercial tax base. The economic development office also oversees the growth of the Town's TIF District on Epping Road.

Budgetary changes in these departments include a request of \$9,000 in the planning budget to design and implement a pocket park improvement on Water Street adjacent to the municipal lot, and funding of \$3,500 in the economic development budget, to execute a business retention and expansion program for the Town, working with the UNH cooperative extension.

## **PUBLIC SAFETY**

### **Police Department**

The Exeter Police Department budget is broken out into five distinct divisions: Administration, Staff, Patrol, Animal Control, and Communications. The Exeter Police Department operates out of the public safety complex on Bow Street/Court Street and provides service 24 hours per day, seven days per week. The Animal Control function and Dispatch operations also run 24 hours per day, 7 days per week, 365 days per year. One full time dispatch position is funded through the EMS (ambulance) revolving fund and is not included in the general fund budget. The dispatch function is staffed using full time and part time dispatchers. The FY18 budget for the Police Department reflects staffing changes, an increase in the prosecutor budget (contracted with Rockingham County), and full funding of the taser replacement program.

### **Fire/EMS Department**

The Exeter Fire Department provides services in multiple areas. The budget is broken down into four distinct divisions: Administration (4.0 FTE), Suppression (25 FTE), Emergency Management (0 FTE), and Health (1.0 FTE). The EMS budget is a revolving fund and therefore is not included in the general fund budget. Fire and EMS services (to the paramedic level) are also provided 24/7 by four shifts of 6



Firefighter/EMT's per shift. The Fire Department also provides the Town's health and emergency management functions. Emergency Management is an active function in Exeter and provides support during states of emergency, training for emergencies, Seabrook drills, hazmat training, etc. The Town's health department provides oversight in several public health areas including mosquito control, food inspections, regional health planning, and sanitary code enforcement. As stated above, personnel and staffing issues have been identified by the department which will be a major discussion point in the FY18 budget. Several expense increases have been put forward by the Fire Department including increases for hose replacement (\$2,899), general equipment purchase (\$1,000), turnout gear increase (\$1,515).

### **Public Works – General Fund**

The Public Works general fund budget includes eight separate functions: Administration/Engineering, Highways/Streets, Snow Removal, Solid Waste, Street Lights, Maintenance, Garage, and Town Buildings (utilities, maintenance, projects). Administration and Engineering provide primary support to the other Public Works divisions and also oversee all capital projects which originate through Public Works, Water, and Sewer. The Highways/Streets division has primary responsibility over town roads, rights-of-way, sidewalks, snow removal, transfer station, traffic lights, and trees. The Town's solid waste budget includes a new contract executed in 2017 with Waste Management for trash pickup and recycling. It also includes expenses related to required landfill monitoring at the inactive Powder Road landfill and the Cross Road transfer station site (also a closed landfill). Revenues from blue bag sales and recycling bins, as well as stickers and transfer station permits, offset a portion of the solid waste budget. Budget changes for FY18 include a reduction in Administration due to the purchase of the radio repeater (one time capital) in FY17. In addition, the EPA stormwater phase 2 budget has been broken out as its own program level budget within the DPW. The DPW has received a \$30,000 grant from NHDES to assist with MS4 implementation in FY18, which is reflected in the general revenue estimates for FY18. The snow/ice budget has been increased to reflect ongoing increases in snow/ice removal costs, and the new solid waste contract increase is included in the budget as a result of Waste Management taking over collection activities in 2017. The maintenance budget has been level funded pending a review of maintenance operations.

### **Welfare/Human Services**

The Town administers a welfare system as required by state law, RSA 165. The Town Manager's Executive Assistant performs the welfare assistance function which includes processing assistance applications, screening applicants, and providing aid in the area of rent, electricity, food, and other basic needs. The position also regularly interfaces with outside agencies to seek funding to assist Exeter residents in need of basic assistance. The FY18 budget request for this area also reflects a level funding of \$100,000 for human service agencies, however the Town has received \$133,000 in requests.

### **Parks/Recreation**

The Town's Parks/Recreation Department provides a full range of recreation programs and manages the town's parks, and the town dock area at Stewart Park. Periodically the department provides cemetery support, and is active at coordinating Senior Center activities and administering the center's use by

many community groups. In recent years, the Parks/Recreation Department has made extensive use of their revolving fund to support programs and services. The Parks/Recreation budget is carrying one time capital expenses of \$30,000 for a new dock at Stewart Park (\$18,000) and a new mower for the department (\$12,000).

**Other Culture/Recreation.** General expenses for various town activities are described in the following section.

The Other Culture and Recreation FY18 budget is \$38,001, which is an increase of \$3,500 over FY17. This budget includes the following requests. Many of these items are managed by committees:

1. Arts Committee general fund budget - \$6,000, based on a \$3,000 increased request by the Arts Committee. The committee also administers a donations fund which is separate from this request;
2. Christmas Light contribution to downtown lighting - \$5,000;
3. Council on Aging - \$1 placeholder for inactive board;
4. Holiday Parade contribution - \$3,000 support to the town's annual holiday parade coordinated by the Parade Committee the first weekend in December;
5. Swasey Parkway summer concerts hosted by Parks/Recreation Thursdays in the summer - \$9,000;
6. Exeter Brass Band payments to members of the band for their summer concert series – normally each Monday in July - \$3,500;
7. The annual Memorial Day activities budget to support the Memorial Day parade - \$3,500;
8. Fireworks - \$8,000. This represents a \$500 increase in fireworks expenses, which are produced by the Parks/Recreation Department as part of the annual Independence Museum Festival in July.

### **Public Library**

The Exeter Public Library located on Chestnut Street is open year round. The Library is administered by an elected board of trustees who appoint the library director and staff. The current Public Library was built in 1987 and serves the general public, including a series of educational and reading programs for all ages. The library budget includes all expenses related to maintenance and upkeep of the Library under the Library Trustees, called "public services." These expenses include electricity, technology, book purchases, and small capital. These expenses are not included in the Town's Maintenance Budget. The proposed budget for FY18 for the Library is increased \$24,032, or 2.4% over FY17.

### **Debt Service, Vehicle/Equipment Replacements, Leases, Capital Outlay**

The general fund debt service budget has been increased by \$319,175 for the FY18 budget to accommodate two new approved projects – Lincoln Street Phase 2 project, and the Court Street culvert replacement project. The Lincoln Street project is currently in design and will be under construction in 2018. The Court Street project is expected to be completed in November 2017.

General government vehicle replacement is increased by \$28,657, or 5.93%, over FY17. The FY18 request includes 2 police cruisers, replacement of a 2006 Parks/Recreation dump truck (#83), and replacement of a DPW sedan (#17, Crown Victoria Police Department hand-me down) with a Ford

Escape type vehicle or other similar vehicle. The Fire Department command vehicle request has not been included on this list as an item for further discussion. The Department is requesting replacement of a command vehicle for a larger model reflecting new responsibilities for incident command. The high price of the vehicle due to the expansive equipment may be justified; however it will require a full review of all 3 command officer vehicles and deployment review.

**Capital Outlay** – This budget is increased from \$8,906 in FY17 to \$49,501 in FY18, to reflect ongoing expenses for the Town’s GPS program - \$4,500, and \$45,000 for the public safety activity review cited at the beginning of this narrative.

### **Benefits/Taxes**

The benefits and taxes budget includes town wide expenses for the health insurance buyout program, unemployment, worker’s compensation, and property/liability insurance. In addition, the health insurance reserve of 8% is being held in this year’s benefits and taxes budget, pending approval of new health rates in October 2017.

This overall budget is increased \$229,591, or 55.1%, over FY17. The increase as stated above is due mainly for the health insurance reserve. This budget category also includes increases in town-wide worker’s compensation (\$11,933, 6.0%). Primex rates for worker’s compensation and property/liability insurance will be known in October 2017. Department budgets as well as this budget will be adjusted after the October rating.

### **OTHER FINANCIAL ITEMS – General Fund**

#### **Bond Articles – General Fund**

Bond articles that result from CIP (capital improvement program) projects are discussed and prioritized each year by the Budget Recommendations Committee and Selectboard. Ultimately the selectboard decides which CIP items move to the bond hearing phase to be proposed to the town through the town warrant. The town has several capital projects pending which due to their scope and cost are being recommended to be considered as bond issues. Some projects are 100% general fund, others are split amongst the general, water, and sewer funds. Below is a summary of potential bond articles for FY18.

**General Fund: Library Renovation Design Funds, \$343,705. Recreation Park renovation/expansion project, \$7,149,770.** Both projects are part of the Town’s long term facility planning and warrant further discussion.

#### **Other Financial Warrant Articles**

In addition to the above, several warrant articles are itemized for discussion. The total amount of these potential warrant articles is \$391,515. These include:

**Town Property (Exeter Sportsmen’s Club) Remediation Action Plan obligations.** TBD. These obligations to implement requirements of the remediation action plan for the site total \$30,000 in 2018 based on

engineering estimates. These costs may be included as a warrant article in 2018. The NHDES is mandating the Town to follow through to completion these RAP activities, subject to NHDES approval.

**DPW Loader Replacement. (\$250,400, \$56,340 first year payment).** The department has two loaders, both purchased in 2005. This warrant article would be to replace one of the loaders for a 5 year lease/purchase.

**Engine 4 Replacement (\$525,299, \$88,175 first year payment).** The department is seeking to replace a 1997 Pierce Arrow engine. This is recommended for a seven year lease/purchase via warrant article.

Upon recommendation of the fire engine replacement (the last of the 1990's fire/ems vehicles), it is recommended the town prepare an annual refurbishment vs. replacement analysis for submittal to the selectboard and budget recommendations committee for each proposed vehicle/equipment replacement in excess of \$100,000 in the Fire Department and Public Works Department. This should be an annual discussion item to ensure all options including refurbishment of heavy vehicles and equipment are explored. Analytics should again be applied to measure activity of this equipment properly to fully understand options of replacement vs. refurbishment.

**Intersection Improvements Program - \$50,000.** Several town intersections have been identified as being in need of an engineering analysis for subsequent upgrading. Examples include Front/Linden/Pine Streets, Epping Road/Brentwood Road/Columbus Avenue, Winter Street/Railroad Avenue/Columbus Avenue, to name a few. This program would develop alternatives for future improvements to troublesome intersections.

**Sidewalks - \$120,000.** This project continues efforts at sidewalk replacements in the greater downtown/urban compact areas of the town. Potential projects in 2017 include Center Street and Front Street in the area in front of the 47 Front Street building.

**Establish Cemetery Capital Reserve Fund - \$27,000.** This fund would be utilized to provide maintenance and upkeep of town owned inactive cemeteries (ie the Winter Street cemetery). These cemeteries fall under the Selectboard as cemetery trustees and require ongoing maintenance of headstones, tree removal, etc.

**Warrant Article Line Item Summary**

<b><u>Article</u></b>	<b><u>Amount</u></b>	<b><u>Notes</u></b>
Sportsmen's Club Remediation	TBD	Suggested \$30,000 cost
2005 DPW Loader Replacement (Lease/Purchase)	\$56,340	General Fund
1997 Engine 4 Replacement	\$88,175	General Fund
Intersection Improvements Program	\$50,000	General Fund
Downtown Parking Study	\$50,000	General Fund
Cemetery Capital Reserve Fund	\$27,000	General Fund
Continue Sidewalk Program	\$120,000	General Fund, Appropriate to CRF
<b>Total Warrant Articles</b>	<b>\$391,515</b>	

**Total General Fund Appropriations.** The total preliminary general fund appropriations for FY18 are \$19,286,346. This is a 3.45% increase, or \$642,721, over total general fund operating appropriations for FY17, which were approved at \$18,643,625\* at the March, 2017 election. The total general fund appropriations compare all proposed budget items and general fund warrant articles, year over year.

\*Note: \$100,000 in additional appropriations approved to come from unreserved fund balance are NOT included in this figure (\$50,000 sick leave trust appropriation, \$50,000 snow/ice appropriation) as those appropriations did not impact the property tax rate. At budget time, the sick leave account and snow/ice account will be analyzed for any further recommended appropriations.

## **ENTERPRISE FUNDS**

### **Water and Sewer Funds**

The total water fund budget request is \$3,467,008, an increase of 2.4%, or \$79,773, over FY17. The total sewer fund budget request is \$2,654,734, an increase of 10.9%, or \$261,048 over FY17. Both water and sewer funds receive all revenues through water and sewer rates, not the property tax. Residents on the public water/sewer system are billed quarterly for water/sewer services. The town also bills several mobile home parks and other customers quarterly via a master meter on those premises.

### **Water Fund**

**Administration** – The administration budget includes overhead from general municipal departments (town manager, IT, human resources) along with DPW administrative overhead (director, town engineer, assistant engineer, engineering technician, office management). It also includes the water/sewer manager engineer position, water/sewer technician position, and temporary wages for seasonal personnel who serve the water/sewer department. Changes in the FY18 budget include an increase in property insurance - \$3,958 to cover increased insurance costs related to water infrastructure; an increase in \$2,500 in the printing account for resident mailings. The overall administration budget is down .2%, or \$980 from FY17.

**Billing** – The billing budget includes administration of the billing program from the collections department located at the town office, the utilities clerk, and billing clerk functions. It also includes financial support allocations of the Finance Director, Accountant, and Accounting Clerk. This budget has been increased by \$17,951, or 11.9%. The increase is due to a software agreement increase of \$5,550 for both Munis and Munismart in a transition year for the town's accounting system, as well as \$10,000 in additional Munis related conversion consulting fees.

**Distribution** – The water distribution budget covers operating costs related to the piping system, metering program, pump stations, and storage tanks. The distribution budget has been decreased by \$4,163 or .5% under FY17. Budget increases include \$12,000 in additional system maintenance costs including replacement of 3 broken hydrants (\$4,000 each hydrant replacement), and \$5,000 in

additional meter replacement fund requests. Wage/benefit reductions due to changing personnel have resulted in an overall decrease in this budget area.

**Treatment** – The water treatment budget covers costs related to operating the groundwater facility on Lary Lane, and the surface water treatment plant on Portsmouth Avenue. This budget has been increased by \$110,775, or 15.4%. Increases include an additional \$23,500 for chemicals related to TTHM compliance at the Portsmouth Avenue treatment plant, \$7,400 in consulting costs related to TTHM compliance, \$2,000 in additional water lab testing funds, and \$49,000 for basin/lagoon cleaning at both the SWTP and GWTP at Lary Lane.

**Debt Service** – Water debt service has been increased by \$16,532, or 1.5%, over FY17. The increase is due to pending debt service payments on the Lincoln Street Phase 2 project, as well as a small water fund allocation for the Court Street culvert/bridge project.

**Capital Outlay** – Water capital outlay has been reduced by \$60,342 or a 41.5% reduction over FY17. Capital outlay includes allocations for light duty vehicle lease/purchases and the water fund share of the financial software lease/purchase. It also includes a 50% allocation of vehicle/equipment replacements for the water/sewer departments. In FY18, these are planned as replacements for Truck #11, Truck #32, and Sedan #51. These replacements are described on pages 63, 67, and 75 of the FY18-23 CIP.

**Water Fund Bond Article: Washington Street Line Replacement - \$665,000.** This project is described on page 25 of the FY18-23 CIP. The Washington Street water line is one of the oldest in the town's system (1880's vintage) and has suffered many breaks over the last 5-6 years. It is a high priority for replacement. Debt service for this project would be paid by the water fund. This project was approved for design in 2017 and is currently in design.

**Water Fund Bond Article: Groundwater Exploration Program/Surface Water Review - \$800,000.** This project is described on page 22 and page 26 of the CIP and is recommended for funding in FY18. The town needs to continue water planning efforts for the future including a full review of the current aging surface water plant, and exploring new groundwater sources including potential land acquisitions and well development.

### **Sewer Fund**

**Administration** – The administration budget includes overhead from general municipal departments (town manager, IT, human resources) along with DPW administrative overhead (director, town engineer, assistant engineer, engineering technician, office management). It also includes the water/sewer manager engineer position, water/sewer technician position, and temporary wages for seasonal personnel who serve the water/sewer department. Changes in the FY18 budget include an increase in property insurance - \$2,152 to cover increased insurance costs related to sewer infrastructure. It also includes \$40,000 in consulting costs related to PFOA/PFAS analysis at the sewer lagoon sites. The overall sewer administration budget is increased 10.0%, or \$36,636 over FY17.

**Billing** – The billing budget includes administration of the billing program from the collections department located at the town office, the utilities clerk, and billing clerk functions. It also includes financial support allocations of the Finance Director, Accountant, and Accounting Clerk. This budget has been increased by \$18,951, or 12.7%. The increase is due to a software agreement increase of \$5,550 for both Munis and Munismart in a transition year for the town’s accounting system. It also includes a \$10,000 increase in consulting fees related to the Munis accounting software conversion. It also includes an additional \$1,000 in the postage account to cover sewer specific mailings, such as industrial pre-treatment notices.

**Collection** – The sewer collection budget covers operating costs related to the piping system, lift stations, I and I abatement and manhole maintenance. The collection budget has been increased by \$22,937 or 3.5% over FY17. This includes establishing a pipe relining account in the amount of \$40,000 to slip line sewer lines in danger of collapsing.

**Treatment** – The sewer treatment budget covers costs related to operating the sewer treatment facility at 13 Newfields Road. This budget has been increased by \$90,952, or 18.8%, over FY17. This increase is due almost exclusively to additional wages/benefits for the proposed hiring of two full time operators for the new Wastewater Facility. The positions are budgeted for 6 months in FY18.

**Debt Service** – Sewer debt service has been increased by \$83,110, or 14.2%, over FY17. The increase is due to pending debt service payments on the Lincoln Street Phase 2 project, offset by decreases in other sewer debt service issues that are being retired or are maturing with a lesser interest payment.

**Capital Outlay** – Sewer capital outlay has been increased by \$36,468 or a 29.55% increase over FY17. Capital outlay includes allocations for light duty vehicle lease/purchases and the sewer fund share of the financial software lease/purchase. It also includes a 50% allocation of vehicle/equipment replacements for the water/sewer departments. In FY18, these are planned as replacements for Truck #11, Truck #32, and Sedan #51. These replacements are described on pages 63, 67, and 75 of the FY18-23 CIP.

### **Revolving Funds**

The Town has three revolving funds which are non-appropriated funds. This means the funds are not approved by town meeting but are administered under the guidance of the Board of Selectmen. The three funds are Recreation Revolving (\$536,600); EMS Revolving Fund (\$440,000), and Cable Television PEG Fund (\$125,000). These funds provide funding for various programs and services outside the general fund and therefore have no impact on property taxes. The primary revenues for the Recreation revolving fund are program fees and the annual powder keg festival; the EMS fund EMS revenues, and the cable television PEG revolving fund, franchise fee revenues. Cable TV Fund revenues are split 50/50 with the general fund. The current cable franchise fee generates approximately \$250,000 per year in gross revenues. In 2018, revenues are estimated at \$570,000 for the Recreation Revolving Fund, and \$528,500 for the EMS Revolving Fund.

**Other**

As always, these requests are meant to create a framework for a meaningful budget deliberation throughout the budget season. I would again like to thank the town departments for their efforts on their FY18 budget submittals.

Respectfully submitted,

Russell Dean  
Town Manager



Town of Exeter  
2018 Budget Summary  
Preliminary Budget

				2018 Prelim Budget vs. 2017 Budget \$	2018 Prelim Budget vs. 2017 Budget %-	% of Total OP Budget
DEPARTMENT	2016 Actual	2017 Budget	2018 Prelim Budget	Increase/- (Decrease)	Difference	
<b>General Fund Appropriations</b>						
<b>General Government</b>						
100	Board of Selectmen	20,458	21,775	22,775	1,000	0.1%
111	Town Manager	219,831	223,820	231,711	7,891	1.2%
115	Human Resources	85,624	90,262	92,209	1,947	0.5%
119	Transportation	26,770	26,770	26,770	-	0.1%
120	Legal	94,643	80,000	80,000	-	0.4%
125	Information Technology	173,242	213,209	208,070	(5,139)	1.1%
130	Trustees of Trust Funds	891	891	891	-	0.0%
140	Town Moderator	808	754	1,130	377	0.0%
151	Town Clerk	329,847	341,667	354,171	12,503	1.9%
152	Elections/Registration	27,244	19,157	18,865	(292)	0.1%
<b>Total General Government</b>		<b>979,358</b>	<b>1,018,305</b>	<b>1,036,592</b>	<b>18,287</b>	<b>5.5%</b>
<b>Finance</b>						
201	Finance/Accounting	274,221	282,481	306,281	23,800	1.6%
202	Treasurer	10,050	11,259	11,259	-	0.1%
203	Tax Collection	93,286	106,449	108,202	1,754	0.6%
205	Assessing	201,590	207,228	215,118	7,891	1.1%
<b>Total Finance</b>		<b>579,147</b>	<b>607,415</b>	<b>640,860</b>	<b>33,445</b>	<b>3.4%</b>
<b>Planning &amp; Building</b>						
301	Planning	197,457	263,514	260,160	(3,354)	1.4%
307	Economic Development	131,327	137,072	144,636	7,565	0.8%
302	Inspections/Code Enforceme	247,668	251,552	255,998	4,447	1.4%
303	Board of Adjustment	2,603	3,429	3,461	32	0.0%
304	Historic District Commission	33,154	1,986	1,772	(214)	0.0%
305	Conservation Commission	9,641	9,558	9,559	1	0.1%
306	Heritage Commission	11,288	3,233	3,448	215	0.0%
<b>Total Planning &amp; Building</b>		<b>633,138</b>	<b>670,343</b>	<b>679,035</b>	<b>8,692</b>	<b>3.6%</b>

Town of Exeter  
2018 Budget Summary  
Preliminary Budget

DEPARTMENT	2016 Actual	2017 Budget	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %-Difference	% of Total OP Budget
<b>Police</b>						
401 Administration	699,789	794,497	757,075	(37,422)	-4.7%	4.0%
402 Staff	480,776	635,522	619,374	(16,147)	-2.5%	3.3%
403 Patrol	1,870,007	1,940,899	1,870,771	(70,128)	-3.6%	9.9%
404 Animal Control	1,214	1,250	1,250	-	0.0%	0.0%
405 Communications	436,963	472,358	484,111	11,753	2.5%	2.6%
<b>Total Police</b>	<b>3,488,749</b>	<b>3,844,525</b>	<b>3,732,581</b>	<b>(111,944)</b>	<b>-2.9%</b>	<b>19.8%</b>
<b>Fire</b>						
501 Administration	528,266	553,644	568,511	14,867	2.7%	3.0%
503 Fire Suppression	2,930,446	3,036,786	3,037,721	935	0.0%	16.1%
504 Emergency Management	23,411	27,937	26,937	(1,000)	-3.6%	0.1%
505 Health	148,123	155,698	130,643	(25,055)	-16.1%	0.7%
<b>Total Fire</b>	<b>3,630,246</b>	<b>3,774,066</b>	<b>3,763,813</b>	<b>(10,253)</b>	<b>-0.3%</b>	<b>19.9%</b>
<b>Public Works - General Fund</b>						
601 Administration & Engineering	338,748	399,866	361,335	(38,531)	-9.6%	1.9%
602 Highways & Streets	1,937,741	2,121,717	2,034,119	(87,598)	-4.1%	10.8%
603 Snow Removal	230,807	281,631	314,707	33,076	11.7%	1.7%
604 Solid Waste Disposal	876,937	908,556	1,093,165	184,610	20.3%	5.8%
605 Street Lights	167,685	150,000	150,000	-	0.0%	0.8%
618 Stormwater	74,670	60,000	60,000	(0)	0.0%	0.3%
<b>Total Public Works - GF</b>	<b>3,626,588</b>	<b>3,921,769</b>	<b>4,013,326</b>	<b>91,557</b>	<b>2.3%</b>	<b>21.2%</b>
<b>Maintenance</b>						
606 General	461,705	470,314	477,915	7,601	1.6%	2.5%
615 Mechanics/Garage	206,074	266,876	266,976	100	0.0%	1.4%
607-614 Town Buildings	265,709	282,694	273,150	(9,544)	-3.4%	1.4%
616 Maintenance Projects	109,260	97,178	100,000	2,822	2.9%	0.5%
<b>Total Maintenance</b>	<b>1,042,748</b>	<b>1,117,063</b>	<b>1,118,042</b>	<b>979</b>	<b>0.1%</b>	<b>5.9%</b>
<b>Welfare &amp; Human Services</b>						
710 Welfare	82,846	37,778	37,387	(391)	-1.0%	0.2%
711 Human Services	108,035	100,000	100,000	-	0.0%	0.5%
<b>Total Welfare &amp; Human Services</b>	<b>190,881</b>	<b>137,778</b>	<b>137,387</b>	<b>(391)</b>	<b>-0.3%</b>	<b>0.7%</b>

Town of Exeter  
2018 Budget Summary  
Preliminary Budget

DEPARTMENT		2016 Actual	2017 Budget	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %-Difference	% of Total OP Budget
<b>Parks &amp; Recreation</b>							
801	Recreation	298,146	312,931	320,258	7,327	2.3%	1.7%
802	Parks	177,522	183,919	215,727	31,808	17.3%	1.1%
<b>Total Parks &amp; Recreation</b>		<b>475,668</b>	<b>496,850</b>	<b>535,985</b>	<b>39,135</b>	<b>7.9%</b>	<b>2.8%</b>
<b>Other Culture/Recreation</b>							
116/804	Other Culture/Recreation	20,085	20,001	23,001	3,000	15.0%	0.1%
805	Special Events	14,858	14,500	15,000	500	3.4%	0.1%
<b>Total Other Culture/Recreation</b>		<b>34,943</b>	<b>34,501</b>	<b>38,001</b>	<b>3,500</b>	<b>10.1%</b>	<b>0.2%</b>
<b>Public Library</b>							
901	Library	927,415	1,002,526	1,026,558	24,032	2.4%	5.4%
<b>Total Library</b>		<b>927,415</b>	<b>1,002,526</b>	<b>1,026,558</b>	<b>24,032</b>	<b>2.4%</b>	<b>5.4%</b>
<b>Debt Service &amp; Capital</b>							
921-923	Debt Service	780,689	695,795	1,014,970	319,175	45.9%	5.4%
117	Vehicle Replacement/Lease	455,924	474,027	462,088	(11,939)	-2.5%	2.4%
117	Misc. Expense	2,996	3	3	-	0.0%	0.0%
117	Cemetaries	-	-	1	1		0.0%
118	Capital Outlay - Other	-	8,906	49,501	40,595	455.8%	0.3%
<b>Total Debt Service &amp; Capital</b>		<b>1,239,609</b>	<b>1,178,731</b>	<b>1,526,563</b>	<b>347,832</b>	<b>29.5%</b>	<b>8.1%</b>
<b>Benefits &amp; Taxes</b>							
931	Health Insurance Buyout	164,617	102,051	314,285	212,234	208.0%	1.7%
933	Unemployment	-	2,046	1,944	(102)	-5.0%	0.0%
937	Worker's Compensation	186,384	198,872	210,805	11,933	6.0%	1.1%
114/941	Insurance	144,027	113,529	119,055	5,526	4.9%	0.6%
<b>Total Benefits &amp; Taxes</b>		<b>495,028</b>	<b>416,498</b>	<b>646,089</b>	<b>229,591</b>	<b>55.1%</b>	<b>3.4%</b>
<b>Total GF Operating Budget</b>		<b>17,343,518</b>	<b>18,220,374</b>	<b>18,894,831</b>	<b>674,457</b>	<b>3.7%</b>	<b>100.0%</b>

Town of Exeter  
 2018 Budget Summary  
 Preliminary Budget

DEPARTMENT	2016 Actual	2017 Budget	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %-Difference	% of Total OP Budget
<b>Other Appropriations - Warrant Articles</b>						
Sidewalk Program			120,000			
Snow/Ice Deficit Fund	50,000	50,000		(50,000)		
Sick Leave Expendable Trust	75,000	50,000		(50,000)		
Exeter Police Association Agreement		-		-		
SEIU 1984 Collective Bargaining		-		-		
TAP Grant Match/Sidewalks		541,261		(541,261)		
Master Plan Update	50,000			-		
Town Hall Code Compliant Staircase		130,000		(130,000)		
Intersection Improvements Program			50,000			
Cemetery Capital Reserve Fund			27,000			
Engine 4 Replacement			88,175			
Downtown Parking Study		-	50,000	50,000		
Highway Loader #43	-	-	56,340	56,340		
<b>Total Other Approp.-WAR</b>	<b>175,000</b>	<b>771,261</b>	<b>391,515</b>	<b>(379,746)</b>	<b>-49.2%</b>	<b>2.1%</b>
<b>Borrowing Other</b>						
Court St. Bridge/Culvert Repl		1,381,000		(1,381,000)		
Lincoln St. Project Phase II		1,697,000		(1,697,000)		
Library Renovation/Expansion			343,705			
Recreation Park ReDevelopment			7,149,770			
<b>Total Borrowing Other</b>	<b>-</b>	<b>3,078,000</b>	<b>7,493,475</b>	<b>4,415,475</b>	<b>143.5%</b>	<b>39.7%</b>
<b>Total GF &amp; WAR &amp; Borrowing</b>	<b>17,518,517</b>	<b>22,069,635</b>	<b>26,779,821</b>	<b>4,710,186</b>	<b>21.3%</b>	<b>141.7%</b>

Town of Exeter  
2018 Budget Summary  
Preliminary Budget

DEPARTMENT		2016 Actual	2017 Budget	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %-Difference	% of Total OP Budget
<b>Water Fund</b>							
621	Administration	362,770	419,387	418,407	(980)	-0.2%	2.2%
624	Billing and Collection	144,220	150,676	168,627	17,951	11.9%	0.9%
622	Distribution	824,581	847,768	843,605	(4,163)	-0.5%	4.5%
623	Treatment	663,192	721,139	831,914	110,775	15.4%	4.4%
625-626	Debt Service	808,604	1,102,718	1,119,250	16,532	1.5%	5.9%
627	Capital Outlay	95,475	145,546	85,205	(60,342)	-41.5%	0.5%
952	Approp from Reserves	48,903	-	-	-	#DIV/0!	0.0%
<b>Total WF Operating Budget</b>		<b>2,947,745</b>	<b>3,387,234</b>	<b>3,467,007</b>	<b>79,773</b>	<b>2.4%</b>	<b>18.3%</b>
<b>Other Appropriations - Warrant Articles</b>							
	SEIU 1984 Collective Bargaining	-	-	-	-		
	Lincoln St. Project Phase II	-	168,000	-	(168,000)		
	SWTP TTHM Treatment	-	1,500,000	-	(1,500,000)		
	Court St. Bridge/Culvert Repl.	-	45,000	-	(45,000)		
	Washington Street Line Repl.	-	-	-	-		
<b>Total Other Appropriations</b>		<b>-</b>	<b>1,713,000</b>	<b>-</b>	<b>(1,713,000)</b>		
<b>Total Water Fund Appropriati</b>		<b>2,947,745</b>	<b>5,100,234</b>	<b>3,467,007</b>	<b>(1,633,227)</b>	<b>-32.0%</b>	
<b>Sewer Fund</b>							
631	Administration	348,712	367,323	403,959	36,636	10.0%	2.1%
634	Billing and Collection	136,710	149,701	168,652	18,951	12.7%	0.9%
632	Collection	632,845	654,996	677,933	22,937	3.5%	3.6%
633	Treatment	480,896	484,111	575,063	90,952	18.8%	3.0%
635-636	Debt Service	658,455	614,128	669,233	55,105	9.0%	3.5%
637	Capital Outlay	91,244	123,426	159,894	36,468	29.5%	0.8%
<b>Total SF Operating Budget</b>		<b>2,348,863</b>	<b>2,393,685</b>	<b>2,654,734</b>	<b>261,048</b>	<b>10.9%</b>	<b>14.1%</b>
<b>Other Appropriations - Warrant Articles</b>							
	SEIU 1984 Collective Bargair	-	-	-	-		
	Lincoln St. Project Phase II	-	932,000	-	(932,000)		
<b>Total Other Appropriations</b>		<b>-</b>	<b>932,000</b>	<b>-</b>	<b>(932,000)</b>		
<b>Total Sewer Fund Appropriat</b>		<b>2,348,864</b>	<b>3,325,685</b>	<b>2,654,734</b>	<b>(3,325,685)</b>	<b>-100.0%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs. 2017 Budget \$	Budget vs. %-	
<b>GENERAL FUND</b>								
<b>General Government</b>								
<b>Board of Selectmen</b>								
01-4130-0100-1000	BS- Sal/Wages Elected	16,000	16,000	10,667	16,000	-	0.0%	\$3K each 4-Select Person, \$4K for 1- Chair Person
	Salaries Total	16,000	16,000	10,667	16,000	-	0.0%	
01-4130-0100-2120	BS- Life Insurance	120	300	80	300	-	0.0%	No Increase
01-4130-0100-2200	BS- FICA	992	992	661	992	-	0.0%	Based on wages: 6.2%
01-4130-0100-2210	BS- Medicare	232	232	155	232	-	0.0%	Based on wages: 1.45%
	Benefits Total	1,344	1,524	896	1,524	-	0.0%	
01-4130-0100-5200	BS- Consulting Services	10	1,000	-	1,000	-	0.0%	Expenses related to tax deeded properties, other services
01-4130-0100-5810	BS- Conf/Room/Meals	41	250	-	250	-	0.0%	LGC seminars, travel
01-4130-0100-5875	BS- Equipment Purchase	-	1	-	1	-	0.0%	Placeholder for equipment needs
01-4130-0100-8050	BS- Special Expense	3,063	3,000	1,109	4,000	1,000	33.3%	Proclamations, recognitions, special events for committees, E911 Committee activities
	General Expenses Total	3,114	4,251	1,109	5,251	1,000	23.5%	
	<b>Board of Selectmen Total</b>	<b>20,458</b>	<b>21,775</b>	<b>12,672</b>	<b>22,775</b>	<b>1,000</b>	<b>4.6%</b>	
<b>Town Manager</b>								
01-4130-0111-1110	TM- Sal/Wages FT	156,258	158,810	103,307	164,669	5,859	3.7%	2 FT: Town Mgr and Executive Assistant
01-4130-0111-1200	TM- Sal/Wages PT	5,635	5,100	1,789	3,800	(1,300)	-25.5%	2 PT: Recording secretaries @ \$14 per hour (BOS/BRC
	Salaries Total	161,893	163,910	105,096	168,469	4,559	2.8%	meetings)
01-4130-0111-2100	TM- Health Insurance	46,098	50,570	33,713	50,283	(287)	-0.6%	
01-4130-0111-2110	TM- Dental Insurance	3,494	3,495	2,330	3,495	-	0.0%	
01-4130-0111-2120	TM- Life Insurance	180	180	120	180	-	0.0%	
01-4130-0111-2130	TM- LTD Insurance	1,435	1,430	963	1,477	47	3.3%	
01-4130-0111-2200	TM- FICA	9,452	10,162	6,151	10,445	283	2.8%	Based on wages: 6.2%
01-4130-0111-2210	TM- Medicare	2,210	2,377	1,438	2,443	66	2.8%	Based on wages: 1.45%
01-4130-0111-2300	TM- Retirement Town	17,454	17,908	11,591	18,739	831	4.6%	Based on wages: 11.38%
	Benefits Total	80,323	86,122	56,306	87,062	940	1.1%	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation	
						Budget vs.	Budget vs.		
						2017 Budget \$	2017 Budget		
						Increase/-	%-		
						(Decrease)	Difference		
								Postage Machine lease, copier leases Town Office/Planning	
01-4130-0111-4314	TM - Office Equipment Leases	13,297	9,000	7,282	9,000	-	0.0%	(from off. Equip)	
01-4130-0111-4320	TM- Vehicle Maintenance	118	200	176	-	(200)	-100.0%	Routine maintenance town office pool car	
01-4130-0111-5000	TM- Supplies	2,771	3,600	3,274	3,600	-	0.0%	Supplies for town offices (paper, etc.)	
01-4130-0111-5010	TM- Postage	89	200	34	150	(50)	-25.0%	TM office postage needs (Reserve moved to GG)	
01-4130-0111-5120	TM- Reference Material	168	200	-	200	-	0.0%	NHMA, ICMA publications	
01-4130-0111-5312	TM - Phone Reimbursement	1,410	1,380	1,050	1,380	-	0.0%	Reimbursement for phone (TM, EA- 50/50 split with Welfare)	
01-4130-0111-5450	TM- Dues	13,818	14,000	14,559	14,600	600	4.3%	NHMA (townwide), ICMA (TM), MMANH (TM) annual dues	
01-4130-0111-5510	TM- Town Report Expense	2,190	2,500	2,224	2,500	-	0.0%	Printing of annual Town Report	
01-4130-0111-5556	TM- Legal/Public Notices	544	500	48	500	-	0.0%	Budget/bond notices, public hearings, CDBG hearings	
01-4130-0111-5576	TM- Subscriptions	94	260	122	260	-	0.0%	Exeter News-Letter, Portsmouth Herald	
01-4130-0111-5750	TM- Contract Services	-	1	1,662	4,000	3,999	399900.0%	Vacation coverage, temporary assistance	
01-4130-0111-5800	TM- Travel Reimbursement	1,210	1,550	31	500	(1,050)	-67.7%	Mileage reimbursement for TM/EA	
01-4130-0111-5810	TM- Conf/Room/Meals	1,486	1,050	662	2,050	1,000	95.2%	ICMA conference, MMANH/Primex conference, seminars	
01-4130-0111-5875	TM- Equipment Purchase	208	300	-	300	-	0.0%	Small equipment (file cabinet, other)	
01-4130-0111-6260	TM- Fuel	64	182	-	-	(182)	-100.0%	Fuel for TM use of TO Pool Car	
	<b>General Expenses Total</b>	<b>37,467</b>	<b>34,923</b>	<b>31,124</b>	<b>39,040</b>	<b>4,117</b>	<b>11.8%</b>		
01-4130-0111-9997	TM- Due from Water Fund	(29,926)	(30,568)	(15,286)	(31,430)	(862)	2.8%	12.5% water fund	
01-4130-0111-9998	TM- Due from Sewer Fund	(29,926)	(30,568)	(15,286)	(31,430)	(862)	2.8%	12.5% sewer fund	
	Due from Water/Sewer Funds	(59,852)	(61,136)	(30,572)	(62,860)	(1,725)	2.8%		
	<b>Town Manager Total</b>	<b>219,831</b>	<b>223,820</b>	<b>161,954</b>	<b>231,711</b>	<b>7,891</b>	<b>3.5%</b>		
<b>Human Resources</b>									
01-4155-0115-1110	HR- Sal/Wages FT	65,053	66,116	42,949	68,103	1,987	3.0%	1 FT: Human Resource Director	
	Salaries Total	65,053	66,116	42,949	68,103	1,987	3.0%		
01-4155-0115-2100	HR- Health Insurance	18,653	20,463	13,642	20,347	(116)	-0.6%		
01-4155-0115-2110	HR- Dental Insurance	966	966	644	966	-	0.0%		
01-4155-0115-2120	HR- Life Insurance	120	120	80	120	-	0.0%		
01-4155-0115-2130	HR- LTD Insurance	851	848	571	876	28	3.3%		
01-4155-0115-2200	HR- FICA	3,801	4,099	2,535	4,222	123	3.0%	Based on wages: 6.2%	
01-4155-0115-2210	HR- Medicare	889	959	593	987	29	3.0%	Based on wages: 1.45%	
01-4155-0115-2300	HR- Retirement Town	7,266	7,455	4,819	7,750	295	4.0%	Based on wages: 11.38%	
	Benefits Total	32,546	34,910	22,884	35,269	359	1.0%		

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation	
						Budget vs.	Budget vs.		
						2017 Budget \$	2017 Budget		
						Increase/-	%-		
						(Decrease)	Difference		
01-4155-0115-5000	HR- Supplies	353	500	275	500	-	0.0%	Office supplies	
01-4155-0115-5120	HR- Reference Materials	258	500	99	400	(100)	-20.0%	Books, postings and information booklets	
01-4155-0115-5200	HR- Consulting Services	-	1	-	1	-	0.0%		
01-4155-0115-5263	HR- Pre-Employment Screening	1,237	600	416	600	-	0.0%	Pre-employment Expenses	
01-4155-0115-5312	HR-Phone Reimbursement	360	360	240	360	-	0.0%	Cell Phone Reimbursement for HR Director	
01-4155-0115-5380	HR- Classification Update	450	1,500	300	1,500	-	0.0%	MRI (update job descriptions and pay classifications)	
01-4155-0115-5410	HR- Employee Notices	1,193	1,500	937	1,500	-	0.0%	Posting of open job positons	
01-4155-0115-5420	HR- Employee Relations	1,431	1,500	60	1,500	-	0.0%	Benefits Fair, employee service and recognition	
01-4155-0115-5450	HR- Dues	339	580	363	340	(240)	-41.4%	NH HR Assoc, IPMA-HR, SHRM	
01-4155-0115-5800	HR- Travel Reimbursement	523	640	134	500	(140)	-21.9%	Mileage, Tolls, Parking	
01-4155-0115-5810	HR- Conf Rooms/Meals	505	510	-	110	(400)	-78.4%	Primex and NHMA Conferences	
01-4155-0115-5820	HR- Education/Training	948	1,250	248	2,200	950	76.0%	IPMA-HR Eastern Region Training and Annual Labor & Employment Law review	
	General Expenses Total	7,597	9,441	3,072	9,511	70	0.7%		
01-4155-0115-9997	HR- Due from Water Fund	(9,786)	(10,103)	(5,050)	(10,337)	(235)	2.3%	10% to water fund	
01-4155-0115-9998	HR- Due from Sewer Fund	(9,786)	(10,103)	(5,050)	(10,337)	(235)	2.3%	10% to sewer fund	
	Due from Water/Sewer Funds	(19,572)	(20,205)	(10,100)	(20,674)	(469)	2.3%		
	<b>Human Resources Total</b>	<b>85,624</b>	<b>90,262</b>	<b>58,805</b>	<b>92,209</b>	<b>1,947</b>	<b>2.2%</b>		
<b>Transportation</b>									
01-4199-0119-5574	GG - Transportation	26,770	26,770	13,460	26,770	-	0.0%	Request from COAST bus service	
	Transportation Total	26,770	26,770	13,460	26,770	-	0.0%		
<b>Legal</b>									
01-4153-0120-5224	GG- Legal Expense	94,643	80,000	32,422	80,000	-	0.0%		
	Legal Total	94,643	80,000	32,422	80,000	-	0.0%		
<b>Information Technology</b>									
01-4150-0125-1110	IT- Sal/Wages FT	69,182	85,634	47,416	95,979	10,345	12.1%	2 FT: IT Coordinator (Salary Split 80% GF and 20% CATV Fund); FY of IT Tech (Salary Split 40% GF, 5% Water/Sewer each and 50% CATV)	
01-4150-0125-1200	IT- Sal/Wages PT	13,860	7,480	-	-	(7,480)	-100.0%		
01-4150-0125-1300	IT- Sal/Wages OT	-	-	-	236	236		OT for IT Tech	
	Salaries Total	83,042	93,114	47,416	96,215	3,101	3.3%		
01-4150-0125-2100	IT- Health Insurance	7,461	18,184	5,457	8,139	(10,045)	-55.2%		
01-4150-0125-2110	IT- Dental Insurance	399	910	300	649	(261)	-28.7%		
01-4150-0125-2120	IT- Life Insurance	96	131	68	126	(5)	-3.8%		
01-4150-0125-2130	IT - LTD Insurance	979	901	607	930	29	3.2%		
01-4150-0125-2200	IT- FICA	4,912	5,773	2,779	5,965	192	3.3%	Based on wages: 6.2%	
01-4150-0125-2210	IT- Medicare	1,149	1,350	650	1,395	45	3.3%	Based on wages: 1.45%	
01-4150-0125-2300	IT- Retirement Town	7,719	9,672	5,318	10,949	1,277	13.2%	Based on wages: 11.38%	
	Benefits Total	22,715	36,921	15,179	28,154	(8,768)	-23.7%		



**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %-Difference	Explanation
01-4150-0125-5000	IT- Supplies	257	500	282	600	100	20.0%	Batteries, USB, RAM, Hard Drives, Power Supplies
01-4150-0125-5312	IT- Phone Reimbursement	432	465	-	465	-	0.0%	Cell Phone reimbursement for IT Coordinator (20% allocated to CATV)
01-4150-0125-5320	IT- Phone Utilization	24,673	25,043	16,949	25,043	-	0.0%	12.5% allocated to Water/Sewer Funds each - Est actual +5% + dedicated fax line for town clerk
01-4150-0125-5680	IT- Computer Software	8,866	8,500	5,148	9,500	1,000	11.8%	MS Licenses; Antivirus Protection; Server, Backup & Network related software
01-4150-0125-5681	IT- GIS Software	3,500	7,000	500	7,000	-	0.0%	Maps Online, ESRI licenses, increase to Support calls (Invoiced in November) - Cartographics Query Manager
								Google Apps, Aha Services, Cloud backup, Fair Point internet
01-4150-0125-5683	IT- Internet Services	7,586	10,330	6,033	22,750	12,420	120.2%	line, remote access; 12.5% allocated to Water/Sewer Funds
01-4150-0125-5704	IT- Network Supplies	22,553	29,465	6,381	15,000	(14,465)	-49.1%	See narrative
01-4150-0125-5740	IT- Software Agreement	4,107	1,600	-	4,800	3,200	200.0%	Database support, Firewall, VMware
01-4150-0125-5750	IT- Contract Services	6,400	12,800	6,400	12,800	-	0.0%	JDSCC contract for IT emergencies, expert consultation
01-4150-0125-5820	IT- Education/Training	1,440	2,600	2,580	2,600	-	0.0%	Online training
01-4150-0125-5875	IT- Equipment Purchase	1,042	1,000	119	1,000	-	0.0%	Tools and furniture
	General Expenses Total	80,856	99,303	44,392	101,558	2,255	2.3%	
01-4150-0125-7000	IT- CO- Computers	9,597	9,300	5,433	9,300	-	0.0%	9 PCs 5 laptops 10 monitors and 1 printer
01-4150-0125-7305	IT- CO- Equipment	-	3,235	1,526	2,500	(735)	-22.7%	security camera upgrades/replacement of failed units
	Capital Outlay Total	9,597	12,535	6,959	11,800	(735)	-5.9%	
01-4150-0125-9997	IT- Due from Water Fund	(11,484)	(14,332)	(7,164)	(14,828)	(496)	3.5%	12.5% of wages/benefits for IT Coordinator; 5% of wages/benefits for IT Tech
01-4150-0125-9998	IT- Due from Sewer Fund	(11,484)	(14,332)	(7,164)	(14,828)	(496)	3.5%	12.5% of wages/benefits for IT Coordinator; 5% of wages/benefits for IT Tech
	Due from Water/Sewer Funds	(22,968)	(28,664)	(14,328)	(29,657)	(993)	3.5%	
	<b>Information Technology Total</b>	<b>173,242</b>	<b>213,209</b>	<b>99,618</b>	<b>208,070</b>	<b>(5,139)</b>	<b>-2.4%</b>	
<b>Trustee of Trust Funds</b>								
01-4130-0130-1000	TT- Sal/Wages Elected	828	828	828	828	-	0.0%	Wages for Trustee of Trust funds
	Salaries Total	828	828	828	828	-	0.0%	
01-4130-0130-2200	TT- FICA	51	51	51	51	-	0.0%	Based on wages: 6.2%
01-4130-0130-2210	TT- Medicare	12	12	12	12	-	0.0%	Based on wages: 1.45%
	Benefits Total	63	63	63	63	-	0.0%	
	<b>Trustee of Trust Funds Total</b>	<b>891</b>	<b>891</b>	<b>891</b>	<b>891</b>	<b>-</b>	<b>0.0%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation	
						Budget vs.	Budget vs.		
						2017 Budget \$	2017 Budget		
						Increase/-	%-		
						(Decrease)	Difference		
<b>Town Moderator</b>									
01-4140-0140-1000	MO- Sal/Wages Elected	750	700	475	1,050	350	50.0%	3 Election, 1 Special Election, 2 Deliberative. \$175 per event	
	Salaries Total	750	700	475	1,050	350	50.0%		
01-4140-0140-2200	MO- FICA	47	43	29	65	22	50.0%	Based on wages: 6.2%	
01-4140-0140-2210	MO- Medicare	11	10	7	15	5	50.0%	Based on wages: 1.45%	
	Benefits Total	58	54	36	80	27	50.0%		
	<b>Town Moderator Total</b>	<b>808</b>	<b>754</b>	<b>511</b>	<b>1,130</b>	<b>377</b>	<b>50.0%</b>		
<b>Town Clerk</b>									
01-4140-0151-1000	TC- Sal/Wages Elected	71,063	73,482	46,504	75,690	2,208	3.0%	1 FT: Town Clerk	
01-4140-0151-1110	TC- Sal/Wages FT	110,272	122,377	80,797	125,823	3,446	2.8%	Includes 1 FT Deputy TC + 2 FT Asst Clerks	
01-4140-0151-1200	TC- Sal/Wages PT	8,752	-	-	-	-	-		
01-4140-0151-1300	TC- Sal/Wages OT	135	300	45	300	-	0.0%	OT for Assistant Clerks	
01-4140-0151-1400	TC- Longevity Pay	1,500	1,600	-	1,700	100	6.3%	Longevity for Assistant Clerks	
	Salaries Total	191,722	197,759	127,346	203,513	5,754	2.9%		
01-4140-0151-2100	TC- Health Insurance	52,720	57,922	38,615	57,593	(329)	-0.6%		
01-4140-0151-2110	TC- Dental Insurance	3,461	3,863	2,575	3,863	(0)	0.0%		
01-4140-0151-2120	TC- Life Insurance	275	300	200	300	-	0.0%		
01-4140-0151-2130	TC- LTD Insurance	946	943	635	973	30	3.2%		
01-4140-0151-2200	TC- FICA	11,574	12,261	7,794	12,618	357	2.9%	Based on wages: 6.2%	
01-4140-0151-2210	TC- Medicare	2,707	2,868	1,823	2,951	83	2.9%	Based on wages: 1.45%	
01-4140-0151-2300	TC- Retirement Town	20,404	22,302	14,289	23,160	858	3.8%	Based on wages: 11.38%	
	Benefits Total	92,087	100,458	65,931	101,458	999	1.0%		
01-4140-0151-4310	TC- Office Equip Maintenance	330	500	-	500	-	0.0%	outside computer maintenance, beyond contract copy paper, general office supplies, incentive awards,	
01-4140-0151-5000	TC- Supplies	4,378	2,000	1,250	2,000	-	0.0%	envelopes	
01-4140-0151-5005	TC- Computer Supplies	825	1,200	-	1,200	-	0.0%	toner cartridges f/5 printers, validator ribbons, calculator	
01-4140-0151-5010	TC- Postage	4,538	5,000	3,739	5,000	-	0.0%	ribbons	
								dog civil forfeiture letters, dog reminders, letters & forms,	
								weekly State work, monthly Vital work	
								No longer subscribe to Thomson Reuters because RSA's are	
01-4140-0151-5120	TC- Reference Materials	36	300	-	300	-	0.0%	on line	
01-4140-0151-5450	TC- Dues	215	200	355	300	100	50.0%	IIMC -125; NHCTCA-30; NEACTC-30	
								Finishing the opposite wall of vault for new storage. Waiting	
								for actual cost for shelving from Dupont Shelving. Restoration	
01-4140-0151-5630	TC- Record Retention	23,622	17,625	14,319	24,000	6,375	36.2%	of vital record books/town records, restore 2-3 books p/year.	
								Dog tags are ordered in November/December for following	
01-4140-0151-5631	TC- Dog Tags	4	800	757	800	-	0.0%	year.	
								Interware Development Co Contract MV, Boats, Vitals,	
01-4140-0151-5740	TC- Software Agreement	7,744	7,800	7,747	7,900	100	1.3%	Transfer Station Permits, Credit Cards, Reports	
01-4140-0151-5750	TC- Contract Services	2,668	2,600	1,192	2,700	100	3.8%	Sharp Copier, Seacoast Computer Contract Services	
								Mandatory Regional, Conference, TC Certification, Training,	
01-4140-0151-5800	TC- Travel Reimbursement	393	800	50	800	-	0.0%	NECTCA Conference	
								Mandatory Conference (Certification requirement) expecting to	
01-4140-0151-5810	TC- Conf/Room/Meals	567	700	378	700	-	0.0%	attend NECTCA Conference in CT	
								Mandatory Regional, Conference, TC Certification, Training	
01-4140-0151-5820	TC- Education/Training	619	800	550	1,000	200	25.0%	Registration, NECTCA Conference	
01-4140-0151-5875	TC- Equipment Purchase	99	3,125	54	2,000	(1,125)	-36.0%	Computers, printers, copiers, chairs, office furniture.	
	General Expenses Total	46,038	43,450	30,391	49,200	5,750	13.2%		

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %- Difference	Explanation
	<b>Town Clerk Total</b>	<b>329,847</b>	<b>341,667</b>	<b>223,668</b>	<b>354,171</b>	<b>12,503</b>	<b>3.7%</b>	
<b>Elections</b>								
01-4140-0152-1000	EL- Sal/Wages Elected	6,920	6,500	510	4,000	(2,500)	-38.5%	Supervisors of the Checklist-3 mandated election, 2 deliberative, 1 special election, regular maintenance of checklist.
01-4140-0152-1210	EL- Sal/Wages Temp	7,599	3,864	1,614	6,000	2,136	55.3%	Ballot Clerks for 3 mandated election, 1 special election,
	Salaries Total	14,519	10,364	2,124	10,000	(364)	-3.5%	
01-4140-0152-2200	EL- FICA	900	643	132	620	(23)	-3.5%	Based on wages: 6.2%
01-4140-0152-2210	EL- Medicare	211	150	31	145	(5)	-3.5%	Based on wages: 1.45%
	Benefits Total	1,111	793	163	765	(28)	-3.5%	
01-4140-0152-5000	EL- Supplies	1,294	500	119	600	100	20.0%	Copy paper, envelopes, general office supplies, and all supplies needed for election
01-4140-0152-5010	EL- Postage	1,289	600	103	600	-	0.0%	Mandated by SOS, sending absentee ballots and any other letters required to be sent by the Checklist Sups
01-4140-0152-5400	EL- Advertising	177	300	190	300	-	0.0%	Legal Notices
01-4140-0152-5640	EL- Voting Expenses	7,926	6,000	4,492	6,000	-	0.0%	Mandated by SOS to pay for coding, printing, collating, shipping costs and any other Special Town Elections held by the Town. Rule of thumb--\$1,000 per page
01-4140-0152-5661	EL- Voting Machines	928	600	-	600	-	0.0%	Mandated by the State of NH for all servicing, maintaining and repl of the Accuvote Machines
	General Expenses Total	11,614	8,000	4,904	8,100	100	1.3%	
	<b>Elections Total</b>	<b>27,244</b>	<b>19,157</b>	<b>7,191</b>	<b>18,865</b>	<b>(292)</b>	<b>-1.5%</b>	
	<b>Total General Government</b>	<b>979,358</b>	<b>1,018,305</b>	<b>611,192</b>	<b>1,036,592</b>	<b>18,287</b>	<b>1.8%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %-Difference	Explanation
<b>Finance Department</b>								
<b>Finance/Accounting</b>								
01-4150-0201-1110	FI- Sal/Wages FT	210,083	213,772	138,896	220,182	6,410	3.0%	3 FT: Finance Dir, Accountant, Acct Clerk
01-4150-0201-1300	FI- Sal/Wages OT	-	2,752	257	2,814	62	2.3%	80 hrs OT for Accounting Clerk for software conversion
01-4150-0201-1400	FI- Longevity Pay	900	950	-	1,000	50	5.3%	Longevity Pay for Accounting Clerk
	Salaries Total	210,983	217,474	139,153	223,996	6,522	3.0%	
01-4150-0201-2100	FI- Health Insurance	46,633	51,157	34,105	50,866	(291)	-0.6%	
01-4150-0201-2110	FI- Dental Insurance	2,431	2,431	1,621	2,431	-	0.0%	
01-4150-0201-2120	FI- Life Insurance	300	300	200	300	-	0.0%	
01-4150-0201-2130	FI- LTD Insurance	1,317	1,312	884	1,355	43	3.2%	
01-4150-0201-2200	FI- FICA	12,380	13,483	8,104	13,888	404	3.0%	Based on wages: 6.2%
01-4150-0201-2210	FI- Medicare	2,895	3,153	1,895	3,248	95	3.0%	Based on wages: 1.45%
01-4150-0201-2300	FI- Retirement Town	23,567	24,523	15,613	25,491	968	3.9%	Based on wages: 11.38%
	Benefits Total	89,523	96,360	62,422	97,578	1,218	1.3%	
01-4150-0201-5000	FI- Supplies	3,315	6,000	3,037	6,000	-	0.0%	Folders, Check Stock, Paper, Ink Cartridges, kitchen supplies, Deposit tickets for all Town Depts
01-4150-0201-5010	FI- Postage	2,275	2,300	1,522	2,300	-	0.0%	Postage for mailing checks and forms
01-4150-0201-5150	FI- Bank Fees	6,891	2,905	4	50	(2,855)	-98.3%	
01-4150-0201-5202	FI- Contract Services	424	600	346	7,500	6,900	1150.0%	GASB 45/75 Compliance (USI Quote) and record shredding and ACA Compliance Fees
01-4150-0201-5220	FI- Audit Fees	22,250	24,500	15,000	24,500	-	0.0%	Annual Audit Fees for Melanson & Heath
01-4150-0201-5450	FI- Dues	335	300	50	300	-	0.0%	AICPA and NHGFOA Dues
01-4150-0201-5730	FI- Computer Hardware	4,000	-	-	-	-	-	To support Munis
01-4150-0201-5740	FI- Software Agreement	8,459	8,500	4,188	19,750	11,250	132.4%	Munis Software Agreement
01-4150-0201-5800	FI- Travel Reimbursement	419	1,000	1,090	1,200	200	20.0%	Monthly Travel to Concord for NHGFOA meeting and Travel for 3 finance department employees
01-4150-0201-5810	FI- Conf/Room/Meals	140	500	175	500	-	0.0%	Conferences/Meals for Finance Staff - NHLGC
01-4150-0201-5820	FI- Education/Training	379	500	302	3,000	2,500	500.0%	Education for Finance staff to keep current on accounting rules and regulations. Two days of Munis training \$2,500.
	General Expenses Total	48,887	47,105	25,714	65,100	17,995	38.2%	
01-4150-0201-9997	FI- Due from Water Fund	(37,586)	(39,229)	(19,572)	(40,197)	(968)	2.5%	12.5% Water Fund Offset
01-4150-0201-9998	FI- Due from Sewer Fund	(37,586)	(39,229)	(19,572)	(40,197)	(968)	2.5%	12.5% Sewer Fund Offset
	Due from Water/Sewer Funds	(75,172)	(78,459)	(39,144)	(80,394)	(1,935)	2.5%	
	<b>Finance/Accounting Total</b>	<b>274,221</b>	<b>282,481</b>	<b>188,145</b>	<b>306,281</b>	<b>23,800</b>	<b>8.4%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs.	Budget vs.	
						2017 Budget \$	2017 Budget	
						Increase/-	%-	
						(Decrease)	Difference	
<b>Treasurer</b>								
01-4150-0202-1000	TR- Sal/Wages Elected	8,864	9,864	5,909	9,864	-	0.0%	Wages for PT Treasurer and PT Deputy Treasurer
	Salaries Total	8,864	9,864	5,909	9,864	-	0.0%	
01-4150-0202-2200	TR- FICA	550	612	366	612	-	0.0%	Based on wages: 6.2%
01-4150-0202-2210	TR- Medicare	129	143	86	143	-	0.0%	Based on wages: 1.45%
	Benefits Total	679	755	452	755	-	0.0%	
01-4150-0202-5000	TR - Supplies	64	200	-	200	-	0.0%	Paper, pens, folders and binders
01-4150-0202-5450	TR- Dues	80	40	-	40	-	0.0%	NHGFOA Dues
01-4150-0202-5820	TR- Education/Training	363	400	-	400	-	0.0%	Training and Education
	General Expenses Total	507	640	-	640	-	0.0%	
	<b>Treasurer Total</b>	<b>10,050</b>	<b>11,259</b>	<b>6,361</b>	<b>11,259</b>	<b>-</b>	<b>0.0%</b>	
<b>Tax Collection</b>								
01-4150-0203-1110	TX- Sal/Wages FT	95,507	97,354	63,242	100,281	2,927	3.0%	2 FT: Deputy Tax Collector, Collections Specialist
01-4150-0203-1210	TX- Sal/Wages Temp	554	-	-	-	-	-	
01-4150-0203-1300	TX- Sal/Wages OT	-	1,314	-	1,394	80	6.1%	40 hrs OT for Software conversion
01-4130-0203-1400	TX- Longevity	1,500	1,500	-	1,500	-	0.0%	Collections Specialist longevity
	Salaries Total	97,561	100,168	63,242	103,175	3,007	3.0%	
01-4150-0203-2100	TX- Health Insurance	27,980	30,694	20,463	30,520	(174)	-0.6%	
01-4150-0203-2110	TX- Dental Insurance	1,465	1,465	977	1,465	-	0.0%	
01-4150-0203-2120	TX- Life Insurance	120	120	80	120	-	0.0%	
01-4150-0203-2200	TX- FICA	5,766	6,210	3,703	6,397	186	3.0%	Based on wages: 6.2%
01-4150-0203-2210	TX- Medicare	1,349	1,452	866	1,496	44	3.0%	Based on wages: 1.45%
01-4150-0203-2300	TX- Retirement Town	10,836	11,297	7,096	11,741	444	3.9%	Based on wages: 11.38%
	Benefits Total	47,516	51,239	33,185	51,739	500	1.0%	
01-4150-0203-5000	TX- Supplies	2,730	2,000	1,155	2,000	-	0.0%	Paper, Ink, Envelopes, Storage Boxes
01-4150-0203-5001	TX- Tax Billing Services	3,169	3,600	1,560	3,600	-	0.0%	Processing fees and materials for tax bills Mailing delinquency, lien, and deed notices, tax bills. Lockbox
01-4150-0203-5010	TX- Postage	8,028	9,000	4,744	9,000	-	0.0%	mailbox
01-4150-0203-5150	TX- Bank Fees	-	5,395	2,443	5,395	-	0.0%	Lockbox monthly Service Charges (moved from finance)
01-4150-0203-5224	TX- Legal Expenses	3,808	5,000	-	5,000	-	0.0%	Legal services for liens,deeds and bankruptcies
01-4150-0203-5450	TX- Dues	115	50	40	50	-	0.0%	NHTC Dues
01-4150-0203-5470	TX- Registry of Deeds	795	1,200	109	1,200	-	0.0%	Liens & deeds recordings at Registry of Deeds
01-4150-0203-5471	TX- Deeded Property	1,105	3,500	-	3,500	-	0.0%	Expenses related to Tax deeded properties
01-4150-0203-5810	TX- Conf/Room/Meals	419	600	323	600	-	0.0%	Conferences for DTC
01-4150-0203-5820	TX- Education/Training	172	400	204	400	-	0.0%	Training for DTC
	General Expenses Total	20,341	30,745	10,578	30,745	-	0.0%	
01-4150-0203-9997	TX- Due from Water Fund	(36,066)	(37,852)	(18,850)	(38,729)	(877)	2.3%	25% Water Fund Offset
01-4150-0203-9998	TX- Due from Sewer Fund	(36,066)	(37,852)	(18,850)	(38,729)	(877)	2.3%	25% Sewer Fund Offset
	Due from Water/Sewer Funds Total	(72,132)	(75,704)	(37,700)	(77,457)	(1,754)	2.3%	
	<b>Tax Collection Total</b>	<b>93,286</b>	<b>106,449</b>	<b>69,305</b>	<b>108,202</b>	<b>1,754</b>	<b>1.6%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/(Decrease)	2018 Prelim Budget vs. 2017 Budget %- Difference	Explanation
<b>Assessing</b>								
01-4150-0205-1110	AS- Sal/Wages FT	47,158	48,236	32,929	59,870	11,634	24.1%	1 FT: Deputy Assessor
01-4150-0205-1210	AS- Sal/Wages Temp	-	1	-	1	-	0.0%	
01-4150-0205-1300	AS- Sal/Wages OT	155	100	175	-	(100)	-100.0%	
01-4150-0205-1400	AS- Longevity Pay	850	850	-	-	(850)	-100.0%	
	Salaries Total	48,163	49,187	33,104	59,871	10,684	21.7%	
01-4150-0205-2100	AS- Health Insurance	18,653	20,463	13,642	20,347	(116)	-0.6%	
01-4150-0205-2110	AS- Dental Insurance	966	966	644	966	-	0.0%	
01-4150-0205-2120	AS- Life Insurance	60	60	40	120	60	100.0%	
01-4150-0205-2200	AS- FICA	3,516	3,050	2,401	3,712	662	21.7%	Based on wages: 6.2%
01-4150-0205-2210	AS- Medicare	822	713	561	868	155	21.7%	Based on wages: 1.45%
01-4150-0205-2300	AS- Retirement Town	5,380	5,548	3,717	6,813	1,265	22.8%	Based on wages: 11.38%
	Benefits Total	29,397	30,800	21,005	32,826	2,027	6.6%	
01-4150-0205-5000	AS- Supplies	897	1,800	989	2,500	700	38.9%	Toner, envelopes, general supplies increase due to requalification letters
01-4150-0205-5010	AS- Postage	339	700	287	2,000	1,300	185.7%	Exemption and credit requalification letters, cyclical letters
01-4150-0205-5450	AS- Dues	40	40	40	40	-	0.0%	IAAO dues
01-4150-0205-5460	AS- Mapping	3,825	5,200	3,135	5,200	-	0.0%	Yearly updates & Building placement
01-4150-0205-5470	AS- Registry of Deeds	117	100	25	100	-	0.0%	Plans & deeds
01-4150-0205-5480	AS- Revaluation	-	1	-	1	-	0.0%	Independent Appraiser
01-4150-0205-5560	AS- Legal/Public Notices	-	150	-	150	-	0.0%	Public Notices in news media
								5% increase Vision yearly contract & web fee, includes 1 static
01-4150-0205-5740	AS- Software Agreement	6,763	8,140	8,260	8,820	680	8.4%	database annually @\$300.00
01-4150-0205-5750	AS- Contract Services	110,531	110,000	79,344	102,500	(7,500)	-6.8%	Assessor contracted through MRI
01-4150-0205-5800	AS- Travel Reimbursement	321	300	-	300	-	0.0%	Use of personal car -1 employee
01-4150-0205-5810	AS- Conf/Room/Meals	100	100	-	100	-	0.0%	Meetings - meals- room
01-4150-0205-5820	AS- Education/Training	1,020	500	348	500	-	0.0%	Course or seminar
01-4150-0205-5875	AS- Equipment Purchase	-	50	-	50	-	0.0%	Small equipment
01-4150-0205-6260	AS- Fuel	77	160	-	160	-	0.0%	More field time anticipated for Deputy Assessor position
	General Expenses Total	124,030	127,241	92,428	122,421	(4,820)	-3.8%	
	<b>Assessing Total</b>	<b>201,590</b>	<b>207,228</b>	<b>146,537</b>	<b>215,118</b>	<b>7,891</b>	<b>3.8%</b>	
	<b>Total Finance</b>	<b>579,147</b>	<b>607,415</b>	<b>410,348</b>	<b>640,860</b>	<b>33,445</b>	<b>5.5%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs.	Budget vs.	
						2017 Budget \$	2017 Budget	
						Increase/-	%-	
						(Decrease)	Difference	
<b>Planning &amp; Development</b>								
<b>Planning</b>								
01-4191-0301-1110	PL- Sal/Wages FT	72,422	87,821	58,422	92,477	4,656	5.3%	1 FT : Town Planner
01-4191-0301-1200	PL- Sal/Wages PT	56,398	70,280	35,429	72,303	2,023	2.9%	3 PT: Natl Resource Planner, Admin Asst, Recording Sec
	Salaries Total	128,820	158,101	93,851	164,780	6,679	4.2%	
01-4191-0301-2100	PL- Health Insurance	17,287	25,285	16,857	25,141	(144)	-0.6%	
01-4191-0301-2110	PL- Dental Insurance	1,310	1,747	1,165	1,747	-	0.0%	
01-4191-0301-2120	PL- Life Insurance	90	120	80	120	-	0.0%	
01-4191-0301-2130	PL- LTD Insurance	876	1,211	742	1,190	(21)	-1.7%	
01-4191-0301-2200	PL- FICA	7,837	9,802	5,679	10,216	414	4.2%	Based on wages: 6.2%
01-4191-0301-2210	PL- Medicare	1,833	2,292	1,328	2,389	97	4.2%	Based on wages: 1.45%
01-4191-0301-2300	PL- Retirement Town	8,069	9,903	6,510	10,524	621	6.3%	Based on wages: 11.38%
	Benefits Total	37,302	50,361	32,361	51,328	967	1.9%	
01-4191-0301-5000	PL- Supplies	2,063	3,000	905	3,000	-	0.0%	Misc office supplies. Covers Planning and Building depts. Covers Planning and Building departments as well as Planning Board packages and administration of cases.
01-4191-0301-5010	PL- Postage	4,845	4,000	2,342	4,000	-	0.0%	Increase based on present use.
01-4191-0301-5120	PL- Reference Material	419	400	375	400	-	0.0%	Includes Exeter Newspaper (\$160) and Registry Review (\$198), RSA books and other reference material
01-4191-0301-5450	PL- Dues	11,827	12,500	12,233	12,500	-	0.0%	Rockingham Planning Commission annual dues (2017 est.\$12,168 based on population), APA dues (\$315).
01-4191-0301-5500	PL- Printing	451	750	7	750	-	0.0%	used for large printing jobs such as Zoning Ordinance
01-4191-0301-5560	PL- Legal/Public Notices	2,144	2,000	1,561	2,000	-	0.0%	Primarily for Planning Board cases but also covers Planning dept.
01-4191-0301-5570	PL- Mapping	-	400	-	400	-	0.0%	Covers occasional creation of large maps and poster boards for public presentations
01-4191-0301-5571	PL- Studies	1,600	6,000	3,093	6,000	-	0.0%	Will be utilized to carry help out action items set forth in the Master Plan once finalized. For example, collect data for parcel specific buildout analysis
01-4191-0301-5573	PL- Inspection Services	-	1	-	1	-	0.0%	Placeholder for third party inspection as needed
01-4191-0301-5681	PL- GIS Software	3,000	3,500	-	3,500	-	0.0%	Annual support and maintenance for new building permit software.
01-4191-0301-5750	PL- Contract Services	4,153	1	-	1	-	0.0%	
01-4191-0301-5800	PL- Travel Reimbursement	394	1,000	6	1,000	-	0.0%	Used to cover mileage for staff to attend training, workshops, meetings, etc.
01-4191-0301-5810	PL- Conf/Room/Meals	202	1,000	407	1,000	-	0.0%	APA Conference, Seminars/training
01-4191-0301-5820	PL- Education/Training	237	500	392	500	-	0.0%	Seminars/Training for planning staff, board members
	General Expenses Total	31,335	35,052	21,321	35,052	-	0.0%	
01-4191-0301-7640	PL-CO-Capital Outlay	-	20,000	19,051	9,000	(11,000)	-55.0%	Downtown Improvement - Develop re-design options of the existing pocket park on Water Street at municipal parking lot.
	Capital Outlay Total	-	20,000	19,051	9,000	(11,000)	-55.0%	
	<b>Planning Total</b>	<b>197,457</b>	<b>263,514</b>	<b>166,584</b>	<b>260,160</b>	<b>(3,354)</b>	<b>-1.3%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation	
						Budget vs.	Budget vs.		
						2017 Budget \$	2017 Budget		
						Increase/-	%-		
						(Decrease)	Difference		
<b>Economic Development</b>									
01-4652-0307-1110	ED- Sal/Wages FT	83,219	83,878	54,488	86,400	2,522	3.0%	1 FT: ED Director	
01-4652-0307-1200	ED- Sal/Wages PT	1,698	2,900	2,125	3,900	1,000	34.5%	Recording sec @ \$14 per hour, Interns \$ 1,000	
	Salaries Total	84,917	86,778	56,613	90,300	3,522	4.1%		
01-4652-0307-2100	ED- Health Insurance	25,182	27,625	18,416	27,468	(157)	-0.6%		
01-4652-0307-2110	ED- Dental Insurance	1,747	1,750	1,165	1,747	(3)	-0.2%		
01-4652-0307-2120	ED- Life Insurance	120	120	80	120	-	0.0%		
01-4652-0307-2130	ED- LTD Insurance	1,056	1,052	709	1,111	59	5.6%		
01-4652-0307-2200	ED- FICA	5,052	5,380	3,357	5,599	218	4.1%	Based on wages: 6.2%	
01-4652-0307-2210	ED- Medicare	1,182	1,258	785	1,309	51	4.1%	Based on wages: 1.45%	
01-4652-0307-2300	ED- Retirement Town	9,296	9,458	6,114	9,832	374	4.0%	Based on wages: 11.38%	
	Benefits Total	43,635	46,644	30,626	47,186	543	1.2%		
01-4652-0307-5000	ED- Supplies	381	400	141	400	-	0.0%	Paper, Pens, Ink, etc.	
01-4652-0307-5200	ED- Consulting Services		500	-	4,000	3,500	700.0%	BR&E UNH CO-OP EXT	
01-4652-0307-5310	ED- Mobile Communications	1,005	950	603	950	-	0.0%	Cell Phone for ED Director	
01-4652-0307-5800	ED -Travel Reimbursement	542	800	-	800	-	0.0%	Mileage for ED Director	
01-4652-0307-5810	ED- Conf/Meals	50	200	-	200	-	0.0%	Conferences for ED Director	
01-4652-0307-5820	ED- Education/Training	797	750	163	800	50	6.7%	Education/Training for ED Director	
	General Expenses Total	2,775	3,650	907	7,150	3,500	95.9%		
	<b>Total Economic Development</b>	<b>131,327</b>	<b>137,072</b>	<b>88,146</b>	<b>144,636</b>	<b>7,565</b>	<b>5.5%</b>		
<b>Inspections &amp; Code Enforcement</b>									
01-4240-0302-1110	BI- Sal/Wages FT	140,007	140,039	92,059	142,863	2,824	2.0%	2 FT: Building Inspector, Deputy Code Inspector	
01-4240-0302-1200	BI- Sal/Wages PT	34,658	35,222	22,113	36,281	1,059	3.0%	1 PT: Electrical Inspector (24 Hrs/Wk)	
	Salaries Total	174,665	175,261	114,172	179,144	3,883	2.2%		
01-4240-0302-2100	BI- Health Insurance	37,307	40,926	27,284	40,693	(233)	-0.6%		
01-4240-0302-2110	BI- Dental Insurance	1,932	1,935	1,288	1,935	-	0.0%		
01-4240-0302-2120	BI- Life Insurance	180	180	120	180	-	0.0%		
01-4240-0302-2130	BI- LTD Insurance	1,012	1,009	679	1,041	32	3.2%		
01-4240-0302-2200	BI- FICA	11,126	10,866	7,275	11,107	241	2.2%	Based on wages: 6.2%	
01-4240-0302-2210	BI- Medicare	2,602	2,541	1,701	2,598	56	2.2%	Based on wages: 1.45%	
01-4240-0302-2300	BI- Retirement Town	15,639	15,791	10,254	16,258	467	3.0%	Based on wages: 11.38%	
	Benefits Total	69,798	73,248	48,601	73,811	564	0.8%		



**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

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01-4240-0302-4320	BI- Vehicle Maintenance	-	1	-	1	-	0.0%	
01-4240-0302-5310	BI- Mobile Communications	460	460	306	460	-	0.0%	Cell Phones for BI
01-4240-0302-5450	BI- Dues	245	300	580	300	-	0.0%	RNI and NHBOA Dues
01-4240-0302-5800	BI- Travel Reimbursement	1,713	1,000	834	1,000	-	0.0%	NHBOA and Seacoast BI Meetings; Electrical inspector fuel reimb
01-4240-0302-5810	BI- Conf/Room/Meals	70	500	-	500	-	0.0%	NE Building Officials Association Conference
01-4240-0302-6260	BI- Fuel	717	782	375	782	-	0.0%	Fuel for Electrical Inspector
	<b>General Expenses Total</b>	<b>3,205</b>	<b>3,043</b>	<b>2,095</b>	<b>3,043</b>	<b>-</b>	<b>0.0%</b>	
	<b>Inspections &amp; Code Enforcement To</b>	<b>247,668</b>	<b>251,552</b>	<b>164,868</b>	<b>255,998</b>	<b>4,447</b>	<b>1.8%</b>	
<b>Board of Adjustment</b>								
01-4191-0303-1200	ZO- Sal/Wages PT	665	770	522	800	30	3.9%	recording secretaries @ \$14 per hour
	Salaries Total	665	770	522	800	30	3.9%	
01-4191-0303-2200	ZO- FICA	41	48	32	50	2	3.9%	
01-4191-0303-2210	ZO- Medicare	10	11	8	12	0	3.9%	
	Benefits Total	51	59	40	61	2	3.9%	
01-4191-0303-5010	ZO- Postage	800	1,200	1,331	1,200	-	0.0%	expenses are estimated for ZBA case administration
01-4191-0303-5560	ZO- Legal/Public Notices	1,032	1,200	878	1,200	-	0.0%	
01-4191-0303-5820	ZO- Education/Training	55	200	55	200	-	0.0%	min. training allotment for board members
	General Expenses Total	1,887	2,600	2,264	2,600	-	0.0%	
	<b>Board of Adjustment Total</b>	<b>2,603</b>	<b>3,429</b>	<b>2,826</b>	<b>3,461</b>	<b>32</b>	<b>0.9%</b>	
<b>Historic District Commission</b>								
01-4191-0304-1200	HD- Sal/Wages PT	623	800	322	600	(200)	-25.0%	recording secretaries @ \$14 per hour
	Salaries Total	623	800	322	600	(200)	-25.0%	
01-4191-0304-2200	HD- FICA	39	50	20	37	(12)	-25.0%	Based on wages: 6.2%
01-4191-0304-2210	HD- Medicare	9	12	5	9	(3)	-25.0%	Based on wages: 1.45%
	Benefits Total	48	61	25	46	(15)	-25.0%	
01-4191-0304-5010	HD- Postage	150	350	66	350	-	0.0%	expenses are estimated for HDC case administration
01-4191-0304-5022	HD- Grant Matching	32,100	-	-	1	1	0.0%	CLG Grant match
01-4191-0304-5120	HD- Reference Material	-	100	-	100	-	0.0%	min amt for dues associated with various organizations work with HDCs
01-4191-0304-5450	HD- Dues	-	50	-	50	-	0.0%	
01-4191-0304-5500	HD- Printing	-	125	-	125	-	0.0%	printing needs for HDC guidelines and other materials.
01-4191-0304-5560	HD- Legal/Public Notices	225	100	-	100	-	0.0%	To provide match for potential grants
01-4191-0304-5810	HD-Conf Rooms/Meals	8	200	16	200	-	0.0%	
01-4191-0304-5820	HD- Education/Training	-	200	55	200	-	0.0%	min. training allotment for board members
	General Expenses Total	32,483	1,125	137	1,126	1	0.1%	
	<b>Historic District Commission Total</b>	<b>33,154</b>	<b>1,986</b>	<b>484</b>	<b>1,772</b>	<b>(214)</b>	<b>-10.8%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %- Difference	Explanation
<b>Conservation Commission</b>								
01-4611-0305-1200	CC- Sal/Wages PT	952	1,000	683	1,000	-	0.0%	Recording secretaries @ \$14 per hour
01-4611-0305-1210	CC- Sal/Wages Temp	140	2,520	-	2,520	-	0.0%	Interns 2@12/hr, 15 hrs/wk for 7 wks
	Salaries Total	1,092	3,520	683	3,520	-	0.0%	
01-4611-0305-2200	CC- FICA	68	218	42	218	-	0.0%	Based on wages: 6.2%
01-4611-0305-2210	CC- Medicare	16	51	10	51	-	0.0%	Based on wages: 1.45%
	Benefits Total	84	269	52	269	-	0.0%	
01-4611-0305-4222	CC- Roadside Mowing	1,450	1,800	-	1,800	-	0.0%	Mowing White, Perry, Irvine and Morrissette \$1,450 Raynes Barn \$350
01-4611-0305-5000	CC- Supplies	17	-	8	-	-	-	
01-4611-0305-5010	CC- Postage	25	20	7	20	-	0.0%	Money for mailings to ConCom members (mostly elect distr) \$250 Spring Tree, \$400 Barry Camp Scholarship, \$130 Trails Day, \$50 Snowshoe
01-4611-0305-5118	CC- Community Services	716	380	45	830	450	118.4%	LCHIP Grant application assistance
01-4611-0305-5200	CC- Contract Services	5,185	1,450	50	1,000	(450)	-31.0%	Inventory, monitoring and improvements to conservation lands
01-4611-0305-5331	CC- Conservation Land Administration	18	580	-	400	(180)	-31.0%	For board members and/or nat resource planner to join related organizations (ERLAC (\$100), NHACC (\$630), LRWA(\$100), SELT (\$100))
01-4611-0305-5450	CC- Dues	829	929	629	930	1	0.1%	Fee for registry of deeds (typically printing plans, deeds)
01-4611-0305-5470	CC- Registry of Deeds	18	30	35	30	-	0.0%	Covers approx 1 legal notice typ in newspaper
01-4611-0305-5560	CC- Legal/Public Notices	-	50	-	50	-	0.0%	Maintenance of trails & conservation areas
01-4611-0305-5585	CC- Trail Mgmt Maintenance	177	420	300	600	180	42.9%	Training for board members and/or natl resource planner
01-4611-0305-5820	CC- Education/Training	30	110	-	110	-	0.0%	
	General Expenses Total	8,465	5,769	1,074	5,770	1	0.0%	
	<b>Conservation Commission Total</b>	<b>9,641</b>	<b>9,558</b>	<b>1,809</b>	<b>9,559</b>	<b>1</b>	<b>0.0%</b>	
<b>Heritage Commission</b>								
01-4191-0306-1200	HC- Sal/Wages PT	189	300	371	500	200	66.7%	Recording secretaries @ \$14 per hour
	Salaries Total	189	300	371	500	200	66.7%	
01-4191-0306-2200	HC- FICA	11	19	23	31	12	66.7%	Based on wages: 6.2%
01-4191-0306-2210	HC- Medicare	3	4	5	7	3	66.7%	Based on wages: 1.45%
	Benefits Total	14	23	28	38	15	66.7%	
01-4191-0306-5010	HC- Postage	-	25	-	25	-	0.0%	expenses are estimated for Heritage Commission case administration
01-4191-0306-5022	HC- Grant Matching	-	2,500	-	2,500	-	0.0%	\$2,500 CLG Grant match
01-4191-0306-5450	HC- Dues	-	50	-	50	-	0.0%	
01-4191-0306-5500	HC- Printing	-	35	7	35	-	0.0%	
01-4191-0306-5820	HC- Education/Training	11	300	-	300	-	0.0%	min. training allotment for board members
	General Expenses Total	11	2,910	7	2,910	-	0.0%	
01-4191-7000-9509	Transfer Out	11,074	-	-	-	-	-	Year End Balance Transfer
		11,074	-	-	-	-	-	
	<b>Heritage Commission Total</b>	<b>11,288</b>	<b>3,233</b>	<b>406</b>	<b>3,448</b>	<b>215</b>	<b>6.7%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs. 2017 Budget \$	Budget vs. 2017 Budget %	
						Increase/- (Decrease)	Difference	
<b>Total Planning &amp; Development</b>		<b>633,138</b>	<b>670,343</b>	<b>425,123</b>	<b>679,035</b>	<b>8,692</b>	<b>1.3%</b>	
<b>Police</b>								
<b>Administration</b>								
01-4210-0401-1110	PD- Sal/Wages FT	364,066	381,809	248,025	394,048	12,239	3.2%	6 FT: Police Chief, 2 Captains, Office Mgr, 2 Admins
01-4210-0401-1200	PD- Sal/Wages PT	29,648	38,934	6,053	19,948	(18,986)	-48.8%	1 PT secretarial position @25 hrs/week
01-4210-0401-1400	PD- Longevity Pay		300		650	350	116.7%	Longevity for the 2 Admins
<b>Salaries Total</b>		<b>393,714</b>	<b>421,043</b>	<b>254,078</b>	<b>414,646</b>	<b>(6,397)</b>	<b>-1.5%</b>	
								Reduction due to employee medical insurance buyout and FY
01-4210-0401-2100	PD- Health Insurance	77,100	130,961	75,627	95,629	(35,332)	-27.0%	@ 13% employee contribution rate
01-4210-0401-2110	PD- Dental Insurance	7,988	9,702	5,280	8,139	(1,563)	-16.1%	Reduction due to change in plans
01-4210-0401-2120	PD- Life Insurance	481	600	390	600	-	0.0%	
01-4210-0401-2130	PD- LTD Insurance	1,032	1,214	817	1,281	67	5.5%	
01-4210-0401-2200	PD- FICA	10,374	10,596	5,679	9,705	(891)	-8.4%	Based on wages: 6.2%
01-4210-0401-2210	PD- Medicare	5,483	6,105	3,690	6,012	(93)	-1.5%	Based on wages: 1.45%
01-4210-0401-2300	PD- Retirement Town	14,451	14,881	9,619	15,543	662	4.4%	Based on wages: 11.38%
01-4210-0401-2310	PD- Retirement Police	71,921	69,852	44,000	75,964	6,112	8.7%	Based on wages: 29.43%
<b>Benefits Total</b>		<b>188,830</b>	<b>243,911</b>	<b>145,102</b>	<b>212,873</b>	<b>(31,038)</b>	<b>-12.7%</b>	
01-4210-0401-4301	PD- Computer Maintenance	2,000	2,000	563	2,000	-	0.0%	Software - virus protection, crime reports, IACP computer net
01-4210-0401-4310	PD- Office Equipment Maintenance	3,118	3,096	2,260	3,096	-	0.0%	maintenance contracts for 2 copy machines
01-4210-0401-4320	PD- Vehicle Maintenance	16,533	21,000	13,397	21,000	-	0.0%	covers repairs for 18 vehicles
01-4210-0401-5000	PD- Supplies	9,817	7,950	5,944	8,200	250	3.1%	department wide office supplies
01-4210-0401-5010	PD- Postage	2,154	2,500	842	2,500	-	0.0%	postage costs for mailings
01-4210-0401-5190	PD- Chiefs Expenses	621	1,000	766	1,000	-	0.0%	covers empl. awards, retirement, emergency meals
01-4210-0401-5310	PD- Mobile Communications	428	420	213	420	-	0.0%	cost of the chiefs cell phone part of department plan
01-4210-0401-5338	PD- Munitions	7,285	7,303	1,291	7,061	(242)	-3.3%	cost of purchasing ammo for the department
01-4210-0401-5450	PD- Dues	8,593	8,385	5,475	8,445	60	0.7%	yearly dues for sert and professional association memberships
01-4210-0401-5453	PD- Computer Equipment	7,591	8,000	6,390	9,500	1,500	18.8%	update computers, cruiser laptops, etc.
01-4210-0401-5650	PD- General Expenses	4,963	5,775	2,905	5,775	-	0.0%	towing charges, dwi supplies, promotional, hiring costs, etc.
01-4210-0401-5670	PD- Dry Cleaning	14,400	14,976	11,232	14,000	(976)	-6.5%	contractual cost
01-4210-0401-5671	PD- Uniforms	15,570	15,385	4,837	15,385	-	0.0%	cost for uniform and equipment for 40 employees
01-4210-0401-5740	PD - Software Agreement	14,273	14,273	14,923	14,922	649	4.5%	cost to maintain emergency operations for POL and FD Center
01-4210-0401-5810	PD- Conf/Room/Meals	1,448	1,500	-	1,500	-	0.0%	professional training for the Chief
								covers cost of furniture, bike parts, cruiser parts, building
01-4210-0401-5875	PD- Equipment Purchase	8,451	15,980	7,847	14,752	(1,228)	-7.7%	costs, Taser Replacement
<b>General Expenses Total</b>		<b>117,245</b>	<b>129,543</b>	<b>78,885</b>	<b>129,556</b>	<b>13</b>	<b>0.0%</b>	
<b>Administration Total</b>		<b>699,789</b>	<b>794,497</b>	<b>478,065</b>	<b>757,075</b>	<b>(37,422)</b>	<b>-4.7%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %- Difference	Explanation
<b>Staff</b>								
01-4210-0402-1110	PD- Sal/Wages FT	210,986	294,146	190,135	295,942	1,796	0.6%	5 FT Police Staff
								detective costs for cases investigation and pro active
01-4210-0402-1300	PD- Sal/Wages OT	9,049	9,000	5,306	9,000	-	0.0%	investigation
01-4210-0402-1400	PD- Longevity Pay	1,250	1,250	-	1,250	-	0.0%	contract item
01-4210-0402-1420	PD- Holiday Pay	13,011	12,353	-	12,521	168	1.4%	contract item
01-4210-0402-1450	PD- Sal/Wages Education Incentive	1,720	1,720	-	2,060	340	19.8%	contract item
	Salaries Total	236,016	318,469	195,441	320,773	2,304	0.7%	
								Reduction due to employee medical insurance buyout and FY
01-4210-0402-2100	PD- Health Insurance	77,256	112,923	70,945	84,967	(27,956)	-24.8%	@ 13% employee contribution rate
01-4210-0402-2110	PD- Dental Insurance	4,223	6,318	4,221	6,318	-	0.0%	
01-4210-0402-2120	PD- Life Insurance	255	300	205	300	-	0.0%	
01-4210-0402-2210	PD- Medicare	3,253	4,618	2,711	4,651	33	0.7%	Based on wages: 1.45%
01-4210-0402-2310	PD- Retirement Police	62,125	89,150	53,006	94,403	5,253	5.9%	Based on wages: 29.43%
	Benefits Total	147,112	213,309	131,088	190,639	(22,669)	-10.6%	
01-4210-0402-5000	PD- Supplies	4,887	5,200	929	5,200	-	0.0%	covers three different areas: evidence, prosecution and photo
01-4210-0402-5200	PD- Consulting - Prosecutor	77,175	81,284	61,114	85,502	4,218	5.2%	contract with County attorney, split 80/20 with Hampton Falls
01-4210-0402-5216	PD- Community Relations	2,000	2,000	657	2,000	-	0.0%	plaques, dare, crime preventive items
								2 cell phones (one for the captain and the detectives share
01-4210-0402-5310	PD- Mobile Communications	1,321	1,260	640	1,260	-	0.0%	one)
01-4210-0402-5820	PD- Education/Training	11,167	13,000	9,239	13,000	-	0.0%	training for the entire department (including civilians)
01-4210-0402-5821	PD- Accreditation	1,098	1,000	1,000	1,000	-	0.0%	dues and supply costs
	General Expenses Total	97,648	103,744	73,579	107,962	4,218	4.1%	
	<b>Staff Total</b>	<b>480,776</b>	<b>635,522</b>	<b>400,108</b>	<b>619,374</b>	<b>(16,147)</b>	<b>-2.5%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs.	Budget vs.	
						2017 Budget \$	2017 Budget	
						Increase/-	%-	
						(Decrease)	Difference	
<b>Patrol</b>								
01-4210-0403-1110	PD- Sal/Wages FT	1,008,186	1,004,658	641,805	987,419	(17,239)	-1.7%	17 FT Officers, 1 FT ACO
01-4210-0403-1150	PD- Vacation Replacement	32,644	46,587	13,647	46,587	-	0.0%	cost to cover the replacement of officers on vacation
01-4210-0403-1200	PD- Sal/Wages PT	12,884	15,000	5,511	15,000	-	0.0%	cost for 2 PT/On-Call officer to off set some OT costs
01-4210-0403-1300	PD- Sal/Wages OT	69,708	83,500	36,084	82,000	(1,500)	-1.8%	
01-4210-0403-1350	PD- FEMA Storm Related OT		1	-	1	-	0.0%	Expenses related to declared emergencies
01-4210-0403-1400	PD- Longevity Pay	2,400	2,400	350	2,400	-	0.0%	contract item
01-4210-0403-1410	PD- Sick Replacement	11,672	13,250	9,607	13,250	-	0.0%	covers for officers out sick
01-4210-0403-1420	PD- Sal/Wages Holiday Pay	45,125	44,884	2,025	44,163	(721)	-1.6%	contract item
01-4210-0403-1425	PD- Firearms Training Incentive	1,250	1,500	500	1,500	-	0.0%	contract item
01-4210-0403-1430	PD- Sal/Wages FTO Incentive	1,232	1,320	63	1,320	-	0.0%	contract item
01-4210-0403-1450	PD- Sal/Wages Education Incentive	5,260	5,260	-	3,660	(1,600)	-30.4%	contract item
	Salaries Total	1,190,361	1,218,360	709,592	1,197,300	(21,060)	-1.7%	
								Reduction due to employee medical insurance buyout and FY
01-4210-0403-2100	PD- Health Insurance	275,653	275,993	163,363	247,105	(28,888)	-10.5%	@ 13% employee contribution rate
01-4210-0403-2110	PD- Dental Insurance	19,927	18,108	11,466	17,176	(932)	-5.1%	Reduction due to change in plans
01-4210-0403-2120	PD- Life Insurance	1,125	1,080	710	1,080	-	0.0%	
01-4210-0403-2200	PD- FICA	4,383	4,594	2,507	4,594	-	0.0%	Based on wages: 6.2%
01-4210-0403-2210	PD- Medicare	17,052	17,692	10,474	17,361	(331)	-1.9%	Based on wages: 1.45%
01-4210-0403-2300	PD- Retirement Town	6,596	6,666	4,127	3,725	(2,941)	-44.1%	Based on wages: 11.38%
01-4210-0403-2310	PD- Retirement Police	293,859	320,142	186,618	330,560	10,418	3.3%	Based on wages: 29.43%
	Benefits Total	618,595	644,275	379,265	621,601	(22,674)	-3.5%	
								NHDOT Grant match- 50% LIDAR Hand Held Pro Laser 4
01-4210-0403-5022	PD- Grant Matching	-	1,500	1,500	1,150	(350)	-23.3%	Radar
01-4210-0403-5310	PD- Mobile Communications	14,609	23,514	23,378	720	(22,794)	-96.9%	cost of two cell phones (ACO and Captain) (no new portables)
01-4210-0403-5335	PD- Investigation	4,620	5,000	2,000	5,000	-	0.0%	covers drug investigation costs and equipment
01-4210-0403-5801	PD-Patrol Court Mileage Reimburseme	84	-	98	-	-		
01-4210-0403-6260	PD- Fuel	41,738	48,250	27,922	45,000	(3,250)	-6.7%	Fuel for Patrol
	General Expenses Total	61,051	78,264	54,898	51,870	(26,394)	-33.7%	
	<b>Patrol Total</b>	<b>1,870,007</b>	<b>1,940,899</b>	<b>1,143,755</b>	<b>1,870,771</b>	<b>(70,128)</b>	<b>-3.6%</b>	
<b>Animal Control</b>								
01-4210-0404-5336	AC- Veterinarian Service	750	750	-	750	-	0.0%	contract with SPCA
01-4210-0404-5337	AC- Equipment	464	500	286	500	-	0.0%	ACO equipment
	General Expenses Total	1,214	1,250	286	1,250	-	0.0%	
	<b>Animal Control Total</b>	<b>1,214</b>	<b>1,250</b>	<b>286</b>	<b>1,250</b>	<b>-</b>	<b>0.0%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs.	Budget vs.	
						2017 Budget \$	2017 Budget	
						Increase/-	%-	
						(Decrease)	Difference	
<b>Communications</b>								
01-4210-0405-1110	PD- Sal/Wages FT	234,253	239,926	149,285	235,539	(4,387)	-1.8%	5 FT Staff
01-4210-0405-1150	PD- Vacation Replacement	7,034	9,000	4,124	9,000	-	0.0%	covers vacation/personal days for dispatchers
01-4210-0405-1200	PD- Sal/Wages PT	9,314	11,000	7,004	16,782	5,782	52.6%	3 PT/On-Call
01-4210-0405-1300	PD- Sal/Wages OT	8,288	11,600	6,174	11,600	-	0.0%	covers cost in emergencies and regular coverage
01-4210-0405-1350	PD- FEMA Storm Related OT	-	1	-	1	-	0.0%	Expenses related to declared emergencies
01-4210-0405-1400	PD- Longevity Pay	1,700	1,700	-	1,700	-	0.0%	contract item
01-4210-0405-1410	PD- Sick Replacement	5,354	6,000	5,596	6,000	-	0.0%	covers OT for dispatchers out sick
01-4210-0405-1420	PD- Holiday Pay	10,091	10,171	-	9,983	(188)	-1.8%	contract item
01-4210-0405-1450	PD- Sal/Wages Education Incentive	-	1,500	-	1,500	-	0.0%	contract item
	Salaries Total	276,034	290,898	172,183	292,105	1,207	0.4%	
01-4210-0405-2100	PD- Health Insurance	81,705	87,646	64,823	96,403	8,757	10.0%	Increase due to change in plans
01-4210-0405-2110	PD- Dental Insurance	4,544	4,466	3,275	4,913	447	10.0%	Increase due to change in plans
01-4210-0405-2120	PD- Life Insurance	305	300	200	300	-	0.0%	
01-4210-0405-2200	PD- FICA	16,397	18,036	10,140	18,111	75	0.4%	Based on wages: 6.2%
01-4210-0405-2210	PD- Medicare	3,835	4,218	2,372	4,236	17	0.4%	Based on wages: 1.45%
01-4210-0405-2300	PD- Retirement Town	23,828	31,563	14,726	31,332	(231)	-0.7%	Based on wages: 11.38%
	Benefits Total	130,614	146,229	95,536	155,294	9,065	6.2%	
01-4210-0405-4311	PD- Equipment Maintenance	23,942	23,370	13,529	25,337	1,967	8.4%	covers our maintenance contracts (new radio equipment approved by voters in 2015) uncovered repair costs (radio equip./purchase of new communication equip.)
01-4210-0405-4330	PD- Equipment Repair & Maint	6,046	6,000	332	6,000	-	0.0%	
01-4210-0405-4333	PD- SPOTS Computer Maint	-	4,500	-	4,500	-	0.0%	computer connection with state police
01-4210-0405-4351	PD- Complex Phone Repairs/Service	327	1,360	163	875	(485)	-35.7%	phone repair costs, and cost of IPAD network, Dispatch cell
	General Expenses Total	30,315	35,230	14,024	36,712	1,482	4.2%	
	<b>Communications Total</b>	<b>436,963</b>	<b>472,358</b>	<b>281,743</b>	<b>484,111</b>	<b>11,753</b>	<b>2.5%</b>	
	<b>Total Police</b>	<b>3,488,749</b>	<b>3,844,525</b>	<b>2,303,957</b>	<b>3,732,581</b>	<b>(111,944)</b>	<b>-2.9%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs.	Budget vs.	
						2017 Budget \$	2017 Budget	
						Increase/-	%-	
						(Decrease)	Difference	
<b>Fire</b>								
<b>Administration</b>								
01-4221-0501-1110	FD- Sal/Wages FT	328,820	337,306	219,282	346,314	9,008	2.7%	4 FT: Chief, 2 Asst. Chiefs & Office Mgr.
	Salaries Total	328,820	337,306	219,282	346,314	9,008	2.7%	
01-4221-0501-2100	FD- Health Insurance	81,142	89,013	59,342	88,508	(505)	-0.6%	
01-4221-0501-2110	FD- Dental Insurance	4,597	4,645	3,096	4,644	(1)	0.0%	
01-4221-0501-2120	FD- Life Insurance	455	480	320	480	-	0.0%	
01-4221-0501-2130	FD- LTD Insurance	1,421	1,416	954	1,462	46	3.2%	
01-4221-0501-2200	FD- FICA	3,454	3,686	2,246	3,714	28	0.8%	Based on wages: 6.2% (FICA for Office Mgr)
01-4221-0501-2210	FD- Medicare	3,053	3,290	2,037	3,378	88	2.7%	Based on wages: 1.45% (Excludes the Chief)
01-4221-0501-2300	FD- Retirement Town	6,641	6,704	4,380	6,817	113	1.7%	Based on wages: 11.38%
01-4221-0501-2320	FD- Retirement Fire	78,546	84,863	53,740	91,336	6,473	7.6%	Based on wages: 31.89%
	Benefits Total	179,309	194,097	126,115	200,339	6,242	3.2%	
01-4221-0501-4310	FD- Office Equip Maintenance	1,980	2,428	1,853	2,548	120	4.9%	Lease Agreements & Service Contacts for copier, and time clock.
01-4221-0501-5000	FD- Supplies	2,227	2,265	1,148	2,265	-	0.0%	Office Supplies for entire Fire Department (except Health)
01-4221-0501-5010	FD- Postage	316	500	218	380	(120)	-24.0%	Postage for General FD, Fire Prevention, new candidate hiring, etc.
01-4221-0501-5190	FD- Chiefs Expenses	787	720	456	720	-	0.0%	Expenses for meetings, dinners
01-4221-0501-5263	FD- Physicals	6,320	5,855	270	5,170	(685)	-11.7%	Pre-employment for new hires and Annual physicals for 1/4 of all fire personnel
01-4221-0501-5310	FD-Mobile Communications	712	1,172	549	1,148	(24)	-2.0%	Phone and Mobile Data Terminal (MDT) plan and usage for Department Manager
01-4221-0501-5450	FD- Dues	1,528	1,601	1,317	1,627	26	1.6%	Annual Association Dues, multiple organizations
01-4221-0501-5650	FD- General Expenses	3,152	3,200	1,401	3,200	-	0.0%	Background investigations, Water, Emergency scene rehab. supplies, etc.
01-4221-0501-5810	FD- Conf/Room/Meals	3,115	4,500	2,788	4,800	300	6.7%	\$1,600 each: examples include - FDIC conference, FRI International, IMT Annual Conference
	General Expenses Total	20,137	22,241	10,000	21,858	(383)	-1.7%	
	<b>Administration Total</b>	<b>528,266</b>	<b>553,644</b>	<b>355,397</b>	<b>568,511</b>	<b>14,867</b>	<b>2.7%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/- (Decrease)	2018 Prelim Budget vs. 2017 Budget %- Difference	Explanation
<b>Fire Suppression</b>								
01-4220-0503-1110	FD- Sal/Wages FT	1,437,014	1,454,815	944,121	1,464,277	9,462	0.7%	25 FT Firefighter/ EMT's (20 FF's & 5 LT's)
01-4220-0503-1120	FD- Sal/Wages Stipend	-	1,514	-	1,000	(514)	-33.9%	Stipend + Bonus pay (Maxed pay plan)
01-4220-0503-1150	FD- Vacation Replacement	27,054	10,085	44,156	9,745	(340)	-3.4%	Overtime for vacation replacement
01-4220-0503-1300	FD- Sal/Wages OT	123,125	116,431	40,541	113,881	(2,550)	-2.2%	Overtime for emergency recall and other off-duty details
01-4220-0503-13xx	FD- OT Personal Replacement	-	25,932	-	26,272	340	1.3%	Personal Leave Replacement
01-4220-0503-1350	FD- FEMA Storm Related OT	-	1	-	1	-	0.0%	Expenses related to declared emergencies
01-4220-0503-1400	FD- Longevity Pay	9,300	8,100	-	8,350	250	3.1%	
01-4220-0503-1410	FD- Sick Replacement	36,539	39,807	46,575	42,160	2,353	5.9%	Overtime for sick replacement
01-4220-0503-1420	FD- Sal/Wages Holiday Pay	76,779	87,938	2,262	88,492	554	0.6%	Holiday pay (11 holidays)
01-4220-0503-1600	FD- Sal/Wages On Call	6,075	7,500	2,842	7,500	-	0.0%	PT Call Company salaries
	Salaries Total	1,715,886	1,752,123	1,080,497	1,761,678	9,555	0.5%	
01-4220-0503-2100	FD- Health Insurance	399,100	425,833	296,226	380,348	(45,485)	-10.7%	
01-4220-0503-2110	FD- Dental Insurance	31,702	31,360	21,239	31,844	484	1.5%	
01-4220-0503-2120	FD- Life Insurance	1,545	1,500	990	1,500	-	0.0%	
01-4220-0503-2200	FD- FICA	377	465	176	465	-	0.0%	Based on wages: 6.2%
01-4220-0503-2210	FD- Medicare	24,423	25,408	15,271	25,544	139	0.5%	Based on wages: 1.45%
01-4220-0503-2320	FD- Retirement Fire	507,190	532,648	320,201	559,408	26,760	5.0%	Based on wages: 31.89%
	Benefits Total	964,337	1,017,212	654,103	999,109	(18,103)	-1.8%	



**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs.	Budget vs.	
						Increase/-	%-	
						(Decrease)	Difference	
01-4220-0503-4312	FD- Radio Maintenance	2,500	3,892	1,814	3,892	-	0.0%	Maint. & programming FD Portable & Mobile Radios
01-4220-0503-4320	FD- Vehicle Maintenance	41,942	44,115	12,017	44,115	-	0.0%	Vehicle Maintenance
01-4220-0503-4330	FD- General Equipment Repair	2,366	3,000	632	3,000	-	0.0%	Small Tool & Equipment Repair
01-4220-0503-4340	FD- Hydrant Maintenance	20,000	20,000	10,850	20,000	-	0.0%	Hydrant Maintenance Fee/Rental to Water Department
01-4220-0503-4341	FD- Cistern Maintenance	2,376	2,460	-	2,460	-	0.0%	Cistern & Dry Hydrant Maintenance
01-4220-0503-5016	FD- Station Building Supplies	1,633	1,700	1,062	1,700	-	0.0%	Laundry & misc bldg. cleaning supplies
01-4220-0503-5018	FD- Fire Prevention Supplies	1,600	4,400	1,948	4,400	-	0.0%	NFPA annual membership & Fire Prevention & Investigation Supplies
01-4220-0503-5019	FD- Fire Alarm Supplies	5,761	6,000	2,171	3,600	(2,400)	-40.0%	Town wide fire alarm system maintenance
01-4220-0503-5119	FD- Communications Equipment	5,559	5,274	5,373	5,725	451	8.6%	Vehicle Mobile Data Terminals (MDT) computer connectivity, fees and radio interoperability
01-4220-0503-5310	FD- Mobile Communications	1,479	1,916	1,025	1,915	(1)	-0.1%	Cell Phone plan and Data usage for Staff Cars, Engines and Fire Prev.
01-4220-0503-5450	FD- Dues	5,451	5,451	5,451	5,451	-	0.0%	Seacoast Chiefs Haz Mat Team Annual Assessment
01-4220-0503-5670	FD- Dry Cleaning	270	275	168	275	-	0.0%	Dry cleaning of chief officer uniforms & Class "A" dress uniforms
01-4220-0503-5671	FD- Uniforms	22,478	23,592	14,290	23,572	(20)	-0.1%	Uniforms for 28 FT employees, 6 Call members
01-4220-0503-5740	FD- Software Agreement	5,660	5,945	6,045	5,945	-	0.0%	IMC dispatching program & Public Eye mobile data terminals annual licensing agreement & fees
01-4220-0503-5750	FD- Contract Services				3,840	3,840		Fire Alarm Contracted Maintenance
01-4220-0503-5820	FD- Education/Training	9,823	10,000	5,611	10,000	-	0.0%	Tuition for college classes, fire certifications & education supplies
01-4220-0503-5875	FD- General Equipment Purchase	46,083	44,000	13,921	45,000	1,000	2.3%	Necessary firefighting equipment purchase & replacement
01-4220-0503-5900	FD- Protective Equipment	27,987	30,965	23,803	32,480	1,515	4.9%	Turnout gear replacement, inspection & repairs
01-4220-0503-5911	FD- Hazmat Supplies	355	350	-	350	-	0.0%	Hazardous materials clean-up and control supplies
01-4220-0503-5912	FD- Breathing Apparatus	5,304	11,126	2,167	14,926	3,800	34.2%	Breathing Apparatus testing and repairs & Air compressor certification & repairs
01-4220-0503-5914	FD- Hose Replacement	4,650	5,904	2,817	8,803	2,899	49.1%	Hose replacement & repair
01-4220-0503-6260	FD- Fuel	13,538	15,340	7,351	14,485	(855)	-5.6%	Gas & Diesel fuel for all fire dept. vehicles (Except 2 ambulances) plus 500 gal fuel tank
	General Expenses Total	226,815	245,705	118,516	255,934	10,229	4.2%	
01-4220-0503-75xx	FD-Capital Outlay	23,408	21,746	15,569	21,000	(746)	-3.4%	2 - New Thermal Imaging Cameras to supplement aging cameras (\$15,000) and 1 New Physical Fitness Equipment.
	Capital Outlay Total	23,408	21,746	15,569	21,000	(746)	-3.4%	Life Fitness Integrity Treadmill (\$6,000)
	<b>Fire Suppression Total</b>	<b>2,930,446</b>	<b>3,036,786</b>	<b>1,868,685</b>	<b>3,037,721</b>	<b>935</b>	<b>0.0%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/(Decrease)	2018 Prelim Budget vs. 2017 Budget %- Difference	Explanation
<b>Emergency Management</b>								
01-4290-0504-4312	EM- Radio Repairs	3,939	4,000	1,206	4,000	-	0.0%	Emergency Operations Center radio reprogramming, replacement & repairs. Notification equipment including Pagers and texting equipment
01-4290-0504-5119	EM- Communications	9,474	9,560	8,560	9,560	-	0.0%	Code Red community notification system and Emergency Operations Center telephone system support
01-4290-0504-5310	EM- Mobile Communications	761	1,172	597	1,172	-	0.0%	Cell Phone plan & iPad mobile data terminal usage for Deputy EMD
01-4290-0504-5820	EM- Education/Training	860	1,000	401	1,000	-	0.0%	Emergency Management classes & Homeland Security conference in Manchester
01-4290-0504-5917	EM- Command Supplies	6,103	6,500	873	6,500	-	0.0%	Emergency Operations Center supplies during drills, exercises and incidents, including food, office supplies, & training material
01-4290-0504-5918	EM- Shelter Equipment	221	1,200	-	1,200	-	0.0%	Agreement with SAU16 to provide, Shelter food and supplies as necessary
01-4290-0504-5919	EM- Emer Mgmt Equipment	2,053	3,500	-	3,500	-	0.0%	Upgrades to EOC visuals, computers, and on scene materials such as replacement cones, barricades, signage and barriers
01-4290-0504-5922	EM- FEMA Reimb -Force Labor		1	-	1	-	0.0%	Used Only if Departments use Budget funds that are reimbursable
01-4290-0504-5923	EM- FEMA Reimb - Force Equip		1	-	1	-	0.0%	Used Only if Departments use Budget funds that are reimbursable
01-4290-0504-5924	EM- FEMA Reimb-Debris Removal		1	-	1	-	0.0%	Used Only if Departments use Budget funds that are reimbursable
01-4290-0504-5925	EM- FEMA Reimb- Materials		1	-	1	-	0.0%	Used Only if Departments use Budget funds that are reimbursable
01-4290-0504-5926	EM- FEMA Reimb- Permanent Work		1	-	1	-	0.0%	Used Only if Departments use Budget funds that are reimbursable
	General Expenses Total	23,411	26,937	11,637	26,937	-	0.0%	
01-4290-0504-7426	EM- Capital Outlay		1,000	-		(1,000)	-100.0%	Public Safety Complex Access and Security upgrades
	Capital Outlay Total		1,000	-		(1,000)	-100.0%	
	<b>Emergency Management Total</b>	<b>23,411</b>	<b>27,937</b>	<b>11,637</b>	<b>26,937</b>	<b>(1,000)</b>	<b>-3.6%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation	
						Budget vs.	Budget vs.		
						2017 Budget \$	2017 Budget		
						Increase/-	%-		
						(Decrease)	Difference		
<b>Health</b>									
01-4414-0505-1110	FH- Sal/Wages FT Salaries Total	67,119	68,215	49,230	54,017	(14,198)	-20.8%	1 FT: Health Officer (New employee)	
		67,119	68,215	49,230	54,017	(14,198)	-20.8%		
01-4414-0505-2110	FH- Dental Insurance	499	500	333	1,634	1,134	226.8%		
01-4414-0505-2120	FH- Life Insurance	120	120	90	120	-	0.0%		
01-4414-0505-2200	FH- FICA	4,479	4,229	3,983	3,349	(880)	-20.8%	Based on wages: 6.2%	
01-4414-0505-2210	FH- Medicare	1,048	989	932	783	(206)	-20.8%	Based on wages: 1.45%	
01-4414-0505-2320	FH- Town Retirement Benefits Total	7,497	7,692	5,404	6,147	(1,545)	-20.1%	Based on wages: 11.38%	
		13,643	13,530	10,742	12,033	(1,497)	-11.1%		
01-4414-0505-5000	FH- Supplies	938	855	281	950	95	11.1%	Health Inspection and office supplies	
01-4414-0505-5010	FH- Postage	72	75	32	50	(25)	-33.3%	Health Dept. mailings	
01-4414-0505-5201	FH- Consulting	6,089	10,549	7,744	1,000	(9,549)	-90.5%	Hazardous Materials Remediation & Consulting for Sportsmen's Club project	
01-4414-0505-5310	FH- Mobile Communications	1,066	1,028	607	1,327	299	29.1%	Phone plan & mobile data terminal usage for Health Officer.	
01-4414-0505-5450	FH- Dues	295	290	205	205	(85)	-29.3%	Includes new iPad for Health Officer in FY18	
01-4414-0505-5740	FH- Software Agreement	1,925	2,125	2,125	2,125	-	0.0%	Health Dept. dues & memberships	
01-4414-0505-5800	FH- Travel Reimbursement	541	850	306	756	(94)	-11.1%	Metverse forms and reporting	
01-4414-0505-5810	FH- Conf/Room/Meals	335	770	35	770	-	0.0%	Mileage reimbursement for Health Officer	
01-4414-0505-5989	FH- Mosquito Control	56,100	57,410	37,960	57,410	-	0.0%	Training, Meeting and Seminars for Health Officer	
	General Expenses Total	67,361	73,952	49,295	64,593	(9,359)	-12.7%	Mosquito control maintenance contract costs	
01-4414-0505-75xx	FH- Capital Outlay	-	1	-	-	(1)	-100.0%		
	Capital Outlay Total	-	1	-	-	(1)	-100.0%		
	<b>Health Total</b>	<b>148,123</b>	<b>155,698</b>	<b>109,267</b>	<b>130,643</b>	<b>(25,055)</b>	<b>-16.1%</b>		
	<b>Total Fire</b>	<b>3,630,246</b>	<b>3,774,066</b>	<b>2,344,986</b>	<b>3,763,813</b>	<b>(10,253)</b>	<b>-0.3%</b>		

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %-Difference	Explanation
<b>Public Works - General Fund</b>								
<b>Administration &amp; Engineering</b>								
01-4311-0601-1110	PW- Sal/Wages FT	367,622	408,631	262,961	418,735	10,104	2.5%	6 FT: Director, Town Eng, Eng Tech, Office Mgr, Office Clerk, Asst Engineer
01-4311-0601-1200	PW- Sal/Wages PT	6,080	700	227	500	(200)	-28.6%	1- PT-recording secretary for River Committee @ \$14 per hour
01-4311-0601-1300	PW- Sal/Wages OT	34	-	1,488	-	-	-	
	Salaries Total	373,736	409,331	264,676	419,235	9,904	2.4%	
01-4311-0601-2100	PW- Health Insurance	45,790	75,712	38,302	57,126	(18,586)	-24.5%	
01-4311-0601-2110	PW- Dental Insurance	5,227	8,139	3,762	5,643	(2,496)	-30.7%	
01-4311-0601-2120	PW- Life Insurance	505	540	400	600	60	11.1%	
01-4311-0601-2130	PW- LTD Insurance	1,421	1,416	954	1,462	46	3.2%	
01-4311-0601-2200	PW- FICA	23,335	25,379	16,645	25,993	614	2.4%	Based on wages: 6.2%
01-4311-0601-2210	PW- Medicare	5,457	5,935	3,893	6,079	144	2.4%	Based on wages: 1.45%
01-4311-0601-2300	PW- Retirement Town	41,023	46,078	29,671	47,652	1,574	3.4%	Based on wages: 11.38%
	Benefits Total	122,758	163,199	93,627	144,555	(18,645)	-11.4%	
01-4311-0601-4312	PW- Radio Repairs	339	600	-	600	-	0.0%	4 Desk sets, 6 portables, 42 vehicle units
01-4311-0601-4320	PW- Vehicle Maintenance	24	600	415	600	-	0.0%	1 sedan, 1 4wd
01-4311-0601-5000	PW- Supplies	6,944	10,000	5,982	10,000	-	0.0%	Gen office supplies \$6500; Eng supplies \$3500: plotter paper & ink, field books, Town Standards, scanning plans; 60% of copier copy billing
01-4311-0601-5010	PW- Postage	356	500	145	500	-	0.0%	
01-4311-0601-5310	PW- Mobile Communications	1,365	1,200	852	1,200	-	0.0%	60% Director, Town Engineer & Asst Engineer; 100% Highway, MiFi (Engineering)
01-4311-0601-5341	PW- Drug/Alcohol Testing	3,646	1,200	1,145	1,200	-	0.0%	Contract w/Access; required (per USDOT) random testing for all CDL holders & screening new hires
01-4311-0601-5362	PW- Radio Replacement	995	1,000	-	1,000	-	0.0%	new digital repeater to communicate with Fire & Police
01-4311-0601-5450	PW- Dues	1,038	700	925	700	-	0.0%	Dues: APWA \$210, NHPWA \$100, Mutual Aid \$25; Licenses: PE 2@150/2 yr
01-4311-0601-5650	PW- General Expenses	28,010	700	83	700	-	0.0%	Meal reimb & purchase of Carr property for \$24K in 2016
01-4311-0601-5750	PW- Contracted Services	-	-	2,949	-	-	-	Temporary office help
01-4311-0601-5810	PW- Conf/Room/Meals	2,812	3,000	828	3,000	-	0.0%	National or regional conf 60% Dir, Town Eng; 100% Maint Supt, Hwy Supt @\$1100 ea
01-4311-0601-5820	PW- Education/Training	2,304	2,000	483	2,000	-	0.0%	Education and training for staff
01-4311-0601-6260	PW- Fuel	1,346	1,345	889	1,345	-	0.0%	Dir & Town Eng vehicles
01-4311-0601-6261	PW- Master Fuel Account	1,679	1	(5,296)	1	-	0.0%	Bulk fuel delivery charges less dept allocations; for 109 vehicles
	General Expenses Total	50,858	22,846	9,400	22,846	-	0.0%	
01-4312-0601-75xx	CO- Communications Equipment	-	33,200	915	-	(33,200)	-100.0%	
	Capital Outlay Total	-	33,200	915	-	(33,200)	-100.0%	
01-4311-0601-9997	PW- Due from Water Fund	(104,302)	(114,355)	(57,126)	(112,650)	1,705	-1.5%	20% Water Fund offset
01-4311-0601-9998	PW- Due from Sewer Fund	(104,302)	(114,355)	(57,126)	(112,650)	1,705	-1.5%	20% Sewer Fund offset
	Due from Water/Sewer Funds Total	(208,604)	(228,711)	(114,252)	(225,301)	3,410	-1.5%	
	<b>Administration &amp; Engineering Total</b>	<b>338,748</b>	<b>399,866</b>	<b>254,366</b>	<b>361,335</b>	<b>(38,531)</b>	<b>-9.6%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs.	Budget vs.	
						2017 Budget \$	%-	
						Increase/-	Difference	
						(Decrease)		
<b>Highways and Streets</b>								
01-4312-0602-1110	PH- Sal/Wages FT	540,900	558,194	372,850	589,782	31,588	5.7%	12 FT + Bonus pay (Maxed pay plan)
01-4312-0602-1210	PH- Sal/Wages Temp	-	7,500	2,187	7,500	-	0.0%	Intern, Summer laborer
01-4312-0602-1300	PH- Sal/Wages OT	31,202	20,000	9,588	20,000	-	0.0%	Emergency ops, callouts, flood watch, voting/traffic control
01-4312-0602-1350	PH- FEMA Storm Related OT	-	1	-	1	-	0.0%	Expenses related to declared emergencies
01-4312-0602-1400	PH- Longevity Pay	7,300	4,700	-	6,250	1,550	33.0%	6 FT per union contract
	Salaries Total	579,402	590,395	384,625	623,533	33,138	5.6%	
01-4312-0602-2100	PH- Health Insurance	184,164	225,266	151,647	226,177	911	0.4%	
01-4312-0602-2110	PH- Dental Insurance	10,966	13,631	8,045	12,068	(1,563)	-11.5%	
01-4312-0602-2120	PH- Life Insurance	821	780	520	780	-	0.0%	
01-4312-0602-2200	PH- FICA	34,534	36,604	22,646	38,659	2,055	5.6%	Based on wages: 6.2%
01-4312-0602-2210	PH- Medicare	8,077	8,561	5,296	9,041	481	5.6%	Based on wages: 1.45%
01-4312-0602-2300	PH- Retirement Town	62,678	65,723	42,070	70,105	4,382	6.7%	Based on wages: 11.38%
	Benefits Total	301,240	350,566	230,224	356,830	6,264	1.8%	
01-4312-0602-4320	PH- Vehicle Maintenance	45,041	45,000	42,308	45,000	-	0.0%	Maintenance of all dept vehicles and equip
01-4312-0602-4334	PH- Tree Maintenance	17,399	25,000	8,621	15,000	(10,000)	-40.0%	All trees in Town ROW & parks incl pruning, fertilizing & removal w/licensed arborist
01-4312-0602-4335	PH- Dam Maintenance	37,555	124,000	27,091	17,000	(107,000)	-86.3%	Dam & abutment concrete & mechanical repairs at Pickpocket, Colcord, Great; long-term monitoring annual report & ER bottom survey
01-4312-0602-4339	PH- Asphalt Reclamation	10,000	10,000	-	10,000	-	0.0%	Grinding & screening to recycle asphalt and concrete into reusable product. Screening compost and sand
01-4312-0602-4342	PH- Street Marking	25,306	30,000	26,290	30,000	-	0.0%	Fog lines, yellow lines, parking spaces (butyl rubber by contractor); crosswalks 2x yr
01-4312-0602-4343	PH- Weed Control	8,000	8,000	5,310	8,000	-	0.0%	Along medians & curbing; contract w/licensed herbicide applicator, \$2000/app x 4/yr
01-4312-0602-4344	PH- Storm Drain Repair	7,775	9,000	4,097	9,000	-	0.0%	Repair drain castings. 1,305 catch basins
01-4312-0602-4345	PH- Bridge Repairs	5,669	5,500	1,098	5,500	-	0.0%	Minor repairs of 9 bridges; sealing, patching, guardrails
01-4312-0602-4346	PH- Culvert Repairs	2,429	2,000	1,322	2,000	-	0.0%	Repair or replace culverts (pipes & headers) along country roads
01-4312-0602-4355	PH- Street Repairs/Maint	19,691	18,000	14,483	18,000	-	0.0%	Patching town roads & shoulder repair materials; includes asphalt, concrete, gravel
01-4312-0602-4420	PH- Equipment Rentals	3,720	4,500	-	4,500	-	0.0%	Rental of equipment not owned by Town, including bulldozer, excavator, grader, screen
01-4312-0602-5310	PH- Mobile Communications	440	1	128	1	-	0.0%	
01-4312-0602-5312	PH- Phone Reimbursement	842	2,400	230	2,400	-	0.0%	Cell Phone stipend \$50/mo for Supt + 3 Foremen
01-4312-0602-5327	PH- General Hand Tools	4,480	4,000	2,139	4,000	-	0.0%	Repl/repair hand tools incl. compacter, hand-saw, chainsaws, small power tools
01-4312-0602-5328	PH- Emergency Traffic Control	387	1,000	2,740	1,000	-	0.0%	Uniformed officer in high traffic, emergencies
01-4312-0602-5561	PH- Signs	6,782	17,000	7,828	7,000	(10,000)	-58.8%	Regulatory & street sign repl. for retro reflectivity, damages
01-4312-0602-5610	PH- Safety Equipment	4,388	4,500	2,518	4,500	-	0.0%	Hardhats, vests, eye protection, Technu, steel-toed boot repl
01-4312-0602-5671	PH- Uniforms	7,359	6,000	4,239	6,000	-	0.0%	\$185/yr per employee
01-4312-0602-5756	PH - Dam Registration	400	400	-	400	-	0.0%	12 employees
01-4312-0602-5820	PH- Education/Training	1,796	3,000	1,635	3,000	-	0.0%	Annual NHDES fees (due December) Sloans Brook
01-4312-0602-6260	PH- Fuel	24,014	21,455	13,561	21,455	-	0.0%	Classes & licensing including CDL, UNH Tech Transfer classes
	General Expenses Total	233,473	340,756	165,638	213,756	(127,000)	-37.3%	Fuel for highway dept

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %-Difference	Explanation
01-4312-0602-7503	PH-Road Paving/Maintenance	801,114	800,000	734,500	800,000	-	0.0%	Incl crack sealing, reconstruction, etc. 3% increase material cost
01-4312-0602-7505	PH- Sidewalks/Curbing		15,000	14,996	15,000	-	0.0%	Sidewalks and curbing- BRC recommends this item to be in Maintenance not CIP
01-4312-0602-7507	PH- Storm Drain Cleaning	22,512	25,000	25,505	25,000	-	0.0%	Annual clean 50% catch basins, material testing, clean ~1 mi drain lines
	Capital Outlay Total	823,626	840,000	775,001	840,000	-	0.0%	
	<b>Highways &amp; Streets Total</b>	<b>1,937,741</b>	<b>2,121,717</b>	<b>1,555,488</b>	<b>2,034,119</b>	<b>(87,598)</b>	<b>-4.1%</b>	
<b>Snow Removal</b>								
01-4312-0603-1300	PS- Sal/Wages - OT Snow	53,800	70,000	77,170	70,000	-	0.0%	
01-4312-0603-1350	PS- Sal/Wages - FEMA Storm Related OT		1	1	1	-	0.0%	Expenses related to declared emergencies
01-4312-0603-1370	PS- Sal/Wages-OT Mech	3,618	2,700	3,448	2,700	-	0.0%	
	Salaries Total	57,418	72,701	80,618	72,701	-	0.0%	
01-4312-0603-2200	PS- FICA	3,419	4,507	4,819	4,507	-	0.0%	Based on wages: 6.2%
01-4312-0603-2210	PS- Medicare	800	1,054	1,127	1,054	-	0.0%	Based on wages: 1.45%
01-4312-0603-2300	PS- Retirement Town	5,948	8,197	8,727	8,273	76	0.9%	Based on wages: 11.38%
	Benefits Total	10,167	13,759	14,673	13,835	76	0.6%	
01-4312-0603-4220	PS- Contracted Snow Removal	6,348	35,000	47,588	45,000	10,000	28.6%	80% of 3 yr avg; Hire contractors w/10 wheelers to remove snow for safety downtown, Lincoln St, Ports Ave.
01-4312-0603-4221	PS- Plowing	40,082	65,000	67,203	75,000	10,000	15.4%	80% of 3 yr avg; Hire contractors to plow
01-4312-0603-4320	PS- Vehicle Maintenance	13,115	7,000	16,871	18,000	11,000	157.1%	Repair snow plows and snow removal equip
01-4312-0603-4349	PS- Plow/Spreader Repair	1,333	-	1,962	-	-		
01-4312-0603-4623	PS- Plow Damages	3,292	2,000	4,029	4,000	2,000	100.0%	Private property damage caused by snow plows
01-4312-0603-5007	PS- Salt	85,741	65,000	67,328	65,000	-	0.0%	Winter salt for town roads, sidewalks, parking lots; 2015 unit price \$48.43/ton; 2016 up 7% to \$51.73/ton; 2017 & 2018 up to \$53.30/ton
01-4312-0603-5008	PS- Sand	1,230	1,000		1,000	-	0.0%	Purchase sand during winter months to spread along the town roads, sidewalks, parking lots
01-4312-0603-5009	PS- Calcium Chloride		500		500	-	0.0%	Salt additive used during harsh temperatures in the winter
01-4312-0603-5922	PS- FEMA Reimb Force Labor		1	1	1	-	0.0%	Expenses related to declared emergencies
01-4312-0603-6260	PS- Fuel	12,081	19,670	19,670	19,670	-	0.0%	Fuel for snow removal vehicles
	General Expenses Total	163,222	195,171	224,651	228,171	33,000	16.9%	
	<b>Snow Removal Total</b>	<b>230,807</b>	<b>281,631</b>	<b>319,942</b>	<b>314,707</b>	<b>33,076</b>	<b>11.7%</b>	
<b>Solid Waste Disposal</b>								
01-4323-0604-1200	SW- Sal/Wages PT	5,177	17,655	8,489	17,924	269	1.5%	1 PT @ 16 hrs/wk including Transfer station winter schedule
	Salaries Total	5,177	17,655	8,489	17,924	269	1.5%	and weekend trash removal
01-4323-0604-2200	SW- FICA	321	1,095	526	1,111	17	1.5%	Based on wages: 6.2%
01-4323-0604-2210	SW- Medicare	75	256	123	260	4	1.5%	Based on wages: 1.45%
	Benefits Total	396	1,351	649	1,371	21	1.5%	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

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						Budget vs.	Budget vs.		
						2017 Budget \$	2017 Budget		
						Increase/-	%-	Difference	
						(Decrease)			
01-4323-0604-4221	SW- Operations Maintenance	4,973	3,000	3,563	4,000	1,000	33.3%	Mowing, materials and supplies at the Transfer Station	
01-4323-0604-5000	SW- Supplies	1,549	1,700	495	1,700	-	0.0%	Stickers and Garbage Litter Bags for Town & Public Works	
01-4323-0604-5820	SW- Education/Training	575	650	125	650	-	0.0%	Offices to sell	
01-4323-0604-5829	SW- Tire Disposal	3,305	2,500	975	2,500	-	0.0%	Solid Waste Training	
01-4323-0604-5832	SW- Blue Bags	67,291	68,000	66,334	68,000	-	0.0%	Disposal of Town tires	
01-4323-0604-5833	SW- Construction Debris	27,364	13,500	5,876	13,500	-	0.0%	Includes vendor delivery to store	
							0.0%	Construction debris container at Transfer Station	
01-4323-0604-5834	SW- Disposal/Recycling Contract	681,308	720,000	431,669	861,500	141,500	19.7%	Per disposal and recycling contract with Waste Management	
01-4323-0604-58XX	SW- Yard Waste				14,620	14,620		June 2017 through May 2022 with 3% annual increase	
								Twice per year curbside collection	
01-4323-0604-5836	SW- Landfill Maintenance	21,898	45,000	24,711	48,000	3,000	6.7%	Gas and water quality testing at Cross Road landfill; seep	
								metals loading review by NHDES; initial PFAS & PFC	
01-4323-0604-5838	SW- Household Haz Waste Removal	29,657	6,000	2,625	27,000	21,000	350.0%	monitoring; GMP permit renewal Dec 2018	
								Cost of event. Annual 1st Sat Oct; Exeter share \$6,700 the	
01-4323-0604-5842	SW- Equipment Rental	4,340	4,000	3,765	4,000	-	0.0%	rest offset by regional collection revenue	
								Contract bulldozer rental to push back brush dump at Transfer	
01-4323-0604-5844	SW- Electronic Waste Expense	11,202	7,300	10,205	14,000	6,700	91.8%	Station	
								Removal of electronic waste collected at Transfer Station,	
01-4323-0604-5845	SW- Freon Waste Expense	853	1,500	1,500	-	(1,500)	-100.0%	offset by sticker revenue	
01-4323-0604-5846	SW- Garbage Litter Bags Expense							Removal of freon-containing appliances from Transfer Station	
01-4323-0604-5847	SW- Large Cardboard	3,416	2,000	1,800	-	(2,000)	-100.0%	& white goods (metal)	
								Moved to supplies expense	
01-4323-0604-5849	SW- Recycle Bins and Litter Bins	12,684	13,100	12,589	13,100	-	0.0%	Roll-off container at Transfer Station (in WM contract)	
01-4323-0604-6220	SW- Electricity	949	1,300	829	1,300	-	0.0%	Downtown litter bins; 65 gal carts & 12 gal bins and other trash	
	General Expenses Total	871,364	889,550	567,061	1,073,870	184,320	20.7%	bins offset by revenue	
								Transfer station building	
	<b>Solid Waste Disposal Total</b>	<b>876,937</b>	<b>908,556</b>	<b>576,199</b>	<b>1,093,165</b>	<b>184,610</b>	<b>20.3%</b>		
<b>Street Lights</b>									
01-4316-0605-4369	PW- Traffic Light Maintenance	3,780	5,000	648	5,000	-	0.0%	High St, Green St, Alum Dr, Holland Way signals; controllers,	
01-4316-0605-6220	PW- Electricity- Street Lights	163,905	145,000	87,525	145,000	-	0.0%	loop detectors, bulbs	
	General Expenses Total	167,685	150,000	88,173	150,000	-	0.0%	All street lights in Town rights-of-way	
	<b>Street Lights Total</b>	<b>167,685</b>	<b>150,000</b>	<b>88,173</b>	<b>150,000</b>	<b>-</b>	<b>0.0%</b>		

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %-Difference	Explanation
<b>Stormwater</b>								
01-4311-0618-5000	STW- Supplies		2,700	2	2,700	-	0.0%	Pet waste bags (Town Clerk & Highway), plotter suplies (ink, printheads, paper)
01-4311-0618-5010	STW- Postage		300		-	(300)	-100.0%	brochures - salt
01-4311-0618-5202	STW- Contracted Services		41,713		32,740	(8,973)	-21.5%	Annual TN Report, Nitrogen Control Plan II, MS4 assistance
01-4311-0618-5310	STW-Mobile Communications		480	320	480	-	0.0%	Tablet /myfi \$40.12/mo
01-4311-0618-5446	STW- EPA Stormwater Phase II	74,670	-	-	-	-		Reqs new NPDES permit & WWTF AOC; Storm water Ordinance, Storm water Management Plan, IDDE, Notice of Intent, Public Education, Municipal Training, Dry & Wet Weather Monitoring, impaired waters/TMDL compliance
01-4311-0618-5500	STW- Printing		2,500		-	(2,500)	-100.0%	Norris Brook-rain garden signs
01-4311-0618-5576	STW- Subscriptions		4,080		4,080	-	0.0%	GPS Service Subscriptions, People GIS Subcriptions
01-4311-0618-5681	STW- GIS Software		5,727	5,727	-	(5,727)	-100.0%	Smart Antenna (GPS device)
01-4311-0618-5740	STW- Software Agreement		-		20,000	20,000		NHDES CWSRF Asset Management
01-4311-0618-5820	STW- Education/Training		2,500		-	(2,500)	-100.0%	
	General Expenses Total	74,670	60,000	6,049	60,000	(0)	0.0%	
	<b>Stormwater Total</b>	<b>74,670</b>	<b>60,000</b>	<b>6,049</b>	<b>60,000</b>	<b>(0)</b>	<b>0.0%</b>	
	<b>Subtotal before Maintenance</b>	<b>3,626,588</b>	<b>3,921,769</b>	<b>2,800,218</b>	<b>4,013,326</b>	<b>91,557</b>	<b>2.3%</b>	



**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs. 2017 Budget \$	Budget vs. 2017 Budget	
						Increase/- (Decrease)	%- Difference	
<b>Public Works - Maintenance</b>								
<b>General</b>								
01-4311-0606-1110	PM- Sal/Wages FT	254,820	257,077	168,068	263,638	6,561	2.6%	5 FT Maint Supt, Custodian, 3 Maint Techs
01-4311-0606-1200	PM- Sal/Wages PT	34,343	33,359	21,987	33,360	1	0.0%	1 PT Custodian @ 34hr per week
01-4311-0606-1300	PM- Sal/Wages OT	6,681	3,000	2,918	3,000	-	0.0%	Emergencies, callouts
01-4311-0606-1350	PM- FEMA Storm Related OT		1		1	-	0.0%	Expenses related to declared emergencies
01-4311-0606-1400	PM- Longevity Pay	900	1,275		1,350	75	5.9%	4 FT per union contract
	<b>Salaries Total</b>	<b>296,744</b>	<b>294,712</b>	<b>192,973</b>	<b>301,349</b>	<b>6,637</b>	<b>2.3%</b>	
01-4311-0606-2100	PM- Health Insurance	67,269	69,020	46,013	68,628	(392)	-0.6%	
01-4311-0606-2110	PM- Dental Insurance	5,665	5,144	3,429	5,144	0	0.0%	
01-4311-0606-2120	PM- Life Insurance	380	360	240	360	-	0.0%	
01-4311-0606-2200	PM- FICA	17,850	18,272	11,704	18,684	411	2.3%	Based on wages: 6.2%
01-4311-0606-2210	PM- Medicare	4,175	4,273	2,737	4,370	96	2.3%	Based on wages: 1.45%
01-4311-0606-2300	PM- Retirement Town	27,449	29,499	18,069	30,497	998	3.4%	Based on wages: 11.38%
	<b>Benefits Total</b>	<b>122,788</b>	<b>126,568</b>	<b>82,192</b>	<b>127,682</b>	<b>1,114</b>	<b>0.9%</b>	
01-4311-0606-4329	PM- Maintenance Bld Materials	1,273	1,200	995	1,200	-	0.0%	
								HVAC Tech, plumber, elec. tools, replenish drill bits, small
01-4311-0606-4331	PM- Maintenance Tools	2,943	3,000	2,190	3,000	-	0.0%	power tools
01-4311-0606-5006	PM- Custodial Supplies	14,488	14,500	11,159	14,500	-	0.0%	All Town buildings' paper & cleaning products
01-4311-0606-5202	PM- Contract Services		8,000	75	8,000	-	0.0%	Town buildings roof snow removal
01-4311-0606-5265	PM- Licenses	270	-	-	300	300		Licenses for Electrician and HVAC Plumber Tech
01-4311-0606-5310	PM- Mobile Communications	606	600	404	600	-	0.0%	Maint. Superintendent cell phone
								Fall protection, eye protection, steel-toed boot replacement
01-4311-0606-5610	PM- Safety Equipment	2,410	2,000	1,573	2,000	-	0.0%	\$185/yr
01-4311-0606-5671	PM- Uniforms	7,662	5,500	4,322	5,500	-	0.0%	Uniforms and cleaning for 5 Staff
01-4311-0606-5680	PM- Software Agreement	8,644	8,509		8,509	-	0.0%	Annual maint of Fleet & Facility Maint software TMA (Dec)
								Continuing education requirements for License renewals
01-4311-0606-5830	PM- Education/Training	3,877	1,000	385	800	(200)	-20.0%	Master Elect, Journeyman Plumber/Gas fitter. Education
01-4311-0606-6260	PM- Fuel		4,725	3,305	4,475	(250)	-5.3%	seminars Carpenter.
	<b>General Expenses Total</b>	<b>42,173</b>	<b>49,034</b>	<b>24,408</b>	<b>48,884</b>	<b>(150)</b>	<b>-0.3%</b>	Maintenance Dept vehicles (5)
	<b>General Maintenance Total</b>	<b>461,705</b>	<b>470,314</b>	<b>299,573</b>	<b>477,915</b>	<b>7,601</b>	<b>1.6%</b>	
<b>Mechanics/Garage:</b>								
01-4311-0615-1110	PG- Sal/Wages FT	120,636	153,002	89,952	159,707	6,705	4.4%	3 FT: Mech foreman; 2 Mechanics
01-4311-0615-1300	PG- Sal/Wages OT	482	2,000	936	3,000	1,000	50.0%	Mechanic OT -76 hours per year
01-4311-0615-1400	PG- Longevity Pay	2,150	2,200		2,250	50	2.3%	2 FT Longevity pay for union employees
	<b>Salaries Total</b>	<b>123,268</b>	<b>157,202</b>	<b>90,888</b>	<b>164,957</b>	<b>7,755</b>	<b>4.9%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

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01-4311-0615-2100	PG- Health Insurance	29,024	55,249	27,161	45,488	(9,761)	-17.7%	
01-4311-0615-2110	PG- Dental Insurance	3,786	5,242	2,862	4,460	(782)	-14.9%	
01-4311-0615-2120	PG- Life Insurance	130	180	105	180	-	0.0%	
01-4311-0615-2200	PG- FICA	7,854	9,747	5,763	10,227	481	4.9%	Based on wages: 6.2%
01-4311-0615-2210	PG- Medicare	1,837	2,279	1,348	2,392	112	4.9%	Based on wages: 1.45%
01-4311-0615-2300	PG- Retirement Town	13,745	17,727	10,195	18,772	1,045	5.9%	Based on wages: 11.38%
	<b>Benefits Total</b>	<b>56,376</b>	<b>90,424</b>	<b>47,434</b>	<b>81,519</b>	<b>(8,905)</b>	<b>-9.8%</b>	
								2 mechanic lifts certified testing & repair, 3 crane mounted electric hoists
01-4311-0615-4209	PG- Weight Testing/Repair	870	1,000	562	1,000	-	0.0%	
01-4311-0615-4210	PG- Vehicle Equipment Stock	11,247	10,000	4,429	10,000	-	0.0%	Fluids, filters, bulbs, nuts & bolts for all Town Departments
01-4311-0615-4320	PG- Vehicle Maintenance	2,020	2,000	836	2,000	-	0.0%	Maintenance Dept vehicles (5) + forklift
								Mechanics' allowance 3@\$500/ea; replace Town owned tools; rentals
01-4311-0615-5222	PG- Mechanics Tools	3,179	3,000	977	3,000	-	0.0%	
01-4311-0615-6260	PG- Fuel	6,698	750	964	1,000	250	33.3%	Mechanics shop truck & forklift
								Fuel pumps, UST inspection, reporting equipment and \$1K maintenance needed to keep the old system going for one more year.
01-4311-0615-6261	PG- Fuel Dispensing System	2,416	2,500	1,967	3,500	1,000	40.0%	
	<b>General Expenses Total</b>	<b>26,430</b>	<b>19,250</b>	<b>9,735</b>	<b>20,500</b>	<b>1,250</b>	<b>6.5%</b>	
	<b>Mechanics/Garage Total</b>	<b>206,074</b>	<b>266,876</b>	<b>148,057</b>	<b>266,976</b>	<b>100</b>	<b>0.0%</b>	
<b>Town Buildings</b>								
01-4311-06xx-4110	Town Buildings-Water/Sewer Bills	11,139	10,900	4,345	11,250	350	3.2%	Water/Sewer bills for Town Buildings
								Building Maintenance for Town Buildings, Incl Swasey
01-4311-06xx-4300	Town Buildings- Building Maintenance	81,869	68,814	51,491	71,500	2,686	3.9%	Parkway & Raynes Barn
01-4311-06xx-6210	Town Buildings- Natural Gas	65,227	75,000	40,287	72,000	(3,000)	-4.0%	Natural Gas for Town Buildings
								Electricity for Town Buildings, Incl. Swasey Parkway & Raynes
01-4311-06xx-6220	Town Buildings- Electricity	101,115	121,080	53,618	111,450	(9,630)	-8.0%	Barn
01-4311-0613-5000	Train Station- Supplies	3,280	3,800	1,362	3,800	-	0.0%	Light fixtures, electrical breakers, signage
01-4311-0613-7623	Train Station- Platform Lease	3,079	3,100	3,144	3,150	50	1.6%	Platform Lease for Train Station
	<b>Town Buildings Total</b>	<b>265,709</b>	<b>282,694</b>	<b>154,247</b>	<b>273,150</b>	<b>(9,544)</b>	<b>-3.4%</b>	
<b>Maintenance Projects</b>								
01-4311-0616-7501	PM- Maintenance Projects	109,260	97,178	85,356	100,000	2,822	2.9%	List to be developed per TM
	<b>Total Maintenance Projects</b>	<b>109,260</b>	<b>97,178</b>	<b>85,356</b>	<b>100,000</b>	<b>2,822</b>	<b>2.9%</b>	
	<b>Town Buildings/Maintenance Total</b>	<b>374,969</b>	<b>379,872</b>	<b>239,603</b>	<b>373,150</b>	<b>(6,722)</b>	<b>-1.8%</b>	
	<b>Total DPW Maintenance</b>	<b>1,042,748</b>	<b>1,117,063</b>	<b>687,233</b>	<b>1,118,042</b>	<b>979</b>	<b>0.1%</b>	
	<b>Total Public Works Budget</b>	<b>4,669,336</b>	<b>5,038,831</b>	<b>3,487,451</b>	<b>5,131,368</b>	<b>92,537</b>	<b>1.8%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation	
						Budget vs.	Budget vs.		
						2017 Budget \$	2017 Budget		
						Increase/-	%-		
						(Decrease)	Difference		
<b>Welfare &amp; Human Services</b>									
<b>Welfare</b>									
01-4441-0710-1110	WE- Sal/Wages FT	7,290	7,410	4,836	7,802	392	5.3%		
	Salaries Total	7,290	7,410	4,836	7,802	392	5.3%		
01-4441-0710-2200	WE- FICA	405	459	270	484	24	5.3%	Based on wages: 6.2%	
01-4441-0710-2210	WE- Medicare	95	107	63	113	6	5.3%	Based on wages: 1.45%	
01-4441-0710-2300	WE-Retirement - Town	814	836	543	888	52	6.2%	Based on wages: 11.38%	
	Benefits Total	1,314	1,403	876	1,485	82	5.8%		
01-4441-0710-5000	WE- Supplies	248	210	37	210	-	0.0%	Copy paper, computer ink, notebooks and desk supplies.	
01-4441-0710-5010	WE- Postage	10	20	50	20	-	0.0%	Client/state/agencies - postage - most are done electronically	
01-4441-0710-5310	WE- Mobile Communications	51	180	120	180	-	0.0%	For off hours usage / split 50/50 with TM budget	
01-4441-0710-5450	WE- Dues	80	40		40	-	0.0%	State local welfare dues	
01-4441-0710-5685	WE - Direct Relief-Food	200	500	75	500	-	0.0%	Requests for food/gas has increased this year with the homeless population increasing 2017 YTD July: Wentworth Trust reimbursed \$26,979; Town	
01-4441-0710-5686	WE - Direct Relief- Rent	54,982	17,000	31,892	17,000	-	0.0%	Funds \$4,913	
01-4441-0710-5687	WE - Direct Relief- Electricity	10,259	4,000	4,594	4,000	-	0.0%	\$1,888 Town funds - Wentworth Trust reimbursed \$1,787	
01-4441-0710-5688	WE - Direct Relief - Heat	4,393	2,000	1,547	2,000	-	0.0%	\$ 947 Town funds - Wentworth Trust reimbursed \$841	
01-4441-0710-5689	WE - Direct Relief -Medical	2,121	2,000	1,978	2,000	-	0.0%	\$ 723 Town funds - Wentworth Trust reimbursed \$319	
01-4441-0710-5702	WE- Burial Expense	750	1,500	750	1,500	-	0.0%	One cremation	
01-4441-0710-5740	WE-Software Agreement	875	865	-	-	(865)	-100.0%	NH Gap software Travel to local meetings, State Monthly Meetings in Concord -	
01-4441-0710-5800	WE- Travel Reimbursement	243	200	155	200	-	0.0%	Seminars	
01-4441-0710-5810	WE- Conf/Room/Meals	30	200	110	200	-	0.0%	1 Conference - 4 monthly meetings	
01-4441-0710-5875	WE- Equipment Purchase		250		250	-	0.0%		
	General Expenses Total	74,242	28,965	41,308	28,100	(865)	-3.0%		
	<b>Welfare Total</b>	<b>82,846</b>	<b>37,778</b>	<b>47,020</b>	<b>37,387</b>	<b>(391)</b>	<b>-1.0%</b>		
<b>Human Services</b>									
01-4445-0711-5315	HS- Human Services Funding	108,035	100,000	50,000	100,000	-	0.0%	See separate list	
	Human Services Total	108,035	100,000	50,000	100,000	-	0.0%		
	<b>Total Welfare &amp; Human Services</b>	<b>190,881</b>	<b>137,778</b>	<b>97,020</b>	<b>137,387</b>	<b>(391)</b>	<b>-0.3%</b>		

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %-Difference	Explanation
<b>Parks &amp; Recreation</b>								
<b>Recreation</b>								
01-4520-0801-1110	PR- Sal/Wages FT	181,313	184,275	119,706	189,813	5,538	3.0%	3 FT: Director, Asst. Director & Recreation Coordinator
01-4520-0801-1200	PR- Sal/Wages PT	21,140	25,938	14,698	26,718	780	3.0%	Part time office person 26 hrs per week
01-4520-0801-1300	PR- Sal/Wages OT	917	900	614	900	-	0.0%	Recreation Coordinator nights and weekends
	Salaries Total	203,370	211,113	135,018	217,431	6,318	3.0%	
01-4520-0801-2100	PR- Health Insurance	53,162	58,319	38,879	57,988	(331)	-0.6%	
01-4520-0801-2110	PR- Dental Insurance	3,212	3,212	2,142	3,212	-	0.0%	
01-4520-0801-2120	PR- Life Insurance	376	300	200	300	-	0.0%	
01-4520-0801-2130	PR- LTD Insurance	1,034	1,031	694	1,065	34	3.3%	
01-4520-0801-2200	PR- FICA	11,678	13,089	7,887	13,481	392	3.0%	Based on wages: 6.2%
01-4520-0801-2210	PR- Medicare	2,731	3,061	1,845	3,153	92	3.0%	Based on wages: 1.45%
01-4520-0801-2300	PR- Retirement Town	20,310	20,881	13,500	21,703	823	3.9%	Based on wages: 11.38%
	Benefits Total	92,503	99,893	65,147	100,902	1,009	1.0%	
01-4520-0801-5000	PR- Supplies	1,682	1,150	1,151	1,150	-	0.0%	Office supplies: pens, paper, ink and other supplies
01-4520-0801-5010	PR- Postage	141	150	77	150	-	0.0%	General office mailing
01-4520-0801-5450	PR- Dues	450	625	475	625	-	0.0%	NHRP/NRPA/NEPA Dues
	General Expenses Total	2,273	1,925	1,703	1,925	-	0.0%	
	<b>Recreation Total</b>	<b>298,146</b>	<b>312,931</b>	<b>201,868</b>	<b>320,258</b>	<b>7,327</b>	<b>2.3%</b>	
<b>Parks</b>								
01-4520-0802-1110	PK- Sal/Wages FT	64,300	67,071	43,569	69,077	2,006	3.0%	2 FT Employees
01-4520-0802-1300	PK- Sal/Wages OT	6,160	5,500	4,893	5,500	-	0.0%	Based on 2016 needs
01-4520-0802-1400	PK- Longevity Pay		600		700	100	16.7%	
	Salaries Total	70,460	73,171	48,462	75,277	2,106	2.9%	
01-4520-0802-2100	PK- Health Insurance	27,980	30,694	20,463	30,520	(174)	-0.6%	
01-4520-0802-2110	PK- Dental Insurance	999	1,000	666	1,000	-	0.0%	
01-4520-0802-2120	PK- Life Insurance	120	120	80	120	-	0.0%	
01-4520-0802-2200	PK- FICA	4,150	4,537	2,842	4,667	131	2.9%	Based on wages: 6.2%
01-4520-0802-2210	PK- Medicare	970	1,061	665	1,092	31	2.9%	Based on wages: 1.45%
01-4520-0802-2300	PK- Retirement Town	7,897	8,251	5,438	8,567	315	3.8%	Based on wages: 11.38%
	Benefits Total	42,116	45,663	30,154	45,965	302	0.7%	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %- Difference	Explanation
01-4520-0802-4320	PK- Vehicle Maintenance	4,660	5,000	3,992	3,000	(2,000)	-40.0%	Plan to replace, 1 Ton, mower and tractor
01-4520-0802-4330	PK- Equipment Repairs	805	850	753	850	-	0.0%	
01-4520-0802-4352	PK- Rec Park Maintenance	1,500	1,500	1,490	1,500	-	0.0%	playground repairs, fencing repairs, umbrellas
01-4520-0802-5090	PK- Equipment Supplies	7,777	8,800	4,865	8,800	-	0.0%	flags, field paint, keys and locks, lumber misc.
01-4520-0802-5202	PK- Contract Services	28,714	27,200	14,013	27,200	-	0.0%	Weed/feed, playground chips blown in, weed management, surface tilled in, contract mowing
01-4520-0802-5329	PK- Landscaping Supplies	11,565	11,300	11,101	11,300	-	0.0%	mulch, flowers, playground chips, irrigation maintenance, loam/stone (less irrigation clocks 2016)
01-4520-0802-5330	PK- Chem Toilet Rental	936	1,000	1,004	1,200	200	20.0%	brickyard park, swasey parkway, Rec Park in spring and fall now
01-4520-0802-5561	PK- Signs	376	500	120	1,700	1,200	240.0%	general sign replacement
01-4520-0802-5671	PK- Uniforms	483	750	568	750	-	0.0%	shoes, shirts, pants
01-4520-0802-5875	PK- Equipment Purchase	1,359	1,200	1,200	13,200	12,000	1000.0%	New mower to replace our Gravely. Must have collection system as well. Small power tools, tools and unanticipated
01-4520-0802-6260	PK- Fuel	5,511	5,485	3,585	5,485	-	0.0%	Fuel estimate
	<b>General Expenses Total</b>	<b>63,686</b>	<b>63,585</b>	<b>42,691</b>	<b>74,985</b>	<b>11,400</b>	<b>17.9%</b>	
01-4520-0802-7504	PK- Stewart Park Maintenance	1,260	1,500	1,260	19,500	18,000	1200.0%	Stewart Park new dock and crane rental for docks installation and removal
	<b>Capital Outlay Total</b>	<b>1,260</b>	<b>1,500</b>	<b>1,260</b>	<b>19,500</b>	<b>18,000</b>	<b>1200.0%</b>	
	<b>Parks Total</b>	<b>177,522</b>	<b>183,919</b>	<b>122,567</b>	<b>215,727</b>	<b>31,808</b>	<b>17.3%</b>	
	<b>Total Parks &amp; Recreation</b>	<b>475,668</b>	<b>496,850</b>	<b>324,435</b>	<b>535,985</b>	<b>39,135</b>	<b>7.9%</b>	
<b>Other Culture &amp; Recreation</b>								
<b>Other Culture &amp; Recreation</b>								
01-4589-0804-8600	OC- Exeter Arts Committee	3,000	3,000	1,550	6,000	3,000	100.0%	Arts Committee activity budget, supplies, shows, etc.
01-4589-0804-8603	OC- Christmas Lights	5,835	5,000	79	5,000	-	0.0%	Churchill's greenery 1,500, Unittl electric bill
01-4589-0804-8604	OC- Council on Aging		1	-	1	-	0.0%	Council disbanded and Boston Post Cane ceremony taken over by Historical Society and senior transportation taken over by Transportation Committee
01-4589-0804-8605	OC- Christmas Parade	3,000	3,000	134	3,000	-	0.0%	Christmas Parade committee grant
01-4589-0804-8610	OC- Summer Concerts	8,250	9,000	9,100	9,000	-	0.0%	Summer concerts in Swasey Parkway (could be moved to Townhouse for 2018 due to construction)
	<b>Other Culture &amp; Recreation Total</b>	<b>20,085</b>	<b>20,001</b>	<b>10,863</b>	<b>23,001</b>	<b>3,000</b>	<b>15.0%</b>	
<b>Special Events</b>								
01-4583-0805-8606	SE- Exeter Brass Band	3,500	3,500	3,500	3,500	-	0.0%	Payments to brass band performers
01-4583-0805-8607	SE- Veteran's Activities	3,858	3,500	2,396	3,500	-	0.0%	Memorial Day flags, Vets Day flags, Lunch
01-4583-0805-8608	SE- AIM Festival	7,500	7,500	7,500	8,000	500	6.7%	Fireworks for AIM Festival anticipated slight increase
	<b>Special Events Total</b>	<b>14,858</b>	<b>14,500</b>	<b>13,396</b>	<b>15,000</b>	<b>500</b>	<b>3.4%</b>	
	<b>Total Other Culture &amp; Recreation</b>	<b>34,943</b>	<b>34,501</b>	<b>24,259</b>	<b>38,001</b>	<b>3,500</b>	<b>10.1%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs. 2017 Budget \$	Budget vs. 2017 Budget %-	
						Increase/- (Decrease)	Difference	
<b>Public Library</b>								
<b>Library</b>								
01-4550-0901-1110	LB- Sal/Wages FT	429,789	449,445	293,139	463,838	14,393	3.2%	Wages Director (1.5% cola) 7 FT staff( 2.23% step 1.5% cola)
01-4550-0901-1200	LB- Sal/Wages PT	110,904	131,278	77,143	135,220	3,942	3.0%	Wages for PT staff 2.23% step 1.5% cola
01-4550-0901-1400	LB- Longevity Pay	9,950	9,850		9,950	100	1.0%	Per Library Sal Comp Plan
	Salaries Total	550,643	590,573	370,282	609,008	18,435	3.1%	
01-4550-0901-2100	LB- Health Insurance	104,064	108,332	76,243	111,044	2,712	2.5%	
01-4550-0901-2110	LB- Dental Insurance	5,926	6,175	3,791	5,394	(781)	-12.6%	
01-4550-0901-2120	LB- Life Insurance	470	510	300	480	(30)	-5.9%	
01-4550-0901-2130	LB- LTD Insurance	1,380	1,375	926	1,393	18	1.3%	
01-4550-0901-2200	LB- FICA	33,179	36,616	22,263	37,758	1,143	3.1%	Based on wages: 6.2%
01-4550-0901-2210	LB- Medicare	7,760	8,563	5,207	8,831	267	3.1%	Based on wages: 1.45%
01-4550-0901-2300	LB- Retirement Town	39,097	51,799	26,338	53,917	2,118	4.1%	Based on wages: 11.38%
01-4550-0901-2500	LB- Unemployment Comp	-	154	-	146	(8)	-5.2%	Primex- Estimate a 5% decrease
01-4550-0901-2600	LB- Workers Comp Insurance	2,462	2,627	2,345	2,785	158	6.0%	Primex- Estimate a 6% increase
	Benefits Total	194,338	216,151	137,413	221,748	5,597	2.6%	
01-4550-0901-4110	LB- Water/Sewer Bills-Library	750	2,000		2,000	-	0.0%	Appropriation for general Library expenses paid directly by
01-4550-0901-5547	LB- Public Services	181,684	193,802	150,000	193,802	-	0.0%	Library
	General Expenses Total	182,434	195,802	150,000	195,802	-	0.0%	
	<b>Total Library</b>	<b>927,415</b>	<b>1,002,526</b>	<b>657,695</b>	<b>1,026,558</b>	<b>24,032</b>	<b>2.4%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

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						Budget vs.	Budget vs.	
						2017 Budget \$	2017 Budget	
						Increase/-	%-	
						(Decrease)	Difference	
<b>Debt Service &amp; Capital</b>								
<b>Debt Services</b>								
01-4711-0921-8016	GF- Train Stn Storm Sep Bond	57,800	-	-	-	-	-	2016 Final payment
01-4711-0921-8017	GF- Epping Rd Water Tank	110,000	110,000	110,000	105,000	(5,000)	-4.5%	2028 Final payment
01-4711-0921-8018	GF- Great Dam Study	34,800	34,800	34,800	34,800	-	0.0%	2021 Final payment
01-4711-0921-8019	GF- Norris Brook Culverts	60,000	60,000	60,000	55,000	(5,000)	-8.3%	2019 Final payment
01-4711-0921-8052	GF- Great Dam Removal	160,000	160,000	160,000	155,000	(5,000)	-3.1%	2024 Final payment
01-4711-0921-8061	GF- Linden St. Bridge/Culvert	70,000	70,000	70,000	70,000	-	0.0%	2025 Final payment
01-4711-0921-8062	GF- Sidewalk Program	60,000	60,000	60,000	58,000	(2,000)	-3.3%	2025 Final payment
01-4711-0921-8258	GF- Jady Hill Phase II Utilities	25,000	25,000	25,000	25,000	-	0.0%	2019 Final payment
01-4711-0921-8xxx	GF- Lincoln Street Ph#2	-	-	-	98,858	98,858	-	2032 Final payment
01-4711-0921-8xxx	GF- Court Street Culvert	-	-	-	117,928	117,928	-	2027 Final payment
	<b>GF Debt Service Principal Total</b>	<b>577,600</b>	<b>519,800</b>	<b>519,800</b>	<b>719,586</b>	<b>199,786</b>	<b>38.4%</b>	
01-4721-0922-8056	GF- Train Stn. Storm Sep Bond Intere	2,600	-	-	-	-	-	2016 Final payment
01-4721-0922-8057	GF- Epping Rd Water Tank Interest	65,759	62,162	62,162	57,740	(4,422)	-7.1%	2028 Final payment
01-4721-0922-8058	GF- Great Dam Study Interest	6,942	5,550	5,550	4,506	(1,044)	-18.8%	2021 Final payment
01-4721-0922-8059	GF- Norris Brook Culverts Interest	6,713	4,912	4,913	3,713	(1,199)	-24.4%	2019 Final payment
01-4721-0922-8060	GF- Great Dam Removal Interest	71,655	63,495	63,495	55,335	(8,160)	-12.9%	2024 Final payment
01-4711-0922-8061	GF- Linden St. Bridge/Culvert	25,561	20,786	20,786	17,916	(2,870)	-13.8%	2025 Final payment
01-4711-0922-8062	GF- Sidewalk Program Interest	20,921	16,901	16,901	14,441	(2,460)	-14.6%	2025 Final payment
01-4721-0922-8258	GF- Jady Hill Phase II Utilities Interest	2,938	2,188	2,188	1,688	(500)	-22.9%	2019 Final payment
01-4711-0922-8xxx	GF- Lincoln Street Ph#2	-	-	-	76,817	76,817	-	2032 Final payment
01-4711-0922-8xxx	GF- Court Street Culvert	-	-	-	63,228	63,228	-	2027 Final payment
	<b>GF Debt Service Interest Total</b>	<b>203,089</b>	<b>175,994</b>	<b>175,995</b>	<b>295,384</b>	<b>119,390</b>	<b>67.8%</b>	
01-4723-0923-9230	GF- TAN Interest	-	1	-	1	-	0.0%	Reserve for Tax Anticipation Note
	<b>TAN Interest Total</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>0.0%</b>	
	<b>Debt Services Total</b>	<b>780,689</b>	<b>695,795</b>	<b>695,795</b>	<b>1,014,970</b>	<b>319,175</b>	<b>45.9%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %-Difference	Explanation
<b>Miscellaneous</b>								
01-4194-0117-4313	GG- Disaster Repairs - Insured	-	1	-	1	-	0.0%	
01-4196-0117-5010	GG- Postage	2,866	1	4,051	1	-	0.0%	Town-wide postage reserve
01-4194-0117-5651	GG- Misc Expense	130	1	15,416	1	-	0.0%	Internal audit entry
	General Expenses Total	2,996	3	19,467	3	-	0.0%	
<b>Vehicle Replacement</b>								
01-4194-0117-7301	GG- CO - Leases	342,164	407,717	311,853	330,818	(76,899)	-18.9%	See separate list
01-4194-0117-7420	GG- CO - Vehicles	113,760	66,310	26,817	131,270	64,960	98.0%	See separate vehicle list
	Capital Outlay Total	455,924	474,027	338,670	462,088	(11,939)	-2.5%	
<b>Cemetaries</b>								
01-1495-0117-7xxx	GG-CO-Cemetaries	-	-	-	1	1		
					1	1		
<b>Capital Outlay-Other</b>								
01-4194-0118-7XXX	GG- CO- Land Acquisition/Purchase		1		1	-	0.0%	
	GG - CO - Public Safety Study				45,000	45,000		Review of Public Safety acitivity levels related to staffing and second station
01-4194-0118-7446	GG- CO- Equipment	-	8,905	6,294	4,500	(4,405)	-49.5%	Vehicle Data Gathering
	Capital Outlay Total	-	8,906	6,294	49,501	40,595	455.8%	
	<b>General Government Total</b>	<b>458,920</b>	<b>482,936</b>	<b>364,431</b>	<b>511,593</b>	<b>28,657</b>	<b>5.9%</b>	
	<b>Total Debt Service &amp; Capital</b>	<b>1,239,609</b>	<b>1,178,731</b>	<b>1,060,226</b>	<b>1,526,563</b>	<b>347,832</b>	<b>29.5%</b>	



**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/- (Decrease)	2018 Prelim Budget vs. 2017 Budget %- Difference	Explanation

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %-Difference	Explanation
<b>Benefits &amp; Taxes</b>								
<b>Payroll Taxes &amp; Benefits</b>								
01-4155-0931-2100	GG- Health Insurance Reserve	-	-	-	179,164	179,164		2018- Est. 8.0% increase YOY General Fund, Water Fund, Sewer Fund AD&D Reserve
01-4155-0931-2xxx	GG- AD&D Reserve	-	-	-	2,000	2,000		
01-4155-0931-2140	GG- Insurance Buyout	98,365	100,940	70,684	132,010	31,070	30.8%	Health Insurance Buyout (21 employees)
01-4155-0931-2150	GG- Sick Leave Buyout	63,981	1	41,407	1	-	0.0%	Use funds in Sick Leave CRF
01-4155-0931-5421	GG- Flexible Spending Fees	2,271	1,110	460	1,110	-	0.0%	Fees for 37 employees FSA accounts (28 health % 4 depend care) <u>Reclassified from HR Budget in 2016</u>
	<b>Payroll Taxes &amp; Benefits Total</b>	<b>164,617</b>	<b>102,051</b>	<b>112,551</b>	<b>314,285</b>	<b>212,234</b>	<b>208.0%</b>	
<b>Unemployment</b>								
01-4155-0933-2500	GG- Unemployment Comp	-	2,046	-	1,944	(102)	-5.0%	Primex- Estimate a 5% decrease
	<b>Unemployment Total</b>	<b>-</b>	<b>2,046</b>	<b>-</b>	<b>1,944</b>	<b>(102)</b>	<b>-5.0%</b>	
<b>Worker's Compensation</b>								
01-4155-0937-2600	GG- Workers Comp Insurance	186,384	198,872	185,613	210,805	11,933	6.0%	Primex- Estimate a 6% increase
	<b>Worker's Compensation Total</b>	<b>186,384</b>	<b>198,872</b>	<b>185,613</b>	<b>210,805</b>	<b>11,933</b>	<b>6.0%</b>	
<b>Insurance</b>								
01-4196-0114-5211	GG- Liability Insurance	117,418	98,481	98,226	103,405	4,924	5.0%	Primex: Based upon allocation of assets (est. 5% increase) and NNEPRA train platform insurance (est. 5% increase)
01-4196-0114-5212	GG- Fleet Insurance	10,731	12,047	12,047	12,649	602	5.0%	
01-4196-0114-5214	GG- Insurance Deductible	5,000	3,000	369	3,000	-	0.0%	Primex: Based upon allocation of assets (est. 5% increase)
01-4196-0114-5215	GG- Ins Reimbursed Repairs	10,878	1	3,781	1	-	0.0%	2017 Repair on 2016 Ford Expedition (Police vehicle)
	<b>Insurance Total</b>	<b>144,027</b>	<b>113,529</b>	<b>114,423</b>	<b>119,055</b>	<b>5,526</b>	<b>4.9%</b>	
	<b>Total Benefits &amp; Taxes</b>	<b>495,028</b>	<b>416,498</b>	<b>412,587</b>	<b>646,089</b>	<b>229,591</b>	<b>55.1%</b>	
	<b>Total General Fund</b>	<b>17,343,518</b>	<b>18,220,374</b>	<b>12,159,279</b>	<b>18,894,831</b>	<b>674,457</b>	<b>3.7%</b>	

**Town of Exeter  
General Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation	
						Budget vs.	Budget vs.		
						2017 Budget \$	2017 Budget		
						Increase/-	%-		
						(Decrease)	Difference		
<b>Warrant Articles</b>									
<b>WAR</b>									
01-5000-0950-9073	SEIU 1984 Collective Bargaining	-	-	-	-	-	-	SEIU 1984 Collective Bargaining- reclassified to respective departments	
01-5000-0950-9074	Sidewalk Program	-	-	-	120,000	120,000	-	Continues efforts at sidewalk repl (BRC voted to move sidewalks to Highway Maintenance similar to Paving)	
01-5000-0950-9099	Sick Leave Expendable Trust Fund	75,000	50,000	50,000	-	(50,000)	-100.0%	Sick Leave Fund	
01-5000-0950-9117	Snow/Ice Deficit Fund	50,000	50,000	50,000	-	(50,000)	-100.0%	Snow/Ice Deficit Non-Capital CRF	
01-5000-0950-9126	Master Plan Update	50,000	-	-	-	-	-	CRF for Master Plan Update	
01-5000-0950-9119	Exeter Police Association Agreement Exeter Professional Firefighters' Association	-	-	-	-	-	-	Exeter Police Association NEPBA - Cost Items, reclassified to respective departments	
01-5000-0950-9xxx		-	-	-	-	-	-	Exeter Professional Firefighters' Association CIP Page #3 Pedestrian Improvements, includes \$ 433,009 NHDOT Grant (80/20 Grant) \$108,252 general taxation as a	
01-5000-0950-9xxx	TAP Grant Match/Sidewalks	-	541,261	-	-	(541,261)	-100.0%	grant match	
01-5000-0950-9xxx	Town Hall Code Compliant Staircase	-	130,000	-	-	(130,000)	-100.0%	CIP Page #13 - May increase to \$ 130,000 Addition to 2015 WAR- sidewalks, bike paths. \$185,000	
01-5000-0950-9xxx	Kingston Road Impr.	-	305,000	-	-	(305,000)	-100.0%	general taxation	
01-5000-0950-9xxx	Intersection Improvements Program	-	-	-	50,000	50,000	-	CIP Page #12	
01-5000-0950-9xxx	Cemetery Capital Reserve Fund	-	-	-	27,000	27,000	-	Maint & upkeep of town owned inactive cemeteries	
01-5000-0950-9xxx	Engine 4 Replacement	-	-	-	88,175	88,175	-	CIP Page #33, 1st year payment of a 7 year lease \$525,299	
01-5000-0950-9xxx	Downtown Parking Study	-	-	-	50,000	50,000	-		
01-5000-0950-9xxx	Highway Loader #43	-	-	-	56,340	56,340	-	CIP Page #59, 1st year payment of a 5 year lease \$250,400	
01-5000-0950-9xxx		-	-	-	-	-	-		
	<b>WAR Total</b>	<b>175,000</b>	<b>1,076,261</b>	<b>100,000</b>	<b>391,515</b>	<b>(684,746)</b>	<b>-63.6%</b>		
<b>Borrowing/ Other</b>									
01-5000-0950-9xxx	Court St. Bridge/Culvert Replacement	-	1,336,000	-	-	(1,336,000)	-100.0%	CIP Page #19 Utilities, Roads and Sidewalks (has Water and Sewer Fund	
01-5000-0950-9xxx	Lincoln St. Project Phase II	-	1,702,000	-	-	(1,702,000)	-100.0%	components)	
01-5000-0950-9xxx	Library Renovation/Expansion	-	-	-	343,705	343,705	-	CIP Page #4	
01-5000-0950-9xxx	Recreation Park ReDevelopment	-	-	-	7,149,770	7,149,770	-	CIP Page #6	
	<b>Borrowing/Other Total</b>	<b>-</b>	<b>3,038,000</b>	<b>-</b>	<b>7,493,475</b>	<b>4,455,475</b>	<b>146.7%</b>		
	<b>Warrant Articles Total</b>	<b>175,000</b>	<b>4,114,261</b>	<b>100,000</b>	<b>7,884,990</b>	<b>3,770,729</b>	<b>91.7%</b>		
	<b>Total General Fund &amp; WAR &amp; Borrowing</b>	<b>17,518,507</b>	<b>22,334,635</b>	<b>12,259,279</b>	<b>26,779,821</b>	<b>4,445,186</b>	<b>19.9%</b>		

**Town of Exeter  
Water Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs. 2017 Budget \$ Increase/ (Decrease)	Budget vs. 2017 Budget %- Difference	
<b>WATER FUND</b>								
<b>Administration</b>								
02-4330-0621-1110	WA- Sal/Wages FT	188,917	183,341	104,091	193,192	9,851	5.4%	2 FT W/S Mgr Eng & Eng Tec Split 50/50, and GF allocations
02-4330-0621-1200	WA- Sal/Wages PT	140	-	-	-	-	-	W/S Advisory Committee Chair records the minutes
02-4330-0621-1210	WA- Sal/wages Temp	4,269	15,500	6,973	3,500	(12,000)	-77.4%	PT Seasonal Employee 50/50 W&S Split
	Salaries Total	193,326	198,841	111,064	196,692	(2,149)	-1.1%	
02-4330-0621-2100	WA- Health Insurance	41,010	49,182	28,699	43,507	(5,675)	-11.5%	Allocations from GF
02-4330-0621-2110	WA- Dental Insurance	2,968	3,620	2,038	3,094	(526)	-14.5%	Allocations from GF
02-4330-0621-2120	WA- Life Insurance	264	277	161	290	13	4.7%	Allocations from GF
02-4330-0621-2130	WA- LTD Insurance	524	659	330	681	22	3.3%	Allocations from GF
02-4330-0621-2140	WA - Health Insurance Buyout	2,536	3,343	1,672	3,324	(19)	-0.6%	Allocations from GF
02-4330-0621-2200	WA- FICA	11,439	12,328	7,332	12,195	(133)	-1.1%	Based on wages: 6.2%
02-4330-0621-2210	WA- Medicare	3,287	2,883	1,715	2,852	(31)	-1.1%	Based on wages: 1.45%
02-4330-0621-2300	WA- Retirement Town	20,259	22,059	11,648	21,985	(74)	-0.3%	Based on wages: 11.38%
02-4330-0621-2600	WA- Workers Comp Insurance	4,130	4,407	4,113	4,671	264	6.0%	Primex- Estimate a 6% increase
	Benefits Total	86,417	98,758	57,708	92,599	(6,159)	-6.2%	
02-4330-0621-5000	WA- Supplies	2,390	4,000	2,366	4,000	-	0.0%	20% of general office supplies, copy costs, batteries; 50% of meter records maintenance; 50% Supplies/maint. multi-function plotter
02-4330-0621-5200	WA- Consulting Services	4,956	5,000	163	5,000	-	0.0%	Misc. Consulting Services
02-4330-0621-5212	WA- Fleet Insurance	429	416	416	436	20	4.8%	Primex- Based upon allocation of assets (est. 5% increase)
02-4330-0621-5213	WA- Property Insurance	63,100	79,172	79,172	83,130	3,958	5.0%	Primex- Based upon allocation of assets (est. 5% increase)
02-4330-0621-5214	WA- Insurance Deductible		2,000	-	2,000	-	0.0%	Line item for insurance deductible
02-4330-0621-5224	WA- Legal Expense		15,000	-	15,000	-	0.0%	Legal expenses wellhead negotiations, administrative orders
02-4330-0621-5310	WA- Mobile Communications	299	800	177	800	-	0.0%	20% Director, Town Engineer, Ast Engineer cellphones
02-4330-0621-5400	WA- Advertising		500	-	500	-	0.0%	Bid packages, Requests for Proposals
02-4330-0621-5500	WA- Printing	2,523	2,500	750	5,000	2,500	100.0%	Annual Consumer Confidence Rpt (CCR) & postage
02-4330-0621-5560	WA- Legal/Public Notices	4,356	6,000	5,279	6,000	-	0.0%	Notice of main flushing, Public Hearings, violations, etc
02-4330-0621-5810	WA- Conf Rooms/Meals	667	850	276	1,750	900	105.9%	Annual national conference, add WSME
02-4330-0621-5820	WA- Education/Training	4,307	5,550	3,755	5,500	(50)	-0.9%	Treatment, Distribution & Backflow required CEUs, dues, license renewal year, new employees getting licenses; less funding from the State
	General Expenses Total	83,027	121,788	92,354	129,116	7,328	6.0%	
	<b>Administration Total</b>	<b>362,770</b>	<b>419,387</b>	<b>261,126</b>	<b>418,407</b>	<b>(980)</b>	<b>-0.2%</b>	
<b>Billing</b>								
02-4331-0624-1110	WB- Sal/Wages FT	69,183	70,829	38,152	72,827	1,998	2.8%	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
02-4331-0624-1200	WB- Sal/Wages PT	5,694	7,307	1,733	7,302	(5)	-0.1%	1 PT Utilities Clerk 16 hrs/wk (50/50 split W&S)
02-4331-0624-1300	WB- Sal/Wages OT	21	673	336	700	27	4.0%	Allocations from GF
02-4331-0624-1400	WB - Longevity Pay	484	488	244	500	12	2.5%	Allocations from GF

**Town of Exeter  
Water Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation	
						Budget vs. 2017 Budget	Budget vs. 2017		
						\$ Increase/- (Decrease)	Budget %- Difference		
	Salaries Total	75,382	79,297	40,465	81,329	2,032	2.6%		
02-4331-0624-2100	WB- Health Insurance	25,415	27,881	16,242	27,722	(159)	-0.6%	Allocations from GF	
02-4331-0624-2110	WB- Dental Insurance	1,546	1,544	918	1,544	-	0.0%	Allocations from GF	
02-4331-0624-2120	WB- Life Insurance	98	98	54	98	-	0.0%	Allocations from GF	
02-4331-0624-2130	WB - LTD Insurance	160	164	82	169	5	3.0%	Allocations from GF	
02-4331-0624-2200	WB- FICA	4,569	4,916	2,432	5,042	126	2.6%	Based on wages: 6.2%	
02-4331-0624-2210	WB- Medicare	1,065	1,150	568	1,179	29	2.6%	Based on wages: 1.45%	
02-4331-0624-2300	WB- Retirement Town	7,786	8,118	4,359	8,424	306	3.8%	Based on wages: 11.38%	
02-4331-0624-2600	WB- Workers Comp Insurance	964	1,028	959	1,089	61	5.9%	Primex- Estimate a 6% increase	
	Benefits Total	41,603	44,899	25,614	45,268	369	0.8%		
								Water bill processing, Ink Cartridges, paper,	
02-4331-0624-5000	WB- Supplies	3,468	3,500	1,903	3,500	-	0.0%	letterhead, pens, etc	
02-4331-0624-5010	WB- Postage	5,061	4,500	3,613	4,500	-	0.0%	Increase due to certified shut-off notices	
								Allocation of actuarial costs for GASB compliance	
02-4331-0624-5200	WB- Consulting Services		500	218	10,500	10,000	2000.0%	\$500 and Tyler consulting services \$10K	
02-4331-0624-5220	WB- Audit	7,125	8,250	7,500	8,250	-	0.0%	Audit Fees for Melanson & Health	
02-4331-0624-5320	WB- Phone Utilization	4,057	4,175	2,851	4,175	-	0.0%	12.5% allocation of IT phone utilization	
02-4331-0624-5683	WB- Internet Services	1,155	1,155	-	1,155	-	0.0%	12.5% allocation of IT internet services (website)	
02-4331-0624-5730	WB- Computer Hardware	2,140		-				To support Munis	
								Munis and partial year of Munismart Software	
02-4331-0624-5740	WB- Software Agreement	4,229	4,350	2,094	9,900	5,550	127.6%	Agreement	
02-4331-0624-5820	WB- Education/Training		50		50		0.0%	W/S Billing Collection Staff	
	General Expenses Total	27,235	26,480	18,179	42,030	15,550	58.7%		
	<b>Water Billing Total</b>	<b>144,220</b>	<b>150,676</b>	<b>84,258</b>	<b>168,627</b>	<b>17,951</b>	<b>11.9%</b>		
<b>Distribution</b>									
02-4332-0622-1110	WD- Sal/Wages FT	182,447	206,097	119,207	200,670	(5,427)	-2.6%	8 FT split 50/50 Water Distribution/Sewer Collection	
								Avg OT rate = \$35/hr, 600 hours; for	
								WD/SC/WWTP/PS (calls from dispatch or SCADA	
02-4332-0622-1300	WD- Sal/Wages OT	21,005	21,000	17,364	21,000	-	0.0%	alarms)	
02-4332-0622-1400	WD- Longevity Pay	2,125	3,000		2,375	(625)	-20.8%	8 FT per union contract, split 50/50 WD/SC	
	Salaries Total	205,577	230,097	136,571	224,045	(6,052)	-2.6%		
02-4332-0622-2100	WD- Health Insurance	64,139	66,582	39,996	58,652	(7,930)	-11.9%		
02-4332-0622-2110	WD- Dental Insurance	3,994	4,103	2,192	3,945	(158)	-3.9%		
02-4332-0622-2120	WD- Life Insurance	206	240	151	240	-	0.0%		
02-4332-0622-2200	WD- FICA	12,236	14,266	8,292	13,891	(375)	-2.6%	Based on wages: 6.2%	
02-4332-0622-2210	WD- Medicare	2,862	3,336	1,939	3,249	(88)	-2.6%	Based on wages: 1.45%	
02-4332-0622-2300	WD- Retirement Town	22,986	25,948	15,261	25,496	(452)	-1.7%	Based on wages: 11.38%	
02-4332-0622-2600	WD- Workers Comp Insurance	7,675	8,190	7,644	8,681	491	6.0%	Primex- Estimate a 6% increase	
	Benefits Total	114,078	122,665	75,475	114,154	(8,512)	-6.9%		
02-4332-0622-4300	WD- Building Maintenance	6,305	6,500	1,318	6,500	-	0.0%	7 water pumping stations; 2 new stations in '15	
								Skinner Spring, SWTP lagoons, GWTP, Well	
02-4332-0622-4309	WD- Brush Cutting	110	3,000		3,000		0.0%	Building, Pump station/towers	
02-4332-0622-4311	WD- Equipment Maintenance	7,956	6,000	1,227	6,000		0.0%	Pumps, generators, misc equipment	

**Town of Exeter  
Water Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget % Difference	Explanation
02-4332-0622-4312	WD- Road Repairs	9,919	10,000	11,680	10,000	-	0.0%	Trench patch, materials, crushing (replacing deteriorating service saddles); may use contractor
02-4332-0622-4320	WD- Vehicle Maintenance	6,904	6,750	5,822	6,750	-	0.0%	10 vehicles, 3 trailers split 50/50 WD/SC
02-4332-0622-4370	WD- System Maintenance	35,146	35,000	36,584	47,000	12,000	34.3%	4 Hydrant assemblies, risers, service saddles, curbstops, pipe, valve boxes, other parts; plus 3 broken hydrants @\$4k/ea Tank Rehabilitation- Hampton Rd Prgm=\$102,448 previously approved and now budgeted; \$116,723
02-4332-0622-4373	WD- Water Tank Maintenance	211,729	219,171	164,378	219,171	-	0.0%	proposed Epping Rd Tower Maint. Prgm
02-4332-0622-5265	WD- Licenses	330	800	510	800	-	0.0%	Distribution licenses exams/renewals \$50/ea
02-4332-0622-5310	WD- Mobile Communication	628	550	609	1,050	500	90.9%	increase 2 to 4 MiFi's (50%)
02-4332-0622-5327	WD- General Hand Tools	1,596	1,500	355	1,500	-	0.0%	Drills, bits, taps, dies, ratchet wrenches
02-4332-0622-5341	WD- Drug/Alcohol Testing	863	800	741	900	100	12.5%	Contract w/CEOH; required (per USDOT) random testing for all CDL holders & screening new hires
02-4332-0622-5610	WD- Safety Equipment	3,284	3,200	1,965	3,500	300	9.4%	PPE incl hardhats, gloves, Tyvek suits, respirators
02-4332-0622-5671	WD- Uniforms	2,741	2,145	1,645	2,145	-	0.0%	8 split 50/50 WD/SC
02-4332-0622-5681	WD- GIS Software	4,187	5,000	3,432	4,500	(500)	-10.0%	Software revisions/maintenance; handheld and software agreement with TiSales
02-4332-0622-5759	WD- Metering & Back Flow	50,684	75,000	31,359	80,000	5,000	6.7%	Rebuild/replace meters to AWWA accuracy specifications, backflow devices, brass fittings
02-4332-0622-5760	WD- Pump Station & Towers	66,485	29,450	12,945	24,450	(5,000)	-17.0%	Pumps, I/O cards, check valve rebuilds, fuses/breakers
02-4332-0622-6210	WD- Natural Gas	8,114	11,000	4,272	9,000	(2,000)	-18.2%	Heating/generator fuel; new generators at new well buildings
02-4332-0622-6220	WD- Electricity	79,453	70,000	38,249	70,000	-	0.0%	Water Pumping Stations and towers; 3 wells
02-4332-0622-6260	WD- Fuel	8,492	9,140	7,475	9,140	-	0.0%	Fuel estimate
	General Expenses Total	504,926	495,006	324,566	505,406	10,400	2.1%	
	<b>Water Distribution Total</b>	<b>824,581</b>	<b>847,768</b>	<b>536,612</b>	<b>843,605</b>	<b>(4,163)</b>	<b>-0.5%</b>	
<b>Treatment</b>								
02-4335-0623-1110	WT- Sal/Wages FT	206,093	213,926	138,761	220,066	6,140	2.9%	1 FT WTP Ops Spr, 3 WTP Ops
02-4335-0623-1300	WT- Sal/Wages OT	22,071	19,075	19,629	19,075	-	0.0%	
02-4335-0623-1310	WT- Sal/Wages Stand-By		5,460	-	5,040	(420)	-7.7%	Standby compensation
02-4335-0623-1400	WT- Longevity Pay	2,600	1,200	-	1,300	100	8.3%	2 FT per union contract
	Salaries Total	230,764	239,661	158,390	245,481	5,820	2.4%	
02-4335-0623-2100	WT- Health Insurance	80,786	98,657	65,772	98,097	(560)	-0.6%	
02-4335-0623-2110	WT- Dental Insurance	5,364	6,207	4,138	6,207	(0)	0.0%	
02-4335-0623-2120	WT- Life Insurance	298	300	220	300	-	0.0%	
02-4335-0623-2200	WT- FICA	13,638	14,859	9,273	15,220	361	2.4%	Based on wages: 6.2%
02-4335-0623-2210	WT- Medicare	3,189	3,475	2,169	3,559	84	2.4%	Based on wages: 1.45%
02-4335-0623-2300	WT- Retirement Town	25,776	27,032	17,772	27,936	904	3.3%	Based on wages: 11.38%
02-4335-0623-2600	WT- Workers Comp Insurance	7,673	8,187	7,641	8,679	492	6.0%	Primex- Estimate a 6% increase
	Benefits Total	136,724	158,718	106,985	159,998	1,280	0.8%	
02-4335-0623-4300	WT- Building Maintenance	8,861	10,000	6,628	16,000	6,000	60.0%	3 buildings @ SWTP & GWTP
02-4335-0623-43xx	WT- GWTP Basin/Lagoon Cleaning				49,000	49,000		Lagoon cleaning \$29k; GWTP waste basin \$20k

**Town of Exeter  
Water Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs. 2017 Budget \$ Increase/- (Decrease)	Budget vs. 2017 Budget %- Difference	
02-4335-0623-4311	WT- Equipment Maintenance	22,089	20,000	17,472	30,350	10,350	51.8%	Repair pumps & blowers; replacement parts; chemical tubing; new chloramine process; well & pump inspection \$1,650; UV lamps, sensors & ballasts \$3,700
02-4335-0623-5080	WT-Supplies - Lab Equip	11,671	13,000	6,010	15,000	2,000	15.4%	Additional chloramine testing - reagents & field units; Safe Drinking Water Act (SDWA) compliance
02-4335-0623-5200	WT- Consulting	1,711	27,600	27,430	35,000	7,400	26.8%	TTHM compliance; new UV & chloramine assistance
02-4335-0623-5202	WT- Software Equip/Contracted Services	7,389	7,000	1,301	7,000	-	0.0%	Maint. service for SCADA/telemetry, hydraulic model H2O Map
02-4335-0623-5265	WT- Licenses	1,966	2,000	60	1,500	(500)	-25.0%	Treatment licenses exams/renewals \$50/ea
02-4335-0623-5310	WT- Mobile Communication	1,834	1,200	1,128	1,500	300	25.0%	WTP Operations Supervisor cellphone and WTP Ipad for SCADA
02-4335-0623-5610	WT- Safety Equipment	1,715	1,500	80	1,500	-	0.0%	Boots, gloves, hard hats, eye & hearing protection
02-4335-0623-5671	WT- Uniforms	2,339	2,400	1,526	2,400	-	0.0%	
02-4335-0623-5740	WT- Software / Hardware Agreement	19,213	7,000	1,094	7,000	-	0.0%	SCADA software maintenance service
02-4335-0623-5756	WT- Dam Registrations	1,900	1,900	-	1,900	-	0.0%	Annual NHDES fees/Reservoir Dam
02-4335-0623-5757	WT-Property Taxes	177	3,700	154	200	(3,500)	-94.6%	Skinner Springs in Stratham (Pickpocket Dam in Brentwood now tax exempt)
02-4335-0623-5984	WT- Lab testing	21,000	25,000	15,405	25,000	-	0.0%	Coliform bacteria, organic carbon, volatile & synthetic, unregulated contaminant monitoring rule (UCMR); mandatory testing for Cryptosporidium for 1 more year
02-4335-0623-5985	WT- Chemicals	91,671	82,400	45,673	105,900	23,500	28.5%	10 existing chemicals plus ammonia for chloramines \$24k (new in 2018)
02-4335-0623-6210	WT- Natural Gas	20,899	27,500	13,065	27,500	-	0.0%	heating/generator fuel
02-4335-0623-6220	WT- Electricity	79,535	88,000	40,419	93,525	5,525	6.3%	Pumps, lights, etc; new UV \$5,525
02-4335-0623-6260	WT- Fuel	821	1,215	735	1,215	-	0.0%	Pick up truck at Water Treatment Plant
02-4335-0623-7620	WT- Phone Lease - Alarms	913	1,345	714	4,945	3,600	267.7%	Switched out Fairpoint DSL to Comcast cable 2 yr contract for increased communication stability & reliability
	General Expenses Total	295,704	322,760	178,894	426,435	103,675	32.1%	
	<b>Water Treatment Total</b>	<b>663,192</b>	<b>721,139</b>	<b>444,269</b>	<b>831,914</b>	<b>110,775</b>	<b>15.4%</b>	
<b>Debt Service</b>								
02-4711-0625-8113	DS- Water Tank SRF Principal	176,654	182,576	182,576	188,696	6,120	3.4%	2028 Final payment
02-4711-0625-8114	DS- Water Line- Main & Lincoln Sts Principa	125,000	125,000	125,000	125,000	-	0.0%	2024 Final payment
02-4711-0625-8119	DS- Water Line Replacement- JH	153,700	153,700	153,700	153,700	-	0.0%	2021 Final payment
02-4711-0625-8120	DS- Portsmouth Av Waterline Principal	16,071	16,071	16,071	16,071	-	0.0%	2023 Final payment
02-4711-0625-8121	DS- Waste Stream Reduction Principal	40,608	41,252	41,252	41,901	649	1.6%	2018 Final payment
02-4711-0625-8122	DS-Water Meter Replacement Principal	102,483	104,102	104,102	105,735	1,633	1.6%	2019 Final payment
02-4711-0625-8123	DS- Lary Lane GWTP SRF Principle		136,882	136,882	215,514	78,632	57.4%	2036 Final payment
02-4711-0625-8xxx	DS- Lincoln Street Phase #2				9,758	9,758		2032 Final payment
02-4711-0625-8xxx	DS- Court Street Culvert				3,972	3,972		2027 Final payment
	Water Debt Service Principal Total	614,516	759,583	759,583	860,347	100,764	13.3%	
02-4721-0626-8153	DS- Water Tank SRF Interest	94,092	88,171	88,171	82,051	(6,120)	-6.9%	2028 Final payment
02-4721-0626-8159	DS- Water Line Repl interest- JH	30,661	24,513	24,513	19,902	(4,611)	-18.8%	2021 Final payment

**Town of Exeter  
Water Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget %- Difference	Explanation
02-4721-0626-8160	DS- Portsmouth Av Waterline Interest	6,787	5,887	5,887	4,987	(900)	-15.3%	2023 Final payment
02-4721-0626-8161	DS- Waste Stream Reduction Interest	1,449	931	931	406	(525)	-56.4%	2018 Final payment
02-4721-0626-8162	DS- Water Line- Main & Lincoln Sts Interest	56,100	49,725	49,725	43,350	(6,375)	-12.8%	2024 Final payment
02-4721-0626-8163	DS-Water Meter Replacement Interest	4,999	3,696	3,696	2,377	(1,319)	-35.7%	2019 Final payment
02-4721-0626-8164	DS- Lary Lane GWTP SRF Interest		170,212	170,212	96,118	(74,094)	-43.5%	2036 Final payment
02-4721-0626-8xxx	DS- Lincoln Street Phase #2				7,582	7,582		2032 Final payment
02-4721-0626-8xxx	DS- Court Street Culvert				2,130	2,130		2027 Final payment
	Water Debt Service Interest Total	194,088	343,135	343,135	258,903	(84,233)	-24.5%	
	<b>Debt Service Total</b>	<b>808,604</b>	<b>1,102,718</b>	<b>1,102,718</b>	<b>1,119,250</b>	<b>16,532</b>	<b>1.5%</b>	
<b>Capital Outlay</b>								
02-4900-0627-7301	CO- Capital Outlay - Leases	17,444	18,540	1,702	16,681	(1,859)	-10.0%	See separate lease schedule
02-4900-0627-7420	CO- Capital Outlay - Vehicle		29,005	-	68,523	39,518	136.2%	See separate vehicle schedule
	CO- Capital Outlay - Land							
02-4900-0627-7XXX	Acquisition/Purchase		1		1	-	0.0%	
02-4900-0627-7422	CO- Water Option Study							
02-4900-0627-7425	CO- Water System Capital	78,031	98,000	278		(98,000)	-100.0%	Capital outlay needs for water facilities
	<b>Capital Outlay Total</b>	<b>95,475</b>	<b>145,546</b>	<b>1,980</b>	<b>85,205</b>	<b>(60,342)</b>	<b>-41.5%</b>	
<b>Water Appropriations from Reserves</b>								
	WF- Approp from Reserves- Water Tank							
02-4901-0962-5882	Maintenance	24,168				-		
02-4901-0962-5758	WF- Approp from Reserves- Rate Study	24,735				-		
	<b>Water Appropriation from Reserves Total</b>	<b>48,903</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Water Fund Total</b>	<b>2,947,747</b>	<b>3,387,235</b>	<b>2,430,963</b>	<b>3,467,008</b>	<b>79,773</b>	<b>2.4%</b>	
<b>WF -Warrant Articles</b>								
02-5000-0950-xxxx	Washington Street Waterline Construction				665,000	665,000		Bond Warrant Article for Consturction
	Groundwater Exploration Program and							
02-5000-0950-xxxx	Surface Water Review				800,000	800,000		Bond Warrant Article for Groundwater Exploration
02-5000-0950-xxxx	SWTP TTHM Treatment		1,500,000			(1,500,000)		EPA & NHDES Standards for THM's
								SEIU 1984 Collective Bargaining- reclassified to
02-5000-0950-9073	SEIU 1984 Collective Bargaining							respective departments
02-5000-0950-xxxx	Court St. Bridge/Culvert Replacement		45,000			(45,000)		
								Utilities, Roads and Sidewalks (has General and
02-5000-0950-xxxx	Lincoln St. Project Phase II		168,000			(168,000)		Sewer Fund components)
	<b>Warrant Articles Total</b>	<b>-</b>	<b>1,713,000</b>	<b>-</b>	<b>1,465,000</b>	<b>(248,000)</b>	<b>-</b>	
	<b>Total Water Fund with WAR</b>	<b>2,947,747</b>	<b>5,100,235</b>	<b>2,430,963</b>	<b>4,932,008</b>	<b>(168,227)</b>	<b>-5.6%</b>	



**Town of Exeter  
Sewer Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/-(Decrease)	2018 Prelim Budget vs. 2017 Budget %- Difference	Explanation
<b>SEWER FUND</b>								
<b>Administration</b>								
								2 FT W/S Mgr Eng & Eng Tec Split 50/50 and GF allocations
03-4320-0631-1110	SA- Sal/Wages FT	194,856	183,341	104,091	193,192	9,851	5.4%	
03-4320-0631-1200	SA- Sal/Wages PT	140	-	-	-	-	-	W/S Advisory Committee Chair records the minutes
03-4320-0631-1210	SA- Sal/Wages Temp	2,265	15,500	2,304	3,500	(12,000)	-77.4%	PT Seasonal Employee 50/50 W&S Split
	Salaries Total	197,261	198,841	106,395	196,692	(2,149)	-1.1%	
03-4320-0631-2100	SA- Health Insurance	41,010	49,182	28,699	43,507	(5,675)	-11.5%	Allocations from GF
03-4320-0631-2110	SA- Dental Insurance	2,968	3,620	2,038	3,094	(526)	-14.5%	Allocations from GF
03-4320-0631-2120	SA- Life Insurance	264	277	161	290	13	4.7%	Allocations from GF
03-4320-0631-2130	SA- LTD Insurance	524	659	330	681	22	3.3%	Allocations from GF
03-4320-0631-2140	SA- Health Insurance Buyout	2,536	3,343	1,672	3,324	(19)	-0.6%	Allocations from GF
03-4320-0631-2200	SA- FICA	11,316	12,328	6,480	12,195	(133)	-1.1%	Based on wages: 6.2%
03-4320-0631-2210	SA- Medicare	3,258	2,883	1,515	2,852	(31)	-1.1%	Based on wages: 1.45%
03-4320-0631-2300	SA- Retirement Town	20,263	22,059	11,648	21,985	(74)	-0.3%	Based on wages: 11.38%
03-4320-0631-2600	SA- Workers Comp Insurance	4,130	4,407	4,113	4,671	264	6.0%	Primex- Estimate a 6% increase
	Benefits Total	86,269	98,758	56,656	92,599	(6,159)	-6.2%	
03-4320-0631-5000	SA- Supplies	1,865	4,000	1,799	4,000	-	0.0%	20% of general office supplies, copy costs, batteries; 50% of meter records maintenance; 50% Supplies/maint. multi-function plotter
03-4320-0631-5010	SA- Postage	2,034	500	1,731	2,000	1,500	300.0%	Postage allocation, IPP notices and MOR reports
03-4320-0631-5200	SA- Consulting Services	9,838	9,500	6,365	49,500	40,000	421.1%	WW Lagoon groundwater discharge permit;PFAS/PFOA; \$30K Asset Management Grant
03-4320-0631-5212	SA- Fleet Insurance	859	1,849	1,848	1,941	92	5.0%	Primex- Based upon allocation of assets (est. 5% increase)
03-4320-0631-5213	SA- Property Insurance	41,852	43,025	43,025	45,177	2,152	5.0%	Primex- Based upon allocation of assets (est. 5% increase)
03-4320-0631-5224	SA- Legal Expense	5,238	5,000	-	5,000	-	0.0%	Legal expenses related to EPA permit issues
03-4320-0631-5310	SA- Mobile Communications	279	800	177	800	-	0.0%	20% Director, Town Engineer, Ast Engineer cellphones
03-4321-0631-5400	SA- Advertising	396	500	-	500	-	0.0%	Bid packages, requests for proposals
03-4321-0631-5610	SA- Safety Equipment	77	-	-	-	-	-	asbestos pipe OSHA standards, confined space equip. maint (moved to SC & ST)
03-4320-0631-5810	SA- Conf Rooms/Meals	705	850	314	1,750	900	105.9%	Annual national conference, add W&S Managing Engineer
03-4320-0631-5820	SA- Education/Training	2,039	3,700	2,871	4,000	300	8.1%	increase training for new WWTP
	General Expenses Total	65,182	69,724	58,130	114,668	44,944	64.5%	
	<b>Administration Total</b>	<b>348,712</b>	<b>367,323</b>	<b>221,181</b>	<b>403,959</b>	<b>36,636</b>	<b>10.0%</b>	

**Town of Exeter  
Sewer Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation	
						Budget vs. 2017	Budget vs.		
						Budget \$	2017 Budget		
						Increase/-	%- Difference		
						(Decrease)			
<b>Billings</b>									
03-4321-0634-1100	SB- Sal/Wages FT	63,189	70,829	38,077	72,827	1,998		2.8%	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
03-4321-0634-1200	SB- Sal/Wages PT	5,668	7,307	1,737	7,302	(5)		-0.1%	1 PT Utilities Clerk 16 hrs/wk (50/50 split W&S)
03-4321-0634-1300	SB- Sal/Wages OT	-	673	336	700	27		4.0%	Allocations from GF
03-4321-0634-1400	SB- Longevity Pay	484	488	244	500	12		2.5%	Allocations from GF
	Salaries Total	69,341	79,297	40,394	81,329	2,032		2.6%	
03-4321-0634-2100	SB- Health Insurance	25,415	27,881	16,242	27,722	(159)		-0.6%	Allocations from GF
03-4321-0634-2110	SB- Dental Insurance	1,546	1,544	918	1,544	-		0.0%	Allocations from GF
03-4321-0634-2120	SB- Life Insurance	98	98	54	98	-		0.0%	Allocations from GF
03-4321-0634-2130	SB - LTD Insurance	160	164	82	169	5		3.0%	Allocations from GF
03-4321-0634-2200	SB- FICA	4,563	4,916	2,428	5,042	126		2.6%	Based on wages: 6.2%
03-4321-0634-2210	SB- Medicare	1,063	1,150	567	1,179	29		2.6%	Based on wages: 1.45%
03-4321-0634-2300	SB- Retirement Town	7,778	8,118	4,350	8,424	306		3.8%	Based on wages: 11.38%
03-4321-0634-2600	SB- Workers Comp Insurance	964	1,028	1,066	1,089	61		5.9%	Primex- Estimate a 6% increase
	Benefits Total	41,587	44,899	25,707	45,268	369		0.8%	
03-4321-0634-5000	SB- Supplies	3,528	3,500	1,903	3,500	-		0.0%	Water bill processing, Ink Cartridges, paper, letterhead, pens, etc
03-4321-0634-5010	SB- Postage	3,499	3,500	1,883	4,500	1,000		28.6%	Postage for sewer bills
03-4321-0634-5200	SB- Consulting Services		500	218	10,500	10,000		2000.0%	Allocation of actuarial costs for GASB compliance \$500 and Tyler consulting services \$10K
03-4321-0634-5220	SB- Audit	7,125	8,250	7,500	8,250	-		0.0%	Audit Fees for Melanson & Health
03-4321-0634-5320	SB- Phone Utilization	4,057	4,175	2,671	4,175	-		0.0%	12.5% allocation of IT phone utilization
03-4321-0634-5470	SB- Registry of Deeds	14	25	14	25	-		0.0%	Sewer Lien Releases
03-4321-0634-5683	SB- Internet Services	1,155	1,155		1,155	-		0.0%	12.5% allocation of IT internet services (website)
03-4321-0634-5730	SB- Computer Hardware	2,140				-			
03-4321-0634-5740	SB- Software Agreement	4,229	4,350	2,094	9,900	5,550		127.6%	Software Agreement
03-4321-0634-5820	SB- Education & Training	35	50		50	-		0.0%	W/S Billing Collection Staff
	General Expenses Total	25,782	25,505	16,283	42,055	16,550		64.9%	
	<b>Sewer Billing Total</b>	<b>136,710</b>	<b>149,701</b>	<b>82,384</b>	<b>168,652</b>	<b>18,951</b>		<b>12.7%</b>	

**Town of Exeter  
Sewer Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017		Explanation
						Budget \$ Increase/- (Decrease)	2017 Budget %- Difference	
<b>Collection</b>								
03-4325-0632-1110	SC- Sal/Wages FT	182,786	206,097	119,245	200,670	(5,427)	-2.6%	8 FT split 50/50 WD/SC WD/SC/WWTP/PS (calls from dispatch or SCADA
03-4325-0632-1300	SC- Sal/Wages OT	19,243	21,000	35,133	21,000	-	0.0%	alarms)
03-4325-0632-1400	SC- Longevity Pay	2,125	3,000	-	2,375	(625)	-20.8%	8 FT per union contract split 50/50 WD/SC
	Salaries Total	204,154	230,097	154,378	224,045	(6,052)	-2.6%	
03-4325-0632-2100	SC-Health Insurance	64,139	66,582	39,996	58,652	(7,930)	-11.9%	
03-4325-0632-2110	SC- Dental Insurance	3,994	4,103	2,192	3,945	(158)	-3.9%	
03-4325-0632-2120	SC- Life Insurance	206	240	151	240	-	0.0%	
03-4325-0632-2200	SC- FICA	12,079	14,266	9,195	13,891	(375)	-2.6%	Based on wages: 6.2%
03-4325-0632-2210	SC- Medicare	2,825	3,336	2,151	3,249	(88)	-2.6%	Based on wages: 1.45%
03-4325-0632-2300	SC- Retirement Town	22,770	25,948	17,314	25,496	(452)	-1.7%	Based on wages: 11.38%
03-4325-0632-2600	SC- Workers Comp Ins	7,675	8,189	7,643	8,680	491	6.0%	Primex- Estimate a 6% increase
	Benefits Total	113,688	122,664	78,642	114,153	(8,512)	-6.9%	
03-4325-0632-4300	SC- Building Maintenance	11,446	4,300	2,858	15,400	11,100	258.1%	10 pumping stations
03-4325-0632-4309	SC- Brush Cutting	3,500	3,500	-	3,500	-	0.0%	Cross-Country sewers (Ashbrook to Gilman)
03-4325-0632-4311	SC- Equipment Maintenance	3,767	5,000	2,536	5,000	-	0.0%	consumables; repairs; cutting heads
03-4325-0632-4312	SC- Road Repairs	4,990	3,000	1,506	5,000	2,000	66.7%	Sewer trench paving; compaction test requirements, service repairs at mains
03-4325-0632-4315	SC- I/I Abatement	56,435	25,000	918	25,000	-	0.0%	Reclassified from Capital Outlay - maintenance item Catch Basin removal, smoke & dye testing
03-4325-0632-43XX	SC- Pipe Reining				40,000	40,000		Pipe relining for Court St. Gilman, High St, Langdon Ave
03-4325-0632-4320	SC- Vehicle Maintenance	6,605	6,750	5,704	6,750	-	0.0%	10 vehicles, 3 trailers, split 50/50 with water dist
03-4325-0632-4365	SC- Grit Removal	1,886	2,500	-	2,500	-	0.0%	Transport of gravel, sand, etc. to Waste Management
03-4325-0632-4366	SC- Manhole Maintenance	41,146	85,700	43,863	69,600	(16,100)	-18.8%	from WWTP Manholes, piping & service repairs
03-4325-0632-4367	SC- Pump & Control Maintena	67,252	49,450	16,295	49,450	-	0.0%	Maintain 22 sewer pumps; wear rings, impellers, shaft couplings, seals
03-4325-0632-5265	SC- Licenses	289	1,000	1,101	1,000	-	0.0%	12 licenses for 8 individuals in sewer collection; 1/2 master electrician (due in Nov)
03-4325-0632-5310	SC- Mobile Communications	619	550	609	1,050	500	90.9%	increase 2 to 4 MiFi's (50%)
03-4325-0632-5325	SC- Emergency Repairs			149,776				2017 High Street Sewer Break random testing for all CDL holders & screening new
03-4325-0632-5341	SC- Drug/Alcohol Testing	334	800	827	800	-	0.0%	hires PPE & tools for new asbestos pipe OSHA standards,
03-4325-0632-5610	SC- Safety Equipment	2,446	2,250	756	2,250	-	0.0%	confined space equip. maint.
03-4325-0632-5671	SC- Uniforms	2,879	2,145	1,569	2,145	-	0.0%	7 split 50/50 WD/SC
03-4325-0632-5681	SC- GIS Software	5,068	5,000	3,434	4,500	(500)	-10.0%	Software revisions/maintenance; handheld and software agreement with TISales
03-4325-0632-5682	SC- SCADA Software	2,832	1,000		3,000	2,000	200.0%	Software annual maintenance; I/O cards
03-4325-0632-5761	SC- Tools	2,487	2,500	818	2,500	-	0.0%	Sewer augers, CCTV parts
03-4325-0632-6210	SC- Natural Gas	8,433	12,650	5,673	11,150	(1,500)	-11.9%	Heat/Generator fuel Heat, lights, pumps, etc. (new power for MPS grinder
03-4325-0632-6220	SC- Electricity	83,139	80,000	46,719	80,000	-	0.0%	pump)
03-4325-0632-6260	SC- Fuel	9,450	9,140	7,407	9,140	-	0.0%	Diesel, propane, gasoline for vehicles, equipment and pumping stations
	General Expenses Total	315,003	302,235	292,369	339,735	37,500	12.4%	

**Town of Exeter  
Sewer Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation	
						Budget vs. 2017	Budget vs.		
						Budget \$	2017 Budget		
						Increase/-	%- Difference		
						(Decrease)			
	<b>Collection Total</b>	<b>632,845</b>	<b>654,996</b>	<b>525,389</b>	<b>677,933</b>	<b>22,937</b>	<b>3.5%</b>		

**Town of Exeter  
Sewer Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim Budget vs. 2017 Budget \$ Increase/(Decrease)	2018 Prelim Budget vs. 2017 Budget %- Difference	Explanation
<b>Treatment</b>								
03-4326-0633-1110	ST- Sal/Wages FT	111,133	113,142	73,879	158,818	45,676	40.4%	2 FT Operators + 2 New FT Operators for 6 mos
03-4326-0633-1300	ST- Sal/Wages OT	22,312	16,000	14,166	16,000	-	0.0%	average OT rate = \$36.95/hr, 433 hours
03-4326-0633-1310	ST- Sal/Wages Stand-By		5,460		4,900	(560)	-10.3%	Standby compensation
03-4326-0633-1350	ST- Storm Related OT		1		1	-	0.0%	Expenses related to declared emergencies
03-4326-0633-1400	ST- Longevity Pay	2,000	2,050		2,100	50	2.4%	2 FT per union contract
	Salaries Total	135,445	136,653	88,045	181,819	45,166	33.1%	
03-4326-0633-2100	ST- Health Insurance	34,509	37,856	25,237	62,639	24,783	65.5%	Incl 2 New FT Operators for 6 mos
03-4326-0633-2110	ST- Dental Insurance	2,247	2,247	1,498	3,995	1,748	77.8%	Incl 2 New FT Operators for 6 mos
03-4326-0633-2120	ST- Life Insurance	120	120	80	180	60	50.0%	Incl 2 New FT Operators for 6 mos
03-4326-0633-2200	ST- FICA	8,075	8,472	5,212	11,273	2,800	33.1%	Based on wages: 6.2%
03-4326-0633-2210	ST- Medicare	1,888	1,981	1,219	2,636	655	33.1%	Based on wages: 1.45%
03-4326-0633-2300	ST- Retirement Town	15,129	15,332	9,880	20,691	5,359	35.0%	Based on wages: 11.38%
03-4326-0633-2600	ST- Workers Comp Insurance	7,673	8,189	7,643	8,680	491	6.0%	Primex- Estimate a 6% increase
	Benefits Total	69,641	74,198	50,769	110,094	35,896	48.4%	
03-4326-0633-4223	ST- Mowing	7,500	8,000		8,000	-	0.0%	lagoons
03-4326-0633-4300	ST- Building Maintenance	6,603	6,000	2,031	6,000	-	0.0%	3 high exposure buildings
03-4326-0633-4311	ST- Equipment Maintenance	21,886	20,000	18,069	35,000	15,000	75.0%	Chem feed pumps, flow meters, motorized valves and aerators \$15K
03-4326-0633-4343	ST- Weed Control	1,210	1,700	610	1,700	-	0.0%	Invasive species control in lagoons
03-4326-0633-4364	ST- Outfall Dredging		8,000	2,295	-	(8,000)	-100.0%	due in 2019; biennial cleaning
03-4326-0633-4368	ST- Industrial Pre-treat	7,328	11,000	4,664	11,000	-	0.0%	5 significant industry permits with monitoring
03-4326-0633-4371	ST- Pond/Lagoon Maintenan	618	2,500	1,323	2,500	-	0.0%	Inter-lagoon sluice gates/piping, chlorine chamber adj. weirs, etc.; repair aerator pontoons
03-4326-0633-5265	ST- Licenses	1,400	1,200	317	1,200	-	0.0%	Required training for licensing; professional development; master electrician 15 hr training
03-4326-0633-5310	ST- Mobile Communications	828	1,700	561	1,000	(700)	-41.2%	WWTP Operators, 1 MiFi for SCADA backup PPE, gas monitors, Tyvek suits, gloves, confined space equip. maint.
03-4326-0633-5610	ST- Safety Equipment	1,342	1,300	690	1,300	-	0.0%	uniforms for 2 operators
03-4326-0633-5671	ST- Uniforms	1,302	1,350	727	1,350	-	0.0%	Software revisions/annual maintenance
03-4326-0633-5682	ST- SCADA Software/Hardwa	9,204	5,000		10,000	5,000	100.0%	Annual NHDES fees for WWTP and Clemson Pond
03-4326-0633-5756	ST- Dam Registration	1,500	1,500		1,500	-	0.0%	lagoons (due in Dec)
03-4326-0633-5984	ST- Lab Testing	43,801	59,000	30,484	60,000	1,000	1.7%	CSO testing & increased NPDES nitrogen testing; new EPA effluent testing, groundwater monitor report, \$32K river monitoring
03-4326-0633-5985	ST- Chemicals	17,300	20,500	13,076	20,500	-	0.0%	Chlorination/dechlorination
03-4326-0633-6210	ST- Natural Gas	6,463	12,000	4,461	10,500	(1,500)	-12.5%	Building heat
03-4326-0633-6220	ST- Electricity	146,277	110,000	65,640	110,000	-	0.0%	Aerators, lights, recirc. & chem feed pumps
03-4326-0633-6260	ST- Fuel	1,248	2,410	918	1,500	(910)	-37.8%	Fuel estimate
03-4326-0633-6262	ST- Gas Monitoring		100		100	-	0.0%	Hydrogen sulfide monitoring
	General Expenses Total	275,810	273,260	145,866	283,150	9,890	3.6%	
	<b>Sewer Treatment Total</b>	<b>480,896</b>	<b>484,111</b>	<b>284,680</b>	<b>575,063</b>	<b>90,952</b>	<b>18.8%</b>	

**Town of Exeter  
Sewer Fund  
Preliminary Budget FY 2018**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	2018 Prelim	2018 Prelim	Explanation
						Budget vs. 2017 Budget \$ Increase/- (Decrease)	Budget vs. 2017 Budget %- Difference	
<b>Debt Service</b>								
03-4711-0635-8210	DS- Sewer Line Replacement	101,500	101,500	101,500	101,500	-	0.0%	2021 Final payment
03-4711-0635-8212	DS- Water Street Principal	27,200	-	-	-	-	-	2016 Final payment
03-4711-0635-8217	DS- Water Street Interceptor	68,276	68,276	68,276	68,276	-	0.0%	2017 Final payment
03-4711-0635-8218	DS- Wastewater Facilities De:	50,000	50,000	50,000	50,000	-	0.0%	2019 Final payment
03-4711-0635-8219	DS- Jady Hill Phase II	130,000	130,000	130,000	130,000	-	0.0%	2032 Final payment
03-4711-0635-8220	DS- Portsmouth Av Swrline Pr	83,929	83,929	83,929	83,929	-	0.0%	2023 Final payment
03-4711-0635-8221	DS- Sewerline Lincoln & Main	20,000	20,000	20,000	20,000	-	0.0%	2024 Final payment
03-4711-0635-8xxx	DS- Lincoln Street Ph#2	-	-	-	54,134	54,134	-	2032 Final payment
	Sewer Debt Service Principal	480,905	453,705	453,705	507,839	54,134	11.9%	
	DS- Sewer Line							
03-4721-0636-8250	Replacement Int	20,248	16,188	16,188	13,143	(3,045)	-18.8%	2021 Final payment
03-4721-0636-8252	DS- Water Street Interest	1,223	-	-	-	-	-	2016 Final payment
03-4721-0636-8256	DS- Water St Interceptor Int	2,171	1,447	1,447	724	(723)	-50.0%	2017 Final payment
03-4721-0636-8257	DS- WWV Facilities Design Int	5,875	4,375	4,375	3,375	(1,000)	-22.9%	2019 Final payment
03-4721-0636-8258	DS- Jady Hill Phase II Interes	76,425	72,525	72,525	69,925	(2,600)	-3.6%	2032 Final payment
03-4721-0636-8259	DS- Portsmouth Av Swrln Int	35,443	30,743	30,743	26,043	(4,700)	-15.3%	2023 Final payment
03-4721-0636-8260	DS- Sewerline Lincoln & Main	8,160	7,140	7,140	6,120	(1,020)	-14.3%	2024 Final payment
03-4721-0636-8xxx	DS- Lincoln Street Ph#2	-	-	-	42,064	42,064	-	2032 Final payment
	Sewer Debt Service Interest T	149,545	132,418	132,418	161,394	28,976	21.9%	
	<b>Debt Service Total</b>	<b>630,450</b>	<b>586,123</b>	<b>586,123</b>	<b>669,233</b>	<b>83,110</b>	<b>14.2%</b>	
03-4723-0638-8050	SF- BAN Interest	28,005	28,005	45,242	-	(28,005)	-100.0%	Interest on BAN (WWTP Engineering design)
	<b>BAN Total</b>	<b>28,005</b>	<b>28,005</b>	<b>45,242</b>	<b>-</b>	<b>(28,005)</b>	<b>-100.0%</b>	
<b>Capital Outlay</b>								
03-4902-0637-7301	CO- Capital Outlay - Leases	91,244	94,420	38,602	91,370	(3,050)	-3.2%	See separate Lease schedule
	CO- Capital Outlay - Land							
03-4902-0637-7xxx	Acquisition/Purchase	-	1	-	1	-	0.0%	
03-4902-0637-7420	CO- Capital Outlay - Vehicle	-	29,005	-	68,523	39,518	136.2%	See separate vehicle schedule
	<b>Capital Outlay Total</b>	<b>91,244</b>	<b>123,426</b>	<b>38,602</b>	<b>159,894</b>	<b>36,468</b>	<b>29.5%</b>	
<b>Reserves</b>								
03-4903-0963-5758	SF- Approp from Reserves- Rate Study	24,735	-	-	-	-	-	
	<b>Reserves Total</b>	<b>24,735</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Sewer Fund Total</b>	<b>2,373,596</b>	<b>2,393,685</b>	<b>1,783,601</b>	<b>2,654,734</b>	<b>261,048</b>	<b>10.9%</b>	
<b>Warrant Article</b>								
01-5000-0950-9073	SEIU 1984 Collective Bargain	-	-	-	-	-	-	SEIU 1984 Collective Bargaining- reclassified to respective departments
01-5000-0950-9xxx	Lincoln St. Project Phase II	-	932,000	-	-	(932,000)	-	Utilities, Roads and Sidewalks (has General and Water Fund components)
	<b>Warrant Articles Total</b>	<b>-</b>	<b>932,000</b>	<b>-</b>	<b>-</b>	<b>(932,000)</b>	<b>-</b>	
	<b>Total Sewer Fund with WAR</b>	<b>2,373,596</b>	<b>3,325,685</b>	<b>1,783,601</b>	<b>2,654,734</b>	<b>(670,952)</b>	<b>-20.2%</b>	

Town of Exeter  
 Leases/Vehicles  
 2018 Budget-Preliminary

**General Fund**

**Leases**

01-4194-0117-7301	GG- CO - Leases	110,488	Ladder Truck, Lease ends 2021
		35,733	Street Sweeper, Lease ends 2019
		19,410	Fire Alarm Truck, Lease ends 2019
		27,035	Sno-Go; Lease ends 2019
		15,663	Light Duty Vehicles, Lease ends 2020
		31,261	Dump Truck, Lease ends 2020
		29,957	Financial Software, Lease ends 2019
		23,339	Backhoe , Lease ends 2021
		34,932	Dump Truck, Lease ends 2021
		3,000	Patrol Motorcycle
	<b>Total GF Leases</b>	<b><u>330,818</u></b>	

**Vehicle Purchases**

01-4194-0117-7420	GG- CO - Vehicles	24,000	DPW Sedan Replacement (#17)
		47,500	Parks/Rec Dump Truck #83 Replacement
		59,770	2 Police vehicles
	<b>Total GF Vehicle purchases</b>	<b><u>131,270</u></b>	

**Total GF 462,088**

**Water Fund**

**Vehicle Purchases**

02-4902-0627-7301	WF- CO - Leases	1,702	Light Duty Vehicles, Lease ends 2020
		14,979	Financial Software, Lease ends 2019
	<b>Total WF Leases</b>	<b><u>16,681</u></b>	
02-4900-0627-7420	WF-CO- Capital Outlay - Vehicle	22,942	#11 Ford F250 Truck (Split 50/50) CIP Page#67
		33,581	#32 Ford F350 Truck (Split 50/50) CIP Page#75
		12,000	#51 Sedan (Split 50/50) CIP Page#63
	<b>Total WF Vehicle purchases</b>	<b><u>68,523</u></b>	

**Total WF 85,203**

**Sewer Fund**

**Leases**

03-4902-0637-7301	SF- CO - Leases	74,690	Vactor Truck, Lease ends 2018
		1,701	Light Duty Vehicles, Lease ends 2020
		14,979	Financial Software, Lease ends 2019
	<b>Total SF Leases</b>	<b><u>91,370</u></b>	

**Vehicle Purchases**

03-4902-0637-7420	SF-CO- Capital Outlay - Vehicle	22,942	#11 Ford F250 Truck (Split 50/50) CIP Page#67
		33,581	#32 Ford F350 Truck (Split 50/50) CIP Page#75
		12,000	#51 Sedan (Split 50/50) CIP Page#63
	<b>Total SF Vehicle purchases</b>	<b><u>68,523</u></b>	

**Total SF 159,893**

**Town of Exeter  
Budget 2018-Preliminary**

**Public Works Maintenance-Town Buildings**

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	Explanation
<b>Recreation Center</b>						
						Pool House, Court St bldg & garage, Town Hse Common
01-4311-0607-4110	Parks & Rec-Water/Sewer Bills	4,038	4,500	358	4,500	
01-4311-0607-4300	Parks& Rec- Building Maintenance	4,774	4,314	2,483	4,000	Pool House, Court St bldg & garage
01-4311-0607-6210	Parks & Rec- Natural Gas	7,020	10,000	4,180	8,000	Natural Gas for Rec Center
01-4311-0607-6220	Parks & Rec- Electricity	12,981	12,000	5,668	12,000	Supply- UMG fixed price contract expires 12/4/17; Delivery- Unutil
	General Expenses Total	28,813	30,814	12,689	28,500	
	<b>Recreation Center Total</b>	<b>28,813</b>	<b>30,814</b>	<b>12,689</b>	<b>28,500</b>	
<b>Town Hall</b>						
01-4311-0608-4110	Town Hall- Water/Sewer Bills	-	300		500	Water & Sewer for Town Hall
01-4311-0608-4300	Town Hall- Building Maintenance	9,961	7,000	10,860	10,000	restrooms, heating system, lighting, doors, locks
01-4311-0608-6210	Town Hall- Natural Gas	15,226	18,000	8,441	18,000	
01-4311-0608-6220	Town Hall- Electricity	5,588	9,800	3,080	8,500	Supply- UMG fixed price contract expires 12/4/17; Delivery- Unutil; LED retrofits payback
	General Expenses Total	30,775	35,100	22,381	37,000	
	<b>Town Hall Total</b>	<b>30,775</b>	<b>35,100</b>	<b>22,381</b>	<b>37,000</b>	
<b>Town Office</b>						
01-4311-0609-4110	Town Office- Water/Sewer Bills	647	650	404	700	Water & Sewer for Town Office
01-4311-0609-4300	Town Office- Building Maintenance	16,222	10,000	9,348	10,000	HVAC, fans, lighting, carpet cleaning, electrical circuits, doors, locks, office configs
01-4311-0609-6210	Town Office- Natural Gas	7,488	9,000	4,701	9,000	
01-4311-0609-6220	Town Office- Electricity	12,079	18,000	7,432	16,500	Supply- UMG fixed price contract expires 12/4/17; Delivery- Unutil
	General Expenses Total	36,436	37,650	21,885	36,200	
	<b>Town Office Total</b>	<b>36,436</b>	<b>37,650</b>	<b>21,885</b>	<b>36,200</b>	
<b>Senior Center</b>						
01-4311-0610-4110	Sr Center- Water/Sewer Bills	745	650	396	650	Water & Sewer for Senior Center
01-4311-0610-4300	Sr Center -Building Maintenance	4,697	4,000	2,742	4,000	heating system, air conditioners, lighting, plumbing & electrical
01-4311-0610-6210	Sr Center - Natural Gas	3,918	4,000	2,377	4,000	
01-4311-0610-6220	Sr Center- Electricity	4,307	5,000	2,229	5,000	Supply- UMG fixed price contract expires 12/4/17; Delivery- Unutil
	General Expenses Total	13,667	13,650	7,744	13,650	
	<b>Senior Center Total</b>	<b>13,667</b>	<b>13,650</b>	<b>7,744</b>	<b>13,650</b>	
<b>Safety Complex</b>						
01-4311-0611-4110	SC- Water/Sewer Bills	4,789	4,000	2,780	4,000	Water & Sewer for Safety Complex
01-4311-0611-4300	SC- Building Maintenance	14,783	12,000	7,630	12,000	HVAC, vehicle exhaust, lighting, carpeting, electrical, plumbing, 10 - 12' high overhead doors, 24/7 operation
01-4311-0611-6210	SC- Natural Gas	12,346	16,000	7,224	15,000	Natural Gas for Safety Complex; new boilers, solar domestic hot water
01-4311-0611-6220	SC- Electricity	48,193	47,500	22,786	45,000	Supply- UMG fixed price contract expires 12/4/17; Delivery- Unutil
	General Expenses Total	80,111	79,500	40,420	76,000	



## Town of Exeter

## Budget 2018-Preliminary

## Public Works Maintenance-Town Buildings

Account Number	Description	2016 Actual	2017 Budget	YTD Actual 08/31/17	2018 Prelim Budget	Explanation
<b>Safety Complex Total</b>		<b>80,111</b>	<b>79,500</b>	<b>40,420</b>	<b>76,000</b>	
<b>DPW Complex</b>						
01-4311-0612-4110	DPW Complex- Water/Sewer Bills	863	700	364	800	Sewer only (on private well)
01-4311-0612-4300	DPW Complex- Building Maintenance	15,512	12,000	8,717	12,000	HVAC, unit heaters, lighting, electrical, 16 - 12' overhead doors, waste oil furnace, well & chlorinator, wash bay, admin building, hwy/maint garages, salt barn
01-4311-0612-6210	DPW Complex Natural Gas	19,229	18,000	13,364	18,000	Natural Gas for DPW Complex
01-4311-0612-6220	DPW Complex- Electricity	13,320	19,000	8,277	16,500	Supply- UMG fixed price contract expires 12/4/17; Delivery- Unutil
	General Expenses Total	48,924	49,700	30,722	47,300	
<b>DPW Complex Total</b>		<b>48,924</b>	<b>49,700</b>	<b>30,722</b>	<b>47,300</b>	
<b>Train Station</b>						
01-4311-0613-4110	Train Station- Water/Sewer Bills	57	100	43	100	Water & Sewer for Train Station (seasonal)
01-4311-0613-5000	Train Station- Supplies	3,280	3,800	1,362	3,800	Light fixtures, ice melt, electrical breakers, signage
01-4311-0613-6220	Train Station-Electricity	2,756	7,500	2,950	6,000	Supply- UMG fixed price contract expires 12/4/17; Delivery- Unutil
	General Expenses Total	6,093	11,400	4,355	9,900	
01-4311-0613-7623	Train Station- Platform Lease	3,079	3,100	3,144	3,150	Platform Lease for Train Station
	Capital Outlay Total	3,079	3,100	3,144	3,150	
<b>Train Station Total</b>		<b>9,172</b>	<b>14,500</b>	<b>7,499</b>	<b>13,050</b>	
<b>Swasey Parkway</b>						
01-4194-0116-4330	GG- Swasey Parkway-Maintenance	9,790	10,000	5,731	10,000	Mowing and maintenance
01-4194-0116-6220	GG- Swasey Parkway-Electricity	1,160	950	708	950	Electricity
<b>Swasey Parkway Total</b>		<b>10,950</b>	<b>10,950</b>	<b>6,439</b>	<b>10,950</b>	
<b>Other Town Structures</b>						
01-4311-0614-4303	Powder House Maintenance	13	1,000	963	1,000	ground and exterior lighting fixtures, flag, pole (subject to vandalism)
01-4311-0614-4304	Simpson Estate Maintenance	217	1,000		1,000	major maintenance of occupied home
01-4311-0614-4305	Bandstand Maintenance	177	1,000	46	1,000	Historic icon, specialty lighting
01-4311-0614-4308	Historical Society Bldg Maintenance	5,373	6,000	2,971	6,000	heating system, air conditioner, lighting, electrical, plumbing, interior repairs
01-4311-0614-43xx	Raynes Barn Building Maintenance	350	500	-	500	Maintenance - Transferred from Con Comm
01-4311-0614-6220	Electricity-Other Town Bldgs	731	1,330	488	1,000	Supply- UMG fixed price contract expires 10/31/2016; Delivery- Unutil up 15%; Powderhouse, Bandstand, Simpson Barn, Raynes Barn
	General Expenses Total	6,861	10,830	4,468	10,500	
<b>Other Town Structures Total</b>		<b>6,861</b>	<b>10,830</b>	<b>4,468</b>	<b>10,500</b>	
01-4311-0616-7501	PM- Maintenance Projects	109,260	97,178	85,356	112,800	See Project List
<b>Total Maintenance Projects</b>		<b>109,260</b>	<b>97,178</b>	<b>85,356</b>	<b>112,800</b>	
<b>Town Buildings/Maintenance Total</b>		<b>374,969</b>	<b>379,872</b>	<b>239,603</b>	<b>385,950</b>	
		265,709	282,694	154,247	273,150	