

**2016 Exeter Town Budget Request  
September 18, 2015**

To the Board of Selectmen and Budget Recommendations Committee,

Attached you will find the Town of Exeter preliminary budget request for Fiscal Year 2016. The fiscal year begins on January 1, 2016 and ends December 31, 2016. I would like to acknowledge the efforts of all Town Departments, and in particular, the Finance Department, for coordinating this initial budget request.

This request should be seen as a starting point in the 2016 budget process, which will include a recommendation from the Budget Recommendations Committee, meetings with Town Departments, and ultimately a final recommendation from the Board of Selectmen to the voters.

**GENERAL FUND**

**General Fund**

The total general fund preliminary budget request, exclusive of warrant articles, is \$17,753,250, an increase of 3.06%, or \$527,844, over the FY15 approved budget of \$17,225,406. Major drivers of the budgetary increase for FY16 include requests for additional snow removal funds (\$79,720), health insurance budgeted increases (\$146,700), requested funding for compliance under the Town's new MS4 stormwater permit (\$87,713), and requests for increased personnel from the Town Clerk, Public Works Department, and Library. In all instances, these increases have been offset by proposed organizational changes (such as trading a part-time position for a full-time position), resulting in a lesser budgetary impact than simply adding a full time position. The FY16 preliminary budget also includes several onetime capital requests identified in the budget initiatives section of this document.

**Town Net Taxable Valuation – General Fund**

The Town underwent a statistical update of its property values during 2015. As a result, the Town's new net taxable valuation, as determined by the 2015 MS1 report, is due on or about September 28<sup>th</sup>, 2015.

**FY16 Revenues – General Fund**

FY16 general fund revenues are estimated at \$5,390,803, a 3.51% decrease from FY15 estimates of \$5,586,965. The main differences in budgeted revenues are a decrease in grants reflective of one time revenues of \$190,060 in FY15 for grants related to the Great Dam project that may not materialize in FY16 (however it is noted the Town recently applied for a grant of over \$600,000 for the project). These grant funds are being utilized to offset debt service costs of the bond issued for the project. The largest components of Town general fund revenues are motor vehicle registrations (\$2,391,550 actual in FY14), income from departments (\$800,773 in FY14), building permit revenues (\$248,988 in FY14), and state shared revenues such as Highway Block Grants (\$250,700 in FY14) and Meals/Rooms Tax (\$696,839 in FY14). Town revenues are expected to remain near FY15 levels in FY16. The largest revenue source to contribute to the Town budget will continue to be the property tax. At requested levels property tax

support to the budget totals \$12,362,447. The Town has benefited from a series of surplus returns from the Healthtrust in recent years, and this has assisted in offsetting health insurance cost increases. However, it is not clear at this time that these reimbursements will continue in any significant way. 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. In recent years EMS revenues have also seen a small decline and it is recommended that EMS rates be updated once again to reflect current market conditions.

### **General Fund Budget Overview**

The FY16 general fund budget preliminary budget reflects the requests of the various town departments. The three largest departments making up the general fund budget continue to be Fire/EMS (\$3,667,391), Police/Communications (\$3,760,631), and Public Works (\$4,840,713) including a Maintenance requested budget of \$1,092,324. These three functions make up over 70% of the FY16 budget request when capital equipment including vehicles is factored into the calculation.

### **General Government**

The Town's executive functions are exercised through the Board of Selectmen and the Town Manager. In addition the Town Manager's Office provides administrative support to several town boards and committees including the Budget Recommendations Committee, Economic Development Commission, Arts Committee, Transportation Committee, and Water/Sewer Advisory Committee. The Town Manager's Office posts meetings and agendas, coordinates minute taking of many town boards, issues several permits requested by community groups (parking, blocking off roads, facility use, etc.), purchases basic supplies for all Town Office departments, and provides periodic backup to Human Resources and Welfare/Human Services. In mid-2015, due to a vacancy, the Executive Assistant in the Town Manager's Office has taken a more active role in performing intake on welfare requests and facilitating agency referrals for those in need.

Other support to Town Departments is provided through Human Resources, Legal, Information Technology, and Finance. 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 oversight of employee benefit programs. Legal services are procured through the Mitchell Group who acts as general counsel to the Town. In addition, the Town utilizes several specialty attorneys depending upon the issue (environmental, labor issues, etc.). The IT Department is staffed by one full time Coordinator, who received support in the form of a part-time assistant who was approved in the FY15 budget for 20 hours per week.

The Finance Department has 3.0 FTEs and performs the primary duties of day to day budget administration, payroll, accounts payable, audit, financial reporting, general ledger and cash management. Financial functions also include the Tax/Water/Sewer Collections Office (2.0 FTE), and the Assessing Office (1.0 FTE). The Town made a change in 2015 when the Assessor retired and is now contracting with MRI who provides monthly assessing services. The Tax/Water/Sewer Office collect all property tax revenue and water/sewer revenue for the Town. In addition the tax/water/sewer office

administers all tax deeding and liening issues, creates payment plans for delinquent accounts, coordinates the semi-annual tax billing process, and completes the MS-61 report required each year by the NHDRA.

The Town Clerk's Office services include motor vehicle registrations, vital records research, dog licensing, records retention, town meeting coordination and ballot preparation, and elections oversight (working with the Checklist Supervisors and the Town Moderator). The Town Clerk's Office also sells stickers to residents for the transfer station, including bulky stickers, electronics stickers, etc.

### **Planning & Economic Development**

Land use, including regulation, code enforcement, and planning, is administered through the Planning and Building Office. This office also supports several volunteer boards, committees and commissions in their statutory 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 duties include working with private developers and coordinating overall economic development efforts in Exeter.

### **Police Department**

The 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. The Animal Control function and Dispatch operations also run 24/7, 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 Town is staffed using full time and part time dispatchers.

### **Fire/EMS Department**

The Exeter Fire Department provides service in multiple areas. The budget is broken down into four distinct divisions: Administration, Suppression, Emergency Management, and Health. 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 advanced to a full-time health officer in 2015 and provides oversight to several public health areas including mosquito control, food inspections, regional health planning, and sanitary code enforcement.

### **Public Works – General Fund**

The Public Works general fund budget, including Maintenance, includes eight separate functions: Administration/Engineering, Highways/Streets, Snow Removal, Solid Waste, Street Lights, General Maintenance, DPW Garage, and Town Buildings. 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 the contract for trash pickup and recycling. Revenues from blue bag sales and recycling bins, as well as stickers and transfer station permits, help offset the cost of this budget.

### **Welfare/Human Services**

The Town administers a welfare system as required by state law, RSA 165. The Department has a part time Welfare Director, and is indirectly supported by the Executive Assistant position and the Human Resources Director. The Executive Assistant also coordinates the human service grant application process, by which several agencies each year submit directly to the Town government for funding. These requests are reviewed annually by the Budget Recommendations Committee.

### **Parks/Recreation**

The Town's Parks/Recreation Department, located at 32 Court Street, provides a full range of recreation programs. The Department also manages its properties and maintains the Town's parks. Periodically the Department provides cemetery support when needed, and is active at overseeing the Senior Center and its activities. In recent years, the Parks/Recreation Department has made extensive use of their revolving fund to support programs and services, while their portion of the general fund budget has decreased. Currently the Parks/Recreation revolving fund budget is greater than \$400,000 per year and completely offset by fees for programs and events.

### **Public Library**

The Exeter Public Library is open year round, and is located on Chestnut Street. The Public Library serves the general public and has a series of educational and reading programs for all ages. The library serves as a cornerstone of the community in its location at Founders Park. The library budget includes all expenses related to maintenance and upkeep of the Library under the Library Trustees, called "public services." These expenses are not included in the Town's Maintenance Budget.

### **FY2016 Budget Notes**

**Wages.** There are two open collective bargaining agreements currently under negotiation. These are the SEIU Agreement which covers DPW and some Town Office personnel, and the Exeter Firefighters. Either of these two agreements, if settled, would be additional warrant articles on the FY16 town warrant. Non union wages and part time wages have been budgeted to increase 1.0% (\$14,491 total cost) as a COLA increase the first pay period of July 2016.

### **Benefits.**

**Health Insurance.** Health insurance rates will be finalized in October, 2015 by the HealthTrust Board of Directors. For the purposes of this preliminary budget, a 7.0% increase in health insurance premiums is planned for 2016, reflecting ongoing trends in health costs. General Fund Budget Increase: \$146,700.



Retirement costs. Increases in retirement assessments continue to impact budgets, however they are impacting the FY16 budget less than in previous years. Retirement rates as a percentage of payroll are: Group I employees, 11.17% (does not include social security, additional 6.2%), Group II employees, Fire 29.16%, Police 26.38%.

**General Expenses.** There are general expense increases in the budget related to items described under the initiatives section of this submittal.

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

<u>Function</u>	<u>FY14 Budget</u>	<u>FY15 Budget</u>	<u>FY16 Request</u>	<u>% '16/'15</u>
General Government	930,436	932,596	993,235	6.5%
Finance	595,956	585,002	587,018	.3%
Planning & Development*	554,076	613,793	654,682	6.7%
Police/Communications	3,646,020	3,647,487	3,760,631	3.10%
Fire/EMS	3,696,775	3,659,673	3,667,391	1.00%
Public Works – Gen Fund	3,554,799	3,561,558	3,748,389	5.53%
Maintenance	942,666	1,062,223	1,092,324	2.83%
Welfare/Human Services	86,855	86,436	64,666	-25.2%
Parks/Recreation	448,673	458,806	485,644	5.9%
Other Culture/Recreation	36,300	45,300	45,451	.33%
Public Library	910,837	898,407	920,400	2.4%
Debt/Capital	1,311,292	1,276,665	1,171,916	-8.2%
Benefits/Taxes/Fixed Costs	<u>360,361</u>	<u>397,471</u>	<u>561,482</u>	<u>41.3%</u>
Total General Fund	17,075,046	17,225,406	17,753,250	3.06%

\*includes economic development

### **2016 Budget Initiatives**

Several requests are therefore contained in the 2016 budget for review and recommendation. These include:

#### **General Government**

- Information Technology – funds have been requested for a GPS based tracking system for town vehicles. This initiative is \$12,000 and will be used to pilot 20 selected town vehicles. It is expected the technology will be used to gather data and measure efficiency of vehicle use in selected areas. The technology will be used as a management tool to better deploy vehicles and equipment and will be used as a basis for future funding recommendations for the Town fleet.
- Town Clerk – Additional funds are requested for shelving for the town records vault within the Town Clerk’s Office (\$18,625). In addition, funds have been requested to make the Deputy Town Clerk position full time (Net change to budget is \$2,717). To offset this proposed increased expense, the part-time position in the office would be eliminated.

- Elections – As 2016 is an election year, there additional funds in the elections budget (\$14,132) to cover primaries and the general election, in addition to the town election. There are also funds budgeted for one special town meeting should the need arise. There was a special town meeting in 2015 to address the Gilman Street issue with PEA.

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

- Planning – The Planning 2016 budget is decreased by \$19,048 mainly due to two factors: the one time purchase of permitting software in 2015, and a reduction in studies due to multiple warrant article requests (master plan update, bike path study, complete streets study). The net decrease of 19,048 also anticipates hiring a new town planner at the minimum step of Grade 15 and beginning an annual maintenance payment on the new permitting software of \$5,000.
- Economic Development – The economic development budget request is increased by \$12,948, or 10.3% for FY16. This budget includes a request of \$5,000 for engineering services that may be needed for an economic development project during the budget year. In addition, the department has requested \$4,000 for interns to support the Economic Development department in their mission. These interns would work on a variety of special projects including the business directory database, maintenance of the economic development portion of the website, and assisting with economic development outreach and issues.
- Building – The Building Department budget includes an increase in hours for the electrical inspector. Increases in development (seen through an increase in building permit fees) have necessitated more hours for the electrical inspector to support the building department. In 2016, there is an increase of an additional 8 hours per week (16 hours to 24 hours) to accommodate increased activity within the department. It is worth noting that hours fluctuate with the electrical inspector over the years, depending on building activity. 16 hours represents a low amount, and in prior years inspection hours have varied between 16-22 hours per week.
- Historic District Commission – The Historic District Commission is seeking an additional onetime expense of \$12,062 in FY16 to fund an update of the Commission’s regulations. This is a Town match of grant funds that if approved would come through the Department of Historical Resources. The full amount of the project is estimated at \$37,222.
- Heritage Commission – The Heritage Commission is seeking an additional onetime expense of \$21,000 to be used for restoration of the Winter Street cemetery. The total budget increase proposed for the Heritage Commission is \$19,700.

### **Police/Communications**

The overall Police FY16 budget increase is \$113,144, or 3.1%. Much of the increase is due to increases in personnel costs associated with the new contract approved by voters in March of 2015. In addition, changes in retirement costs, and changes in health insurance plans (staff budget) have contributed to the overall budget increase. Other increases in expenses are as follows:

- Staff – The prosecutor contract is up \$2,215 or 2.9%. This contract is for a joint prosecutor through the county attorney’s office who services Exeter and Hampton Falls. The costs are split 80/20 between the two communities.
- Patrol – Overtime has been increased by \$14,500, or 22%, to cover overtime for officers on four holidays. Officers are now paid overtime for holidays worked while others can take the day off in exchange for holiday pay. Sick replacement costs have increased by \$3,980 to reflect sick leave usage at new wage rates. Patrol fuel has decreased by \$11,850, or 19.1% to reflect more favorable fuel rates.
- Communications – Wages are up 3.6%, or \$8,098, reflective of changes in the new union contract. Full time dispatchers are covered under the same contract as police officers and sergeants. Equipment maintenance is up \$5,444 or 27.1% to cover additional costs associated with public safety equipment upgrades approved by the voters in 2015 as part of the \$100,000 warrant article for these upgrades.

**Public Safety – Fire/EMS**

The overall Fire/EMS FY16 budget increase is \$7,718, or 0.2%. Below are division highlights:

- Administration – The Fire Administration budget is increased .8%, or \$4,322. The Department is saving money from the change in Assistant Chiefs. However, a family plan has been budgeted for the Assistant Chief replacement which has increased the health insurance line item.
- Suppression – The Fire suppression budget is decreased \$14,569, or .5%. This budget accounts for 24 full time fire personnel plus a fire inspector. Budget increases include overtime (\$13,108, 12.7%) and retirement (\$11,774, 2.3%). Reductions are made to the call wages line item (\$7,500 reduction) and health insurance (\$9,161) due to a plan change. The Fire Department has requested two minor capital outlay items in the suppression budget: a new washer to wash and maintain turnout gear (\$11,600), and replacement gas meters (\$12,534).
- Emergency Management – The emergency management budget has been reduced \$384, or 1.3%. This is due to a reduction in mobile communications costs due to lower technology costs.
- Health – The health budget is increased \$18,349, or 11.4%. This is due mainly to an additional capital outlay request. This request is \$20,000 for a fence to be put up around town property occupied by the Sportsmen’s Club on Portsmouth Avenue. It is the Town’s intent that this fencing project will result in compliance with Phase 2 of the RAP (remedial action plan) for the property required by the NHDES.

**Public Works**

The overall Public Works general fund budget increase (not including Maintenance, see separate entry) is \$186,832, or 5.2%. Below are division highlights:

- Administration/Engineering – This budget has been increased by \$87,713, or 22.9%. The main reason for the increase is in the MS4 stormwater permit requirements being imposed by EPA. As a result of the permit requirements, the EPA related budget is up \$102,000. It is anticipated

there will be much discussion around the new requirements and how best to achieve compliance with the various orders/mandates from the EPA.

- Highways/Streets – The Highways/Streets budget has been reduced by 1.2%, or \$24,349. This is due largely to staff turnover and/or changes in benefit plans. Two line items have been increased in this budget: vehicle maintenance (\$5,000) and mobile communications (\$2,400). The mobile communications increase is due to a reimbursement for foremen who are required to use mobile communications in their everyday work. The highways/streets budget also includes a \$1.00 placeholder line item for sidewalks/curbing in the event funds are needed during FY16 in this area.
- Snow Removal – The snow removal budget has been increased by \$79,720, or 30.2%, for FY16. This increase is due mainly to difficult winters and to protect against continuous overspending on the snow/ice budget. Additional funds are included in the contracted snow removal lines and plowing lines. Snow/ice costs are hard to predict however in recent years the Town has been spending more than its budget in this area. Snow removal needs have also increased due to customer demand – there is an ever growing expectation of quick dig outs after storms for downtown merchants, and sidewalk plowing is also at a premium to clear routes to schools and other resident demands of the service. These factors all increase removal costs, in addition to the record snows we have had.
- Solid Waste – The solid waste budget is increased \$23,748, or 2.8% over FY15. This increase is due mainly to an increase in the solid waste contract (\$10,000) plus additional funding requests for personnel to work at the transfer station, and work weekends for trash removal. In lieu of one position at 16-18 hours per week the department is requesting two part time personnel at 16 hours per week each to handle the increased workload.
- Street Lights – The street lights budget has been increased by \$20,000, or 15.4%. This increase is due mainly to the actual bills for street lighting, which have come in higher than budget over the past two years.

### **DPW – Maintenance**

The overall Public Works Maintenance budget increase is \$30,102, or 2.8%. Below are division highlights:

- General – This budget has been increased by \$6,363, or 1.5%. This increase is due to a 1.0% COLA for non union and PT personnel. Custodial supplies have also been increased by \$1,000 (7.4%) to reflect usage/inflation. Uniforms have been decreased by \$825 to reflect actual costs.
- Garage – The garage budget is proposed to increase \$23,939, or 11.5%. The department is seeking moving a part time vehicle mechanic laborer position to a full-time mechanic position. This is to increase wrench turning time within the garage and to better maintain personnel. In recent years the part time position has been difficult to either fill or keep due to its part time status. The position has been budgeted at full time for eight months with corresponding increases in the full time wages and benefits lines, and decreases in the part time wages line.
- Town Buildings – This budget has been decreased by \$200 or .05% over FY15. Increases are due to increasing natural gas, electricity, and water/sewer usage costs. Rates and usage continue to

increase as town buildings are popular as meeting places within the community. Offsetting decreases of \$50,000 have been made in the maintenance projects line item to reflect the completion of the Town Office wiring project which was a one time capital expense in FY15.

### **Welfare/Human Services**

The welfare/human services budget has been decreased by \$21,770 or 25.2%. This reduction is mainly due to a change in personnel. The PT welfare/human services administrator retired in 2015. It is not anticipated the replacement position will be benefits eligible as a part time position. The Town is currently reviewing several options in this area long term including hiring a replacement, using current staff in a "job sharing" approach, or outsourcing the welfare function to a human services agency.

### **Parks/Recreation**

The overall Parks and Recreation FY16 budget increase is \$26,858, or 5.9% over FY15. Below are division highlights:

- **Recreation** – This budget has been increased by \$6,531, or 2.2%. This increase is due primarily to wage increases for three full time and one part time personnel. In addition, overtime has been increased by \$400 to reflect hours worked outside the normal workweek by the Recreation Coordinator.
- **Parks** – The parks budget is increased \$20,328, or 12.1%. The increases in the parks budget are an additional \$1,600 in temporary wages – this would allow a temporary/seasonal laborer to remain an extra month after the summer season. Contracted services have been increased by \$5,020, to fund "blown in" chips at parks such as Kids Park on Winter Street and Planet Playground. Landscaping supplies have been increased by \$4,030, or 45.6% for a project repairing the Winter Street cemetery wall. The Stewart Park maintenance line item has been increased by \$8,200, or 546.7% for a one time capital expense of a dock replacement wing at Stewart Park. This dock was installed many years ago and is in need of repair/replacement.

### **Other Culture/Recreation**

The Other/Culture Recreation FY16 budget is \$41,451, or .3% increase over FY15. The budget covers the Swasey Parkway Maintenance and Lights, Arts Committee, Christmas Lights, Council on Aging, Christmas Parade, Summer Concerts, the Exeter Brass Band, Veterans Activities, and the fireworks for the annual independence festival. The budget includes an increase in the fireworks line item of \$500, or 7.1% to reflect increased costs in this area.

### **Library**

The Public Library FY16 budget increase is \$21,993, or 2.4% over FY15. This budget is submitted via the Library Trustees. The budget includes an increase in the public services line item of \$6,000, or 3.2%.

## **Debt Service**

The Debt Service budget is decreased by \$163,067, or 17.3% from FY15. This is due primarily to the retirement of the conservation bond in FY15, which initially reduced the debt service budget by \$311,700. New additions to the debt service budget in FY16 include the downtown sidewalk project and the Linden Street bridge/culvert project approved by the voters in March 2016. The net differential in the debt service budget is due to the retirements and additions of new debt service.

## **Vehicle/Equipment Replacements**

This budget is increased \$106,929, or 37.6%, over FY15. This budget includes current lease/purchase payments for Engine 2 (\$67,038), Ladder 1 (\$110,488), and the Police patrol motorcycle (\$3,000). In addition voter approved lease/purchases for the street sweeper (\$48,502), fire alarm bucket truck (\$20,673), and Sno Go snow blower (\$27,035) are included in this budget. Under cash vehicles, two police cruisers (total \$68,967) are included in the FY16 budget, along with a replacement fire utility vehicle (\$45,519). DPW vehicles and equipment are discussed separately as lease/purchase items under warrant articles. Overall debt service and capital has been reduced by 8.2% in the FY16 budget.

## **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 7% is being held in this year's benefits and taxes budget, pending approval of new health rates in October 2015.

This overall budget is increased \$147,720, or 37.2%, over FY15. The increase as stated above is due mainly to holding a health insurance reserve in this budget until the Town is rated for health insurance in October.

## **ENTERPRISE FUNDS**

### **Water and Sewer Funds**

The total water fund budget request is \$3,014,928, an increase of 8.0%, or \$223,466, over FY15. The total sewer fund budget request is \$2,411,622, a decrease of 3.4%, or \$85,000 from FY15. Both water and sewer funds receive all revenues through water and sewer rates, not the property tax.

Water – Water fund increases include the following: 1) increase of \$20,000 in the legal expense budget to cover water related matters such as permitting and groundwater investigations; 2) increase of \$7,135 in water billing to account for a full year of the full time utilities clerk (budgeted 8 months in FY15); 3) increase of \$16,549 in full time wages in water distribution to cover 50% of a new heavy system equipment operator position. This request is also covered 50% in the sewer collection accounts; 4) increase of \$10,000 in water distribution system maintenance to cover saddle tap replacements; 5) increase of \$98,723 in water distribution contract maintenance to cover the proposed first year contract

for Epping Road tank maintenance; 6) increase of \$4,000 in natural gas and \$38,000 in electricity respectively to cover costs associated with operating the new groundwater wells on Lary Lane; 7) an increase of \$10,300 to cover additional lab testing costs related to safe drinking water act compliance; 8) increase of \$19,999 in treatment consulting to address the disinfectant by-product issues with the surface water treatment plant; 9) increase of \$9,450 to account for necessary hardware/software at the new groundwater plant on Lary Lane; and 10) increase of \$5,000 in natural gas expenses for the new groundwater plant at Lary Lane. These increases are offset by reductions in debt service (\$12,765), capital expense (\$17,500) and chemicals and electricity (\$45,000, due to the new groundwater plant) for a total budget request of \$2,995,149.

Sewer – Sewer fund increases include the following: 1) increase of \$7,135 in sewer billing to account for a full year of the full time utilities clerk (budgeted 8 months in FY15); and 2) increase of \$16,549 in full time wages in sewer collection to cover 50% of a new heavy system equipment operator position. This request is also covered 50% in water distribution accounts; 3) a budget for BAN interest of \$27,937 to pay interest due on the wastewater treatment facility design BAN issued in 2015.

There are also several decreases in the FY16 sewer fund budget: 1) a (\$27,700) decrease in the pump and control maintenance account reflecting a completed small capital project; 2) a reduction of \$22,500 in the equipment maintenance account; 3) a reduction of (\$9,300) in the sewer treatment equipment maintenance account; 4) a reduction of (\$9,000) in the sewer outfall dredging account; a reduction of (\$5,000) in the sewer treatment SCADA software/hardware account; a reduction of (\$10,000) in sewer treatment electricity; 5) a reduction in debt service of (\$12,314) due to retirement of debt; 6) a reduction in the I and I line item of (\$50,000) from the \$80,000 budget in FY15; 7) a reduction of (\$17,500) in the vehicles line as no vehicles/equipment are being requested in the sewer fund in FY16.

## **OTHER BUDGETARY CONSIDERATIONS**

### **Bond Issue Requests – All Funds**

Sewer Fund: Wastewater Facility – \$47,270,000 (final amount TBD). This project is covered on page 26 of the FY16-21 Capital Improvement Program. The total amount requested in the CIP has been reduced by 4.6 million dollars reflecting a consensus of the Board of Selectmen and Water/Sewer Advisory Committee to pursue “Option 6” relative to the new facility. The main difference in cost is the anticipated phasing of the project. The new wastewater facility is an EPA mandate.

General Fund: Court Street Bridge/Culvert Project - \$1,154,000. This project is covered on page 13 of the FY16-21 Capital Improvement Program. If voters approve the bond for this project, construction will commence in FY16. This is phase II of the bridge/culvert replacements that began with the Linden Street bridge/culverts in FY15.

### **Warrant Articles**

In addition to the above, two individual warrant articles and seven special warrant articles are itemized for discussion. The total amount of these potential warrant articles excluding the individual articles is \$506,871. These include:

**Human Service Agency Funding: \$116,400.** Human Service agency requests have increased by \$2,505, for a total of \$116,400, for FY16. This represents a 2.47% increase over FY15.

**Pickpocket Dam Breach Analysis: \$80,000** – This project is described on page 14 of the FY16-FY21 capital improvement program. The Town received a letter of deficiency on the Pickpocket Dam in 2011.

**Finance Software Lease/Purchase: \$253,372, first year appropriation \$63,343.** The Finance Department is requesting funds to update/replace the Munismart suite of software. This is mainly due to the uncertainty surrounding the future of the product, and limitations of the current product. This would be a full scale replacement and include fund accounting, tax collection, water/sewer billing and collections, etc. All modules would be replaced with a more functional system. This submittal is covered in more detail on page 2 of the FY16-21 Capital Improvement Program. The cost of this lease/purchase would be shared amongst the general, water, and sewer funds.

**Master Plan Update: \$50,000** – This project is described in detail on page 8 of the FY16-FY21 capital improvement program.

**Downtown Parking Study: \$50,000.** This request is being made by Economic Development. The Town has not had a parking study conducted by professionals in the business, and the last study conducted was completed in 2002. There is a need to review all elements of downtown parking to ascertain what kinds of programs will be instituted in the future. In order to develop a quality parking program analysis is needed. The project is described on page 3 of the FY16-FY21 Capital Improvement Program.

**DPW Highway Backhoe Lease/Purchase: \$169,723, first year appropriation \$38,323.** The Highway department is requesting replacement of a 2004 backhoe. This is being recommended for a lease/purchase due to its price. Estimates on a 5-year lease/purchase at 2.58% net a first year cost of \$38,323. This submittal is covered in more detail on page 39 of the FY16-21 Capital Improvement Program.

**DPW Dump Truck Lease/Purchase: \$159,438, first year appropriation \$36,001.** The Highway department is requesting replacement of a 2004 dump truck. This is being recommended for a lease/purchase due to its price. Estimates on a 5-year lease/purchase at 2.58% net a first year cost of \$36,001. This submittal is covered in more detail on page 41 of the FY16-21 Capital Improvement Program.

**Complete Streets Study: \$25,000** – This project is described in detail on page 9 of the FY16-FY21 capital improvement program.

**Bicycle Path Master Plan (\$25,000)** – This project is described on page 10 of the FY16-FY21 capital improvement program.



**DPW Light Duty Vehicle Lease/Purchase: \$100,993, first year appropriation \$22,804.** The Maintenance Department has grouped together several light duty vehicles for replacement. This is being recommended for a lease/purchase due to their cumulative price. Estimates on a 5-year lease/purchase at 2.58% net a first year cost of \$22,804 for the light duty lease/purchase program. This submittal is covered in more detail on page 46 of the FY16-21 Capital Improvement Program. The cost of the lease/purchase program would be shared amongst the general, water, and sewer funds.

**Warrant Article Summary**

<b><u>Article</u></b>	<b><u>Amount</u></b>	<b><u>CIP Pages</u></b>
Human Service Agencies	116,400	n/a
Pickpocket Dam Breach Analysis	80,000	14
Finance Software Lease/Purchase	63,343	2
Master Plan Update	50,000	8
Downtown Parking Study	50,000	3
DPW Backhoe	38,323	39
DPW Dump Truck	36,001	41
Complete Streets Study	25,000	9
Bike Path Study	25,000	10
DPW Light Vehicle Lease/Purchase	22,804	46
Total Warrant Articles	506,871	

**Total General Fund Appropriations.** The total requested general fund appropriations for FY16 are \$18,260,121. This is a 3.31% increase, or \$584,476, over total general fund appropriations for FY15, which were approved at \$17,675,645\* at the March, 2015 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 as those appropriations did not impact the property tax rate.

**Deferrals**

The FY16 budget request, as per the norm, does not include all requests made through the Town Capital Improvement Program. Noted deferrals include the Continental Drive Fire Substation/Station and Lincoln Street Design (\$50,000).

**Other**

- The budget does not comment on the IOKA purchase (CIP Page 4). If the Town was to move ahead with a purchase this would most likely be a borrowing article due to the price.

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 FY16 budget submittals.

Respectfully submitted,

Russell Dean  
Town Manager

<b>REVENUES 2016 - GENERAL FUND - DRAFT</b>			
Updated September 8, 2015			
	<b>FY15</b>	<b>FY16</b>	<b>Inc % FY15-16</b>
<b>Taxes</b>			
Land Use Change Tax			
Timber Tax	550	550	
PILOT Payment in Lieu	39,000	39,000	
Other Taxes	850	850	
Interest/Penalties Taxes	180,000	180,000	
<b>Total Taxes</b>	<b>220,400</b>	<b>220,400</b>	<b>0.00%</b>
<b>Intergovernmental Revenues</b>			
Grants	-	-	
Meals/Rooms Tax Distribution	696,839	696,839	
State Highway Aid	290,000	285,000	
Other (incl. Railroad Tax)	27,200	27,200	
<b>Total Intergovernmental</b>	<b>1,014,039</b>	<b>1,009,039</b>	<b>-0.49%</b>
<b>Local Revenues</b>			
Grants Other	190,060	-	Great Dam Grants
Motor Vehicle Registrations	2,200,000	2,200,000	
Income from Depts	950,000	950,000	
Building Permits	170,000	200,000	
Other Permits and Fees	125,000	125,000	
Sale of Municipal Property	10,000	10,000	
State Wastewater Grant	13,064	13,064	
Interest Income	1,000	1,000	
Other (page 2 MS4)	25,000	25,000	
	<b>3,684,124</b>	<b>3,524,064</b>	<b>-4.34%</b>
<b>Interfund Transfers</b>			
Transfers In/Out Rec Fund	-	-	
Transfer from Sick Leave Trust	31,402	50,000	
Transfer Great Dam Proceeds	37,000	37,000	
Transfer from EMS Fund	150,000	100,300	
Use of Fund Balance	450,000	450,000	
<b>Total Transfers</b>	<b>668,402</b>	<b>637,300</b>	<b>-4.65%</b>
<b>Total Revenues</b>	<b>5,586,965</b>	<b>5,390,803</b>	<b>-3.51%</b>

Town of Exeter							
2016 Preliminary Budget Summary							
UPDATED: 9/18/2015							
DEPARTMENT	2013 Actual	2014 Actual	2015 Budget	2016 Prelim Budget	2016 Prelim Budget vs. 2015 Budget \$ Increase/-(Decrease)	2016 Prelim Budget vs. 2015 Budget %-Difference	Notes
<b>General Fund Appropriations</b>							
<b>General Government</b>							
100 Board of Selectmen	41,200	21,139	25,274	24,274	(1,000)	-4.0%	Sign for the Town Office (LY)
111 Town Manager	197,421	211,062	214,417	216,148	1,731	0.8%	
115 Human Resources	79,824	82,642	83,774	86,116	2,342	2.8%	
119 Transportation	20,919	26,919	26,919	26,770	(149)	-0.6%	
120 Legal	113,678	91,602	80,000	80,000	-	0.0%	
125 Information Technology	146,198	149,015	172,552	191,418	18,865	10.9%	GPS Tracking System, Phone Utilization
130 Trustees of Trust Funds	891	891	891	891	-	0.0%	
140 Town Moderator	323	577	431	1,346	915	212.5%	4 mandated elections, 1 deliberative, 1 special election (1 LY)
151 Town Clerk	291,922	307,773	318,470	342,272	23,802	7.5%	Record Retention
152 Elections/Registration	12,895	16,147	9,868	24,000	14,132	143.2%	4 mandated elections, 1 deliberative, 1 special election (1 LY)
<b>Total General Government</b>	<b>905,271</b>	<b>907,767</b>	<b>932,597</b>	<b>993,235</b>	<b>60,638</b>	<b>6.5%</b>	
<b>Finance</b>							
201 Finance/Accounting	266,169	268,819	275,361	279,673	4,312	1.6%	
202 Treasurer	9,542	9,616	11,419	11,219	(200)	-1.8%	
203 Tax Collection	89,568	93,337	95,556	97,044	1,488	1.6%	
205 Assessing	215,005	206,775	202,666	199,082	(3,584)	-1.8%	
<b>Total Finance</b>	<b>580,284</b>	<b>578,547</b>	<b>585,002</b>	<b>587,018</b>	<b>2,016</b>	<b>0.3%</b>	
<b>Planning &amp; Building</b>							
301 Planning	213,842	212,894	245,116	226,067	(19,048)	-7.8%	GIS Software (LY)
302 Inspections/Code Enforcement	210,028	218,474	225,083	241,010	15,927	7.1%	Sal/Wages PT (increased hours)
303 Board of Adjustment	2,702	3,093	2,600	3,224	624	24.0%	
304 Historic District Commission	818	2,377	2,987	13,725	10,738	359.5%	Grant Matching
305 Conservation Commission	9,218	53,272	10,057	10,057	-	0.0%	
306 Heritage Commission	102	410	2,088	21,788	19,700	943.4%	Contracted Services (Winter St. cemetery)
307 Economic Development	100	46,077	125,862	138,810	12,948	10.3%	Consulting Services, Sal/Wages PT
<b>Total Planning &amp; Building</b>	<b>436,810</b>	<b>536,597</b>	<b>613,793</b>	<b>654,682</b>	<b>40,889</b>	<b>6.7%</b>	

Town of Exeter							
2016 Preliminary Budget Summary							
UPDATED:9/18/2015							
DEPARTMENT	2013 Actual	2014 Actual	2015 Budget	2016 Prelim Budget	2016 Prelim Budget vs. 2015 Budget \$ Increase/-(Decrease)	2016 Prelim Budget vs. 2015 Budget %-Difference	Notes
<b>Police</b>							
401 Administration	671,345	725,192	735,183	749,691	14,508	2.0%	Wages & Retirement
402 Staff	468,898	587,871	574,876	611,259	36,383	6.3%	Wages & Benefits (New contract)
403 Patrol	1,771,474	1,831,254	1,896,840	1,928,635	31,795	1.7%	Wages (New contract)
404 Animal Control	1,072	1,249	1,250	1,250	-	0.0%	Wages & Benefits (New contract); Equip Maint. (New radio equip per 2105 WAR)
405 Communications	406,725	422,349	439,338	469,797	30,459	6.9%	
<b>Total Police</b>	<b>3,319,514</b>	<b>3,567,915</b>	<b>3,647,487</b>	<b>3,760,631</b>	<b>113,144</b>	<b>3.1%</b>	
<b>Fire</b>							
501 Administration	502,940	533,238	518,214	522,536	4,322	0.8%	
503 Fire Suppression	2,907,970	2,889,933	2,951,935	2,937,366	(14,569)	-0.5%	Wages & Benefits (Staff turnover)
504 Emergency Management	24,170	25,449	28,816	28,432	(384)	-1.3%	
505 Health	122,369	141,763	160,708	179,057	18,349	11.4%	Capital Outlay (Sportsmen's Club fence)
<b>Total Fire</b>	<b>3,557,449</b>	<b>3,590,383</b>	<b>3,659,673</b>	<b>3,667,391</b>	<b>7,718</b>	<b>0.2%</b>	
<b>Public Works - General Fund</b>							
601 Administration & Engineering	325,560	382,090	383,395	471,108	87,713	22.9%	EPA Storm Water Phase II
602 Highways & Streets	1,745,757	1,911,935	1,950,118	1,925,769	(24,349)	-1.2%	Wages & Benefits (Staff turnover)
603 Snow Removal	343,513	319,504	264,044	343,764	79,720	30.2%	Per 3 year average
604 Solid Waste Disposal	813,117	829,897	834,001	857,749	23,748	2.8%	Wages (added one PT position), Disposal Contract
605 Street Lights	139,445	151,257	130,000	150,000	20,000	15.4%	Electricity
<b>Total Public Works - General Fund</b>	<b>3,367,392</b>	<b>3,594,683</b>	<b>3,561,557</b>	<b>3,748,389</b>	<b>186,832</b>	<b>5.2%</b>	
<b>Maintenance</b>							
606 General	431,607	388,969	434,638	441,000	6,363	1.5%	FY Custodian
607-614 Town Buildings	226,902	275,939	243,700	293,500	49,800	20.4%	Utilities
616 Maintenance Projects	123,951	100,240	175,000	125,000	(50,000)	-28.6%	Town Office wiring \$50k (LY)
615 Mechanics/Garage	224,791	207,652	208,885	232,824	23,939	11.5%	Wages & Benefits (F-T Mechanic Laborer request)
<b>Total Maintenance</b>	<b>1,007,251</b>	<b>972,800</b>	<b>1,062,222</b>	<b>1,092,324</b>	<b>30,102</b>	<b>2.8%</b>	

Town of Exeter							
2016 Preliminary Budget Summary							
UPDATED:9/18/2015							
DEPARTMENT	2013 Actual	2014 Actual	2015 Budget	2016 Prelim Budget	2016 Prelim Budget vs. 2015 Budget \$ Increase/-(Decrease)	2016 Prelim Budget vs. 2015 Budget %-Difference	Notes
<b>Welfare</b>							
710 Welfare	77,619	75,062	86,436	64,666	(21,770)	-25.2%	Benefits (PT Position)
<b>Total Welfare</b>	<b>77,619</b>	<b>75,062</b>	<b>86,436</b>	<b>64,666</b>	<b>(21,770)</b>	<b>-25.2%</b>	
<b>Parks &amp; Recreation</b>							
801 Recreation	256,941	272,251	291,145	297,675	6,531	2.2%	Wages & Retirement
802 Parks	151,014	175,153	167,661	187,989	20,328	12.1%	Contracted Services, Landscaping Supplies
<b>Total Parks &amp; Recreation</b>	<b>407,955</b>	<b>447,404</b>	<b>458,806</b>	<b>485,664</b>	<b>26,858</b>	<b>5.9%</b>	
<b>Other Culture/Recreation</b>							
116/804 Other Culture/Recreation	21,848	23,636	31,300	30,951	(349)	-1.1%	
805 Special Events	12,399	12,255	14,000	14,500	500	3.6%	Fireworks for AIM Festival
<b>Total Other Culture/Recreation</b>	<b>34,247</b>	<b>35,891</b>	<b>45,300</b>	<b>45,451</b>	<b>151</b>	<b>0.3%</b>	
<b>Public Library</b>							
901 Library	894,822	910,837	898,407	920,400	21,993	2.4%	Wages, Public Services
<b>Total Library</b>	<b>894,822</b>	<b>910,837</b>	<b>898,407</b>	<b>920,400</b>	<b>21,993</b>	<b>2.4%</b>	
<b>Debt Service &amp; Capital</b>							
921-923 Debt Service	749,038	721,289	943,758	780,691	(163,067)	-17.3%	Conservation Bond (Final payment-2015)
117 Vehicle Replacement/Lease	416,505	531,830	284,293	391,222	106,929	37.6%	See vehicle list
117 Misc. Expense	17,957	(3,357)	3	3	-	0.0%	
118 Capital Outlay - Other	48,601	48,601	48,601	-	(48,601)	-100.0%	SCBA Fire Equip. (Final payment-2015)
<b>Total Debt Service &amp; Capital</b>	<b>1,232,101</b>	<b>1,298,363</b>	<b>1,276,655</b>	<b>1,171,916</b>	<b>(104,739)</b>	<b>-8.2%</b>	
<b>Benefits &amp; Taxes</b>							
931 Health Insurance Buyout	68,501	123,577	94,567	241,187	146,620	155.0%	Health Insurance Buyout (16 employees)
933 Unemployment	11,154	7,042	4,067	4,270	203	5.0%	
937 Worker's Compensation	147,288	160,356	174,514	186,730	12,216	7.0%	Estimated 7% increase over PRYR
114/941 Insurance	142,355	115,722	124,323	129,295	4,972	4.0%	Estimated 5% increase over PRYR
<b>Total Benefits &amp; Taxes</b>	<b>369,298</b>	<b>406,697</b>	<b>397,471</b>	<b>561,482</b>	<b>164,011</b>	<b>41.3%</b>	
<b>Total CF Operating Budget</b>	<b>16,190,014</b>	<b>16,922,947</b>	<b>17,225,406</b>	<b>17,753,250</b>	<b>527,844</b>	<b>3.1%</b>	

Town of Exeter									
2016 Preliminary Budget Summary									
UPDATED:9/18/2015									
DEPARTMENT	2013 Actual	2014 Actual	2015 Budget	2016 Prelim Budget	2016 Prelim Budget vs. 2015 Budget Increase/-(Decrease)	2016 Prelim Budget vs. 2015 Budget % -Difference	Notes		
<b>Other Appropriations - Warrant Articles</b>									
Human Service Warrant Articles	114,478	109,595	113,895	116,400	2,505	2.2%	#DIV/0!		
Supplemental Paving	250,000	-	-	-	-		#DIV/0!		
375th Anniversary Celebration	20,974	-	-	-	-		#DIV/0!		
Town Wide Facilities Plan	-	50,000	-	-	-		#DIV/0!		
DPW/SEIU Agreement	-	-	-	-	-		#DIV/0!		
Communications Improvements	-	-	100,000	-	(100,000)	-100.0%			
Public Safety Complex Heating Bc	-	-	122,100	-	(122,100)	-100.0%			
Sno Go	-	-	32,614	-	(32,614)	-100.0%			
Replace Street Sweeper	-	-	56,482	-	(56,482)	-100.0%			
Replace Fire Alarm Truck	-	-	21,573	-	(21,573)	-100.0%			
Snow/Ice Deficit Fund	-	-	50,000	-	(50,000)	-100.0%			
Sick Leave Expendable Trust Fun	-	-	50,000	-	(50,000)	-100.0%			
Exeter Police Association Agreem	-	-	3,575	-	(3,575)	-100.0%			
Dam Analysis	-	-	-	80,000	80,000	100.0%			
Financial Software	-	-	-	63,343	63,343	100.0%			
Downtown Parking Study	-	-	-	50,000	50,000	100.0%			
Master Plan Update	-	-	-	50,000	50,000	100.0%			
Complete Streets Study	-	-	-	25,000	25,000	100.0%			
Bike Path Master Plan	-	-	-	25,000	25,000	100.0%			
Cat Backhoe #41	-	-	-	38,323	38,323	100.0%			
Highway Dump Truck #28	-	-	-	36,001	36,001	100.0%			
Light Duty Vehicles	-	-	-	22,804	22,804	100.0%			
<b>Total Other Appropriations-WAR</b>	<b>385,452</b>	<b>159,595</b>	<b>550,239</b>	<b>506,871</b>	<b>(43,368)</b>	<b>-7.9%</b>			
<b>Borrowing Other</b>									
Epping Road TIF	-	-	6,845,312	-	(6,845,312)	-100.0%			
Kingston Road Bike-Ped Impvt	-	-	750,000	-	(750,000)	-100.0%			
Linden St. culverts and associated bridge reconstruction	150,000	-	711,000	-	(711,000)	-100.0%			
Sidewalk Program	-	-	580,000	-	(580,000)	-100.0%			
Court St. Bridge/Culvert Replacement	-	-	-	1,154,000	1,154,000	100.0%			
<b>Total Borrowing Other</b>	<b>150,000</b>	<b>-</b>	<b>8,886,312</b>	<b>1,154,000</b>	<b>(7,732,312)</b>	<b>-87.0%</b>			

Town of Exeter							
2016 Preliminary Budget Summary							
UPDATED:9/18/2015							
DEPARTMENT	2013 Actual	2014 Actual	2015 Budget	2016 Prelim Budget	2016 Prelim Budget vs. 2015 Budget Increase/-(Decrease)	2016 Prelim Budget vs. 2015 Budget %-Difference	Notes
Total General Fund & WAR & Borrowing	16,725,462	17,082,538	26,667,956	19,414,121	(7,247,836)	-27.2%	



Town of Exeter							
2016 Preliminary Budget Summary							
UPDATED: 9/18/2015							
DEPARTMENT	2013 Actual	2014 Actual	2015 Budget	2016 Prelim Budget	2016 Prelim Budget vs. 2015 Budget \$ Increase/- (Decrease)	2016 Prelim Budget vs. 2015 Budget %-Difference	Notes
<b>Water Fund</b>							
621 Administration	302,839	380,450	367,790	396,533	28,742	7.8%	Legal Expense
624 Billing and Collection	108,418	115,295	132,733	139,931	7,198	5.4%	FY for FT Utilities Clerk
622 Distribution	508,272	667,139	658,034	853,991	195,957	29.8%	Wages & Benefits (new heavy system operator); Contracted Maintenance;
623 Treatment	668,451	715,686	739,035	760,869	21,833	3.0%	Electricity; Pump Station & Towers
625-626 Debt Service	468,941	531,691	821,369	808,604	(12,765)	-1.6%	Consulting (DBP regulations)
627 Capital Outlay	107,825	114,589	72,500	55,000	(17,500)	-24.1%	Interest on Bonds Capital Outlay - Vehicle
<b>Total WF Operating Budget</b>	<b>2,164,742</b>	<b>2,524,848</b>	<b>2,791,462</b>	<b>3,014,928</b>	<b>223,466</b>	<b>8.0%</b>	

Town of Exeter													
2016 Preliminary Budget Summary													
UPDATED:9/18/2015													
DEPARTMENT	2013 Actual	2014 Actual	2015 Budget	2016 Prelim Budget	2016 Prelim Budget vs. 2015 Budget \$ Increase/-(Decrease)	2016 Prelim Budget vs. 2015 Budget %-Difference	Notes						
<b>Sewer Fund</b>													
631 Administration	349,417	342,383	349,190	350,477	1,286	0.4%	Benefits						
634 Billing and Collection	104,863	104,499	132,733	139,931	7,198	5.4%	Wages & Benefits						
632 Collection	504,181	547,003	653,688	634,270	(19,418)	-3.0%	Equip Maint.; Pump & Control Maint.						
633 Treatment	447,986	441,005	492,487	471,476	(21,011)	-4.3%	Outfall Dredging; Equip Maint.; Electricity						
635-636 Debt Service	549,042	1,020,404	642,765	658,388	15,623	2.4%	BAN Interest						
637 Capital Outlay	244,205	191,283	225,759	157,079	(68,680)	-30.4%	I/I Abatement; Capital Outlay - Vehicle						
<b>Total SF Operating Budget</b>		<b>2,199,692</b>	<b>2,646,577</b>	<b>2,496,622</b>	<b>2,411,622</b>	<b>(85,000)</b>	<b>-3.4%</b>						

Town of Exeter  
 Leases/Vehicles  
 Preliminary 2016 Budget

**General Fund**

		<u>Leases</u>	
01-4194-0117-7301	GG- CO - Leases	67,038	Engine 2
		110,488	Ladder Truck
		48,502	Street Sweeper
		20,673	Fire Alarm Truck
		27,035	Sno-Go
		3,000	Patrol Motorcycle
	<b>Total Vehicle Leases</b>	<u>276,736</u>	
	<b>Total GF Leases</b>	<u>276,736</u>	

		<u>Vehicle Purchases</u>	
01-4194-0117-7420	GG- CO - Vehicles	68,967	2 Police Vehicles
		45,519	Fire Truck Utility
	<b>Total GF Vehicle purchases</b>	<u>114,486</u>	
	<b>Total GF</b>	<u>391,222</u>	

**Water Fund**

		<u>Vehicle Purchases</u>	
02-4902-0627-7301	WF- CO - Leases	-	
	<b>Total WF Leases</b>	<u>-</u>	
02-4900-0627-7420	WF-CO- Capital Outlay - Vehicle	-	
	<b>Total WF</b>	<u>-</u>	

**Sewer Fund**

		<u>Leases</u>	
03-4902-0637-7301	SF- CO - Leases	77,079	Vactor Truck
	<b>Total SF Leases</b>	<u>77,079</u>	
		<u>Vehicle Purchases</u>	
03-4902-0637-7420	SF-CO- Capital Outlay - Vehicle	-	
	<b>Total SF Vehicle purchases</b>	<u>-</u>	

Town of Exeter

General Fund

Preliminary Budget FY 2016

UPDATED: 9/18/2015

**DRAFT**

VERSION #1

Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Budget \$ Increase/ (Decrease)	2016 Budget vs. 2015 Budget %- Difference	Explanation
<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	130	300	80	300	-	0.0%	
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	154	232	-	0.0%	Based on wages: 1.45%
	Benefits Total	1,354	1,524	895	1,524	-	0.0%	
01-4130-0100-5200	BS- Consulting Services		1,000		2,500	1,500	150.0%	Expenses related to tax deeded properties, other services
01-4130-0100-5810	BS- Conf/Room/Meals	684	250	121	250	-	0.0%	LGC seminars, travel
01-4130-0100-5875	BS- Equipment Purchase		500		1,000	500	100.0%	Replace 10 chairs Wheelwright Room
01-4130-0100-5561	BS-Signs		3,000		-	(3,000)	-100.0%	Sign for the Town Office replaced in 2015
01-4130-0100-8050	BS- Special Expense	3,101	3,000	1,361	3,000	-	0.0%	Board/committee recognitions, memberships,
	General Expenses Total	3,785	7,750	1,482	6,750	(1,000)	-12.9%	employee recognitions
	<b>Board of Selectmen Total</b>	<b>21,139</b>	<b>25,274</b>	<b>13,044</b>	<b>24,274</b>	<b>(1,000)</b>	<b>-4.0%</b>	
<b>Town Manager</b>								
01-4130-0111-1110	TM- Sal/Wages FT	150,305	152,611	98,700	156,282	3,671	2.4%	2 FT: Town Mgr and Executive Assistant, 1.0% COLA
								2 PT: Recording secretaries @ \$14 per hour;
01-4130-0111-1200	TM- Sal/Wages PT	4,320	4,130	2,707	5,630	1,500	36.3%	BOS/BRC meetings; includes \$1500 for seasonal intern MPA student
01-4130-0111-1300	TM-Sal/Wages OT	282	-	-	-	-	-	Removed due to adoption of new pay plan
01-4130-0111-1445	TM- Mobile Communication Allowance	700	-	-	-	-	-	Reclassified to reimbursement since 2014
01-4130-0111-1700	TM- Merit	616	-	-	-	-	-	Removed due to adoption of new pay plan
	Salaries Total	156,223	156,741	101,407	161,912	5,171	3.3%	
01-4130-0111-2100	TM- Health Insurance	43,443	43,885	29,042	43,563	(322)	-0.7%	
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	1,363	1,353	918	1,377	24	1.8%	
01-4130-0111-2200	TM- FICA	9,015	9,718	5,990	10,039	321	3.3%	Based on wages: 6.2%
01-4130-0111-2210	TM- Medicare	2,109	2,273	1,401	2,348	75	3.3%	Based on wages: 1.45%
01-4130-0111-2300	TM- Retirement Town	16,285	16,747	10,749	17,457	710	4.2%	FY @ 11.17%
	Benefits Total	75,888	77,651	50,550	78,458	807	1.0%	
01-4130-0111-4310	TM- Office Equipment Maintenance	12,799	12,100	8,740	1	(12,099)	-100.0%	Incl maint agreements 2 copiers, 1 color, postage machine

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DRAFT						UPDATED:9/18/2015			
Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget \$ Increase/ (Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	VERSION #1
01-4130-0111-xxxx	TM - Leases				8,621	8,621		Postage Machine lease, copier leases Town Office/Planning (from off. Equip)	
01-4130-0111-4320	TM- Vehicle Maintenance	-	250	136	250	-	0.0%	Routine maintenance town office pool car	
01-4130-0111-5000	TM- Supplies	3,592	3,500	2,096	3,500	-	0.0%	Supplies for town offices (paper, etc.)	
01-4130-0111-5010	TM- Postage	285	350	52	200	(150)	-42.9%	TM office postage needs (Reserve moved to GG)	
01-4130-0111-5120	TM- Reference Material	-	150	-	100	(50)	-33.3%	NHMA publications	
01-4130-0111-5312	TM - Phone Reimbursement	580	1,200	962	1,440	240	20.0%	Reimbursement for phone (TM, EA)	
01-4130-0111-5450	TM- Dues	13,390	13,400	13,778	14,000	600	4.5%	NHMA Townwide dues, MMANH, ICMA dues	
01-4130-0111-5510	TM- Town Report Expense	2,740	3,000	2,299	2,500	(500)	-16.7%	Printing of annual Town Report	
01-4130-0111-5556	TM- Legal/Public Notices	701	300	386	500	200	66.7%	Budget/bond notices, public hearings, CDBG hearings	
01-4130-0111-5576	TM- Subscriptions	234	240	245	250	10	4.2%	Exeter News-Letter, Portsmouth Herald	
01-4130-0111-5750	TM- Contract Services	-	1	-	1	-	0.0%	Placeholder for unanticipated contracting needs	
01-4130-0111-5800	TM- Travel Reimbursement	504	1,550	907	1,550	-	0.0%	Mileage reimbursement for TM/EA	
01-4130-0111-5810	TM- Conf/Room/Meals	454	1,050	60	1,050	-	0.0%	ICMA, MMANH conference, Primex conf, Econ Forecast	
01-4130-0111-5875	TM- Equipment Purchase	300	300	-	300	-	0.0%	Small equipment (file cabinet, other)	
01-4130-0111-6260	TM- Fuel	255	200	99	200	-	0.0%	Fuel for TM use of TO Pool Car	
	General Expenses Total	35,835	37,591	29,760	34,463	(3,128)	-8.3%		
01-4130-0111-9997	TM- Due from Water Fund	(28,442)	(28,783)	(14,390)	(29,342)	(560)	1.9%	12.5% water fund	
01-4130-0111-9998	TM- Due from Sewer Fund	(28,442)	(28,783)	(14,390)	(29,342)	(560)	1.9%	12.5% sewer fund	
	Due from Water/Sewer Funds	(56,884)	(57,565)	(28,780)	(58,685)	(1,120)	1.9%		
	<b>Town Manager Total</b>	<b>211,062</b>	<b>214,417</b>	<b>152,937</b>	<b>216,148</b>	<b>1,732</b>	<b>0.8%</b>		
	<b>Human Resources</b>								
01-4155-0115-1110	HR- Sal/Wages FT	62,556	63,535	41,106	65,063	1,528	2.4%	1 FT. Human Resource Director	
	Salaries Total	62,556	63,535	41,106	65,063	1,528	2.4%		
01-4155-0115-2100	HR- Health Insurance	17,878	16,870	11,247	16,870	-	0.0%		
01-4155-0115-2110	HR- Dental Insurance	966	965	644	966	1	0.1%		
01-4155-0115-2120	HR- Life Insurance	120	120	80	120	-	0.0%		
01-4155-0115-2130	HR- LTD Insurance	800	775	544	816	41	5.3%		
01-4155-0115-2200	HR- FICA	3,671	3,939	2,386	4,034	95	2.4%	Based on wages: 6.2%	
01-4155-0115-2210	HR- Medicare	859	921	558	943	22	2.4%	Based on wages: 1.45%	
01-4155-0115-2300	HR- Retirement Town	6,737	6,972	4,477	7,268	296	4.2%	FY @ 11.17%	
	Benefits Total	31,031	30,562	19,936	31,017	455	1.5%		
01-4155-0115-5000	HR- Supplies	1,402	800	189	500	(300)	-37.5%	Office supplies	
01-4155-0115-5120	HR- Reference Materials	36	500	-	500	-	0.0%	Books, postings and information booklets	
01-4155-0115-5200	HR- Consulting Services	-	1	-	1	-	0.0%		
01-4155-0115-5263	HR- Pre-Employment Physicals	716	600	288	600	-	0.0%	Pre-employment Expenses	
01-4155-0115-5312	HR- Phone Reimbursement	360	360	180	360	-	0.0%	Cell Phone Reimbursement for HR Director	
01-4155-0115-5380	HR- Classification Update	1,200	1,500	1,800	1,500	-	0.0%	MRI (update job descriptions and pay classifications)	

Town of Exeter  
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DRAFT		2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Budget \$ Increase/ (Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	UPDATED:9/18/2015
<b>Account Number</b>	<b>Description</b>								<b>VERSION #1</b>
01-4155-0115-5410	HR- Employee Notices	1,476	1,500	1,396	1,500	-	0.0%	Decrease cost of ads	
01-4155-0115-5420	HR- Employee Relations	961	1,500	850	1,500	-	0.0%	Benefits Fair, employee service and recognition	
01-4155-0115-5422	HR- Employee Wellness	100		75	1	1			
01-4155-0115-5450	HR- Dues	164	165	15	580	415	251.5%	NH HR Assoc & IPMA-HR	
01-4155-0115-5800	HR- Travel Reimbursement				610	610	100.0%	Mileage, Tolls, Parking	
01-4155-0115-5810	HR- Conf Rooms/Meals	460	500	515	500	-	0.0%	NHMA and Primex Conferences	
01-4155-0115-5820	HR- Education/Training	940	1,070		1,100	30	2.8%	IPMA-HR Public Sector HR Certification, Annual Labor & Employment Law review	
	General Expenses Total	7,815	8,496	5,308	9,252	756	8.9%		
01-4155-0115-9997	HR- Due from Water Fund	(9,380)	(9,410)	(4,702)	(9,608)	(198)	2.1%	10% to water fund	
01-4155-0115-9998	HR- Due from Sewer Fund	(9,380)	(9,410)	(4,702)	(9,608)	(198)	2.1%	10% to sewer fund	
	Due from Water/Sewer Funds	(18,760)	(18,819)	(9,404)	(19,216)	(397)	2.1%		
	<b>Human Resources Total</b>	<b>82,642</b>	<b>83,774</b>	<b>56,946</b>	<b>86,116</b>	<b>2,342</b>	<b>2.8%</b>		
<b>Transportation</b>									
01-4199-0119-5574	GG- Transportation	26,919	26,919	13,460	26,770	(149)	-0.6%	Request from COAST bus service Total 2016 ask	
	<b>Transportation Total</b>	<b>26,919</b>	<b>26,919</b>	<b>13,460</b>	<b>26,770</b>	<b>(149)</b>	<b>-0.6%</b>	<b>\$32,891</b>	
<b>Legal</b>									
01-4153-0120-5224	GG- Legal Expense	91,602	80,000	51,941	80,000	-	0.0%		
	<b>Legal Total</b>	<b>91,602</b>	<b>80,000</b>	<b>51,941</b>	<b>80,000</b>	<b>-</b>	<b>0.0%</b>		
<b>Information Technology</b>									
01-4150-0125-1110	IT- Sal/Wages FT	66,801	67,491	43,661	69,114	1,623	2.4%	1 FT: IT Coordinator (Salary Split 80% GF and 20% CATV Fund)	
01-4150-0125-1210	IT- Sal/Wages Temp	2,400	12,500	6,804	13,500	1,000	8.0%	PT Tech 20 hours per week for 50 weeks	
	Salaries Total	69,201	79,991	50,465	82,614	2,623	3.3%		
01-4150-0125-2100	IT- Health Insurance	14,302	13,495	8,997	13,496	1	0.0%		
01-4150-0125-2110	IT- Dental Insurance	399	400	266	400	-	0.0%		
01-4150-0125-2120	IT- Life Insurance	96	96	64	96	-	0.0%		
01-4150-0125-2200	IT- FICA	4,022	4,959	2,951	5,122	163	3.3%	Based on wages: 6.2%	
01-4150-0125-2210	IT- Medicare	940	1,160	690	1,198	38	3.3%	Based on wages: 1.45%	
01-4150-0125-2300	IT- Retirement Town	7,195	7,406	4,755	7,720	314	4.2%	FY @ 11.17%	
	Benefits Total	26,954	27,516	17,723	28,032	516	1.9%		
01-4150-0125-5000	IT- Supplies	1,204	200	671	750	550	275.0%	Batteries, USB, RAM, Hard Drives, Power Supplies	
01-4150-0125-5312	IT- Phone Reimbursement	540	467	665	465	(2)	-0.4%	Cell Phone reimbursement for IT Coordinator (Reduced by 20% allocation to CATV)	
01-4150-0125-5320	IT- Phone Utilization	32,319	24,750	15,698	25,043	293	1.2%	12.5% allocated to Water/Sewer Funds each - Est actual +5% + dedicated fax line for town clerk	
01-4150-0125-5450	IT- Dues	840	840		840		0.0%	InfoTech research group (Invoiced in December)	

Town of Exeter  
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Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Budget \$ Increase/ (Decrease)	2016 Budget vs. 2015 Budget %- Difference	Explanation	VERSION #1
<b>DRAFT</b>									
01-4150-0125-5680	IT- Computer Software	8,862	12,000	2,925	9,500	(2,500)	-20.8%	MS Licenses; Antivirus Protection; Server, Backup & Network related software	UPDATED:9/18/2015
01-4150-0125-5681	IT- GIS Software	5,600	6,500		6,500	-	0.0%	Maps Online, ESRI licenses, increase to Support calls (Invoiced in November)	
01-4150-0125-5683	IT- Internet Services	9,293	7,950	6,001	9,240	1,290	16.2%	Google Apps, Aha Services, Cloud backup, Fair Point internet line, remote access; 12.5% allocated to Water/Sewer Funds	
01-4150-0125-5684	IT- Phone Equipment Expense	3,030	2,500	2,680		(2,500)	-100.0%	move to network supplies	
01-4150-0125-5704	IT- Network Supplies	5,181	12,900	2,446	10,000	(2,900)	-22.5%	See narrative	
01-4150-0125-5740	IT- Software Agreement	-	2,000		7,200	5,200	260.0%	Database support, Firewall, VMware	
01-4150-0125-5750	IT- Service Contract	6,966	9,600		9,600	-	0.0%	JDSCC contract for vacation coverage, IT emergencies, expert consultation	
01-4150-0125-5800	IT- Travel Reimbursement	-	100		100	-	0.0%	Mileage for IT Coordinator	
01-4150-0125-5820	IT- Education/Training	1,716	1,440	79	1,440	-	0.0%	Online training	
01-4150-0125-5875	IT- Equipment Purchase	977	1,000	34	13,000	12,000	1200.0%	GPS Fleet Mgmt System, Tools and furniture	
	General Expenses Total	76,528	82,247	31,199	93,678	11,431	13.9%		
01-4150-0125-7000	IT- CO- Computers	9,086	6,550	2,901	11,380	4,830	73.7%	16 PCs and 8 monitors	
	Capital Outlay Total	9,086	6,550	2,901	11,380	4,830	73.7%		
01-4150-0125-9997	IT- Due from Water Fund	(16,377)	(11,876)	(5,938)	(12,143)	(267)	2.3%	12.5% of wages/benefits	
01-4150-0125-9998	IT- Due from Sewer Fund	(16,377)	(11,876)	(5,938)	(12,143)	(267)	2.3%	12.5% of wages/benefits	
	Due from Water/Sewer Funds	(32,754)	(23,752)	(11,876)	(24,287)	(535)	2.3%		
	<b>Information Technology Total</b>	<b>149,015</b>	<b>172,552</b>	<b>90,412</b>	<b>191,418</b>	<b>18,865</b>	<b>10.9%</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>		
<b>Town Moderator</b>									
01-4140-0140-1000	MO- Sal/Wages Elected	500	400	600	1,250	850	212.5%	4 Elections & 1 deliberative, 1 Special Election Moderator (2 elections in 2015)	
	Salaries Total	500	400	600	1,250	850	212.5%		
01-4140-0140-2200	MO- FICA	69	25	37	78	53	212.5%	Based on wages: 6.2%	
01-4140-0140-2210	MO- Medicare	8	6	9	18	12	212.5%	Based on wages: 1.45%	
	Benefits Total	77	31	46	96	65	212.5%		

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<b>DRAFT</b>									
	<b>Town Moderator Total</b>	<b>577</b>	<b>431</b>	<b>646</b>	<b>1,346</b>	<b>915</b>	<b>212.5%</b>		<b>VERSION #1</b>
<b>Town Clerk</b>									
01-4140-0151-1000	TC- Sal/Wages Elected	66,369	70,613	46,746	72,311	1,698	2.4%	1 FT: Town Clerk	
01-4140-0151-1110	TC- Sal/Wages FT	79,260	79,300	50,576	109,387	30,087	37.9%	Includes Deputy TC FT for 9 months + 2 FT Asst Clerks, Municipal Agent Fee increase of \$.50 to help offset budget impact	
01-4140-0151-1200	TC- Sal/Wages PT	42,975	51,619	20,233	7,081	(44,538)	-86.3%	eliminating 1 PT position & making 1 PT position FT	
01-4140-0151-1300	TC- Sal/Wages OT	178	800	88	800	-	0.0%	OT for Assistant Clerks	
01-4140-0151-1400	TC- Longevity Pay	1,300	1,400	117,643	1,400	-	0.0%	Longevity for Assistant Clerks	
	<b>Salaries Total</b>	<b>190,082</b>	<b>203,732</b>	<b>117,643</b>	<b>190,979</b>	<b>(12,753)</b>	<b>-6.3%</b>		
01-4140-0151-2100	TC- Health Insurance	51,785	47,665	31,778	62,852	15,187	31.9%	Incl 8 months Deputy TC change to FT status	
01-4140-0151-2110	TC- Dental Insurance	2,897	2,900	1,932	4,065	1,165	40.2%	Incl 8 months Deputy TC change to FT status	
01-4140-0151-2120	TC- Life Insurance	240	240	160	280	40	16.7%	Incl 8 months Deputy TC change to FT status	
01-4140-0151-2130	TC- LTD Insurance	784	760	532	800	40	5.3%		
01-4140-0151-2200	TC- FICA	11,359	12,631	7,066	11,841	(791)	-6.3%	Based on wages: 6.2%	
01-4140-0151-2210	TC- Medicare	2,656	2,954	1,652	2,769	(185)	-6.3%	Based on wages: 1.45%	
01-4140-0151-2300	TC- Retirement Town	15,715	16,693	10,607	20,541	3,848	23.1%	FY @ 11.17%	
	<b>Benefits Total</b>	<b>85,437</b>	<b>83,843</b>	<b>53,727</b>	<b>103,148</b>	<b>19,305</b>	<b>23.0%</b>		
01-4140-0151-4310	TC- Office Equip Maintenance	-	500	94	500	-	0.0%	outside computer maintenance, beyond contract check security paper, copy paper, general office supplies, incentive awards, envelopes,	
01-4140-0151-5000	TC- Supplies	2,648	2,000	1,556	2,000	-	0.0%	toner cartridges f/6 printers MICA cartridges, validator ribbons, calculator ribbons,	
01-4140-0151-5005	TC- Computer Supplies	1,078	1,200	1,281	1,200	-	0.0%	dog civil forfeiture letters, dog reminders, letters & forms, weekly State work, monthly Vital work	
01-4140-0151-5010	TC- Postage	4,679	6,200	3,550	5,000	(1,200)	-19.4%	reduced canceled subscription to Thomson Reuters because RSA's are on line.	
01-4140-0151-5120	TC- Reference Materials	1,147	500	80	300	(200)	-40.0%	IIMC -125; NHCTCA-30; NEACTC-30	
01-4140-0151-5450	TC- Dues	190	200	200	200	-	0.0%	Historical Shelving Unit@ \$18,625 to be paid from special warrant article or special revenue fund, remainder balance paid from records retention. Any monies left will be spent on restoring books.	
01-4140-0151-5630	TC- Record Retention	4,928	5,000	4,970	23,625	18,625	372.5%	Dog tags, forms, Top Dog Contest, Police envelopes	
01-4140-0151-5631	TC- Dog Tags	1,296	800	659	800	-	0.0%		
01-4140-0151-5740	TC- Software Agreement	7,786	7,600	7,429	7,620	20	0.3%	Interware Development Co Contract MV, Boats, Vitals, Transfer Station Permits, Credit Cards, Reports	
01-4140-0151-5750	TC- Contract Services	2,695	2,600	1,192	2,600	-	0.0%	Sharp Copier, Seacoast Computer Contract Services	
01-4140-0151-5800	TC- Travel Reimbursement	1,033	800	127	800	-	0.0%	Mandatory Regional, Conference, TC Certification, Training	
01-4140-0151-5810	TC- Conf/Room/Meals	695	695	520	700	5	0.7%	Mandatory Conference (Certification requirement)	
01-4140-0151-5820	TC- Education/Training	733	800	359	800	-	0.0%	Mandatory Regional, Conference, TC Certification, Training	



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DRAFT							UPDATED:9/18/2015	
Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Budget \$ Increase/ (Decrease)	2016 Budget vs. 2015 Budget %- Difference	Explanation
01-4140-0151-5875	TC- Equipment Purchase	3,347	2,000	576	2,000	-	0.0%	computers, printers, copiers, chairs, office furniture
	General Expenses Total	32,254	30,895	22,593	48,145	17,250	55.8%	
	<b>Town Clerk Total</b>	<b>307,773</b>	<b>318,470</b>	<b>193,963</b>	<b>342,272</b>	<b>23,802</b>	<b>7.5%</b>	
<b>Elections</b>								
01-4140-0152-1210	EL- Sal/Wages Temp	7,440	3,500	2,527	10,245	6,745	192.7%	Ballot Clerks and Supervisors of the Checklist for Four Mandated elections, 1 deliberative, 1 special election
	Salaries Total	7,440	3,500	2,527	10,245	6,745	192.7%	
01-4140-0152-2200	EL- FICA	461	217	157	635	418	192.7%	Based on wages: 6.2%
01-4140-0152-2210	EL- Medicare	107	51	37	149	98	192.7%	Based on wages: 1.45%
	Benefits Total	568	268	194	784	516	192.7%	
01-4140-0152-5000	EL- Supplies	685	500	1,063	1,629	1,129	225.9%	Increased to cover copy paper needed to print 28 checklists by law, envelopes, signage and any other general office supplies. Possible purchase of a camera for voter ID mandated by the State of NH
01-4140-0152-5010	EL- Postage	1,021	600	252	1,200	600	100.0%	Increased mandated by SOS, sending absentee ballots and any other letters required to send by the Checklist Supervisors
01-4140-0152-5400	EL- Advertising	161	300	161	300	-	0.0%	Legal Notices
01-4140-0152-5640	EL- Voting Expenses	5,635	4,000	4,743	8,942	4,942	123.6%	Mandated by SOS to pay for coding, printing, collating, shipping costs and any other Special Town Elections held by the Town
01-4140-0152-5661	EL- Voting Machines	637	700		900	200	28.6%	Mandated by the State of NH for all servicing, maintaining and replacement of the Accuvote Machines.
	General Expenses Total	8,139	6,100	6,219	12,972	6,872	112.6%	
	<b>Elections Total</b>	<b>16,147</b>	<b>9,868</b>	<b>8,940</b>	<b>24,000</b>	<b>14,132</b>	<b>143.2%</b>	
	<b>Total General Government</b>	<b>907,767</b>	<b>932,597</b>	<b>583,180</b>	<b>993,235</b>	<b>60,639</b>	<b>6.5%</b>	
<b>Finance Department</b>								
<b>Finance/Accounting</b>								
01-4150-0201-1110	FI- Sal/Wages FT	202,807	205,432	133,106	209,603	4,171	2.0%	3 FT: Finance Dir, Accountant, Acct Clerk
01-4150-0201-1300	FI- Sal/Wages OT	164	-	-	-	-	0.0%	
01-4150-0201-1400	FI- Longevity Pay	800	850		850	-	0.0%	Longevity Pay for Accounting Clerk
	Salaries Total	203,771	206,282	133,106	210,453	4,171	2.0%	
01-4150-0201-2100	FI- Health Insurance	45,153	42,175	28,117	42,175	-	0.0%	
01-4150-0201-2110	FI- Dental Insurance	2,431	2,430	1,621	2,431	1	0.0%	

Town of Exeter  
General Fund

Preliminary Budget FY 2016

DRAFT						UPDATED:9/18/2015		VERSION #1	
Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Increase/ (Decrease)	2016 Budget vs. 2015 Difference	Explanation	
01-4150-0201-2120	FI- Life Insurance	300	300	200	300	-	0.0%		
01-4150-0201-2130	FI- LTD Insurance	1,244	1,209	842	1,264	55	4.5%		
01-4150-0201-2200	FI- FICA	12,126	12,789	7,877	13,048	259	2.0%	Based on wages: 6.2%	
01-4150-0201-2210	FI- Medicare	2,836	2,991	1,842	3,052	60	2.0%	Based on wages: 1.45%	
01-4150-0201-2300	FI- Retirement Town	21,946	22,638	14,495	23,508	870	3.8%	FY @ 11.17%	
	Benefits Total	86,036	84,533	54,994	85,778	1,245	1.5%		
01-4150-0201-5000	FI- Supplies	3,697	5,000	3,080	5,000	-	0.0%	Folders, Check Stock, Paper, Ink Cartridges, kitchen supplies, Deposit tickets for all Town Depts	
01-4150-0201-5010	FI- Postage	2,275	2,200	1,439	2,200	-	0.0%	Postage for mailing A/P checks to vendors	
01-4150-0201-5150	FI- Bank Fees	10,856	9,000	5,025	9,000	-	0.0%	Lockbox and Monthly Service Charges	
01-4150-0201-5200	FI- Consulting	-	6,500	6,500	6,500	-	0.0%	GASB Compliance Updates	
01-4150-0201-5202	FI- Contracted Services	4,685	1,000	-	350	(650)	-65.0%	Disposal of old finance records	
01-4150-0201-5220	FI- Audit Fees	21,294	23,250	15,750	23,250	-	0.0%	Annual town audit fees	
01-4150-0201-5450	FI- Dues	265	700	40	700	-	0.0%	NHGFOA, AICPA, and NHSCPA Dues	
01-4150-0201-5740	FI- Software Agreement	7,219	8,500	7,874	8,500	-	0.0%	Munismart Software Agreement	
01-4150-0201-5800	FI- Travel Reimbursement	85	100	259	1,000	900	900.0%	Monthly Travel to Concord for NHGFOA meeting and Travel for 3 finance department employees	
01-4150-0201-5810	FI- Conf/Room/Meals	95	500	47	500	-	0.0%	Conferences/Meals for Finance Staff - NHLGC	
01-4150-0201-5820	FI- Education/Training	544	500		500	-	0.0%	Education for Finance staff to keep current on regulations	
	General Expenses Total	51,014	57,250	40,014	57,500	250	0.4%		
01-4150-0201-9997	FI- Due from Water Fund	(36,001)	(36,352)	(18,176)	(37,029)	(677)	1.9%	12.5% Water Fund Offset	
01-4150-0201-9998	FI- Due from Sewer Fund	(36,001)	(36,352)	(18,176)	(37,029)	(677)	1.9%	12.5% Sewer Fund Offset	
	Due from Water/Sewer Funds	(72,002)	(72,704)	(36,352)	(74,058)	(1,354)	1.9%		
	<b>Finance/Accounting Total</b>	<b>268,819</b>	<b>275,361</b>	<b>191,762</b>	<b>279,673</b>	<b>4,312</b>	<b>1.6%</b>		
<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	73		39	200	200	100.0%	Paper, pens, folders and binders for Treasurer	
01-4150-0202-5450	TR- Dues		400		(400)	(400)	-100.0%		
01-4150-0202-5820	TR- Education/Training		400		400	-	0.0%	Training and Education for Treasurer	
	General Expenses Total	73	800	39	600	(200)	-		
	<b>Treasurer Total</b>	<b>9,616</b>	<b>11,419</b>	<b>6,400</b>	<b>11,219</b>	<b>(200)</b>	<b>-1.8%</b>		
<b>Tax Collection</b>									

Town of Exeter  
General Fund

Preliminary Budget FY 2016

Preliminary Budget FY 2016										UPDATED:9/18/2015	
Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Increase/ (Decrease)	2016 Budget vs. 2015 Difference	Explanation	VERSION #1		
01-4150-0203-1110	TX- Sal/Wages FT	86,621	93,523	60,695	95,031	1,508	1.6%	2 FT: Deputy Tax Collector, Collections Specialist			
01-4150-0203-1300	TX- Sal/Wages OT	755	-	8	-	-					
01-4130-0203-1400	TX- Longevity	1,500	1,500	60,703	1,500	-	0.0%	Collections Specialist longevity			
	Salaries Total	88,876	95,023	60,703	96,531	1,508	1.6%				
01-4150-0203-2100	TX- Health Insurance	28,190	25,305	16,870	25,305	-	0.0%				
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	5,240	5,891	3,606	5,985	93	1.6%	Based on wages: 6.2%			
01-4150-0203-2210	TX- Medicare	1,225	1,378	843	1,400	22	1.6%	Based on wages: 1.45%			
01-4150-0203-2300	TX- Retirement Town	9,572	10,430	6,610	10,783	353	3.4%	FY @ 11.17%			
	Benefits Total	45,812	44,589	28,986	45,058	468	1.1%				
01-4150-0203-5000	TX- Supplies	1,394	1,700	704	2,200	500	29.4%	Paper, Ink, Envelopes, Storage Boxes			
01-4150-0203-5001	TX- Tax Billing Services	3,274	3,600	1,634	3,600	-	0.0%	Processing fees and materials for tax bills			
01-4150-0203-5010	TX- Postage	7,722	9,500	4,983	9,500	-	0.0%	Mailing lien, deed notices, tax bills, lockbox mailbox			
01-4150-0203-5224	TX- Legal Expenses	6,232	5,000	990	5,000	-	0.0%	Legal services for liens, deeds and bankruptcies			
01-4150-0203-5450	TX- Dues	40	50	40	50	-	0.0%	NHTC Dues			
01-4150-0203-5470	TX- Registry of Deeds	969	1,400	223	1,400	-	0.0%	Lien recordings at Registry of Deeds			
01-4150-0203-5471	TX- Deeded Property	2,570	3,500	16	3,500	-	0.0%	Expenses related to Tax deeded properties			
01-4150-0203-5810	TX- Conf/Room/Meals	414	600	379	600	-	0.0%	Conferences for DTC			
01-4150-0203-5820	TX- Education/Training	100	400	100	400	-	0.0%	Training for DTC			
	General Expenses Total	22,715	25,750	9,069	26,250	500	1.9%				
01-4150-0203-9997	TX- Due from Water Fund	(32,033)	(34,903)	(17,454)	(35,397)	(494)	1.4%	25% Water Fund Offset			
01-4150-0203-9998	TX- Due from Sewer Fund	(32,033)	(34,903)	(17,454)	(35,397)	(494)	1.4%	25% Sewer Fund Offset			
	Due from Water/Sewer Funds Total	(64,066)	(69,806)	(34,908)	(70,794)	(988)	1.4%				
	<b>Tax Collection Total</b>	<b>93,337</b>	<b>95,556</b>	<b>63,850</b>	<b>97,044</b>	<b>1,488</b>	<b>1.6%</b>				
<b>Assessing</b>											
01-4150-0205-1110	AS- Sal/Wages FT	71,842	46,311	30,162	46,654	343	0.7%	1 FT: Assessing Clerk			
01-4150-0205-1210	AS- Sal/Wages Temp	4,870	1,000	1	1	(999)	-99.9%				
01-4150-0205-1300	AS- Sal/Wages OT	41	100	76	100	-	0.0%	Assessing Clerk			
01-4150-0205-1400	AS- Longevity Pay	750	800	800	800	-	0.0%	Assessing Clerk			
	Salaries Total	77,503	48,211	30,238	47,555	(656)	-1.4%				
01-4150-0205-2100	AS- Health Insurance	21,470	16,870	10,931	16,870	-	0.0%				
01-4150-0205-2110	AS- Dental Insurance	1,257	965	644	966	1	0.1%				
01-4150-0205-2120	AS- Life Insurance	80	60	40	60	-	0.0%				
01-4150-0205-2130	AS- LTD Insurance	188	-	-	-	-					
01-4150-0205-2200	AS- FICA	7,140	2,989	2,196	2,948	(41)	-1.4%	Based on wages: 6.2%			
01-4150-0205-2210	AS- Medicare	1,670	699	513	690	(10)	-1.4%	Based on wages: 1.45%			
01-4150-0205-2300	AS- Retirement Town	10,899	5,181	3,293	5,312	131	2.5%	FY @ 11.17%			
	Benefits Total	42,704	26,764	17,617	26,846	82	0.3%				

Town of Exeter  
General Fund

Preliminary Budget FY 2016

<b>DRAFT</b>							<b>UPDATED: 9/18/2015</b>	
<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Actual as of 8/31/15</b>	<b>2016 Budget Prelim</b>	<b>2016 Budget vs. 2015 Budget \$ Increase/ (Decrease)</b>	<b>2016 Budget vs. 2015 Budget % Difference</b>	<b>Explanation</b>
01-4150-0205-5000	AS- Supplies	2,774	1,800	264	1,800	-	0.0%	Toner, envelopes, general supplies
01-4150-0205-5010	AS- Postage	1,177	6,000	3,794	700	(5,300)	-88.3%	Value changes
01-4150-0205-5450	AS- Dues	20	50	40	40	(10)	-20.0%	IAAO dues
01-4150-0205-5460	AS- Mapping	7,250	5,200	4,630	5,200	-	0.0%	Yearly updates & GPS
01-4150-0205-5470	AS- Registry of Deeds	62	100	13	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
01-4150-0205-5740	AS- Software Agreement	7,750	8,140	5,888	8,140	-	0.0%	5% Increase Vision yearly contract & web fee
01-4150-0205-5750	AS- Contract Services	66,237	105,000	80,375	107,500	2,500	2.4%	Assessor contracted through MRI
01-4150-0205-5800	AS- Travel Reimbursement	365	500	-	300	(200)	-40.0%	Use of personal car -1 employee
01-4150-0205-5810	AS- Conf/Room/Meals	-	50	-	100	50	100.0%	Meetings - meals- room
01-4150-0205-5820	AS- Education/Training	555	500	25	500	-	0.0%	Course or seminar
01-4150-0205-5875	AS- Equipment Purchase	378	50	-	50	-	0.0%	Small equipment
01-4150-0205-6260	AS- Fuel	-	150	32	100	(50)	-33.3%	Fuel for Town Car used for town business travel
	General Expenses Total	86,568	127,691	95,061	124,681	(3,010)	-2.4%	
	<b>Assessing Total</b>	<b>206,775</b>	<b>202,666</b>	<b>142,916</b>	<b>199,082</b>	<b>(3,584)</b>	<b>-1.8%</b>	
	<b>Total Finance</b>	<b>578,547</b>	<b>585,002</b>	<b>404,928</b>	<b>587,018</b>	<b>2,016</b>	<b>0.3%</b>	
	<b>Planning &amp; Development</b>							
	<b>Planning</b>							
01-4191-0301-1110	PL- Sal/Wages FT	85,587	86,275	46,551	75,711	(10,564)	-12.2%	1 FT : Town Planner Gr 15 Step Min
01-4191-0301-1200	PL- Sal/Wages PT	57,167	71,732	31,687	69,025	(2,707)	-3.8%	3 PT: Natl Resource Planner, Sec, Recording Sec
	Salaries Total	142,754	158,007	78,238	144,736	(13,271)	-8.4%	
01-4191-0301-2100	PL- Health Insurance	8,939	8,435	4,259	22,775	14,340	170.0%	Assume Family Plan
01-4191-0301-2110	PL- Dental Insurance	499	500	208	1,747	1,247	249.4%	Assume Family Plan
01-4191-0301-2120	PL- Life Insurance	120	120	60	120	-	0.0%	No increase
01-4191-0301-2130	PL- LTD Insurance	1,095	1,043	554	1,108	65	6.2%	
01-4191-0301-2200	PL- FICA	8,609	9,796	4,780	8,974	(823)	-8.4%	Based on wages: 6.2%
01-4191-0301-2210	PL- Medicare	2,013	2,291	1,118	2,099	(192)	-8.4%	Based on wages: 1.45%
01-4191-0301-2300	PL- Retirement Town	9,186	9,470	5,014	8,457	(1,013)	-10.7%	FY @ 11.17%
	Benefits Total	30,461	31,656	15,993	45,279	13,624	43.0%	
01-4191-0301-5000	PL- Supplies	2,552	3,000	721	3,000	-	0.0%	Covers both Planning and Building depts.
01-4191-0301-5010	PL- Postage	6,366	3,500	2,998	3,500	-	0.0%	Covers Planning and Building departments as well as Planning Board packages and administration of cases. Increase based on present use
01-4191-0301-5120	PL- Reference Material	626	400	359	400	-	0.0%	Includes Exeter Newspaper (\$160) and Registry Review (\$198), RSA books and other reference material

Town of Exeter  
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Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Increase/ (Decrease)	2016 Budget vs. 2015 Difference	Explanation	VERSION #1
<b>DRAFT</b>									
01-4191-0301-5450	PL- Dues	11,959	12,053	12,088	12,200	147	1.2%	Rockingham Planning Commission (2015 est.\$11,738), APA dues (\$315),	
01-4191-0301-5500	PL- Printing	3	1,200	6	750	(450)	-37.5%	used for large printing jobs such as Zoning Ordinance	
01-4191-0301-5560	PL- Legal/Public Notices	2,511	1,900	1,434	2,000	100	5.3%	Primarily for Planning Board cases but also covers	
01-4191-0301-5570	PL- Mapping	76	400		400	-	0.0%	Budget needed for large, poster size zoning and other land use maps	
01-4191-0301-5571	PL- Studies	13,362	10,000		6,000	(4,000)	-40.0%	Reduced in lieu of 50K master plan update in CIP as	
01-4191-0301-5573	PL- Inspection Services	-	200		1	(199)	-99.5%	CRF: ongoing consulting needs (zoning reviews, etc.)	
01-4191-0301-5681	PL- GIS Software	-	19,600		5,000	(14,600)	-74.5%	Placeholder for third party inspection as needed	
01-4191-0301-5750	PL- Contract Services	-	-	4,197	1	1		Annual maintenance fee for new permit software	
01-4191-0301-5800	PL- Travel Reimbursement	914	1,400	766	1,000	(400)	-28.6%	Placeholder for interim planning services past Jan 1st	
01-4191-0301-5810	PL- Conf/Room/Meals	255	1,000	1,567	1,000	-	0.0%	Used to cover mileage for staff	
01-4191-0301-5820	PL- Education/Training	1,055	800		800	-	0.0%	APA Conference, Seminars/training	
	General Expenses Total	39,679	55,453	24,136	36,052	(19,401)	-35.0%	Seminars/Training for planning staff, board members	
	<b>Planning Total</b>	<b>212,894</b>	<b>245,116</b>	<b>118,367</b>	<b>226,067</b>	<b>(19,048)</b>	<b>-7.8%</b>		
<b>Economic Development</b>									
01-4652-0307-1110	ED- Sal/Wages FT	28,589	80,603	51,888	82,542	1,939	2.4%	1 FT: ED Director	
01-4652-0307-1200	ED- Sal/Wages PT	2,651	2,260	3,600	6,260	4,000	177.0%	PT Recording sec @ \$14 per hour, Interns \$ 5,000	
	Salaries Total	31,240	82,863	55,488	88,802	5,939	7.2%		
01-4652-0307-2100	ED- Health Insurance	6,034	22,775	13,285	22,775	-	0.0%	No increase	
01-4652-0307-2110	ED- Dental Insurance	437	1,750	1,165	1,750	-	0.0%	No increase	
01-4652-0307-2120	ED- Life Insurance	30	120	80	120	-	0.0%	No increase	
01-4652-0307-2130	ED- LTD Insurance	259	-	691	1,000	1,000	100.0%		
01-4652-0307-2200	ED- FICA	1,843	5,138	3,197	5,506	368	7.2%	Based on wages: 6.2%	
01-4652-0307-2210	ED- Medicare	431	1,202	747	1,288	86	7.2%	Based on wages: 1.45%	
01-4652-0307-2300	ED- Retirement Town	3,079	8,845	5,650	9,220	375	4.2%	FY @ 11.17%	
	Benefits Total	12,113	39,829	24,815	41,658	1,829	4.6%		
01-4652-0307-5000	ED- Supplies	1,873	400	88	400	-	0.0%	Paper, Pens, Ink, etc.	
01-4652-0307-5010	ED- Postage	-	50	-	50	-	0.0%	Mailings	
01-4652-0307-5200	ED- Consulting Services	411	-	2,400	5,000	5,000	100.0%	Engineering Consulting	
01-4652-0307-5310	ED- Mobile Communications	-	720	623	950	230	31.9%	Cell Phone for ED Director	
01-4652-0307-5800	ED - Travel Reimbursement	-	1,500	-	1,000	(500)	-33.3%	Mileage for ED Director	
01-4652-0307-5810	ED- Conf/Meals	440	250	50	200	(50)	-20.0%	Conferences for ED Director	
01-4652-0307-5820	ED- Education/Training	-	250	-	750	500	200.0%	Education/Training for ED Director	
	General Expenses Total	2,724	3,170	3,161	8,350	5,180	163.4%		
	<b>Total Economic Development</b>	<b>46,077</b>	<b>125,862</b>	<b>83,464</b>	<b>138,810</b>	<b>12,948</b>	<b>10.3%</b>		
<b>Inspections &amp; Code Enforcement</b>									

Town of Exeter  
General Fund

Preliminary Budget FY 2016

Preliminary Budget FY 2016										UPDATED: 9/18/2015	
Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Increase/ (Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	VERSION #1		
01-4240-0302-1110	BI- Sal/Wages FT	134,993	135,434	87,863	138,028	2,594	1.9%	2 FT: Building Inspector, Deputy Code Inspector			
01-4240-0302-1200	BI- Sal/Wages PT	16,681	22,565	17,926	34,661	12,036	53.6%	1 PT: Electrical Inspector (24 Hrs/Wk)			
	Salaries Total	151,674	157,999	105,789	172,689	14,690	9.3%				
01-4240-0302-2100	BI- Health Insurance	34,468	33,740	22,158	33,740	-	0.0%	No Increase			
01-4240-0302-2110	BI- Dental Insurance	1,932	1,935	1,288	1,935	-	0.0%	No Increase			
01-4240-0302-2120	BI- Life Insurance	180	180	120	180	-	0.0%	No Increase			
01-4240-0302-2130	BI- LTD Insurance	948	930	633	950	20	2.2%				
01-4240-0302-2200	BI- FICA	9,687	9,796	6,745	10,707	911	9.3%	Based on wages: 6.2%			
01-4240-0302-2210	BI- Medicare	2,266	2,291	1,578	2,504	213	9.3%	Based on wages: 1.45%			
01-4240-0302-2300	BI- Retirement Town	14,540	14,861	9,568	15,418	557	3.7%	FY @ 11.17%			
	Benefits Total	64,021	63,733	42,090	65,434	1,701	2.7%				
01-4240-0302-4320	BI- Vehicle Maintenance	-	1	-	1	-	0.0%				
01-4240-0302-5310	BI- Mobile Communications	429	450	257	450	-	0.0%	Cell Phones for BI and EI			
01-4240-0302-5450	BI- Dues	200	300	125	300	-	0.0%	RNI and NHBOA Dues			
01-4240-0302-5800	BI- Travel Reimbursement	640	500	686	500	-	0.0%	NHBOA and Seacoast BI Meetings			
01-4240-0302-5810	BI- Conf/Room/Meals	328	800	185	800	-	0.0%	NE Building Officials Association Conference			
01-4240-0302-6260	BI- Fuel	1,182	1,300	440	836	(464)	-35.7%	Budgeted 400 @ \$2.09 (Electrical Inspector)			
	General Expenses Total	2,779	3,351	1,693	2,887	(464)	-13.8%				
	Inspections & Code Enforcement Total	218,474	225,083	149,572	241,010	15,927	7.1%				
<b>Board of Adjustment</b>											
01-4191-0303-1200	ZO- Sal/Wages PT	-	-	-	580	580	100.0%	recording secretaries @ \$14 per hour			
	Salaries Total	-	-	-	580	580	100.0%				
01-4191-0303-2200	ZO- FICA	-	-	-	36	36	100.0%				
01-4191-0303-2210	ZO- Medicare	-	-	-	8	8	100.0%				
	Benefits Total	-	-	-	44	44	100.0%				
01-4191-0303-5010	ZO- Postage	1,742	1,200	753	1,200	-	0.0%	expenses are estimated for ZBA case administration			
01-4191-0303-5560	ZO- Legal/Public Notices	1,171	1,200	595	1,200	-	0.0%				
01-4191-0303-5820	ZO- Education/Training	180	200	60	200	-	0.0%	min. training allotment for board members			
	General Expenses Total	3,093	2,600	1,408	2,600	-	0.0%				
	<b>Board of Adjustment Total</b>	<b>3,093</b>	<b>2,600</b>	<b>1,408</b>	<b>3,224</b>	<b>624</b>	<b>24.0%</b>				
<b>Historic District Commission</b>											
01-4191-0304-1200	HD- Sal/Wages PT	615	350	354	500	150	42.9%	recording secretaries @ \$14 per hour			
	Salaries Total	615	350	354	500	150	42.9%				
01-4191-0304-2200	HD- FICA	14	22	22	31	9	42.9%	Based on wages: 6.2%			
01-4191-0304-2210	HD- Medicare	3	5	5	7	2	42.9%	Based on wages: 1.45%			
	Benefits Total	17	27	27	38	11	42.9%				

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									VERSION #1	
01-4191-0304-5010	HD- Postage	143	25	161	350	325	1300.0%	expenses are estimated for HDC case administration		
01-4191-0304-5120	HD- Reference Material	1,445			100	100				
01-4191-0304-5450	HD- Dues	-	50		50	-	0.0%	min amt for dues associated with various organizations work with HDCs		
01-4191-0304-5500	HD- Printing	-	35	248	125	90	257.1%	printing needs for HDC guidelines and other materials		
01-4191-0304-5022	HD- Grant Matching	-	2,000		12,062	10,062	503.1%	Funding to match HDC regulation updates		
01-4191-0304-5560	HD- Legal/Public Notices	129	100		100	-	0.0%			
01-4191-0304-5810	HD- Conf Rooms/Meals	200	200	271	200	-	0.0%			
01-4191-0304-5820	HD- Education/Training	28	200	8,000	200	-	0.0%	min. training allotment for board members		
	General Expenses Total	1,745	2,610	8,680	13,187	10,577	405.2%			
	<b>Historic District Commission Total</b>	<b>2,377</b>	<b>2,987</b>	<b>9,061</b>	<b>13,725</b>	<b>10,738</b>	<b>359.5%</b>			
	<b>Conservation Commission</b>									
01-4611-0305-1200	CC- Sal/Wages PT	316	420	518	420	-	0.0%	1 PTL: Recording secretaries @ \$14 per hour		
01-4611-0305-1210	CC- Sal/Wages Temporary	2,940	3,024	-	3,024	-	0.0%	Interns 2@12/hr, 18 hrs/wk for 7 wks		
	Salaries Total	3,256	3,444	518	3,444	-	0.0%			
01-4611-0305-2200	CC- FICA	189	214	32	214	-	0.0%	Based on wages: 6.2%		
01-4611-0305-2210	CC- Medicare	44	50	8	50	-	0.0%	Based on wages: 1.45%		
	Benefits Total	233	263	40	263	-	0.0%			
01-4611-0305-4222	CC- Roadside Mowing	1,800	1,200	-	1,200	-	0.0%	Mowing White, Perry, Irvine and Morrissette		
01-4611-0305-4300	CC- Building Maintenance	1,475	800	-	800	-	0.0%	Raynes Farm (\$350 for mowing around barn, \$500 for any minor repairs)		
01-4611-0305-5010	CC- Postage	3	20	2	20	-	0.0%	Money for mailings to ConCom members (mostly elect distr)		
01-4611-0305-5118	CC- Community Services	1,202	350	28	350	-	0.0%	Will fund Spring Tree Program & Trails Day		
01-4611-0305-5200	CC- Contracted Services	-	1,450	-	1,450	-	0.0%	Invasive Plant removal after timber harvest		
01-4611-0305-5331	CC- Conservation Land Administration	25	500	-	500	-	0.0%	Inventory, monitoring and improvements to conservation lands		
01-4611-0305-5450	CC- Dues	770	880	672	880	-	0.0%	For board members and/or nat resource planner to join related organizations (ERLAC, NHACC, LRWA, SELT)		
01-4611-0305-5470	CC- Registry of Deeds	14	50	24	50	-	0.0%	Fee for registry of deeds (typically printing plans, deeds)		
01-4611-0305-5560	CC- Legal/Public Notices	203	50	-	50	-	0.0%	Money for legal notices typically in the newspaper		
01-4611-0305-5585	CC- Trail Mgmt Maintenance	537	600	-	600	-	0.0%	Maintenance of trails & conservation areas		
01-4611-0305-5820	CC- Education/Training	320	300	50	300	-	0.0%	Training for board members and/or natl resource planner		
01-4611-0305-6220	CC- Electricity - Raynes	126	150	73	150	-	0.0%	Money to cover utilities at Raynes Farm		
	General Expenses Total	6,475	6,350	849	6,350	-	0.0%			
01-4611-0305-7301	CC-CO- Raynes Barn Roof	22,000	-	-	-	-	-	Raynes Roof Replacement -2014 Expense		

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01-4611-0305-7452	CC- Approp frm Reserves - Elliott Land	21,308				-		Elliott Land purchased from Reserves
	Capital Outlay Total	43,308				-		
	<b>Conservation Commission Total</b>	<b>53,272</b>	<b>10,057</b>	<b>1,407</b>	<b>10,057</b>	<b>-</b>	<b>0.0%</b>	
<b>Heritage Commission</b>								
01-4191-0306-1200	HC- Sal/Wages PT	377	630	168	350	(280)	-44.4%	recording secretaries @ \$14 per hour
	Salaries Total	377	630	168	350	(280)	-44.4%	
01-4191-0306-2200	HC- FICA	10	39	10	22	(17)	-44.4%	Based on wages: 6.2%
01-4191-0306-2210	HC- Medicare	2	9	2	5	(4)	-44.4%	Based on wages: 1.45%
	Benefits Total	12	48	12	27	(21)	-44.4%	
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	-	1,000	-	1	(999)	-99.9%	To provide match for potential grants
01-4191-0306-5200	HC- Contracted Services				21,000	21,000		For restoration of Winter St. cemetery
01-4191-0306-5450	HC- Dues	-	50	-	50	-	0.0%	
01-4191-0306-5500	HC- Printing	-	35	-	35	-	0.0%	
01-4191-0306-5820	HC- Education/Training	21	300	3,000	300	-	0.0%	min. training allotment for board members
	General Expenses Total	21	1,410	3,000	21,411	20,001	1418.5%	
	<b>Heritage Commission Total</b>	<b>410</b>	<b>2,088</b>	<b>3,180</b>	<b>21,788</b>	<b>19,700</b>	<b>943.4%</b>	
	<b>Total Planning &amp; Development</b>	<b>536,597</b>	<b>613,793</b>	<b>366,459</b>	<b>654,682</b>	<b>40,889</b>	<b>6.7%</b>	
<b>Police</b>								
<b>Administration</b>								
01-4210-0401-1110	PD- Sal/Wages FT	379,389	384,828	249,406	393,705	8,877	2.3%	6 FT: Police Chief, 2 Captains, Office Mgr, 2 Admin, 1% COLA
01-4210-0401-1200	PD- Sal/Wages PT	32,843	37,413	20,242	38,314	901	2.4%	2 PT. secretarial positions, 20 hrs/wk each
	Salaries Total	412,232	422,241	269,648	432,019	9,778	2.3%	
01-4210-0401-2100	PD- Health Insurance	91,520	85,195	56,796	85,195	-	0.0%	
01-4210-0401-2110	PD- Dental Insurance	8,807	8,810	5,871	8,810	-	0.0%	
01-4210-0401-2120	PD- Life Insurance	480	480	320	480	-	0.0%	
01-4210-0401-2130	PD- LTD Insurance	1,363	1,339	909	1,364	25	1.9%	
01-4210-0401-2200	PD- FICA	9,966	10,127	6,660	10,347	220	2.2%	Based on wages: 6.2%
01-4210-0401-2210	PD- Medicare	4,447	4,584	2,915	4,689	105	2.3%	Based on wages: 1.45%
01-4210-0401-2300	PD- Retirement Town	12,905	13,817	8,919	14,362	545	3.9%	FY 11.17%
01-4210-0401-2310	PD- Retirement Police	65,669	66,926	42,922	69,941	3,015	4.5%	FY 26.38%
	Benefits Total	195,157	191,278	125,312	195,188	3,910	2.0%	



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01-4210-0401-4301	PD- Computer Maintenance	1,454	2,888	186	2,000	(888)	-30.7%	Software - virus protection, crime reports, IACP computer net	
01-4210-0401-4310	PD- Office Equipment Maintenance	1,681	2,616	2,224	3,096	480	18.3%	maintenance contracts for 2 copy machines	
01-4210-0401-4320	PD- Vehicle Maintenance	21,721	21,000	9,059	21,000	-	0.0%	covers repairs for 13 vehicles	
01-4210-0401-5000	PD- Supplies	7,966	7,950	4,647	7,950	-	0.0%	department wide office supplies	
01-4210-0401-5010	PD- Postage	2,268	2,520	1,594	2,500	(20)	-0.8%	postage costs for mailings	
01-4210-0401-5190	PD- Chiefs Expenses	652	650	442	650	-	0.0%	covers empl. awards, retirement, emergency meals	
01-4210-0401-5310	PD- Mobile Communications	742	660	442	660	-	0.0%	cost of the chiefs cell phone part of department plan	
01-4210-0401-5338	PD- Munitions	7,275	7,275	6,716	7,285	10	0.1%	cost of purchasing ammo for the department	
01-4210-0401-5450	PD- Dues	8,719	8,505	8,528	8,610	105	1.2%	yearly dues for sert and professional association memberships	
01-4210-0401-5453	PD- Computer Equipment	8,322	8,000	5,305	8,000	-	0.0%	update computers, cruiser laptops, etc.	
01-4210-0401-5563	PD- Restitution Expense			37	-	-			
01-4210-0401-5650	PD- General Expenses	5,760	5,775	2,490	5,775	-	0.0%	towing charges, dwi supplies, promotional, hiring costs, etc.	
01-4210-0401-5670	PD- Dry Cleaning	12,800	13,600	10,200	13,800	200	1.5%	contractual cost	
01-4210-0401-5671	PD- Uniforms	16,240	15,385	9,012	15,385	-	0.0%	cost for uniform and equipment for 40 employees	
01-4210-0401-5740	PD - Software Agreement	13,470	13,740	13,480	14,273	533	3.9%	cost to maintain emergency operations for POL and FD Center	
01-4210-0401-5810	PD- Conf/Room/Meals	1,100	1,100	1,174	1,500	400	36.4%	professional training for the Chief	
01-4210-0401-5875	PD- Equipment Purchase	7,633	10,000	4,058	10,000	-	0.0%	covers cost of furniture, bike parts, cruiser parts, building costs, etc.	
	General Expenses Total	117,803	121,664	79,594	122,484	820	0.7%		
	<b>Administration Total</b>	<b>725,192</b>	<b>735,183</b>	<b>474,554</b>	<b>749,691</b>	<b>14,508</b>	<b>2.0%</b>		
<b>Staff</b>									
01-4210-0402-1110	PD- Sal/Wages FT	288,515	283,046	155,236	296,386	13,340	4.7%	5 FT Police Staff updated per new Union Contract effective July 2015-June 2017	
01-4210-0402-1300	PD- Sal/Wages OT	10,293	9,000	4,416	9,000	-	0.0%	investigation	
01-4210-0402-1400	PD- Longevity Pay	1,450	1,450		1,450	-	0.0%	contract item	
01-4210-0402-1420	PD- Holiday Pay	11,975	11,975		12,650	675	5.6%	contract item	
01-4210-0402-1450	PD- Sal/Wages Education Incentive	4,020	2,520		1,720	(800)	-31.7%	contract item	
	Salaries Total	316,253	307,991	159,652	321,206	13,215	4.3%		
01-4210-0402-2100	PD- Health Insurance	89,299	81,715	56,060	96,159	14,444	17.7%		
01-4210-0402-2110	PD- Dental Insurance	5,011	4,465	3,127	5,360	895	20.0%		
01-4210-0402-2120	PD- Life Insurance	295	240	200	300	60	25.0%		
01-4210-0402-2210	PD- Medicare	4,401	4,466	2,233	4,657	191	4.3%	Based on wages: 6.2%	
01-4210-0402-2310	PD- Retirement Police	79,632	79,671	40,912	84,734	5,063	6.4%	FY 26.38%	
	Benefits Total	178,638	170,557	102,532	191,210	20,653	12.1%		

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<b>DRAFT</b>									
01-4210-0402-5000	PD- Supplies	5,199	5,200	2,201	5,200	-	0.0%	covers three different areas: evidence, prosecution and photo	
01-4210-0402-5200	PD- Consulting - Prosecutor	75,298	75,296	55,800	77,511	2,215	2.9%	contract with County attorney, split 80/20 with Hampton Falls	
01-4210-0402-5216	PD- Community Relations	702	2,000	1,442	2,000	-	0.0%	plaques, darts, crime preventive items	
01-4210-0402-5310	PD- Mobile Communications	1,388	1,332	1,026	1,632	300	22.5%	2 cell phones (one for the captain and the detectives share one)	
01-4210-0402-5820	PD- Education/Training	9,167	11,500	8,674	11,500	-	0.0%	training for the entire department (including civilians)	
01-4210-0402-5821	PD- Accreditation	1,226	1,000	1,098	1,000	-	0.0%	dues and supply costs	
	General Expenses Total	92,980	96,328	70,241	98,843	2,515	2.6%		
	<b>Staff Total</b>	<b>587,871</b>	<b>574,876</b>	<b>332,425</b>	<b>611,259</b>	<b>36,383</b>	<b>6.3%</b>		
<b>Patrol</b>									
01-4210-0403-1110	PD- Sal/Wages FT	930,790	955,954	613,915	1,002,729	46,775	4.9%	17 FT Officers, 1 FT ACO updated per new Union Contract effective July 2015-June 2017	
01-4210-0403-1150	PD- Vacation Replacement	45,364	45,587	29,361	46,587	1,000	2.2%	cost to cover the replacement of officers on vacation, increase result of new Union rates	
01-4210-0403-1200	PD- Sal/Wages PT	17,347	15,000	5,448	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	49,320	66,000	45,942	80,500	14,500	22.0%	With new Union Contract 4 holidays are now paid out at the OT rate where in the past they were paid out at the straight hourly rate	
01-4210-0403-1350	PD- FEMA Storm Related OT			518	-	-			
01-4210-0403-1400	PD- Longevity Pay	3,000	3,000		3,000	-	0.0%	contract item	
01-4210-0403-1410	PD- Sick Replacement	11,765	9,270	9,377	13,250	3,980	42.9%	covers for officers out sick, increase based on prior year history at new Union rates	
01-4210-0403-1420	PD- Sal/Wages Holiday Pay	40,813	42,714		45,339	2,625	6.1%	contract item	
01-4210-0403-1425	PD- Firearms Training Incentive	1,500	1,500	750	1,500	-	0.0%	contract item	
01-4210-0403-1430	PD- Sal/Wages FTO Incentive	568	1,320	290	1,320	-	0.0%	contract item	
01-4210-0403-1450	PD- Sal/Wages Education Incentive	6,060	6,060		6,060	-	0.0%	contract item	
	Salaries Total	1,106,527	1,146,405	705,601	1,215,285	68,880	6.0%		
01-4210-0403-2100	PD- Health Insurance	345,507	340,985	203,849	291,796	(49,189)	-14.4%		
01-4210-0403-2110	PD- Dental Insurance	20,009	20,410	12,587	20,407	(3)	0.0%		
01-4210-0403-2120	PD- Life Insurance	1,040	1,140	675	1,080	(60)	-5.3%		
01-4210-0403-2200	PD- FICA	4,483	4,489	2,424	4,577	88	2.0%	Based on wages: 6.2%	
01-4210-0403-2210	PD- Medicare	15,292	16,623	9,892	17,622	999	6.0%	Based on wages: 1.45%	
01-4210-0403-2300	PD- Retirement Town	6,311	6,304	3,871	6,571	267	4.2%	FY 11.17%	
01-4210-0403-2310	PD- Retirement Police	260,081	277,794	170,159	301,117	23,323	8.4%	FY 26.38%	
	Benefits Total	652,723	667,745	403,457	643,170	(24,575)	-3.7%		
01-4210-0403-5310	PD- Mobile Communications	1,035	15,680	14,462	15,020	(660)	-4.2%	cost of two cell phones (ACO and Captain); four new radios	
01-4210-0403-5335	PD- Investigation	4,771	5,000	5,000	5,000	-	0.0%	covers drug investigation costs and equipment	
01-4210-0403-5801	PD- Patrol Court Mileage Reimburse	440	-	308	-	-			

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01-4210-0403-6260	PD- Fuel	65,758	62,010	31,706	50,160	(11,850)	-19.1%	24,000 gallons fuel estimated at \$ 2.09 per gallon		
	General Expenses Total	72,004	82,690	51,476	70,180	(12,510)	-15.1%			
	<b>Patrol Total</b>	<b>1,831,254</b>	<b>1,896,840</b>	<b>1,160,534</b>	<b>1,928,635</b>	<b>31,795</b>	<b>1.7%</b>			
<b>Animal Control</b>										
01-4210-0404-5336	AC- Veterinarian Service	750	750	750	750	-	0.0%	contract with SPCA		
01-4210-0404-5337	AC- Equipment	499	500	500	500	-	0.0%	ACO equipment		
	General Expenses Total	1,249	1,250	1,250	1,250	-	0.0%			
	<b>Animal Control Total</b>	<b>1,249</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>-</b>	<b>0.0%</b>			
<b>Communications</b>										
01-4210-0405-1110	PD- Sal/Wages FT	231,290	227,011	134,500	235,109	8,098	3.6%	5 FT updated per new Union Contract effective July 2015-June 2017		
01-4210-0405-1150	PD- Vacation Replacement	9,689	7,640	7,007	9,000	1,360	17.8%	covers vacation/personal days for dispatchers		
01-4210-0405-1200	PD- Sal/Wages PT	10,411	10,160	10,198	11,000	840	8.3%	3 PT/On-Call		
01-4210-0405-1300	PD- Sal/Wages OT	3,986	10,000	4,317	13,600	3,600	36.0%	covers cost in emergencies and regular coverage		
01-4210-0405-1350	PD- FEMA Storm Related OT			133		-				
01-4210-0405-1400	PD- Longevity Pay	1,700	1,700		1,700	-	0.0%	contract item		
01-4210-0405-1410	PD- Sick Replacement	2,799	4,000	3,324	4,000	-	0.0%	covers OT for dispatchers out sick		
01-4210-0405-1420	PD- Holiday Pay	9,604	9,604		10,033	429	4.5%	contract item		
01-4210-0405-1450	PD- Sal/Wages Education Incentive			48	1,500	-	0.0%	contract item		
	Salaries Total	269,479	271,615	159,527	285,942	14,327	5.3%			
01-4210-0405-2100	PD- Health Insurance	76,576	80,907	48,418	87,724	6,817	8.4%			
01-4210-0405-2110	PD- Dental Insurance	4,093	4,467	2,735	5,615	1,148	25.7%			
01-4210-0405-2120	PD- Life Insurance	240	300	476	300	-	0.0%			
01-4210-0405-2200	PD- FICA	16,074	16,840	9,521	17,728	888	5.3%	Based on wages: 6.2%		
01-4210-0405-2210	PD- Medicare	3,759	3,938	2,225	4,146	208	5.3%	Based on wages: 1.45%		
01-4210-0405-2300	PD- Retirement Town	22,219	28,685	12,390	30,711	2,026	7.1%	FY 26.38%		
	Benefits Total	122,962	135,137	75,765	146,225	11,088	8.2%			
01-4210-0405-4311	PD- Equipment Maintenance	18,899	20,086	14,626	25,530	5,444	27.1%	covers our maintenance contracts (new radio equipment approved by voters in 2015)		
01-4210-0405-4330	PD- Equipment Repair & Maint	5,647	6,000	2,251	6,000	-	0.0%	uncovered repair costs (radio equip./purchase of new communication equip.)		
01-4210-0405-4333	PD- SPTS Computer Maint	4,500	4,500	1,125	4,500	-	0.0%	computer connection with state police		
01-4210-0405-4351	PD- Complex Phone Repairs/Service	862	2,000	240	1,600	(400)	-20.0%	phone repair costs, and cost of IPAD network		
	General Expenses Total	29,908	32,586	18,242	37,630	5,044	15.5%			
	<b>Communications Total</b>	<b>422,349</b>	<b>439,338</b>	<b>253,534</b>	<b>469,797</b>	<b>30,459</b>	<b>6.9%</b>			
	<b>Total Police</b>	<b>3,567,915</b>	<b>3,647,487</b>	<b>2,222,297</b>	<b>3,760,631</b>	<b>113,144</b>	<b>3.1%</b>			

Town of Exeter

General Fund

Preliminary Budget FY 2016

Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget \$ Increase/ (Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	VERSION #1
<b>DRAFT</b>									
<b>Fire</b>									
<b>Administration</b>									
01-4221-0501-1110	FD- Sal/Wages FT	340,363	340,259	211,257	325,042	(15,217)	-4.5%	4 FT: Chief, 2 Asst. Chiefs & Office Mgr. +.75% Office Mgr. Top Step bonus	
	Salaries Total	340,363	340,259	211,257	325,042	(15,217)	-4.5%	Reduction due to the retirement of AC Berkenbush	
01-4221-0501-2100	FD- Health Insurance	78,168	50,611	33,740	73,385	22,774	45.0%	1 Family Plan added due to AC Berkenbush's retirement and the new AC requiring Health Insurance	
01-4221-0501-2110	FD- Dental Insurance	4,644	4,645	2,805	4,645	-	0.0%	No increase	
01-4221-0501-2120	FD- Life Insurance	480	480	300	480	-	0.0%	No increase	
01-4221-0501-2130	FD- LTD Insurance	1,357	1,333	905	1,357	24	1.8%	Very small increase due to Department Manager salary adjustment	
01-4221-0501-2200	FD- FICA	3,544	3,688	2,278	3,686	(2)	-0.1%	Based on wages: 6.2% (FICA for Office Mgr)	
01-4221-0501-2210	FD- Medicare	3,264	3,395	2,493	3,140	(255)	-7.5%	Based on wages: 1.45% (Excludes the Chief)	
01-4221-0501-2300	FD- Retirement Town	6,526	6,527	4,251	6,641	114	1.7%	FT wages x NHRHS Rate: 11.17% for entire year	
01-4221-0501-2320	FD- Retirement Fire	77,719	79,918	56,448	77,445	(2,473)	-3.1%	FT wages x NHRHS Rate: 29.16% for entire year	
	Benefits Total	175,702	150,597	103,220	170,779	20,182	13.4%		
01-4221-0501-4310	FD- Office Equip Maintenance	3,042	2,907	1,846	2,620	(287)	-9.9%	Lease agreements & Service contacts for copier, time clock, and maint. on printers	
01-4221-0501-5000	FD- Supplies	2,049	2,000	676	2,000	-	0.0%	Office Supplies for entire Fire Department	
01-4221-0501-5010	FD- Postage	453	580	288	580	-	0.0%	Postage for General FD, Fire Prevention, new candidate hiring, etc...	
01-4221-0501-5190	FD- Chiefs Expenses	723	600	794	720	120	20.0%	Expenses for meetings, dinners	
01-4221-0501-5263	FD- Physicals	489	10,193	345	10,230	37	0.4%	Pre-employment and Annual physicals for 1/4 of all fire personnel	
01-4221-0501-5310	FD-Mobile Communications	1,025	1,526	987	1,143	(383)	-25.1%	Phone plan and usage for dept. manager	
01-4221-0501-5450	FD- Dues	1,757	1,852	1,163	1,722	(130)	-7.0%	Annual Association Dues	
01-4221-0501-5650	FD- General Expenses	3,139	3,200	1,188	3,200	-	0.0%	Background investigations, Water, Emergency scene rehab. supplies, etc...	
01-4221-0501-5810	FD- Conf/Room/Meals	4,496	4,500	7,287	4,500	-	0.0%	\$1,500 each: FDIC conference, FRI International, IMT Annual Conference	
	General Expenses Total	17,173	27,358	7,287	26,715	(643)	-2.4%		
	<b>Administration Total</b>	<b>533,238</b>	<b>518,214</b>	<b>321,764</b>	<b>522,536</b>	<b>4,322</b>	<b>0.8%</b>		
<b>Fire Suppression</b>									
01-4220-0503-1110	FD- Sal/Wages FT	1,449,325	1,457,215	951,195	1,449,395	(7,820)	-0.5%	25 FT Firefighter/ EMT's salaries	
01-4220-0503-1120	FD- Sal/Wages Stipend	3,354	2,970	-	3,028	58	2.0%	Stipend + Bonus pay (Maxed pay plan)	
01-4220-0503-1150	FD- Vacation Replacement	34,914	58,475	25,833	48,680	(9,795)	-16.8%	Overtime for vacation replacement	
01-4220-0503-1300	FD- Sal/Wages OT	87,663	103,215	61,667	116,323	13,108	12.7%	Overtime for emergency recall and other off-duty details	
01-4220-0503-1350	FD- FEMA Storm Related OT	-	-	7,551	-	-	-	Non-budgeted item	
01-4220-0503-1400	FD- Longevity Pay	9,800	10,350	800	9,050	(1,300)	-12.6%		

Town of Exeter  
General Fund

Preliminary Budget FY 2016

DRAFT		2014 Actual		2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Increase/Decrease	2016 Budget vs. 2015 Difference	Explanation	VERSION #1
01-4220-0503-1410	FD- Sick Replacement	27,623	43,971	27,776	41,732	(2,239)	-5.1%	Overtime for sick replacement	UPDATED:9/18/2015	
01-4220-0503-1420	FD- Sal/Wages Holiday Pay	85,978	88,073	-	87,601	(472)	-0.5%	Holiday pay (11 holidays)		
01-4220-0503-1600	FD- Sal/Wages On Call	6,230	15,000	1,838	7,500	(7,500)	-50.0%	PT Call Company salaries		
	Salaries Total	1,704,887	1,779,269	1,076,660	1,763,309	(15,960)	-0.9%			
01-4220-0503-2100	FD- Health Insurance	426,254	373,171	244,991	348,934	(24,237)	-6.5%			
01-4220-0503-2110	FD- Dental Insurance	34,313	33,631	22,890	32,738	(893)	-2.7%			
01-4220-0503-2120	FD- Life Insurance	1,525	1,500	1,000	1,500	-	0.0%			
01-4220-0503-2200	FD- FICA	386	930	115	465	(465)	-50.0%	Based on wages: 6.2% (Call Company Salaries)		
01-4220-0503-2210	FD- Medicare	23,194	24,742	15,107	24,493	(249)	-1.0%	Based on wages: 1.45%		
01-4220-0503-2320	FD- Retirement Fire	471,391	502,814	309,249	511,994	9,180	1.8%	FT wages x. NHRS Rate: 29.16%		
	Benefits Total	957,063	936,788	593,352	920,124	(16,664)	-1.8%			
01-4220-0503-4312	FD- Radio Maintenance	2,196	2,500	1,796	2,500	-	0.0%	Maint. of Fire Department Portable & Mobile Radios		
01-4220-0503-4320	FD- Vehicle Maintenance	52,514	47,460	29,830	42,990	(4,470)	-9.4%	Vehicle Maintenance		
01-4220-0503-4330	FD- General Equipment Repair	1,992	3,000	1,253	3,000	-	0.0%	Small Tool & Equipment Repair		
01-4220-0503-4340	FD- Hydrant Maintenance	20,000	20,000	10,000	20,000	-	0.0%	Hydrant Maintenance Fee/Rental to Water Department		
01-4220-0503-4341	FD- Cistern Maintenance	-	2,460	-	2,460	-	0.0%	Cistern & Dry Hydrant Maintenance		
01-4220-0503-5016	FD- Station Building Supplies	994	1,700	1,115	1,700	-	0.0%	Laundry & misc bldg. cleaning supplies		
01-4220-0503-5018	FD- Fire Prevention Supplies	1,113	1,600	645	1,600	-	0.0%	Fire Prevention & Fire Investigation Supplies		
01-4220-0503-5019	FD- Fire Alarm Supplies	4,920	6,000	2,120	6,000	-	0.0%	Town wide fire alarm system maintenance		
01-4220-0503-5119	FD- Communications Equipment	6,029	5,316	1,473	5,266	(50)	-0.9%	Vehicle computer connectivity, fees and radio interoperability		
01-4220-0503-5310	FD- Mobile Communications	539	2,842	1,308	2,398	(444)	-15.6%	Cell Phone plan and Data usage for Staff Cars, Engines and Fire Prev.		
01-4220-0503-5450	FD- Dues	4,258	4,219	4,219	5,451	1,232	29.2%	Seacoast Chiefs Haz Mat Annual Assessment		
01-4220-0503-5670	FD- Dry Cleaning	380	200	72	200	-	0.0%	Dry cleaning of chief officer & Class 'A' dress uniforms		
01-4220-0503-5671	FD- Uniforms	23,276	22,487	15,553	22,160	(327)	-1.5%	Uniforms for 28 employees, 14 Call firefighters and Chief Officers		
01-4220-0503-5740	FD- Software Agreement	2,850	5,355	5,355	5,660	305	5.7%	IMC annual licensing agreement & fees		
01-4220-0503-5820	FD- Education/Training	7,168	10,000	1,097	10,000	-	0.0%	Tuition for certification & education supplies		
01-4220-0503-5875	FD- General Equipment Purchase	43,061	45,000	31,534	45,000	-	0.0%	Necessary equipment purchase & replacement		
01-4220-0503-5900	FD- Protective Equipment	26,998	27,000	18,776	27,768	768	2.8%	Turnout gear replacement & repairs as necessary		
01-4220-0503-5911	FD- Hazmat Supplies	357	500	-	350	(150)	-30.0%	Necessary hazardous materials supplies		
01-4220-0503-5912	FD- Breathing Apparatus	4,809	5,647	1,595	6,526	879	15.6%	Breathing systems & compressor certification & repairs		
01-4220-0503-5913	FD- Extinguisher Maintenance	340	-	-	-	-	-	Fire extinguisher maintenance program		
01-4220-0503-5914	FD- Hose Replacement	4,355	4,388	4,388	4,776	388	8.8%	Hose replacement & repair as necessary		
01-4220-0503-6260	FD- Fuel	19,834	18,204	11,323	13,994	(4,210)	-23.1%	Gas & Diesel fuel for all fire dept. vehicles (Except 2 ambulances) plus 500 gal fuel tank		
	General Expenses Total	227,983	235,878	143,452	229,799	(6,079)	-2.6%			

UPDATED: 9/18/2015

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Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Increase/ (Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation
01-4220-0503-75xx	FD-Capital Outlay	-	-	-	24,134	24,134		\$11,600 Turnout Gear Washer; \$12,534 Multi-Rae Gas Meters
	Capital Outlay Total	-	-	-	24,134	24,134		
	<b>Fire Suppression Total</b>	<b>2,889,933</b>	<b>2,951,935</b>	<b>1,813,464</b>	<b>2,937,366</b>	<b>(14,569)</b>	<b>-0.5%</b>	
	<b>Emergency Management</b>							
01-4290-0504-4312	EM- Radio Repairs	3,939	4,000		4,000	-	0.0%	EOC radio replacement & repairs
01-4290-0504-5119	EM- Communications	9,510	9,560	8,663	9,560	-	0.0%	CodeRed notification system and EOC telephone system updates
01-4290-0504-5310	EM- Mobile Communications	621	1,550	860	1,167	(383)	-24.7%	Cell Phone plan & Data usage for Deputy EMD
01-4290-0504-5820	EM- Education/Training	-	1,000	209	1,000	-	0.0%	Emergency Management & Homeland Security conference and/or classes
01-4290-0504-5917	EM- Command Supplies	6,488	6,500	3,239	6,500	-	0.0%	EOC supplies including food, office supplies, & training material
01-4290-0504-5918	EM- Shelter Equipment	-	1,200		1,200	-		Shelter food and supplies
01-4290-0504-5919	EM- Emer Mgmt Equipment	2,464	5,000		5,000	-	0.0%	Materials, 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	303	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	23,022	28,815	13,274	28,432	(383)	-1.3%	
01-4290-0504-7426	EM- Capital Outlay	2,427	1		-	(1)	-100.0%	No Capital purchase recommended for FY16
	Capital Outlay Total	2,427	1	-	-	(1)	-100.0%	
	<b>Emergency Management Total</b>	<b>25,449</b>	<b>28,816</b>	<b>13,274</b>	<b>28,432</b>	<b>(384)</b>	<b>-1.3%</b>	
	<b>Health</b>							
01-4414-0505-1110	FH- Sal/Wages FT	31,871	65,552	42,411	67,130	1,578	2.4%	1 FT: Health Officer
01-4414-0505-1200	FH- Sal/Wages PT	23,401	-	-	-	-		No PT employees in Health Dept.
	Salaries Total	55,272	65,552	42,411	67,130	1,578	2.4%	
01-4414-0505-2110	FH- Dental Insurance	208	500	333	500	-	0.0%	
01-4414-0505-2120	FH- Life Insurance	50	120	80	120	-	0.0%	
01-4414-0505-2200	FH- FICA	3,571	4,064	2,817	4,162	98	2.4%	Based on wages: 6.2%
01-4414-0505-2210	FH- Medicare	835	951	659	973	22	2.4%	Based on wages: 1.45%
01-4414-0505-2320	FH- Town Retirement	3,486	7,194	4,619	7,498	304	4.2%	FT wages x NHRS Rate: 11.17%
	Benefits Total	8,150	12,829	8,508	13,254	425	3.3%	

Preliminary Budget FY 2016										UPDATED:9/18/2015
Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget \$ Increase/ (Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	VERSION #1	
01-4414-0505-5000	FH- Supplies	463	950	501	950	-	0.0%	Inspection supplies		
01-4414-0505-5010	FH- Postage	77	60	42	60	-	0.0%	Health dept. mailings		
01-4414-0505-5310	FH- Mobile Communications	1,052	1,402	466	1,143	(259)	-18.5%	Phone plan & data usage for Health Officer		
01-4414-0505-5450	FH- Dues	320	320	195	245	(75)	-23.4%	Health Dept. dues & memberships		
01-4414-0505-5740	FH- Software Agreement	1,925	1,925	1,925	1,925	-	0.0%	Metverse forms and reporting		
01-4414-0505-5800	FH- Travel Reimbursement	844	1,000	384	900	(100)	-10.0%	Mileage reimbursement for Health Officer		
01-4414-0505-5810	FH- Conf/Room/Meals	558	820	280	720	(100)	-12.2%	Training, Meeting and conferences for Health Officer		
01-4414-0505-5981	FH- Consulting	18,102	15,850	-	10,550	(5,300)	-33.4%	Hazardous Materials Remediation & Consulting for Sportsman's Club project		
01-4414-0505-5989	FH- Mosquito Control	55,000	60,000	37,480	62,180	2,180	3.6%	Mosquito control costs		
	General Expenses Total	78,341	82,327	41,273	78,673	(3,654)	-4.4%			
01-4414-0505-75xx	FH- Capital Outlay	-	-	-	20,000	20,000		Sportsman's Club fence		
	Capital Outlay Total	-	-	-	20,000	20,000				
	<b>Health Total</b>	<b>141,763</b>	<b>160,708</b>	<b>92,192</b>	<b>179,057</b>	<b>18,349</b>	<b>11.4%</b>			
	<b>Total Fire</b>	<b>3,590,383</b>	<b>3,659,673</b>	<b>2,240,694</b>	<b>3,667,391</b>	<b>7,718</b>	<b>0.2%</b>			
	<b>Public Works - General Fund</b>									
	<b>Administration &amp; Engineering</b>									
01-4311-0601-1110	PW- Sal/Wages FT	404,447	400,524	225,907	393,107	(7,417)	-1.9%	6 FT: Director, Town Eng, Eng Tech, Office Mgr, Office Clrk, Asst Engineer		
01-4311-0601-1200	PW- Sal/Wages PT	481	700	1,578	700	-	0.0%	1- PT-recording secretary @ \$14 per hour		
01-4311-0601-1300	PW- Sal/Wages OT	170	-	293	-	-				
	Salaries Total	405,098	401,224	227,778	393,807	(7,417)	-1.8%			
01-4311-0601-2100	PW- Health Insurance	52,709	73,621	32,334	58,792	(14,829)	-20.1%			
01-4311-0601-2110	PW- Dental Insurance	7,147	7,360	3,660	6,479	(881)	-12.0%			
01-4311-0601-2120	PW- Life Insurance	640	660	350	540	(120)	-18.2%			
01-4311-0601-2130	PW- LTD Insurance	1,350	1,312	905	1,357	45	3.4%			
01-4311-0601-2200	PW- FICA	26,426	24,876	15,429	24,416	(460)	-1.8%	Based on wages: 6.2%		
01-4311-0601-2210	PW- Medicare	6,181	5,818	3,608	5,710	(108)	-1.8%	Based on wages: 1.45%		
01-4311-0601-2300	PW- Retirement Town	45,183	43,952	24,874	43,910	(42)	-0.1%	FY @ 11.17%		
	Benefits Total	139,635	157,599	81,160	141,204	(16,394)	-10.4%			
01-4311-0601-4312	PW- Radio Repairs	376	600	190	600	-	0.0%	4 Desk sets, 6 portables, 42 vehicle units		
01-4311-0601-4320	PW- Vehicle Maintenance	670	600	190	600	-	0.0%	1 sedan, 1 4wd		
01-4311-0601-5000	PW- Supplies	9,273	10,000	7,956	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	301	500	128	500	-	0.0%			

Town of Exeter  
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Preliminary Budget FY 2016

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01-4311-0601-5310	PW- Mobile Communications	2,141	1,200	944	1,200	-	0.0%	60% Director, Town Engineer & Asst Engineer, 100% Highway, MiFi (Engineering)	
01-4311-0601-5341	PW- Drug/Alcohol Testing	1,573	1,200	453	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	1,059	1,000		1,000	-	0.0%	Replace 2 units/year	
01-4311-0601-5446	PW- EPA Storm Water Phase II	42,957	25,000	1,138	127,000	102,000	408.0%	Reqs new NPDES permit & WWTF AOC; Stormwater Ordinance, Stormwater Management Plan, IDDE, Notice of Intent, Public Education, Municipal Training, Dry & Wet Weather Monitoring, impaired waters/TMDL compliance	
01-4311-0601-5450	PW- Dues	628	700	128	700	-	0.0%	Dues: APWA \$210, NHPWA \$100, Mutual Aid \$25;	
01-4311-0601-5650	PW- General Expenses	499	700	603	700	-	0.0%	Licenses: PE 2@150/2 yr Meal reimbursement	
01-4311-0601-5810	PW- Conf/Room/Meals	1,766	3,000	1,911	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	1,025	2,000	1,218	2,000	-	0.0%	Education and training for staff	
01-4311-0601-6260	PW- Fuel	2,035	1,600	906	1,600	-	0.0%	Dir & Town Eng vehicles	
01-4311-0601-6261	PW- Master Fuel Account	(7,696)	1	(10,608)	1	-	0.0%	Bulk fuel delivery charges less dept allocations; for 109 vehicles	
	General Expenses Total	56,607	48,101	4,967	150,101	102,000	212.1%		
01-4311-0601-9997	PW- Due from Water Fund	(109,625)	(111,765)	(55,884)	(107,002)	4,762	-4.3%	20% Water Fund offset	
01-4311-0601-9998	PW- Due from Sewer Fund	(109,625)	(111,765)	(55,884)	(107,002)	4,762	-4.3%	20% Sewer Fund offset	
	Due from Water/Sewer Funds Total	(219,250)	(223,529)	(111,768)	(214,005)	9,525	-4.3%		
	<b>Administration &amp; Engineering Total</b>	<b>382,090</b>	<b>383,395</b>	<b>202,137</b>	<b>471,108</b>	<b>87,713</b>	<b>22.9%</b>		
<b>Highways and Streets</b>									
01-4312-0602-1110	PH- Sal/Wages FT	564,981	565,427	342,090	553,752	(11,675)	-2.1%	12 FT	
01-4312-0602-1210	PH- Sal/Wages Temp	234	7,500	-	7,500	-	0.0%	Intern, Summer laborer	
01-4312-0602-1300	PH- Sal/Wages OT	20,566	20,000	20,182	20,000	-	0.0%	Emergency ops, callouts, flood watch, voting/traffic control	
01-4312-0602-1350	PH- FEMA Storm Related OT	8,200	8,550	2,833	-	-	-	Expenses related to tropical storm Irene	
01-4312-0602-1400	PH- Longevity Pay	593,981	601,477	367,605	6,100	(2,450)	-28.7%	11 FT per union contract	
	Salaries Total				587,352	(14,125)	-2.3%		
01-4312-0602-2100	PH- Health Insurance	218,108	190,845	113,858	176,507	(14,338)	-7.5%		
01-4312-0602-2110	PH- Dental Insurance	13,316	13,315	7,858	11,568	(1,747)	-13.1%		
01-4312-0602-2120	PH- Life Insurance	767	781	463	738	(43)	-5.5%		
01-4312-0602-2200	PH- FICA	35,165	37,292	23,147	36,416	(876)	-2.3%	Based on wages: 6.2%	
01-4312-0602-2210	PH- Medicare	8,224	8,721	5,413	8,517	(205)	-2.3%	Based on wages: 1.45%	
01-4312-0602-2300	PH- Retirement Town	58,303	65,187	38,350	64,769	(418)	-0.6%	FY @ 11.17%	
	Benefits Total	333,883	316,141	189,089	298,515	(17,626)	-5.6%		
01-4312-0602-4320	PH- Vehicle Maintenance	42,490	45,000	38,258	50,000	5,000	11.1%	Maintenance of all dept vehicles and equip	



Town of Exeter  
General Fund

Preliminary Budget FY 2016

<b>DRAFT</b>							<b>UPDATED:9/18/2015</b>	
							<b>VERSION #1</b>	
<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Actual as of 8/31/15</b>	<b>2016 Budget Prelim</b>	<b>2016 Budget vs. 2015 Increase/ (Decrease)</b>	<b>2016 Budget vs. 2015 Budget % Difference</b>	<b>Explanation</b>
01-4312-0602-4334	PH- Tree Maintenance	17,357	15,000	4,595	15,000	-	0.0%	All trees in Town ROW incl pruning, fertilizing & removal w/licensed arborist also incl all town parks
01-4312-0602-4335	PH- Dam Maintenance	4,067	4,200	92	4,200	-	0.0%	Dam & abutment concrete & mechanical repairs at Great, Pickpocket, Colcord
01-4312-0602-4339	PH- Asphalt Reclamation	10,000	10,000		10,000	-	0.0%	Grinding & screening to recycle asphalt and concrete on Town roads to make into a reusable product. Also includes compost and sand screening
01-4312-0602-4342	PH- Street Marking	25,421	30,000	3,691	30,000	-	0.0%	Fog lines, yellow lines, parking spaces (butyl rubber by contractor); increase crosswalks 2x yr
01-4312-0602-4343	PH- Weed Control	8,000	8,000	2,000	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	8,260	9,000	2,205	9,000	-	0.0%	Repair drain castings within the Town's drain network. 1,305 catch basins
01-4312-0602-4345	PH- Bridge Repairs	5,613	5,500	732	5,500	-	0.0%	Minor repairs of 9 bridges; sealing, patching, guardrails; increase in material costs
01-4312-0602-4346	PH- Culvert Repairs	2,428	2,000	17	2,000	-	0.0%	Repair or replace culverts (pipes & headers) along country roads
01-4312-0602-4355	PH- Street Repairs/Maint	23,203	18,000	14,873	18,000	-	0.0%	Patching town roads & shoulder repair materials; includes asphalt, concrete, gravel
01-4312-0602-4420	PH- Equipment Rentals	4,363	4,500	418	4,500	-	0.0%	Rental of equipment not owned by Town, including bulldozer, excavator, grader, screen
01-4312-0602-5310	PH- Mobile Communications	212		320	1	1		
01-4312-0602-5312	PH- Phone Reimbursement				2,400	2,400		Cell Phone stipend \$50/mo for Supt + 3 Foremen
01-4312-0602-5327	PH- General Hand Tools	3,814	4,000	1,510	4,000	-	0.0%	Rep/repair hand tools incl. compacter, hand-saw, chainsaws, small power tools
01-4312-0602-5328	PH- Emergency Traffic Control	500	1,000	-	1,000	-	0.0%	Uniformed officer in high traffic, emergencies
01-4312-0602-5561	PH- Signs	7,304	7,000	4,449	7,000	-	0.0%	Regulatory & street sign repl. for retro reflectivity, damages
01-4312-0602-5610	PH- Safety Equipment	3,461	4,500	2,738	4,500	-	0.0%	Hardhats, vests, eye protection, Technu, steel-toed boot repl \$185/yr per employee
01-4312-0602-5671	PH- Uniforms	5,871	6,000	3,733	6,000	-	0.0%	14 employees
01-4312-0602-5756	PH - Dam Registration	400	800	-	800	-	0.0%	Annual NHDES fees (due December) Sloans Brook
01-4312-0602-5820	PH- Education/Training	2,310	3,000	1,478	3,000	-	0.0%	Classes and licensing including CDL, Public Works Academy, UNH Tech Transfer classes
01-4312-0602-6260	PH- Fuel	43,500	30,000	21,771	30,000	-	0.0%	Fuel for highway dept
	General Expenses Total	218,574	207,500	102,880	214,901	7,401	3.6%	
01-4312-0602-7503	PH-Road Paving/Maintenance	741,752	800,000	244,765	800,000	-	0.0%	Includes crack sealing, reconstruction, etc. 3% increase material cost
01-4312-0602-7505	PH- Sidewalks/Curbing		1		1	1	100.0%	Sidewalks and curbing
01-4312-0602-7507	PH- Storm Drain Cleaning	23,745	25,000	-	25,000	-	0.0%	Annual clean 50% catch basins, material testing,
	Capital Outlay Total	765,497	825,000	244,765	825,001	1	0.0%	clean ~1 mi drain lines
	<b>Highways &amp; Streets Total</b>	<b>1,911,935</b>	<b>1,950,118</b>	<b>904,339</b>	<b>1,925,769</b>	<b>(24,349)</b>	<b>-1.2%</b>	

General Fund

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Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Increase/ (Decrease)	2016 Budget vs. 2015 Difference	Explanation	VERSION #1
<b>DRAFT</b>									
<b>Snow Removal</b>									
01-4312-0603-1200	PS- Sal/Wages PT			492					
01-4312-0603-1300	PS- Sal/Wages - OT Snow	75,584	60,000	88,295	80,000	20,000	33.3%	3 yr average	
01-4312-0603-1350	PS- Sal/Wages - FEMA Storm Related OT			12,177				OT related to Jan 2015 Blizzard	
01-4312-0603-1370	PS- Sal/Wages-OT Mech	1,631	2,000	3,326	2,700	700	35.0%	3 yr average, On duty during plowing	
	Salaries Total	77,215	62,000	104,290	82,700	20,700	33.4%		
01-4312-0603-2200	PS- FICA	4,504	3,844	6,318	5,127	1,283	33.4%	Based on wages: 6.2%	
01-4312-0603-2210	PS- Medicare	1,053	899	1,477	1,199	300	33.4%	Based on wages: 1.45%	
01-4312-0603-2300	PS- Retirement Town	7,491	6,801	10,517	9,238	2,437	35.8%	FY @ 11.17%	
	Benefits Total	13,048	11,544	18,312	15,564	4,020	34.8%		
01-4312-0603-4220	PS- Contracted Snow Removal	38,773	35,000	106,849	50,000	15,000	42.9%	80% of 3 yr avg; Hire contractors w/10 wheelers to remove snow for safety downtown, Lincoln St	
01-4312-0603-4221	PS- Plowing	98,789	60,000	103,305	100,000	40,000	66.7%	Hire contractors to plow	
01-4312-0603-4320	PS- Vehicle Maintenance	6,886	7,000	15,629	7,000	-	0.0%	Repair snow plows and snow removal equip	
01-4312-0603-4349	PS- Plow/Spreader Repair	523	-	2,618	-	-	0.0%		
01-4312-0603-4623	PS- Plow Damages	1,974	2,000	4,565	2,000	-	0.0%	Private property damage caused by snow plows	
01-4312-0603-5007	PS- Salt	68,418	65,000	43,677	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	
01-4312-0603-5008	PS- Sand	1,000	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	208	500	401	500	-	0.0%	Salt additive used during harsh temperatures in the winter	
01-4312-0603-5922	PS- FEMA Reimb Force Labor			14,693	-			Labor related to Jan 2015 Blizzard	
01-4312-0603-5923	PS- FEMA Reimb Force Equip			38	-			Force Equip related to Jan 2015 Blizzard	
01-4312-0603-6260	PS- Fuel	12,670	20,000	18,936	20,000	-	0.0%	Fuel for snow removal vehicles	
	General Expenses Total	229,241	190,500	310,711	245,500	55,000	28.9%		
	<b>Snow Removal Total</b>	<b>319,504</b>	<b>264,044</b>	<b>433,313</b>	<b>343,764</b>	<b>79,720</b>	<b>30.2%</b>		
<b>Solid Waste Disposal</b>									
01-4323-0604-1200	SW- Sal/Wages PT	12,354	13,563	5,500	26,334	12,771	94.2%	2 PT @ 16 hrs/wk (Includes request for one new PT position)	
	Salaries Total	12,354	13,563	5,500	26,334	12,771	94.2%		
01-4323-0604-2200	SW- FICA	766	841	341	1,633	792	94.2%	Based on wages: 6.2%	
01-4323-0604-2210	SW- Medicare	178	197	155	382	185	94.2%	Based on wages: 1.45%	
	Benefits Total	944	1,038	496	2,015	977	94.2%		
01-4323-0604-4221	SW- Operations Maintenance	2,829	3,000	2,738	3,000	-	0.0%	Materials and supplies at the Transfer Station	
01-4323-0604-5820	SW- Education/Training	470	500	-	500	-	0.0%	Solid Waste Training	
01-4323-0604-5829	SW- Tire Disposal	2,000	2,500	810	2,500	-	0.0%	Disposal of Town tires	
01-4323-0604-5832	SW- Blue Bags	67,927	68,000	36,448	68,000	-	0.0%	Includes vendor delivery to store	

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01-4323-0604-5833	SW- Construction Debris	14,014	13,500	7,760	13,500	-	0.0%	Construction debris container at Transfer Station
01-4323-0604-5834	SW- Disposal Contract	660,913	671,000	393,797	681,000	10,000	1.5%	Per contract with Northside Carting (Year 5 of 5)
01-4323-0604-5836	SW- Landfill Monitoring	22,991	25,000	11,391	25,000	-	0.0%	Gas and water quality testing at Cross Road landfill
01-4323-0604-5837	SW- Landfill Analysis	1,740		1,050				
01-4323-0604-5838	SW- Household Haz Waste Removal	18,756	6,000	-	6,000	-	0.0%	Annual 1st Sat Oct; Exeter share \$6,000
01-4323-0604-5842	SW- Dozer Rental	3,599	4,000	-	4,000	-	0.0%	Contract bulldozer rental to push back brush dump at Transfer Station
01-4323-0604-5843	SW- Sticker Permit Expense	529	700	-	700	-	0.0%	Stickers for Town & Public Works Offices to sell
01-4323-0604-5844	SW- Electronic Waste Expense	6,094	7,300	2,760	7,300	-	0.0%	Removal of electronic waste collected at Transfer Station, offset by stickers
01-4323-0604-5845	SW- Freon Waste Expense	2,140	500	(36)	500	-	0.0%	Removal of freon-containing appliances from Transfer Station
01-4323-0604-5846	SW- Garbage Litter Bags Expense	761	1,000	535	1,000	-	0.0%	Trash & Recycle can liners for the down town area
01-4323-0604-5847	SW- Large Cardboard	3,238	2,000	1,107	2,000	-	0.0%	Roll-off container at Transfer Station
01-4323-0604-5848	SW- Litter Bins Downtown	355	500	176	500	-	0.0%	Additional waste and recycling containers; repairs and replacement
01-4323-0604-5849	SW- Recycle Bins	6,927	12,600	13,492	12,600	-	0.0%	65 gal carts & 12 gal bins
01-4323-0604-6220	SW- Electricity	1,306	1,300	835	1,300	-	0.0%	Transfer station building
	General Expenses Total	816,599	819,400	472,863	829,400	10,000	1.2%	
	<b>Solid Waste Disposal Total</b>	<b>829,897</b>	<b>834,001</b>	<b>478,859</b>	<b>857,749</b>	<b>23,748</b>	<b>2.8%</b>	
<b>Street Lights</b>								
01-4316-0605-4369	PW- Traffic Light Maintenance	10,010	5,000	1,840	5,000	-	0.0%	High St, Green St, Alum Dr, Holland Way signals; controllers, loop detectors, bulbs
01-4316-0605-6220	PW- Electricity- Street Lights	141,247	125,000	90,103	145,000	20,000	16.0%	All street lights in Town rights-of-way
	General Expenses Total	151,257	130,000	91,943	150,000	20,000	15.4%	
	<b>Street Lights Total</b>	<b>151,257</b>	<b>130,000</b>	<b>91,943</b>	<b>150,000</b>	<b>20,000</b>	<b>15.4%</b>	
	<b>Subtotal before Maintenance</b>	<b>3,594,683</b>	<b>3,561,557</b>	<b>2,110,591</b>	<b>3,748,389</b>	<b>186,832</b>	<b>5.2%</b>	
<b>Public Works - Maintenance</b>								
<b>General</b>								
01-4311-0606-1110	PM- Sal/Wages FT	203,098	245,699	158,007	250,507	4,808	2.0%	5 FT Maint Supt, Custodian-Full year, 3 Maint Techs
01-4311-0606-1200	PM- Sal/Wages PT	38,645	33,376	22,291	33,359	(17)	-0.1%	1 PT Custodian @ 34hr per week
01-4311-0606-1300	PM- Sal/Wages OT	5,667	3,000	7,343	3,000	-	0.0%	Emergencies, callouts
01-4311-0606-1350	PM- Storm Related OT			493	-	-	#DIV/0!	Emergencies, callouts
01-4311-0606-1400	PM- Longevity Pay	800	850	-	850	-	0.0%	4 FT per union contract
	Salaries Total	248,210	282,925	188,134	287,716	4,791	1.7%	
01-4311-0606-2100	PM- Health Insurance	52,261	62,740	41,828	62,742	2	0.0%	
01-4311-0606-2110	PM- Dental Insurance	4,259	5,460	3,639	5,460	-	0.0%	
01-4311-0606-2120	PM- Life Insurance	275	360	240	360	-	0.0%	

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01-4311-0606-2200	PM- FICA	15,057	17,541	11,455	17,838	297	1.7%	Based on wages: 6.2%
01-4311-0606-2210	PM- Medicare	3,521	4,102	2,679	4,172	69	1.7%	Based on wages: 1.45%
01-4311-0606-2300	PM- Retirement Town	21,328	27,384	17,193	28,412	1,028	3.8%	FY @ 11.17%
	Benefits Total	96,701	117,588	77,034	118,984	1,397	1.2%	
01-4311-0606-4329	PM- Maintenance Bld Materials	1,185	1,200	139	1,200	-	0.0%	HVAC Tech, plumber, elec. tools, replenish drill bits, small power tools
01-4311-0606-4331	PM- Maintenance Tools	2,885	3,000	2,399	3,000	-	0.0%	All Town buildings' paper & cleaning products increase due to trucking, paper and product pricing.
01-4311-0606-5006	PM- Custodial Supplies	12,985	13,500	9,974	14,500	1,000	7.4%	Contracted Custodial Services for DPW to include waxing 2014, hired a FT employee end of May 2014
01-4311-0606-5202	PM- Contracted Services	13,996	-	-	-	-	-	
01-4311-0606-5265	PM- Licenses	118	-	-	-	-	-	
01-4311-0606-5310	PM- Mobile Communications	602	600	402	600	-	0.0%	Maint. Superintendent cellphone
01-4311-0606-5610	PM- Safety Equipment	792	2,500	843	2,500	-	0.0%	Fall protection, eye protection, steel-toed boot replacement \$185/yr
01-4311-0606-5671	PM- Uniforms	5,629	6,325	3,193	5,500	(825)	-13.0%	Uniforms and cleaning for 8 Staff
01-4311-0606-5680	PM- Software Agreement	4,370	5,000	4,239	5,000	-	0.0%	Annual maintenance of Fleet & Facility Maint software TMA
01-4311-0606-5830	PM- Education/Training	1,496	2,000	300	2,000	-	0.0%	Continuing education requirements for License renewals Master Elect, Journeyman Plumber/Gas fitter. Education seminars for Master Mechanics, and Carpenter.
	General Expenses Total	44,058	34,125	21,489	34,300	175	0.5%	
	<b>General Maintenance Total</b>	<b>388,969</b>	<b>434,638</b>	<b>286,657</b>	<b>441,000</b>	<b>6,363</b>	<b>1.5%</b>	
<b>Mechanics/Garage:</b>								
01-4311-0615-1110	PG- Sal/Wages FT	108,452	106,662	69,455	130,533	23,871	22.4%	2 FT Mech forman; 1 FT Mech Laborer (Request for current PT Mech Laborer change to FT position -9 mos)
01-4311-0615-1200	PG- Sal/Wages PT	20,882	23,239	7,770	5,541	(17,698)	-76.2%	1 PT Mech Laborer at 29 hr for 3 mos
01-4311-0615-1300	PG- Sal/Wages OT	1,441	3,000	902	3,000	-	0.0%	OT -76 hours per year
01-4311-0615-1400	PG- Longevity Pay	2,050	2,100	-	2,100	-	0.0%	
	Salaries Total	132,825	135,001	78,127	141,174	6,173	4.6%	
01-4311-0615-2100	PG- Health Insurance	28,821	22,775	15,183	37,958	15,183	66.7%	Incl New Mech Laborer 8 mos
01-4311-0615-2110	PG- Dental Insurance	3,494	3,495	2,330	4,660	1,165	33.3%	Incl New Mech Laborer 8 mos
01-4311-0615-2120	PG- Life Insurance	120	120	80	160	40	33.3%	Incl New Mech Laborer 8 mos
01-4311-0615-2200	PG- FICA	8,483	8,370	5,022	8,753	383	4.6%	Based on wages: 6.2%
01-4311-0615-2210	PG- Medicare	1,984	1,958	1,175	2,047	90	4.6%	Based on wages: 1.45%
01-4311-0615-2300	PG- Retirement Town	11,907	12,266	7,588	12,572	306	2.5%	FY @ 11.17%
	Benefits Total	54,809	48,984	31,378	66,150	17,166	35.0%	
01-4311-0615-4209	PG- Weight Testing/Repair	395	400	-	1,000	600	150.0%	Weight test every other year; repair only this year

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01-4311-0615-4210	PG- Vehicle Equipment Stock	7,780	10,000	7,268	10,000	-	0.0%	Fluids, filters, bulbs, nuts & bolts for all Town Departments
01-4311-0615-4320	PG- Vehicle Maintenance	2,669	3,000	1,560	3,000	-	0.0%	Maintenance Dept vehicles (5) + forklift
01-4311-0615-5222	PG- Mechanics Tools	1,271	3,000	1,503	3,000	-	0.0%	Mechanics' allowance 2@\$500/ea; replace Town owned tools; rentals
01-4311-0615-6260	PG- Fuel- Garage	5,294	6,000	3,389	6,000	-	0.0%	Maintenance Dept vehicles (5) + forklift
01-4311-0615-6261	PG- Fuel Dispensing System	2,609	2,500	300	2,500	-	0.0%	Fuel pumps, UST inspection, reporting equipment
	General Expenses Total	20,018	24,900	14,020	25,500	600	2.4%	
	<b>Mechanics/Garage Total</b>	<b>207,652</b>	<b>208,885</b>	<b>123,525</b>	<b>232,824</b>	<b>23,939</b>	<b>11.5%</b>	
<b>Town Buildings</b>								
01-4311-06xx-4110	Town Buildings-Water/Sewer Bills	10,008	8,550	3,442	10,900	2,350	1	Water/Sewer bills for Town Buildings
01-4311-06xx-4300	Town Buildings- Building Maintenance	69,106	58,600	45,796	59,000	400	0.7%	Building Maintenance for Town Buildings
01-4311-06xx-6210	Town Buildings- Natural Gas	91,951	80,250	55,161	94,500	14,250	17.8%	Natural Gas for Town Buildings
01-4311-06xx-6220	Town Buildings- Electricity	99,277	90,500	74,526	122,200	31,700	35.0%	Electricity for Town Buildings
01-4311-0613-5000	Train Station- Supplies	2,536	2,800	2,200	3,800	1,000	35.7%	Light fixtures, electrical breakers, signage
01-4311-0613-7623	Train Station- Platform Lease	3,061	3,000	3,079	3,100	100	3.3%	Platform Lease for Train Station
	<b>Town Buildings Total</b>	<b>275,939</b>	<b>243,700</b>	<b>184,204</b>	<b>293,500</b>	<b>49,800</b>	<b>20.4%</b>	
<b>Maintenance Projects</b>								
01-4311-0616-7501	PM- Maintenance Projects	100,240	175,000	32,925	125,000	(50,000)	-28.6%	See 2016 Project List
	<b>Total Maintenance Projects</b>	<b>100,240</b>	<b>175,000</b>	<b>32,925</b>	<b>125,000</b>	<b>(50,000)</b>	<b>-28.6%</b>	
	<b>Town Buildings/Maintenance Total</b>	<b>376,179</b>	<b>418,700</b>	<b>217,129</b>	<b>418,500</b>	<b>(200)</b>	<b>-0.05%</b>	
	<b>Total DPW Maintenance</b>	<b>972,800</b>	<b>1,062,222</b>	<b>627,311</b>	<b>1,092,324</b>	<b>30,102</b>	<b>2.8%</b>	
	<b>Total Public Works Budget</b>	<b>4,567,483</b>	<b>4,623,779</b>	<b>2,737,902</b>	<b>4,840,713</b>	<b>216,934</b>	<b>4.7%</b>	
<b>Welfare</b>								
<b>Welfare</b>								
01-4441-0710-1110	WE- Sal/Wages FT			921		-	100.0%	Executive Admin Temporarily Covering Welfare
01-4441-0710-1200	WE- Sal/Wages PT	41,454	42,704	25,047	33,554	(9,150)	-21.4%	Open Position - 25Hrs Per Week
	Salaries Total	41,454	42,704	25,968	33,554	(9,150)	-21.4%	
01-4441-0710-2100	WE- Health Insurance	13,713	11,725	8,749	-	(11,725)	-100.0%	PT Position
01-4441-0710-2200	WE- FICA	2,311	2,648	1,487	2,080	(567)	-21.4%	Based on wages: 6.2%
01-4441-0710-2210	WE- Medicare	540	619	348	487	(133)	-21.4%	Based on wages: 1.45%
01-4441-0710-2300	WE-Retirement - Town			103		-		Exec Admin's Retirement
	Benefits Total	16,564	14,992	10,687	2,567	(12,425)	-82.9%	
01-4441-0710-5000	WE- Supplies	201	210	192	210	-	0.0%	Copy paper, computer ink, notebooks and desk supplies

Town of Exeter  
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Preliminary Budget FY 2016

Preliminary Budget FY 2016							2016 Budget vs. 2015 Budget \$ Increase/ (Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	UPDATED: 9/18/2015
Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Budget \$ Increase/ (Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	VERSION #1	
01-4441-0710-5010	WE- Postage	22	50	11	50	-	0.0%	Client/state/agencies - postage		
01-4441-0710-5310	WE- Mobile Communications	192	240	129	240	-	0.0%	For client home visits/ off hours usage		
01-4441-0710-5450	WE- Dues	40	40	-	40	-	0.0%	State local welfare dues		
01-4441-0710-5685	WE - Direct Relief-Food				1	1	100.0%	New Category to display more detail for Direct Relief		
01-4441-0710-5686	WE - Direct Relief- Rent				1	1	100.0%	New Category to display more detail for Direct Relief		
01-4441-0710-5687	WE - Direct Relief- Electricity				1	1	100.0%	New Category to display more detail for Direct Relief		
01-4441-0710-5688	WE - Direct Relief - Heat				1	1	100.0%	New Category to display more detail for Direct Relief		
01-4441-0710-5689	WE - Direct Relief -Medical				1	1	100.0%	New Category to display more detail for Direct Relief		
01-4441-0710-5702	WE- Burial Expense	1,500		750	1,500	1,500				
01-4441-0710-5703	WE- Direct Relief	14,495	27,500	12,566	26,000	(1,500)	-5.5%	Basic Needs/rent/electricity/oil/gas/food		
01-4441-0710-5800	WE- Travel Reimbursement	509	400	-	200	(200)	-50.0%	Travel to local meetings, State Monthly Meetings in Concord - Seminars		
01-4441-0710-5810	WE- Conf/Room/Meals	85	300	40	300	-	0.0%	2 Conferences - 10 monthly meetings		
	General Expenses Total	17,044	28,740	13,688	28,545	(195)	-0.7%			
	<b>Welfare Total</b>	<b>75,062</b>	<b>86,436</b>	<b>50,343</b>	<b>64,666</b>	<b>(21,770)</b>	<b>-25.2%</b>			
<b>Parks &amp; Recreation</b>										
<b>Recreation</b>										
01-4520-0801-1110	PR- Sal/Wages FT	171,975	177,081	114,570	181,341	4,260	2.4%	3 FT Employees: Director, Asst. Director and Recreation Coordinator		
01-4520-0801-1200	PR- Sal/Wages PT	20,409	24,926	16,770	25,525	599	2.4%	Part time office person 26 hrs per week		
01-4520-0801-1300	PR- Sal/Wages OT	207	500	423	900	400	80.0%	Recreation Coordinator nites and weekends		
	Salaries Total	192,591	202,507	131,763	207,766	5,259	2.6%			
01-4520-0801-2100	PR- Health Insurance	42,013	48,080	32,053	48,080	-	0.0%			
01-4520-0801-2110	PR- Dental Insurance	1,997	2,430	2,142	2,430	-	0.0%			
01-4520-0801-2120	PR- Life Insurance	288	288	192	288	-	0.0%			
01-4520-0801-2130	PR- LTD Insurance	982	936	662	936	-	0.0%			
01-4520-0801-2200	PR- FICA	11,627	12,555	7,848	12,881	326	2.6%	Based on wages: 6.2%		
01-4520-0801-2210	PR- Medicare	2,719	2,936	1,835	3,013	76	2.6%	Based on wages: 1.45%		
01-4520-0801-2300	PR- Retirement Town	18,550	19,487	12,554	20,356	869	4.5%	FY @ 11.17%		
	Benefits Total	78,176	86,713	57,286	87,984	1,272	1.5%			
01-4520-0801-5000	PR- Supplies	1,424	1,150	921	1,150	-	0.0%	Office supplies: pens, paper, ink and other supplies, Need office furniture		
01-4520-0801-5010	PR- Postage	60	150	158	150	-	0.0%	General office mailing		
01-4520-0801-5450	PR- Dues	-	625	390	625	-	0.0%	NHRP/NRPA Dues		
	General Expenses Total	1,484	1,925	1,469	1,925	-	0.0%			
	<b>Recreation Total</b>	<b>272,251</b>	<b>291,145</b>	<b>190,518</b>	<b>297,675</b>	<b>6,531</b>	<b>2.2%</b>			
<b>Parks</b>										
01-4520-0802-1110	PK- Sal/Wages FT	62,921	64,397	41,933	64,875	478	0.7%	2 FT Employees - increase in union contract		

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Preliminary Budget FY 2016							UPDATED: 9/18/2015
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01-4520-0802-1210	PK- Sal/Wages Temp	8,610	7,500	7,222	9,100	1,600	21.3%
01-4520-0802-1300	PK- Sal/Wages OT	4,753	4,800	3,976	4,800	-	0.0%
	Salaries Total	76,284	76,697	53,131	78,775	2,078	2.7%
01-4520-0802-2100	PK- Health Insurance	28,190	25,305	16,869	25,305	-	0.0%
01-4520-0802-2110	PK- Dental Insurance	999	1,000	665	1,000	-	0.0%
01-4520-0802-2120	PK- Life Insurance	120	120	80	120	-	0.0%
01-4520-0802-2200	PK- FICA	4,552	4,755	3,178	4,884	129	2.7%
01-4520-0802-2210	PK- Medicare	1,065	1,112	742	1,142	30	2.7%
01-4520-0802-2300	PK- Retirement Town	7,324	7,592	4,969	7,783	191	2.5%
	Benefits Total	42,250	39,884	26,503	40,234	350	0.9%
01-4520-0802-4320	PK- Vehicle Maintenance	3,111	3,500	4,451	5,000	1,500	42.9%
01-4520-0802-4330	PK- Equipment Repairs	851	850	750	850	-	0.0%
01-4520-0802-4352	PK- Rec Park Maintenance	1,500	1,500	1,500	1,500	-	0.0%
01-4520-0802-5090	PK- Equipment Supplies	8,593	8,800	6,269	8,800	-	0.0%
01-4520-0802-5202	PK- Contracted Services	12,825	14,980	12,293	20,000	5,020	33.5%
01-4520-0802-5329	PK- Landscaping Supplies	8,840	9,500	9,405	13,830	4,330	45.6%
01-4520-0802-5330	PK- Chem Toilet Rental	1,010	1,100	861	950	(150)	-13.6%
01-4520-0802-5561	PK- Signs	1,194	900	756	900	-	0.0%
01-4520-0802-5671	PK- Uniforms	355	500	356	750	250	50.0%
01-4520-0802-5875	PK- Equipment Purchase	9,359	1,200	1,200	1,200	-	0.0%
01-4520-0802-6260	PK- Fuel	7,721	6,750	4,028	5,500	(1,250)	-18.5%
	General Expenses Total	55,359	49,580	41,869	59,280	9,700	19.6%
01-4520-0802-7504	PK- Stewart Park Maintenance	1,260	1,500	1,500	9,700	8,200	546.7%
	Capital Outlay Total	1,260	1,500	1,500	9,700	8,200	546.7%
	<b>Parks Total</b>	<b>175,153</b>	<b>167,661</b>	<b>123,003</b>	<b>187,989</b>	<b>20,328</b>	<b>12.1%</b>
	<b>Total Parks &amp; Recreation</b>	<b>447,404</b>	<b>458,806</b>	<b>313,521</b>	<b>485,664</b>	<b>26,858</b>	<b>5.9%</b>
	<b>Other Culture &amp; Recreation</b>						
	<b>Other Culture &amp; Recreation</b>						
01-4589-0804-8600	OC- Exeter Arts Committee	2,983	3,000	1,344	3,000	-	0.0%
01-4589-0804-8603	OC- Christmas Lights	4,960	5,000	-	5,000	-	0.0%
01-4589-0804-8604	OC- Council on Aging	-	350	-	1	(349)	-99.7%
01-4589-0804-8605	OC- Christmas Parade	4,743	3,000	-	3,000	-	0.0%
01-4589-0804-8610	OC- Summer Concerts	9,000	9,000	8,257	9,000	-	0.0%
	<b>Other Culture &amp; Recreation Total</b>	<b>12,686</b>	<b>20,350</b>	<b>9,601</b>	<b>20,001</b>	<b>(349)</b>	<b>-1.7%</b>
	<b>Swasey Parkway</b>						

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Town of Exeter  
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Preliminary Budget FY 2016

Preliminary Budget FY 2016							UPDATED:9/18/2015		
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01-4194-0116-4330	GG- Swasey Parkway-Maintenance	10,000	10,000	8,411	10,000	-	0.0%	Mowing and maintenance for Swasey Parkway	
01-4194-0116-6220	GG- Swasey Parkway-Electricity	950	950	1,055	950	-	0.0%	Electricity for the Swasey Parkway	
	<b>Swasey Parkway Total</b>	<b>10,950</b>	<b>10,950</b>	<b>9,466</b>	<b>10,950</b>	<b>-</b>	<b>0.0%</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	1,755	3,500	480	3,500	-	0.0%	Memorial Day flags, Vets Day flags, Lunch	
01-4583-0805-8608	SE- AIM Festival	7,000	7,000	7,000	7,500	500	7.1%	Fireworks for AIM Festival	
	<b>Special Events Total</b>	<b>12,255</b>	<b>14,000</b>	<b>10,980</b>	<b>14,500</b>	<b>500</b>	<b>3.6%</b>		
	<b>Total Other Culture &amp; Recreation</b>	<b>35,891</b>	<b>45,300</b>	<b>30,047</b>	<b>45,451</b>	<b>151</b>	<b>0.3%</b>		
<b>Public Library</b>									
<b>Library</b>									
01-4550-0901-1110	LB- Sal/Wages FT	397,726	399,137	251,062	403,745	4,608	1.2%	Wages for Director and FT Staff (FT staff receive 4% inc July)	
01-4550-0901-1200	LB- Sal/Wages PT	112,912	123,512	79,728	128,414	4,902	4.0%	Wages for PT staff + inc hours for one(PT staff receive 3% inc July)	
01-4550-0901-1400	LB- Longevity Pay	9,800	7,300	-	9,800	2,500	34.2%	Per Library Sal Comp Plan	
	<b>Salaries Total</b>	<b>520,438</b>	<b>529,949</b>	<b>330,790</b>	<b>541,959</b>	<b>12,010</b>	<b>2.3%</b>		
01-4550-0901-2100	LB- Health Insurance	96,094	84,350	50,610	85,531	1,181	1.4%		
01-4550-0901-2110	LB- Dental Insurance	5,244	4,894	2,941	4,895	1	0.0%		
01-4550-0901-2120	LB- Life Insurance	450	450	280	450	-	0.0%		
01-4550-0901-2130	LB- LTD Insurance	1,293	1,209	881	1,322	113	9.3%		
01-4550-0901-2200	LB- FICA	31,507	32,857	20,124	33,601	745	2.3%	Based on wages: 6.2%	
01-4550-0901-2210	LB- Medicare	7,369	7,684	4,706	7,858	174	2.3%	Based on wages: 1.45%	
01-4550-0901-2300	LB- Retirement Town	35,379	44,601	21,617	46,193	1,592	3.6%	FY @ 11.17%	
01-4550-0901-2500	LB- Unemployment Comp	530	306	306	321	15	5.0%	Primex (5% increase for 2016)	
01-4550-0901-2600	LB- Workers Comp Insurance	531	2,305	1,846	2,467	162	7.0%	Primex (7% increase for 2016)	
	<b>Benefits Total</b>	<b>178,397</b>	<b>178,656</b>	<b>103,311</b>	<b>182,639</b>	<b>3,983</b>	<b>2.2%</b>		
01-4550-0901-4110	LB- Water/Sewer Bills-Library	2,000	2,000	-	2,000	-	0.0%		
01-4550-0901-5547	LB- Public Services	187,802	187,802	100,000	193,802	6,000	3.2%		
	<b>General Expenses Total</b>	<b>189,802</b>	<b>189,802</b>	<b>100,000</b>	<b>195,802</b>	<b>6,000</b>	<b>3.2%</b>		
	LB- Unassigned Fund Bal Refund	22,200	-	-	-	-		Year end return of budget funds	
	Unassigned Fund Bal Refund Total	22,200	-	-	-	-			
	<b>Total Library</b>	<b>910,837</b>	<b>898,407</b>	<b>534,101</b>	<b>920,400</b>	<b>21,993</b>	<b>2.4%</b>		
<b>Debt Service &amp; Capital</b>									
<b>Debt Services</b>									



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01-4711-0921-8014	GF- Conservation Bond	300,000	300,000	300,000	-	(300,000)	-100.0%	2015 Final payment			
01-4711-0921-8016	GF- Train Stn Storm Sep Bond	57,800	57,800	-	57,800	-	0.0%	2016 Final payment			
01-4711-0921-8017	GF- Epping Rd Water Tank	110,000	110,000	110,000	110,000	-	0.0%	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	60,000	-	0.0%	2019 Final payment			
01-4711-0921-8258	GF- Jady Hill Phase II Utilities	30,000	30,000	30,000	25,000	(5,000)	-16.7%	2019 Final payment			
01-4711-0921-8052	GF- Great Dam Removal	-	159,000	159,000	160,000	1,000	0.6%	2024 Final payment			
01-4711-0921-8xxx	GF- Sidewalk Program	-	-	-	60,000	60,000		2025 Final payment			
01-4711-0921-8xxx	GF- Linden St. Bridge/Culvert	-	-	-	70,000	70,000		2025 Final payment			
	GF Debt Service Principle Total	592,600	751,600	693,800	577,600	(174,000)	-23.2%				
01-4721-0922-8054	GF- Conservation Bond Interest	23,400	11,700	11,700	-	(11,700)	-100.0%	2015 Final payment			
01-4721-0922-8056	GF- Train Stn. Storm Sep Bond Intere	7,630	5,144	2,572	2,601	(2,543)	-49.4%	2016 Final payment			
01-4721-0922-8057	GF- Epping Rd Water Tank Interest	72,678	69,356	69,356	65,759	(3,597)	-5.2%	2028 Final payment			
01-4721-0922-8058	GF- Great Dam Study Interest	9,030	7,638	7,638	6,942	(696)	-9.1%	2021 Final payment			
01-4721-0922-8059	GF- Norris Brook Culverts Interest	10,913	8,513	8,513	6,713	(1,800)	-21.1%	2019 Final payment			
01-4721-0922-8258	GF- Jady Hill Phase II Utilities Interest	5,038	3,838	3,838	2,938	(900)	-23.4%	2019 Final payment			
01-4721-0922-8060	GF- Great Dam Removal Interest	-	85,968	85,968	71,655	(14,313)	-16.6%	2024 Final payment			
01-4711-0922-8xxx	GF- Sidewalk Program Interest	-	-	-	20,921	20,921		2025 Final payment			
01-4711-0922-8xxx	GF- Linden St. Bridge/Culvert	-	-	-	25,561	25,561		2025 Final payment			
	GF Debt Service Interest Total	128,689	192,157	189,585	203,090	10,933	5.7%				
01-4723-0923-9230	GF- TAN Interest	-	1	-	1	-	0.0%	Reserve for Tax Anticipation Note			
	TAN Interest Total	-	1	-	1	-	0.0%				
	<b>Debt Services Total</b>	<b>721,289</b>	<b>943,758</b>	<b>883,385</b>	<b>780,691</b>	<b>(163,067)</b>	<b>-17.3%</b>				
<b>Miscellaneous</b>											
01-4194-0117-4313	GG- Disaster Repairs - Insured	-	1	-	1	-	0.0%				
01-4196-0117-5010	GG- Postage	(3,357)	1	7,904	1	-	0.0%	Town-wide postage reserve (moved from TM)			
01-4194-0117-5651	GG- Misc Expense	(3,357)	1	(29)	1	-	0.0%	Internal audit entry			
	General Expenses Total	(3,357)	3	7,875	3	-	0.0%				
<b>Vehicle Replacement</b>											
01-4194-0117-7301	GG- CO - Leases	243,534	230,920	230,182	276,736	45,816	19.8%	See separate vehicle list			
01-4194-0117-7420	GG- CO - Vehicles	288,296	53,373	36,985	114,486	61,113	114.5%	See separate vehicle list			
	Capital Outlay Total	531,830	284,293	267,167	391,222	106,929	37.6%				
<b>Capital Outlay-Other</b>											
01-4194-0118-7446	GG- CO- Equipment	48,601	48,601	-	-	(48,601)	-100.0%	SCBA Fire Equip. 5 Yr Lease (Final payment-2015)			
	Capital Outlay Total	48,601	48,601	-	-	(48,601)	-100.0%				
	<b>General Government Total</b>	<b>577,074</b>	<b>332,897</b>	<b>275,042</b>	<b>391,225</b>	<b>58,328</b>	<b>17.5%</b>				
	<b>Total Debt Service &amp; Capital</b>	<b>1,298,363</b>	<b>1,276,655</b>	<b>1,158,427</b>	<b>1,171,916</b>	<b>(104,739)</b>	<b>-8.2%</b>				

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<b>DRAFT</b>								
<b>Benefits &amp; Taxes</b>								
<b>Payroll Taxes &amp; Benefits</b>								
01-4155-0931-2100	GG- Health Insurance Reserve				146,700	146,700		7% increase
01-4155-0931-2140	GG- Insurance Buyout	77,082	92,236	57,784	92,236	-	0.0%	Health Insurance Buyout (16 employees)
01-4155-0931-5421	GG- Flexible Spending Fees	1,998	2,330	975	2,250	(80)	0.0%	Fees for 32 employees FSA accounts (28 health % 4 depend care) Reclassified from HR Budget in 2016
01-4155-0931-2150	GG- Sick Leave Buyout	44,497	1	85,399	1	-	0.0%	Paid for by funds in CRF
	<b>Payroll Taxes &amp; Benefits Total</b>	<b>123,577</b>	<b>94,567</b>	<b>144,158</b>	<b>241,187</b>	<b>146,620</b>	<b>155.0%</b>	
<b>Unemployment</b>								
01-4155-0933-2500	GG- Unemployment Comp	7,042	4,067	4,067	4,270	203	5.0%	Primex (5% increase for 2016)
	<b>Unemployment Total</b>	<b>7,042</b>	<b>4,067</b>	<b>4,067</b>	<b>4,270</b>	<b>203</b>	<b>5.0%</b>	
<b>Worker's Compensation</b>								
01-4155-0937-2600	GG- Workers Comp Insurance	160,356	174,514	152,602	186,730	12,216	7.0%	Primex (7% increase for 2016)
	<b>Worker's Compensation Total</b>	<b>160,356</b>	<b>174,514</b>	<b>152,602</b>	<b>186,730</b>	<b>12,216</b>	<b>7.0%</b>	
<b>Insurance</b>								
01-4196-0114-5211	GG- Liability Insurance	106,499	111,477	109,242	115,956	4,479	4.0%	Includes liability insurance of the Town (5% increase for 2016) and NNEPRA train platform insurance
01-4196-0114-5212	GG- Fleet Insurance	8,971	9,845	9,845	10,338	493	5.0%	Primex (5% increase for 2016)
01-4196-0114-5214	GG- Insurance Deductible	252	3,000	2,000	3,000	-	0.0%	
01-4196-0114-5215	GG- Ins Reimbursed Repairs	-	1	8,840	1	-	0.0%	
	<b>Insurance Total</b>	<b>115,722</b>	<b>124,323</b>	<b>129,927</b>	<b>129,295</b>	<b>4,972</b>	<b>4.0%</b>	
	<b>Total Benefits &amp; Taxes</b>	<b>406,697</b>	<b>397,471</b>	<b>430,754</b>	<b>561,482</b>	<b>164,011</b>	<b>41.3%</b>	
	<b>Total General Fund</b>	<b>16,922,947</b>	<b>17,225,406</b>	<b>11,072,654</b>	<b>17,753,250</b>	<b>527,844</b>	<b>3.1%</b>	
<b>Warrant Articles</b>								
<b>Human Services</b>								
01-5000-0950-9003	WAR- Rockingham CAP (Outreach Center)	11,000	11,000	5,500	11,000	-	0.0%	
01-5000-0950-9005	WAR- Child & Family Services	12,000	12,000	6,000	12,000	-	0.0%	
01-5000-0950-9008	WAR- Richie McFarland Children's Ce	9,000	11,100	5,550	11,100	-	0.0%	
01-5000-0950-9014	WAR- New Generation Shelter	2,000	2,000	1,000	2,000	-	0.0%	
01-5000-0950-9015	WAR- Families First	3,000	3,000	1,500	6,000	3,000	100.0%	Increase of \$3,000 See Agency Letter for explanation
01-5000-0950-9033	WAR- A Safe Place/SASS	5,500	5,500	2,750	8,500	3,000	54.5%	In 2015 combined operations with Sexual Assault Support (SASS)
01-5000-0950-9034	WAR- Rockingham MOW	9,200	9,200	4,600	9,200	-	0.0%	
01-5000-0950-9036	WAR- Area Homecare	13,000	13,000	6,500	13,000	-	0.0%	
01-5000-0950-9038	WAR- Seacoast Big Bro/Sis	9,000	9,000	4,500	9,000	-	0.0%	
01-5000-0950-9040	WAR- New Heights	2,700	3,000	1,500	3,000	-	0.0%	

General Fund

Preliminary Budget FY 2016

DRAFT							UPDATED: 9/18/2015	
							VERSION #1	
Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Budget \$ Increase/ (Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation
01-5000-0950-9043	WAR- Great Bay Kids	2,495	2,495	1,248	8,500	(2,495)	-100.0%	
01-5000-0950-9045	WAR- Seacoast Mental Health	8,500	8,500	4,250	8,500	-	0.0%	
01-5000-0950-9046	WAR- Sexual Assault Support	3,000	3,000	1,500	-	(3,000)	-100.0%	Combined operations with A Safe Place
01-5000-0950-9048	WAR- Crossroads House	3,500	3,500	1,750	3,500	-	0.0%	
01-5000-0950-9049	WAR- Seacoast VNA	5,000	5,000	2,500	5,000	-	0.0%	
01-5000-0950-9051	WAR- The Friends Program (fka RSV)	2,200	2,200	1,100	2,200	-	0.0%	
01-5000-0950-9052	WAR- NHSPCA	-	1,400	700	1,400	-	0.0%	
01-5000-0950-9053	WAR- Seacoast Family Promise	1,500	1,500	750	1,500	-	0.0%	
01-5000-0950-9068	WAR- St. Vincent de Paul	5,000	5,000	2,500	5,000	-	0.0%	
01-5000-0950-9069	WAR- Womenade	2,000	2,000	1,000	3,000	1,000	50.0%	
01-5000-0950-90xx	WAR- CASA	-	500	250	500	-	0.0%	
01-5000-0950-90xx	WAR- End 68 Hours of Hunger	-	-	-	1,000	1,000		New request for 2016
	<b>Total Human Services WAR</b>	<b>109,595</b>	<b>113,895</b>	<b>56,948</b>	<b>116,400</b>	<b>2,505</b>	<b>2.2%</b>	
<b>Other WAR</b>								
01-5000-0950-9xxx	Jady Hill Utility Repl Phase II							Sewer Fund \$2.650M/General Fund \$200k Bond (CIP Project #M1) Use Assessment
01-5000-0950-9072	Townwide Facilities Plan	50,000						
	Cons Commission Purchase of Elliott Property	26,490						Conservation Commission Request
01-5000-0950-9xxx	Public Safety Communications Impr.	79,965	100,000			(100,000)	-100.0%	Public Safety Communications Equipment See 2015 Bond Article Below
01-5000-0950-9074	Sidewalk Program			1,200		(122,100)	-100.0%	Replace 1999 twin gas heaters
01-5000-0950-9095	Public Safety Complex Heating Boilers			27,035		(32,614)	-100.0%	Sno-Blower Lease
01-5000-0950-9096	Snow Blower Lease			56,482		(56,482)	-100.0%	Street Sweeper Lease
01-5000-0950-9097	Replace Street Sweeper			50,000		(50,000)	-100.0%	Snow/Ice Deficit Non-Capital CRF
01-5000-0950-9117	Snow/Ice Deficit Fund			50,000		(50,000)	-100.0%	Sick Leave Fund
01-5000-0950-9099	Sick Leave Expendable Trust Fund			50,000		(50,000)	-100.0%	Fire Alarm Truck Lease
01-5000-0950-9098	Replace Fire Alarm Truck		21,573			(21,573)	-100.0%	
01-5000-0950-9xxx	Exeter Police Association Agreement		3,575			(3,575)	-100.0%	Exeter Police Association NEPBA - Cost Items
01-5000-0950-9xxx	DPW/SEIU Agreement							
01-5000-0950-9xxx	Exeter Professional FireFighters' Association							
01-5000-0950-9xxx	Dam Analysis				80,000	80,000	100.0%	Pickpocket and Exeter Reservoir Dams
01-5000-0950-9xxx	Financial Software				63,343	63,343	100.0%	Total project cost \$253,372; 4 year lease @ \$63,343 per yr
01-5000-0950-9xxx	Downtown Parking Study				50,000	50,000	100.0%	
01-5000-0950-9xxx	Master Plan Update				50,000	50,000	100.0%	
01-5000-0950-9xxx	Complete Streets Study				25,000	25,000	100.0%	
01-5000-0950-9xxx	Bike Path Master Plan				25,000	25,000	100.0%	
01-5000-0950-9xxx	Cat Backhoe #41				38,323	38,323	100.0%	Represents 1st payment of a 5 year lease
01-5000-0950-9xxx	Highway Dump Truck #28				36,001	36,001	100.0%	Represents 1st payment of a 5 year lease
01-5000-0950-9xxx	Light Duty Vehicles				22,804	22,804	100.0%	Represents 1st payment of a 5 year lease
	<b>Other WAR</b>	<b>156,455</b>	<b>436,344</b>	<b>128,235</b>	<b>390,471</b>	<b>(45,873)</b>	<b>-10.5%</b>	
<b>Borrowing/ Other</b>								
01-5000-0950-9xxx	Sidewalk Program		580,000			(580,000)		CIP #D1 (6 year program)

Town of Exeter  
General Fund

Preliminary Budget FY 2016

DRAFT						2016 Budget vs. 2015 Budget \$ Increase/ (Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	VERSION #1
Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Budget Prelim	2016 Budget vs. 2015 Budget \$ Increase/ (Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	VERSION #1
01-5000-0950-9xxx	Kingston Road Bike-Ped Impvt		750,000			(750,000)		CIP #D6 (Possible \$600K Grant & CRF of \$ 150K) Dependent upon grant award, no impact on tax rate.	
	Epping Road TIF		6,845,312			(6,845,312)		WAR #10-Roads, W&S Improvements for Epping Road TIF District	
01-5000-0950-9xxx	Linden St. culverts and associated bridge reconstruction		711,000		1,154,000	(711,000)		CIP #D1, First of 2 Culvert Projects (Court Street to follow in 2016)	
01-5000-0950-9xxx	Court St. Bridge/Culvert Replacement				1,154,000	1,154,000			
	<b>Borrowing/Other Total</b>	-	<b>8,886,312</b>	-	<b>1,154,000</b>	<b>(7,732,312)</b>	<b>-87.0%</b>		
	<b>Warrant Articles Total</b>	<b>266,050</b>	<b>9,436,551</b>	<b>185,183</b>	<b>1,660,871</b>	<b>(7,775,680)</b>	<b>-82.4%</b>		
	<b>Total General Fund &amp; WAR &amp; Borrowing</b>	<b>17,188,993</b>	<b>26,661,957</b>	<b>11,257,837</b>	<b>19,414,121</b>	<b>(7,247,836)</b>	<b>-27.2%</b>		

Water Fund

Preliminary Budget FY 2016

Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Preliminary Budget	2016 Budget vs. 2015 \$ Increase/(Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	UPDATED:9/18/2015	VERSION #1
<b>DRAFT</b>										
<b>WATER FUND</b>										
<b>Administration</b>										
02-4330-0621-1110	WA- Sal/Wages FT	188,731	187,565	104,599	188,667	1,102	0.6%	2 FT W/S Mgr Eng & Eng Tec Split 50/50		
02-4330-0621-1200	WA- Sal/Wages PT	605	350	116	350	-	0.0%	Recording Sec Split 50/50		
02-4330-0621-1210	WA- Sal/Wages Temp	3,068	3,200	2,560	3,500	300	9.4%	PT Seasonal Employee 50/50 W&S Split		
02-4330-0621-1445	WA -Cell phone Allowance	112	-	-	-	-	-	Changed to cell phone reimbursement plan in 2015		
	Salaries Total	192,516	191,115	107,275	192,517	1,402	0.7%			
02-4330-0621-2100	WA- Health Insurance	40,731	43,407	25,007	40,400	(3,007)	-6.9%	Allocations from GF		
02-4330-0621-2110	WA- Dental Insurance	3,412	3,415	1,932	3,237	(178)	-5.2%	Allocations from GF		
02-4330-0621-2120	WA- Life Insurance	288	300	241	275	(25)	-8.3%	Allocations from GF		
02-4330-0621-2130	WA- LTD Insurance	508	509	254	525	16	3.1%	Allocations from GF		
02-4330-0621-2140	WA - Health Insurance Buyout	3,717	2,290	1,146	2,290	-	0.0%	Allocations from GF		
02-4330-0621-2200	WA- FICA	11,793	11,849	6,619	11,936	87	0.7%	Based on wages: 6.2%		
02-4330-0621-2210	WA- Medicare	2,755	2,771	1,477	2,791	20	0.7%	Based on wages: 1.45%		
02-4330-0621-2300	WA- Retirement Town	20,320	20,583	11,437	21,074	491	2.4%	FY @ 11.17%		
02-4330-0621-2600	WA- Workers Comp Insurance	3,553	3,867	3,404	4,138	271	7.0%	Primex W/C Premium (7% increase for 2016)		
	Benefits Total	87,077	88,991	51,517	86,667	(2,325)	-2.6%			
02-4330-0621-5000	WA- Supplies	2,747	4,000	2,076	4,000	-	0.0%	20% of general office supplies, batteries, 50% of meter records maintenance; costs for new copier. 50% Supplies/maint. for new multi-function printer, 20% general office, 50% new gps maint		
02-4330-0621-5200	WA- Consulting Services	5,770	5,000	-	5,000	-	0.0%	Capacity development, Exeter-Stratham Primex- Based upon allocation of assets (5% increase for 2016)		
02-4330-0621-5212	WA- Fleet Insurance	359	394	394	414	20	5.1%	Primex- Based upon allocation of assets (5% increase for 2016)		
02-4330-0621-5213	WA- Property Insurance	52,749	57,890	57,890	60,785	2,895	5.0%	Primex- Based upon allocation of assets (5% increase for 2016)		
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	30,132	5,000	43,265	25,000	20,000	400.0%	Legal expenses wellhead negotiations, administrative orders		
02-4330-0621-5310	WA- Mobile Communications	342	800	208	800	-	0.0%	20% Director, Town Engineer, Ast Engineer cellphones		
02-4330-0621-5400	WA- Advertising	400	500	99	500	-	0.0%	Bid packages, Requests for Proposals		
02-4330-0621-5500	WA- Printing	901	2,500	2,500	2,500	-	0.0%	Annual Consumer Confidence Rpt (CCR) & postage		
02-4330-0621-5560	WA- Legal/Public Notices	2,406	3,750	5,257	10,500	6,750	180.0%	Notice of main flushing, Public Hearings, violations, etc		
02-4330-0621-5810	WA- Conf Rooms/Meals	633	850	224	850	-	0.0%	Annual national conference		
02-4330-0621-5820	WA- Education/Training	4,418	5,000	2,618	5,000	-	0.0%	Treatment, Distribution & Backflow required CEUs, dues, license renewal year, new employees getting licenses; less funding from the State		
	General Expenses Total	100,857	87,684	114,531	117,349	29,665	33.8%			
	Administration Total	380,450	367,790	273,323	396,533	28,742	7.8%			

Town of Exeter  
Water Fund

Preliminary Budget FY 2016

Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Preliminary Budget	2016 Budget vs. 2015 Budget \$ Increase/-(Decrease)	2016 Budget vs. 2015 Budget %-Difference	Explanation	UPDATED:9/18/2015	
									VERSION #1	
<b>DRAFT</b>										
<b>Billing</b>										
02-4331-0624-1110	WB- Sal/Wages FT	45,306	63,215	32,060	69,165	5,950	9.4%	1 FT Utilities Clerk and GF Allocations (50/50 split W&S)		
02-4331-0624-1200	WB- Sal/Wages PT	20,988	10,779	8,045	7,034	(3,745)	-34.7%	1 PT Utilities Clerk 16 hrs/wk 50/50 split		
02-4331-0624-1400	WB - Longevity Pay	340	481	242	481	-	0.0%	Allocations from GF		
	Salaries Total	66,634	74,475	40,347	76,680	2,205	3.0%			
02-4331-0624-2100	WB- Health Insurance	13,092	19,190	11,178	22,986	3,796	19.8%	Allocations from GF		
02-4331-0624-2110	WB- Dental Insurance	672	1,255	627	1,544	289	23.0%	Allocations from GF		
02-4331-0624-2120	WB- Life Insurance	68	88	44	98	10	11.4%	Allocations from GF		
02-4331-0624-2130	WB - LTD Insurance	152	151	76	158	7	4.6%	Allocations from GF		
02-4331-0624-2200	WB- FICA	4,129	4,617	2,468	4,754	137	3.0%	Based on wages: 6.2%		
02-4331-0624-2210	WB- Medicare	964	1,080	576	1,112	32	3.0%	Based on wages: 1.45%		
02-4331-0624-2300	WB- Retirement Town	4,916	7,000	3,544	7,779	779	11.1%	FY @ 11.17%		
02-4331-0624-2600	WB- Workers Comp Insurance	829	902	787	965	63	7.0%	Primex W/C Premium (7% increase for 2016)		
	Benefits Total	24,822	34,283	19,300	39,396	5,113	14.9%			
02-4331-0624-5000	WB- Supplies	2,514	3,000	1,915	3,000	-	0.0%	Water bill processing, Ink Cartridges, paper, letterhead, pens, etc		
02-4331-0624-5010	WB- Postage	4,644	3,500	3,864	3,500	-	0.0%	Increase due to certified shut-off notices		
02-4331-0624-5200	WB- Consulting Services	-	500	-	500	-	0.0%	W/S Consulting for temporary absence coverage		
02-4331-0624-5220	WB- Audit	7,125	7,125	7,125	7,125	-	0.0%	Audit Fees for Melanson & Health		
02-4331-0624-5320	WB- Phone Utilization	3,300	4,125	2,616	4,175	50	1.2%	12.5% allocation of IT phone utilization		
02-4331-0624-5683	WB- Internet Services	1,276	1,325	-	1,155	(170)	-12.8%	12.5% allocation of IT internet services (website)		
02-4331-0624-5740	WB- Software Agreement	4,960	4,350	3,937	4,350	-	0.0%	Munisart Software Agreement		
02-4331-0624-5820	WB- Education/Training	20	50	-	50	-	0.0%	W/S Billing Collection Staff		
	General Expenses Total	23,839	23,975	19,457	23,855	(120)	-0.5%			
	<b>Billing Total</b>	<b>115,295</b>	<b>132,733</b>	<b>79,104</b>	<b>139,931</b>	<b>7,198</b>	<b>5.4%</b>			

Town of Exeter  
Water Fund

Preliminary Budget FY 2016

Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Preliminary Budget	2016 Budget vs. 2015 Budget \$ Increase/(Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	UPDATED:9/18/2015	VERSION #1
<b>DRAFT</b>										
<b>Distribution</b>										
02-4332-0622-1110	WD- Sal/Wages FT	176,006	178,662	114,961	195,211	16,549	9.3%	8 FT split 50/50 Water Distribution/Sewer Collection; new heavy system operator for 9 mos		
02-4332-0622-1300	WD- Sal/Wages OT	33,219	21,000	23,914	21,000	-	0.0%	ave OT rate = \$35/hr, 600 hours; for WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)		
02-4332-0622-1400	WD- Longevity Pay	2,775	2,850	-	2,850	-	0.0%	8 FT per union contract, split 50/50 WD/SC; new heavy system operator		
	Salaries Total	212,000	202,512	138,875	219,061	16,549	8.2%			
02-4332-0622-2100	WD- Health Insurance	77,523	69,588	46,393	77,182	7,594	10.9%	new heavy system operator (8mos)		
02-4332-0622-2110	WD- Dental Insurance	5,101	5,100	3,400	5,685	585	11.5%	new heavy system operator (8mos)		
02-4332-0622-2120	WD- Life Insurance	210	210	140	230	20	9.5%	new heavy system operator (8mos)		
02-4332-0622-2200	WD- FICA	12,597	12,556	8,256	13,582	1,026	8.2%	Based on wages: 6.2%		
02-4332-0622-2210	WD- Medicare	2,946	2,937	1,931	3,176	240	8.2%	Based on wages: 1.45%		
02-4332-0622-2300	WD- Retirement Town	22,879	22,223	15,105	24,469	2,246	10.1%	FY @ 11.17%		
02-4332-0622-2600	WD- Workers Comp Insurance	6,606	7,187	6,342	7,690	503	7.0%	Primex W/C Premium (7% increase for 2016)		
	Benefits Total	127,862	119,800	81,567	132,014	12,214	10.2%			
02-4332-0622-4300	WD- Building Maintenance	5,026	6,000	3,340	6,500	500	8.3%	7 water pumping stations; 2 new stations in '15 Skinner Spring, SWTP lagoons, GWTP, Well Building, Pump station/towers		
02-4332-0622-4309	WD- Brush Cutting	2,500	2,500	-	3,000	500	20.0%			
02-4332-0622-4311	WD- Equipment Maintenance	5,808	6,000	1,396	6,000	-	0.0%	Pumps, generators, misc equipment		
02-4332-0622-4312	WD- Road Repairs	9,314	10,000	8,356	10,000	-	0.0%	Trench patch, materials, crushing (replacing deteriorating service saddles); may use contractor		
02-4332-0622-4320	WD- Vehicle Maintenance	5,358	6,750	4,967	6,750	-	0.0%	10 vehicles, 3 trailers split 50/50 WD/SC		
02-4332-0622-4370	WD- System Maintenance	26,549	30,000	33,102	40,000	10,000	33.3%	4 Hydrant assemblies, 15 taps, risers, service saddles, curbstops, pipe, valve boxes, other parts		
02-4332-0622-4372	WD- Contracted Maintenance	120,448	120,448	76,836	219,171	98,723	82.0%	Tank Rehabilitation- Hampton Rd Prgm=\$102,448 previously approved and now budgeted; \$116,723 proposed Epping Rd Tower Maint. Prgm;		
02-4332-0622-43xx	WD- New Hydrant Replacement				1	1		New hydrant replacement		
02-4332-0622-5265	WD- Licenses	115	800	105	800	-	0.0%	Biennial distribution licenses \$50/ea before Dec 2015		
02-4332-0622-5310	WD- Mobile Communication	560	480	560	550	70	14.6%	2 MiFi's (50%)		
02-4332-0622-5327	WD- General Hand Tools	1,395	1,500	1,132	1,500	-	0.0%	Drills, bits, taps, dies, ratchet wrenches		
02-4332-0622-5341	WD- Drug/Alcohol Testing	564	800	-	800	-	0.0%	Contract w/CEOH; required (per USDOT) random testing for all CDL holders & screening new hires		
02-4332-0622-5610	WD- Safety Equipment	2,375	2,800	1,517	3,200	400	14.3%	New chemicals at GWTP; PPE required more		
02-4332-0622-5671	WD- Uniforms	2,148	2,145	1,439	2,145	-	0.0%	8 split 50/50 WD/SC		
02-4332-0622-5681	WD- GIS Software	5,023	5,000	2,389	5,000	-	0.0%	Software revisions/maintenance; handheld and software agreement with TISales		
02-4332-0622-5759	WD- Metering & Back Flow	57,382	65,000	25,171	55,000	(10,000)	-15.4%	large meter rebuild kits; 200+ meters require 10 year recert; backflow devices, testing		

Town of Exeter

Water Fund

Preliminary Budget FY 2016

						UPDATED:9/18/2015		
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<b>DRAFT</b>								
Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Preliminary Budget	2016 Budget vs. 2015 Budget \$ Increase/(Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation
02-4332-0622-5760	WD- Pump Station & Towers	12,305	15,000	14,083	40,000	25,000	166.7%	Pumps, I/O cards, check valve rebuilds, fuses/breakers; Epping Rd tower 2nd payment; Cross Rd tower security; Hampton Rd tower security
02-4332-0622-6210	WD- Natural Gas	7,659	8,500	4,454	12,500	4,000	47.1%	Heating/generator fuel; new generators at new well buildings; GWTP
02-4332-0622-6220	WD- Electricity	50,352	42,000	32,305	80,000	38,000	90.5%	Water Pumping Stations and towers; 3 wells
02-4332-0622-6260	WD- Fuel	12,396	10,000	6,350	10,000	-	0.0%	Vehicle fuel budgeted at \$ 2.09 regular gas
	General Expenses Total	327,277	335,723	217,502	502,917	167,194	49.8%	
	<b>Distribution Total</b>	<b>667,139</b>	<b>658,034</b>	<b>437,944</b>	<b>853,991</b>	<b>195,957</b>	<b>29.8%</b>	
<b>Treatment</b>								
02-4335-0623-1110	WT- Sal/Wages FT	217,045	216,768	141,115	219,958	3,190	1.5%	4 FT WTP Ops Spr, 3 WTP Ops
02-4335-0623-1300	WT- Sal/Wages OT	24,457	19,075	12,262	19,075	-	0.0%	
02-4335-0623-1400	WT- Longevity Pay	2,400	2,500	-	2,500	-	0.0%	3 FT per union contract
	Salaries Total	243,902	238,343	153,377	241,533	3,190	1.3%	
02-4335-0623-2100	WT- Health Insurance	84,930	77,300	51,535	77,303	3	0.0%	
02-4335-0623-2110	WT- Dental Insurance	5,426	5,430	3,617	5,426	(4)	-0.1%	
02-4335-0623-2120	WT- Life Insurance	288	288	194	288	-	0.0%	
02-4335-0623-2200	WT- FICA	14,465	14,777	9,141	14,975	198	1.3%	Based on wages: 6.2%
02-4335-0623-2210	WT- Medicare	3,383	3,456	2,136	3,502	46	1.3%	Based on wages: 1.45%
02-4335-0623-2300	WT- Retirement Town	26,277	26,155	16,703	26,979	824	3.2%	FY @ 11.17%
02-4335-0623-2600	WT- Workers Comp Insurance	6,605	7,185	6,343	7,688	503	7.0%	Primex W/C Premium (7% increase for 2016)
	Benefits Total	141,374	134,591	89,669	136,162	1,570	1.2%	
02-4335-0623-4300	WT- Building Maintenance	7,623	7,000	6,394	7,000	-	0.0%	3 buildings @ SWTP; new GWTP repair pumps & blowers; replacement parts; chemical tubing
02-4335-0623-4311	WT- Equipment Maintenance	16,113	16,500	12,948	16,500	-	0.0%	
02-4335-0623-5080	WT-Supplies - Lab Equip	7,038	7,700	6,701	18,000	10,300	133.8%	2 new turbidity meters (\$10k); Safe drinking water act (SDWA) for epa compliance
02-4335-0623-5200	WT- Consulting	-	1	-	20,000	19,999	1999900.0%	DBP regulations
02-4335-0623-5202	WT- Software Equip/Contracted Services	4,731	6,000	1,672	7,000	1,000	16.7%	Maint. Service for SCADA/Telemetry, hydraulic model H2O Map; 4 new facilities on SCADA
02-4335-0623-5265	WT- Licenses	-	2,000	-	2,000	-	0.0%	License fees moved here from Education/Training
02-4335-0623-5310	WT- Mobile Communication	877	900	924	1,200	300	33.3%	WTP Operations Supervisor cellphone and WTP Ipad for SCADA
02-4335-0623-5610	WT- Safety Equipment	1,216	1,000	166	1,500	500	50.0%	Boots, gloves, hard hats, eye & hearing protection
02-4335-0623-5671	WT- Uniforms	1,905	2,400	1,130	2,400	-	0.0%	15% increase
02-4335-0623-5740	WT- Software / Hardware Agreement	13,544	13,500	-	22,950	9,450	70.0%	SCADA Software upgrades; new GWTP & wells
02-4335-0623-5756	WT- Dam Registrations	2,300	2,300	-	2,300	-	0.0%	Annual NHDES fees/Reservoir Dam
02-4335-0623-5757	WT-Property Taxes	3,370	3,700	1,685	3,700	-	0.0%	Skinner Springs in Stratham



Town of Exeter  
Water Fund

Preliminary Budget FY 2016

						UPDATED:9/18/2015		
						VERSION #1		
Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Preliminary Budget	2016 Budget vs. 2015 Budget \$ Increase/(Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation
02-4335-0623-5984	WT- Lab testing	11,431	20,500	13,261	36,024	15,524	75.7%	Coliform bacteria, organic carbon, volatile & synthetic, unregulated contaminant monitoring rule (UCMR); new mandatory testing for Cryptosporidium for 2 years
02-4335-0623-5985	WT- Chemicals	148,311	145,000	107,619	122,000	(23,000)	-15.9%	10 chemicals used including new groundwater treatment plant (GWTP)
02-4335-0623-6210	WT- Natural Gas	20,408	25,000	18,245	30,000	5,000	20.0%	heating/generator fuel + new GWTP
02-4335-0623-6220	WT- Electricity	88,353	110,000	74,547	88,000	(22,000)	-20.0%	Pumps, lights, etc;new GWTP, SWTP
02-4335-0623-6260	WT- Fuel	1,693	1,600	-	1,600	-	0.0%	
02-4335-0623-7620	WT- Phone Lease - Alarms	1,497	1,000	877	1,000	-	0.0%	
	General Expenses Total	330,410	366,101	246,169	383,174	17,073	4.7%	
	<b>Treatment Total</b>	<b>715,686</b>	<b>739,035</b>	<b>489,215</b>	<b>760,869</b>	<b>21,833</b>	<b>3.0%</b>	
<b>Debt Service</b>								
02-4711-0625-8113	DS- Water Tank SRF Principle	165,381	170,925	170,925	176,654	5,729	3.4%	2028 Final payment
02-4711-0625-8114	DS- Water Line- Main & Lincoln Sts Principle	-	125,000	125,000	125,000	-	0.0%	2024 Final payment
02-4711-0625-8119	DS- Water Line Replacement	153,700	153,700	153,700	153,700	-	0.0%	2021 Final payment
02-4711-0625-8120	DS- Portsmouth Av Waterline Principle	16,184	16,071	16,071	16,071	-	0.0%	2023 Final payment
02-4711-0625-8121	DS- Waste Stream Reduction Principle	40,846	40,157	39,970	40,608	451	1.1%	2018 Final payment
02-4711-0625-8122	DS-Water Meter Replacement Principle	-	90,646	-	102,483	11,837	13.1%	2019 Final payment
	Water Debt Service Principle Total	376,111	596,499	505,666	614,516	18,017	3.0%	
02-4721-0626-8153	DS- Water Tank SRF Interest	105,365	99,821	99,822	94,092	(5,729)	-5.7%	2028 Final payment
02-4721-0626-8159	DS- Water Line Replacement Interest	39,882	33,735	33,735	30,661	(3,074)	-9.1%	2021 Final payment
02-4721-0626-8160	DS- Portsmouth Av Waterline Interest	9,065	7,607	7,607	6,787	(820)	-10.8%	2023 Final payment
02-4721-0626-8161	DS- Waste Stream Reduction Interest	1,268	1,960	1,960	1,449	(511)	-26.1%	2018 Final payment
02-4721-0626-8162	DS- Water Line- Main & Lincoln Sts Interest	-	67,334	67,334	56,100	(11,234)	-16.7%	2024 Final payment
02-4721-0626-8163	DS-Water Meter Replacement Interest	-	14,413	-	4,999	(9,413)	-65.3%	2019 Final payment
	Water Debt Service Interest Total	155,580	224,870	210,458	194,088	(30,781)	-13.7%	
	<b>Debt Service Total</b>	<b>531,691</b>	<b>821,369</b>	<b>716,124</b>	<b>808,604</b>	<b>(12,765)</b>	<b>-1.6%</b>	
<b>Capital Outlay</b>								
02-4900-0627-7420	CO- Capital Outlay - Vehicle	57,402	17,500	17,500		(17,500)	-100.0%	
02-4900-0627-7425	CO- WTP Upgrades/Maintenance	14,187	40,000	6,828	40,000	-	0.0%	
02-4900-0627-7449	CO- WTP Capital	43,000	15,000	4,685	15,000	-	0.0%	
	<b>Capital Outlay Total</b>	<b>114,589</b>	<b>72,500</b>	<b>29,013</b>	<b>55,000</b>	<b>(17,500)</b>	<b>-24.1%</b>	
	<b>Water Fund Total</b>	<b>2,524,848</b>	<b>2,791,462</b>	<b>2,024,723</b>	<b>3,014,928</b>	<b>223,466</b>	<b>8.0%</b>	

Town of Exeter  
Sewer Fund

Preliminary Budget FY 2016

DRAFT		UPDATED:9/18/2015					VERSION #1
Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Preliminary Budget	2016 Budget vs. 2015 Budget % Difference	Explanation
SEWER FUND					2016 Budget vs. 2015 Budget \$ Increase/-(Decrease)		
<b>Administration</b>							
03-4320-0631-1110	SA- Sal/Wages FT	194,055	187,565	104,599	188,667	1,102	0.6% 2 FT W/S Mgr Eng & Eng Tec Split 50/50
03-4320-0631-1200	SA- Sal/Wages PT	176	350	95	350	-	0.0% Recording Sec Split 50/50
03-4320-0631-1210	SA- Sal/Wages Temp	2,450	3,200	2,560	3,500	300	9.4% PT Seasonal Employee 50/50 W&S Split
03-4320-0631-1445	SA- Cell phone Allowance	112	-	-	-	-	Changed to cell phone reimbursement plan in 2015
	Salaries Total	196,793	191,115	107,254	192,517	1,402	0.7%
03-4320-0631-2100	SA- Health Insurance	40,731	43,407	25,007	40,400	(3,007)	-6.9% Allocations from GF
03-4320-0631-2110	SA- Dental Insurance	3,412	3,415	1,932	3,237	(178)	-5.2% Allocations from GF
03-4320-0631-2120	SA- Life Insurance	288	300	170	275	(25)	-8.3% Allocations from GF
03-4320-0631-2130	SA- LTD Insurance	508	509	254	525	16	3.1% Allocations from GF
03-4320-0631-2140	SA- Health Insurance Buyout	3,717	2,290	1,146	2,290	-	0.0% Allocations from GF
03-4320-0631-2200	SA- FICA	11,694	11,849	6,619	11,936	87	0.7% Based on wages: 6.2%
03-4320-0631-2210	SA- Medicare	2,732	2,771	1,548	2,791	20	0.7% Based on wages: 1.45%
03-4320-0631-2300	SA- Retirement Town	20,204	20,583	11,437	21,074	491	2.4% FY @ 11.17%
03-4320-0631-2600	SA- Workers Comp Insurance	3,553	3,857	3,858	4,138	271	7.0% Primex W/C Premium (7% increase for 2016)
	Benefits Total	86,839	88,991	51,971	86,667	(2,325)	-2.6%
							20% of general office supplies, batteries, 50% of meter records maintenance, costs for new copier, 50% Supplies/maint. for new multi-function printer, 20% general office, 50% new gps maint
03-4320-0631-5000	SA- Supplies	2,687	4,000	1,678	4,000	-	0.0%
03-4320-0631-5010	SA- Postage	2,447	600	1,469	500	(100)	-16.7%
03-4320-0631-5200	SA- Consulting Services	13,018	10,000	8,314	9,500	(500)	-5.0% WW Lagoon groundwater discharge permit
03-4320-0631-5212	SA- Fleet Insurance	718	788	788	827	39	4.9% Primex- Based upon allocation of assets (5% increase for 2016)
03-4320-0631-5213	SA- Property Insurance	34,987	38,396	38,397	40,316	1,920	5.0% Primex- Based upon allocation of assets (5% increase for 2016)
03-4320-0631-5224	SA- Legal Expense	1,505	10,000	-	10,000	-	0.0% Legal expenses related to EPA permit issues
03-4320-0631-5310	SA- Mobile Communications	342	800	208	800	-	0.0% 20% Director, Town Engineer, Ast Engineer cellphones
03-4321-0631-5400	SA- Advertising	595	500	-	500	-	0.0% Bid packages, requests for proposals
03-4320-0631-5810	SA- Conf Rooms/Meals	633	850	284	850	-	0.0% Annual national conference
03-4320-0631-5820	SA- Education/Training	1,819	3,150	2,832	4,000	850	27.0% increase training for new WWTP
	General Expenses Total	58,751	69,084	53,970	71,293	2,209	3.2%
	<b>Administration Total</b>	<b>342,383</b>	<b>349,190</b>	<b>213,195</b>	<b>350,477</b>	<b>1,286</b>	<b>0.4%</b>

Preliminary Budget FY 2016

Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Preliminary Budget	2016 Budget vs. 2015 Budget \$ Increase/-(Decrease)	2016 Budget vs. 2015 Budget %-Difference	Explanation	UPDATED:9/18/2015 VERSION #1
<b>DRAFT</b>									
<b>Billing</b>									
03-4321-0634-1100	SB- Sal/Wages FT	38,779	63,215	32,069	69,165	5,950	9.4%	1 FT Utilities Clerk 50/50 split	
03-4321-0634-1200	SB- Sal/Wages PT	19,057	10,779	8,028	7,034	(3,745)	-34.7%	I PT Utilities Clerk 16 hrs/wk 50/50 split	
03-4321-0634-1300	SB- Sal/Wages OT	252	-	-	-	-	-	Allocations from GF	
03-4321-0634-1400	SB- Longevity Pay	340	481	242	481	-	0.0%	Allocations from GF	
	Salaries Total	58,428	74,475	40,339	76,680	2,205	3.0%	Allocations from GF	
03-4321-0634-2100	SB- Health Insurance	13,092	19,190	8,014	22,986	3,796	19.8%	Allocations from GF	
03-4321-0634-2110	SB- Dental Insurance	672	1,255	627	1,544	289	23.0%	Allocations from GF	
03-4321-0634-2120	SB- Life Insurance	68	88	44	98	10	11.4%	Allocations from GF	
03-4321-0634-2130	SB - LTD Insurance	152	151	76	158	7	4.6%	Allocations from GF	
03-4321-0634-2200	SB- FICA	4,010	4,617	2,467	4,754	137	3.0%	Based on wages: 6.2%	
03-4321-0634-2300	SB- Medicare	936	1,080	575	1,112	32	3.0%	Based on wages: 1.45%	
03-4321-0634-2300	SB- Retirement Town	4,916	7,000	3,545	7,779	779	11.1%	FY @ 11.17%	
03-4321-0634-2600	SB- Workers Comp Insurance	831	902	787	965	63	7.0%	Primex W/C Premium (7% increase for 2016)	
	Benefits Total	24,677	34,283	16,135	39,396	5,113	14.9%		
03-4321-0634-5000	SB- Supplies	2,491	3,000	1,876	3,000	-	0.0%	Water bill processing, Ink Cartridges, paper, letterhead, pens, etc	
03-4321-0634-5010	SB- Postage	2,218	3,500	2,396	3,500	-	0.0%		
03-4321-0634-5200	SB- Consulting Services	-	500	-	500	-	0.0%	W/S Consulting help due to lack of staff	
03-4321-0634-5220	SB- Audit	7,125	7,125	7,125	7,125	-	0.0%	Audit Fees for Melanson & Health	
03-4321-0634-5320	SB- Phone Utilization	3,300	4,125	2,616	4,175	50	1.2%	12.5% allocation of IT phone utilization	
03-4321-0634-5470	SB- Registry of Deeds	4	5	5	-	-	-		
03-4321-0634-5683	SB- Internet Services	1,276	1,325	-	1,155	(170)	-12.8%	12.5% allocation of IT internet services (website)	
03-4321-0634-5740	SB- Software Agreement	4,960	4,350	3,937	4,350	-	0.0%	Munisart Software Agreement	
03-4321-0634-5820	SB- Education & Training	20	50	-	50	-	0.0%	W/S Billing Collection Staff	
	General Expenses Total	21,394	23,975	17,955	23,855	(120)	-0.5%		
	<b>Billing Total</b>	<b>104,499</b>	<b>132,733</b>	<b>74,429</b>	<b>139,931</b>	<b>7,198</b>	<b>5.4%</b>		

Town of Exeter  
Sewer Fund

Preliminary Budget FY 2016

Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Preliminary Budget	2016 Budget vs. 2015 Budget \$ Increase/-(Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	UPDATED:9/18/2015 VERSION #1
<b>DRAFT</b>									
<b>Collection</b>									
03-4325-0632-1110	SC- Sal/Wages FT	175,017	178,662	115,058	195,211	16,549	9.3%	8 FT split 50/50 WD/SC; new heavy/system operator WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)	
03-4325-0632-1300	SC- Sal/Wages OT	30,741	21,000	12,981	21,000	-	0.0%		
03-4325-0632-1400	SC- Longevity Pay	2,775	2,850	-	2,850	-	0.0%	8 FT per union contract split 50/50 WD/SC: new heavy/system operator	
	Salaries Total	208,533	202,512	128,039	219,061	16,549	8.2%		
03-4325-0632-2100	SC-Health Insurance	77,523	69,588	46,393	77,182	7,594	10.9%		
03-4325-0632-2110	SC- Dental Insurance	5,101	5,100	3,400	5,685	585	11.5%		
03-4325-0632-2120	SC- Life Insurance	210	210	140	230	20	9.5%		
03-4325-0632-2200	SC- FICA	12,209	12,556	9,372	13,582	1,026	8.2%	Based on wages: 6.2%	
03-4325-0632-2210	SC- Medicare	3,023	2,937	-	3,176	240	8.2%	Based on wages: 1.45%	
03-4325-0632-2300	SC- Retirement Town	22,393	22,223	13,941	24,469	2,246	10.1%	FY @ 11.17%	
03-4325-0632-2600	SC- Workers Comp Ins	6,606	7,187	5,895	7,690	503	7.0%	Primex W/C Premium (7% increase for 2016)	
	Benefits Total	127,065	119,800	79,141	132,014	12,214	10.2%		
03-4325-0632-4300	SC- Building Maintenance	11,993	12,000	3,754	12,000	-	0.0%	10 pumping stations	
03-4325-0632-4309	SC- Brush Cutting	3,500	3,500	-	3,500	-	0.0%	Cross-Country sewers such as Ashbrook Rd.	
03-4325-0632-4311	SC- Equipment Maintenance	3,452	27,500	25,831	5,000	(22,500)	-81.8%	consumables; repairs; cutting heads	
03-4325-0632-4312	SC- Road Repairs	5,119	10,000	6,913	5,000	(5,000)	-50.0%	Sewer trench paving; compaction test requirements, service repairs at mains	
03-4325-0632-4320	SC- Vehicle Maintenance	6,236	6,750	4,878	6,750	-	0.0%	10 vehicles, 3 trailers, split 50/50 with water dist	
03-4325-0632-4365	SC- Grit Removal	2,218	3,500	1,498	3,500	-	0.0%	Transport of gravel, sand, etc. to Waste Management from WWTP	
03-4325-0632-4366	SC- Manhole Maintenance	59,908	60,000	19,189	60,000	-	0.0%	Manholes, piping & service repairs	
03-4325-0632-4367	SC- Pump & Control Maintenance	13,078	89,700	74,453	62,000	(27,700)	-30.9%	Maintain 22 sewer pumps; wear rings, impellers, shaft couplings, seals; 4 pump station plc's; 3 10 inch valves	
03-4325-0632-5265	SC- Licenses	115	1,000	950	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	560	480	560	550	70	14.6%	2 MiFi's (50%)	
03-4325-0632-5341	SC- Drug/Alcohol Testing	399	800	86	800	-	0.0%	7 employees, Contract w/CEOH; required (per USDOT) random testing for all CDL holders & screening new hires	
03-4325-0632-5610	SC- Safety Equipment	1,775	2,250	2,208	2,250	-	0.0%	PPE & tools for new asbestos pipe OSHA standards, confined space equip. maint.	
03-4325-0632-5671	SC- Uniforms	2,100	2,145	1,106	2,145	-	0.0%	7 split 50/50 WD/SC	
03-4325-0632-5681	SC- GIS Software	2,557	5,000	2,389	5,000	-	0.0%	Software revisions/maintenance, handheld software agreement with TISales	
03-4325-0632-5682	SC- SCADA Software	2,751	3,000	395	3,000	-	0.0%	Software annual maintenance; I/O cards	
03-4325-0632-5761	SC- Tools	2,472	2,500	666	2,500	-	0.0%	Sewer augers, CCTV parts	
03-4325-0632-5875	SC- General Equipment Purchase	-	-	-	1	1			

Town of Exeter  
Sewer Fund

Preliminary Budget FY 2016

Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Preliminary Budget	2016 Budget vs. 2015 Budget \$ Increase/-(Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	UPDATED:9/18/2015 VERSION #1
<b>DRAFT</b>									
03-4325-0632-6210	SC- Natural Gas	12,139	12,650	7,518	13,200	550	4.3%	Heat/Generator fuel	
03-4325-0632-6220	SC- Electricity	67,674	77,000	53,077	85,000	8,000	10.4%	Heat, lights, pumps, etc.	
03-4325-0632-6260	SC- Fuel	13,359	10,000	7,326	10,000	-	0.0%	Diesel, propane, gasoline for vehicles, equipment and pumping stations	
	General Expenses Total	211,405	329,775	212,797	283,196	(46,579)	-14.1%		
03-4325-0632-	SC- Phone Lease-Alarms	-	1,600	-	-	(1,600)	-100.0%	Main Station Land Line Alarm	
	<b>Collection Total</b>	<b>547,003</b>	<b>653,688</b>	<b>419,977</b>	<b>634,270</b>	<b>(19,418)</b>	<b>-3.0%</b>		
<b>Treatment</b>									
03-4326-0633-1110	ST- Sal/Wages FT	108,558	108,919	71,604	112,382	3,463	3.2%	2 FT Operators	
03-4326-0633-1300	ST- Sal/Wages OT	20,371	16,000	11,434	16,000	-	0.0%	average OT rate = \$36.95/hr, 433 hours	
03-4326-0633-1350	ST- Storm Related OT			178	-	-	0.0%	Nonbudgeted item	
03-4326-0633-1400	ST- Longevity Pay	1,900	1,950	-	1,950	-	0.0%	2 FT per union contract	
	Salaries Total	130,829	126,869	83,216	130,332	3,463	2.7%		
03-4326-0633-2100	ST- Health Insurance	34,768	31,210	20,806	31,210	-	0.0%		
03-4326-0633-2110	ST- Dental Insurance	2,247	2,250	1,498	2,247	(3)	-0.1%		
03-4326-0633-2120	ST- Life Insurance	120	120	80	120	-	0.0%		
03-4326-0633-2200	ST- FICA	7,844	7,866	5,007	8,081	215	2.7%	Based on wages: 6.2%	
03-4326-0633-2210	ST- Medicare	1,834	1,840	1,171	1,890	50	2.7%	Based on wages: 1.45%	
03-4326-0633-2300	ST- Retirement Town	14,090	13,922	9,064	14,558	636	4.6%	FY @ 11.17%	
03-4326-0633-2600	ST- Workers Comp Insurance	6,606	7,185	6,349	7,689	504	7.0%	Primex W/C Premium (7% increase for 2016)	
	Benefits Total	67,509	64,393	43,975	65,794	1,401	2.2%		
03-4326-0633-4223	ST- Mowing	7,500	7,500	-	7,500	-	0.0%	Clear brush & cattails from Clemson's Pond and lagoons	
03-4326-0633-4300	ST- Building Maintenance	5,185	6,000	4,160	6,000	-	0.0%	3 high exposure buildings	
03-4326-0633-4311	ST- Equipment Maintenance	27,575	29,300	29,404	20,000	(9,300)	-31.7%	Chem feed pumps, flow meters, motorized valves; new C12 day tank	
03-4326-0633-4343	ST- Weed Control	1,561	1,700	925	1,700	-	0.0%	Prevents plant life from damaging lagoon slopes	
03-4326-0633-4364	ST- Outfall Dredging	-	9,000	-	-	(9,000)		due in 2017; biennial cleaning	
03-4326-0633-4368	ST- Industrial Pre-treat	3,863	5,500	1,511	7,500	2,000	36.4%	New industry permits (brewery, etc)	
03-4326-0633-4371	ST- Pond/Lagoon Maintenance	1,163	2,500	2,025	2,500	-	0.0%	Inter-lagoon sluice gates/piping, chlorine chamber adj. weirs, etc.; repair aerator pontoons	
								Required training for licensing; professional development; mandatory master electrician 15 hr training	
03-4326-0633-5265	ST- Licenses	-	1,400	100	1,200	(200)	-14.3%		
03-4326-0633-5310	ST- Mobile Communications	1,367	1,700	554	1,700	-	0.0%	VWVTP Operators, 1 MIFI for SCADA backup	
03-4326-0633-5341	ST- Drug/Alcohol Testing	60	-	-	-	-		Contract w/CEOH; required (per USDOT) random testing for all CDL holders & screening new hires	
03-4326-0633-5610	ST- Safety Equipment	1,071	1,300	965	1,300	-	0.0%	New asbestos pipe OSHA standards, confined space equip. maint.	
03-4326-0633-5671	ST- Uniforms	1,319	1,350	721	1,350	-	0.0%	uniforms for 2 operators	

Preliminary Budget FY 2016

		Preliminary Budget FY 2016					UPDATED:9/18/2015	
		2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Preliminary Budget	2016 Budget vs. 2015 Budget \$ Increase/- (Decrease)	2016 Budget vs. 2015 Budget % Difference	VERSION #1
Account Number	Description							Explanation
03-4326-0633-5682	ST- SCADA Software/Hardware	14,991	15,000	1,533	10,000	(5,000)	-33.3%	Software revisions/annual maintenance
03-4326-0633-5756	ST- Dam Registration	1,500	1,500	-	1,500	-	0.0%	Annual NHDES fees for WWTP and Clemson Pond lagoons (due in Dec)
03-4326-0633-5984	ST- Lab Testing	31,554	62,875	28,710	68,000	5,125	8.2%	CSO testing & increased NPDES nitrogen testing;new EPA effluent testing, groundwater monitor report, \$32K
03-4326-0633-5985	ST- Chemicals	21,481	20,500	13,343	20,500	-	0.0%	river monitoring
03-4326-0633-6210	ST- Natural Gas	11,773	12,000	5,203	12,000	-	0.0%	Chlorination/dechlorination
03-4326-0633-6220	ST- Electricity	110,704	120,000	60,742	110,000	(10,000)	-8.3%	Building heat
03-4326-0633-6260	ST- Fuel	-	1,600	-	1,600	-	0.0%	Aerators, lights, recirc. & chem feed pumps
03-4326-0633-6262	ST- Gas Monitoring	-	500	-	1,000	500	100.0%	Hydrogen sulfide monitoring
	General Expenses Total	242,667	301,225	149,896	275,350	(25,875)	-8.6%	
	<b>Sewer Treatment Total</b>	<b>441,005</b>	<b>492,487</b>	<b>277,087</b>	<b>471,476</b>	<b>(21,011)</b>	<b>-4.3%</b>	
<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 Principle	27,200	27,200	-	27,200	-	0.0%	2016 Final payment
03-4711-0635-8214	DS- Outfall Principle	201,263	-	-	-	-	-	Retired Debt in 2014
03-4711-0635-8215	DS- Langdon Ave Pump Principle	162,679	-	-	-	-	-	Retired Debt in 2014
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 Design	55,000	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 Swrine Principle	84,516	83,929	83,929	83,929	-	0.0%	2023 Final payment
03-4711-0635-8221	DS- Sewerline Lincoln & Main Princip	-	16,000	16,000	20,000	4,000	25.0%	2024 Final payment
	Sewer Debt Service Principle Total	830,434	476,905	449,705	480,905	4,000	0.8%	
03-4721-0636-8250	DS- Sewer Line Replacement Int	26,338	22,278	22,278	20,248	(2,030)	-9.1%	2021 Final payment
03-4721-0636-8252	DS- Water Street Interest	3,590	3,590	1,210	1,224	(2,366)	-65.9%	2016 Final payment
03-4721-0636-8254	DS- Outfall Interest	7,738	-	-	-	-	-	Retired Debt in 2014
03-4721-0636-8255	DS- Langdon Ave Pump Interest	2,907	-	-	-	-	-	Retired Debt in 2014
03-4721-0636-8256	DS- Water St Interceptor Int	6,961	2,895	2,895	2,171	(724)	-25.0%	2017 Final payment
03-4721-0636-8257	DS- WW Facilities Design Int	9,575	7,375	7,375	5,875	(1,500)	-20.3%	2019 Final payment
03-4721-0636-8258	DS- Jady Hill Phase II Interest	85,525	80,325	80,325	76,425	(3,900)	-4.9%	2032 Final payment
03-4721-0636-8259	DS- Portsmouth Av Swrin Int	47,336	39,723	39,723	35,443	(4,280)	-10.8%	2023 Final payment
03-4721-0636-8260	DS- Sewerline Lincoln & Main Int	-	9,674	9,674	8,160	(1,514)	-15.7%	2024 Final payment
	Sewer Debt Service Interest Total	189,970	165,860	163,480	149,546	(16,314)	-9.8%	
	<b>Debt Service Total</b>	<b>1,020,404</b>	<b>642,765</b>	<b>613,185</b>	<b>630,451</b>	<b>(12,314)</b>	<b>-1.9%</b>	

Town of Exeter		Town of Exeter		Town of Exeter		Town of Exeter		Town of Exeter		Town of Exeter		Town of Exeter	
Sewer Fund		Sewer Fund		Sewer Fund		Sewer Fund		Sewer Fund		Sewer Fund		Sewer Fund	
Preliminary Budget FY 2016													
Account Number	Description	2014 Actual	2015 Budget	2015 Actual as of 8/31/15	2016 Preliminary Budget	2016 Budget vs. 2015 Budget \$ Increase/-(Decrease)	2016 Budget vs. 2015 Budget % Difference	Explanation	UPDATED:9/18/2015	VERSION #1			
03-4723-0638-9230	SF- BAN Interest				27,937	27,937		Interest on BAN due 7/21/2016 for Engineering design for WWTP					
	<b>BAN Total</b>	-	-	-	<b>27,937</b>	<b>27,937</b>	<b>100.0%</b>						
	<b>Capital Outlay</b>												
03-4902-0637-7301	CO- Capital Outlay - Leases	74,254	78,259	38,745	77,079	(1,180)	-1.5%	See separate list					
03-4902-0637-7420	CO- Capital Outlay - Vehicle	57,403	17,500	17,500		(17,500)	-100.0%						
03-4902-0637-7430	CO- I/I Abatement		130,000	35,864	80,000	(50,000)	-38.5%						
03-4902-0637-7433	CO- WWTP Upgrades/Maint.	26,795	-	-		-							
03-4902-0637-7444	CO- Small Station Generators	32,831	-	-		-							
	<b>Capital Outlay Total</b>	<b>191,283</b>	<b>225,759</b>	<b>92,109</b>	<b>157,079</b>	<b>(68,680)</b>	<b>-30.4%</b>						
	<b>Sewer Fund Total</b>	<b>2,646,577</b>	<b>2,496,622</b>	<b>1,689,981</b>	<b>2,411,622</b>	<b>(85,000)</b>	<b>-3.4%</b>						