

Select Board Meeting
Monday, December 18th, 2023, 6:00 p.m.
Nowak Room, Town Offices
10 Front Street, Exeter NH 03833

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To access the meeting, click this link: <https://us02web.zoom.us/j/85410414839>

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

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

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

AGENDA

1. Call Meeting to Order
2. Non-Public Session – RSA 91-A 3 2 d
3. Bid Award: Water/Sewer Chemicals
4. Public Comment
5. Proclamations/Recognitions
6. Approval of Minutes
 - a. Regular Meeting: December 4th, 2023
7. Appointments/Resignations
 - a. None
8. Discussion/Action Items
 - a. Lynnette Batt, Trust for Public Land
 - b. Second Public Hearing: Proposed Acquisition of 23 Water Street under RSA 41-14 a
 - c. FY23 Year End Encumbrances
 - d. FY24 Operating Budget & Warrant Articles
 - e. RSA 79E Update
9. Regular Business
 - a. Tax Abatements, Veterans Credits & Exemptions
 - b. Permits & Approvals
 - c. Town Manager's Report
 - d. Select Board Committee Reports
 - e. Correspondence
10. Review Board Calendar

11. Non-Public Session

12. Adjournment

Niko Papakonstantis, Chair

Select Board

Posted: 12/15/23 Town Office, Town Website

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

AGENDA SUBJECT TO CHANGE

Bid Award: Water/Sewer Chemicals



TOWN OF EXETER, NEW HAMPSHIRE

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Memo

To: Russell Dean

From: Stephen Dalton

CC: Paul Vlasich, Paul Roy, Trisha Allen, Pam McElroy

Date: December 6, 2023

Re: Award of Chemical Bids for 2024

The Public Works Department has reviewed the bid results and recommends award to the following companies. The bid recommendations are as follows:

	Unit Price:	Projected Annual Total
Bid Item #1	Sodium Hypochlorite 15% solution	
To:	Harcros Chemicals	
	Nashua, NH @ \$2.2630/gal	WTP-15,000 gal * \$2.2630/gal= \$33,945
	(603) 880-0535	
Bid Item #2	Activated Carbon	
To:	George S Coyne Chemical Co., Inc.	
	Croydon, PA @ \$2.2084/lb	4,000 lb * 2.2084/lb = \$8,833.60
	(215) 785-3000	
Bid Item #3	Potassium Permanganate	
To:	Harcros Chemicals	
	Nashua, NH @ \$2.4675/lb	3,960 lbs * \$2.4675/lb = \$9,771.30
	(603) 880-0535	
Bid Item #4	Sodium Hydroxide	
To:	Borden & Remington	
	Fall River, MA @ \$1.4980/gal	13,000 gal * \$1.4980/gal= \$19,474.00
	(508) 675-0096	

Company Bids for 2024 Delivery	Bid Item 1 per gallon, delivered	Bid Item 2 per pound, delivered	Bid Item 3 per pound, delivered	Bid Item 4 per gallon, delivered
	Sodium Hypochlorite, per gallon	Activated Carbon, per pound	Potassium Permanganate, per pound	Sodium Hydroxide, per gallon
Borden & Remington Corp	\$3.0000	No Bid	\$2.9300	\$1.4980
George S Coyne Chemical Co	No Bid	\$2.2084	\$2.6266	No Bid
Harcros Chemicals	\$2.2630	No Bid	\$2.4675	\$3.2300
Shannon Chemical Group	No Bid	No Bid	\$2.4700	No Bid
Univar Solutions USA	\$2.4860	No Bid	\$2.9100	\$1.6652
Difference from 2023 prices (\$/gal or lb)	-\$0.3290	\$0.0155	-\$0.0125	-\$0.5851
Difference from 2023 (%)	-12.69%	0.70%	0.50%	-28.08%

Proclamations/Recognitions

Proclamations/Recognitions – December 18th, 2023

1. Introduction of Madison Bailey, Health Officer, Fire Department
2. Swearing in of Jennifer Shupe, Deputy Town Clerk

Minutes

Select Board Meeting
Monday December 4, 2023
7 PM
Nowak Room, Town Offices
Draft Minutes

1. Call Meeting to Order

Members present: Chair Niko Papakonstantis, Vice-Chair Molly Cowan, Clerk Julie Gilman, Dan Chartrand, Nancy Belanger, Town Manager Russ Dean, and Assistant Town Manager Melissa Roy were present at this meeting. The meeting was called to order by Mr. Papakonstantis at 7 PM.

2. Bid Opening - Water/Sewer Chemicals

Bidding on the following items: 1) Sodium Hypochlorite Solution for use at the Surface Water Treatment Plant and Groundwater Treatment Plant; 2) Activated Carbon for use at the Surface Water Treatment Plant; 3) Free Flowing Potassium Permanganate for use at the Surface Water Treatment Plant; 4) Sodium Hydroxide 25% "caustic soda" for use at the Surface Water Treatment Plant and Groundwater Treatment Plant.

- a. Coyne Chemical of Croydon PA: 1) no bid; 2) \$2.2084 per pound; 3) \$2.622 per pound; 4) no bid
- b. Borden & Remington Corp of Fall River MA: 1) \$3 per gallon; 2) no bid; 3) \$2.93 per pound; 4) \$1.480 per gallon
- c. Harcross of Nashua NH: 1) \$2.2630 per gallon; 2) no bid; 3) \$2.4675 per pound; 4) \$3.2300 per gallon.
- d. Univar Solutions of Morrisville PA: 1) \$2.486 per gallon; 2) no bid; 3) \$2.91 per pound; 4) \$1.6652 per gallon.
- e. Shannon Chemical Corp of Malvern PA: 1) no bid; 2) no bid; 3) \$2.47 per pound; 4) no bid.

MOTION: Ms. Gilman moved to forward the bids to the DPW for review and recommendation. Ms. Belanger seconded. The motion passed 5-0.

3. Bid Opening - Audit RFP

- a. Plodzik and Sanderson PA from Concord NH: \$45,500
- b. Vachon Clukay & Company of Manchester NH: \$37,500
- c. Clifford Larson Allen LLP of Corporia IL: \$52,500

MOTION: Ms. Gilman moved to forward the bids to the Finance Department for review and recommendation. Ms. Belanger seconded. The motion passed 5-0.

4. Public Comment

- a. Jaye Garnett said she lives upstream of Pickpocket Dam. Residents haven't been heard because we didn't know about these meetings happening. We weren't notified as abutters. The VHB study has not addressed the abutter's concerns, such as impact to the environment, impact to the properties along the rivers, alternatives to dam removal, impact to recreational use of the river, etc.

The River Advisory Committee voted and recommended that the Select Board apply for a NOAA grant to fund 100% of the dam removal. The Brentwood Conservation Commission and abutters were not notified. Legal requirements were not met. The study determined that one house was at risk, but it did not rely on historical rainfall and projected the result of climate change. She doesn't want her house to slide into the river if they remove the dam. She doesn't see how the town could shore up her house. How many other people risk losing their houses?

Mr. Papakonstantis said if the town of Exeter is granted the grant, prior to accepting it, we would hold public hearings. He is willing to meet with her offline and hear her concerns.

5. Proclamations/Recognitions

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

6. Approval of Minutes

- a. Regular Meeting: November 20, 2023

Corrections: Under approval of minutes, it says "July 25", but it should be "November 6". Ms. Cowan's name is also misspelled.

MOTION: Mr. Chartrand moved to approve the minutes of November 20, 2023 as amended. Ms. Belanger seconded. The motion passed 5-0.

7. Appointments

- a. There were no appointments made at this meeting.

8. Discussion/Action Items

- a. Trustees of Trust Funds - Investment Advisor Warrant Article Proposal

Trustees of the Trust Funds Peter Lennon (Chair) and Leone Atsalis, as well as Zachary Zwick of Three Bearings Fiduciary Advisors, were present to discuss the Trustees' proposal to work with a Financial Advisor. Mr. Lennon said we're seeking support for a warrant article on the town ballot to pay investment advisory fees from the income of the publicly funded Trust Funds. We have the authority to access fees from non-publicly funded Trust Funds, but we want access to the rest of the investment portfolio and to pay the advisors from the income. We made the same request to the Exeter Elementary School Board, and they decided they would like to have more information, so we will meet with them again on December 12. We're scheduled to go before the Exeter Region Coop Board on December 19.

Leone Atsalis said the Trustees unanimously decided to update the existing investment policy to invest in a diversified range of assets that have great potential for growth and stronger protection against inflation. This change requires us to hire an investment advisor under State law. The Trust Funds are only earning 3.5%. Money market accounts underperform almost any other investment asset. Our goals are to preserve principal and liquidity and maximize return. Investment fees will be paid from the annual income, not principal. We will

structure our investments to provide 2 - 5 day liquidity, which has never been needed in the past. Hiring an investment advisor in NH is a widespread practice; out of the 280 towns and cities in NH, $\frac{1}{3}$ - $\frac{1}{2}$ have hired them. Three Bearings also works with 12 of our neighbors, including Hampton, Kingston, East Kingston, Newington, Plastow, and Raymond. Voters in those towns have approved paying the fees from the income of the Trust Funds. Using a professional investment advisor will enable stronger growth of invested funds, improve returns, minimize the loss of value from inflation, and improve monthly and annual reporting. We ask that you recommend to the voters the approval of the attached warrant article.

Mr. Chartrand asked if there were no investment income in the period, would we still pay out? Mr. Lennon said the only other way to pay would be in a budget line item. If there's no income, he thinks they're not going to get paid. The types of investments we're contemplating are large capital dividend-producing corporations that have always have dividends. It's extremely unlikely that there wouldn't be income.

Ms. Gilman said the warrant article language seems accurate for what you want to do. Why are you recommending Three Bearings? Mr. Lennon said we put out an RFQ to 10 firms, and 8 submitted proposals. We chose 4 and interviewed all of them. The other candidates were Cambridge Trust, Citizens Bank, and PFM Asset Management. We concluded that Three Bearings best understood our needs. They have a number of clients in our area.

Mr. Papakonstantis asked for the percentage of financial responsibility for the town and school. Mr. Lennon said based on a snapshot of right now with the underperforming money market accounts, there would be a town fee of \$3,339.56 for the year. We haven't told the other claimants what those fees would be so we'd like to tell them first. The problem with this snapshot is that we're looking to earn more money, so the fees would go up. Mr. Papakonstantis said the town would only be paying for the town part, and Mr. Lennon said that's correct.

Finance Director Corey Stevens said the Trustees are doing an excellent job. They've done their due diligence on the market and vetted the one they chose. Our major concerns are minimizing risk to our funds and maintaining liquidity. Our needs are different than a private fund where it can sit for a while. For example, our Park Improvement Fund goes up and down on a yearly basis. The investment philosophy of Three Bearings is in line with what we need.

Mr. Dean said most of his questions are based around the risk issues, and they were answered satisfactorily. He thinks it's a good route to go down.

Ms. Belanger asked about the 5-year time frame in the warrant article. Mr. Lennon said it's a statutory requirement. We're not stuck with a particular Investment Advisor for 5 years; we could fire them without notice.

Mr. Papakonstantis asked about the language of the warrant article. Mr. Dean said it looks good but he'd like to run it by Counsel.

MOTION: Mr. Chartrand moved to authorize the Town Manager to work with Counsel to develop a warrant article for the March 2024 Warrant with respect to the Town of Exeter adopting an Investment Advisor as written in the proposed article as submitted by the Trustees of the Trust Funds. Ms. Cowan seconded. The motion passed 5-0.

b. Budget Recommendations Committee Recap

Bob Kelly, Chair of the Budget Recommendations Committee, said we had a great group of volunteers this year: Liz Canada, Andrew Elliot, Enna Grazier, Timothy Gwynne, Amanda Kelly, Darden Rives, Dr. Judy Rowan, Christine Soutter, Chris Zigmont, and Dr. Anthony Zwaan.

Mr. Kelly discussed the General Fund. The proposed budget was a “people budget” where we were going to focus on employee retention and recruitment to fill empty spaces in Public Safety and Public Works, as well as employee wellness and a more comfortable working environment. The budget is close to an 8% increase over FY 2023, but we felt this was the right way to go. We’re already seeing fruit from those efforts.

There were two key additions to the General Fund: the Tree Committee improvements and the results of the Water/Sewer Rate study. One of the items from the study was a Fire Hydrant Maintenance Fee, which is currently about \$20,000 in the Fire budget. Not everyone in town is on the water service, so this is a way to allocate a percentage to provide the water for fire suppression. The American Waterworks Association says that a town of our size should be allocating \$750,000 from the General Fund, but that isn’t going to happen. The BRC recommended \$100,000 to start. Water users are 60% of the town and we’re providing fire suppression to the whole town.

We were able to reduce the Water Fund a bit. With Federal Regulations getting tight, our chemical and equipment costs have gone through the roof. We get better loan terms when we go after projects if we’re shown to be in compliance with regulations. Two critical highlights are a new position for the Water Plant, a 5th operator, which the BRC supported; and support for our expanded meter replacement program. We’ve fallen behind with replacements. We had a bond to replace half the meters but now we need to chip away at the other half. These are our “cash registers.” They tend to slow down rather than speed up over time, so we’re losing revenue.

For the Sewer Fund, we’re adding a 6th Wastewater Treatment Plant operator. We’ve done well managing the regulations but need another operator to maintain compliance. Part of the plant was a septage receiving facility, which accepts septic tank pumping and is a revenue source for the town. We will be upgrading that with new user capabilities. The Water/Sewer Advisory Committee recommended increasing the current fee from 8 cents to 12 cents per thousand gallons, and the BRC supported that. Everyone around is in the 10 to 12 cents range and we will be a top facility once we make these upgrades. We will pay for the facility from the revenue within 3 years.

Regarding the Capital Improvements program, there were 17 items to review. About half a dozen were deferrals that management recommended, and we supported most of those. The Surface Water Treatment Plant was originally presented as a design effort with a 5-year bond at \$2.5M, but Water/Sewer and the BRC felt it was premature as there is still some planning to be done, such as the size of the facility. We recommended \$500,000 to plan the basis of that facility rather than going into design. Regarding the Public Safety Complex, the BRC supported this effort. The presentation helped illuminate the critical issues. The ADA Improvements Fund was originally set at \$50,000. Management suggested reducing it to \$25,000, but the BRC recommended bringing it back up to \$50,000. We live in an old community and should be leading the charge to make as many of our public buildings ADA accessible as possible. The Parks Improvement Fund was presented at \$100,000 this year and management suggested reducing it to \$50,000, but the BRC supported \$100,000. Parks in town are a critical component of the infrastructure and contribute to why this town is a great place to live. Regarding the Planet Playground renovation and sidewalk fund, the Sidewalk Fund was presented at \$200,000 but management suggested deferring it. There's a potential grant that would take care of half of the cost of Planet Playground. The proposal was that if we get the grant, we would go ahead with Planet Playground, but if we don't the \$200,000 could be put back to the sidewalk fund. However, the BRC said we'd like to see at least \$50,000 in Sidewalk Fund regardless. There were 8 vehicles/equipment; 6 were deferred by management, which the BRC supported, and one went into the budget. The only capital vehicle which was approved was the replacing of an old Crown Vic.

Mr. Papakonstantis said it was an interactive committee with great discussions. There were respectful challenges. He thanked Mr. Kelly and the Board for their work.

Ms. Belanger said during the CIP evening, Mr. Sharples had a slideshow on the Police Station and there was a suggestion to add it to the end of the video. She thinks that was a good suggestion.

Ms. Cowan said the process seemed to be very thorough. She would like to be thinking about what kind of communications we will need around the warrant articles.

Mr. Chartrand said he was impressed with this committee.

Mr. Papakonstantis said the committee really seemed to understand the cost of having to recruit and retrain employees rather than retain.

Mr. Kelly said regarding the School Street Design and Construction project, we have a 35% sewer grant that would offset \$900,000 of the project. We shouldn't deny the \$900,000 grant and delay another year, so we felt it was in our best interest in bringing it forward. We should find a way to explain it to people.

Ms. Belanger said the budget process is available on our website. The amount of work is so extensive and there's great conversation.

Mr. Papakonstantis said EXTV has a "newsletter" weekly quick video.

Ms. Cowan said it's important to increase transparency and awareness.

c. Water Street Parking Permit - IOKA

Mr. Papakonstantis said a request for a parking permit for the IOKA was submitted to the Town Manager's office last week. We received some concern from folks in town about the lack of parking spaces.

Mr. Dean said we've been hearing from local businesses in the past few weeks about this project. There's a lack of spaces on Water Street, especially with the holiday season. It seems like there needs to be a better plan laid out. We have a request that would block off 5 spaces on Water Street, but that doesn't include the dumpster in front of the IOKA. That would be all day each weekday and would create a parking situation. The request is through May 31, 2024.

Jay Caswell of IOKA Properties LLC said we're trying to be as painless as possible. We're trying to be good neighbors. We need the spots for deliveries, because the logistics of getting things in and out of there are challenging. We make anyone who's not actively going in and out of the van park in the other lot. With us across the road, some of the pain has subsided.

Mr. Papakonstantis asked why they are tying up multiple spots through May when they may not need them. Mr. Caswell said we were just filing a permit.

Mr. Chartrand said this is an extremely difficult project. This is the most incredible rehab of a building we've seen in the downtown. Deliveries are difficult. Sending them elsewhere is helping. The most critical time is over the next month, so whatever you can do to minimize. He'd be in favor of approving this. He [Mr. Chartrand] is a downtown merchant and we make our living from people parking, but we appreciate how difficult this project is.

Ms. Cowan said she understands the concerns, but if we make them wait longer, it will just prolong the process. If the people who do not need to be there aren't parking there, that feels ok. This project is not stopping, so she doesn't know of another way to deal with this.

Mr. Dean asked if there is a better way to make deliveries. Could the spots be blocked off only at specific times? Maybe we could make an effort to have the contractors park in the back of the municipal lot which would free up spaces in the front. Mr. Caswell said he can't guarantee the deliveries will come in at certain times. If we have a boom truck come in, we need 5 spaces or we're in the road.

David Cowie of IOKA properties LLC said if we didn't hold the spaces, we wouldn't have them clear for the deliveries. The trash dumpster is in the no parking zone, so we're not taking up any spaces with that. The guys are gone at 3:30 PM so it doesn't go into the evening. We're through with bringing the steel in and we replaced the utility lines.

Mr. Dean said there's one more excavation that needs to be done in the street. This time of year we typically don't approve them unless weather permits, and he doesn't think we want to approve that during the holiday season.

Mr. Papakonstantis said he doesn't want another day during holiday season to happen like last Tuesday or Wednesday. This is an exciting and difficult project but you're looking for 5 spaces to be held for the next 5 months, over which time they may not all be needed. He's against taking away spots between now and December 31. Mr. Cowie said it's the last leg. We wanted to get it done while the weather is still in our favor. Mr. Chartrand asked if it could be done overnight. Mr. Caswell said we have to have concrete work, which the concrete companies won't do at night.

Ms. Gilman said this document says 5 spots for 5 months. Can we reword it like "as needed"? You'll know at some point during the day if it's needed. Mr. Caswell said the deliveries don't happen daily but he can't predict it. If we know we have a big delivery, we try to schedule it first thing in the morning, but we're not supposed to be making noise before 7 AM. Ms. Cowan asked if he can coordinate with the Town Manager on which days the parking permit was needed. We don't want the Board to hold it up. Mr. Papakonstantis said the Town Manager is the permitter, but he received correspondence from multiple people that owned businesses. The Board and the Town Manager didn't know that this was going on. The way this permit is written, we don't want to handcuff 5 spots for 5 months. Mr. Dean suggested a week-to-week arrangement. Mr. Caswell said he could do that. Ms. Belanger asked how much of a lead time do you have on deliveries? Mr. Caswell said we're doing masonry work now. We might have a truck in with masonry stuff. Mr. Cowie said we're still going to have to have some trucks in front of the building working. Sometimes they need to be there all day. Mr. Cowie suggested only getting delivery into mid-morning. Mr. Chartrand said typically peak customers are in the afternoon, so he would prefer if they could do everything by mid-morning.

Mr. Papakonstantis asked if it would be helpful for business owners to know ahead of time. Mr. Chartrand said we would just need to talk to the businesses in that area and across the street, not everyone downtown.

Mr. Papakonstantis asked if the electrical work has to be done in December. Mr. Caswell said he can talk to Unitil. Mr. Cowie said the ground is going to freeze and then we won't be able to do it. It will take two days. Mr. Papakonstantis asked them to look into whether they can do anything possible to not affect two days in December. Mr. Chartrand said he thinks the Board should stay out of this. The project's got to get done. Mr. Dean said he would take his cues from DPW on whether it could be done in January. Mr. Papakonstantis asked about the last week of December between the 26th and the 1st. Mr. Cowie said he will consider that.

d. Town Manager Contract Renewal

Mr. Papakonstantis said the Select Board and Town Manager have reached an agreement on the Town Manager contract that will go into effect December 28, 2023. It's a one-year contract. We're excited to continue our work

with Mr. Dean. A copy of the agreement is in the packet and will be posted online when it becomes effective.

9. Regular Business

a. Tax Abatements, Veterans Credits and Exemptions

MOTION: Ms. Gilman moved to approve an abatement for 110/2/430 in the amount of \$206.21 for tax year 2023. Ms. Belanger seconded. The motion passed 5-0.

MOTION: Ms. Gilman moved to approve an abatement for 63/23 in the amount of \$45.53 for tax year 2023. Ms. Belanger seconded. The motion passed 5-0.

MOTION: Ms. Gilman moved to approve an abatement for 47/8 in the amount of \$5,637.19 for tax year 2023. Ms. Belanger seconded. The motion passed 5-0.

MOTION: Ms. Gilman moved to approve an abatement for 110/2/16 in the amount of \$401.70 for tax year 2023. Ms. Belanger seconded. The motion passed 5-0.

MOTION: Ms. Gilman moved to approve an abatement for 111/5/31 in the amount of \$183.30 for tax year 2023. Ms. Belanger seconded. The motion passed 5-0.

b. Permits & Approvals

- i. Mr. Papakonstantis said we have a one-day malt wine license application from Industry Alliance and TEAM for an event to take place tomorrow. This event was approved by Parks and Rec. Mr. Dean said we were able to confirm today that their liability has been attained.

MOTION: Ms. Belanger moved to grant the special one-day malt wine license to Arts Industry Alliance/TEAM for the event to be held for the Exeter Scholarship Fundraiser at Town Hall December 5, 2023. Mr. Chartrand seconded. The motion passed 5-0.

c. Town Manager's Report

- i. He thanked the staff members and volunteers who made the Holiday Parade a success.
- ii. He attended the Housing Advisory Committee to talk about 79E. They had a conversation around goals and priorities. He will bring back suggestions on how to move forward.
- iii. There will be a downtown public parking presentation and open house on December 13 from 6:30 - 8:30. The consultants will be showing the results from the study.

d. Select Board Committee Reports

- i. Ms. Belanger had no report.
- ii. Ms. Gilman had no report.

- iii. Ms. Cowan said the Communications Advisory Committee is eager to get out information about the Sewer Siphons project restarting. Mr. Dean said he doesn't have a confirmed date yet.
- iv. Mr. Chartrand had no report.
- v. Mr. Papakonstantis attended the River Advisory meeting where they had an update on Pickpocket Dam from the consultant. We had a full room of both Exeter and Brentwood residents. Paul Vlasich did a good job of answering or at least acknowledging questions. We put the presentation online. There were folks who got up who didn't have a full grasp of all of the facts, so we did our best to explain it. He suspects we'll see them at future meetings. The feasibility study will be finished in January 2024 and presented in February 2024.
- vi. Ms. Gilman discussed proposed Federal bill HR3557 that would take away the cable franchise fee from the town. Residents should call and raise their objections.

e. Correspondence

- i. A notification from Comcast about services and pricing
- ii. Several pieces of correspondence regarding the Rugg property.

10. Review Board Calendar

- a. The next meetings are December 18, January 8, Tuesday January 16 (budget hearing), January 29, February 12, February 26, March 4, and March 18.

11. Non-Public Session

- a. There was no non-public session at this time.

12. Adjournment

MOTION: Ms. Belanger moved to adjourn. Ms. Gilman seconded. The motion passed 5-0 and the meeting was adjourned at 8:53 PM.

Respectfully Submitted,
Joanna Bartell
Recording Secretary

Appointments/Resignations

Lynnette Batt, Trust For Public Land

provided by Lynnette
Batt, Trust For Public
Lands, 12/11/23

Newfields-Exeter Community Forest
Fort Rock Trails
Project Description, November 2023

Background

The Rugg family owns an approximately 170-acre parcel of land between the towns of Newfields and Exeter in Rockingham County, New Hampshire. The property includes a house, plant nursery, woodlands, and extensive trail system. The Ruggs have owned and stewarded the property for three generations, starting with Olive and Donald Rugg who moved to the area in the mid 1900's and first established the trails, and now continued by Derek Rugg and his wife Nadine Rugg, and Cheri (Rugg) Ludwig and her husband Keith Ludwig. The property has miles of established trails, which the family generously opens to public use for mountain biking, trail running, walking/ hiking, cross-country skiing, and snowshoeing. These trails form part of an extensive and highly popular regional trail network that continues onto adjacent town forest lands owned by Newfields and Exeter. The trails on the property and adjacent town lands are maintained by volunteers from the Fort Rock Riders mountain biking club.

Project Description

The project is the proposed purchase of **148 acres** of the 170-acre Rugg property by the towns of Newfields and Exeter. The goals of the project are to expand adjacent town forest lands, protect and secure public access to the popular Fort Rock trails network, protect water quality for two nearby public drinking water wells, and avoid the costs and impacts of a new rural subdivision.

- **Newfields: 101 acres (addition to Inland Acres Town Forest)**
- **Exeter: 47 acres (addition to Oakland Town Forest)**

The remaining 22 acres around the Rock Crest Nursery will be retained by the Rugg family. Following purchase, a new and much-needed trailhead and parking area with 10-20 spaces would be constructed along Piscassic Road in Newfields to improve public access.

Goals of the Project

1. Expand existing town forest lands by 33% for public recreation, open space and wildlife (148 acres added to 488 acres of existing town forest to create a 636-acre block).
2. Protect one-third of a highly popular, multi-use hiking and biking regional trail network (12 miles out ~40 miles of trail are located on the proposed property).
3. Protect water quality within two impaired coastal watersheds and a wellhead protection area of two public drinking water wells.
4. Improve public access to the trail network through a new trailhead and parking area.
5. Establish a community forest where the community has input into use and management.

Recreational Values and Fort Rock Trail Network

There are about 40 miles of multi-use public trails across the Fort Rock Trail network, including on the Rugg property and three adjacent, connected town forests. Estimated breakdown of acreage:

- Rugg property (proposed for conservation): 148 acres – subject property
- Inland Acres Town Forest (Newfields): 40 acres – adjacent to subject property
- Oakland Town Forest (Exeter): 200 acres – adjacent to subject property

- Henderson Swasey Town Forest (Exeter): 220 acres - across Hwy 101, connected by underpass

The trail network is highly popular and regionally known for mountain biking, with miles of purpose-built single-track trails. It is used by an estimated several thousand mountain bikers per month, and many more who enjoy walking/ hiking, trail running, snowshoeing, cross-country skiing, and snowmobiling.

The Oakland Town Forest in Exeter is accessible by four public parking areas, while the Inland Acres Town Forest in Newfields has one small parking area that is often full. There is no existing parking from the north side of the trail network in Newfields.

Fork Rock Riders, the local mountain biking club, generously volunteers to maintain the Fort Rock trail system including trails on the Rugg property. Projects range from simple drainage work to building significant bridges, boardwalks and miles of new single-track trails. Funds for this work are raised by the volunteers of Fort Rock Riders. For Rock Riders grooms the trails in the wintertime, and had a fundraising effort to purchase a trail groomer, where they exceeded the goal in a matter of days, demonstrating strong local support of their trail efforts.

Development Risk

The family would like to sell the land for conservation and that is their primary goal. However, if the property is not sold for conservation, subdivision and development is their fallback option. The family has retained an engineer to develop a 67-lot conceptual subdivision plan. The subdivision plan has been discussed with the Newfields Planning Board, revised several times to address feasibility questions, and was considered within the appraisal.

Community Forest Planning & Public Process

The future use and management of the property after it is acquired by the towns is anticipated to look much the same as it does today, including the multi-use recreational trails open to the public and trail maintenance generously provided by Fort Rock Riders volunteers. Still, a key element of the project will be engaging the community to provide input on public uses and management moving forward.

Community Forest Planning Meetings

A series of public planning meetings will be held to gain input from the local community on recreation uses, trails, forest management, education/ youth engagement, and other ideas for the community forest. The Committee will be organized by the Trust for Public Land (or consultant), the Newfields Conservation Commission, and Fort Rock Riders, and will be open to the public.

Community Forest Management Plan

A Community Forest Management Plan will be developed at the end of the public planning process based on input from the public and natural resource professionals. The Management Plan will address recreational uses, trail planning and maintenance, wildlife habitat protection, and any forestry activities.

Community Forest Committee

Through the planning process, a governance structure will be established to ensure long-term management of the community forest according to the Management Plan and with input from the public. The current plan is to establish a Community Forest Committee within the Newfields Conservation Commission, or potentially jointly hosted by the Newfields and Exeter Conservation Commissions. An agreement between Fort Rock Riders and the two towns may also be developed to formalize trail maintenance.

Structure of Transaction

TPL will hold Option Agreements with the landowners (one for the Newfields portion, one for the Exeter portion) that gives TPL the option but not obligation to purchase the property, pending successful fundraising, due diligence, and approvals. If exercised, TPL will then proceed with closing and direct the deed to each town. The Option Agreements will be contingent upon both transactions occurring.

Project Team and Partner Roles

Trust for Public Land (TPL), Project Manager: Leads real estate transaction (including agreement with landowners, due diligence, and agency review), fundraising and grants, and community forest planning.

Southeast Land Trust (SELT), project support: Assists with local relationships, town meetings, community forest planning, and new trailhead/ parking area planning.

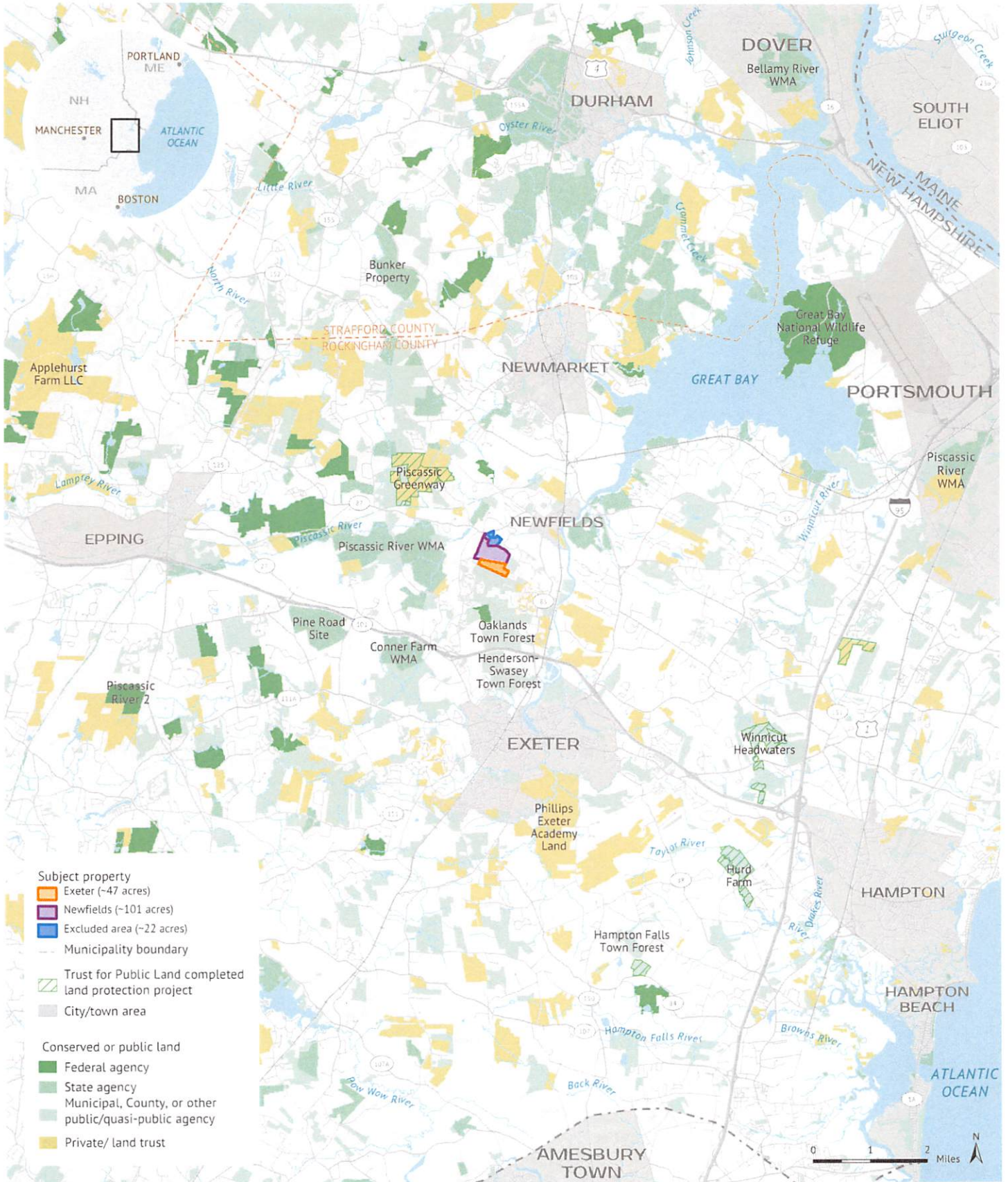
Newfields Conservation Commission, future landowner/ land manager: Facilitates town review and approvals, town bond funding, public meetings, management plan, and Community Forest Committee.

Exeter Conservation Commission, future landowner/ land manager: Facilitates town review and approvals, town bond funding, public meetings, and management plan.

Fort Rock Riders volunteer group, trail maintenance: Facilitates trail planning and maintenance, new trailhead/ parking area planning, and local relationships.

What Has Been Done (March through November 2023)

- Coordination and agreements with landowner
- Appraisal
- Title report and boundary survey submitted to Exeter & under review
- Public grant/ loan applications
 - LCHIP Grant (Newfields) – not awarded, reapply next year
 - Clean Water State Revolving Fund (Newfields) - \$2.5M loan awarded
 - Drinking Water Grant (Exeter) – not awarded, reapply next year
- Public Meetings
 - Newfields Select Board, Conservation Commission, and Planning Board
 - Exeter Conservation Commission
 - Two Public Hearings in Newfields
 - One open Public Meeting for both towns (planned, Dec 6)



Location Map

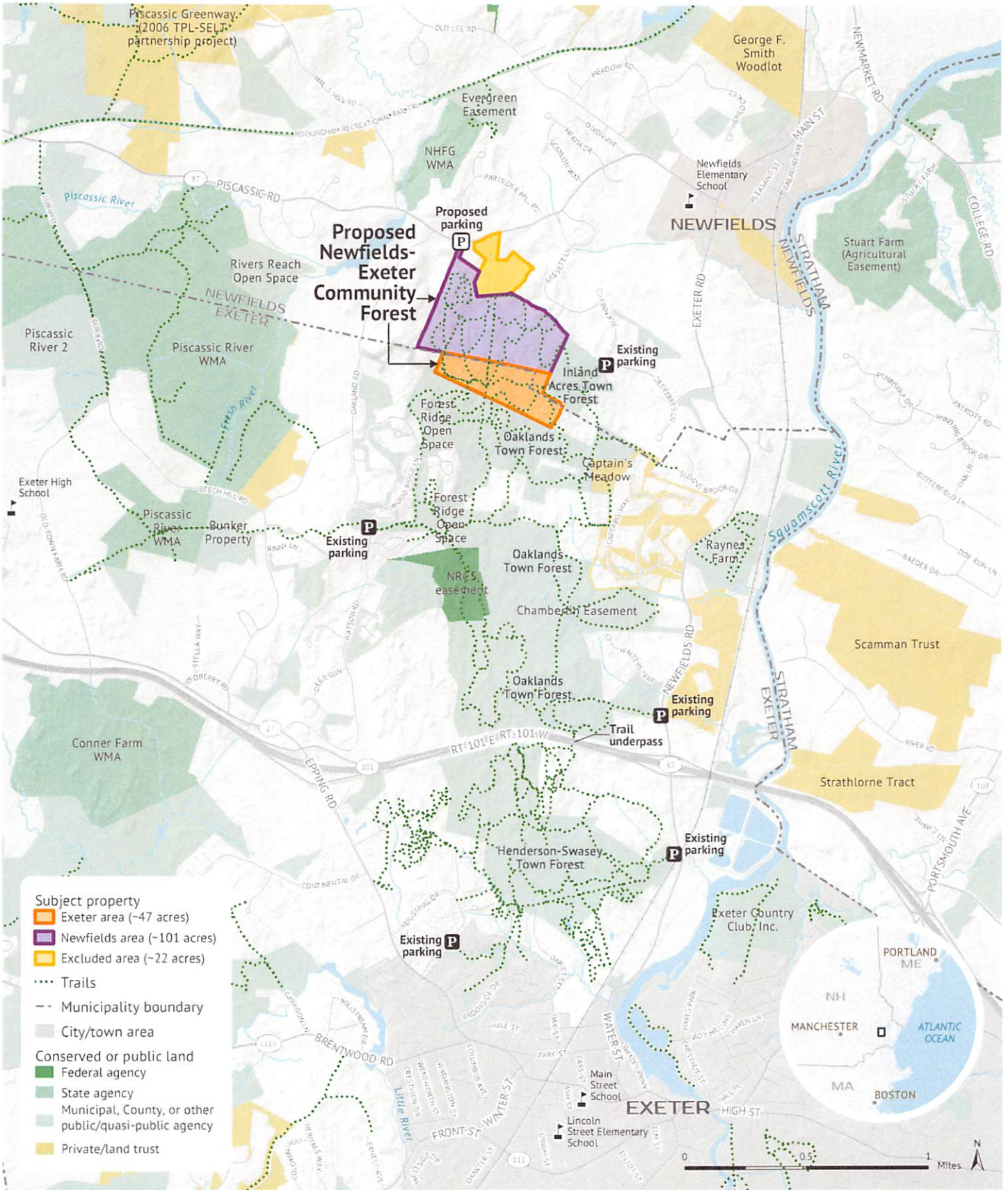
Proposed Newfields-Exeter Community Forest

ROCKINGHAM COUNTY, NEW HAMPSHIRE

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In partnership with the Town of Newfields and the Town of Exeter



Town Forests and Trails Map

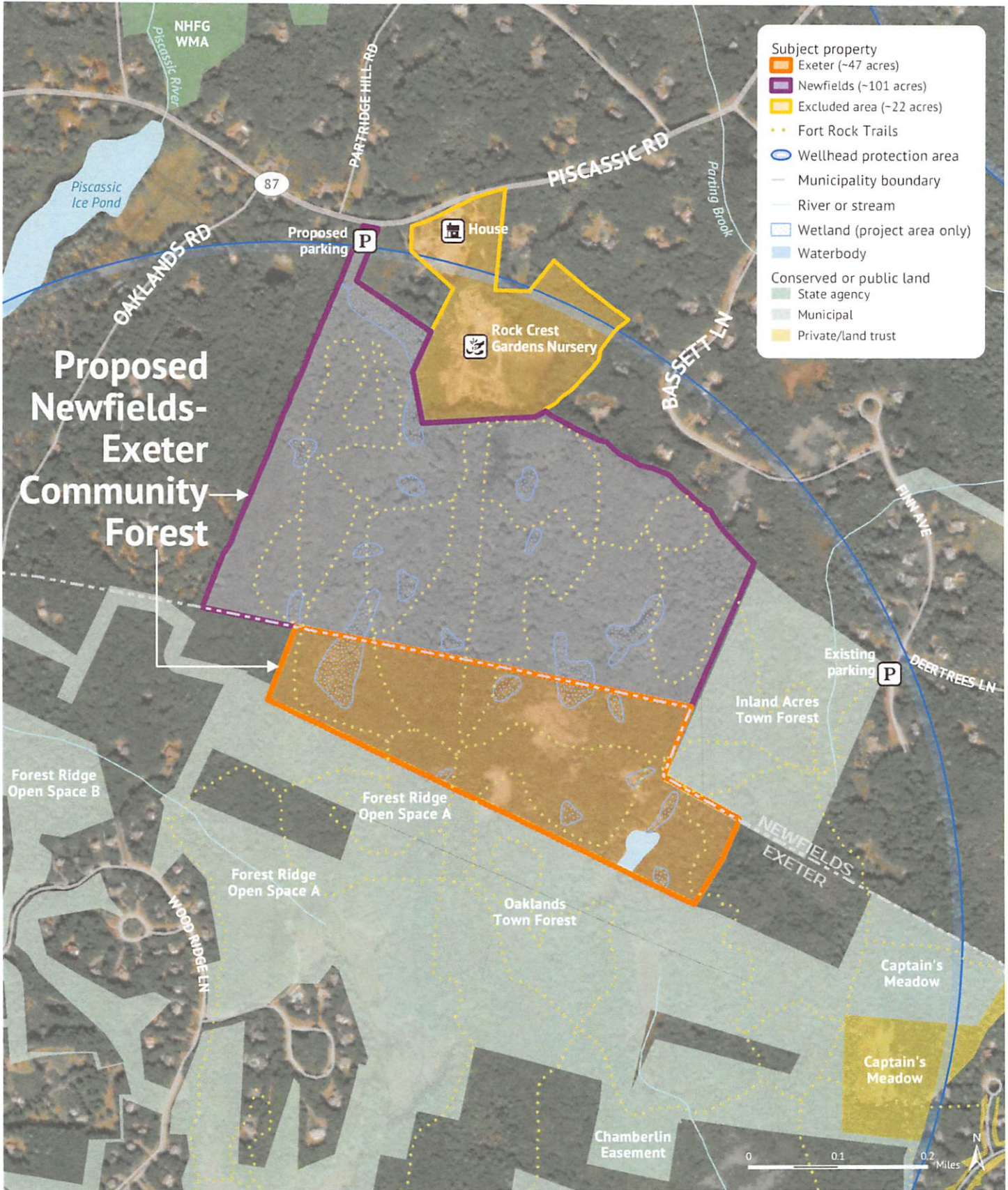
Proposed Newfields-Exeter Community Forest

ROCKINGHAM COUNTY, NEW HAMPSHIRE

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In partnership with the Town of Newfields and the Town of Exeter



Property Site Map

Proposed Newfields-Exeter Community Forest

ROCKINGHAM COUNTY, NEW HAMPSHIRE

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In partnership with the Town of Newfields and the Town of Exeter

Aerial view toward nursery (area of potential subdivision)



Bikers on trails



Note: all photos were taken on/ of the Rugg property by Jerry Monkman, Ecophotography

Drone/ aerial view of forest



Drone/ aerial view of forest



Trail boardwalk over wetland



Drone/ aerial view of wetland



Hikers on boardwalk



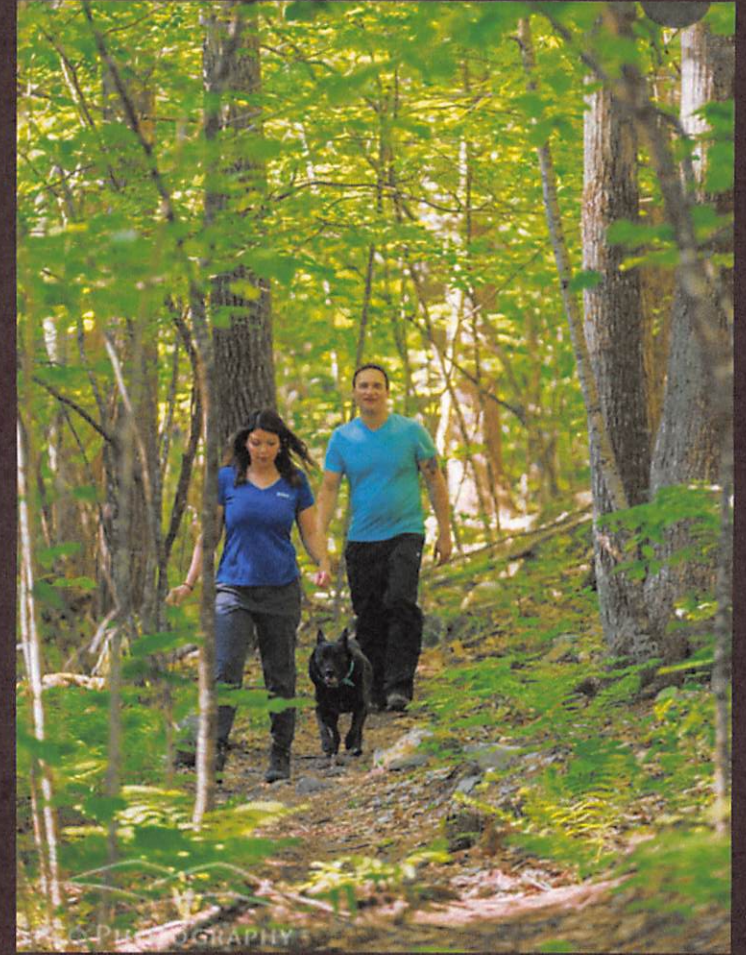
Forested wetland



Forested wetland/ vernal pool



Hikers on trails



Volunteer trail maintenance crew



Bikers on purpose-built mountain biking trails





Russ Dean <rdean@exeternh.gov>

Fwd: Fort Rock Trails - Exeter/Newfields Community Forest

1 message

Niko Papakonstantis <npapakonstantis@exeternh.gov>
To: Melissa Roy <mroy@exeternh.gov>, Russ Dean <rdean@exeternh.gov>

Thu, Dec 14, 2023 at 6:04 PM

For the packet

----- Forwarded message -----

From: **Niko Papakonstantis** <npapakonstantis@exeternh.gov>
Date: Thu, Dec 14, 2023 at 6:03 PM
Subject: Re: Fort Rock Trails - Exeter/Newfields Community Forest
To: Stephanie Slabon <pepperkitty_81@hotmail.com>

Hi Stephanie,

Thank you for your correspondence. We will certainly take this under consideration. Your letter will be included in the next Select Board packet.

Respectfully,

Niko

On Thu, Dec 14, 2023 at 3:35 PM Stephanie Slabon <pepperkitty_81@hotmail.com> wrote:

Good afternoon,

I would like to express my complete support for the purchase of the Rugg property. I understand materials have been provided to you that are still waiting a response on the matter of the Town purchasing and preserving this land.

Creating the Newfields/Exeter Town Forest is a vital step to providing residents and visitors to our little towns a beautiful place to enjoy nature and to experience the best of what New Hampshire has to offer. We need to preserve this land for those that enjoy it now and will in years to come. Maintaining the Fort Rock trail system and providing undeveloped land for public use is vital to the community and a draw for those that want to be out in nature, want to explore, want to be active in simpler ways by enjoying wooded areas. These natural spaces also draw people to our Town who then support the local businesses.

Additionally, preserving this land allows for habitat security, biodiversity in wildlife and fauna, and is a win for everyone. I implore you to review the materials provided by the Rugg family and those in support of this effort. Please vote to purchase this land for Exeter residents and frankly, anyone in the world that might visit New Hampshire and our wooded havens.

I live along Jolly Rand Trail in Exeter and personally witness on a daily basis a variety of peoples enjoying the trail system. I see how important these spaces are to so many people, from young to old, on foot or by two wheels. We need to protect these sacred spaces.

Thank you for your consideration, and thank you in advance, for doing the right thing by the people in this Town and surrounding community by protecting this land.

Best,
Stephanie Slabon
Exeter Resident



Russ Dean <rdean@exeternh.gov>

Fwd: Rugg Property

1 message

Niko Papakonstantis <npapakonstantis@exeternh.gov>
To: Melissa Roy <mroy@exeternh.gov>, Russ Dean <rdean@exeternh.gov>

Thu, Dec 14, 2023 at 12:53 PM

For the packet

----- Forwarded message -----

From: Niko Papakonstantis <npapakonstantis@exeternh.gov>
Date: Thu, Dec 14, 2023 at 12:52 PM
Subject: Re: Rugg Property
To: STEPHEN KENNEY <sckenney2@comcast.net>

Hello Mr. Kenney,

Thank you for your correspondence. We will certainly take this under consideration. Your letter will be included in the next Select Board packet.

Respectfully,

Niko

On Wed, Dec 13, 2023 at 4:38 PM STEPHEN KENNEY <sckenney2@comcast.net> wrote:

Dear Niko,

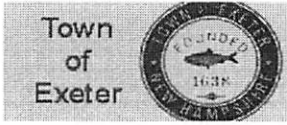
I am writing this to express my support for the purchase of the Rugg property. I am an avid mountain biker, walker and snowshoer. This property is a real jewel in the towns of Exeter and Newfields, if fact , throughout the entire Seacoast area I can't think of a better trail system. It would be an absolute shame to lose this beautiful property to development.

I feel very strongly about protecting this area. We, as a town, need to preserve habitat for natural diversity, maintain a safe place for outdoor activities and exploration. Once a great tract of land like this gets developed, it will never go back to it's natural state, recreational usage will be lost forever.

I sincerely hope that the Town of Exeter Select Board Members understand how important it is to preserve this wonderful asset. Environmental preservation, recreation and land conservation must be considered an important asset to the town, much more so than more development.

Thank you for your consideration.

Stephen Kenney
12 Carriage Dr
Exeter, NH. 03833
603-682-7210



Russ Dean <rdean@exeternh.gov>

Fwd: Rugg Property

1 message

Niko Papakonstantis <npapakonstantis@exeternh.gov>

Thu, Dec 14, 2023 at 12:51 PM

To: Melissa Roy <mroy@exeternh.gov>, Russ Dean <rdean@exeternh.gov>

For the packet

----- Forwarded message -----

From: **Niko Papakonstantis** <npapakonstantis@exeternh.gov>

Date: Thu, Dec 14, 2023 at 12:51 PM

Subject: Re: Rugg Property

To: Mark Severson <mseverson122@gmail.com>

Hi Mark,

Thank you for your correspondence. We will certainly take this under consideration. Your letter will be included in the next Select Board packet.

Respectfully,

Niko

On Tue, Dec 12, 2023 at 7:42 AM Mark Severson <mseverson122@gmail.com> wrote:

Dear Mr. Papakonstantis,

I am writing to express my support for the purchase of the Rugg property.

Creating the Newfields/Exeter Town Forest will be a great asset for all. We need to protect this land from development. Ensuring habitat for biodiversity and maintaining a safe place for exercise, reflection, and exploration should be chief priorities for your citizens.

Some of the benefits of maintaining the town forest include:

- Preserving Greenspace
- Driving positive economic impact
- Building community pride and sense of place
- Encouraging children to get outside off of screens
- Offering a natural wellness program for all
- Creating environmental stewardship

Thank you for your consideration,

Sincerely,

Mark Severson



Russ Dean <rdean@exeternh.gov>

Fwd: Rugg Property Purchase - Threatened Species habitat

1 message

Niko Papakonstantis <npapakonstantis@exeternh.gov>
To: Melissa Roy <mroy@exeternh.gov>, Russ Dean <rdean@exeternh.gov>

Sun, Dec 10, 2023 at 2:51 PM

For the packet

----- Forwarded message -----

From: **Niko Papakonstantis** <npapakonstantis@exeternh.gov>
Date: Sun, Dec 10, 2023 at 2:50 PM
Subject: Re: Rugg Property Purchase - Threatened Species habitat
To: Ray Southworth <Ray@raysouthworth.com>

Hi Ray,

Thank you for your correspondence. We will certainly take this under consideration. Your letter will be included in the next Select Board packet.

Respectfully,

Niko

On Sun, Dec 10, 2023 at 11:01 AM Ray Southworth <Ray@raysouthworth.com> wrote:

Good morning,

I am writing to express my support for the purchase of the Rugg property.

I have had wildlife encounters on the property in Exeter with two threatened NH species (Coluber Constrictor – Black Racer Snake (pictured) and the Clemmys Guttata – Spotted Turtle).

Housing development of the property could cause a loss, change or disturbance of the habitat of these two threatened species. Creating the Newfields/Exeter Town Forest will protect this land and ensure that the habitat will continue to support a wide variety of animals.



Ray Southworth

3 Captains Way,
Exeter, Nh 03833

603-502-8558



Russ Dean <rdean@exeternh.gov>

Fwd: Rugg Property

1 message

Niko Papakonstantis <npapakonstantis@exeternh.gov>
To: Melissa Roy <mroy@exeternh.gov>, Russ Dean <rdean@exeternh.gov>

Fri, Dec 8, 2023 at 4:22 PM

For the packet

----- Forwarded message -----

From: **Brendan Nichols** <brendan.nichols@ukg.com>
Date: Fri, Dec 8, 2023 at 3:10 PM
Subject: Rugg Property
To: npapakonstantis@exeternh.gov <npapakonstantis@exeternh.gov>

Dear Niko,

I am writing to share my support of the Exeter purchase of Rugg property.

Creating the Newfields/Exeter Town Forest will be a great asset for us all and we need to protect this land from development. Exeter's forests and trail network is a huge part of our community and important to so many of us.

On a personal note, I moved into the Forest Ridge neighborhood 4 years ago (the trails actually go through my property). I met friendly biking neighbors as well as friendly, respectful mountain bikers, hikers and the occasional lost hiker whom I drive back to their cars. New friendships were formed, and I have since started Mountain Biking on a regular basis, which has done wonders for my physical and mental health. My wife enjoys walking our dog on the trail, my children bike with friends and we frequently leave our electronics in the house and hike as a family.

Regardless, if people are using the trails for hiking, biking, walking their dogs, or simply enjoying the natural beauty, the sense of community in the trails is amazing. Warm greetings are expected by "our" community and gladly given as we pass one another.

There is a palpable sense of community pride by all that are fortunate enough to enjoy that land and it's largely a self-regulating community. For example: When a tree falls over the trail, it is quickly cleaned up by those who use the trails or turned into a mountain biking feature. If a piece of trash falls out of someone's pocket or a bottle falls out of a water bottle holder it is quickly picked up by the community, leaving the trails in pristine condition.

In the winter, we all take turns breaking the snow on the trails such as "Quantas" and "Northern Exposure" so people can continue to hike, bike, snowshoe and ski. Spring is signaled by the tulips which were planted on "Olive Branch" popping through the snow in the meadow. Summer brings birds chirping and brooks running down the hill between "Wheel Powered" and "Super G". Fall brings bright yellow and red leaves everywhere on the Rugg Property. We are fortunate to live in New Hampshire but we have a local blessing in that this property is here in our community and accessible to all.

Generations of people have enjoyed this land and generations more can continue to enjoy this land if we can come together as a community and protect it from development. I, and my family and friends are more than willing to do whatever we can to help you, our town and our community.

Thank you for your consideration.

Brendan, Leslie, Isabella, Parker, Keegan Nichols + Jost the Dog



Russ Dean <rdean@exeternh.gov>

Fwd: Rugg Property

1 message

Niko Papakonstantis <npapakonstantis@exeternh.gov>
To: Melissa Roy <mroy@exeternh.gov>, Russ Dean <rdean@exeternh.gov>

Fri, Dec 8, 2023 at 4:21 PM

For the packet

----- Forwarded message -----

From: **Niko Papakonstantis** <npapakonstantis@exeternh.gov>
Date: Fri, Dec 8, 2023 at 4:21 PM
Subject: Re: Rugg Property
To: S S <stephenesmall@gmail.com>

Hi Stephen,

Thank you for your correspondence. We will certainly take this under consideration. Your letter will be included in the next Select Board packet.

Respectfully,

Niko

On Fri, Dec 8, 2023 at 10:46 AM S S <stephenesmall@gmail.com> wrote:

Dear Mr. Papakonstantis,

I am writing to express my support for the purchase of the Rugg property by the town of Exeter.

Creating the Newfields/Exeter Town Forest will continue this great asset for everyone to enjoy. Protecting this land from development will ensure a habitat for biodiversity and maintain the safe place for exercise and exploration that we all currently enjoy.

Thank you for your consideration,

Sincerely,

Stephen Small
19 Wood Ridge Ln
Exeter NH



Russ Dean <rdean@exeternh.gov>

Fwd: Rugg property- Exeter/Newfields Town Forest

1 message

Niko Papakonstantis <npapakonstantis@exeternh.gov>

Fri, Dec 8, 2023 at 9:51 AM

To: Melissa Roy <mroy@exeternh.gov>, Russ Dean <rdean@exeternh.gov>

For the packet

----- Forwarded message -----

From: **Niko Papakonstantis** <npapakonstantis@exeternh.gov>

Date: Fri, Dec 8, 2023 at 9:51 AM

Subject: Re: Rugg property- Exeter/Newfields Town Forest

To: Leslie Nichols <lesliegilmorenichols@gmail.com>

Hi Leslie,

Thank you for your correspondence. This will be taken into consideration and will be included in the next Select Board packet.

Respectfully,

Niko

On Thu, Dec 7, 2023 at 8:42 PM Leslie Nichols <lesliegilmorenichols@gmail.com> wrote:

Hi Niko,

I am writing to share my support of the Exeter purchase of Rugg property.

Creating the Newfields/Exeter Town Forest will be a great asset for us all. Exeter's forests and trail network is a huge part of our community and important to so many of us. I am personally on the trails daily along with my family biking or walking and it's one of the best parts of living in Exeter!

Thank you for your consideration and time on this.

Thank you,
Leslie Nichols



Russ Dean <rdean@exeternh.gov>

Fwd: Purchase of Rugg property

1 message

Niko Papakonstantis <npapakonstantis@exeternh.gov>

Thu, Dec 7, 2023 at 2:28 PM

To: Melissa Roy <mroy@exeternh.gov>, Russ Dean <rdean@exeternh.gov>

For the next packet

----- Forwarded message -----

From: **Niko Papakonstantis** <npapakonstantis@exeternh.gov>

Date: Thu, Dec 7, 2023 at 2:27 PM

Subject: Re: Purchase of Rugg property

To: June Little <JuneL@cpmanagement.com>

Hi June,

Thank you for your correspondence. We will certainly take this under consideration. Your letter will be included in the next Select Board packet.

Respectfully,

Niko

On Thu, Dec 7, 2023 at 7:32 AM June Little <JuneL@cpmanagement.com> wrote:

Good morning,

I am writing to express my support for the purchase of the Rugg property. I have been walking the "Fort Rock" trails 5-6 days a week for about the last 15 years; the beauty of these trails is unmatched. We need to protect this land from development and create the Newfields/Exeter Town Forest for our community.

Thank you for your consideration.

Sincerely,

June Little

Exeter resident



Russ Dean <rdean@exeternh.gov>

Fwd: Save the Fort Rock Trails

1 message

Niko Papakonstantis <npapakonstantis@exeternh.gov>
To: Melissa Roy <mroy@exeternh.gov>, Russ Dean <rdean@exeternh.gov>

Thu, Dec 7, 2023 at 2:27 PM

For the next packet

----- Forwarded message -----

From: **Niko Papakonstantis** <npapakonstantis@exeternh.gov>
Date: Thu, Dec 7, 2023 at 2:26 PM
Subject: Re: Save the Fort Rock Trails
To: Anthony Ten Haagen <anthony.tenhaagen@gmail.com>

Hi Anthony,

Thank you for your correspondence. We will certainly take this under consideration. Your letter will be included in the next Select Board packet.

Respectfully,

Niko

On Thu, Dec 7, 2023 at 9:29 AM Anthony Ten Haagen <anthony.tenhaagen@gmail.com> wrote:
Dear Selectboardman Papakonstantis,

I am writing to express my support for the purchase of the Rugg property.

Creating the Newfields/Exeter Town Forest will be a great asset for all and an incredible bargain for Exeter. Exeter can essentially secure 150 acres of community space for the price of 50 as Newfields (where I live, to be transparent) foots the majority of the bill.

We need to protect this land from development. Ensuring habitat for biodiversity, protecting the aquifer that feeds the Exeter water supply, and maintaining a safe place for exercise, reflection, and exploration should be chief priorities for your citizens. We have 3 young kids, and they've been raised in those woods. None of our kids clamor for screen time, they are all creative, confident, and adventurous and I attribute most of that to the love of nature they developed on those trails. They have favorite climbing rocks, favorite bridges, they've built forts and fairy houses. They have gone out in pouring rain to slop through mud puddles.

We have an opportunity to truly make this land part of the social fabric of both towns by organizing community walks and community play dates in these woods, dramatically altering the course of the lives of countless community members.

Thank you for your consideration!

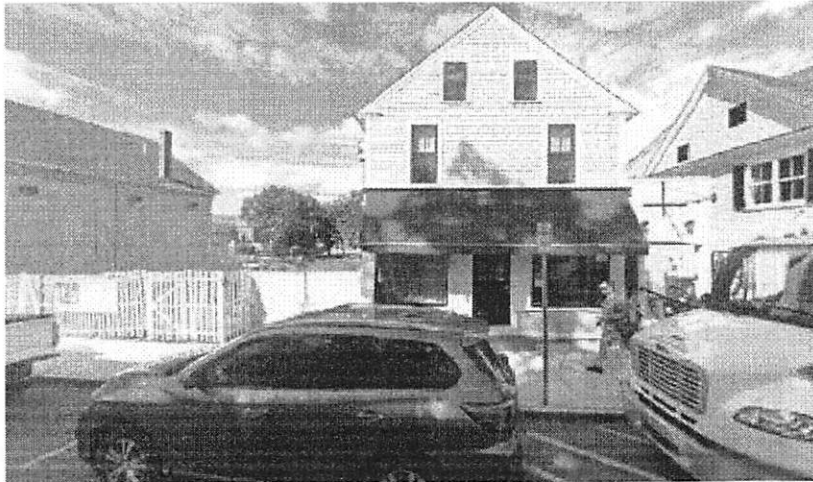
Tony

Second Public Hearing – 23 Water Street Acquisition

Google Maps 23 Water St




Map data ©2023, Map data ©2023 20 ft

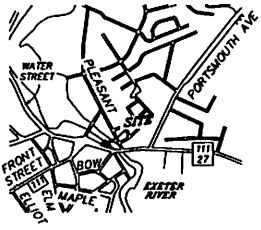


23 Water St

- 
 Directions
- 
 Save
- 
 Nearby
- 
 Send to
phone
- 
 Share

 23 Water St, Exeter, NH 03833

X3J4+C5 Exeter, New Hampshire

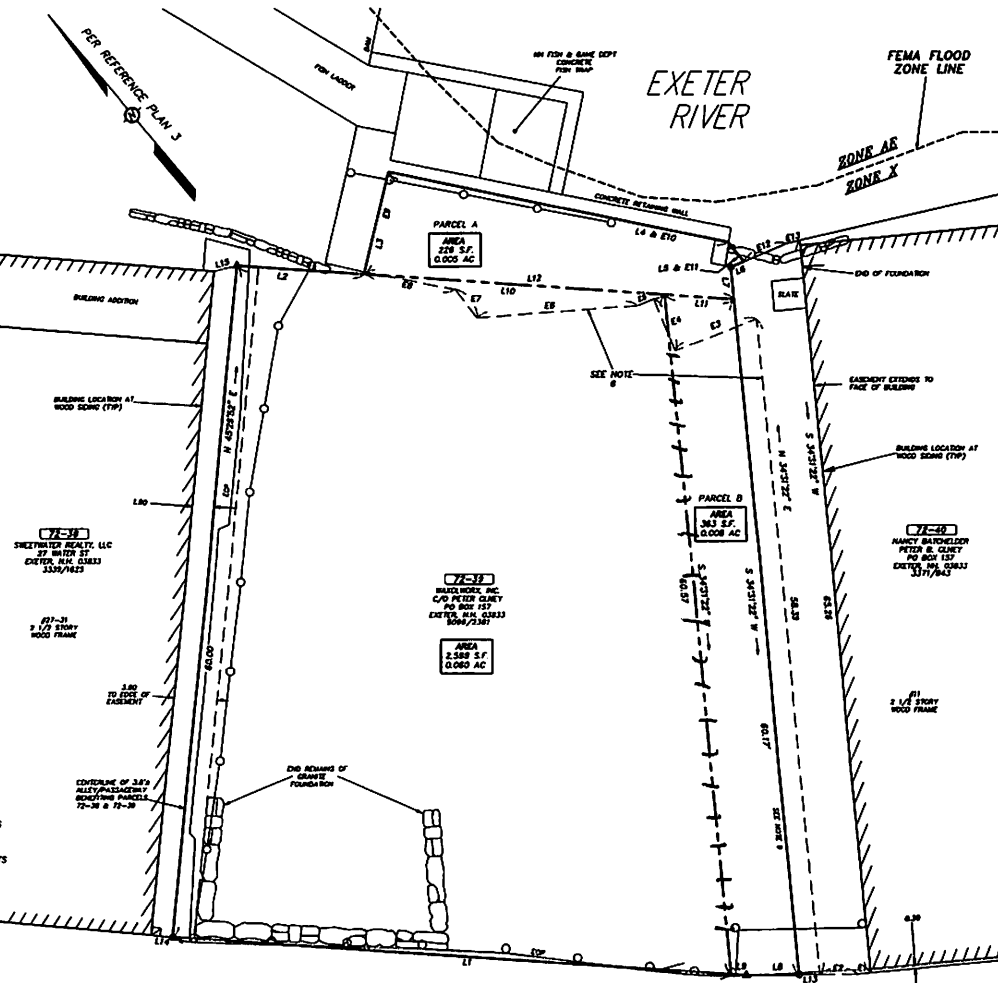


LOCUS
N.T.S

BOUNDARY LINE DATE	ADJOINING PROPERTY
L1	2/28/27/27/00 4819
L2	2/28/27/27/00 4819
L3	2/28/27/27/00 4819
L4	2/28/27/27/00 4819
L5	2/28/27/27/00 4819
L6	2/28/27/27/00 4819
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LEGEND:

- IRON ROD SET WITH CAP
- △ RAILROAD SPRING SET WITH PUNCH HOLE
- SEWER MANHOLE
- TELEPHONE MANHOLE
- WATER SHUTOFF VALVE
- GAS METER
- GAS SHUTOFF VALVE
- WATER GATE VALVE
- ▬ RETAINING / dry MORTARED WALL
- LIGHT POLE
- UTILITY POLE W/ TRANSFORMER
- ELECTRIC METER
- GAS METER
- SEWER LINE
- WATER LINE
- GAS LINE
- OVERHEAD WIRE
- CABLE TELEVISION
- UNDERGROUND ELECTRIC
- VERTICAL FACED GRANITE CURB
- EDGE OF PAVEMENT
- ROCKINGHAM COUNTY REGISTRY OF DEEDS
- TAX SHEET / LOT NO.
- CHAINLINK FENCE
- WOOD FENCE ON OLD METAL FENCE POSTS
- SIGN



NOTES:

1. OWNER OF RECORD.....WAXOLWORK, INC. C/O PETER B. OLNEY
ADDRESS.....PO BOX 157, EXETER, NH, 03833
DEED REFERENCE.....TAX SHEET / LOT.....72-38, 3074/1608 & 3078/2473
SEE VOLUNTARY LOT MERGER TO BE RECORDED.
PARCEL A.....3493/2755
PARCEL B.....8096/2381
- TOTAL PARCEL AREA.....3187 S.F. 0.073 AC.
2. ZONED.....WATERFRONT COMMERCIAL FRONT YARD SETBACK.....SEE NOTE 5
MINIMUM LOT AREA 5,000 S.F. SIDE YARD SETBACK.....SEE NOTE 5
FRONTAGE.....30' REAR YARD SETBACK.....SEE NOTE 5
3. THE RELATIVE ERROR OF CLOSURE WAS LESS THAN 1 FOOT IN 15,000 FEET.
4. THE LOCATION OF ALL UNDERGROUND UTILITIES SHOWN HEREON ARE APPROXIMATE AND ARE BASED UPON THE FIELD LOCATION OF ALL VISIBLE STRUCTURES (E.G. CATEN BASKS, MANHOLES, WATER GATES ETC.) AND INFORMATION COMPILED FROM PLANS PROVIDED BY UTILITY COMPANIES AND GOVERNMENTAL AGENCIES. ALL CONTRACTORS SHOULD VERIFY IN FIELD. SAID AGENCIES PROM TO ANY EXCAVATION WORK AND CALL DIG-SAFE @ 1-800-ON-SAFE.
5. SEE EXETER ZONING ORDINANCES FOR FRONT, SIDE & REAR YARD SETBACKS.
6. 580 S.F. EASEMENT IN FAVOR OF THE TOWN OF EXETER SEE ROAD 3485/2757 & 2758.
7. THE PARCEL SHOWN HEREON DOES NOT LIE WITHIN THE 100-YEAR FLOOD HAZARD ZONE AS DETERMINED ON FLOOD INSURANCE RATE MAP EXETER, NEW HAMPSHIRE, ROCKINGHAM COUNTY-PARCEL NO. 330130 0402 E. EFFECTIVE DATE MAY 17, 2000 BY THE FEDERAL EMERGENCY MANAGEMENT AGENCY.
8. PARCEL IS SUBJECT TO THE RIGHTS, IF ANY, OF THE NH DEPT. OF FISH & GAME PER ROAD 1980/290, 10-02-1982.
9. THIS IS THE CENTERLINE OF A 12' WIDE PASSAGEWAY 54' IN LENGTH FROM WATER STREET IN FAVOR OF BOTH PARCELS PER ROAD 537/95, 1883.

REFERENCE PLANS:

1. TOWN OF EXETER, N.H., PLAN OF "STEAMER HOUSE LOT", DATED 12/18/45, ROAD BK 1180 PG 261
2. STATE OF N.H. FISH AND GAME DEPT., EXETER RIVER FISH TRAP, EXETER, N.H., SITE PLAN, REVISED TO 3/2000.
3. PLAN SHOWING PROPOSED LOT LINE REVISION & FISH TRAP IMPROVEMENTS, DATED 7/21/00 BY JAMES VERRA AND ASSOC., NOT RECORDED.

PROPERTY CHAIN OF TITLE HISTORY

72-39 (P#1)	72-39 (P#1)	PARCEL A	PARCEL B
WAXOLWORK, INC.	WAXOLWORK, INC.	WAXOLWORK, INC.	WAXOLWORK, INC.
3078/2473 (1) 11/08/1984 BOOK/PAGE (1) 20/11/2000 DATE DATE	3493/2755 (1) 01/11/2004 BOOK/PAGE (1) 01/11/2004 DATE DATE	3493/2755 (1) 01/11/2004 BOOK/PAGE (1) 01/11/2004 DATE DATE	3078/2473 (1) 01/09/1984 BOOK/PAGE (1) 01/09/1984 DATE DATE
A. B. H. ESTEY, JR. & A. H. ESTEY	A. B. H. ESTEY, JR. & A. H. ESTEY	A. B. H. ESTEY, JR. & A. H. ESTEY	WILSON & COMPANY
2997/1261 (1) 02/23/1893 BOOK/PAGE (1) 02/23/1893 DATE DATE	2997/1261 (1) 02/23/1893 BOOK/PAGE (1) 02/23/1893 DATE DATE	2997/1261 (1) 02/23/1893 BOOK/PAGE (1) 02/23/1893 DATE DATE	WILSON & COMPANY
A. B. H. ESTEY, JR.	A. B. H. ESTEY, JR.	A. B. H. ESTEY, JR.	WILSON & COMPANY
2911/23 (1) 11/01/1912 BOOK/PAGE (1) 11/01/1912 DATE DATE	2911/23 (1) 11/01/1912 BOOK/PAGE (1) 11/01/1912 DATE DATE	2911/23 (1) 11/01/1912 BOOK/PAGE (1) 11/01/1912 DATE DATE	WILSON & COMPANY
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WAXOLWORK, INC.	WAXOLWORK, INC.	WAXOLWORK, INC.	WILSON & COMPANY

1	2-20-2013	ADD NOTE	DATE	APPROVED
REV. NO.	DATE	DESCRIPTION		
PLAT OF LAND				
19, 21 & 23 WATER STREET				
EXETER, NEW HAMPSHIRE				
ASSESSOR'S PARCEL 72-39				
for				
WAXOLWORK, INC.				
JAMES VERRA and ASSOCIATES, INC.				
DATE:	6-24-2011			
JOB NO.:	20717			
SCALE:	1" = 5'			
DWG NAME:	20717-4PLAT			
PLAN NO.:	20717-5			
SHEET:	1 OF 1			

PURSUANT TO RSA 676:16,18 AND RSA 672:14
I CERTIFY THAT THIS SURVEY PLAT IS NOT A SUBDIVISION PURSUANT
TO THIS TITLE AND THAT THE LINES OF STREETS AND WAYS SHOWN
ARE THOSE OF PUBLIC OR PRIVATE STREETS OR WAYS ALREADY
ESTABLISHED AND THAT NO NEW WAYS ARE SHOWN.



JAMES VERRA DATE

WAXOLWORK, INC. DATE: 6-24-2011



Russ Dean <rdean@exeternh.gov>

PairPoint gift

Judith B. Rowan, Ph.D <dr.rowan@live.com>

Fri, Dec 15, 2023 at 12:31 PM

To: Russ Dean <rdean@exeternh.gov>, Niko Pappas <niko.pappas@aon.com>, Dan Chartrand <dchartra@rcn.com>, Julie Gilman <juliedgilman@comcast.net>

Hello All,

After reading again the article about Elliott Berkowitz's and Nancy Phillips's offer of their 23 Water Street property to the town as a park, we had some thoughts that we wanted to share with you.

1. It's a lovely idea, but the town really doesn't need another park downtown.
2. If they want to give the property for a park, then they should do as Ambrose Swazey did and also give money to do the landscaping (\$100,000? Perhaps Amanda Kelly could give us a ballpark figure.).
3. They could give the property to the town with no requirement that it be a park. The town could then find a developer to create retail space on the ground floor of a new building with workforce housing on the upper 2 floors.
4. Is there something wrong with the property such that PairPoint couldn't sell it and the town would have great difficulty in developing it?

Those are the high points from this morning's discussion. I'm sure they're no different from many opinions you've already heard. We're just adding our voices to the chorus of concerned citizens.

Judy and Ed Rowan

FY23 Year End Encumbrances

Town of Exeter
 2023 Encumbrance Requests
 For the Year Ended 12/31/23

Please update this report on the shared budget drive no later than Noon on Friday, December 15, 2023
 Your request must be accompanied by a signed contract dated on or before 12/31/23.
 Please upload the contract to the shared budget drive.

Department	Org Code	Object Code	Account Description	Fund: General, Water or Sewer	PO # (if avail)	Vendor Name	Funds Remaining in Account	Encumbrance Amount Requested	Comments
SB	01413010	55055	SB- Consulting Services	General	230381	William Keegan	40,615.25	30,735.10	Consulting Services
FI	01415001	55014	FI - Audit Fees	General	230380	Marcum	15,085.00	14,750.00	Audit services - balance dues for 2023
LB	01455001	55233	LB- Public Services	General	TBD	TBD	50,000.00	50,000.00	Plumbing issues - pending executed contract
DPW	01419418	57012	GG- Capital Outlay-Vehicles	General	230378	McFarland Ford, Inc.	26,000.00	26,000.00	Custodian Vehicle
DPW	01431202	55251	HWY- Road Paving/Maintenance	General	TBD	Bell & Flynn	54,035.86	54,035.86	Paving not completed in 2022
DPW	01500000	59067	WAR- Highway Truck	General	230377	McFarland Ford, Inc.	53,558.00	53,558.00	Special WAR (#19) - Highway Truck #5
DPW	01500000	59114	WAR- Linden Street	General	TBD	TBD	228,000.00	228,000.00	Special WAR (#15) - Linden St. Bridge
DPW	01500000	59076	WAR- Traffic Study	General	230281	Stantec	11,239.68	11,239.68	Special WAR (#21) - Traffic Study
DPW	01500000	59102	WAR- Public Works Garage Design	General	TBD	Weston & Sampson	25,000.00	25,000.00	Special WAR (#20) - DPW Complex
						Total General Fund Requested Amount		493,318.64	
W&S	02433021	55055	WA- Consulting Services	Water	230382	Weston & Sampson	31,593.29	31,593.29	On-going project - Lead service line inventory
	02433222	55296	WD- System Maintenance				44,548.65	3,406.71	
W&S	02433124	55014	WB - Audit Fees	Water	230380	Marcum	7,545.00	7,375.00	Audit services - balance dues for 2023
W&S	02433523	55270	WT- Software Agree/Contract	Water	230313	Wright Pierce	3,846.90	3,846.90	WTP SCADA On Call Agreement
W&S	02500000	59102	WAR- Public Works Garage Design	Water	TBD	Weston & Sampson	12,500.00	12,500.00	Special WAR (#20) - DPW Complex
						Total Water Fund Requested Amount		58,721.90	
W&S	03432031	55055	SA- Consulting Services	Sewer	220265	Underwood Engineers	15,250.72	7,757.11	On-going project - I&I explore final report
W&S	03432134	55014	SB - Audit Fees	Sewer	230380	Marcum	7,543.00	7,375.00	Audit services - balance dues for 2023
W&S	03432532	55369	SC- Pipe Relining	Sewer	TBD	Green Mountain	40,000.00	40,000.00	Sewer Relining Front-Linden Intersection
W&S	03490237	57017	SF- Capital Outlay - WWTP	Sewer	220403	Wright Pierce	129,943.87	113,564.00	On-going project - Septage Receiving
W&S	03500000	59113	WAR- Sewer Capacity Rehab (2023)	Sewer	230318	Underwood Engineers	255,571.01	255,571.01	Special WAR - On-going project
W&S	03500000	59113	WAR- Sewer Capacity Rehab (2023)	Sewer	230386	Underwood Engineers	93,200.44	93,200.44	Special WAR (#14) - Unspent portion
W&S	03500000	59113	WAR- Sewer Capacity Rehab (2022)	Sewer	220271	Underwood Engineers	93,194.43	93,194.43	Special WAR - On-going project
W&S	03500000	59102	WAR- Public Works Garage Design	Sewer	TBD	Weston & Sampson	12,500.00	12,500.00	Special WAR (#20) - DPW Complex
						Total Sewer Fund Requested Amount		623,161.99	

Grand Total of Encumbrances \$ 1,175,202.53

FY24 Operating Budget & Warrant Articles

Town of Exeter

Proposed Reductions to 2024 General Fund Budget

Prepared: December 15, 2023

	2023 Budget	2024 Proposed SB Budget	2024 SB vs. 2023 Budget \$ Change	2024 SB vs. 2023 Budget % Change
Total General Fund	21,326,280	23,060,862	1,734,582	8.13%
Add'l Proposed Reductions:				
Tree Committee - New Equipment		(50,000)		
HWY - Paving		<u>(250,000)</u>		
Adjusted General Fund	21,326,280	22,760,862	1,434,582	6.73%

Available Funds 12/2023	Resources				
	ARPA	Unused Construction	Road Aid	Bridge Aid	Sidewalk Funds
Proposed Project	232,851	213,971	345,266	87,550	233,532
Tree Committee - New Equipment	(50,000)				
HWY - Paving			(250,000)		
Police Cruisers		(120,000)			
Swasey Traffic (paving portion)			(85,000)		
Planet Playground	(60,000)				
Kingston Road					(166,240)
	122,851	93,971	10,266	87,550	67,292

Town of Exeter								
2024 Comparison Budgets								
Prepared: December 12, 2023								
Version #4								
DEPARTMENT	2022 Actual	2023 Budget	2023 Actual	2024 BRC Budget	2024 SB Budget	2024 SB Budget vs. 2024 BRC Budget \$ Increase/-(Decrease)	2024 SB Budget vs. 2023 Budget \$ Increase/-(Decrease)	2024 SB Budget vs. 2023 Budget %- Difference
General Fund Appropriations								
General Government								
Select Board	20,954	20,968	25,200	22,468	22,468	-	1,500	7.15%
Town Manager	259,922	267,235	234,950	306,038	314,675	8,637	47,440	17.75%
Human Resources	127,722	186,384	145,476	206,534	206,664	130	20,280	10.88%
Transportation	-	1	-	1	1	-	-	0.00%
Legal	93,210	100,000	45,910	100,000	100,000	-	-	0.00%
Information Technology	290,410	339,129	256,496	343,406	345,583	2,177	6,454	1.90%
Media Communications	-	-	-	65,691	65,691	-	65,691	#DIV/0!
Trustees of Trust Funds	891	891	891	891	891	-	-	0.00%
Town Moderator	969	754	861	1,351	1,351	-	597	79.29%
Town Clerk	369,995	390,028	325,932	419,906	459,705	39,798	69,677	17.86%
Elections/Registration	40,236	15,533	11,280	24,771	24,771	-	9,238	59.48%
Total General Government	1,204,309	1,320,922	1,046,996	1,491,057	1,541,800	50,742	220,678	16.72%
Finance								
Finance/Accounting	327,426	340,399	282,845	370,133	370,133	-	29,735	8.74%
Treasurer	9,542	9,692	7,952	9,692	9,692	-	-	0.00%
Tax Collection	88,835	117,157	91,933	120,611	120,611	-	3,454	2.95%
Assessing	237,485	242,908	208,739	266,062	270,562	4,500	27,654	11.38%
Total Finance	663,288	710,155	591,469	766,498	770,998	4,500	60,643	8.57%
Planning & Development								
Planning	251,030	285,460	223,324	301,174	301,174	-	15,714	5.50%
Economic Development	150,520	160,926	129,729	167,860	167,860	-	6,933	4.31%
Inspections/Code Enforcement	244,069	286,717	209,695	279,825	279,825	-	(6,892)	-2.40%
Conservation Commission	7,886	10,089	5,029	9,555	9,555	-	(534)	-5.29%
Renewable Energy Expense	-	1	-	1	1	-	-	0.00%
Zoning Board of Adjustment	4,016	4,326	3,952	4,376	4,376	-	51	1.17%
Historic District Commission	941	2,825	308	1,923	1,923	-	(902)	-31.94%
Heritage Commission	893	893	677	1,109	1,109	-	216	24.14%
Total Planning & Development	659,355	751,237	572,713	765,823	765,823	-	14,585	1.94%

Town of Exeter								
2024 Comparison Budgets								
Prepared: December 12, 2023								
Version #4								
DEPARTMENT	2022 Actual	2023 Budget	2023 Actual	2024 BRC Budget	2024 SB Budget	2024 SB Budget vs. 2024 BRC Budget \$ Increase/-(Decrease)	2024 SB Budget vs. 2023 Budget \$ Increase/-(Decrease)	2024 SB Budget vs. 2023 Budget %- Difference
Public Safety								
Police	3,514,499	3,710,098	3,076,780	3,923,944	3,952,128	28,184	242,030	6.52%
Fire	3,778,625	4,091,172	3,296,792	4,247,108	4,235,231	(11,877)	144,059	3.52%
Dispatch	382,360	436,862	325,578	456,327	478,265	21,938	41,403	9.48%
Health	145,561	154,260	113,500	160,122	129,899	(30,223)	(24,360)	-15.79%
Total Public Safety	7,821,045	8,392,391	6,812,651	8,787,501	8,795,523	8,022	403,132	4.80%
Public Works - General Fund								
Administration & Engineering	363,789	458,725	128,229	578,192	573,740	(4,452)	115,015	25.07%
Highways & Streets	1,717,629	2,140,665	1,406,408	2,200,954	2,201,196	242	60,531	2.83%
Snow Removal	400,704	313,016	353,665	314,696	314,696	-	1,680	0.54%
Solid Waste Disposal	1,320,262	1,403,449	1,023,627	1,488,354	1,488,354	-	84,905	6.05%
Street Lights	150,816	169,000	105,592	169,000	169,000	-	-	0.00%
Stormwater	84,689	92,360	-	92,360	92,360	-	-	0.00%
Total Public Works - General Fund	4,037,889	4,577,216	3,017,522	4,843,556	4,839,346	(4,210)	262,130	5.73%
Maintenance								
General	527,171	604,681	415,401	537,349	537,894	545	(66,787)	-11.05%
Town Buildings	291,273	303,607	236,141	303,611	303,611	-	4	0.00%
Maintenance Projects	66,469	100,000	62,658	100,000	100,000	-	-	0.00%
Mechanics/Garage	265,183	286,346	158,787	301,736	301,736	-	15,390	5.37%
Total Maintenance	1,150,096	1,294,634	872,988	1,242,696	1,243,241	545	(51,392)	-3.97%
Welfare & Human Services								
Welfare	131,252	84,977	150,446	144,094	144,094	-	59,117	69.57%
Human Services	105,105	98,610	73,083	98,325	98,325	-	(285)	-0.29%
Total Welfare & Human Services	236,357	183,587	223,529	242,419	242,419	-	58,832	32.05%
Parks & Recreation								
Recreation	371,176	391,392	323,093	437,248	437,248	-	45,856	11.72%
Parks	219,343	223,114	195,749	251,581	251,581	-	28,467	12.76%
Total Parks & Recreation	590,518	614,506	518,842	688,829	688,829	-	74,323	12.09%
Other Culture/Recreation								
Other Culture/Recreation	17,101	18,500	9,053	18,500	18,500	-	-	0.00%
Special Events	14,223	15,500	16,170	16,000	16,000	-	500	3.23%
Total Other Culture/Recreation	31,325	34,000	25,223	34,500	34,500	-	500	1.47%

Town of Exeter								
2024 Comparison Budgets								
Prepared: December 12, 2023								
Version #4								
DEPARTMENT	2022 Actual	2023 Budget	2023 Actual	2024 BRC Budget	2024 SB Budget	2024 SB Budget vs. 2024 BRC Budget \$ Increase/-(Decrease)	2024 SB Budget vs. 2023 Budget \$ Increase/-(Decrease)	2024 SB Budget vs. 2023 Budget %- Difference
Public Library								
Library	1,126,706	1,172,320	957,092	1,185,689	1,185,689	-	13,369	1.14%
Total Library	1,126,706	1,172,320	957,092	1,185,689	1,185,689	-	13,369	1.14%
Debt Service & Capital								
Debt Service	1,379,475	1,497,588	1,497,586	2,069,272	2,069,272	-	571,684	38.17%
Vehicle Replacement/Lease	229,879	268,266	203,683	248,495	248,495	-	(19,771)	-7.37%
Misc. Expense	(1,997)	4	(2,607)	100,004	100,004	-	100,000	2500000.00%
Cemeteries	-	1	-	1	1	-	-	0.00%
Capital Outlay - Other	7,653	6,487	6,370	6,488	6,488	-	1	0.02%
Total Debt Service & Capital	1,615,010	1,772,346	1,705,033	2,424,260	2,424,260	-	651,914	36.78%
Benefits & Taxes								
Health Insurance Buyout/Sick Leave/Flex Spending	249,799	190,857	224,663	197,615	192,152	(5,463)	1,296	0.68%
Insurance Reserves	-	-	-	-	-	-	-	#DIV/0!
Unemployment	2,416	2,320	2,320	2,341	2,341	-	21	0.91%
Worker's Compensation	250,370	232,160	232,159	246,089	246,089	-	13,929	6.00%
Insurance	73,900	77,629	159,111	82,852	82,852	-	5,223	6.73%
Employee Wellness	-	-	-	5,000	5,000	-	5,000	#DIV/0!
Wage Reclassifications	-	-	-	-	-	-	-	#DIV/0!
Total Benefits & Taxes	576,485	502,966	618,254	533,897	528,434	(5,463)	25,469	5.06%
Total GF Operating Budget	19,712,383	21,326,280	16,962,311	23,006,725	23,060,862	54,137	1,734,582	8.13%

Town of Exeter								
2024 Comparison Budgets								
Prepared: December 12, 2023								
Version #4								
DEPARTMENT	2022 Actual	2023 Budget	2023 Actual	2024 BRC Budget	2024 SB Budget	2024 SB Budget vs. 2024 BRC Budget \$ Increase/-(Decrease)	2024 SB Budget vs. 2023 Budget \$ Increase/-(Decrease)	2024 SB Budget vs. 2023 Budget %- Difference
Water Fund								
Administration	439,783	506,236	344,861	535,388	537,491	2,104	31,255	6.17%
Billing and Collection	177,064	195,191	141,032	211,835	211,744	(91)	16,553	8.48%
Distribution	777,761	1,007,816	620,770	967,301	954,024	(13,277)	(53,792)	-5.34%
Treatment	866,004	933,759	742,739	1,028,630	1,028,751	121	94,991	10.17%
Debt Service	1,323,020	1,431,038	1,431,038	1,640,512	1,640,513	-	209,475	14.64%
Capital Outlay	443,944	475,330	431,797	590,250	590,250	-	114,920	24.18%
Appropriations from Reserves	1,713	-	19,887	-	-	-	-	#DIV/0!
Total WF Operating Budget	4,029,290	4,549,370	3,732,123	4,973,916	4,962,773	(11,143)	413,403	9.09%
Sewer Fund								
Administration	489,504	515,471	370,999	564,652	566,755	2,104	51,284	9.95%
Billing and Collection	173,089	191,614	136,879	208,260	208,169	(91)	16,555	8.64%
Collection	483,837	810,564	413,334	730,289	717,012	(13,277)	(93,552)	-11.54%
Treatment	1,284,748	1,639,664	1,009,852	1,633,748	1,635,020	1,272	(4,643)	-0.28%
Debt Service	4,305,496	4,209,659	750,364	4,192,568	4,192,568	-	(17,091)	-0.41%
Capital Outlay	83,074	152,331	30,483	170,906	170,906	-	18,575	12.19%
Appropriations from Reserves	1,713	-	67,021	-	-	-	-	#DIV/0!
Total SF Operating Budget	6,821,461	7,519,302	2,778,932	7,500,423	7,490,430	(9,992)	(28,872)	-0.38%

Town of Exeter											
2024 General Fund Budget											
Prepared: December 12, 2023											Version #4
Org	Object	Description	2022 Actual	2023 Budget	2023 Actual: October	2024 BRC Budget	2024 SB Budget	2024 SB Budget vs. 2024 BRC Budget \$ Increase/- (Decrease)	2024 SB Budget vs. 2023 Budget \$ Increase/- (Decrease)	2024 SB Budget vs. 2023 Budget %- Difference	Explanation
GENERAL FUND											
General Government											
Select Board											
01413010	51000	SB- Sal/Wages Elected	15,250	16,000	13,583	16,000	16,000	-	-	0.0%	\$3K each 4-Select Person, \$4K for 1- Chair Person
		Salaries Total	15,250	16,000	13,583	16,000	16,000	-	-	0.0%	
01413010	52120	SB- Life Insurance	32	42	35	42	42	-	-	0.0%	
01413010	52200	SB- FICA	946	992	842	992	992	-	-	0.0%	Based on wages: 6.2%
01413010	52210	SB- Medicare	221	232	197	232	232	-	-	0.0%	Based on wages: 1.45%
		Benefits Total	1,198	1,266	1,074	1,266	1,266	-	-	0.0%	
01413010	55055	SB- Consulting Services	-	100	9,485	100	100	-	-	0.0%	Expenses related to tax deeded properties, other services
01413010	55050	SB- Conf/Room/Meals	63	100	-	100	100	-	-	0.0%	NHMA seminars, mileage reimbursement
01413010	55106	SB- Equipment Purchase	-	1	-	1	1	-	-	0.0%	Placeholder for equipment needs
01413010	55267	SB- Signs	37	1	-	1	1	-	-	0.0%	Sign for the Town Office
01413010	55273	SB- Special Expense	4,405	3,500	1,058	5,000	5,000	-	1,500	42.9%	Proclamations, recognitions, special events for committees, E911 Committee activities, memberships
		General Expenses Total	4,505	3,702	10,542	5,202	5,202	-	1,500	40.5%	
		Select Board Total	20,954	20,968	25,200	22,468	22,468	-	1,500	7.2%	
Town Manager											
01413011	51110	TM- Sal/Wages FT	184,502	194,776	164,939	219,866	229,369	9,503	34,593	17.8%	2 FT: Town Mgr and Executive Assistant
01413011	51200	TM- Sal/Wages PT	5,296	7,500	3,477	12,500	12,500	-	5,000	66.7%	2 PT: Recording secretaries @ \$18.50 per hour (SB/BRC/Advisory meetings), Vacation repl for Ex Asst, Interns \$5k
		Salaries Total	189,798	202,276	168,416	232,366	241,869	9,503	39,593	19.6%	
01413011	52100	TM- Health Insurance	53,475	48,179	40,718	57,606	57,606	-	9,427	19.6%	10% increase in the premium rate
01413011	52110	TM- Dental Insurance	3,743	3,495	2,960	3,978	3,978	-	483	13.8%	4.7% increase in the premium rate
01413011	52120	TM- Life Insurance	269	199	168	184	184	-	(15)	-7.5%	Life base is down 15%
01413011	52130	TM- LTD Insurance	1,176	1,237	940	959	959	-	(278)	-22.5%	15% reduction
01413011	52200	TM- FICA	11,211	12,384	10,031	14,407	14,996	589	2,612	21.1%	Based on wages: 6.2%
01413011	52210	TM- Medicare	2,622	3,090	2,346	3,369	3,507	138	417	13.5%	Based on wages: 1.45%
01413011	52300	TM- Retirement Town	25,941	26,854	22,815	29,748	31,034	1,286	4,180	15.6%	Based on wages: 13.53%
		Benefits Total	98,437	95,438	79,977	110,251	112,264	2,013	16,826	17.6%	
01413011	55050	TM- Conf/Room/Meals	2,049	2,000	3,061	3,000	3,000	-	1,000	50.0%	ICMA/MMANH/Primax conference, seminars; increased hotel costs
01413011	55058	TM- Contract Services	-	-	-	1	1	-	1	-	DocuSign software/function
01413011	55088	TM- Dues	17,442	16,700	15,853	17,500	17,500	-	800	4.8%	NHMA (townwide), ICMA (TM), MMANH (TM) annual dues
01413011	55091	TM- Education/Training	-	300	-	300	300	-	-	0.0%	ICMA/MMANH/Primax conference, seminars
01413011	55106	TM- Equipment Purchase	-	300	64	300	300	-	-	0.0%	Small equipment
01413011	55171	TM- Legal/Public Notices	1,233	700	1,773	700	700	-	-	0.0%	Budget/bond notices, public hearings, CDBG hearings
01413011	55198	TM - Office Equipment Leases	12,967	12,800	11,519	13,000	13,000	-	200	1.6%	Pitney Bowes Postage & Folding Machines; Canon printer \$253.87/mo 1 1/2 yrs left on lease; Great America Brother printers \$269.40/mo (TM only) 2 1/2 yrs left on lease
01413011	55199	TM- Office Equipment Maintenance	331	-	-	-	-	-	-	-	
01413011	55200	TM- Supplies	4,029	3,080	2,943	4,500	4,500	-	1,500	50.0%	Supplies for town offices (paper, etc.)
01413011	55212	TM - Phone Reimbursement	1,380	1,380	1,050	1,580	1,580	-	180	13.0%	Phone reimbursement (TM, EA)
01413011	55224	TM- Postage	122	300	195	300	300	-	-	0.0%	TM office postage; postage rates have increased
01413011	55246	TM- Reference Material	-	100	-	100	100	-	-	0.0%	NHMA, ICMA publications
01413011	55291	TM- Subscriptions	205	250	204	250	250	-	-	0.0%	Exeter News-Letter, Google Storage
01413011	55302	TM- Town Report Expense	2,235	2,400	3,176	3,500	3,500	-	1,100	45.8%	Printing of annual Town Report (Select Print Solutions)
01413011	55308	TM- Travel Reimbursement	569	700	576	700	700	-	-	0.0%	Mileage reimbursement for TWEA
		General Expenses Total	42,561	40,930	40,114	45,711	45,711	-	4,781	11.7%	
01413011	55998	TM- Due from Water Fund	(35,437)	(35,705)	(28,778)	(41,145)	(42,585)	(1,439)	(6,880)	19.3%	12.5% Water Fund Offset
01413011	55999	TM- Due from Sewer Fund	(35,437)	(35,705)	(28,778)	(41,145)	(42,585)	(1,439)	(6,880)	19.3%	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(70,874)	(71,409)	(53,557)	(82,290)	(85,169)	(2,879)	(13,760)	19.3%	
		Town Manager Total	259,922	267,235	234,950	306,038	314,675	8,637	47,440	17.9%	

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Human Resources											
01415515	51110	HR- Sal/Wages FT	114,426	154,025	127,599	174,534	174,534	-	20,509	13.3%	2 FT: Asst Town Manager/HR Director; HR Generalist
01415515	51200	HR- Sal/Wages PT	9,909	16,387	-	23,992	23,992	-	7,605	46.4%	PT position (6 mos in 2023)
		Salaries Total	124,335	170,412	127,599	198,526	198,526	-	28,114	16.5%	
01415515	52100	HR- Health Insurance	2,477	21,369	15,650	19,346	19,346	-	(2,023)	-9.5%	10% increase in the premium rate
01415515	52110	HR- Dental Insurance	3,119	3,799	2,685	3,088	3,088	-	(711)	-18.7%	4.7% increase in the premium rate
01415515	52120	HR- Life Insurance	179	216	189	184	184	-	(32)	-14.8%	Life base is down 15%
01415515	52130	HR- LTD Insurance	372	860	717	903	903	-	43	5.0%	15% reduction
01415515	52200	HR- FICA	8,078	10,205	7,845	12,309	12,309	-	2,104	20.6%	Based on wages: 6.2%
01415515	52210	HR- Medicare	1,889	2,832	1,835	2,879	2,879	-	47	1.6%	Based on wages: 1.45%
01415515	52300	HR- Retirement Town	16,038	21,220	17,644	23,614	23,614	-	2,394	11.3%	Based on wages: 13.53%
		Benefits Total	32,151	60,501	46,564	62,323	62,323	-	1,822	3.0%	
01415515	55050	HR- Cont Rooms/Meals	1,135	1,320	2,873	1,320	1,320	-	-	0.0%	Director - IPMA-HR, NHMA & Primex
01415515	55088	HR- Dues	440	1,334	700	1,334	1,334	-	-	0.0%	SHRM (Director & Assistant \$219), IPMA-HR-2 @\$156, Anhpetra 2@\$15, \$700 for ICMA
01415515	55091	HR- Education/Training	1,180	2,800	1,118	2,800	2,800	-	-	0.0%	Munis Training-\$800 per day 5 days recommended by Finance \$4,000 (\$800 to W&S) for new Munis upgrade, NHMA conference, \$150, IPMA-HR Conference, \$ 700, Sheehan Phinney Annual Labor Employment Review, \$25 and HR online training, \$800
01415515	55097	HR- Employee Relations	1,611	1,500	122	1,500	1,500	-	-	0.0%	Benefits Fair, employee service and recognition
01415515	55099	HR- Employee Notices	430	1,500	553	1,500	1,500	-	-	0.0%	Posting of open job positons
01415515	55106	HR- Office Equipment Purchaso	-	350	-	350	350	-	-	0.0%	Small office equipment items
01415515	55190	HR-Mobile Communications	611	613	708	613	613	-	-	0.0%	Cell Phone Plan HR Director (\$51.02/ month-town phone and plan)
01415515	55200	HR- Office Supplies	725	400	1,114	400	400	-	-	0.0%	Office supplies update filing system and address records retention issues
01415515	55224	HR- Postage	67	100	158	100	230	130	130	130.0%	Estimated mailings to all employees 3 times a year
01415515	55226	HR- Pre-Employment Screening	1,262	600	2,548	600	600	-	-	0.0%	Pre-employment expenses
01415515	55246	HR- Reference Materials	-	100	-	100	100	-	-	0.0%	Department Required Posters
01415515	55270	HR Software Agreement/Contract	-	180	-	180	180	-	-	0.0%	E-Fax secure HIPPA compliant faxing system - monthly subscription
01415515	55308	HR- Travel Reimbursement	35	100	39	100	100	-	-	0.0%	Mileage, Tolls, Parking
		General Expenses Total	7,496	10,897	12,883	10,897	11,027	130	130	1.2%	
01415515	55998	HR- Due from Water Fund	(18,130)	(27,713)	(20,785)	(32,606)	(32,606)	-	(4,893)	17.7%	12.5% Water Fund Offset
01415515	55999	HR- Due from Sewer Fund	(18,130)	(27,713)	(20,785)	(32,606)	(32,606)	-	(4,893)	17.7%	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(36,260)	(55,426)	(41,569)	(65,212)	(65,212)	-	(9,786)	17.7%	
		Human Resources Total	127,722	186,384	145,478	208,534	208,664	130	20,280	10.9%	
Transportation											
01419919	55040	GG - Transportation	-	1	-	1	1	-	-	0.0%	Request from COAST bus service with \$ 16.77K to come from Transportation Fund 05
		Transportation Total	-	1	-	1	1	-	-	0.0%	
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Legal											
01415320	55170	GG- Legal Expense	93,210	100,000	45,910	100,000	100,000	-	-	0.0%	Professional legal services for Mitchell Municipal Group and other legal advisors
		Legal Total	93,210	100,000	45,910	100,000	100,000	-	-	0.0%	

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Information Technology											
01415025	51110	IT- Sal/Wages FT	179,081	195,664	161,576	199,751	199,751	-	4,087	2.1%	2 FT: IT Coord; Network Admin
		Salaries Total	179,081	195,664	161,576	199,751	199,751	-	4,087	2.1%	
01415025	52100	IT- Health Insurance	17,858	17,484	14,732	10,706	13,229	2,523	(4,255)	-24.3%	10% increase in the premium rate
01415025	52110	IT- Dental Insurance	945	2,859	765	2,558	2,984	426	125	4.4%	4.7% increase in the premium rate
01415025	52120	IT- Life Insurance	236	221	184	184	138	(46)	(83)	-37.6%	Life base is down 15%
01415025	52130	IT - LTD Insurance	822	777	665	920	920	-	143	18.4%	15% reduction
01415025	52200	IT- FICA	11,082	11,835	9,800	12,385	12,385	-	550	4.6%	Based on wages: 6.2%
01415025	52210	IT- Medicare	2,592	3,134	2,292	2,896	2,896	-	(237)	-7.6%	Based on wages: 1.45%
01415025	52300	IT- Retirement Town	25,073	26,975	22,351	27,026	27,026	-	51	0.2%	Based on wages: 13.53%
		Benefits Total	58,607	63,284	50,790	56,675	59,578	2,903	(3,706)	-5.9%	
01415025	55048	IT- Computer Software	15,994	21,600	8,272	16,800	16,800	-	(4,800)	-22.2%	See Narrative
01415025	55058	IT- Contract Services	8,000	8,000	-	8,000	8,000	-	-	0.0%	See Narrative
01415025	55088	IT- Dues	-	390	424	424	424	-	34	8.7%	See Narrative
01415025	55091	IT- Education/Training	495	3,000	-	3,000	3,000	-	-	0.0%	See Narrative
01415025	55106	IT- Equipment Purchase	179	600	139	600	600	-	-	0.0%	See Narrative
01415025	55136	IT- GIS Software	-	7,100	-	7,100	7,100	-	-	0.0%	See Narrative
01415025	55159	IT- Internet Services	17,824	26,828	21,319	27,878	27,878	-	1,050	3.9%	12.5% allocated to Water/Sewer Funds each; See Narrative
01415025	55190	IT- Mobile Communications	714	960	-	960	960	-	-	0.0%	See Narrative
01415025	55195	IT- Network Supplies	3,285	10,200	9,077	6,200	6,200	-	(4,000)	-39.2%	See Narrative
01415025	55200	IT-Office Supplies	2,039	1,200	1,427	1,500	1,500	-	300	25.0%	See Narrative
01415025	55213	IT- Phone Utilization	29,239	31,050	26,680	41,250	41,250	-	10,200	32.9%	12.5% allocated to Water/Sewer Funds each; See Narrative
01415025	55383	IT- Email Archiving	6,833	6,675	7,336	7,425	7,425	-	750	11.2%	12.5% allocated to Water/Sewer Funds each; See Narrative
01415025	55270	IT- Software Agreement	4,635	4,580	-	6,280	6,280	-	1,700	37.1%	See Narrative
01415025	55308	IT- Travel Reimbursement	-	-	44	250	250	-	250		
		General Expenses Total	89,238	122,183	74,719	127,667	127,667	-	5,484	4.5%	
01415025	57003	IT- CO- Computers	15,876	12,000	10,790	19,400	19,400	-	7,400	61.7%	See Narrative
01415025	57006	IT- CO- Equipment	1,036	1,500	248	4,020	4,020	-	2,520	168.0%	See Narrative
		Capital Outlay Total	16,913	13,500	11,037	23,420	23,420	-	9,920	73.5%	
01415025	55998	IT- Due from Water Fund	(26,714)	(27,751)	(20,813)	(32,053)	(32,416)	(363)	(4,665)	16.8%	12.5% Water Fund Offset
01415025	55999	IT- Due from Sewer Fund	(26,714)	(27,751)	(20,813)	(32,053)	(32,416)	(363)	(4,665)	16.8%	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(53,429)	(55,502)	(41,626)	(64,107)	(64,832)	(726)	(9,331)	16.8%	
		Information Technology Total	290,410	339,128	256,496	343,406	345,583	2,177	6,454	1.9%	

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Media Communications											
01419902	51110	COM- Sal/Wages FT	-	-	-	38,387	38,387	-	38,387		Split 50/50 with CATV Fund
		Salaries Total	-	-	-	38,387	38,387	-	38,387		
01419902	52100	COM- Health Insurance				14,402	14,402	-	14,402		10% increase in the premium rate
01419902	52110	COM- Dental Insurance				550	550	-	550		4.7% increase in the premium rate
01419902	52120	COM- Life Insurance				46	46	-	46		Life base is down 15%
01419902	52200	COM- FICA				2,380	2,380	-	2,380		Based on wages: 6.2%
01419902	52210	COM- Medicare				557	557	-	557		Based on wages: 1.45%
01419902	52300	COM- Retirement Town				5,194	5,194	-	5,194		Based on wages: 13.53%
		Benefits Total	-	-	-	23,127	23,127	-	23,127		
01419902	55048	COM- Computer Software				1,740	1,740	-	1,740		Online software (MailChimp, Canva, etc.) see narrative for details
01419902	55050	COM- Marketing				1,000	1,000	-	1,000		Facebook Ads, Physical Posters, Flyers, etc.
01419902	55088	COM- Dues				160	160	-	160		Membership to the National Association of Government Communicators, see narrative
01419902	55091	COM- Education/Training				887	887	-	887		Three UNH Digital Marketing Classes at \$279 + \$50 certificate program fee
01419902	55190	COM- Mobile Communications				390	390	-	390		50% CATV, 50% Media Communications -- used for communicating with Town Manager's office and other departments during the day and out of normal office hours - used for managing Town Social Media Accounts
		General Expenses Total	-	-	-	4,177	4,177	-	4,177		
		Media Communications Total	-	-	-	65,691	65,691	-	65,691		
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Trustee of Trust Funds											
01413030	51000	TT- Sal/Wages Elected	828	828	828	828	828	-	-	0.0%	Wages for Trustee of Trust funds
		Salaries Total	828	828	828	828	828	-	-	0.0%	
01413030	52200	TT- FICA	51	51	51	51	51	-	-	0.0%	Based on wages: 6.2%
01413030	52210	TT- Medicare	12	12	12	12	12	-	-	0.0%	Based on wages: 1.45%
		Benefits Total	63	63	63	63	63	-	-	0.0%	
		Trustee of Trust Funds Total	891	891	891	891	891	-	-	0.0%	
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Town Moderator											
01414040	51000	MO- Sal/Wages Elected	900	700	800	1,255	1,255	-	555	79.3%	2 deliberatives, 4 elections, 1 special election
		Salaries Total	900	700	800	1,255	1,255	-	555	79.3%	
01414040	52200	MO- FICA	56	43	50	78	78	-	34	79.3%	Based on wages: 6.2%
01414040	52210	MO- Medicare	13	10	12	18	18	-	8	79.3%	Based on wages: 1.45%
		Benefits Total	69	54	61	96	96	-	42	79.3%	
		Town Moderator Total	969	754	861	1,351	1,351	-	597	79.3%	

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Town Clerk											
01414051	51110	TC- Sal/Wages FT	217,259	233,415	194,876	249,689	252,988	3,299	19,573	8.4%	Includes 1 FT Town Clerk 1 FT Deputy TC + 2 FT Asst Clerks
01414051	51300	TC- Sal/Wages OT	847	300	688	1,000	1,000	-	700	233.3%	OT for Assistant Clerks
01414051	51400	TC- Longevity Pay	1,000	1,050	-	1,050	-	(1,050)	(1,050)	-100.0%	
		Salaries Total	219,106	234,765	195,565	251,739	253,988	2,249	19,223	8.2%	
01414051	52100	TC- Health Insurance	66,349	64,712	53,971	70,891	107,075	36,184	42,363	65.5%	10% increase in the premium rate
01414051	52110	TC- Dental Insurance	5,811	5,900	4,916	6,177	7,066	889	1,166	19.8%	4.7% increase in the premium rate
01414051	52120	TC- Life Insurance	266	270	218	230	230	-	(40)	-14.8%	Life base is down 15%
01414051	52130	TC- LTD Insurance	801	818	682	761	761	-	(57)	-7.0%	15% reduction
01414051	52200	TC- FICA	12,987	14,372	11,396	15,608	15,747	139	1,376	9.6%	Based on wages: 6.2%
01414051	52210	TC- Medicare	3,037	3,588	2,665	3,650	3,683	33	95	2.6%	Based on wages: 1.45%
01414051	52300	TC- Retirement Town	30,806	32,361	27,059	34,060	34,365	304	2,003	6.2%	Based on wages: 13.53%
		Benefits Total	120,058	122,021	100,907	131,377	168,927	37,549	46,906	38.4%	
01414051	55049	TC- Computer Supplies	-	1,200	98	1,200	1,200	-	-	0.0%	toner cartridges, validator ribbons, calculator ribbons, paper
01414051	55050	TC- Conf/Room/Meals	4,959	2,000	2,466	3,000	3,000	-	1,000	50.0%	Mandatory Fall Conf, Spring Reg, TC Certification Training, NECTCA Conference, NEMCI&A Certification, Clerkworks Training, Election Training, IIMC Conference, Cost of Rooms/Meals have increased
01414051	55058	TC- Contract Services	805	-	-	-	-	-	-	-	Moved to Office Equipment Lease
01414051	55084	TC- Dog Tags	668	600	760	800	800	-	200	33.3%	Dog tags, Cost of tags & Shipping have increased
01414051	55088	TC- Dues	485	360	55	360	360	-	-	0.0%	IIMC -\$175; NHCTCA-\$100; NEACTC-\$85.00
01414051	55091	TC- Education/Training	1,641	2,000	852	3,000	3,000	-	1,000	50.0%	Registration Fees for Mandatory Fall Conf, Spring Regional, TC Certification Training, NECTCA Conf, NEMCI&A Certification, Elections, IIMC Conference Registration fees have increased plus adding 2 clerks to Associations (increasing the certification levels of clerks)
01414051	55106	TC- Equipment Purchase	-	2,000	1,406	2,000	2,000	-	-	0.0%	Computers, printers, copiers, office furniture
01414051	55198	TC- Office Equipment Lease	3,923	5,000	3,854	4,000	4,000	-	(1,000)	-20.0%	GreatAmerica Financial Serv.- 3 printers; Leaf - 1 Sharp printer
01414051	55199	TC- Office Equip Maintenance	75	480	559	480	480	-	-	0.0%	Validators, Mobile printers used for elections
01414051	55200	TC- Office Supplies	2,882	2,000	2,304	2,500	2,500	-	500	25.0%	copy paper, general office supplies, envelopes All supplies & shipping has increased
01414051	55224	TC- Postage	5,848	5,000	5,379	6,000	6,000	-	1,000	20.0%	dog civil forfeiture letters, letters & forms, weekly State work, monthly Vital work, weekly MV registrations Certified postage has increased to \$8.53, law allows \$7 for cert mail. Postage in general has increased.
01414051	55241	TC- Record Retention	490	2,500	2,572	2,500	2,500	-	-	0.0%	Book Restoration
01414051	55248	TC- Reference Materials	178	300	-	-	-	-	(300)	-100.0%	Not Funding--Delete Line Item.
01414051	55270	TC- Software Agreement/Contract	8,869	9,002	9,002	9,650	9,650	-	648	7.2%	Interware Development Contract for MV, Boats, Vitals, Transfer Station Permits, Credit Cards, Reports, Support, Dogs On-line prgm, CC machines Cost of contract and support increased
01414051	55308	TC- Travel Reimbursement	8	800	153	1,300	1,300	-	500	62.5%	Mandatory Fall Conf, Spring Reg, TC Certification Training, NECTCA Conference, NEMCI&A Certification, Clerkworks Training, Election Training, IIMC Conference Cost of gas has increased
		General Expenses Total	30,831	33,242	29,460	36,790	36,790	-	3,548	10.7%	
		Town Clerk Total	369,995	380,028	325,932	419,908	459,705	39,798	69,677	17.9%	

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Elections											
01414052	51000	EL- Sal/Wages Electad	2,389	3,000	353	3,040	3,040	-	40	1.3%	Supervisors of the Checklist-4 mandated election, 2 deliberative, 1 special election, 3 mandatory sessions p/election
01414052	51210	EL- Sal/Wages Temp	6,674	2,000	2,508	7,384	7,384	-	5,384	269.2%	Ballot Clerks for 4 mandated elections, 1 special election
		Salaries Total	9,063	5,000	2,861	10,424	10,424	-	5,424	108.5%	
01414052	52200	EL- FICA	562	310	177	646	646	-	336	108.5%	Based on wages: 6.2%
01414052	52210	EL- Medicare	132	73	42	151	151	-	79	108.5%	Based on wages: 1.45%
		Benefits Total	693	383	219	797	797	-	415	108.5%	
01414052	55002	EL- Advertising	-	150	-	150	150	-	-	0.0%	Legal Notices
01414052	55200	EL- Office Supplies	1,024	600	453	1,500	1,500	-	900	150.0%	Copy paper, envelopes, general office supplies, and all supplies needed for election
01414052	55224	EL- Postage	3,556	2,000	135	5,000	5,000	-	3,000	150.0%	Mandated by SOS, sending absentee ballots and any other letters required to be sent by the Checklist Sups
01414052	55322	EL- Voting Expenses	25,900	3,500	6,637	3,000	3,000	-	(500)	-14.3%	Mandated by SOS to pay for coding, printing, collating, shipping costs and any other Special Town Elections held by the Town Cost of printing coding & shipping has increased.
01414052	55323	EL- Voting Machines Maint.	-	3,900	975	3,900	3,900	-	-	0.0%	Mandated by the State of NH for servicing and maintaining of the Accuvote Machines, \$3,000 software maintenance on new polling pads
		General Expenses Total	30,480	10,150	8,200	13,550	13,550	-	3,400	33.5%	
		Elections Total	40,236	15,533	11,280	24,771	24,771	-	9,238	59.5%	
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		Total General Government	1,204,309	1,320,922	1,046,996	1,491,057	1,541,800	50,742	220,878	16.7%	

Town of Exeter											
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Finance Department											
Finance/Accounting											
01415001	51110	FI- Sal/Wages FT	238,459	248,117	207,378	268,034	268,034	-	19,917	8.0%	3 FT: Finance Dir, Sr Accountant, HR/Payroll Accountant
		Salaries Total	238,459	248,117	207,378	268,034	268,034	-	19,917	8.0%	
01415001	52100	FI- Health Insurance	58,750	45,581	37,984	50,139	50,139	-	4,558	10.0%	10% increase in the premium rate
01415001	52110	FI- Dental Insurance	3,472	3,493	2,911	3,657	3,657	-	164	4.7%	4.7% increase in the premium rate
01415001	52120	FI- Life Insurance	340	324	271	275	275	-	(49)	-15.1%	Life base is down 15%
01415001	52130	FI- LTD Insurance	695	952	762	903	903	-	(49)	-5.1%	15% reduction
01415001	52200	FI- FICA	14,123	15,169	12,453	16,618	16,618	-	1,449	9.6%	Based on wages: 6.2%
01415001	52210	FI- Medicare	3,303	3,812	2,912	3,886	3,886	-	75	2.0%	Based on wages: 1.45%
01415001	52300	FI- Retirement Town	31,272	34,200	28,687	36,265	36,265	-	2,065	6.0%	Based on wages: 13.53%
		Benefits Total	111,955	103,531	85,980	111,744	111,744	-	8,212	7.9%	
01415001	55014	FI- Audit Fees	24,250	27,585	12,500	28,995	28,995	-	1,410	5.1%	Annual and Single Audits Fees. 7.5% Incr. on annual; SALY for single audits
01415001	55017	FI- Bank Fees	1,494	4,835	4,429	5,000	5,000	-	165	3.4%	417/mo based on 2023 average thru July - added fraud mitigation features for ACH and checks in 2023
01415001	55050	FI- Conf/Room/Meals	150	500	45	500	500	-	-	0.0%	Conferences/Meals for Finance Staff - FI was able to take advantage of local education opportunities in 2023. May not be the same in 2024
01415001	55058	FI- Contract Services	7,250	1,000	1,090	6,600	6,600	-	5,600	560.0%	GASB 74/75 valuation report and disclosure for annual financial audit
01415001	55088	FI- Dues	675	400	368	925	925	-	525	131.3%	Covers audit/accounting, government finance, and payroll memberships: APA: 350; AICPA: 350; NHGFOA: 35; GFOA: 190
01415001	55091	FI- Education/Training	350	4,000	745	4,000	4,000	-	-	0.0%	Training and Education for 3 Finance staff - FI was able to take advantage of local education opportunities in 2023. May not be the same in 2024
01415001	55198	FI- Office Equipment Leases	1,078	1,080	898	1,130	1,130	-	50	4.6%	Copier Lease \$1,080 + 5% escalator
01415001	55200	FI- Supplies	2,864	4,000	2,967	4,000	4,000	-	-	0.0%	Maintain PY budget level - folders, check stock, envelopes, paper, tax forms, deposit tickets, kitchen/office supplies
01415001	55224	FI- Postage	2,073	2,250	1,850	2,350	2,350	-	100	4.4%	Based on YTD thru July '23, annualized - postage for mailing checks & forms
01415001	55270	FI- Software Agreement	29,480	28,896	29,447	31,050	31,050	-	2,154	7.5%	Munis Software Agreement @ 7% increase over 2023 actual. 2023 was slightly underbudgeted
01415001	55308	FI- Travel Reimbursement	-	750	59	750	750	-	-	0.0%	Travel for 3 Finance staff - FI was able to take advantage of local education opportunities in 2023. May not be the same in 2024
		General Expenses Total	69,664	75,296	54,397	85,300	85,300	-	10,004	13.3%	
01415001	55998	FI- Due from Water Fund	(46,326)	(43,273)	(32,455)	(47,472)	(47,472)	-	(4,199)	9.7%	12.5% Water Fund Offset
01415001	55999	FI- Due from Sewer Fund	(46,326)	(43,273)	(32,455)	(47,472)	(47,472)	-	(4,199)	9.7%	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(92,652)	(86,546)	(64,910)	(94,944)	(94,944)	-	(8,398)	9.7%	
		Finance/Accounting Total	327,428	340,399	282,845	370,133	370,133	-	29,735	8.7%	

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Treasurer											
01415002	51000	TR- Sal/Wages Elected	8,864	8,864	7,387	8,864	8,864	-	-	0.0%	Wages PT Treasurer
		Salaries Total	8,864	8,864	7,387	8,864	8,864	-	-	0.0%	
01415002	52200	TR- FICA	550	550	458	550	550	-	-	0.0%	Based on wages: 6.2%
01415002	52210	TR- Medicare	129	129	107	129	129	-	-	0.0%	Based on wages: 1.45%
		Benefits Total	678	678	565	678	678	-	-	0.0%	
01415002	55088	TR- Dues	-	50	-	50	50	-	-	0.0%	NHGFOA Dues
01415002	55091	TR- Education/Training	-	100	-	100	100	-	-	0.0%	Training and Education
		General Expenses Total	-	150	-	150	150	-	-	0.0%	
		Treasurer Total	9,542	9,692	7,952	9,692	9,692	-	-	0.0%	
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Tax Collection											
01415003	51110	TX- Sal/Wages FT	91,451	106,294	87,570	121,515	121,515	-	15,221	14.3%	2 FT: Deputy Tax Collector, Collections Specialist
01415003	51300	TX- Sal/Wages OT	46		162	300	300	-	300		
		Salaries Total	91,498	106,294	87,732	121,815	121,815	-	15,521	14.6%	
01415003	52100	TX- Health Insurance	27,012	38,679	26,533	30,118	30,118	-	(8,561)	-22.1%	10% increase in the premium rate
01415003	52110	TX- Dental Insurance	1,435	2,100	1,453	1,668	1,668	-	(432)	-20.6%	4.7% increase in the premium rate
01415003	52120	TX- Life Insurance	140	162	142	138	138	-	(24)	-14.8%	Life base is down 15%
01415003	52200	TX- FICA	5,346	6,337	5,099	7,553	7,553	-	1,216	19.2%	Based on wages: 6.2%
01415003	52210	TX- Medicare	1,250	1,795	1,192	1,766	1,766	-	(29)	-1.8%	Based on wages: 1.45%
01415003	52300	TX- Retirement Town	12,683	14,644	12,133	16,482	16,482	-	1,837	12.5%	Based on wages: 13.53%
		Benefits Total	47,868	63,717	46,551	57,724	57,724	-	(5,992)	-9.4%	
01415003	55017	TX- Bank Fees	-	200	-	200	200	-	-	0.0%	Tax Online ACH \$10/monthly.
01415003	55050	TX- Conf/Room/Meals	50	460	160	200	200	-	(260)	-56.5%	Conferences for DTC (NH Tax Collector Association) Price increase - decrease no overnight stay
01415003	55058	TX- Contract Services	-	1	-	1	1	-	-	0.0%	Coverage for Collections Clerk (80 hours)
01415003	55073	TX- Deeded Property	-	2,000	-	2,000	2,000	-	-	0.0%	Expenses related to Tax deeded properties - 4th qtr
01415003	55088	TX- Dues	40	50	40	40	40	-	(10)	-20.0%	NHTC Dues - no increase
01415003	55091	TX- Education/Training	2,942	2,000	120	1,000	1,000	-	(1,000)	-50.0%	Training and workshops -decrease no college courses-workshop/seminars
01415003	55170	TX- Legal Expenses	-	2,000	-	2,000	2,000	-	-	0.0%	Legal services for liens, deeds and bankruptcies, if any
01415003	55198	TX- Office Equipment Leases	2,155	2,156	1,796	2,200	2,200	-	44	2.0%	Two Copier leases \$ \$179.60 per month
01415003	55200	TX- Supplies	1,667	1,800	1,276	1,900	1,900	-	100	5.6%	Paper, Ink, Envelopes, Storage Boxes, printer
01415003	55224	TX- Postage	8,729	10,000	9,157	11,500	11,500	-	1,500	15.0%	Mailing delinquency, lien, and deed notices, tax bills. Increase due to postage increases.
01415003	55247	TX- Registry of Deeds	1,012	950	637	1,000	1,000	-	50	5.3%	Liens & deeds recordings at Registry of Deeds - postage increase
01415003	55297	TX- Tax Billing Services	3,262	3,300	1,641	3,300	3,300	-	-	0.0%	Processing fees and materials for tax bills
01415003	55298	TX- Tax Lien/Deeded Searches	3,775	4,000	4,150	5,500	5,500	-	1,500	37.5%	Tax Lien Services -increase- certified mail fees - \$5 increase notice fee per parcel
		General Expenses Total	23,631	28,917	18,978	30,841	30,841	-	1,924	6.7%	
01415003	55998	TX- Due from Water Fund	(37,081)	(40,886)	(30,664)	(44,885)	(44,885)	-	(3,999)	9.8%	25% Water Fund Offset
01415003	55999	TX- Due from Sewer Fund	(37,081)	(40,886)	(30,664)	(44,885)	(44,885)	-	(3,999)	9.8%	25% Sewer Fund Offset
		Due from Water/Sewer Funds Total	(74,162)	(81,771)	(61,328)	(89,770)	(89,770)	-	(7,999)	9.8%	
		Tax Collection Total	88,835	117,157	91,933	120,611	120,611	-	3,454	2.9%	

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Assessing											
01415005	51110	AS- Sal/Wages FT	78,966	83,871	70,252	89,821	89,821	-	5,950	7.1%	1 FT: Assessor
01415005	51210	AS- Sal/Wages Temp	-	1	-	1	1	-	-	0.0%	
		Salaries Total	78,966	83,872	70,252	89,822	89,822	-	5,950	7.1%	
01415005	52100	AS- Health Insurance	21,008	19,396	16,164	21,336	21,336	-	1,940	10.0%	10% increase in the premium rate
01415005	52110	AS- Dental Insurance	1,168	1,050	875	1,099	1,099	-	49	4.7%	4.7% increase in the premium rate
01415005	52120	AS- Life Insurance	98	108	90	92	92	-	(16)	-14.8%	Life base is down 15%
01415005	52130	AS- LTD Insurance	622	760	630	718	718	-	(42)	-5.5%	15% reduction
01415005	52200	AS- FICA	5,372	5,144	4,662	5,569	5,569	-	425	8.3%	Based on wages: 6.2%
01415005	52210	AS- Medicare	1,256	1,272	1,090	1,302	1,302	-	30	2.4%	Based on wages: 1.45%
01415005	52300	AS- Retirement Town	11,103	11,562	9,719	12,153	12,153	-	591	5.1%	Based on wages: 13.53%
		Benefits Total	40,627	39,292	33,231	42,269	42,269	-	2,977	7.6%	
01415005	55050	AS- Conf/Room/Meals	-	50	-	50	50	-	-	0.0%	Meetings - meals- room
01415005	55058	AS- Contract Services	95,162	94,100	81,229	96,200	96,200	-	2,100	2.2%	Assessor contract with MRI
01415005	55088	AS- Dues	290	290	50	290	290	-	-	0.0%	IAAO & NHAEO dues
01415005	55091	AS- Education/Training	235	650	-	650	650	-	-	0.0%	Course or seminar
01415005	55106	AS- Equipment Purchase	-	1	-	1	1	-	-	0.0%	Small equipment
01415005	55128	AS- Fuel	-	1	-	1	1	-	-	0.0%	Assessor position
01415005	55171	AS- Legal/Public Notices	-	50	-	50	50	-	-	0.0%	Public Notices in news media
01415005	55180	AS- Mapping	4,465	4,600	4,930	5,300	5,300	-	700	15.2%	Yrly updates \$4,000 & Building placement \$20.00 per bldg
01415005	55198	AS- Office Equipment Lease	1,348	1,078	898	1,078	1,078	-	-	0.0%	Printer Lease, \$89.80/mo
01415005	55200	AS- Supplies	147	300	12	300	300	-	-	0.0%	Toner, envelopes, general supplies
01415005	55224	AS- Postage	704	1,500	1,066	800	5,300	4,500	3,800	253.3%	Sales questionnaires, cyclical letters, added \$4,500 for revaluation letters
01415005	55247	AS- Registry of Deeds	21	50	-	50	50	-	-	0.0%	Plans, deeds & recording fees
01415005	55250	AS- Revaluation	-	1	-	10,000	10,000	-	9,999	999900.0%	Independent Appraiser - Riverwoods
01415005	55270	AS- Software Agreement	15,519	17,071	17,071	19,200	19,200	-	2,129	12.5%	Vision contract \$8,854 web fee \$3,980 cloud fee \$6,335
01415005	55308	AS- Travel Reimbursement	-	1	-	1	1	-	-	0.0%	Use of personal car -1 employee
		General Expenses Total	117,892	119,743	105,257	133,971	138,471	4,500	18,728	15.6%	
		Assessing Total	237,485	242,908	208,739	266,062	270,562	4,500	27,654	11.4%	
		Total Finance	663,288	710,155	591,469	766,498	770,998	4,500	60,843	8.6%	

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Planning & Development											
Planning											
01419101	51110	PL- Sal/Wages FT	151,022	176,459	147,955	188,707	188,707	-	12,248	6.9%	2 FT : Town Planner; 1 FT Conservation/Sustainability Planner
01419101	51200	PL- Sal/Wages PT	30,605	27,450	18,874	28,601	28,601	-	1,151	4.2%	1 Admin Asst @ 20 hr/wk; Recording Sec @ \$18.50 per hr
		Salaries Total	181,627	203,909	166,829	217,308	217,308	-	13,399	6.6%	
01419101	52110	PL- Dental Insurance	1,871	3,799	1,583	3,978	3,978	-	179	4.7%	4.7% increase in the premium rate
01419101	52120	PL- Life Insurance	192	216	180	184	184	-	(32)	-14.8%	Life base is down 15%
01419101	52130	PL- LTD Insurance	970	991	826	928	928	-	(63)	-6.4%	15% reduction
01419101	52200	PL- FICA	11,589	12,483	10,343	13,473	13,473	-	990	7.9%	Based on wages: 6.2%
01419101	52210	PL- Medicare	2,711	3,116	2,419	3,151	3,151	-	35	1.1%	Based on wages: 1.45%
01419101	52300	PL- Retirement Town	21,098	24,326	20,455	25,532	25,532	-	1,206	5.0%	Based on wages: 13.53%
		Benefits Total	38,430	44,931	35,806	47,246	47,246	-	2,315	5.2%	
01419101	55050	PL- Conf/Room/Meals	200	800	209	800	800	-	-	0.0%	APA Conference, Seminars/training. Covers 2 FT employees, 1 PT
01419101	55058	PL- Contract Services	-	1	-	1	1	-	-	0.0%	
01419101	55088	PL- Dues	13,025	13,442	13,127	13,442	13,442	-	-	0.0%	Rockingham Planning Commission annual dues (2023 - \$13,127 estimated), APA dues (\$315).
01419101	55091	PL- Education/Training	453	500	90	500	500	-	-	0.0%	Seminars/Training for planning staff, board members
01419101	55136	PL- GIS Software	3,150	3,500	-	3,500	3,500	-	-	0.0%	Annual support and maintenance for building permit/zoning software. Paid annually in the fall.
01419101	55138	PL- Grant Matching	-	2,500	-	2,500	2,500	-	-	0.0%	No grants targeted at this time but to be ready if one comes along. The HDC Grant Matching line was reduced to \$1 so that any needed grant matching funds could come from this line item.
01419101	55155	PL- Inspection Services	-	1	-	1	1	-	-	0.0%	Placeholder for third party inspection as needed
01419101	55171	PL- Legal/Public Notices	1,875	2,000	1,062	2,000	2,000	-	-	0.0%	Primarily for Planning Board cases but also covers Planning dept.
01419101	55180	PL- Mapping	-	1	-	1	1	-	-	0.0%	Hasn't been spent in prior years due to in-house capabilities
01419101	55200	PL- Office Supplies	1,874	2,000	546	2,000	2,000	-	-	0.0%	Misc office supplies. Covers Planning & Building depts.
01419101	55384	PL- Sustainability Expense	1,038	1,250	467	1,250	1,250	-	-	0.0%	Provide source of funding for Clean Energy NH membership, annual Local Energy Solutions conference, & attendance at New England Municipal Sustainability meetings
01419101	55224	PL- Postage	3,239	4,000	4,655	4,000	4,000	-	-	0.0%	Covers Planning and Building departments as well as Planning Board packages and administration of cases.
01419101	55227	PL- Printing	509	400	-	400	400	-	-	0.0%	Used for large printing jobs such as Zoning Ordinance
01419101	55246	PL- Reference Material	439	425	439	425	425	-	-	0.0%	Includes Exeter Newspaper (\$160) and Registry Review (\$229), RSA books and other reference material
01419101	55289	PL- Studies	5,000	5,000	-	5,000	5,000	-	-	0.0%	Conducting zoning analysis with current funds and under contract for \$5,000. 2024 funds will go towards working on Master Plan Action Agenda items.
01419101	55308	PL- Travel Reimbursement	170	800	93	800	800	-	-	0.0%	To cover mileage for staff to attend training, workshops, meetings, etc.
		General Expenses Total	30,972	36,620	20,689	36,620	36,620	-	-	0.0%	
		Planning Total	251,030	285,480	223,324	301,174	301,174	-	15,714	5.5%	

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Economic Development												
01465207	51110	ED- Sal/Wages FT	96,213	101,875	85,407	108,602	108,602	-	6,727	6.6%	1 FT: ED Director	
		Salaries Total	96,213	101,875	85,407	108,602	108,602	-	6,727	6.6%		
01465207	52100	ED- Health Insurance	26,848	26,279	21,899	28,907	28,907	-	2,628	10.0%	10% increase in the premium rate	
01465207	52110	ED- Dental Insurance	1,871	1,900	1,583	1,989	1,989	-	89	4.7%	4.7% increase in the premium rate	
01465207	52120	ED- Life Insurance	111	108	90	92	92	-	(16)	-14.8%	Life base is down 15%	
01465207	52130	ED- LTD Insurance	906	926	772	868	868	-	(58)	-6.3%	15% reduction	
01465207	52200	ED- FICA	5,536	6,263	4,934	6,733	6,733	-	471	7.5%	Based on wages: 6.2%	
01465207	52210	ED- Medicare	1,295	1,531	1,154	1,575	1,575	-	44	2.9%	Based on wages: 1.45%	
01465207	52300	ED- Retirement Town	13,527	14,045	11,816	14,694	14,694	-	649	4.6%	Based on wages: 13.53%	
		Benefits Total	50,094	51,051	42,249	54,858	54,858	-	3,807	7.5%		
01465207	55050	ED- Conf/Room/Meals	-	1,500	-	200	200	-	(1,300)	-86.7%	Classes complete.	
01465207	55055	ED- Consulting Services	3,214	2,500	1,575	2,500	2,500	-	-	0.0%	Consulting (prop appraisals, marketing, etc.)	
01465207	55091	ED- Education/Training	-	2,000	-	-	-	-	(2,000)	-100.0%	Classes complete.	
01465207	55190	ED- Mobile Communications	639	600	499	600	600	-	-	0.0%	Cell Phone for ED Director	
01465207	55200	ED- Office Supplies	46	400	-	500	500	-	100	25.0%	New printer, paper, pens, ink, etc.	
01465207	55308	ED -Travel Reimbursement	314	1,000	-	600	600	-	(400)	-40.0%		
		General Expenses Total	4,213	8,000	2,074	4,400	4,400	-	(3,600)	-45.0%		
		Total Economic Development	150,520	160,926	129,729	167,860	167,860	-	6,933	4.3%		
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Inspections & Code Enforcement												
01424002	51110	BI- Sal/Wages FT	162,396	164,325	142,321	178,410	178,410	-	14,085	8.6%	2 FT: Building Inspector, Deputy CEO	
01424002	51200	BI- Sal/Wages PT	-	39,140	-	1	1	-	(39,139)	-100.0%	Unfilled position pulled for 2024 - 1 PT: Electrical Inspector (24 Hrs/Wk)	
		Salaries Total	162,396	203,465	142,321	178,411	178,411	-	(25,054)	-12.3%		
01424002	52100	BI- Health Insurance	41,234	38,932	32,443	42,825	42,825	-	3,893	10.0%	10% increase in the premium rate	
01424002	52110	BI- Dental Insurance	2,069	2,100	1,666	2,199	2,199	-	99	4.7%	4.7% increase in the premium rate	
01424002	52120	BI- Life Insurance	184	216	155	184	184	-	(32)	-14.8%	Life base is down 15%	
01424002	52130	BI- LTD Insurance	861	880	734	818	818	-	(62)	-7.0%	15% reduction	
01424002	52200	BI- FICA	10,131	12,555	8,887	11,061	11,061	-	(1,494)	-11.9%	Based on wages: 6.2%	
01424002	52210	BI- Medicare	2,370	3,010	2,078	2,587	2,587	-	(423)	-14.1%	Based on wages: 1.45%	
01424002	52300	BI- Retirement Town	22,833	22,658	19,694	24,139	24,139	-	1,481	6.5%	Based on wages: 13.53%	
		Benefits Total	79,681	80,351	65,657	83,813	83,813	-	3,462	4.3%		
01424002	55091	BI- Education/Training	-	250	-	250	250	-	-	0.0%	NE Building Officials Association Conference	
01424002	55058	BI- Contracted Services	-	-	-	15,000	15,000	-	15,000			
01424002	55088	BI- Dues	250	300	30	300	300	-	-	0.0%	RNI and NHBOA Dues	
01424002	55128	BI- Fuel	980	750	959	950	950	-	200	26.7%	Fuel for BI	
01424002	55190	BI- Mobile Communications	599	600	499	600	600	-	-	0.0%	Cell Phone for BI	
01424002	55308	BI- Travel Reimbursement	-	1,000	-	500	500	-	(500)	-50.0%	Mileage for Electrical Inspector	
01424002	55319	BI- Vehicle Maintenance	163	1	230	1	1	-	-	0.0%		
		General Expenses Total	1,992	2,901	1,717	17,601	17,601	-	14,700	506.7%		
		Inspections & Code Enf Total	244,069	286,717	209,695	279,825	279,825	-	(6,892)	-2.4%		

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Conservation Commission											
01461105	51200	CC- Sal/Wages PT	368	1,000	531	504	504	-	(496)	-49.6%	Recording secretaries @ \$18.50/hr avg about 6 hr/mtg
01461105	51210	CC- Sal/Wages Temp	-	2,520	-	2,520	2,520	-	-	0.0%	Interns 2@12/hr, 15 hrs/wk for 7 wks
		Salaries Total	368	3,520	531	3,024	3,024	-	(496)	-14.1%	
01461105	52200	CC- FICA	23	218	33	187	187	-	(31)	-14.1%	Based on wages: 6.2%
01461105	52210	CC- Medicare	5	51	8	44	44	-	(7)	-14.1%	Based on wages: 1.45%
		Benefits Total	28	269	41	231	231	-	(38)	-14.1%	
01461105	55051	CC- Conservation Land Administration	3,602	2,050	398	2,050	2,050	-	-	0.0%	Covers costs for outreach activities (Spring Tree program, pollinator projects, star gazing event, etc), trail maintenance (bridge, signs, paint, etc) and conservation land administration work such as property monitoring and maintenance needs like invasive brush removal, and supplies such as tools, gloves and equipment.
01461105	55058	CC- Contract Services	993	1,000	975	1,000	1,000	-	-	0.0%	Raynes minor maintenance repair needs.
01461105	55098	CC- Dues	1,050	1,200	1,200	1,200	1,200	-	-	0.0%	For board to join related organizations: ESRLAC (\$150), NHACC (\$900), SELT (\$150)
01461105	55091	CC- Education/Training	70	250	60	250	250	-	-	0.0%	Training for board members and/or Cons & Sust planner (NHACC-3 members and other workshops)
01461105	55171	CC- Legal/Public Notices	-	50	-	50	50	-	-	0.0%	Covers approx 1 legal notice typ in newspaper
01461105	55224	CC- Postage	-	20	-	20	20	-	-	0.0%	Mailings to ConCom members (mostly elect distr)
01461105	55247	CC- Registry of Deeds	-	30	-	30	30	-	-	0.0%	Fee for registry of deeds (typically printing plans, deeds)
01461105	55254	CC- Roadside Mowing	1,775	1,700	1,825	1,700	1,700	-	-	0.0%	Mowing White, Perry, Irvine and 1/2 of Morrisette. This is paid out Oct-Dec
		General Expenses Total	7,490	6,300	4,458	6,300	6,300	-	-	0.0%	
		Conservation Commission Total	7,886	10,089	5,029	9,555	9,555	-	(534)	-5.3%	
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Renewable Energy Expense											
01419118	55547	ENR- Renewable Energy Expense	-	1	-	1	1	-	-	0.0%	Potential Grant Matching
		General Expenses Total	-	1	-	1	1	-	-	0.0%	
		Renewable Energy Expense	-	1	-	1	1	-	-	0.0%	
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Zoning Board of Adjustment											
01419103	51200	ZO- Sal/Wages PT	188	860	518	907	907	-	47	5.5%	Recording secretaries @ \$18.50 per hour
		Salaries Total	188	860	518	907	907	-	47	5.5%	
01419103	52200	ZO- FICA	12	53	32	56	56	-	3	5.5%	
01419103	52210	ZO- Medicare	3	12	7	13	13	-	1	5.5%	
		Benefits Total	14	66	40	69	69	-	4	5.5%	
01419103	55091	ZO- Education/Training	-	200	-	200	200	-	-	0.0%	min. training allotment for board members
01419103	55171	ZO- Legal/Public Notices	1,746	1,200	2,555	1,200	1,200	-	-	0.0%	expenses are estimated for ZBA case administration (majority of costs paid by applicant)
01419103	55224	ZO- Postage	2,069	2,000	840	2,000	2,000	-	-	0.0%	
		General Expenses Total	3,814	3,400	3,395	3,400	3,400	-	-	0.0%	
		Zoning Total	4,016	4,326	3,952	4,376	4,376	-	51	1.2%	

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Historic District Commission											
01419104	51200	HD- Sal/Wages PT	540	650	210	740	740	-	90	13.8%	Recording secretaries @ \$18.50 per hour
		Salaries Total	540	650	210	740	740	-	90	13.8%	
01419104	52200	HD- FICA	33	40	13	46	46	-	6	13.8%	Based on wages: 6.2%
01419104	52210	HD- Medicare	8	9	3	11	11	-	1	13.8%	Based on wages: 1.45%
		Benefits Total	41	50	16	57	57	-	7	13.8%	
01419104	55050	HD-Conf Rooms/Meals	-	200	-	200	200	-	-	0.0%	
01419104	55088	HD- Dues	-	50	-	50	50	-	-	0.0%	Min amt for dues associated with various organizations work with HDCs
01419104	55091	HD- Education/Training	100	200	-	200	200	-	-	0.0%	min. training allotment for board members
01419104	55138	HD- Grant Matching	-	1,000	-	1	1	-	(999)	-99.9%	CLG (Certified Local Government) Grant match. We did not apply for a CLG grant in 2022 but anticipate submitting in 2023.
01419104	55171	HD- Legal/Public Notices	-	100	-	100	100	-	-	0.0%	
01419104	55224	HD- Postage	260	350	82	350	350	-	-	0.0%	Expenses are estimated for HDC case administration
01419104	55227	HD- Printing	-	125	-	125	125	-	-	0.0%	Printing needs for HDC as they arise
01419104	55246	HD- Reference Material	-	100	-	100	100	-	-	0.0%	
		General Expenses Total	360	2,125	82	1,126	1,126	-	(999)	-47.0%	
Historic District Commission Total			941	2,825	308	1,923	1,923	-	(902)	-31.9%	
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Heritage Commission											
01419108	51200	HC- Sal/Wages PT	465	540	629	740	740	-	200	37.1%	Recording secretaries @ \$18.50 per hour
		Salaries Total	465	540	629	740	740	-	200	37.1%	
01419108	52200	HC- FICA	29	33	39	46	46	-	12	37.1%	Based on wages: 6.2%
01419108	52210	HC- Medicare	7	8	9	11	11	-	3	37.1%	Based on wages: 1.45%
		Benefits Total	36	41	48	57	57	-	15	37.1%	
01419108	55058	HC- Contract Services	-	1	-	1	1	-	-	0.0%	
01419108	55088	HC- Dues	-	50	-	50	50	-	-	0.0%	
01419108	55091	HC- Education/Training	91	200	-	200	200	-	-	0.0%	Min. training allotment for board members
01419108	55138	HC- Grant Matching	-	1	-	1	1	-	-	0.0%	
01419108	55224	HC- Postage	25	25	-	25	25	-	-	0.0%	Expenses are estimated for Heritage Commission case administration
01419108	55227	HC- Printing	-	35	-	35	35	-	-	0.0%	
		General Expenses Total	116	312	-	312	312	-	-	0.0%	
01419108	55347	Transfer Out	277	-	-	-	-	-	-	-	Year End Balance Transfer
			277	-	-	-	-	-	-	-	
Heritage Commission Total			893	893	677	1,109	1,109	-	216	24.1%	
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Total Planning & Development			659,355	751,237	572,713	765,823	765,823	-	14,585	1.9%	

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Police Department											
Police											
	51110	Sal/Wages FT	1,706,249	1,911,185	1,578,123	1,966,070	1,966,070	-	54,885	2.9%	29 FT (Chief, Deputy, Sergeants, Lieutenant, Officers, Admin)
	51111	Sal/Wages Shift Differential	6,284	8,320	11,382	13,520	13,520	-	5,200	62.5%	Per Police CBA
	51121	Sal/Wages Incentive	6,031	6,000	4,650	3,000	3,000	-	(3,000)	-50.0%	Per Police CBA
	51123	Sal/Wages Bonus		-	36,000	-	-	-	-		Second lump-sum retention bonus (not subject to retirement); offset by ARPA
	51130	Personal Replacement OT			153	18,825	18,825	-	18,825		Overtime for Personal Leave Repl and Fitness day
	51150	Vacation Replacement OT	63,840	46,587	47,678	48,837	48,837	-	2,250	4.8%	Cost to cover the replacement of officers on vacation
	51200	Sal/Wages PT	18,825	14,500	31,909	95,022	95,022	-	80,522	555.3%	1 Auxiliary Officer who teaches DARE spring/fall, added part time officer who is the prosecutor at an increase of \$80,522
	51300	Sal/Wages OT	110,710	103,267	109,827	47,457	47,457	-	(55,810)	-54.0%	Coverage OT
	51350	FEMA Storm Related OT	-	1	-	-	-	-	(1)	-100.0%	Expenses related to declared emergencies
	51400	Longevity Pay	1,750	1,800	650	1,150	1,200	50	(600)	-33.3%	For hires before 1/1/2010 only
	51410	Sick Replacement OT	36,680	19,250	23,095	23,857	23,857	-	4,607	23.9%	covers for officers out sick
	51420	Holiday Pay	66,387	66,270	12,478	66,924	66,924	-	654	1.0%	contract item
	51425	Firearm Incentive	2,500	-	-	3,000	3,000	-	3,000		contract item (moved to Incentive)
	51430	Field Training Incentive OT	10,831	-	-	7,997	7,997	-	7,997		contract item (moved to Incentive)
	51435	Comfort Dog OT	-	5,600	4,537	5,600	5,600	-	-	0.0%	Offsetting reduction in Staff OT
	51450	Education Incentive	15,000	16,500	14,042	16,500	16,500	-	-	0.0%	Per Police CBA
	51455	Training Regular Pay	20,040	-	-	-	-	-	-		
	51440	Training Coverage - OT	11,979	-	14,593	54,700	54,700	-	54,700		Training Coverage - OT
		Salaries Total	2,077,107	2,199,280	1,889,118	2,372,459	2,372,509	50	173,229	7.9%	
	52100	Health Insurance	436,960	436,880	362,057	492,486	520,619	28,133	83,739	19.2%	10% increase in the premium rate
	52110	Dental Insurance	30,816	34,856	28,793	40,584	40,584	-	5,928	17.1%	4.7% increase in the premium rate
	52120	Life Insurance	1,670	1,783	1,372	1,515	1,515	-	(268)	-15.0%	Life base is down 15%
	52130	LTD Insurance	1,068	1,092	910	959	959	-	(133)	-12.2%	15% reduction
	52200	FICA	8,772	9,473	7,629	10,248	10,248	-	775	8.2%	Based on wages: 6.2%
	52210	Medicare	30,311	32,314	26,121	34,401	34,401	1	2,087	6.5%	Based on wages: 1.45%
	52300	Retirement Town	20,682	21,390	17,975	22,363	22,363	-	973	4.5%	Based on wages: 13.53%
	52310	Retirement Police	647,557	659,636	544,899	660,681	660,681	-	1,045	0.2%	Based on wages: 31.28%
		Benefits Total	1,177,835	1,197,225	989,754	1,263,237	1,291,370	28,134	94,145	7.9%	
	55001	Accreditation	17,745	6,483	6,483	6,483	6,483	-	-	0.0%	Guardian Tracking and PowerDMS document management software yearly account renews in August
	55035	Chiefs Expenses	1,075	1,200	1,127	1,200	1,200	-	-	0.0%	Covers empl. awards, retirements, dept meetings, hosting meals
	55043	Community Relations	7,083	7,500	4,951	7,500	7,500	-	-	0.0%	Plaques, dare, crime prevention items includes NNO yearly, Halloween safety, Child badges, safety seats, Schreiber News.
	55045	Vehicle Computer Equipment	2,268	6,565	5,805	5,805	5,805	-	(760)	-11.6%	Cruiser laptop account to replace as needed includes installs and mounts/antenna
	55047	Computer Maintenance/Service Contract	17,109	17,500	14,950	21,318	21,318	-	3,818	21.8%	Certified Computer Solutions which is a 5 year contract-this is 5th year-2024 will see a new server for an increase to \$21,318 PD half of the total shared with Fire Department
	55050	Conf/Room/Meals	3,305	3,000	-	3,000	3,000	-	-	0.0%	Professional Development training conferences for the Chief and Deputy Chief- IACP convention, courses, etc.
	55057	Prosecutor Service	6,368	35,000	499	-	-	-	(35,000)	-100.0%	Moved to Part Time line item for salary
	55087	Dry Cleaning	10,800	10,800	10,800	10,800	10,800	-	-	0.0%	Contractual cost increase
	55088	Dues	9,436	8,993	6,455	8,993	8,993	-	-	0.0%	Yearly dues for SERT, NENA 911, NESPIN, Child Advocacy Center, and professional association memberships, NNEPAC
	55091	Education/Training	16,707	17,000	15,350	17,000	17,000	-	-	0.0%	Training course costs/meal reimbursement for the entire department (including civilians).
	55106	Equipment Purchase	16,392	39,883	12,247	44,537	44,537	-	4,654	11.7%	Mountain bike parts, stop stick replacement, flashlights, furniture/boards, Taser cartridges, etc.
	55128	Fuel	36,328	41,734	29,757	43,420	43,420	-	1,686	4.0%	Fuel for patrol vehicles

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	55133	General Expenses	12,224	6,000	4,857	7,500	7,500	-	1,500	25.0%	Towing charges, patrol enforcement supplies radar replacements, speed signs, promotional testing materials, hiring costs includes polygraph, medical, and psychological testing, Livescan fee, etc.
	55160	Investigation	345	5,000	564	5,000	5,000	-	-	0.0%	Covers drug investigation costs and equipment
	55190	Mobile Communications	5,497	3,050	3,870	3,904	3,904	-	854	28.0%	AT&T FirstNet department cell and laptop modem plan- n-all mobile comms expense lines (Staff, Detectives, and Patrol) into this one single line item.
	55193	Munitions	15,457	15,700	8,846	15,700	15,700	-	-	0.0%	This line item also includes firearms items and ammo for training and equipment for bean bag shotguns and simulated shooting drills protective gear, and includes the cost of both lethal and less lethal ammunition, gun accessories and cleaning, targets, range fees, etc.
	55199	Office Equipment Maintenance	5,772	5,725	4,770	5,725	5,725	-	-	0.0%	Maintenance contract of 6 machines including: copier printers and all service, parts, and labor
	55200	Office Supplies	12,101	11,800	8,952	11,800	11,800	-	-	0.0%	Department wide office supplies
	55224	Postage	852	1,000	890	1,000	1,000	-	-	0.0%	Postage costs for mailings
	55270	Software Agreement	17,855	23,410	21,208	27,314	27,314	-	3,904	16.7%	Central Square IMC full contract and DTS scheduling software, and Frontline FTO
	55314	Uniforms	24,599	16,200	16,447	16,200	16,200	-	-	0.0%	Cost for uniforms and uniform related equipment for 40 employees- include bullet proof vest replacements and contractual clothing allowance for staff division of \$400 each/year.
	55319	Vehicle Maintenance	19,938	21,000	10,334	21,000	21,000	-	-	0.0%	Covers repair costs for 19 vehicles
	55390	Comfort Dog Expenses	-	8,000	8,372	2,000	2,000	-	(6,000)	-75.0%	Dog food, vet bills, equipment
	55321	Veterinarian Service	-	750	75	750	750	-	-	0.0%	contract with SPCA (\$750), unforeseen animal vet charges, rabies testing
	55104	Veterinarian Equipment	300	300	300	300	300	-	-	0.0%	ACO equipment, splitting the cost of Online dog Licensing Lookup software management with Town Clerk
		General Expenses Total	259,557	313,593	197,909	288,249	288,249	-	(25,344)	-8.1%	
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		Total Police Department	3,514,499	3,710,098	3,076,780	3,923,944	3,952,128	28,184	242,030	6.5%	

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Fire Department												
	51110	Sal/Wages FT	1,959,552	2,135,655	1,777,073	2,218,998	2,218,998	-	83,343	3.9%	33 FT	
	51121	Sal/Wages Incentive	2,002	20,350	16,550	18,585	18,585	-	(1,765)	-8.7%	Negotiated In CBA	
	51123	Sal/Wages Bonus	-	-	52,000	-	-	-	-	-	Second lump-sum retention bonus (not subject to retirement); offset by ARPA	
	51150	Vacation Replacement OT	22,803	19,487	17,250	11,669	11,669	-	(7,818)	-40.1%	Overtime for Vacation Leave Replacement (NEW) 1 PT: Emergency Management Director - 24 hrs. Monthly - 8 months in FY24	
	51200	Sal/Wages PT	-	-	-	9,939	9,939	-	9,939	-	Overtime for emergency recall and other off-duty details	
	51300	Sal/Wages Call Back OT	85,966	88,201	69,722	93,876	93,876	-	5,675	6.4%	Overtime for Personal Leave Replacement	
	51130	Personal Replacement OT	22,430	19,397	7,308	8,569	8,569	-	(10,828)	-55.8%	Expenses related to declared emergencies	
	51350	FEMA Storm Related OT	-	1	-	-	-	-	(1)	-100.0%	For employees hired prior to 1/1/2006	
	51400	Longevity Pay	2,700	1,850	-	1,950	1,950	-	100	5.4%	Overtime for Sick Replacement	
	51410	Sick Replacement OT	35,094	34,305	22,017	15,291	15,291	-	(19,014)	-55.4%	Holiday pay (12 holidays @ 12hrs)	
	51420	Holiday Pay	99,111	110,172	2,755	113,074	113,074	-	2,902	2.6%	PT On-Call salaries	
	51600	Sal/Wages On Call	75	2,500	56	2,500	2,500	-	-	0.0%	Salaries Total	
			2,229,732	2,431,918	1,984,731	2,494,451	2,494,451	-	62,533	2.6%		
	52100	Health Insurance	429,817	490,248	440,383	592,160	579,394	(12,766)	89,146	18.2%	10% increase in the premium rate	
	52110	Dental Insurance	36,749	42,327	34,572	43,068	43,957	889	1,630	3.9%	4.7% increase in the premium rate	
	52120	Life Insurance	2,347	3,564	2,848	3,029	3,029	-	(535)	-15.0%	Life base is down 15%	
	52130	LTD Insurance	1,042	1,065	888	959	959	-	(106)	-10.0%	15% reduction	
	52200	FICA	2,797	3,245	2,566	4,301	4,301	-	1,056	32.5%	Based on wages: 6.2%	
	52210	Medicare	31,765	35,609	27,143	36,170	36,170	-	560	1.6%	Based on wages: 1.45%	
	52300	Retirement Town	6,559	7,072	5,905	7,704	7,704	-	632	8.9%	Based on wages: 13.53%	
	52320	Retirement Fire	725,445	751,156	591,317	736,009	736,009	-	(15,147)	-2.0%	Based on wages: 32.99%	
		Benefits Total	1,236,520	1,334,286	1,105,621	1,423,400	1,411,523	(11,877)	77,236	5.6%		
	55019	Breathing Apparatus	4,240	6,120	3,317	5,450	5,450	-	(670)	-10.9%	Breathing apparatus testing and repairs & air compressor certification and repairs	
	55035	Chiefs Expenses	739	750	481	750	750	-	-	0.0%	expenses for meetings, dinners	
	55038	Cistern Maintenance	-	900	-	900	900	-	-	0.0%	Cistern & dry hydrant maintenance	
	55041	Command Supplies	3,469	3,500	2,995	5,000	5,000	-	1,500	42.9%	Emergency Operations Center supplies during drills, exercise and incidents, including food, office supplies, & training material	
	55042	Communications Equipment	4,007	10,793	4,007	11,154	11,154	-	361	3.3%	2 way radio (mobile and portable); RAVE Mobile Safety - Emergency Community Notification (Reverse 911)	
	55043	Community Relations	-	5,000	3,744	5,000	5,000	-	-	0.0%	Annual Contract for Social Media Consultant and Community Relations Specialist.	
	55224	Postage	245	300	78	250	250	-	(50)	-16.7%	Postage for General FD, Fire Prevention, new candidate hiring, etc.	
	55058	Contract Services	16,991	17,585	14,325	21,318	21,318	-	3,753	21.4%	50% of annual contracted IT support for the Public Safety Complex.	
	55087	Dry Cleaning	210	250	192	250	250	-	-	0.0%	Shared cost with Police Department	
	55088	Dues	7,247	7,831	7,975	9,227	9,227	-	1,396	17.8%	Dry cleaning of chief officer uniforms & Class "A" dress uniforms.	
	55091	Education/Training	4,388	17,756	5,357	16,913	16,913	-	(843)	-4.7%	Annual Association Dues with multiple organizations	
	55106	General Equipment Purchase	46,919	45,000	29,232	45,000	45,000	-	-	0.0%	Tuition for college classes, fire certifications and education supplies.	
	55123	Fire Prevention Supplies	5,653	5,585	3,564	6,722	6,722	-	1,157	20.8%	Necessary firefighting equipment purchases & replacement	
	55128	Fuel	15,606	20,015	16,024	21,214	21,214	-	1,199	6.0%	NFFPA annual membership & Fire Prevention & Investigation Supplies	
	55132	General Equipment Repair	3,487	3,450	3,678	3,450	3,450	-	-	0.0%	Gas and diesel fuel for all fire department vehicles, Plus 800 gallon tank at fire station	
	55133	General Expenses	3,025	3,620	1,153	3,620	3,620	-	-	0.0%	Small tool & equipment repair	
	55144	Hazmat Supplies	1,523	1,525	1,695	2,686	2,686	-	1,161	76.1%	Background investigations, Water, Emergency scene rehab. supplies, etc.	
	55149	Hose Replacement	5,732	5,660	5,660	5,812	5,812	-	152	2.7%	Hazardous materials monitoring equipment, clean up and control supplies.	
	55151	Hydrant Maintenance Fee	20,000	20,000	15,280	-	-	-	(20,000)	-100.0%	Fire hose replacement and repair.	
	55190	Mobile Communications	5,410	5,458	3,350	6,095	6,095	-	637	11.7%	Hydrant Maintenance Fee to Water Dept. (moved to GG)	
	55199	Office Equipment Maintenance	2,492	2,510	2,135	2,660	2,660	-	150	6.0%	Cell phone plan and data usage for staff cars, engines, and fire prevention	
											Lease Agreements/Service Contacts (copier & time clock)	

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	55200	Office Supplies	2,403	2,500	900	2,500	2,500	-	-	0.0%	Office Supplies for entire Fire Department (except Health)
	55214	Physicals	20,352	2,625	1,526	1,700	1,700	-	(925)	-35.2%	Pre-employment physicals for new hires
	55050	Conf/Room/Meals	-	4,500	778	4,500	4,500	-	-	0.0%	Examples include - New England Chiefs, FDIC conference, IAFC - FRI International, IMT Annual Conference.
	55230	Protective Equipment	47,787	44,362	27,794	54,082	54,082	-	9,700	21.9%	Turnout gear replacement, inspections, repair.
	55237	Radio Repairs/Maintenance	3,781	5,728	2,695	5,740	5,740	-	12	0.2%	Maint. & programming FD Portable & Mobile Radios, Annual service contract with 2-Way Communications
	55270	Software Agreement	8,620	10,657	9,703	11,149	11,149	-	492	4.6%	All annual software agreements for IMC data collection & dispatching, Public Eye mobile data terminals, eDispatch firefighter notification, and Knox Box Cloud Service
	55282	Building Supplies	6,942	3,128	2,817	3,500	3,500	-	372	11.9%	Laundry & misc bldg. cleaning supplies
	55308	Travel Reimbursement	-	-	-	1,195	1,195	-	1,195	-	Travel reimbursement for use of personal vehicle to attend meetings, briefings and training.
	55314	Uniforms	30,197	25,958	22,923	26,661	26,661	-	703	2.7%	Uniforms for 32 FT employees, 2 Call members
	55319	Vehicle Maintenance	38,376	39,917	31,113	42,255	42,255	-	2,338	5.9%	Vehicle Maintenance, Inspections, Tires, Annual Pump and Aerial Testing and Certifications, Plymo-Vent Exhaust Capture System
	55264	Shelter Equipment	-	1	-	1	1	-	-	0.0%	Agreement with SAU16 to provide shelter food/supplies
	55095	Emergency Management Equipment	2,534	2,000	1,950	2,500	2,500	-	500	25.0%	Upgrades to EOC Audio-Visual equipment, and on scene materials (replacement cones, barricades, signage, barriers)
	55119	FEMA Reimb - Force Labor	-	1	-	1	1	-	-	0.0%	FEMA line if needed
	55118	FEMA Reimb - Force Equip	-	1	-	1	1	-	-	0.0%	FEMA line if needed
		General Expenses Total	312,373	324,966	226,440	329,256	329,256	-	4,290	1.3%	
	57006	Capital Outlay	-	1	-	1	1	-	-	0.0%	\$1 place holder if grant funds become available
		Capital Outlay Total	-	1	-	1	1	-	-	0.0%	
		Total Fire Department	3,778,625	4,091,172	3,286,792	4,247,108	4,235,231	(11,877)	144,059	3.5%	

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Public Safety Shared Services											
Dispatch											
01429905	51110	PDD- Sal/Wages FT	201,673	230,138	166,665	233,513	233,513	-	3,375	1.5%	5 FT Staff in General Fund budget. 1 FT in EMS Fund budget
01429905	51111	PDD- Sal/Wages Shift Differential	1,614	4,160	3,033	4,160	4,160	-	-	0.0%	Per Police CBA
01429905	51121	PDD- Sal/Wages Incentive Reg	500	500	2,307	500	500	-	-	0.0%	Per Police CBA
01429905	51123	PDD- Sal/Wages Retention Bonus		-	6,000	-	-	-	-		Second lump-sum retention bonus (not subject to retirement); offset by ARPA
01429905	51130	PDD- Personal Replacement OT				4,505	4,505	-	4,505		Overtime for Personal Leave Replacement
01429905	51150	PDD- Vacation Replacement OT	10,357	9,000	10,257	7,544	7,544	-	(1,456)	-16.2%	covers vacation/personal days for dispatchers
01429905	51200	PDD- Sal/Wages PT	272	2,500	543	2,500	2,500	-	-	0.0%	Reduced to budget for one at several shifts a month
01429905	51300	PDD-Sal/Wages OT	16,871	14,600	13,174	4,836	4,836	-	(9,764)	-66.9%	covers cost in emergencies and regular coverage added \$3000 from sick replacement
01429905	51350	PDD-FEMA Storm Related OT	-	-	-	-	-	-	-		Expenses related to declared emergencies
01429905	51400	PDD-Longevity Pay	-	-	-	-	-	-	-		contract item
01429905	51410	PDD-Sick Replacement OT	1,189	3,000	1,034	1,739	1,739	-	(1,281)	-42.0%	covers OT for dispatchers out sick removed \$3000 to be placed into reg OT
01429905	51420	PDD-Holiday Pay	10,559	10,665	3,071	10,791	10,791	-	126	1.2%	contract item
01429905	51430	PDD-Sal/Wages FTO Incentive	2,141	-	-	3,390	3,390	-	3,390		
01429905	51440	PDD-Training Coverage - OT	720	-	-	-	-	-	-		Training Regular Pay
01429905	51455	PDD-Training Regular Pay	3,222	-	-	-	-	-	-		Training Coverage - OT
01429905	51450	PDD-Education Incentive	1,500	2,500	2,208	2,000	2,000	-	(500)	-20.0%	contract item
		Salaries Total	250,618	277,063	208,292	275,478	275,478	-	(1,585)	-0.6%	
01429905	52100	PDD-Health Insurance	56,288	64,221	55,575	84,400	105,239	20,839	41,018	63.9%	10% increase in the premium rate
01429905	52110	PDD-Dental Insurance	3,864	4,579	4,026	6,536	7,635	1,099	3,056	66.7%	4.7% increase in the premium rate
01429905	52120	PDD-Life Insurance	232	270	199	230	230	-	(40)	-14.8%	Life base is down 15%
01429905	52200	PDD-FICA	15,165	17,178	12,740	17,080	17,080	-	(98)	-0.6%	Based on wages: 6.2%
01429905	52210	PDD-Medicare	3,530	4,017	2,973	3,994	3,994	-	(23)	-0.6%	Based on wages: 1.45%
01429905	52300	PDD-Retirement Town	34,613	37,859	27,551	36,934	36,934	-	(925)	-2.4%	Based on wages: 13.53%
		Benefits Total	113,692	128,124	103,064	149,174	171,112	21,938	42,988	33.6%	
01429905	55105	PDD-Equipment Maintenance	15,122	25,325	13,771	25,325	25,325	-	-	0.0%	2-way comms maintenance/service contracts, Acorn VS logger. Contracts paid at the end of the year. Dispatch 4G failovers
01429905	55108	PDD-Equipment Repair	2,537	5,800	-	5,800	5,800	-	-	0.0%	Uncovered replacement/repair costs for dispatch items and radio equipment and portable radios, cross agency
01429905	55277	SPOTS Computer Maintenance	-	-	-	-	-	-	-		computer connection with state police- removed by BRC
01429905	55256	PDD-Phone Repairs/Service	391	550	450	550	550	-	-	0.0%	dispatch center phone repairs, Firstnet emergency phone service, updates, sonicwall fee
		General Expenses Total	18,050	31,875	14,222	31,675	31,675	-	-	0.0%	
		Dispatch Total	382,360	436,862	325,578	456,327	478,265	21,938	41,403	9.5%	

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Health											
01441105	51110	FH- Sal/Wages FT	61,775	66,453	48,662	72,509	72,509	-	6,056	9.1%	1 FT: Health Officer
		Salaries Total	61,775	66,453	48,662	72,509	72,509	-	6,056	9.1%	
01441105	52100	FH- Health Insurance	26,738	26,185	19,639	28,803	-	(28,803)	(26,185)	-100.0%	10% increase in the premium rate
01441105	52110	FH- Dental Insurance	1,871	1,900	1,425	1,989	569	(1,420)	(1,331)	-70.1%	4.7% increase in the premium rate
01441105	52120	FH- Life Insurance	154	108	81	92	92	-	(16)	-14.8%	Life base is down 15%
01441105	52200	FH- FICA	3,571	4,036	2,819	4,496	4,496	-	459	11.4%	Based on wages: 6.2%
01441105	52210	FH- Medicare	835	1,048	659	1,051	1,051	-	4	0.4%	Based on wages: 1.45%
01441105	52300	FH- Town Retirement	8,686	9,158	6,568	9,810	9,810	-	652	7.1%	Based on wages: 13.53%
		Benefits Total	41,855	42,435	31,190	46,241	16,018	(30,223)	(26,416)	-62.3%	
01441105	55293	FH- Supplies	682	600	213	600	600	-	-	0.0%	Health Inspection and office supplies
01441105	55224	FH- Postage	29	50	23	50	50	-	-	0.0%	Health Dept. mailings
01441105	55055	FH- Consulting	-	1	-	1	1	-	-	0.0%	
01441105	55190	FH- Mobile Communications	958	996	522	996	996	-	-	0.0%	Phone plan & mobile data terminal usage for Health Officer
01441105	55191	FH- Mosquito Control	36,000	40,000	30,300	34,500	34,500	-	(5,500)	-13.8%	Mosquito control maintenance contract costs - reduction due to anticipated new vendor contract
01441105	55270	FH- Software Agreement	2,400	2,640	2,400	2,640	2,640	-	-	0.0%	Relevant FoodCode Pro forms and reporting
01441105	55308	FH- Travel Reimbursement	-	200	-	200	200	-	-	0.0%	Mileage reimbursement for Health Officer
01441105	55050	FH- Conf/Room/Meals	274	795	100	795	795	-	-	0.0%	Training, Meeting and Seminars for Health Officer
01441105	55088	FH- Dues	90	90	90	90	90	-	-	0.0%	Health Dept. dues & memberships
01441105	55091	FH- Education/Training	1,500	-	-	1,500	1,500	-	1,500		Approved College Classes for the new Health Officer
		General Expenses Total	41,931	45,372	33,648	41,372	41,372	-	(4,000)	-8.8%	
		Health Total	145,561	154,260	113,500	160,122	129,899	(30,223)	(24,360)	-15.8%	
		Total Public Safety Shared Services	527,921	591,122	439,078	616,448	608,164	(8,285)	17,043	2.9%	

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Public Works - General Fund											
Administration & Engineering											
01431101	51110	PWA- Sal/Wages FT	430,798	539,359	245,689	614,927	632,441	17,514	93,082	17.3%	6 FT: Director, Town Eng, Eng Tech, Office Mgr, Office Clerk, Asst Engineer, GIS Tech (FY) Currently there are 4 open positions
01431101	51200	PWA- Sal/Wages PT	-	1	9,322	222	222	-	221	22100.0%	1- PT-recording secretary for River Committee @ \$18.50/hr
01431101	51300	PWA- Sal/Wages OT	487	500	503	700	700	-	200	40.0%	
		Salaries Total	431,284	539,860	255,514	615,849	633,363	17,514	93,503	17.3%	
01431101	52100	PWA- Health Insurance	83,184	127,472	44,005	165,103	136,300	(28,803)	8,828	6.9%	10% increase in the premium rate
01431101	52110	PWA- Dental Insurance	5,846	9,635	3,389	11,613	11,613	-	1,978	20.5%	4.7% increase in the premium rate
01431101	52120	PWA- Life Insurance	474	594	246	551	551	-	(43)	-7.2%	Life base is down 15%
01431101	52130	PWA- LTD Insurance	1,078	1,147	94	959	959	-	(188)	-16.4%	15% reduction
01431101	52200	PWA- FICA	25,148	19,959	15,217	38,183	39,269	1,086	19,309	96.7%	Based on wages: 6.2%
01431101	52210	PWA- Medicare	6,003	5,202	3,559	8,930	9,184	254	3,982	76.6%	Based on wages: 1.45%
01431101	52300	PWA- Retirement Town	63,764	44,678	33,040	83,294	85,664	2,370	40,986	91.7%	Based on wages: 13.53%
		Benefits Total	185,497	208,687	99,549	308,633	283,539	(25,094)	74,852	35.9%	
01431101	55003	PWA- Drug/Alcohol Testing	1,482	1,200	583	1,200	1,200	-	-	0.0%	Contract w/Access: required (per USDOT) random testing for all CDL holders & screening new hires
01431101	55050	PWA- Conf/Room/Meals	2,470	3,000	2,435	3,000	3,000	-	-	0.0%	National or regional conf 60% Dir, Town Eng; 100% Maint Supt, Hwy Supt @\$1100 ea
01431101	55058	PWA- Contracted Services	-	1	810	1	1	-	-	0.0%	Moved to CIP
01431101	55088	PWA- Dues	555	700	748	700	700	-	-	0.0%	Dues: APWA \$210, NHPWA \$100, Mutual Aid \$25; Licenses: PE 2@150/2 yr
01431101	55091	PWA- Education/Training	1,488	2,000	-	2,000	2,000	-	-	0.0%	Education and training for staff (NHMA, NHDES, NEPW Association)
01431101	55128	PWA- Fuel	1,499	1,500	205	1,500	1,500	-	-	0.0%	Dir & Eng vehicles
01431101	55133	PWA- General Expenses	920	1,200	339	1,200	1,200	-	-	0.0%	Meal reimbursement during extended operations per Director's determination increased from \$8 to \$12
01431101	55158	PWA- Insurance Deductible	-	1	4,966	1	1	-	-	0.0%	Damage repairs on insurance claims
01431101	55181	PWA- Master Fuel Account	11,129	1	(7,923)	1	1	-	-	0.0%	Bulk fuel delivery charges less dept allocations; for 109 vehicles
01431101	55190	PWA- Mobile Communications	1,178	1,200	625	1,200	1,200	-	-	0.0%	60% Director, Town Engineer & Asst Engineer; 100% Highway, MiFi (Engineering)
01431101	55200	PWA- Office Supplies	7,869	10,000	5,084	10,000	10,000	-	-	0.0%	Gen office supplies \$6500; Eng supplies \$3500: plotter paper & ink, field books, Town Standards, scanning plans; 60% of copier billing
01431101	55224	PWA- Postage	198	500	269	500	500	-	-	0.0%	General day to day mailings
01431101	55237	PWA- Radio Repairs	125	600	-	600	600	-	-	0.0%	4 Desk sets, 6 portables, 42 vehicle units
01431101	55238	PWA- Radio Replacement	-	1,000	-	1,000	1,000	-	-	0.0%	Digital repeater to communicate with Fire & Police
01431101	55319	PWA- Vehicle Maintenance	40	600	18	600	600	-	-	0.0%	Dir & Eng vehicles
		General Expenses Total	28,953	23,503	8,159	23,503	23,503	-	-	0.0%	
01431101	55998	PWA- Due from Water Fund	(140,973)	(156,682)	(117,497)	(184,896)	(183,333)	1,564	(26,670)	17.0%	20% Water Fund offset
01431101	55999	PWA- Due from Sewer Fund	(140,973)	(156,682)	(117,497)	(184,896)	(183,333)	1,584	(26,670)	17.0%	20% Sewer Fund offset
		Due from Water/Sewer Funds Total	(281,946)	(313,325)	(234,993)	(369,793)	(366,665)	3,127	(53,341)	17.0%	
		Administration & Engineering Total	363,789	458,725	128,229	578,182	573,740	(4,452)	115,015	25.1%	

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Highways and Streets											
01431202	51110	HWY- Sal/Wages FT	615,976	720,653	583,721	751,574	751,574	-	30,921	4.3%	12 FT
01431202	51210	HWY- Sal/Wages Temp	-	1	284	1	1	-	-	0.0%	Intern, Summer/Fall laborer
01431202	51121	HWY- Sal/Wages Incentive Reg	2,750	2,750	-	2,750	2,750	-	-	0.0%	Per SEIU CBA
01431202	51300	HWY- Sal/Wages OT	13,882	20,000	16,818	20,000	20,000	-	-	0.0%	Emergency ops, callouts, flood watch, voting/traffic control
01431202	51310	HWY- Sal/Wages Stand-By	7,280	7,280	6,160	7,280	7,280	-	-	0.0%	After hours on-call status, \$140/wk per union contract
01431202	51350	HWY- FEMA Storm Related OT	-	1	-	-	-	-	(1)	-100.0%	Expenses related to declared emergencies
01431202	51400	HWY- Longevity Pay	6,650	7,050	-	6,850	7,050	200	-	0.0%	6 FT per union contract
		Salaries Total	646,539	757,735	606,984	788,455	788,655	200	30,920	4.1%	
01431202	52100	HWY- Health Insurance	181,947	229,653	150,011	180,623	180,623	-	(49,030)	-21.3%	10% increase in the premium rate
01431202	52110	HWY- Dental Insurance	10,600	14,478	9,657	16,048	16,048	-	1,570	10.8%	4.7% increase in the premium rate
01431202	52120	HWY- Life Insurance	529	702	545	597	597	-	(105)	-15.0%	Life base is down 15%
01431202	52200	HWY- FICA	38,475	46,117	36,022	48,884	48,897	12	2,779	6.0%	Based on wages: 6.2%
01431202	52210	HWY- Medicare	8,998	11,849	8,424	11,433	11,435	3	(414)	-3.5%	Based on wages: 1.45%
01431202	52300	HWY- Retirement Town	89,551	104,429	85,135	106,678	106,705	27	2,276	2.2%	Based on wages: 13.53%
		Benefits Total	330,100	407,229	289,793	364,263	364,305	42	(42,924)	-10.5%	
01431202	55013	HWY- Asphalt Reclamation	10,000	10,000	-	5,000	5,000	-	(5,000)	-50.0%	1x reduction of \$5K in 2024 - Grinding & screening to recycle asphalt and concrete into reusable product. Screening compost and sand
01431202	55020	HWY- Bridge Repairs	4,825	5,500	5,000	5,500	5,500	-	-	0.0%	Maintenance and repair of 7 Town-owned bridges
01431202	55066	HWY- Culvert Repairs/Replacement	1,380	4,000	-	3,000	3,000	-	(1,000)	-25.0%	1x reduction of \$1K in 2024 - Minor repairs, replace & clearing culverts (pipes & headers)
01431202	55071	HWY- Dam Maintenance	298	2,500	570	2,500	2,500	-	-	0.0%	Dam & abutment concrete & mechanical repairs at Pickpocket, Colcord, Sloans Brook
01431202	55072	HWY - Dam Registration	400	400	-	400	400	-	-	0.0%	Annual NHDES fees (due December) Sloans Brook
01431202	55091	HWY- Education/Training	770	1,500	2,160	1,500	1,500	-	-	0.0%	Classes, licensing (CDL, UNH Tech Transfer classes)
01431202	55096	HWY- Emergency Traffic Control	499	500	120	500	500	-	-	0.0%	Uniformed officer in high traffic, emergencies
01431202	55107	HWY- Equipment Rentals	5,523	4,500	2,426	4,500	4,500	-	-	0.0%	Rental of equipment not owned by Town, including bulldozer, excavator, grader, screen
01431202	55128	HWY- Fuel	20,783	28,000	23,233	25,000	25,000	-	(3,000)	-10.7%	Fuel for highway dept vehicles & equipment; contract price projected to be unleaded \$2.97/gal & diesel \$3.80/gal
01431202	55134	HWY- General Hand Tools	3,405	4,000	2,469	4,000	4,000	-	-	0.0%	Repl/repair hand tools incl. compacter, hand-saw, chainsaws, small power tools
01431202	55190	HWY- Mobile Communications	1,362	1	-	1	1	-	-	0.0%	moved to phone reimbursement
01431202	55212	HWY- Phone Reimbursement	1,584	2,400	1,308	2,400	2,400	-	-	0.0%	Cell Phone stipend \$40/mo for Supt + 3 Foremen
01431202	55257	HWY- Safety Equipment	6,447	5,000	4,339	5,000	5,000	-	-	0.0%	Hardhats, vests, eye protection, Technu, steel-toed boot repl \$185/yr per employee
01431202	55267	HWY- Signs	7,745	8,000	4,002	8,000	8,000	-	-	0.0%	Sign replacement for retro reflectivity, damages.
01431202	55285	HWY- Storm Drain Repair	4,246	6,000	2,675	6,000	6,000	-	-	0.0%	Repair drain castings, 1,305 catch basins
01431202	55286	HWY- Street Marking	37,166	35,000	33,707	35,000	35,000	-	-	0.0%	Fog lines, center lines, parking spaces (butyl rubber by contractor); crosswalks 2x yr
01431202	55287	HWY- Street Repairs/Maint	16,301	18,000	11,212	18,000	18,000	-	-	0.0%	Patching town roads & shoulder repair materials; includes asphalt, concrete, gravel
01431202	55310	HWY- Tree Maintenance	24,997	20,000	3,750	55,535	55,535	-	35,535	177.7%	All trees in Town ROW & parks incl pruning, fertilizing & removal w/ licensed arborist; increasing demands for tree removal & pruning; additional street trees at Lincoln & presence of Emerald Ash Borer (EAB) - \$35K added in 2024 to establish Tree Committee budget.
01431202	55314	HWY- Uniforms	7,977	7,400	5,239	7,400	7,400	-	-	0.0%	12 employees (Laudering, repair and replacement)
01431202	55319	HWY- Vehicle Maintenance	51,033	50,000	50,923	50,000	50,000	-	-	0.0%	Maintenance of all dept vehicles and equip
01431202	55337	HWY- Weed Control	8,000	8,000	8,000	9,000	9,000	-	1,000	12.5%	Along medians & curbing; contract w/licensed herbicide applicator, \$1K switch from Roundup to pre-emergent.
		General Expenses Total	214,722	220,701	161,133	248,236	248,236	-	27,535	12.5%	
01431202	55251	HWY-Road Paving/Maintenance	470,484	700,000	345,988	700,000	700,000	-	-	0.0%	Incl crack sealing, reconstruction, etc.
01431202	55067	HWY- Culvert Replacement	10,102	10,000	-	5,000	5,000	-	(5,000)	-50.0%	1x reduction of \$5K in 2024 - Replace culverts and repair headers & outlets in Town roads

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01431202	55266	HWY- Sidewalks/Curbing	15,758	15,000	2,512	15,000	15,000	-	-	0.0%	Sidewalks and curbing, minor repair & replacements
01431202	55284	HWY- Storm Drain Cleaning	29,925	30,000	-	30,000	30,000	-	-	0.0%	Annual clean 50% catch basins, material testing, MS4 permit compliance
01431202	57006	HWY- Capital Outlay-Equipment				50,000	50,000	-	50,000		Chipper body and water tank truck (Tree Committee)
		Capital Outlay Total	526,269	755,000	348,499	800,000	800,000	-	45,000	6.0%	
		Highways & Streets Total	1,717,629	2,140,665	1,406,408	2,200,954	2,201,196	242	60,531	2.8%	
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Snow Removal											
01431903	51300	PS- Sal/Wages - OT Snow	79,217	70,000	58,958	70,000	70,000	-	-	0.0%	Includes Mechanic
01431903	51200	PS- Salaries/Wages PT	1,431			1,733	1,733	-	1,733		Snow cleanup
01431903	51350	PS- Sal/Wages - FEMA Storm Related OT	-	1	-	1	1	-	-	0.0%	Expenses related to declared emergencies
		Salaries Total	80,648	70,001	58,958	71,734	71,734	-	1,733	2.5%	
01431903	52200	PS- FICA	4,995	4,340	3,655	4,448	4,448	-	107	2.5%	Based on wages: 6.2%
01431903	52210	PS- Medicare	1,156	1,015	855	1,040	1,040	-	25	2.5%	Based on wages: 1.45%
01431903	52300	PS- Retirement Town	10,950	9,657	9,073	9,471	9,471	-	(186)	-1.9%	Based on wages: 13.53%
		Benefits Total	17,101	15,012	13,583	14,959	14,959	-	(53)	-0.4%	
01431903	55026	PS- Calcium Chloride	-	1	-	1	1	-	-	0.0%	Salt additive used during harsh temperatures in the winter
01431903	55061	PS- Contracted Snow Removal	22,973	45,000	-	25,000	25,000	-	(20,000)	-44.4%	Hire contractors w/10 wheelers to remove snow for safety downtown, Lincoln St, Ports Ave.
01431903	55118	PS- FEMA Reimb Force Equip	-	1	-	1	1	-	-	0.0%	Expenses declared winter emergencies
01431903	55119	PS- FEMA Reimb Force Labor	-	1	-	1	1	-	-	0.0%	Expenses declared winter emergencies
01431903	55128	PS- Fuel	14,360	17,000	15,874	17,000	17,000	-	-	0.0%	Fuel for snow removal vehicles; contract price projected to be unleaded \$3.09/gal & diesel \$3.49/gal
01431903	55216	PS- Plow Damages	1,335	3,500	1,844	3,500	3,500	-	-	0.0%	Private property damage caused by snow plows
01431903	55217	PS- Plow/Spreader Repair	-	-	-	-	-	-	-		Moved to vehicle maintenance
01431903	55218	PS- Plowing	99,304	80,000	132,354	80,000	80,000	-	-	0.0%	Hired contractors to supplement Town staff to plow, salt & sand
01431903	55258	PS- Salt	141,341	60,000	104,828	80,000	80,000	-	20,000	33.3%	Deicer for Town roads, sidewalks, parking lots; 2022 pricing \$67/ton
01431903	55259	PS- Sand	976	2,000	309	2,000	2,000	-	-	0.0%	Purchase sand during winter months to spread along the town roads, sidewalks & parking lots
01431903	55319	PS- Vehicle Maintenance	22,667	20,500	25,915	20,500	20,500	-	-	0.0%	Repair snow plows and snow removal equipment
		General Expenses Total	302,955	228,003	281,124	228,003	228,003	-	-	0.0%	
		Snow Removal Total	400,704	313,016	353,665	314,696	314,696	-	1,680	0.5%	

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Solid Waste Disposal											
01432304	51200	SW- Sal/Wages PT	18,678	20,877	17,012	23,962	23,962	-	3,085	14.8%	1 PT @ 16 hrs/wk including transfer station winter schedule and weekend trash removal
01432304	51300	SW- Sal/Wages OT	11,572	4,000	542	4,000	4,000	-	-	0.0%	OT for Highway employees assigned to Transfer Station
		Salaries Total	30,250	24,877	17,554	27,962	27,962	-	3,085	12.4%	
01432304	52200	SW- FICA	1,875	1,502	1,088	1,734	1,734	-	232	15.5%	Based on wages: 6.2%
01432304	52210	SW- Medicare	450	402	255	405	405	-	4	1.0%	Based on wages: 1.45%
01432304	52300	SW-Retirement	1,539	552	76	541	541	-	(11)	-2.0%	Based on wages: 13.53%
		Benefits Total	3,864	2,455	1,419	2,680	2,680	-	225	9.2%	
01432304	55018	SW- Blue Bags	114,615	78,000	40,133	78,000	78,000	-	-	0.0%	Includes vendor delivery to store; offset by revenue; projected production cost 30% increase after Jul 2021
01432304	55054	SW- Construction Debris	10,379	13,400	7,377	14,500	14,500	-	1,100	8.2%	Construction debris container at Transfer Station (WM contract)
01432304	55082	SW- Disposal/Recycling Contract	1,025,184	1,125,000	869,035	1,198,500	1,198,500	-	73,500	6.5%	5-year contract extension with WM runs June 2022 - May 2027, reflects 6.5% annual rates increase and anticipated fuel surcharges; recycled materials value highly variable (WM contract)
01432304	55086	SW- Brush Grinding	19,960	20,000	-	15,000	15,000	-	(5,000)	-25.0%	1x reduction of \$5K in 2024 - Brush grinding & removal by contractor 2 to 3x per yr as space needs require (contracted Dirt Doctor thru 2025)
01432304	55091	SW- Education/Training	-	200	240	200	200	-	-	0.0%	Solid waste training
01432304	55092	SW- Electricity	1,480	2,000	1,163	2,000	2,000	-	-	0.0%	Transfer station building
01432304	55093	SW- Electronic Waste Expense	8,605	10,000	5,590	10,000	10,000	-	-	0.0%	Removal of electronic waste collected at Transfer Station, offset by sticker revenue
01432304	55127	SW- Freon Waste Expense	-	-	250	-	-	-	-	-	
01432304	55150	SW- Household Haz Waste Removal	30,539	30,000	-	30,000	30,000	-	-	0.0%	Cost of annual Oct event; Exeter share \$11,300 the rest offset by regional collection revenue & State grant
01432304	55163	SW- Landfill Monitoring	34,437	41,035	37,702	52,706	52,706	-	11,671	28.4%	Gas and water quality testing, including PFAS & 1,4-dioxane at Cross Road landfill, (GZA = \$32,175, CEC = \$10,750, EA = \$9,781)
01432304	55173	SW- Licenses	-	-	61	-	-	-	-	-	
01432304	55186	SW- Metal Removal	2,175	1,500	775	1,500	1,500	-	-	0.0%	Hauling charge to remove metals & white goods
01432304	55201	SW- Operations Maintenance	4,473	6,000	3,266	6,000	6,000	-	-	0.0%	Mowing, materials and supplies at the Transfer Station (Security cameras and equipment)
01432304	55244	SW- Recycle Containers	13,475	26,000	25,985	26,000	26,000	-	-	0.0%	65 gal carts unit price \$75; offset by revenue
01432304	55293	SW- Supplies	1,436	1,500	2,531	1,500	1,500	-	-	0.0%	Stickers and garbage litter bags for Town & Public Works Offices to sell
01432304	55300	SW- Tire Disposal	273	2,000	228	2,000	2,000	-	-	0.0%	Disposal of Town tires
01432304	55366	SW- Yard Waste	16,208	16,532	8,104	16,856	16,856	-	324	2.0%	Twice per year curbside collection- leaf and yard waste (WM contract)
01432304	55551	SW- Food Waste Compost Program	2,909	2,950	2,213	2,950	2,950	-	-	0.0%	Weekly collection at Transfer Station (Mr. Fox)
		General Expenses Total	1,288,148	1,376,117	1,004,654	1,457,712	1,457,712	-	81,595	5.9%	
		Solid Waste Disposal Total	1,320,282	1,403,449	1,023,627	1,488,354	1,488,354	-	84,905	6.0%	
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Street Lights											
01431605	55092	PW- Electricity- Street Lights	146,932	160,000	101,347	160,000	160,000	-	-	0.0%	All street lights in Town rights-of-way
01431605	55303	PW- Traffic Light Maintenance	3,884	9,000	4,245	9,000	9,000	-	-	0.0%	High St, Green St, Alum Dr, Holland Way, Continental Dr signals; controllers, loop detectors, bulbs, audibles & emergency vehicle pre-emption controllers
		General Expenses Total	150,816	169,000	105,592	169,000	169,000	-	-	0.0%	
		Street Lights Total	150,816	169,000	105,592	169,000	169,000	-	-	0.0%	

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Stormwater												
	1431118	55293	STW- Supplies	2,272	2,700	-	2,700	2,700	-	-	0.0%	Pet waste bags (Town Clerk & Highway), plotter supplies (ink, printheads, paper)
	01431118	55058	STW- Contracted Services	54,417	57,100	-	57,100	57,100	-	-	0.0%	wet weather sample 134 outfalls/6 years ~ 22 outfalls/yr x \$700/outfall = \$15,400; outfall catchment investigations & remediation \$10,700; quarterly SWPPP inspections \$6k; AMP project TN changes \$6k; MS4 annual rpt \$6K; public outreach \$4K, staff training (IDDE, PTAP) \$9K
	01431118	55190	STW-Mobile Communications	-	480	-	480	480	-	-	0.0%	Tablet/mifi \$40.12/mo
	01431118	55291	STW- Subscriptions	-	4,080	-	4,080	4,080	-	-	0.0%	GPS, SmartNet, PeopleForms subscriptions
	01431118	55386	STW- Catch Basin Replacement	28,000	28,000	-	28,000	28,000	-	-	0.0%	Replace 7 Catch basins @ \$4k each (MS4 Permit requirement)
			General Expenses Total	84,689	92,360	-	92,360	92,360	-	-	0.0%	
			Stormwater Total	84,689	92,360	-	92,360	92,360	-	-	0.0%	
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			Subtotal before Maintenance	4,037,889	4,577,216	3,017,522	4,843,556	4,839,346	(4,210)	262,130	5.7%	

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Public Works - Maintenance											
General											
01419406	51110	PM- Sal/Wages FT	231,578	296,893	197,506	249,063	249,063	-	(47,830)	-16.1%	4 FT Maint Supt, Custodian, 2 Maint Tech - Unfilled HVAC/Plumb. position pulled for 2024
01419406	51200	PM- Sal/Wages PT	35,198	36,603	30,560	39,155	39,155	-	2,552	7.0%	1 PT Custodian @ 34hr per week
01419406	51300	PM- Sal/Wages OT	6,462	3,000	5,445	7,000	7,000	-	4,000	133.3%	Emergencies, callouts
01419406	51310	PM- Sal/Wages Stand-By	7,280	7,280	4,500	7,280	7,280	-	-	0.0%	Pay for after hours on-call status, \$140/week per union contract
01419406	51350	PM- FEMA Storm Related OT	-	1	-	-	-	-	(1)	-100.0%	Expenses related to declared emergencies
01419406	51400	PM- Longevity Pay	1,600	1,650	400	1,050	1,500	450	(150)	-9.1%	1 FT per union contract
01419406	51450	PM- Sal/Wages Education Incentive	750	750	-	750	750	-	-	0.0%	
		Salaries Total	282,868	346,177	238,912	304,298	304,748	450	(41,429)	-12.0%	
01419406	52100	PM- Health Insurance	46,584	71,439	31,777	60,262	60,262	-	(11,177)	-15.6%	10% increase in the premium rate
01419406	52110	PM- Dental Insurance	3,975	5,936	2,706	4,756	4,756	-	(1,180)	-19.9%	4.7% increase in the premium rate
01419406	52120	PM- Life Insurance	267	324	218	230	230	-	(94)	-29.0%	Life base is down 15%
01419406	52200	PM- FICA	17,117	21,160	14,433	18,866	18,894	28	(2,266)	-10.7%	Based on wages: 6.2%
01419406	52210	PM- Medicare	4,003	5,322	3,375	4,412	4,419	7	(903)	-17.0%	Based on wages: 1.45%
01419406	52300	PM- Retirement Town	34,823	42,673	28,450	35,874	35,935	61	(6,738)	-15.8%	Based on wages: 13.53%
		Benefits Total	106,769	146,854	80,960	124,401	124,496	95	(22,358)	-15.2%	
01419406	55048	PM- Computer Software	3,717	5,000	103	5,000	5,000	-	-	0.0%	Dropping TMA for annual maint of Fleet & Facility Maint software TMA (Dec); converting to People GIS work order system
01419406	55058	PM- Contract Services	93,315	46,500	67,645	46,500	46,500	-	-	0.0%	Town buildings roof snow removal \$6k; contracted cleaning Town Offices \$26k; Rec Ctr 2x week starting 2020 (\$11k); TH Finance Offices & Public Restrooms
01419406	55069	PM- Custodial Supplies	15,835	22,000	10,412	22,000	22,000	-	-	0.0%	All Town buildings' paper & cleaning products
01419406	55549	PM- Covid-19 Expenses	6,000	-	-	-	-	-	-	-	
01419406	55091	PM- Education/Training	-	800	620	800	800	-	-	0.0%	Continuing education requirements for License renewals Master Elect, Journeyman Plumber/Gas filter, Education seminars Carpenter.
01419406	55128	PM- Fuel	5,408	6,200	3,677	6,200	6,200	-	-	0.0%	Maintenance Dept vehicles (5); includes loaner vehicles to Town Departments; unleaded contract price projected to be \$3.09/gal
01419406	55173	PM- Licenses	310	300	85	300	300	-	-	0.0%	Licenses for Electrician and HVAC Plumber Tech
01419406	55176	PM- Maintenance Bld Materials	3,080	1,200	761	1,200	1,200	-	-	0.0%	Stock paint, putty, nails, screws
01419406	55178	PM- Maintenance Tools	3,417	3,000	793	3,000	3,000	-	-	0.0%	HVAC Tech, plumber, elec. tools, replenish drill bits, small power tools
01419406	55190	PM- Mobile Communications	305	600	199	600	600	-	-	0.0%	Maint. Superintendent cell phone
01419406	55257	PM- Safety Equipment	1,183	2,000	837	2,000	2,000	-	-	0.0%	Fall protection, eye protection, steel-toed boot replacement \$185/yr
01419406	55314	PM- Uniforms	4,964	6,050	3,883	6,050	6,050	-	-	0.0%	Uniforms and cleaning for 5 Staff
01419406	55392	PM- Fire Safety	-	18,000	6,515	15,000	15,000	-	(3,000)	-16.7%	Fire alarm systems, emergency lighting & fire extinguishers
		General Expenses Total	137,534	111,650	95,529	108,650	108,650	-	(3,000)	-2.7%	approx \$30/month
		General Maintenance Total	527,171	604,681	415,401	537,349	537,894	545	(66,787)	-11.0%	

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Town Buildings											A
		Swasey Parkway- Sal/Wages PT	-	-	300	-	-	-	-	-	Recording Secretary for Swasey Parkway
		Swasey Parkway- FICA	-	-	19	-	-	-	-	-	Recording Secretary for Swasey Parkway
		Swasey Parkway- Medicare	-	-	4	-	-	-	-	-	Recording Secretary for Swasey Parkway
		Town Buildings-Water/Sewer Bills	20,619	17,835	16,874	17,835	17,835	-	-	0.0%	Water/Sewer bills for Town Buildings
		Town Buildings- Building Maintenance	100,422	79,500	71,603	79,500	79,500	-	-	0.0%	Building Maintenance for Town Buildings, Incl Swasey Parkway & Raynes Barn
		Town Buildings-Covid-19 Expenses	5,000	-	-	-	-	-	-	-	Covid-19 for Town Buildings
		Town Buildings- Natural Gas	52,242	75,850	54,053	75,850	75,850	-	-	0.0%	Natural Gas for Town Buildings
		Town Buildings- Electricity	94,208	98,950	73,873	98,950	98,950	-	-	0.0%	Electricity for Town Buildings, Incl. Swasey Parkway & Raynes Barn
		Train Station- Supplies	632	3,800	216	3,800	3,800	-	-	0.0%	Light fixtures, electrical breakers, signage
		Train Station- Platform Lease Liability	14,454	23,790	19,200	23,600	23,600	-	(190)	-0.8%	Platform Lease Liability Insurance for Train Station
		Train Station- Platform Lease	3,697	3,882	-	4,076	4,076	-	194	5.0%	Platform Lease for Train Station
		Town Buildings Total	291,273	303,607	236,141	303,611	303,611	-	4	0.0%	
Maintenance Projects											
01419406	55177	PM- Maintenance Projects	66,469	100,000	62,658	100,000	100,000	-	-	0.0%	Town owned building projects
		Total Maintenance Projects	66,469	100,000	62,658	100,000	100,000	-	-	0.0%	
		Town Maintenance/Buildings Total	884,913	1,008,288	714,201	940,960	941,505	544	(66,783)	-6.6%	
Mechanics/Garage:											A
01419415	51110	PG- Sal/Wages FT	147,808	162,950	95,852	171,090	171,090	-	8,140	5.0%	3 FT: 1 Mech foreman; 2 Mechanics
01419415	51300	PG- Sal/Wages OT	2,386	3,000	4,037	3,000	3,000	-	-	0.0%	Mechanic OT -76 hours per year
01419415	51121	PG- Sal/Wages Education/Training	750	750	-	750	750	-	-	0.0%	
		Salaries Total	150,944	166,700	101,549	174,840	174,840	-	8,140	4.9%	
01419415	52100	PG- Health Insurance	62,208	61,706	27,187	67,480	67,480	-	5,774	9.4%	10% increase in the premium rate
01419415	52110	PG- Dental Insurance	3,482	4,342	1,949	4,547	4,547	-	205	4.7%	4.7% increase in the premium rate
01419415	52120	PG- Life Insurance	110	162	50	138	138	-	(24)	-14.8%	Life base is down 15%
01419415	52200	PG- FICA	8,697	10,230	5,986	10,840	10,840	-	610	6.0%	Based on wages: 6.2%
01419415	52210	PG- Medicare	2,034	2,523	1,400	2,535	2,535	-	13	0.5%	Based on wages: 1.45%
01419415	52300	PG- Retirement Town	21,129	22,983	14,050	23,656	23,656	-	672	2.9%	Based on wages: 13.53%
		Benefits Total	97,661	101,946	50,622	109,196	109,196	-	7,250	7.1%	
01419415	55128	PG- Fuel	1,209	1,800	740	1,800	1,800	-	-	0.0%	Mechanics shop truck & forklift
											Fuel pumps, UST inspection, reporting equipment, 23 year old fuel island maintenance
01419415	55129	PG- Fuel Dispensing System	4,236	4,000	174	4,000	4,000	-	-	0.0%	
01419415	55183	PG- Mechanics Tools	3,193	3,900	1,515	3,900	3,900	-	-	0.0%	Increase mechanics' allowance from \$500 to \$800/ea (hasn't increased since 2000); replace Town owned tools; rental
01419415	55316	PG- Vehicle Equipment Stock	5,304	5,000	3,791	5,000	5,000	-	-	0.0%	Fluids, filters, bulbs, nuts & bolts for all Town Departments
01419415	55319	PG- Vehicle Maintenance	1,636	2,000	396	2,000	2,000	-	-	0.0%	Maintenance Dept vehicles (5) + forklift
01419415	55338	PG- Weight Testing/Repair	1,000	1,000	-	1,000	1,000	-	-	0.0%	3 mechanic lifts certified testing & repair, 2 crane mounted electric hoists
		General Expenses Total	16,578	17,700	6,616	17,700	17,700	-	-	0.0%	
		Mechanics/Garage Total	285,183	286,348	158,787	301,736	301,736	-	15,390	5.4%	
Total Public Works											A
			5,187,985	5,871,850	3,890,509	6,086,252	6,082,587	(3,665)	210,737	3.6%	

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						A					
Welfare & Human Services											
Welfare											
01444110	51110	WE- Sal/Wages FT	10,602	11,287	7,912	-	-	-	(11,287)	-100.0%	
01444110	51200	WE- Sal/Wages PT				39,651	39,651	-	39,651		New PT Welfare/ Human Services Administrator (9 mos)
		Salaries Total	10,602	11,287	7,912	39,651	39,651	-	28,364	251.3%	
01444110	52100	WE- Health Insurance	-	4,190	2,923	-	-	-	(4,190)	-100.0%	
01444110	52110	WE- Dental Insurance	-	304	206	-	-	-	(304)	-100.0%	
01444110	52120	WE- Life Insurance	-	17	12	-	-	-	(17)	-100.0%	
01444110	52200	WE- FICA	616	693	461	2,458	2,458	-	1,765	254.7%	Based on wages: 6.2%
01444110	52210	WE- Medicare	144	170	108	575	575	-	405	237.4%	Based on wages: 1.45%
01444110	52300	WE- Retirement - Town	1,481	1,556	1,101	-	-	-	(1,556)	-100.0%	Based on wages: 13.53%
		Benefits Total	2,251	6,931	4,812	3,033	3,033	-	(3,897)	-56.2%	
01444110	55025	WE - Direct Relief- Burial Expense	5,300	6,000	5,605	6,000	6,000	-	-	-0.0%	Raised to \$2000 per RSA 165:27-a
01444110	55075	WE - Direct Relief- Electricity	12,517	6,000	8,707	6,000	6,000	-	-	0.0%	Above RCA utility assistance
01444110	55076	WE - Direct Relief-Food/Gas	-	500	27	250	250	-	(250)	-50.0%	Grocery store gift cards if St. V de P not available.
01444110	55077	WE - Direct Relief - Heat	6,593	3,500	9,677	7,000	7,000	-	3,500	100.0%	Oil or gas/propane
01444110	55078	WE - Direct Relief -Medical	4,824	2,500	1,852	5,000	5,000	-	2,500	100.0%	May advocate with other agencies.
01444110	55079	WE - Direct Relief- Rent	64,795	19,000	100,531	45,000	45,000	-	26,000	136.8%	May advocate with other agencies
01444110	55133	WE - Direct Relief Miscellaneous	4,306	1,500	1,642	4,400	4,400	-	2,900	193.3%	DR not included in other lines (car repairs, daycare, etc.)
01444110	55541	WE - Direct Relief- Hotel	19,279	27,000	9,389	27,000	27,000	-	-	0.0%	Shelters unavailable or children/elderly/handicapped.
		Direct Relief Expenses Total	117,613	66,000	137,230	100,650	100,650	-	34,650	52.5%	
01444110	55050	WE- Conf/Room/Meals	180	200	200	200	200	-	-	0.0%	NHLWAA Quarterly & Annual Mtg
01444110	55088	WE- Dues	40	40	40	40	40	-	-	0.0%	NHLWAA \$40; (Housing \$100 - move to Planning Dept)
01444110	55190	WE- Mobile Communications	180	180	120	180	180	-	-	0.0%	Off hours usage - split 50/50 with TM budget
01444110	55200	WE- Office Supplies	183	150	65	150	150	-	-	0.0%	notebooks, folders and desk supplies.
01444110	55224	WE- Postage	28	40	25	40	40	-	-	0.0%	Client/state/agencies - postage
01444110	55308	WE- Travel Reimbursement	176	150	42	150	150	-	-	0.0%	Local mtgs, NHMA Conf., NHLWAA Mtgs, Seminars
		General Expenses Total	786	760	492	760	760	-	-	0.0%	
		Welfare Total	131,252	84,977	150,446	144,094	144,094	-	59,117	69.6%	
						A					
Human Services											
01444511	55360	HS- Human Services Funding	105,105	98,610	73,083	98,325	98,325	-	(285)	-0.3%	See separate list (Human Services Funding Committee)
		Human Services Total	105,105	98,610	73,083	98,325	98,325	-	(285)	-0.3%	
						A					
		Total Welfare & Human Services	236,357	183,587	223,529	242,419	242,419	-	58,832	32.0%	
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Parks & Recreation											
Recreation											
01452001	51110	PR- Sal/Wages FT	246,529	273,059	222,098	300,458	300,458	-	27,399	10.0%	4 FT: Director, Asst. Director, Rec Coord, Office Manager
		Salaries Total	246,529	273,059	222,098	300,458	300,458	-	27,399	10.0%	
01452001	52100	PR- Health Insurance	58,948	47,968	44,096	60,883	60,883	-	12,915	26.9%	
01452001	52110	PR- Dental Insurance	3,965	3,113	2,823	3,657	3,657	-	544	17.5%	
01452001	52120	PR- Life Insurance	380	378	346	321	321	-	(57)	-15.1%	
01452001	52130	PR- LTD Insurance	883	902	752	842	842	-	(60)	-6.7%	
01452001	52200	PR- FICA	14,728	16,539	13,797	18,628	18,628	-	2,089	12.6%	Based on wages: 6.2%
01452001	52210	PR- Medicare	3,444	4,350	3,227	4,357	4,357	-	7	0.2%	Based on wages: 1.45%
01452001	52300	PR- Retirement Town	34,662	37,633	30,707	40,652	40,652	-	3,019	8.0%	Based on wages: 13.53%
		Benefits Total	117,010	110,883	95,749	129,340	129,340	-	18,457	16.6%	
01452001	55088	PR- Dues	720	800	642	800	800	-	-	0.0%	NHRP/NRPA/NEPA Dues for Department Staff.
01452001	55224	PR- Postage	-	150	-	150	150	-	-	0.0%	Mallings
01452001	55293	PR- Supplies	1,917	1,500	790	1,500	1,500	-	-	0.0%	Level Funded, Office supplies: pens, paper, ink and other supplies
01452001	55542	PR- Senior Services	5,000	5,000	3,815	5,000	5,000	-	-	0.0%	Level Funded
		General Expenses Total	7,637	7,450	5,247	7,450	7,450	-	-	0.0%	
		Recreation Total	371,176	391,392	323,093	437,248	437,248	-	45,856	11.7%	
						A					
Parks											
01452002	51110	PK- Sal/Wages FT	65,359	95,794	74,908	102,511	102,511	-	6,717	7.0%	2 FT (Foreman and Laborer)
01452002	51300	PK- Sal/Wages OT	1,953	4,500	4,400	4,500	4,500	-	-	0.0%	OT for 2 FT Employees
		Salaries Total	67,312	100,294	79,308	107,011	107,011	-	6,717	6.7%	
01452002	52100	PK- Health Insurance	13,152	-	5,620	10,544	10,544	-	10,544		10% increase in the premium rate
01452002	52110	PK- Dental Insurance	516	2,950	317	1,668	1,668	-	(1,282)	-43.5%	4.7% increase in the premium rate
01452002	52120	PK- Life Insurance	24	108	50	92	92	-	(16)	-14.8%	Life base is down 15%
01452002	52200	PK- FICA	4,192	6,133	4,858	6,635	6,635	-	501	8.2%	Based on wages: 6.2%
01452002	52210	PK- Medicare	980	1,539	1,136	1,552	1,552	-	13	0.8%	Based on wages: 1.45%
01452002	52300	PK- Retirement Town	9,464	13,828	10,961	14,479	14,479	-	651	4.7%	Based on wages: 13.53%
		Benefits Total	28,328	24,558	22,941	34,969	34,969	-	10,411	42.4%	
01452002	55033	PK- Chem Toilet Rental	2,300	2,300	2,260	2,300	2,300	-	-	0.0%	Level Funded
01452002	55058	PK- Contract Services	74,869	58,010	60,125	69,350	69,350	-	11,340	19.5%	See Narrative
01452002	55106	PK- Equipment Purchase	5,000	1	-	1	1	-	-	0.0%	
01452002	55108	PK- Equipment Repairs	1,202	850	1,133	850	850	-	-	0.0%	Level Funded for this year. Hoping we don't have issues with equipment
01452002	55109	PK- Equipment Supplies	8,617	7,800	7,366	7,800	7,800	-	-	0.0%	Level Funded, Typical use is Flags, field paint, keys and locks, lumber mis
01452002	55128	PK- Fuel	4,812	4,200	4,031	4,200	4,200	-	-	0.0%	
01452002	55164	PK- Landscaping Supplies	15,263	14,500	12,112	14,500	14,500	-	-	0.0%	Level funded for this year.
01452002	55239	PK- Park Maintenance	7,136	7,000	4,042	7,000	7,000	-	-	0.0%	Level funded for this year.
01452002	55267	PK- Signs	1,081	700	513	700	700	-	-	0.0%	New signage is needed
01452002	55314	PK- Uniforms	965	900	153	900	900	-	-	0.0%	Level funded, Shoes, shirts, pants
01452002	55319	PK- Vehicle Maintenance	2,457	2,000	1,764	2,000	2,000	-	-	0.0%	Level Funded for this year. Hoping we don't have issues with equipment
01452002	55326	PK- Water Bills	1	1	-	-	-	-	(1)	-100.0%	
		General Expenses Total	123,703	98,262	93,500	109,601	109,601	-	11,339	11.5%	
		Parks Total	219,343	223,114	195,749	251,581	251,581	-	28,467	12.8%	
						A					
		Total Parks & Recreation	590,518	614,506	518,842	688,829	688,829	-	74,323	12.1%	

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						A					
Other Culture & Recreation											
Other Culture & Recreation											
01452004	55036	OC- Christmas Lights	4,901	5,000	134	5,000	5,000	-	-	0.0%	Churchill's greenery, Unitil electric bill
01452004	55037	OC- Christmas Parade	4,500	4,500	919	4,500	4,500	-	-	0.0%	Parade costs including bands, Police detail, etc.
01452004	55292	OC- Summer Concerts	7,700	9,000	8,000	9,000	9,000	-	-	0.0%	Summer concerts in Swasey Parkway
		Other Culture & Recreation Total	17,101	18,500	9,053	18,500	18,500	-	-	0.0%	
						A					
Special Events											
01452005	55112	SE- Exeter Brass Band	3,734	4,000	4,158	4,000	4,000	-	-	0.0%	Payments to brass band performers
01452005	55320	SE- Veteran's Activities	2,489	3,500	4,012	4,000	4,000	-	500	14.3%	Memorial Day flags, Vets Day flags, Lunch
01452005	55006	SE- Fireworks	8,000	8,000	8,000	8,000	8,000	-	-	0.0%	Fireworks for AIM Festival
		Special Events Total	14,223	15,500	16,170	16,000	16,000	-	500	3.2%	
						A					
		Total Other Culture & Recreation	31,325	34,000	25,223	34,500	34,500	-	500	1.5%	
Public Library											
Library											
01455001	51110	LB- Sal/Wages FT	498,642	547,371	478,039	600,845	600,845	-	53,474	9.8%	11 FT Employees (added 1 FT positions in 2023)
01455001	51200	LB- Sal/Wages PT	123,195	185,800	82,305	130,000	130,000	-	(55,800)	-30.0%	PT Employees
		Salaries Total	621,837	733,171	560,344	730,845	730,845	-	(2,326)	-0.3%	
01455001	52100	LB- Health Insurance	103,121	104,240	77,540	114,260	114,260	-	10,020	9.6%	10% increase in the premium rate
01455001	52110	LB- Dental Insurance	5,847	6,192	4,705	6,538	6,538	-	346	5.6%	4.7% increase in the premium rate
01455001	52120	LB- Life Insurance	419	540	378	505	505	-	(35)	-6.5%	Life base is down 15%
01455001	52130	LB- LTD Insurance	1,113	1,147	940	959	959	-	(188)	-16.4%	15% reduction
01455001	52140	LB- Health Insurance Buyout	2,521	2,932	7,625	2,920	2,920	-	(12)	-0.4%	
01455001	52200	LB- FICA	37,209	45,457	34,103	45,312	45,312	-	(144)	-0.3%	Based on wages: 6.2%
01455001	52210	LB- Medicare	8,702	10,631	7,976	10,597	10,597	-	(34)	-0.3%	Based on wages: 1.45%
01455001	52300	LB- Retirement Town	66,936	75,483	70,953	81,294	81,294	-	5,811	7.7%	Based on wages: 13.53%
01455001	52500	LB- Unemployment Comp	182	175	175	176	176	-	1	0.6%	Primex
01455001	52600	LB- Workers Comp Insurance	3,308	3,067	3,067	3,251	3,251	-	184	6.0%	Primex
01455001	55172	LB- Liability Insurance	1,338	1,431	1,431	1,531	1,531	-	100	7.0%	Primex
		Benefits Total	230,696	251,295	208,894	267,344	267,344	-	16,049	6.4%	
01455001	55233	LB- Public Services	202,604	187,854	187,854	187,500	187,500	-	(354)	-0.2%	Appropriation for general Library expenses paid directly by Library
01455001	55313	LB- Transfer Budget Balance	71,570					-	-		
		General Expenses Total	274,174	187,854	187,854	187,500	187,500	-	(354)	-0.2%	
		Total Library	1,126,706	1,172,320	957,092	1,185,689	1,185,689	-	13,369	1.1%	

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Debt Service & Capital											
Debt Services											
01471121	58003	Epping Rd Water Tank	105,000	105,000	105,000	105,000	105,000	-	-	0.0%	2028 Final payment
01471121	58004	Great Dam Removal	155,000	155,000	155,000	155,000	155,000	-	-	0.0%	2024 Final payment
01471121	58007	Sidewalk Program	55,000	55,000	55,000	55,000	55,000	-	-	0.0%	2025 Final payment
01471121	58008	Linden St. Bridge/Culvert	70,000	70,000	70,000	65,000	65,000	-	(5,000)	-7.1%	2025 Final payment
01471121	58026	Lincoln Street Ph#2	97,188	97,188	97,188	97,188	97,188	-	-	0.0%	2032 Final payment
01471121	58029	Court Street Culvert	116,090	111,253	111,253	111,253	111,253	-	-	0.0%	2027 Final payment
01471121	58031	String Bridge Rehabilitation	60,000	60,000	60,000	-	-	-	(60,000)	-100.0%	2023 Final payment
01471121	58034	Rec Park Development	45,000	45,000	45,000	45,000	45,000	-	-	0.0%	2024 Final payment
01471121	58035	Salem St. Utility Design & Engin	5,538	5,077	5,077	5,077	5,077	-	-	0.0%	2024 Final payment
01471121	58037	Library Renovations/Addition	255,000	254,825	254,825	255,000	255,000	-	175	0.1%	2035 Final payment
01471121	58043	Salem St. Utility Improvements	56,996	56,441	56,441	56,441	56,441	-	-	0.0%	2036 Final payment
01471121	58044	Recreation Center Building		111,100	111,100	111,100	111,100	-	-	0.0%	2032 Final payment
01471121	58045	Westside Drive Design & Engin		-	-	8,737	8,737	-	8,737		2028 Final payment ESTIMATE
01471121	58049	Solar Array at Cross Road				239,164	239,164	-	239,164		2043 Final payment
01471121	58050	Intersection Imprv Program				72,274	72,274	-	72,274		2033 Final payment
01471121	58051	Westside Drive Construction				55,482	55,482	-	55,482		2038 Final payment (Bond only, excludes SRF)
		GF Debt Service Principal Total	1,020,812	1,125,884	1,125,884	1,436,716	1,436,716	-	310,832	27.6%	
01472122	58514	Epping Rd Water Tank Interest	32,730	27,459	27,459	22,186	22,186	-	(5,271)	-19.2%	2028 Final payment
01472122	58515	Great Dam Removal Interest	23,715	15,810	15,810	7,905	7,905	-	(7,905)	-50.0%	2024 Final payment
01472122	58518	Sidewalk Program Interest	5,848	4,693	4,693	3,401	3,401	-	(1,292)	-27.5%	2025 Final payment
01472122	58519	Linden St. Bridge/Culvert	7,136	5,666	5,666	4,021	4,021	-	(1,645)	-29.0%	2025 Final payment
01472122	58527	Lincoln Street Ph#2	50,635	45,678	45,678	40,722	40,722	-	(4,956)	-10.8%	2032 Final payment
01472122	58528	Court Street Culvert	34,290	28,369	28,369	22,696	22,696	-	(5,673)	-20.0%	2027 Final payment
01472122	58530	String Bridge Rehabilitation	6,120	3,060	3,060	-	-	-	(3,060)	-100.0%	2023 Final payment
01472122	58534	Rec Park Development	6,885	4,590	4,590	2,295	2,295	-	(2,295)	-50.0%	2024 Final payment
01472122	58535	Salem St. Utility Design & Engin	800	518	518	259	259	-	(259)	-50.0%	2024 Final payment
01472122	58537	Library Renovations/Addition	151,356	138,351	138,351	125,355	125,355	-	(12,996)	-9.4%	2035 Final payment
01472122	58543	Salem St. Utility Improvements	39,148	35,811	35,811	32,933	32,933	-	(2,878)	-8.0%	2036 Final payment
01472122	58544	Recreation Center Building		61,698	61,698	50,995	50,995	-	(10,703)	-17.3%	2032 Final payment
01472122	58545	Westside Drive Design & Engin		-	-	874	874	-	874		2028 Final payment ESTIMATE
01472122	58549	Solar Array at Cross Road				238,287	238,287	-	238,287		2043 Final payment
01472122	58550	Intersection Imprv Program				37,474	37,474	-	37,474		2033 Final payment
01472122	58551	Westside Drive Construction				43,151	43,151	-	43,151		2038 Final payment (Bond only, excludes SRF)
		GF Debt Service Interest Total	358,663	371,703	371,702	632,556	632,556	-	260,853	70.2%	
01472323	58501	GF- TAN Interest	-	1	-	1	1	-	-	0.0%	Reserve for Tax Anticipation Note
		TAN Interest Total	-	1	-	1	1	-	-	0.0%	
		Debt Services Total	1,379,475	1,497,588	1,497,586	2,069,272	2,069,272	-	571,684	38.2%	
Miscellaneous											
01419417	55081	GG- Disaster Repairs - Insured	-	1	-	1	1	-	-	0.0%	
01419417	55224	GG- Postage	(3,021)	1	(2,477)	1	1	-	-	0.0%	Town-wide postage reserve
01419417	55060	GG- Cash Over/Short	(67)	1	6	1	1	-	-	0.0%	Town-wide cash over/short in-house collections
01419417	55189	GG- Misc Expense	1,092	1	(138)	1	1	-	-	0.0%	Internal audit entry
01419417	55151	GG- Fire Protection				100,000	100,000	-	100,000		Fire Protection System Fee (moved from the Fire Dept in 2024)
		General Expenses Total	(1,997)	4	(2,607)	100,004	100,004	-	100,000	250000%	
Vehicle Replacement											
01419416	57005	GG- CO - Leases	120,895	242,266	203,683	248,495	248,495	-	6,229	2.6%	See separate list
01419418	57012	GG- CO - Vehicles	108,984	26,000	-	-	-	-	(26,000)	-100.0%	See separate list
		Capital Outlay Total	229,879	268,266	203,683	248,495	248,495	-	(19,771)	-7.4%	
Cemeteries											
01419500	57000	GG-CO-Cemeteries	-	1	-	1	1	-	-	0.0%	
			-	1	-	1	1	-	-	0.0%	

Town of Exeter											
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Capital Outlay-Other											
01419900	55361	GG- CO- Land Acquisition/Purchase	-	1	-	1	1	-	-	0.0%	
01419900	57006	GG- CO- Equipment	7,653	6,486	6,370	6,486	6,486	-	-	0.0%	Vehicle Data Gathering (AA Tracking) - includes 3% escalator for 9 mo.
01419900	57014	GG-CO-Exeter Sportsman Club				1	1	-	1		
		Capital Outlay Total	7,653	6,487	6,370	6,488	6,488	-	1	0.0%	
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		General Government Total	235,535	274,758	207,447	354,888	354,988	-	80,230	29.2%	
		Total Debt Service & Capital	1,615,010	1,772,346	1,705,033	2,424,260	2,424,260	-	651,914	36.8%	
Benefits & Taxes											
Payroll Taxes & Benefits											
		GG- Health Insurance Reserve		-	-	-	-	-	-		10% increase YOY General Fund, Water Fund, Sewer Fund
		GG- Dental Insurance Reserve		-	-	-	-	-	-		2% increase YOY General Fund, Water Fund, Sewer Fund
		GG- Life Insurance Reserve		-	-	-	-	-	-		2% increase YOY General Fund, Water Fund, Sewer Fund
		GG- LTD Insurance Reserve		-	-	-	-	-	-		2% increase YOY General Fund, Water Fund, Sewer Fund
01415535	52140	GG- Insurance Buyout	167,786	189,633	132,379	182,435	177,360	(5,075)	(12,272)	-6.5%	Health Insurance Buyout
01415535	52200	GG- FICA	2,405	1	4,070	11,311	10,996	(315)	10,995	1099534.0%	Based on buyout: 6.2%
01415535	52210	GG- Medicare	1,233	1	1,940	2,645	2,572	(74)	2,571	257072.5%	Based on buyout: 1.45%
01415536	52150	GG-Retirement/ Sick Leave Buyout	77,191	1	81,278	1	1	-	-	0.0%	Use funds in Sick Leave CRF
01415536	52200	GG-FICA	40		3,388	1	1	-	1		Retirement/ Sick Leave Buyout
01415536	52210	GG- Medicare	322		1,179	1	1	-	1		Retirement/ Sick Leave Buyout
01415531	55125	GG- Flexible Spending Fees	822	1,221	429	1,221	1,221	-	-	0.0%	Fees for employees FSA account
01415531	55098	GG- Employee Wellness				5,000	5,000	-	5,000		Employee wellness needs beyond those provided by the Town's health insurance carrier.
01415531	55371	GG- Wage Reclassifications									Wage adjustments/classifications
		Payroll Taxes & Benefits Total	249,799	190,857	224,663	202,615	197,152	(5,463)	6,296	3.3%	
						A					
Unemployment											
01415533	52500	GG- Unemployment Comp	2,416	2,320	2,320	2,341	2,341	-	21	0.9%	Primex
		Unemployment Total	2,416	2,320	2,320	2,341	2,341	-	21	0.9%	
						A					
Worker's Compensation											
01415537	52600	GG- Workers Comp Insurance	250,370	232,160	232,159	246,089	246,089	-	13,929	6.0%	Primex
		Worker's Compensation Total	250,370	232,160	232,159	246,089	246,089	-	13,929	6.0%	
						A					
Insurance											
01419614	55124	GG- Fleet Insurance	8,248	8,826	8,825	9,443	9,443	-	617	7.0%	Primex
01419614	55157	GG- Insurance Deductible	-	3,000	1,000	3,000	3,000	-	-	0.0%	Town has \$1K deductible per occurrence
01419614	55158	GG- Ins Reimbursed Repairs	4,155	1	2,749	1	1	-	-	0.0%	
01419614	55172	GG- Liability Insurance	61,497	65,802	146,538	70,408	70,408	-	4,606	7.0%	Primex
		Insurance Total	73,900	77,829	159,111	82,852	82,852	-	5,223	6.7%	
						A					
		Total Benefits & Taxes	576,485	502,968	618,254	533,897	528,434	(5,463)	25,469	5.1%	
		Total General Fund	19,712,383	21,326,280	18,962,311	23,008,725	23,060,862	54,137	1,734,582	8.13%	

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Warrant Articles/Other											
01500000	59090	Parks & Rec CRF		100,000		75,000	75,000	-	(25,000)	-25.0%	CIP P#14 Continued investment in capital reserve fund established in 2019
01500000	59017	Sick Leave Expendable Trust Fund		100,000		100,000	100,000	-	-	0.0%	Sick Leave Capital Reserve - (GF Fund Balance)
01500000	59049	Snow/Ice Deficit Fund		50,000		50,000	50,000	-	-	0.0%	Snow/Ice Deficit Non-Capital CRF - (GF Fund Balance)
		Planet Playground Renovation		-		297,500	297,500	-	297,500		CIP P#15 - (GF Fund Balance) - Only moves forward if matching grant >= amount is received
		Sidewalk Replacement Fund		-		50,000	50,000	-	50,000		CIP P#23 - 50K rec from BRC - would go to 200K should Planet Playground grant fall through
		Water Street Reconstruction - Planning		-		100,000	100,000	-	100,000		CIP P#27 - Grant eligible
		ADA Improvements Revolving Fund		25,000		50,000	50,000	-	25,000	100.0%	CIP P#7
		Great Bay Total Nitrogen General Permit		-		75,000	75,000	-	75,000		CIP P#17
01500000	59060	Swasy Parkway Permit Fee Approp		3,900		-	-	-	(3,900)	-100.0%	Appropriation from Fund Balance - remits Swasey Parkway fees to the Parkway Expendable Trust Fund
		Town Hall Revolving Fund		5,000		-	-	-	(5,000)	-100.0%	
01500000	59102	Public Works Facility		25,000		-	-	-	(25,000)	-100.0%	CIP P#1 (GF Fund Balance)
01500000	59095	Conservation Fund Appropriation		50,000		-	-	-	(50,000)	-100.0%	CIP P#11 (GF Fund Balance)
01500000		Linden Street Bridge		295,000		-	-	-	(295,000)	-100.0%	CIP P#17
01500000		Downtown Traffic, Parking & Pedestrian Flow Analysis		50,000		-	-	-	(50,000)	-100.0%	CIP P#9 (GF Fund Balance)
01500000		Fire Inspector Vehicle Replacement		49,313		-	-	-	(49,313)	-100.0%	CIP P#42 (GF Fund Balance)
		Sidewalk Tractor Replacement		40,286		-	-	-	(40,286)	-100.0%	CIP P#49, Cost: \$177,705-Lease Purchase \$ 35,541 for 5 yrs
01500001		DPW Truck #5 replacement		53,558		-	-	-	(53,558)	-100.0%	CIP P #50 (GF Fund Balance)
		Total Warrant Articles		847,057		797,500	797,500	-	(49,557)	-5.9%	
Borrowing/ Other											
		School Street Area Reconstruction		-		2,213,400	2,213,400	-	2,213,400		CIP P#22
		Police Complex with Fire Substation		-		17,522,500	17,522,500	-	17,522,500		CIP P#3
		Landfill Solar Array Project		1,609,645		-	-	-	(1,609,645)	-100.0%	
		Intersection Improvements Program		798,000		-	-	-	(798,000)	-100.0%	CIP P#16
		Westside Dr Area Reconstruction		2,415,000		-	-	-	(2,415,000)	-100.0%	CIP P#26 (Water & Sewer Fund components)
		Total Borrowing/Other		4,822,645		19,735,900	19,735,900	14,913,255	14,913,255	309.2%	
		Total GF Warrant Articles/Other		5,669,702		20,533,400	20,533,400	14,763,698	14,863,698	262.2%	
Total General Fund Budget & Warrant Articles			19,712,383	26,995,982	16,962,311	43,540,125	43,594,262	16,511,248	16,598,280	61.5%	

Town of Exeter											
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WATER FUND											
Administration											
02433021	51110	WA- Sal/Wages FT	243,048	264,044	177,736	288,656	293,347	4,691	29,303	11.1%	2 FT W/S Mgr & Asst Mgr Split 50/50, and GF allocations
02433021	51200	WA- Sal/Wages PT	961	-	-	3,042	3,043	1	3,043		GF allocation
02433021	51210	WA- Sal/wages Temp	3,273	3,500	3,417	3,500	3,500	-	-	0.0%	PT Seasonal Employee 50/50 W&S Split
		Salaries Total	247,283	267,544	181,153	295,198	299,890	4,692	32,346	12.1%	
02433021	52100	WA- Health Insurance	55,244	59,039	38,641	72,781	67,336	(5,445)	8,297	14.1%	Allocations from GF
02433021	52110	WA- Dental Insurance	3,922	4,632	3,203	5,492	5,568	76	936	20.2%	Allocations from GF
02433021	52120	WA- Life Insurance	285	304	198	271	265	(6)	(39)	-12.8%	Allocations from GF
02433021	52130	WA- LTD Insurance	556	589	442	540	540	-	(49)	-8.3%	Allocations from GF
02433021	52140	WA - Health Insurance Buyout	2,186	641	481	584	2,377	1,793	1,736	270.8%	Allocations from GF
02433021	52200	WA- FICA	15,036	16,577	11,067	18,302	18,593	291	2,016	12.2%	Based on wages: 6.2%
02433021	52210	WA- Medicare	3,517	3,890	2,588	4,280	4,348	68	458	11.8%	Based on wages: 1.45%
02433021	52300	WA- Retirement Town	34,187	35,927	25,178	39,055	39,690	635	3,763	10.5%	Based on wages: 13.55%
02433021	52600	WA- Workers Comp Insurance	5,548	5,144	5,144	5,453	5,453	-	309	6.0%	Primex
		Benefits Total	120,481	126,743	86,940	146,759	144,170	(2,588)	17,428	13.8%	
02433021	55293	WA- Supplies	2,987	4,500	2,265	4,500	4,500	-	-	0.0%	20% of general office supplies, copy costs, batteries; 50% of meter records maintenance; 50% Supplies/maint. multi-function plotter
02433021	55055	WA- Consulting Services	7,500	35,000	270	10,000	10,000	-	(25,000)	-71.4%	Lead service line continued work (Federal requirement)
02433021	55124	WA- Fleet Insurance	387	414	414	443	443	-	29	7.0%	Primex
02433021	55228	WA- Property Insurance	52,786	56,482	56,482	60,435	60,435	-	3,953	7.0%	Primex
02433021	55157	WA- Insurance Deductible	-	1	1,000	1	1	-	-	0.0%	Line item for insurance deductible
02433021	55158	WA- Insurance Reimbursed Repairs	-	1	8,224	1	1	-	-	0.0%	Damage repairs on insurance claims
02433021	55170	WA- Legal Expense	-	1	-	1	1	-	-	0.0%	Legal expenses wellhead negotiations, administrative orders
02433021	55190	WA- Mobile Communications	97	800	40	800	800	-	-	0.0%	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
02433021	55002	WA- Advertising	250	250	-	250	250	-	-	0.0%	Bid packages, Requests for Proposals
02433021	55227	WA- Printing	2,694	3,000	2,843	3,000	3,000	-	-	0.0%	Annual Consumer Confidence Rpt (CCR) & postage
02433021	55171	WA- Legal/Public Notices	395	3,000	-	3,000	3,000	-	-	0.0%	Notice of main flushing, Public Hearings, violations, lead service inventory inquiries
02433021	55050	WA- Conf Rooms/Meals	821	3,500	723	3,500	3,500	-	-	0.0%	Annual national conference Dir 20%, WS Mgr & Asst. Mgr 50%
02433021	55091	WA- Education/Training	4,104	5,000	4,507	5,000	5,000	-	-	0.0%	Treatment, Distribution & Backflow required CEUs & dues
02433021	55098	WA- Employee Wellness	-	-	-	2,500	2,500	-	2,500		Employee wellness needs beyond those provided by the Town's health insurance carrier.
		General Expenses Total	72,020	111,949	76,767	93,431	93,431	-	(18,518)	-16.5%	
		Administration Total	439,783	508,236	344,861	535,388	537,491	2,104	31,255	6.2%	

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Billing												
02433124	51110	WB- Sal/Wages FT	78,711	80,023	62,255	89,837	89,762	(75)	9,739	12.2%	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations	
02433124	51200	WB- Sal/Wages PT	4,970	13,100	3,821	13,819	13,819	-	719	5.5%	1 PT Utilities Clerk 24 hrs/wk (50/50 split W&S)	
02433124	51300	WB- Sal/Wages OT	12	-	-	75	75	-	75	-	Allocations from GF	
02433124	51400	WB - Longevity Pay	-	-	-	-	-	-	-	-	Allocations from GF	
		Salaries Total	83,694	93,122	66,076	103,731	103,656	(75)	10,534	11.3%		
02433124	52100	WB- Health Insurance	28,459	28,383	22,439	28,031	28,031	-	(352)	-1.2%	Allocations from GF	
02433124	52110	WB- Dental Insurance	1,925	1,912	1,521	1,869	1,869	-	(43)	-2.2%	Allocations from GF	
02433124	52120	WB- Life Insurance	102	108	83	92	92	-	(16)	-14.8%	Allocations from GF	
02433124	52130	WB - LTD Insurance	135	119	89	113	113	-	(6)	-5.0%	Allocations from GF	
02433124	52200	WB- FICA	5,058	5,749	3,983	6,431	6,427	(5)	677	11.8%	Based on wages: 6.2%	
02433124	52210	WB- Medicare	1,183	1,375	931	1,504	1,503	(1)	128	9.3%	Based on wages: 1.45%	
02433124	52300	WB- Retirement Town	11,038	11,034	8,594	12,165	12,155	(10)	1,121	10.2%	Based on wages: 13.53%	
02433124	52600	WB- Workers Comp Insurance	1,293	1,199	1,199	1,271	1,271	-	72	6.0%	Primex	
		Benefits Total	49,191	49,879	38,840	51,477	51,461	(18)	1,582	3.2%		
02433124	55200	WB- Supplies	2,450	3,750	2,148	3,250	3,250	-	(500)	-13.3%	Water bill processing, ink cartridges, paper, letterhead, pens, etc - based on historical	
02433124	55224	WB- Postage	6,509	6,325	5,487	6,325	6,325	-	-	0.0%	Certified shut-off notices - based on review of historical spend	
02433124	55055	WB- Consulting Services	-	500	-	1,650	1,650	-	1,150	230.0%	Allocation of actuarial costs for GASB compliance. Split 50/25/25 GF/W/S	
02433124	55014	WB- Audit Fees	12,125	13,795	6,250	14,500	14,500	-	705	5.1%	Financial and Single Audit Fees - Allocated btw Finance, Water & Sewer	
02433124	55213	WB- Phone Utilization	4,781	5,175	4,369	6,875	6,875	-	1,700	32.9%	12.5% allocation of IT cost	
02433124	55159	WB- Internet Services	601	4,471	581	4,646	4,646	-	175	3.9%	12.5% allocation of IT internet services (website)	
02433124	55383	WB- Email Filtering/Archiving	1,031	1,113	1,113	1,238	1,238	-	125	11.2%	12.5% allocation of IT cost	
02433124	55270	WB- Software Agreement	16,521	16,811	16,168	17,893	17,893	-	1,082	6.4%	1/2 MuniLink UB Software Maintenance (5% incr for 8 mo.) & Munis Allocation @ 7% increase (projected)	
02433124	55308	WB- Travel Reimbursement	-	250	-	250	250	-	-	0.0%	Previously was for munis PACE training travel	
02433124	55091	WB- Education/Training	160	-	-	-	-	-	-	-	Previously was for munis travel	
		General Expenses Total	44,178	52,190	36,116	56,627	56,627	-	4,437	8.5%		
		Water Billing Total	177,064	195,191	141,032	211,835	211,744	(91)	16,553	8.5%		

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Distribution											
02433222	51110	WD- Sal/Wages FT	163,168	231,582	136,284	236,716	236,716	-	5,134	2.2%	8 FT split 50/50 Water Distribution/Sewer Collection
02433222	51300	WD- Sal/Wages OT	37,177	21,000	14,431	21,000	21,000	-	-	0.0%	Avg's OT rate = \$35/hr, 600 hours; for WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)
02433222	51310	WD- Sal/Wages Stand-By	3,220	7,280	844	7,280	7,280	-	-	0.0%	Pay for after hours on-call status; 2 employees at \$140/week per union contract split 50/50 WD/SC
02433222	51400	WD- Longevity Pay	-	2,100	-	2,100	2,150	50	50	2.4%	4 FT per union contract, split 50/50 WD/SC
02433222	51121	WD-Sal/Wages Education/Training	1,500	1,125	-	1,125	1,125	-	-	0.0%	
		Salaries Total	205,065	263,087	151,559	268,221	268,271	50	5,184	2.0%	
02433222	52100	WD- Health Insurance	48,421	76,169	29,534	88,568	74,334	(14,234)	(1,836)	-2.4%	10% increase in the premium rate
02433222	52110	WD- Dental Insurance	3,104	5,139	1,759	5,648	4,936	(710)	(203)	-4.0%	4.7% increase in the premium rate
02433222	52120	WD- Life Insurance	142	216	110	184	184	-	(33)	-15.0%	Life base is down 15%
02433222	52140	WD - Health Insurance Buyout					1,606		1,606		
02433222	52200	WD- FICA	12,512	16,152	9,089	16,630	16,633	3	481	3.0%	Based on wages: 6.2%
02433222	52210	WD- Medicare	2,928	3,974	2,126	3,889	3,890	1	(84)	-2.1%	Based on wages: 1.45%
02433222	52300	WD- Retirement Town	28,604	36,268	20,957	36,290	36,297	7	29	0.1%	Based on wages: 13.53%
02433222	52600	WD- Workers Comp Insurance	10,311	9,561	9,561	10,135	10,135	-	574	6.0%	Primex
		Benefits Total	106,021	147,479	73,136	161,341	148,014	(13,327)	535	0.4%	
02433222	55022	WD- Building Maintenance	5,882	10,000	4,604	7,000	7,000	-	(3,000)	-30.0%	9 water pumping stations/wells
02433222	55105	WD- Equipment Maintenance	5,116	7,000	1,559	5,000	5,000	-	(2,000)	-28.6%	Pumps, generators, misc equipment
02433222	55252	WD- Road Repairs	9,783	25,000	4,389	25,000	25,000	-	-	0.0%	Trench patch, materials; crushing; replacing deteriorating service saddles
02433222	55318	WD- Vehicle Maintenance	6,648	10,000	6,427	10,000	10,000	-	-	0.0%	15 vehicles/equipment, 4 trailers split 50/50 WD/SC
02433222	55286	WD- System Maintenance	54,537	84,000	43,438	60,000	60,000	-	(24,000)	-28.6%	5 Hydrant assemblies, risers, service saddles, curbstops, pipe, valve boxes, other parts; 100 hydrant maintenance @ \$220 (\$22K); 100 valves turning @ \$100/valve (\$10K)
02433222	55059	WD- Tank Maintenance	154,711	115,100	89,550	102,089	102,089	-	(13,011)	-11.3%	Tank maintenance & rehab programs - 1 MG Hampton Rd \$37,300/yr; 1.5 MG Epping Rd Tower \$64,789/yr
02433222	55173	WD- Licenses	104	800	339	800	800	-	-	0.0%	Distribution licenses exams/renewals \$50/ea
02433222	55190	WD- Mobile Communication	1,325	1,600	1,171	1,600	1,600	-	-	0.0%	4 MiFi's (50%); additional tablet
02433222	55545	WD- Fire Alarm Communication	2,325	3,500	3,830	3,500	3,500	-	-	0.0%	Pump station fire alarms for Gilman, Lary, & Stadium
02433222	55134	WD- General Hand Tools	1,623	1,800	932	1,800	1,800	-	-	0.0%	Drills, bits, taps, dies, ratchet wrenches
02433222	55003	WD- Drug/Alcohol Testing	351	900	245	900	900	-	-	0.0%	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening new hires
02433222	55257	WD- Safety Equipment	2,010	4,000	317	4,000	4,000	-	-	0.0%	PPE incl hardhats, gloves, Tyvek suits, respirators
02433222	55314	WD- Uniforms	1,466	2,400	1,391	2,400	2,400	-	-	0.0%	Per union contract, 8 split 50/50 WD/SC
02433222	55136	WD- GIS Software	9,258	30,000	25,635	25,000	25,000	-	(5,000)	-16.7%	Software revisions/maintenance; handheld and software agreement with TiSales; Upgraded Leica GPS Antena \$11,000; People GIS asset mgmt modules
02433222	55188	WD- Metering & Back Flow	99,087	163,000	132,957	163,000	163,000	-	-	0.0%	Rebuild/replace meters to AWWA accuracy specifications, 400 meters >10 yrs old \$140k; brass meter parts \$15k; testing, repair & replace backflow devices \$8k, brass fittings
02433222	55235	WD- Pump Station & Towers	19,833	24,450	5,303	24,450	24,450	-	-	0.0%	Pumps, I/O cards, check valve rebuilds, fuses/breakers
02433222	55194	WD- Natural Gas	7,823	12,000	7,908	12,000	12,000	-	-	0.0%	Heating/generator fuel; new generators at new well buildings
02433222	55092	WD- Electricity	73,356	87,500	55,050	75,000	75,000	-	(12,500)	-14.3%	Water Pumping Stations and towers; 3 wells; increase in rates
02433222	55128	WD- Fuel	11,458	14,200	11,029	14,200	14,200	-	-	0.0%	Vehicles & equipment fuel; increase in price
		General Expenses Total	466,675	597,250	396,075	537,739	537,739	-	(59,511)	-10.0%	
		Water Distribution Total	777,761	1,007,816	620,770	987,301	954,024	(13,277)	(53,792)	-5.3%	

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						A					
Treatment											
02433523	51110	WT- Sal/Wages FT	235,341	264,966	225,436	306,231	306,231	-	41,265	15.6%	5 FT (including 1 new operator (7 months)
02433523	51300	WT- Sal/Wages OT	45,784	19,075	45,364	19,075	19,075	-	-	0.0%	
02433523	51310	WT- Sal/Wages Stand-By	7,220	14,560	6,160	14,560	14,560	-	-	0.0%	Pay for after hours on-call status, 2 employees at \$140/week per union contract
02433523	51400	WT- Longevity Pay	2,750	1,800	-	1,800	1,900	100	100	5.6%	2 FT per union contract
02433523	51121	WT-Sal/Wages Education/Training	2,250	1,500	-	1,500	1,500	-	-	0.0%	
		Salaries Total	293,345	301,901	276,961	343,166	343,266	100	41,365	13.7%	
02433523	52100	WT- Health Insurance	91,181	90,814	77,656	113,671	113,671	-	22,857	25.2%	10% increase in the premium rate
02433523	52110	WT- Dental Insurance	5,728	5,900	5,006	7,171	7,171	-	1,271	21.5%	4.7% increase in the premium rate
02433523	52120	WT- Life Insurance	251	216	209	207	207	-	(9)	-4.2%	Life base is down 15%
02433523	52200	WT- FICA	17,859	18,520	16,811	21,276	21,282	6	2,762	14.9%	Based on wages: 6.2%
02433523	52210	WT- Medicare	4,177	4,575	3,932	4,976	4,977	1	402	8.8%	Based on wages: 1.45%
02433523	52300	WT- Retirement Town	40,668	41,623	38,314	46,430	46,444	14	4,820	11.6%	Based on wages: 13.53%
02433523	52600	WT- Workers Comp Insurance	10,308	9,559	9,559	10,132	10,132	-	573	6.0%	Primex
		Benefits Total	170,172	171,208	151,487	203,864	203,885	21	32,677	19.1%	
02433523	55022	WT- Building Maintenance	19,437	12,000	10,121	12,000	12,000	-	-	0.0%	3 buildings @ SWTP & GWTP
02433523	55368	WT- Basin/Lagoon Cleaning	1,174	5,000	-	5,000	5,000	-	-	0.0%	SWTP clearwell cleaning, GWTP basin cleanings
02433523	55105	WT- Equipment Maintenance	73,584	45,000	42,419	45,000	45,000	-	-	0.0%	Repair pumps & blowers; replacement parts; chemical tubing; \$15k for Clearwell/CRT/River intake cleaning and inspection
02433523	55294	WT- Supplies Lab Equip	25,597	30,000	21,716	30,000	30,000	-	-	0.0%	Safe Drinking Water Act compliance; chloramine testing reagents & field units; In-line instrumentation calibration
02433523	55055	WT- Consulting	5,000	5,000	2,500	30,000	30,000	-	25,000	500.0%	Chloramine nitrification action plan assistance; PFOA asst, Part Time Water Treatment Supervisor \$50K
02433523	55270	WT- Software Equip/Contracted Srv	10,835	10,000	5,195	10,000	10,000	-	-	0.0%	VT SCADA/telemetry support, hydraulic model H2O Map
02433523	55173	WT- Licenses	251	1,000	-	1,000	1,000	-	-	0.0%	Treatment licenses exams/renewals \$50/ea
02433523	55190	WT- Mobile Communication	1,980	2,600	935	2,600	2,600	-	-	0.0%	WTP Operations Supervisor cellphone and WTP Ipad for SCADA
02433523	55545	WT- Fire Alarm Communication	2,196	1,500	-	1,500	1,500	-	-	0.0%	SWTP/GWTP fire alarms
02433523	55257	WT- Safety Equipment	546	1,500	856	1,500	1,500	-	-	0.0%	Boots, gloves, hard hats, eye & hearing protection
02433523	55314	WT- Uniforms	1,518	1,650	1,595	2,600	2,600	-	950	57.6%	Per union contract, 3 emp: Possible addition of 4th Operator
02433523	55271	WT- Software Services	1,750	11,000	8,037	11,000	11,000	-	-	0.0%	VT SCADA software maintenance service
02433523	55072	WT- Dam Registrations	3,000	3,000	-	3,000	3,000	-	-	0.0%	Annual NHDES fees/Reservoir & Pickpocket dams
02433523	55229	WT-Property Taxes	433	400	291	400	400	-	-	0.0%	Skinner Springs in Stratham (Pickpocket Dam in Brentwood now tax exempt); Pan Am charges for Summer St
02433523	55161	WT- Lab testing	24,705	40,000	10,424	40,000	40,000	-	-	0.0%	Coliform bacteria, organic carbon, volatile & synthetic, quarterly PFOA/PFAS \$4,500/qr; 30 Lead & Copper samples
02433523	55034	WT- Chemicals	143,107	165,000	132,202	170,000	170,000	-	5,000	3.0%	11 chemicals including ammonium sulfate for chloramines & greensand filters; New regulations require the addition of ferric chloride for arsenic precipitation. Experiencing high fuel surcharges and chemical costs tied to petroleum
02433523	55194	WT- Natural Gas	13,451	27,500	16,123	27,500	27,500	-	-	0.0%	heating/generator fuel
02433523	55092	WT- Electricity	68,754	90,000	57,474	80,000	80,000	-	(10,000)	-11.1%	Pumps, lights, etc.
02433523	55128	WT- Fuel	1,402	3,000	1,357	3,000	3,000	-	-	0.0%	Water Treatment Plant truck: 2nd truck on order
02433523	55211	WT- Phone Lease Alarms	3,769	5,500	3,046	5,500	5,500	-	-	0.0%	AT&T texting alarm services
		General Expenses Total	402,488	460,650	314,291	481,600	481,600	-	20,950	4.5%	
		Water Treatment Total	866,004	933,759	742,739	1,028,630	1,028,751	121	94,991	10.2%	

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Debt Service						A					
02471125	58024	Water Tank SRF	215,297	222,514	222,514	229,972	229,972	-	7,458	3.4%	2028 Final payment
02471125	58010	Water Line- Main & Lincoln Sts	120,000	120,000	120,000	120,000	120,000	-	-	0.0%	2024 Final payment
02471125	58012	Portsmouth Ave Waterline	15,268	15,268	15,268	-	-	-	(15,268)	-100.0%	2023 Final payment
02471125	58023	Lary Lane GWTP SRF	232,914	237,479	237,479	242,133	242,133	-	4,654	2.0%	2036 Final payment
02471125	58027	Lincoln Street Phase #2	9,593	9,593	9,593	9,593	9,593	-	-	0.0%	2032 Final payment
02471125	58028	Court Street Culvert	3,910	3,747	3,747	3,747	3,747	-	-	0.0%	2027 Final payment
02471125	58032	Washington Street	55,000	55,000	55,000	55,000	55,000	-	-	0.0%	2028 Final payment
02471125	58035	Salem St. Utility Design & Engin	27,692	25,385	25,385	25,385	25,385	-	-	0.0%	2024 Final payment
02471125	58036	Surface Water Plant TTHM Treatment	88,241	88,241	88,241	88,241	88,241	-	-	0.0%	2034 Final payment
02471125	58038	Groundwater Sources	105,000	105,000	105,000	105,000	105,000	-	-	0.0%	2025 Final payment
02471125	58042	Salem St. Utility Improvements	141,078	139,708	139,708	139,708	139,708	-	-	0.0%	2036 Final payment
02471125	58047	Groundwater Exploration		88,900	88,900	88,900	88,900	-	-	0.0%	2036 Final payment
02471125	58048	Westside Drive Design & Engin				24,197	24,197	-	24,197		2028 Final payment ESTIMATE
02471125	58052	Groundwater Source Development				95,069	95,069	-	95,069		2028 Final payment
02471125	58051	Westside Drive Construction				63,063	63,063	-	63,063		2038 Final payment (Bond only, excludes SRF)
		Water Debt Service Principal Total	1,013,994	1,110,833	1,110,832	1,290,006	1,290,006	-	179,173	16.1%	
02472126	58524	Water Tank SRF	55,450	48,233	48,233	40,774	40,774	-	(7,459)	-15.5%	2028 Final payment
02472126	58502	Water Line- Main & Lincoln Sts	18,360	12,240	12,240	6,120	6,120	-	(6,120)	-50.0%	2024 Final payment
02472126	58504	Portsmouth Ave Waterline	1,634	817	817	-	-	-	(817)	-100.0%	2023 Final payment
02472126	58522	Lary Lane GWTP SRF	78,719	74,153	74,153	69,499	69,499	-	(4,654)	-6.3%	2036 Final payment
02472126	58525	Lincoln Street Phase #2	4,998	4,509	4,509	4,020	4,020	-	(489)	-10.8%	2032 Final payment
02472126	58529	Court Street Culvert	1,155	956	956	764	764	-	(192)	-20.1%	2027 Final payment
02472126	58531	Washington Street	18,870	16,065	16,065	13,260	13,260	-	(2,805)	-17.5%	2028 Final payment
02472126	58535	Salem St. Utility Design & Engin	4,002	2,589	2,589	1,295	1,295	-	(1,294)	-50.0%	2024 Final payment
02472126	58536	Surface Water Plant TTHM Treatment	7,518	6,578	6,578	5,639	5,639	-	(939)	-14.3%	2034 Final payment
02472126	58538	Groundwater Sources	21,420	16,065	16,065	10,710	10,710	-	(5,355)	-33.3%	2025 Final payment
02472126	58542	Salem St. Utility Improvements	96,902	88,642	88,642	81,517	81,517	-	(7,125)	-8.0%	2036 Final payment
02472126	58547	Groundwater Exploration		49,358	49,358	40,795	40,795	-	(8,563)	-17.3%	2036 Final payment
02472126	58548	Westside Drive Design & Engin				2,420	2,420	-	2,420		2028 Final payment ESTIMATE
02472126	58552	Groundwater Source Development				24,646	24,647	-	24,647		2028 Final payment
02472126	58551	Westside Drive Construction				49,047	49,047	-	49,047		2038 Final payment (Bond only, excludes SRF)
		Water Debt Service Interest Total	309,026	320,205	320,206	350,507	350,507	0	30,302	9.5%	
		Debt Service Total	1,323,020	1,431,038	1,431,038	1,640,512	1,640,513	0	209,475	14.6%	
Capital Outlay						A					
02490027	55318	CO- Capital Outlay - Leases	15,329	15,329	-	-	-	-	(15,329)	-100.0%	See separate lease schedule
02490027	57008	CO- Capital Outlay - Equipment	-	-	-	22,500	22,500	-	22,500		Air Compressor (split 50/50 water/sewer) CIP p#82
02490027	57009	CO- Capital Outlay - Vehicle	26,493	-	-	26,750	26,750	-	26,750		See separate lease schedule
02490027	55361	CO- Capital Outlay - Land Acquisition/Purchase	-	1	-	-	-	-	(1)	-100.0%	
02490027	57015	CO- Water System Capital	402,123	460,000	431,797	541,000	541,000	-	81,000	17.6%	Filter/Clarifier Maint. \$441,000 year 2 of contract; Stadium Well Rehab/Repairs \$60,000; River Pump Station Pump Replacement \$40,000
		Capital Outlay Total	443,944	475,330	431,797	590,250	590,250	-	114,920	24.2%	
Water Appropriations from Reserves											
02490100	55010	WF- Approp fm Res Rate Study	1,713	-	19,887	-	-	-	-		
		Approp. from Reserves Total	1,713	-	19,887	-	-	-	-		
		Water Fund Total	4,029,290	4,549,370	3,732,123	4,973,916	4,962,773	(11,143)	413,403	9.1%	

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						A					
WF -Warrant Articles/Borrowing											
		School Street Area Reconstruction				1,692,800	1,692,800	-	1,692,800		CIP P#22
		Surface Water Treatment Plant - Design				500,000	500,000	-	500,000		CIP P#2 - 2-Yr plan
02500000	59102	Public Works Garage Design		12,500				-	(12,500)	-100.0%	CIP P#1 Design (General Fund & Sewer Fund components)
		Groundwater Source Development		500,000				-	(500,000)	-100.0%	
		Westside Dr Area Reconstruction		2,745,000				-	(2,745,000)	-100.0%	CIP P#26 (General & Sewer Fund components)
		Total Warrant Articles/Borrowing	-	3,257,500	-	2,192,800	2,192,800	-	(1,064,700)	-32.7%	
		Total Water Fund with WAR	4,029,290	7,806,670	3,732,123	7,166,716	7,155,573	(11,142)	(651,297)	-8.3%	

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SEWER FUND											
Administration											
03432031	51110	SA- Sal/Wages FT	242,741	264,044	177,395	288,656	293,347	4,691	29,303	11.1%	2 FT W/S Mgr & Asst Mgr Split 50/50, and GF allocations
03432031	51200	SA- Sal/Wages PT	961	-	-	3,042	3,043	1	3,043		GF allocation (HR Assistant move to FT)
03432031	51210	SA- Sal/Wages Temp	3,273	3,500	3,417	3,500	3,500	-	-	0.0%	PT Seasonal Employee 50/50 W&S Split
		Salaries Total	246,976	267,544	180,813	295,198	299,890	4,692	32,346	12.1%	
03432031	52100	SA- Health Insurance	55,245	59,039	38,533	72,781	67,336	(5,445)	8,297	14.1%	Allocations from GF
03432031	52110	SA- Dental Insurance	3,922	4,632	3,203	5,492	5,568	76	936	20.2%	Allocations from GF
03432031	52120	SA- Life Insurance	287	304	197	271	265	(6)	(39)	-12.8%	Allocations from GF
03432031	52130	SA- LTD Insurance	556	589	442	540	540	-	(49)	-8.3%	Allocations from GF
03432031	52140	SA- Health Insurance Buyout	2,186	641	481	584	2,377	1,793	1,736	270.8%	Allocations from GF
03432031	52200	SA- FICA	15,018	16,588	11,047	18,302	18,593	291	2,005	12.1%	Based on wages: 6.2%
03432031	52210	SA- Medicare	3,512	3,879	2,584	4,280	4,348	68	469	12.1%	Based on wages: 1.45%
03432031	52300	SA- Retirement Town	34,144	35,927	25,132	39,055	39,690	635	3,763	10.5%	Based on wages: 13.53%
03432031	52600	SA- Workers Comp Insurance	5,548	5,144	5,144	5,453	5,453	-	309	6.0%	Primex
		Benefits Total	120,418	126,743	86,761	146,759	144,170	(2,588)	17,428	13.8%	
03432031	55293	SA- Supplies	4,684	4,500	2,427	4,500	4,500	-	-	0.0%	20% of general office supplies, copy costs, batteries; 50% of meter records maintenance; 50% supplies/maint. multi-function plotter
03432031	55224	SA- Postage	1,809	2,000	2,118	2,000	2,000	-	-	0.0%	Postage allocation, IPP notices and MOR reports
03432031	55055	SA- Consulting Services	26,495	12,000	4,327	5,000	5,000	-	(7,000)	-58.3%	
03432031	55124	SA- Fleet Insurance	765	818	818	876	876	-	58	7.1%	Primex
03432031	55228	SA- Property Insurance	79,498	85,065	85,065	91,018	91,018	-	5,953	7.0%	Primex
03432031	55158	SA- Insurance Reimbursed Repairs	-	1	1,548	1	1	-	-	0.0%	Damage repairs on insurance claims
03432031	55170	SA- Legal Expense	4,647	7,500	5,216	7,500	7,500	-	-	0.0%	Legal expenses related to EPA permit issues
03432031	55190	SA- Mobile Communications	193	800	40	800	800	-	-	0.0%	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
03432031	55002	SA- Advertising	250	500	-	500	500	-	-	0.0%	Bid packages, requests for proposals
03432031	55050	SA- Conf Rooms/Meals	1,029	3,500	583	3,500	3,500	-	-	0.0%	Annual national conference
03432031	55091	SA- Education/Training	2,762	4,500	1,284	4,500	4,500	-	-	0.0%	Wastewater treatment and collections training
03432031	55098	SA- Employee Wellness	-	-	-	2,500	2,500	-	2,500		Employee wellness needs beyond those provided by the Town's health insurance carrier.
		General Expenses Total	122,111	121,184	103,425	122,695	122,695	-	1,511	1.2%	
		Administration Total	489,504	515,471	370,999	564,652	566,755	2,104	51,284	9.9%	

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						A					
		Billing									
03432134	51110	SB- Sal/Wages FT	78,191	80,023	62,074	89,837	89,762	(75)	9,739	12.2%	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
03432134	51200	SB- Sal/Wages PT	4,572	13,100	3,183	13,819	13,819	-	719	5.5%	1 PT Utilities Clerk 24 hrs/wk (from 16 hrs/wk PRYR) (50/50 split W&S)
03432134	51300	SB- Sal/Wages OT	12	-	-	75	75	-	75		Allocations from GF
		Salaries Total	82,776	93,122	65,257	103,731	103,656	(75)	10,534	11.3%	
03432134	52100	SB- Health Insurance	28,086	28,383	22,331	28,031	28,031	-	(352)	-1.2%	Allocations from GF
03432134	52110	SB- Dental Insurance	1,925	1,912	1,505	1,869	1,869	-	(43)	-2.2%	Allocations from GF
03432134	52120	SB- Life Insurance	110	108	83	92	92	-	(16)	-14.8%	Allocations from GF
03432134	52130	SB - LTD Insurance	135	119	89	113	113	-	(6)	-5.0%	Allocations from GF
03432134	52200	SB- FICA	5,005	5,774	3,833	6,431	6,427	(5)	653	11.3%	Based on wages: 6.2%
03432134	52210	SB- Medicare	1,171	1,350	920	1,504	1,503	(1)	153	11.3%	Based on wages: 1.45%
03432134	52300	SB- Retirement Town	10,964	11,034	8,569	12,165	12,155	(10)	1,121	10.2%	Based on wages: 13.53%
03432134	52600	SB- Workers Comp Insurance	1,293	1,199	1,199	1,271	1,271	-	72	6.0%	Primex
		Benefits Total	48,688	49,879	38,629	51,477	51,461	(16)	1,582	3.2%	
03432134	55200	SB- Supplies	2,436	3,750	2,076	3,250	3,250	-	(500)	-13.3%	Water bill processing, ink cartridges, paper, letterhead, pens, etc - based on historical
03432134	55224	SB- Postage	3,500	2,750	2,000	2,750	2,750	-	-	0.0%	Postage for sewer bills - based on review of historical spend.
03432134	55055	SB- Consulting Services	488	500	270	1,650	1,650	-	1,150	230.0%	Allocation of actuarial costs for GASB compliance. Split 50/25/25 GF/W/S
03432134	55014	SB- Audit Fees	12,125	13,793	6,250	14,500	14,500	-	707	5.1%	Financial and Single Audit Fees - Allocated btw Finance, Water & Sewer
03432134	55213	SB- Phone Utilization	4,781	5,175	4,369	6,875	6,875	-	1,700	32.9%	12.5% allocation of IT cost
03432134	55247	SB- Registry of Deeds	-	-	26	-	-	-	-	-	Sewer Lien Releases
03432134	55159	SB- Internet Services	601	4,471	581	4,646	4,646	-	175	3.9%	12.5% allocation of IT internet services (website)
03432134	55383	SB- Email Archiving	1,031	1,113	1,113	1,238	1,238	-	125	11.2%	12.5% allocation of IT cost
03432134	55270	SB- Software Agreement	16,621	16,811	16,168	17,893	17,893	-	1,082	6.4%	1/2 MuniLink UB Software Maintenance (5% incr for 8 mo.) & Munis Allocation @ 7% Increase (projected)
03432134	55308	SB- Travel Reimbursement	-	250	-	250	250	-	-	0.0%	Previously was for munis PACE training travel
03432134	55091	SB- Education & Training	42	-	140	-	-	-	-	-	Previously was for munis travel
		General Expenses Total	41,625	48,613	32,993	53,052	53,052	-	4,439	9.1%	
		Sewer Billing Total	173,089	191,614	136,879	208,260	208,169	(91)	16,555	8.6%	

Town of Exeter											
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Collection											
03432532	51110	SC- Sal/Wages FT	156,769	231,582	135,144	236,716	238,716	-	5,134	2.2%	8 FT split 50/50 WD/SC
03432532	51300	SC- Sal/Wages OT	3,489	21,000	640	21,000	21,000	-	-	0.0%	WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)
03432532	51310	SC- Sal/Wages Stand-By	3,220	7,280	844	7,280	7,280	-	-	0.0%	Pay for after hours on-call status, 2 employees at \$140/week per union contract split 50/50 WD/SC
03432532	51400	SC- Longevity Pay	-	2,100	-	2,100	2,150	50	50	2.4%	8 FT per union contract split 50/50 WD/SC
03432532	51121	SC- Education/Training	-	1,125	-	1,125	1,125	-	-	0.0%	
		Salaries Total	163,478	263,087	136,628	268,221	268,271	50	5,184	2.0%	
03432532	52100	SC-Health Insurance	46,829	76,169	29,311	88,568	74,334	(14,234)	(1,836)	-2.4%	10% increase in the premium rate
03432532	52110	SC- Dental Insurance	2,878	5,139	1,754	5,646	4,936	(710)	(203)	-4.0%	4.7% increase in the premium rate
03432532	52120	SC- Life Insurance	149	216	108	184	184	-	(33)	-15.0%	Life base is down 15%
03432532	52140	SC - Health Insurance Buyout	-	-	-	-	1,606	-	1,606		
03432532	52200	SC- FICA	9,952	16,152	8,166	16,630	16,633	3	481	3.0%	Based on wages: 6.2%
03432532	52210	SC- Medicare	2,327	3,974	1,910	3,889	3,890	1	(84)	-2.1%	Based on wages: 1.45%
03432532	52300	SC- Retirement Town	22,985	36,268	18,907	36,290	36,297	7	29	0.1%	Based on wages: 13.53%
03432532	52600	SC- Workers Comp Ins	10,308	9,559	9,559	10,132	10,132	-	573	6.0%	Primex
		Benefits Total	95,429	147,477	69,715	161,338	148,011	(13,327)	534	0.4%	
03432532	55022	SC- Building Maintenance	10,989	10,000	5,658	10,000	10,000	-	-	0.0%	10 pumping stations
03432532	55105	SC- Equipment Maintenance	4,844	5,000	2,104	5,000	5,000	-	-	0.0%	consumables; repairs; cutting heads
03432532	55252	SC- Road Repairs	-	20,000	290	10,000	10,000	-	(10,000)	-50.0%	Sewer trench paving; compaction test requirements, service repairs at mains
03432532	55153	SC- I/I Abatement	-	20,000	-	5,000	5,000	-	(15,000)	-75.0%	Maint.; catch basin & sump pump removal, smoke & dye testing
03432532	55369	SC- Pipe Relining	5,600	40,000	-	5,000	5,000	-	(35,000)	-87.5%	Relining vitrified clay, RCP
03432532	55319	SC- Vehicle Maintenance	13,073	10,000	3,649	10,000	10,000	-	-	0.0%	10 vehicles, 3 trailers, split 50/50 with water dist
03432532	55140	SC- Grit Removal	-	2,750	664	2,750	2,750	-	-	0.0%	Transport of gravel, sand, etc. to Waste Management
03432532	55543	SC- CSO Monitoring	13,500	13,500	9,000	13,500	13,500	-	-	0.0%	Maintenance fee for Combined Sewer Overflow (CSO) \$ 13.5K annual contract for monitoring NPDES public notification of CSO events \$5000
03432532	55179	SC- Manhole Maintenance	26,340	70,000	45,135	50,000	50,000	-	(20,000)	-28.6%	Manholes, piping & service repairs (reduce \$20k due to staffing shortages)
03432532	55236	SC- Pump & Control Maintenance	25,463	49,450	10,815	30,000	30,000	-	(19,450)	-39.3%	Maintain 22 sewer pumps; wear rings; impellers, shaft couplings, seals
03432532	55173	SC- Licenses	316	850	399	850	850	-	-	0.0%	19 certifications for 16 individuals in sewer collection; 1/2 master electrician (due in Nov)
03432532	55190	SC- Mobile Communications	1,794	1,600	1,484	1,780	1,780	-	180	11.3%	4 MiFi's (50%) Verizon contract increase
03432532	55003	SC- Drug/Alcohol Testing	334	500	149	500	500	-	-	0.0%	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening
03432532	55545	SC- Fire Alarm Communication	-	1,500	700	1,500	1,500	-	-	0.0%	Main Pump Station fire alarm, Webster Pump Station
03432532	55257	SC- Safety Equipment	2,637	2,750	1,754	2,750	2,750	-	-	0.0%	PPE & tools for new asbestos pipe OSHA standards, confined space equip. maint.
03432532	55314	SC- Uniforms	1,190	2,400	1,391	2,400	2,400	-	-	0.0%	7 split 50/50 WD/SC
03432532	55136	SC- GIS Software	9,257	10,000	4,893	10,000	10,000	-	-	0.0%	Software revisions/maintenance; handheld and software agreement with TISales; new asset mngt modules
03432532	55260	SC- SCADA Software	-	3,000	300	3,000	3,000	-	-	0.0%	Software annual maintenance; I/O cards
03432532	55301	SC- Tools	218	2,500	259	2,500	2,500	-	-	0.0%	Sewer augers, CCTV parts
03432532	55194	SC- Natural Gas	7,971	15,000	10,521	15,000	15,000	-	-	0.0%	Heat & generator fuel; increase in price
03432532	55092	SC- Electricity	89,910	105,000	96,799	105,000	105,000	-	-	0.0%	Heat, lights, pumps, etc.
03432532	55128	SC- Fuel	11,493	14,200	11,029	14,200	14,200	-	-	0.0%	Diesel, propane, gasoline for vehicles, equipment and pumping stations; increase in price
		General Expenses Total	224,930	400,000	206,991	300,730	300,730	-	(99,270)	-24.8%	
		Collection Total	483,837	810,564	413,334	730,289	717,012	(13,277)	(93,552)	-11.5%	

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Treatment											
03432633	51110	ST- Sal/Wages FT	234,707	284,894	197,310	331,804	331,804	-	46,910	16.5%	6 FT (including 1 new operator for 9 months)
03432633	51300	ST- Sal/Wages OT	23,009	19,000	14,286	19,000	19,000	-	-	0.0%	average OT rate = \$36.95/hr, 514 hours
03432633	51310	ST- Sal/Wages Stand-By	7,140	14,560	5,880	14,560	14,560	-	-	0.0%	After hrs on-call status, 2 employees at \$140/wk per contract
03432633	51350	ST- Sal/Wages Storm Related FEMA	-	1	-	-	-	-	(1)	-100.0%	Expenses related to declared emergencies
03432633	51400	ST- Longevity Pay	800	850	-	850	900	50	50	5.9%	1 FT per union contract
03432633	51121	ST- Education/Training	750	750	-	750	1,750	1,000	1,000	133.3%	
		Salaries Total	266,406	320,055	217,476	366,964	368,014	1,050	47,959	15.0%	
03432633	52100	ST- Health Insurance	97,492	116,664	75,690	141,814	141,814	-	25,150	21.6%	10% increase in the premium rate
03432633	52110	ST- Dental Insurance	6,293	7,799	4,916	9,160	9,160	-	1,361	17.5%	4.7% increase in the premium rate
03432633	52120	ST- Life Insurance	153	270	180	252	252	-	(18)	-6.7%	Life base is down 15%
03432633	52200	ST- FICA	15,541	19,646	12,700	22,752	22,817	65	3,171	16.1%	Based on wages: 6.2%
03432633	52210	ST- Medicare	3,634	4,838	2,970	5,321	5,336	15	498	10.3%	Based on wages: 1.45%
03432633	52300	ST- Retirement Town	37,177	44,130	29,925	49,650	49,792	142	5,662	12.8%	Based on wages: 13.53%
03432633	52600	ST- Workers Comp Insurance	10,311	9,561	9,561	10,135	10,135	-	574	6.0%	Primex
		Benefits Total	170,601	202,908	135,942	239,084	239,306	222	36,398	17.9%	
03432633	55022	ST- Building Maintenance	16,704	11,000	6,243	11,000	11,000	-	-	0.0%	3 high exposure buildings; 6 new bldgs & 4 large process tanks Chem feed pumps, flow meters, motorized valves, aerators; new centrifuges (2), RAS/WAS pumps (6), UV Bubs, Ballasts & wiper motors (\$50k); DO, ORP & TN probes replacement; Atlas Copco, Solarbee circulator maint contract
03432633	55105	ST- Equipment Maintenance	79,567	147,500	62,822	100,000	100,000	-	(47,500)	-32.2%	
03432633	55337	ST- Weed Control	2,202	4,500	2,243	4,500	4,500	-	-	0.0%	Invasive species control in lagoons from 2x to 3x/yr biennial inspection & cleaning if needed: original vendor retired 2023 = \$5500
03432633	55204	ST- Outfall Dredging	-	3,000	3,000	6,000	6,000	-	3,000	100.0%	
03432633	55154	ST- Industrial Pre-treat	10,125	15,000	7,376	15,000	15,000	-	-	0.0%	5 significant industrial permits with monitoring
03432633	55220	ST- Pond/Lagoon Maintenance	245	2,000	1,193	2,000	2,000	-	-	0.0%	Inter-lagoon sluice gates/piping, wres, etc. Required training for licensing; professional development; master electrician 15 hr training
03432633	55173	ST- Licenses	295	1,000	419	1,000	1,000	-	-	0.0%	WWTP operators' 1 MiFi for SCADA backup
03432633	55190	ST- Mobile Communications	1,313	3,000	963	3,000	3,000	-	-	0.0%	WWTF fire alarms and SCADA alarms, 7 @ \$1500/building; 2 ATT CELLULAR ALARM DIALERS
03432633	55545	ST- Alarm Communications	3,675	7,500	3,852	8,000	8,000	-	500	6.7%	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening new hires
03432633	55003	ST- Drug/Alcohol Testing	186	500	20	500	500	-	-	0.0%	PPE, gas monitors, Tyvek suits, gloves, confined space equip. maint.
03432633	55257	ST- Safety Equipment	7,887	3,500	2,075	3,500	3,500	-	-	0.0%	uniforms for 5 operators Possibly adding 5th operator in 2024
03432633	55314	ST- Uniforms	2,363	3,700	1,817	3,700	3,700	-	-	0.0%	Software revisions/annual maintenance
03432633	55260	ST- SCADA Software/Hardware	7,362	7,500	5,117	7,500	7,500	-	-	0.0%	Annual NHDES dam fees for WWTP and Clemson Pond lagoons
03432633	55072	ST- Dam Registration	1,500	1,500	-	1,500	1,500	-	-	0.0%	CSO testing, GBTN Permit testing, NPDES EPA effluent testing (PFAS/PFOA, Arsenic), groundwater monitor report, Great Bay & river monitoring from \$75k & TN annual report; Biosolids monitoring (PFAS/PFOA including car washes)
03432633	55161	ST- Lab Testing	78,043	120,000	108,003	120,000	120,000	-	-	0.0%	polymer, magnesium hydroxide & supplemental carbon
03432633	55034	ST- Chemicals	88,446	160,000	91,761	130,000	130,000	-	(30,000)	-18.8%	Biweekly centrifuge solids generation & weekly disposal at Turkey; July 2023 price increase (\$135 per ton to \$145 per ton)
03432633	55373	ST- Solids Handling	301,711	310,000	192,259	325,000	325,000	-	15,000	4.8%	Building heat; increase in price
03432633	55194	ST- Natural Gas	15,226	30,000	13,328	30,000	30,000	-	-	0.0%	Aerators, lights, recirc. & chem feed pumps; increase in rate
03432633	55092	ST- Electricity	225,224	280,000	149,375	250,000	250,000	-	(30,000)	-10.7%	
03432633	55128	ST- Fuel	5,658	5,400	4,567	5,400	5,400	-	-	0.0%	2 vehicles; increase in price
03432633	55131	ST- Gas Monitoring	-	100	-	100	100	-	-	0.0%	Hydrogen sulfide monitoring
		General Expenses Total	847,741	1,116,700	656,434	1,027,700	1,027,700	-	(89,000)	-8.0%	
		Sewer Treatment Total	1,284,748	1,639,664	1,009,852	1,633,748	1,635,020	1,272	(4,643)	-0.3%	

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Debt Service												
03471135	58009	Jady Hill Phase II	130,000	130,000	130,000	130,000	130,000	-	-	0.0%	2032 Final payment	
03471135	58013	Portsmouth Av Sewerline	79,732	79,732	79,732			-	(79,732)	-100.0%	2023 Final payment	
03471135	58011	Sewerline Lincoln & Main Sts	15,000	15,000	15,000	15,000	15,000	-	-	0.0%	2024 Final payment	
03471135	58025	Lincoln Street Ph#2	53,219	53,219	53,219	53,219	53,219	-	-	0.0%	2032 Final payment	
03471135	58035	Salem St. Utility Design & Engin	26,769	24,538	24,538	24,538	24,538	-	-	0.0%	2024 Final payment	
03471135	58033	Wastewater Treatment Plant	2,620,678	2,620,678	-	2,620,678	2,620,678	-	-	0.0%	2039 Final payment	
03471135	58040	SWTP Lagoon Sludge Removal	143,650	145,000	145,000	145,000	145,000	-	-	0.0%	2036 Final payment	
03471135	58041	Salem St. Utility Improvements	89,726	88,853	88,853	88,853	88,853	-	-	0.0%	2036 Final payment	
03471135	58046	Westside Drive Design & Engin				8,737	8,737	-	8,737		2028 Final payment ESTIMATE	
03471135	58053	Court Street Pump Station				76,056	76,056	-	76,056		2028 Final payment	
03471135	58051	Westside Drive Construction				19,757	19,757	-	19,757		2038 Final payment (Bond only, excludes SRF)	
Sewer Debt Service Prncipal Total			3,158,775	3,157,020	536,342	3,181,838	3,181,838	-	24,818	0.8%		
							A					
03472136	58520	Jady Hill Phase II	50,750	31,879	31,879	27,350	27,350	-	(4,529)	-14.2%	2032 Final payment	
03472136	58505	Portsmouth Ave Sewerlins	8,531	4,266	4,266			-	(4,266)	-100.0%	2023 Final payment	
03472136	58503	Sewerline Lincoln & Main Sts	2,295	1,530	1,530	765	765	-	(765)	-50.0%	2024 Final payment	
03472138	58526	Lincoln Street Ph#2	27,727	25,013	25,013	22,299	22,299	-	(2,714)	-10.9%	2032 Final payment	
03472136	58535	Salem St. Utility Design & Engin	3,868	2,503	2,503	1,251	1,251	-	(1,252)	-50.0%	2024 Final payment	
03472136	58533	Wastewater Treatment Plant	891,031	838,617	-	786,203	786,203	-	(52,414)	-6.3%	2039 Final payment	
03472136	58540	SWTP Lagoon Sludge Removal	100,890	92,455	92,455	85,060	85,060	-	(7,395)	-8.0%	2036 Final payment	
03472138	58541	Salem St. Utility Improvements	81,630	56,376	56,376	51,845	51,845	-	(4,531)	-8.0%	2036 Final payment	
03472136	58546	Westside Drive Design & Engin				874	874	-	874		2028 Final payment ESTIMATE	
03472136	58553	Court Street Pump Station				19,717	19,717	-	19,717		2028 Final payment	
03472136	58551	Westside Drive Construction				15,366	15,366	-	15,366		2038 Final payment (Bond only, excludes SRF)	
Sewer Debt Service Interest Total			1,146,722	1,052,639	214,022	1,010,730	1,010,730	-	(41,909)	-4.0%		
Debt Service Total			4,305,496	4,209,659	750,364	4,192,568	4,192,568	-	(17,091)	-0.4%		
							A					
Capital Outlay												
03490237	57010	CO- Capital Outlay - Leases	15,329	102,330	-	106,655	106,655	-	4,325	4.2%	See separate Lease schedule	
03490237	55361	CO- Capital Outlay - Land Acquisition/Purchase		1	-	1	1	-	-	0.0%		
03490237	57006	CO- Capital Outlay - Equipment				22,500	22,500	-	22,500		Air Compressor (split 50/50 water/sewer) CIP p#82	
3490237	57017	CO- Capital Outlay- WWTP	41,253	50,000	30,483	15,000	15,000	-	(35,000)	-70.0%	coating repairs to WWTF UV basin walls and flume walls	
03490237	57009	CO- Capital Outlay - Vehicle	26,493			26,750	26,750	-	26,750		See separate Lease schedule	
Capital Outlay Total			83,074	152,331	30,483	170,906	170,906	-	18,575	12.2%		
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Sewer Appropriations from Reserves												
03490363	55010	SF- Approp from Res Rate Study	1,713		19,887			-	-			
03490363	55540	SF-Approp frm Reserves-Siphons			47,134			-	-			
Sewer Appropriations from Reserves Total			1,713	-	67,021	-	-	-	-			
Sewer Fund Total			6,821,461	7,519,302	2,778,932	7,500,423	7,490,430	(9,992)	(28,872)	-0.4%		
							A					
Warrant Articles/Borrowing												
16491042		School Street Area Reconstruction				2,603,800	2,603,800	-	2,603,800		CIP P#22	
		Webster Ave Pump Station				884,000	884,000	-	884,000		CIP P#36 additional funding required for this project	
03500000	59102	Public Works Garage Design	12,500					-	(12,500)	-100.0%	CIP P#1 Design (General Fund & Water Fund components)	
		Court Street Pump Station	400,000					-	(400,000)	-100.0%	CIP P#27	
		Sewer Capacity Rehabilitation	380,000					-	(380,000)	-100.0%	CIP P#28	
		Westside Dr Area Reconstruction	860,000					-	(860,000)	-100.0%	CIP P#26 (General & Water Fund components)	
03500000		Vacuum Utility Truck #67	100,273					-	(100,273)	-100.0%	CIP P#58, Cost: \$548,369-Lease Purchase \$100,273 for 7 yrs	
Total Warrant Articles/Borrowing			-	1,752,773	-	3,487,800	3,487,800	-	1,735,027	99.0%		
Total Sewer Fund with WAR			6,821,461	9,272,075	2,778,932	10,988,223	10,978,230	(9,992)	1,706,155	18.4%		

RSA 79E Update

**TOWN OF EXETER
MEMORANDUM**

TO: Select Board
FROM: Town Manager
RE: 79E Update
DATE: December 15th, 2023

The Housing Advisory Committee met on December 4th, 2023 to discuss RSA 79E and its ongoing implementation. The committee membership is supplemented by staff including the Town Manager, Assistant Town Manager, Town Planner, Economic Development Director, and Code Enforcement Officer. In addition Selectman Chartrand attended the meeting of December 4th.

An outcome of this meeting was the recommendation that a workgroup should convene to create a goals and priorities statement for 79E as it pertains to the Town for use by the Board. The goals and priorities statement would be a bridge between current implementation and any future recommended changes.

The Town has not considered recent additions to 79E – namely 79E 4-a, 4-b and 4-c. It was agreed each of these should be reviewed for potential application to Exeter. These additions to the statute have been added after Exeter’s adoption in 2014.

It was consensus to go to the Town for a vote once instead of multiple times for any changes recommended to the current map and configuration of RSA79E in Exeter, to avoid confusion.

It was consensus that those who have already pulled a building permit should not qualify for tax relief under 79E if their project is already underway.

It was consensus there is wide agreement that workforce housing is a priority and 79E applications that provide workforce housing should be viewed as more favorable for tax relief.

A workgroup would reassess locations in Town where 79E is practical given the current development climate, which has changed since 2014.

A recommendation to the Board was discussed to include pausing any further applications until the workgroup could render its recommendations. This could be addressed in part by utilizing the current 60 day window to determine the public benefit of a project, and another 45 days to render any tax relief for a project, if an application were to surface in the interim period.

TITLE V TAXATION

Chapter 79-E COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE

Section 79-E:1

79-E:1 Declaration of Public Benefit. –

- I. It is declared to be a public benefit to enhance downtowns and town centers with respect to economic activity, cultural and historic character, sense of community, and in-town residential uses that contribute to economic and social vitality.
- II. It is further declared to be a public benefit to encourage the rehabilitation of the many underutilized structures in urban and town centers as a means of encouraging growth of economic, residential, and municipal uses in a more compact pattern, in accordance with RSA 9-B.
- II-a. In instances where a qualifying structure is determined to possess no significant historical, cultural, or architectural value and for which the governing body makes a specific finding that rehabilitation would not achieve one or more of the public benefits established in RSA 79-E:7 to the same degree as the replacement of the underutilized structure with a new structure, the tax relief incentives provided under this chapter may be extended to the replacement of an underutilized structure in accordance with the provisions of this chapter.
- II-b. It is further declared to be a public benefit to encourage the rehabilitation of historic structures in a municipality by increasing energy efficiency in the preservation and reuse of existing building stock.
- III. Short-term property assessment tax relief and a related covenant to protect public benefit as provided under this chapter are considered to provide a demonstrated public benefit if they encourage substantial rehabilitation and use of qualifying structures, or in certain cases, the replacement of a qualifying structure, as defined in this chapter.

Source. 2006, 167:1. 2009, 200:3, 4, eff. July 15, 2009. 2013, 78:1, eff. April 1, 2013.

Section 79-E:2

79-E:2 Definitions. –

In this chapter:

- I. "Historic structure" means a building that is listed on or determined eligible for listing on the National Register of Historic Places or the state register of historic places.
- II. (a) "Qualifying structure" means a building located in a district officially designated in a municipality's master plan, or by zoning ordinance, as a downtown, town center, central business district, or village center, or, where no such designation has been made, in a geographic area which, as a result of its compact development patterns and uses, is identified by the governing body as the downtown, town center, or village center for purposes of this chapter.
- (b) Qualifying structures shall also mean:
- (1) Historic structures in a municipality whose preservation and reuse would conserve the embodied energy in existing building stock.
- (2) A one or 2-family home or an attached multi-family home with not more than 4 units located in a residential property revitalization zone designated under RSA 79-E:4-b and which is at least 40 years old.
- (c) Cities or towns may further limit "qualifying structure" according to the procedure in RSA 79-E:3 as meaning only a structure located within such districts that meet certain age, occupancy, condition, size, or other similar criteria consistent with local economic conditions, community character, and local planning and development goals.
- (d) Cities or towns may further modify "qualifying structure" to include buildings that have been destroyed by

fire or act of nature, including where such destruction occurred within 15 years prior to the adoption of the provisions of this chapter by the city or town.

(e) In a city or town that has adopted the provisions of RSA 79-E:4-a, "qualifying structure" also means potentially impacted structures identified by the municipality within the coastal resilience incentive zone established under RSA 79-E:4-a.

(f) In a city or town that has adopted the provisions of RSA 79-E:4-c, "qualifying structure" also means a housing unit or units constructed in a housing opportunity zone established under RSA 79-E:4-c.

III. "Replacement" means the demolition or removal of a qualifying structure and the construction of a new structure on the same lot.

IV. "Substantial rehabilitation" means rehabilitation of a qualifying structure which costs at least 15 percent of the pre-rehabilitation assessed valuation or at least \$75,000, whichever is less. In addition, in the case of historic structures, substantial rehabilitation means devoting a portion of the total cost, in the amount of at least 10 percent of the pre-rehabilitation assessed valuation or at least \$5,000, whichever is less, to energy efficiency in accordance with the U.S. Secretary of the Interior's Standards for Rehabilitation. Cities or towns may further limit "substantial rehabilitation" according to the procedure in RSA 79-E:3 as meaning rehabilitation which costs a percentage greater than 15 percent of pre-rehabilitation assessed valuation or an amount greater than \$75,000 based on local economic conditions, community character, and local planning and development goals.

V. "Tax increment finance district" means any district established in accordance with the provisions of RSA 162-K.

VI. "Tax relief" means:

(a) For a qualifying structure, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on a qualifying structure shall not increase as a result of the substantial rehabilitation thereof.

(b) For the replacement of a qualifying structure, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on a replacement structure shall not exceed the property tax on the replaced qualifying structure as a result of the replacement thereof.

(c) For a qualifying structure which is a building destroyed by fire or act of nature, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on such qualifying structure shall not exceed the tax on the assessed value of the structure that would have existed had the structure not been destroyed.

VII. "Tax relief period" means the finite period of time during which the tax relief will be effective, as determined by a local governing body pursuant to RSA 79-E:5.

Source. 2006, 167:1. 2009, 200:5-7. 2010, 329:1, 2. 2011, 237:1, 2, eff. July 5, 2011. 2013, 78:2, eff. April 1, 2013. 2017, 203:2, eff. Sept. 3, 2017. 2021, 200:2, Pt. I, Sec. 2, eff. Oct. 9, 2021; 200:2, Pt. I, Sec. 4, eff. Apr. 1, 2022.

Section 79-E:3

79-E:3 Adoption of Community Revitalization Tax Relief Incentive Program –

I. Any city or town may adopt or modify the provisions of this chapter by voting whether to accept for consideration or modify requirements for requests for community revitalization tax relief incentives. Any city or town may do so by following the procedures in this section.

II. In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the question shall be placed on the warrant of a special or annual town meeting, by the governing body or by petition under RSA 39:3.

III. In a city or town that has adopted a charter under RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

IV. If a majority of those voting on the question vote "yes," applications for community revitalization tax relief incentives may be accepted and considered by the local governing body at any time thereafter, subject to the provisions of paragraph VI of this section.

V. If the question is not approved, the question may later be voted on according to the provisions of paragraph II or III of this section, whichever applies.

VI. The local governing body of any town or city that has adopted this program may consider rescinding its action in the manner described in paragraph II or III of this section, whichever applies. A vote terminating the acceptance and consideration of such applications shall have no effect on incentives previously granted by the city or town, nor shall it terminate consideration of applications submitted prior to the date of such vote.

Source. 2006, 167:1. 2010, 329:3, eff. July 20, 2010.

Section 79-E:4

79-E:4 Community Revitalization Tax Relief Incentive. –

I. An owner of a qualifying structure who intends to substantially rehabilitate or replace such structure may apply to the governing body of the municipality in which the property is located for tax relief. The applicant shall include the address of the property, a description of the intended rehabilitation or replacement, any changes in use of the property resulting from the rehabilitation or replacement, and an application fee.

I-a. In order to assist the governing body with the review and evaluation of an application for replacement of a qualifying structure, an owner shall submit to the governing body as part of the application, a New Hampshire division of historical resources individual resource inventory form, prepared by a qualified architectural historian and a letter issued by the local heritage commission and if the qualifying structure is located within a designated historic district established in accordance with RSA 674:46, a letter from the historic district commission or, if such local commissions are not established, a letter issued by the New Hampshire division of historical resources that identifies any and all historical, cultural, and architectural value of the structure or structures that are proposed to be replaced and the property on which those structures are located. The application for tax relief shall not be deemed to be complete and the governing body shall not schedule the public hearing on the application for replacement of a qualifying structure as required under RSA 79-E:4, II until the inventory form and the letter, as well as all other required information, have been submitted.

II. Upon receipt of an application, the governing body shall hold a duly noticed public hearing to take place no later than 60 days from receipt of the application, to determine whether the structure at issue is a qualifying structure; whether any proposed rehabilitation qualifies as substantial rehabilitation; and whether there is a public benefit to granting the requested tax relief and, if so, for what duration.

III. No later than 45 days after the public hearing, the governing body shall render a decision granting or denying the requested tax relief and, if so granting, establishing the tax relief period.

IV. (a) The governing body may grant the tax relief, provided:

- (1) The governing body finds a public benefit under RSA 79-E:7; and
- (2) The specific public benefit is preserved through a covenant under RSA 79-E:8; and
- (3) The governing body finds that the proposed use is consistent with the municipality's master plan or development regulations; and
- (4) In the case of a replacement, the governing body specifically finds that the local heritage commission or historic district commission or, if such local commissions are not established, the New Hampshire division of historical resources has determined that the replaced qualifying structure does not possess significant historical, cultural, or architectural value, the replacement of the qualifying structure will achieve one or more of the public benefits identified in RSA 79-E:7 to a greater degree than the renovation of the underutilized structure, and the historical, cultural, or architectural resources in the community will not be adversely affected by the replacement. In connection with these findings, the governing body may request that the division of historical resources conduct a technical evaluation in order to satisfy the governing body that historical resources will not be adversely affected.

(b) If the governing body grants the tax relief, the governing body shall identify the specific public benefit achieved under RSA 79-E:7, and shall determine the precise terms and duration of the covenant to preserve the public benefit under RSA 79-E:8.

V. If the governing body, in its discretion, denies the application for tax relief, such denial shall be accompanied by a written explanation. The governing body's decision may be appealed either to the board of tax and land appeals or the superior court in the same manner as provided for appeals of current use classification pursuant to RSA 79-A:9 or 79-A:11 provided, however, that such denial shall be deemed discretionary and shall not be set aside by the board of tax and land appeals or the superior court except for bad faith or discrimination.

VI. Municipalities shall have no obligation to grant an application for tax relief for properties located within tax

increment finance districts when the governing body determines, in its sole discretion, that the granting of tax relief will impede, reduce, or negatively affect:

- (a) The development program or financing plans for such tax increment finance districts; or
- (b) The ability to satisfy or expedite repayment of debt service obligations incurred for a tax increment financing district; or
- (c) The ability to satisfy program administration, operating, or maintenance expenses within a tax increment financing district.

Source. 2006, 167:1. 2009, 200:8-11, eff. July 15, 2009.

Section 79-E:4-a

79-E:4-a Coastal Resilience Incentive Zone. –

I. A city or town may adopt the provisions of this section by vote of its legislative body, according to the procedures described in RSA 79-E:3, to establish a coastal resilience incentive zone (CRIZ). Municipalities may use storm surge, sea-level rise, and extreme precipitation projections in the 2016 report of the New Hampshire Coastal Risk and Hazards Commission, "Preparing New Hampshire for Projected Storm Surge, Sea-Level Rise, and Extreme Precipitation," and its successor projections, to identify potentially impacted structures.

II. The municipality implementing a CRIZ shall determine the resilience measures it deems qualifying, such as, but not limited to, elevation and free-board renovations, elevation of mechanicals, construction of resilient natural features, enhancement or creation of tidal marshes, elevation of private driveways and sidewalks, construction or enlargement of private culverts and other structures to enable increased water flow and storm-surge, and movement of property to higher elevation on the property or to a newly acquired property at a higher elevation within the municipality. Municipalities may grant tax relief to the qualifying structure and property as described in RSA 79-E:4.

III. Municipalities may provide other relief to properties in a coastal resilience incentive zone that are subject to repeated inundation, by acquiring preservation or water control easements or establishing tax increment financing districts.

IV. Municipalities may create a nonlapsing CRIZ fund as a capital reserve fund under RSA 34 or RSA 35, or a town-created trust fund under RSA 31:19-a, to provide funding for projected municipal costs associated with projected storm surge, sea-level rise, and extreme precipitation, and such funds may be used to support the coastal resilience incentive zone purpose established in this section.

Source. 2017, 203:3, eff. Sept. 3, 2017.

Section 79-E:4-b

79-E:4-b Residential Property Revitalization Zones. –

I. A city or town may adopt the provisions of this section by vote of its legislative body, according to the procedures described in RSA 79-E:3, to establish tax relief for the owners of a one or 2-family home or an attached multi-family home with not more than 4 units and which is at least 40 years old, who significantly improves the quality, condition, and/or use of an existing residential structure in a designated residential property revitalization zone.

II. The governing body of a municipality shall designate the area of a residential property revitalization zone in which the tax relief for qualifying structures shall apply. Municipalities may further establish criteria for the public benefits, goals, and measures that will determine the eligibility of qualifying structures for tax relief located within a designated residential property revitalization zone.

III. Municipalities may grant tax relief to the qualifying structure and property as described in RSA 79-E:4 for the period of tax relief under RSA 79-E:5, provided that no property may be granted tax relief under this chapter more than once in a 20 year period.

Source. 2021, 200:2, Pt. I, Sec. 3, eff. Oct. 9, 2021.

Section 79-E:4-c

79-E:4-c Housing Opportunity Zone. – A city or town may adopt the provisions of this section by vote of its legislative body, in accordance with the procedures described in RSA 79-E:3, to establish a housing opportunity zone. To be eligible for tax relief under this section, the qualifying structure and property shall be located within the housing opportunity zone established by the municipality. No less than one-third of the housing units constructed shall be designated for households with an income of 80 percent or less of the area median income as measured by the United States Department of Housing and Urban Development, or the housing units in a qualifying structure shall be designated for households with incomes as provided in RSA 204-C:57, IV. A qualifying structure under this section shall be eligible for tax assessment relief for a period of up to 10 years, beginning upon issuance of the certification of occupancy.

Source. 2021, 200:2, Pt. I, Sec. 5, eff. Apr. 1, 2022.

Section 79-E:5

79-E:5 Duration of Tax Relief Period. –

I. The governing body may grant such tax assessment relief for a period of up to 5 years, beginning with the completion of the substantial rehabilitation.

I-a. For the approval of a replacement of a qualifying structure, the governing body may grant such tax assessment relief for a period of up to 5 years, beginning only upon the completion of construction of the replacement structure. The governing body may, in its discretion, extend such additional years of tax relief as provided for under this section, provided that no such additional years of tax relief may be provided prior to the completion of construction of the replacement structure. The municipal tax assessment of the replacement structure and the property on which it is located shall not increase or decrease in the period between the approval by the governing body of tax relief for the replacement structure and the time the owner completes construction of the replacement structure and grants to the municipality the covenant to protect the public benefit as required by this chapter. The governing body may not grant any tax assessment relief under this chapter with respect to property and structures for which an election has been made for property appraisal under RSA 75:1-a.

II. The governing body may, in its discretion, add up to an additional 2 years of tax relief for a project that results in new residential units and up to 4 years for a project that includes affordable housing.

III. The governing body may, in its discretion, add up to an additional 4 years of tax relief for the substantial rehabilitation of a qualifying structure that is listed on or determined eligible for listing on the National Register of Historic Places, state register of historic places, or is located within and important to a locally designated historic district, provided that the substantial rehabilitation is conducted in accordance with the U.S. Secretary of Interior's Standards for Rehabilitation.

IV. The governing body may adopt local guidelines to assist it in determining the appropriate duration of the tax assessment relief period.

Source. 2006, 167:1. 2009, 200:12. 2010, 329:4, eff. July 20, 2010.

Section 79-E:6

79-E:6 Resumption of Full Tax Liability. – Upon expiration of the tax relief period, the property shall be taxed at its market value in accordance with RSA 75:1.

Source. 2006, 167:1, eff. April 1, 2006.

Section 79-E:7

79-E:7 Public Benefit. –

In order to qualify for tax relief under this chapter, the proposed substantial rehabilitation must provide at least one of the public benefits, and the proposed replacement must provide one or more of the public benefits to a

greater degree than would a substantial rehabilitation of the same qualifying structure, as follows:

- I. It enhances the economic vitality of the downtown;
- II. It enhances and improves a structure that is culturally or historically important on a local, regional, state, or national level, either independently or within the context of an historic district, town center, or village center in which the building is located;
- II-a. It promotes the preservation and reuse of existing building stock throughout a municipality by the rehabilitation of historic structures, thereby conserving the embodied energy in accordance with energy efficiency guidelines established by the U.S. Secretary of the Interior's Standards for Rehabilitation.
- III. It promotes development of municipal centers, providing for efficiency, safety, and a greater sense of community, consistent with RSA 9-B; or
- IV. It increases residential housing in urban or town centers.

Source. 2006, 167:1. 2009, 200:13, eff. July 15, 2009. 2013, 78:3, eff. April 1, 2013.

Section 79-E:7-a

79-E:7-a Public Benefit Determinations. – Cities or towns may adopt according to the procedure in RSA 79-E:3 provisions that further define the public benefits enumerated in RSA 79-E:7 to assist the governing body in evaluating applications made under this chapter based on local economic conditions, community character, and local planning and development goals.

Source. 2010, 329:5, eff. July 20, 2010.

Section 79-E:8

79-E:8 Covenant to Protect Public Benefit. –

- I. Tax relief for the substantial rehabilitation or replacement of a qualifying structure shall be effective only after a property owner grants to the municipality a covenant ensuring that the structure shall be maintained and used in a manner that furthers the public benefits for which the tax relief was granted and as otherwise provided in this chapter.
- II. The covenant shall be coextensive with the tax relief period. The covenant may, if required by the governing body, be effective for a period of time up to twice the duration of the tax relief period.
- III. The covenant shall include provisions requiring the property owner to obtain casualty insurance, and flood insurance if appropriate. The covenant may include, at the governing body's sole discretion, a lien against proceeds from casualty and flood insurance claims for the purpose of ensuring proper restoration or demolition or damaged structures and property. If the property owner has not begun the process of restoration, rebuilding, or demolition of such structure within one year following damage or destruction, the property owner shall be subject to the termination of provisions set forth in RSA 79-E:9, I.
- IV. The local governing body shall provide for the recording of the covenant to protect public benefit with the registry of deeds. It shall be a burden upon the property and shall bind all transferees and assignees of such property.
- V. The applicant shall pay any reasonable expenses incurred by the municipality in the drafting, review, and/or execution of the covenant. The applicant also shall be responsible for the cost of recording the covenant.

Source. 2006, 167:1. 2009, 200:14, eff. July 15, 2009.

Section 79-E:9

79-E:9 Termination of Covenant; Reduction of Tax Relief; Penalty. –

- I. If the owner fails to maintain or utilize the building according to the terms of the covenant, or fails to restore, rebuild, or demolish the structure following damage or destruction as provided in RSA 79-E:8, III, the governing body shall, after a duly noticed public hearing, determine whether and to what extent the public benefit of the rehabilitation or replacement has been diminished and shall determine whether to terminate or reduce the tax

relief period in accordance with such determination. If the covenant is terminated, the governing body shall assess all taxes to the owner as though no tax relief was granted, with interest in accordance with paragraph II.

II. Any tax payment required under paragraph I shall be payable according to the following procedure:

(a) The commissioner of the department of revenue administration shall prescribe and issue forms to the local assessing officials for the payment due, which shall provide a description of the property, the market value assessment according to RSA 75:1, and the amount payable.

(b) The prescribed form shall be prepared in quadruplicate. The original, duplicate, and triplicate copy of the form shall be given to the collector of taxes for collection of the payment along with a special tax warrant authorizing the collector to collect the payment under the warrant. The quadruplicate copy of the form shall be retained by the local assessing officials for their records.

(c) Upon receipt of the special tax warrant and prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice of payment.

(d) Payment shall be due not later than 30 days after the mailing of the bill. Interest at the rate of 18 percent per annum shall be due thereafter on any amount not paid within the 30-day period. Interest at 12 percent per annum shall be charged upon all taxes that would have been due and payable on or before December 1 of each tax year as if no tax relief had been granted.

Source. 2006, 167:1. 2009, 200:15, eff. July 15, 2009.

Section 79-E:10

79-E:10 Lien for Unpaid Taxes. – The real estate of every person shall be held for the taxes levied pursuant to RSA 79-E:9.

Source. 2006, 167:1, eff. April 1, 2006.

Section 79-E:11

79-E:11 Enforcement. – All taxes levied pursuant to RSA 79-E:9 which are not paid when due shall be collected in the same manner as provided in RSA 80.

Source. 2006, 167:1. 2007, 42:3, eff. July 20, 2007.

Section 79-E:12

79-E:12 Rulemaking. – The commissioner of the department of revenue administration may adopt rules, pursuant to RSA 541-A, relative to the payment and collection procedures under RSA 79-E:9.

Source. 2006, 167:1, eff. April 1, 2006. 2016, 85:2, eff. July 18, 2016.

Section 79-E:13

79-E:13 Extent of Tax Relief. –

- I. (a) Tax relief granted under this chapter shall pertain only to assessment increases attributable to the substantial rehabilitation performed under the conditions approved by the governing body and not to those increases attributable to other factors including but not limited to market forces; or
- (b) Tax relief granted under this chapter shall be calculated on the value in excess of the original assessed value. Original assessed value shall mean the value of the qualifying structure assessed at the time the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect public benefit as required in this chapter, provided that for a qualifying structure which is a building destroyed by fire or act of nature, original assessed value shall mean the value as of the date of approval of the application for tax relief of the qualifying structure that would have existed had the structure not been destroyed.
- II. The tax relief granted under this chapter shall only apply to substantial rehabilitation or replacement that

commences after the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect the public benefit as required in this chapter, provided that in the case of a qualifying structure which is a building destroyed by fire or act of nature, and which occurred within 15 years prior to the adoption of the provisions of this chapter by the city or town, the tax relief may apply to such qualifying structure for which replacement has begun, but which has not been completed, on the date the application for relief under this chapter is approved.

Source. 2006, 167:1. 2010, 329:6. 2011, 237:3, eff. July 5, 2011.

Section 79-E:14

79-E:14 Other Programs. – The provisions of this chapter shall not apply to properties whose rehabilitation or construction is subsidized by state or federal grants or funds that do not need to be repaid totaling more than 50 percent of construction costs from state or federal programs.

Source. 2006, 167:1, eff. April 1, 2006.

Tax Abatements, Veterans Credits & Exemptions

Permits & Approvals



Phillips Exeter Academy

December 15, 2023

Mr. Greg Bisson
Parks and Recreation Director
Town of Exeter Parks and Recreation
32 Court Street
Exeter, NH 03833

Dear Greg,

Pursuant to your conversation with the Principal's office, the Academy is prepared to donate to the Exeter Parks and Recreation Department two (2) 52' x 96' outdoor ice rinks, as is, in their current used condition, and without any warranties, express or implied. The two outdoor ice rinks include boards, brackets and any existing liners. As we have stated, the liner conditions will need to be evaluated, and the Town may need to invest in new liners. You are free to work with 360 Sports Scape in Windham, NH for any additional information needed about the rinks or the liner replacement parts, as they are the vendor from whom we purchased the rinks in January 2021.

Jeff Plimpton, Senior Manager for Buildings and Grounds, will assist you with pick up or delivery of the rinks. He can be reached at 603-777-4452 or by email to jplimpton@exeter.edu.

Warm regards,

A handwritten signature in black ink, appearing to read "MFL", written over a light blue horizontal line.

Mark F. Leighton, P.E., CEFP
Director, Facilities Management

cc Holly Barcroft, General Counsel, Phillips Exeter Academy



EXETER FIRE DEPARTMENT

20 COURT STREET, EXETER, NH 03833-2716

Tel 603.773.6131 Fax 603.773.6128

ERIC E. WILKING, CHIEF OF DEPARTMENT

11/16/2023

To: Russ Dean, Town Manager

From: Justin Pizon, Assistant Fire Chief

RE: December 4th Select Board Meeting

Russ,

Last month Dick Crosbie, a resident of Riverwoods and a member of the Riverwoods Resident Council, approached the fire department with an opportunity to receive a donation. Through mutual collaboration, the Council would like to donate two McGrath Video Laryngoscopes to the Exeter Fire Department. This cutting edge technology allows for quicker, more efficient intubations of patients who require their airway to be protected. These devices are valued at \$1799.99 per scope. The equipment donation from the Riverwoods Resident Council total value is \$3599.98. This is an amazing donation and the fire department is beyond grateful for this opportunity.

Myself and Mr. Crosbie would like to be added to the agenda for the Monday, December 4th, Select Board meeting to ask this donation be accepted. It will be brief, however I felt it was important to also invite the donor representative. I have also attached a quick reference guide so the Select Board will have an opportunity to know what a video laryngoscope is!

Thank you for the consideration,

Justin

Justin Pizon, Assistant Fire Chief

"A Tradition of Service"

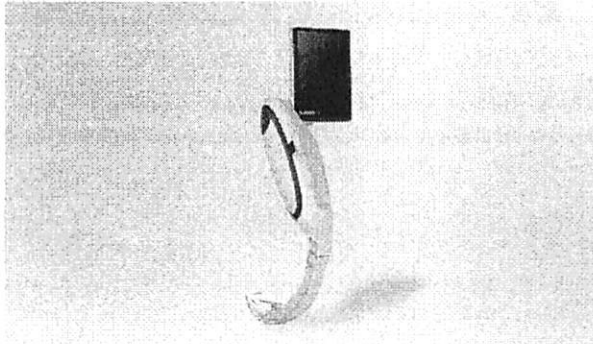
Simple and durable

Built tough for EMS and designed to reinforce paramedics' direct laryngoscopy skills, the McGRATH MAC video laryngoscope offers EMS providers an easy-to-implement, cost-effective solution to improve visualization and airway management.

KEY BENEFITS

Helping protect you and your patients during intubation

Video laryngoscopy used in EMS supports first-attempt success of airway intubation. Research shows video laryngoscopy can help prevent clinician exposure to droplet-borne pathogens and further improve your safety.² Recent guidelines highlight the risks of contracting COVID-19 among those caring for infected patients.³ The guidelines recommend airway management clinicians take precautions to further protect against droplet-borne pathogens.² The McGRATH MAC video laryngoscope is proven to improve first-time success rate, reduce time and lessen hemodynamic stimulation to intubation when compared to the traditional direct visualization technique.^{1,4,5}



Proven technology

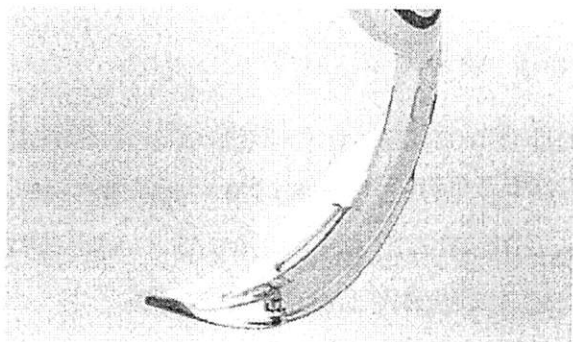
The next-generation McGRATH MAC video laryngoscope is an enhanced, more robust device designed for routine use in fast-paced hospital and EMS environments. The latest design offers:

- Enhanced optics
- Increased durability
- Intelligent battery management

Evolving a familiar technique

The McGRATH MAC video laryngoscope combines line-of-sight video from its portrait display with the familiar Macintosh technique, so you retain your traditional laryngoscopy skills.



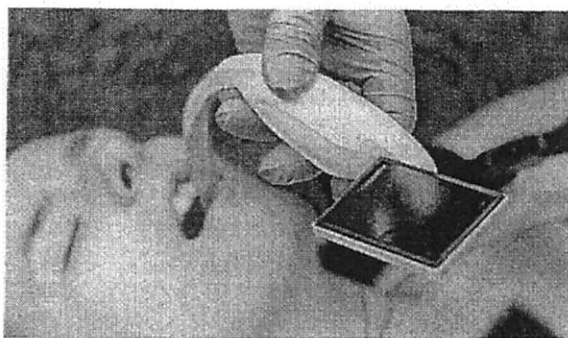


Simple. Smart. Versatile.

- Minute-by-minute battery indication and auto-off optimize battery life
- One handle has multiple blade options
- Use for pediatric and adult patients for both routine and extreme airways^{3,7}

See clearly. Every time.

- 2X light spread
- 3X brighter camera
- 4X the resolution



Miscellaneous W/S Fees - Exeter, NH
 Updated 12/2023

Charge Description	Old Suggested Charges	Updated 12/2023	Updated
Service Fees			
Turn Water On/Off (Including for nonpmt)	\$50	\$50	
Turn Water On/Off (After hours)	\$190	\$190	
Disconnect	\$50	\$50	
Final Reading	\$35	\$35	
Materials/Parts	At cost	At cost	
General Service Fee	\$50/hr. + materials	\$150 + materials	x
After Hours Service Fee	\$100/hr. (2 hr. minimum)	\$150/hr. (2 hr. minimum)	x
Bulk Water Purchase	15% above current rate plus meter fee (current tiered rates apply)	\$.02/gal= \$20.00/1000 gallons	x
Hydrant Flow Test	\$100 + cost of outside services	\$100 + cost of outside services	
Hydrant Rental/Maintenance	\$140/year	\$140/year	
Backflow Pre venter & Testing	Permit: \$30/year Inspect: \$30/year Re-Inspect: \$30/year	Permit: \$30/year Test/ Re-test: \$50/year	x
Fine- first offense	\$100 + labor & material + 15%	\$100 + labor & material + 15%	
Fine- second offense	\$500 + labor & material + 15%	\$500 + labor & material + 15%	
Fine- third offense	\$500 plus labor and materials	\$500 plus labor and materials	
Meter Test* Charge waived if fault found	\$50, charge waived if fault found with meter	Actual cost, waived if fault found with meter	x
Frozen Meter	At cost, \$190 minimum	At cost, \$190 minimum	
Temporary Construction Meter Rental	\$60 to turn on meter, \$60 to turn off meter + current consumption rate (tiered rates apply)	\$50 turn on, \$50 turn off Plus \$.02/gallon usage rate Plus Daily Rental Fee: 5/8"-1"=\$1.00/day, 2"=\$2.00/, 3"=\$3.00/, 4"=\$4.00/	x
Seasonal Meter Install & Turn On	\$60	\$60	
Seasonal Meter Remove & Turn Off	\$60	\$60	
Deduct Meter	\$60 admin fee plus meter costs. Billed qtrly water service charges and tiered consumption rates	\$150 admin fee plus meter costs. Billed qtrly water service charges and tiered consumption rates	x
Septage	\$0.08/gallon	\$.10 to \$.12/gallon	x
Repair/Replace existing service	At cost	At cost	
Admin Fees			
Ownership Change Billing / Acct Estab. Fee	\$25	\$25	
New Service Application Fee	\$300	Remove	x
Late Payment	\$10	1.0%	x
Bad Check Fee	\$30 per month or 10% per annum	30 one-time	x
On-Site Collection Fee for Nonpayment	\$40	Remove	x
plan photocopies	\$3 / sheet	\$3/sheet	
Connection Fees (updated excludes meter install)			
5/8 or 3/4	\$1,300	\$375 water, \$375 sewer + meter	
1 inch	\$1,800	\$375 water, \$375 sewer + meter	
1.5 inch	\$2,000	\$375 water, \$375 sewer + meter	
2 inch	\$4,000	\$375 water, \$375 sewer + meter	x
3 inch	\$5,500	\$375 water, \$375 sewer + meter	
4 inch	\$7,500	\$375 water, \$375 sewer + meter	
> 4 inch	per Town	\$375 water, \$375 sewer + meter	
Second meter		\$150 + meter	
Connection for fire protection services			
Commercial			
System Development Charge (SDC)			
Water/ Sewer	\$3.74/gal. Water; \$1.81/gal. Sewer	\$3.74/gal. Water; \$1.81/gal Sewer	

Correspondence



THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION



William Cass, P.E.
Commissioner

David Rodrigue, P.E.
Assistant Commissioner
Andre Briere, Colonel, USAF (RET)
Deputy Commissioner

December 1, 2023

Niko Papakonstantis, Chair of Selectboard
Town of Exeter
10 Front Street
Exeter, NH 03833

**Re: Exeter Special One Time Bridge Payment – in Accordance with House Bill 2
Payment for Maintenance, Construction and Reconstruction of Municipally Owned Bridges**

Dear Mr. Papakonstantis:

The following is notification of a one-time bridge payment being made available to your municipality in State Fiscal Year 2024 based on the passage of House Bill (HB) 2 effective July 2023. HB 2 directs the Department to divide and distribute a \$10 million one-time payment between all New Hampshire municipalities that have municipally owned bridges per state definitions. Fifty percent (50%) of the distribution is based on your municipality’s percentage of statewide municipal bridge deck surface area and the remaining fifty percent (50%) of the distribution is based on your municipality’s percentage of statewide population. This one-time bridge payment is not related at all to the quarterly block grant aid payments that a municipality receives. This payment can only be used on the maintenance, construction, or reconstruction of municipally owned bridges. These are non-lapsing funds. No funds appropriated under this section shall be used to supplant locally budgeted and approved funds for bridge maintenance or construction. The funds appropriated in this section may be considered unanticipated money under RSA 31:95-b and may be accepted and expended pursuant to RSA 31:95-b, II through IV, whether or not a political subdivision has adopted the provisions of RSA 31:95-b.

This one-time payment is anticipated to be available to the Town of Exeter during the month of December 2023 as follows:

December 2023 Actual Bridge Payment: \$87,551.16

Happy holidays and please contact me at 271-6472 if you have any questions.

Sincerely,

C. R. Willeke

C. R. Willeke, PE
Municipal Highways Engineer
Bureau of Planning and Community Assistance

Town Manager's Office

CRW/dmp

DEC - 6 2023

Received



December 11, 2023

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

RE: Programming Advisory

Dear Members of the Board:

As part of our on-going commitment to keeping you and our customers informed about changes to Xfinity TV services, we wanted to notify you that the DW Deutsch+, and the Z Living channels are ceasing operations on December 31, 2023. As a result, the DW Deutsch+ and Z Living channels will no longer be available as part of our lineup.

As a function of this change, we have implemented channel slates (advising of unavailability) on the channels and activated www.xfinity.com/programmingchanges to help keep our customers informed during this period.

Please do not hesitate to contact me should you have questions at Bryan_Christiansen@comcast.com.

Sincerely,

Bryan Christiansen

Bryan Christiansen, Director
Government & Regulatory Affairs



ENDING VIOLENCE.
CHANGING LIVES.

20 International Drive
Suite 300
Portsmouth, NH 03801

24-Hour Hotline: 1-603-994-SAFE (7233)
Main Office: 603-436-4107 | Fax: 603-436-7951
www.havennh.org | info@havennh.org

December 6, 2023

Town of Exeter, NH
10 Front St
Exeter, NH 03833-2754

Dear Friends,

Thank you so much for making a difference in the lives of those impacted by domestic and sexual violence throughout Strafford and Rockingham counties. Your support of HAVEN gives thousands of people, as well as their loved ones, access to resources needed to rebuild their lives.

Your gift of \$1,875 means that HAVEN can inspire hope, and make positive changes in our community. Because of your generous contribution to our mission, HAVEN can continue to help our clients navigate safety and provide free, confidential, 24-hour support to anyone who has been impacted by violence.

Your generosity is more than a donation - it is an investment in a future without violence. It allows for individuals to seek comprehensive services they deserve in the aftermath of sexual assault or domestic violence and our hope is for a community without violence where children and adults are safe.

Warmest Regards,

A handwritten signature in black ink, appearing to read "Kathy Beebe".

Kathy Beebe
Executive Director

DONATION RECEIPT

Donation \$1,875 11/13/23

HAVEN is a non-profit organization under section 501(C)(3) of the Internal Revenue Code (Fed ID #02-0337620). Your donation is tax deductible to the fullest extent of the law, as you received no benefit.



Meeting Notes

Date: December 4, 2023 Notes Taken By: Gregory L. Bakos, P.E.
Place: Exeter Public Works Re: Front-Pine-Linden Roundabout
Project No.: 53039.00

ATTENDEES:

Paul Vlasich	Dave Sharples	Jay Perkins
Walter Payne (property owner)		

This meeting was held to understand Walter Payne's concerns relative to the proposed roundabout. Paul started the meeting by describing the history and how this intersection was identified for safety improvements. Mr. Payne owns property at the corner of Linden Street and Pine Street where they intersect at Front Street. The project would impact approximately 645 square feet of the Payne property according to the preliminary design plans that were presented on this date. Following is an accounting of the meeting by topic.

Operations

Mr. Payne questioned whether the roundabout would introduce unnecessary delay in the intersection. I explained that this project is first and foremost a safety improvement project, but that operations were considered. Traffic on Front Street is currently free flowing and the two side streets experience delay because it can be difficult to find a safe gap in peak hour Front Street traffic. VHB indicated that the roundabout is expected to function reasonably well. Greg explained that we do not have intersection turning counts for the intersection because the study was conducted during the pandemic. As a follow-up on the subject: NHDOT's online viewer shows an AADT for Front Street of approximately 8,500 vehicles per day and the total intersection traffic volume is approximately 9,500 vehicles per day. The current federal roundabout guide, NCHRP 1043, shows that a single lane roundabout should be able to accommodate intersection volumes as high as 17,000 vehicles per day when the side street volumes are low in comparison to the mainline volumes.

Mr. Payne was concerned that the traffic volumes are not balanced on the four legs, which is true, but this roundabout is nowhere near capacity and the unbalanced nature is only realized by vehicles on the side streets trying to enter the flow of traffic in the roundabout. Greg pointed out that the proposed design is better than the existing conditions because vehicles entering from the side streets only have to find gaps in the eastbound traffic, whereas today they need to find gaps in traffic in coming from both directions.

Geometry

Mr. Payne was concerned that the roundabout has an unusual shape as compared to the "textbook" examples in design guides that have 90-degree approach roadways. Greg explained that we knew coming in that the roundabout geometry is not ideal or perfect, but that the design will still achieve safety benefits. The westbound Front Street movement has less than desirable deflection, but it is believed that ample deflection in the eastbound movement is more important because the eastbound leg is where the side streets enter the roundabout, and it is a benefit for the circulating traffic to be moving slow as a result of the deflection. It is believed that the westbound movement will still operate at slower speeds than the existing free flow condition on Front Street.

Mr. Payne was also concerned with the sharp right turn from Front Street to Linden Street. This is the most acute angle in the roundabout but most vehicle sizes will be able to make the turn and large trucks would need to circulate all the way around the roundabout to access Linden Street. In addition, the sharp curvature induces slow speeds, much like it does today.

Greg indicated that the roundabout design has been checked to make sure that tractor trailer trucks can navigate it adequately and he showed a sample of the truck turning paths on the plan.

Greg provided aerial photographs of five similarly sized roundabouts in New Hampshire to illustrate that they come in all different configurations, suggesting that the perfect 90-degree four-way roundabouts are the exception.

Crosswalks

Mr. Payne was concerned with the positioning of the crosswalks. He took exception to the two that are proposed to cross Front Street and explained that there are existing crosswalks across Front Street just east and west of the intersection and that the ones proposed at the roundabout would be unnecessary. Greg explained that the roundabout crossings would be easier for pedestrians because they cross one lane at a time with raised medians for refuge, whereas the existing crosswalks require crossing over thirty feet of roadway with traffic approaching from both directions. Mr. Payne's concern was that motorists exiting the roundabout would not expect to see pedestrians because they are busy negotiating the roundabout. Greg maintained that the proposed crossings provide safety benefits.

Bicyclists

Mr. Payne questioned how bicyclists would navigate the roundabout safely. Greg explained that confident cyclists would have no problem operating in the same way that motor vehicles do, and that less confident cyclists may opt to use the sidewalks to bypass the roundabout. The expectation is that traffic moves slowly through roundabouts and that motorists would yield to bikes.

Summary

Mr. Payne raised numerous well-intentioned concerns. The design team was tasked by Paul Vlasich to investigate improving certain design features such as east-west deflection and crosswalk positioning, and to provide a basis of design report prior to moving into final design. VHB acknowledged from the start that the intersection does not lend itself to "perfect" geometry, but we do still maintain that the design will accomplish the Town's intended objective of improving overall intersection safety.



25 WALNUT STREET
PO BOX 428
NASHUA, NH 03061-0428

(603) 882-5191
FAX (603) 913-2305

WWW.PENNICHUCK.COM

December 8, 2023

Mr. Russell Dean
Town of Exeter, 10 Front Street
Exeter, NH 03833

Re: Pennichuck East Utility, Inc. – Estimated Water Rate Increase

Dear Mr. Russell Dean:

On behalf of Pennichuck Corporation and its water utility companies, I wanted to make you aware that Pennichuck East Utility (“PEU”) submitted a Notice of Intent to file a Rate Case with the New Hampshire Public Utilities Commission (“PUC”) on November 28, 2023. As we previously made you aware, a Consolidated Rate Filing was made with the PUC, to adjust rates and consolidate the three regulated Pennichuck Utilities (Pennichuck Water Works, Pennichuck East Utility and Pittsfield Aqueduct) into one surviving utility. Along with that merger, once approved, a uniform rate structure would then be in place for the utility, including your community. However, if the Consolidated Rate Case and Merger are not approved by the PUC, this individual rate filing will be pursued to completion.

PEU is required to file a rate case every three years, with 2023 being the next required year to file for rate adjustment. The Rate Case that will be filed will only be carried to completion in the event the Consolidated Rate filing is not approved. If that filing is not approved this Rate Case will request the PUC to approve an adjustment in PEU’s rates, to allow PEU to collect sufficient revenues to pay for the costs of the Company’s current operating expenses and investment in infrastructure over the past several years, should the Consolidated Rate filing not be approved.

PEU last had a full rate increase in its base (or permanent) rates in 2022 (delayed from 2021 due to CoVID), which was based upon 2019 test year operating costs, even though during that time PEU has continued to make material investments and improvements to its water utility assets within the communities served by the utility, and has experienced material increases in its operating expenses, some at well above inflationary rates.

The PUC’s Rate Case process involves the following steps:

- Notice of Intent to File Rate Schedules (“NOI”), which states an estimate of the projected increase in rates. This was filed on November 28, 2023, as the first step in the regulatory process for a rate case.

Town Manager's Office

DEC 14 2023

Received

- A complete Rate Case filing, which includes the final proposed change in rates and all testimony, exhibits and schedules required under PUC rules and regulations. This must be filed no earlier than 30 days, and no later than 60 days, from the date of the NOI. As such, the Rate Case will be filed on or after December 28, 2023, in compliance with the time requirements.
- The PUC will open a docket for the Rate Case and will be issuing an Order of Notice scheduling a prehearing conference to address timing and other procedural aspects. We expect this prehearing conference to occur sometime in early 2024.
- PEU's Rate Case will include a request that the PUC allow a "temporary" rate increase at currently existing rates, which will preserve PEU's full right for final rate recovery during the pendency of the Rate Case. We expect hearings on PEU's temporary rate request will be held sometime in early 2024.
- The PUC will approve a detailed procedural schedule for the docket, which will include discovery and testimony by PUC Staff, the Office of Consumer Advocate, and any other parties approved by the Commission as intervenors. A hearing on permanent rates is likely to be held in late 2024, unless the case has been terminated due to the approval of the aforementioned Consolidated Rate filing.

PEU's NOI stated its estimate of the maximum projected increase being sought over its current rates as of the date of that filing. This noticed requested increase, which is 24.1% over last approved rates, is included in the Notice of Intent which PEU filed with the PUC on November 28, 2023. This increase is directly in opposition to the rate relief the Company is requesting approval for in the Consolidated Rate Case, based upon a consolidated entity, and the aggregate economic benefits of that case.

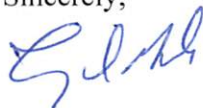
A copy of the Notice of Intent is attached to this letter.

It is the intent of the Company to keep the communities served by PEU informed as we proceed through the regulatory process.

A copy of the Rate Case filing will be available via a link on the Company's website (www.Pennichuck.com). In addition, you may follow the proceeding on the PUC website: <http://www.puc.state.nh.us>.

Please feel free to call me at 603-913-2312 if you need any further information or clarification.

Sincerely,



Larry D. Goodhue
Chief Executive Officer

STATE OF NEW HAMPSHIRE
BEFORE THE
PUBLIC UTILITIES COMMISSION

PENNICHUCK EAST UTILITY, INC.

DOCKET NO. 23-096

NOTICE OF INTENT TO FILE RATE SCHEDULES

Pursuant to N.H. RSA 378:3 and N.H. Code Admin. R. 1604.05(a) (requiring thirty days' notice), Pennichuck East Utility, Inc. (PEU), hereby gives notice of its intent to file rate schedules with the New Hampshire Public Utilities Commission. Pursuant to N.H. Code Admin. R. 1604.05(c), such rate schedules will be filed within sixty days of this notice.

Pursuant to RSA Chapter 378 and N.H. Code Admin. R. 1604.05(b), PEU will be seeking to increase its revenue requirement by approximately \$2,520,679, or 24.10%, above the revenues generated by sales, based on the five-year average methodology with a Material Operating Expense Factor. This increase does not include revenues from the North Country Capital Recovery Surcharge and annual revenues recovered under the Qualified Capital Project Adjustment Charge program.

PEU's last rate case was in 2020 in Docket No. DW 20-156.

PENNICHUCK EAST UTILITY, INC.

By its attorney,



Marcia A. Brown
NH Brown Law, PLLC
20 Noble Street
Somersworth, NH 03878
(603) 219-4911/mab@nhbrownlaw.com

Dated: November 28, 2023

CERTIFICATE OF SERVICE

I hereby certify that a copy of this notice was emailed this day to the Department of Energy, Office of the Consumer Advocate, and to the Commission's electronic service list for initial filings.

Dated: November 28, 2023


Marcia A. Brown



TOWN OF EXETER

2024 HOLIDAYS

Monday, January 1, 2024	New Year's Day
Monday, January 15, 2024	Civil Rights Day
Monday, February 19, 2024	Presidents Day
Monday, May 27, 2024	Memorial Day
Wednesday, June 19, 2024	Juneteenth
Thursday, July 4, 2024	Independence Day
Monday, September 2, 2024	Labor Day
Monday, October 14, 2024	Indigenous People's Day
Monday, November 11, 2024	Veterans Day
Thursday, November 28, 2024	Thanksgiving Day
Friday, November 29, 2024	Thanksgiving Friday
Wednesday, December 25, 2024	Christmas
Wednesday, January 1, 2025	New Year's Day

BUDGETS AND ELECTIONS

Elections

Tuesday, March 12, 2024	Town Election
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Filing Deadlines

Tuesday, January 9, 2024	Deadline to accept Citizens' Petitions
Wednesday, January 24, 2024	Filing Begins for Town Candidates
Monday, January 29, 2024	Deadline for Select Board to post warrant and budget
Friday, February 2, 2024	Final Day for Town Candidate Filing

Budget and Deliberative Session

Tuesday, January 16, 2024	Final Public Hearing for 2024 Budget
Saturday, February 3, 2024	Town Deliberative Session