



New Hampshire
Department of
Revenue Administration

2026
MS-DTB

Default Budget of the Municipality

Exeter

For the period beginning January 1, 2026 and ending December 31, 2026

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: 1/25/26

GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
<u>Ray C. Delaney</u>	<u>Select Board</u>	<u>Ray C. Delaney</u>
<u>Niko Palokostas</u>	<u>Select Board</u>	<u>Niko Palokostas</u>
<u>D.W. Chitwood</u>	<u>Select Board</u>	<u>D.W. Chitwood</u>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



**New Hampshire
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	\$482,505	(\$5,458)	\$0	\$477,047
4140	Election, Registration, and Vital Statistics	\$448,190	\$29,697	\$0	\$477,887
4150	Financial Administration	\$1,260,085	(\$42,697)	\$0	\$1,217,388
4152	Property Assessment	\$0	\$0	\$0	\$0
4153	Legal Expense	\$100,000	\$0	\$0	\$100,000
4155	Personnel Administration	\$792,817	\$96,904	\$0	\$889,721
4191	Planning and Zoning	\$332,558	(\$8,176)	\$0	\$324,382
4194	General Government Buildings	\$1,324,869	\$89,440	\$0	\$1,414,309
4195	Cemeteries	\$1	\$0	\$0	\$1
4196	Insurance Not Otherwise Allocated	\$88,441	\$32,239	\$0	\$120,680
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$4,829,466	\$191,949	\$0	\$5,021,415
Public Safety					
4210	Police	\$4,312,341	\$260,193	\$0	\$4,572,534
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$4,404,713	\$204,559	\$0	\$4,609,272
4240	Building Inspection	\$268,728	\$30,902	\$0	\$299,630
4290	Emergency Management	\$36,970	(\$4,056)	\$0	\$32,914
4299	Other Public Safety	\$524,228	\$46,371	\$0	\$570,599
Public Safety Subtotal		\$9,546,980	\$537,969	\$0	\$10,084,949
Airport/Aviation Center					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration	\$708,332	(\$79,334)	\$0	\$628,998
4312	Highways and Streets	\$2,155,975	\$84,824	\$0	\$2,240,799
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$147,000	\$0	\$0	\$147,000
4319	Other Highway, Streets, and Bridges	\$289,511	(\$273)	\$0	\$289,238
Highways and Streets Subtotal		\$3,300,818	\$5,217	\$0	\$3,306,035



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Sanitation					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$1,652,139	(\$1,573)	\$0	\$1,650,566
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$1,652,139	(\$1,573)	\$0	\$1,650,566
Water Distribution and Treatment					
4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351	Electric Administration	\$0	\$0	\$0	\$0
4352	Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Health Administration	\$142,892	(\$3,088)	\$0	\$139,804
4414	Pest Control	\$1,050	\$0	\$0	\$1,050
4415	Health Agencies and Hospitals	\$0	\$0	\$0	\$0
4419	Other Health	\$0	\$0	\$0	\$0
Health Subtotal		\$143,942	(\$3,088)	\$0	\$140,854
Welfare					
4441	Welfare Administration	\$177,758	(\$196)	\$0	\$177,562
4442	Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$100,000	\$0	\$0	\$100,000
Welfare Subtotal		\$277,758	(\$196)	\$0	\$277,562



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Culture and Recreation					
4520	Parks and Recreation	\$763,226	\$96,306	\$0	\$859,532
4550	Library	\$1,281,634	(\$17,877)	\$0	\$1,263,757
4583	Patriotic Purposes	\$18,000	\$0	\$0	\$18,000
4589	Other Culture and Recreation	\$18,500	\$0	\$0	\$18,500
	Culture and Recreation Subtotal	\$2,081,360	\$78,429	\$0	\$2,159,789
Conservation and Development					
4611	Conservation Administration	\$9,798	(\$2,509)	\$0	\$7,289
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$180,902	\$2,469	\$0	\$183,371
	Conservation and Development Subtotal	\$190,700	(\$40)	\$0	\$190,660
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$1,221,312	\$929,263	\$0	\$2,150,575
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$556,110	\$858,683	\$0	\$1,414,793
4723	Interest on Tax and Revenue Anticipation Notes	\$171,150	(\$171,149)	\$0	\$1
4790	Other Debt Service Charges	\$1	\$0	\$0	\$1
	Debt Service Subtotal	\$1,948,573	\$1,616,797	\$0	\$3,565,370
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$484,588	(\$18,454)	\$0	\$466,134
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal	\$484,588	(\$18,454)	\$0	\$466,134



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Operating Transfers Out					
4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$8,182,152	\$27,868	\$0	\$8,210,020
4914W	To Water Proprietary Fund	\$4,635,000	\$29,300	\$0	\$4,664,300
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$12,817,152	\$57,168	\$0	\$12,874,320
Total Operating Budget Appropriations		\$37,273,476	\$2,464,178	\$0	\$39,737,654



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Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4240	Wage & benefit changes in voted in 2025; healthcare increases.
4611	Decrease due to changes in staffing.
4140	Wage & benefit changes votes in 2025, including union contract; elections.
4290	Contracted Services moved to IT budget.
4130	Wage & benefit changes voted in 2025; 27th pay-date in '25, not in '26.
4150	27th pay-date in '25, not in '26; wage & benefit changes in voted in 2025; healthcare increases.
4220	Increases resulting from union contracts approved in 2025.
4194	Wage & benefit changes voted in 2025, including union contract.
4411	Decrease due to changes in department staffing.
4311	Decrease due to changes in department staffing.
4312	Increases resulting from union contracts approved in 2025; healthcare increases;
4196	General liability premium increase.
4721	Increase from debt service previously authorized, primarily the Public Safety Complex.
4723	Retirement of temporary debt on Public Safety Complex.
4550	Decrease due to changes in department staffing.
4902	Reduction in year-over-year lease obligations.
4659	27th pay-date in '25, not in '26; healthcare increases.
4299	Increases resulting from union contracts approved in 2025.
4520	Increases resulting from union contract approved in 2025; changes in 2026 employee benefit elections.
4155	Wage & benefit changes voted in 2025; changes in 2026 employee benefit elections.
4191	27th pay-date in '25, not in '26; changes in 2026 employee benefit elections.
4210	Increases resulting from union contracts approved in 2025.
4711	Increase from debt service previously authorized, primarily the Public Safety Complex.
4914S	Increases resulting from union contract approved in 2025; healthcare increases; offset by debt service reduction.
4914W	Increases resulting from union contract approved in 2025; healthcare increases; offset by debt service reduction.