

Town of Exeter						
2026 Comparison Budgets: Preliminary						
Prepared: September 26, 2025						
Version #1						
					2026 Prelim Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 Prelim Budget vs. 2025 Budget %- Difference
DEPARTMENT	2024 Actual	2025 Budget	2025 Actual: August	2026 Budget: Preliminary		
General Fund Appropriations						
General Government						
Select Board	22,881	22,462	15,061	22,462	-	0.0%
Town Manager	305,107	459,152	326,162	454,401	(4,751)	-1.0%
Human Resources	199,566	216,602	75,384	244,974	28,372	13.1%
Transportation	-	1	-	1	-	0.0%
Legal	112,148	100,000	51,432	100,000	-	0.0%
Media Communications	59,969	73,526	46,853	71,372	(2,154)	-2.9%
Trustees of Trust Funds	891	891	891	891	-	0.0%
Town Moderator	1,373	673	377	1,454	781	116.0%
Town Clerk	352,041	425,835	280,039	437,119	11,284	2.6%
Elections/Registration	31,794	21,682	14,420	29,278	7,596	35.0%
Total General Government	1,085,770	1,320,824	810,620	1,361,952	41,128	3.1%
Finance						
Finance/Accounting	366,673	407,803	286,187	400,112	(7,691)	-1.9%
Treasurer	9,542	9,545	6,361	9,545	-	0.0%
Tax Collection	109,113	136,875	107,245	133,923	(2,952)	-2.2%
Assessing	267,808	275,818	184,368	265,783	(10,035)	-3.6%
Information Technology	313,456	430,044	279,405	416,685	(13,359)	-3.1%
Total Finance	1,066,591	1,260,085	863,566	1,226,048	(34,037)	-2.7%
Planning & Development						
Planning	284,461	325,186	202,876	322,723	(2,463)	-0.8%
Economic Development	165,511	180,902	119,799	179,678	(1,224)	-0.7%
Inspections/Code Enforcement	263,693	268,728	173,687	266,989	(1,739)	-0.6%
Conservation Commission	8,441	9,796	6,108	9,808	12	0.1%
Renewable Energy Expense	-	1	-	1	-	0.0%
Zoning Board of Adjustment	3,366	4,271	2,206	3,868	(403)	-9.4%
Historic District Commission	311	1,557	715	1,045	(512)	-32.9%
Heritage Commission	1,109	1,544	556	1,379	(165)	-10.7%
Total Planning & Development	726,892	791,985	505,947	785,491	(6,494)	-0.8%
Public Safety						
Police	3,936,990	4,298,391	2,667,508	4,517,730	219,339	5.1%
Fire	4,177,336	4,441,683	2,714,628	4,632,984	191,301	4.3%
Dispatch	428,863	539,229	301,802	552,984	13,755	2.6%
Health	127,257	142,892	88,047	135,720	(7,172)	-5.0%
Total Public Safety	8,670,446	9,422,196	5,771,985	9,839,418	417,222	4.4%
Public Works - General Fund						
Administration & Engineering	380,028	615,972	331,254	532,944	(83,028)	-13.5%
Highways & Streets	1,916,028	2,155,975	1,282,350	2,286,835	130,860	6.1%
Snow Removal	319,625	289,511	357,201	289,238	(273)	-0.1%
Solid Waste Disposal	1,524,568	1,652,139	865,782	1,767,360	115,221	7.0%
Street Lights	125,557	147,000	78,624	140,000	(7,000)	-4.8%
Stormwater	57,414	92,360	17,073	92,360	-	0.0%
Total Public Works - General Fund	4,323,220	4,952,957	2,932,284	5,108,737	155,780	3.1%

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Maintenance						
General	470,189	579,113	354,359	641,356	62,243	10.7%
Town Buildings	292,834	320,632	198,908	331,007	10,375	3.2%
Maintenance Projects	65,403	100,000	23,409	100,000	-	0.0%
Mechanics/Garage	213,803	325,125	100,451	304,513	(20,612)	-6.3%
Total Maintenance	1,042,230	1,324,869	677,127	1,376,876	52,007	3.9%
Welfare & Human Services						
Welfare	179,331	177,758	111,036	197,340	19,582	11.0%
Human Services	98,325	100,000	100,000	101,125	1,125	1.1%
Total Welfare & Human Services	277,656	277,758	211,036	298,465	20,707	7.5%
Parks & Recreation						
Recreation	431,179	511,729	332,361	548,413	36,684	7.2%
Parks	239,324	251,497	183,844	288,797	37,300	14.8%
Total Parks & Recreation	670,503	763,226	516,205	837,210	73,984	9.7%
Other Culture/Recreation						
Other Culture/Recreation	18,164	18,500	12,181	21,000	2,500	13.5%
Special Events	15,943	18,000	17,278	18,000	-	0.0%
Total Other Culture/Recreation	34,107	36,500	29,459	39,000	2,500	6.8%
Public Library						
Library	1,190,669	1,281,634	939,641	1,348,433	66,799	5.2%
Total Library	1,190,669	1,281,634	939,641	1,348,433	66,799	5.2%
Debt Service & Capital						
Debt Service	2,059,658	1,948,573	1,948,571	3,585,342	1,636,769	84.0%
Vehicle Replacement/Lease	242,266	341,567	207,275	395,113	53,546	15.7%
Misc. Expense	103,105	130,004	63,441	130,004	-	0.0%
Cemeteries	-	1	-	1	-	0.0%
Capital Outlay - Other	7,310	13,017	5,230	13,017	-	0.0%
Total Debt Service & Capital	2,412,340	2,433,162	2,224,516	4,123,477	1,690,315	69.5%
Benefits & Taxes						
Health Insurance Buyout/Sick Leave/Flex Spending	221,339	239,389	238,637	300,291	60,902	25.4%
Insurance Reserves	-	-	-	528,667	528,667	#DIV/0!
Unemployment	2,341	2,446	2,446	2,568	122	5.0%
Worker's Compensation	246,089	260,854	260,854	276,506	15,652	6.0%
Insurance	93,701	88,441	146,785	94,423	5,982	6.8%
Employee Wellness	-	-	392	-	-	#DIV/0!
Total Benefits & Taxes	563,470	591,130	649,114	1,202,455	611,325	103.4%
Total GF Operating Budget	22,063,894	24,456,326	16,131,500	27,547,562	3,091,236	12.6%

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Other Appropriations - Warrant Articles						
Parks & Rec Capital Reserve Fund	-	100,000	-	50,000	(50,000)	-50.0%
Sick Leave Expendable Trust Fund	-	100,000	-	100,000	-	0.0%
Snow/Ice Deficit Fund	-	75,000	-	75,000	-	0.0%
ADA Improvements CRF		25,000	-	25,000	-	0.0%
SQC Celebration Fund		5,000		TBD		
Pairpoint Park Design & Construction		-		35,000	35,000	#DIV/0!
Fire - Car #2 Replacement		-		67,194	67,194	#DIV/0!
Dump Truck #52		-		85,000	85,000	#DIV/0!
Library Building Fund		-		75,000	75,000	#DIV/0!
Pedestrian Improvements		-		266,988	266,988	#DIV/0!
Front/Pine Linden Street Drainage		100,000		-	(100,000)	-100.0%
Transfer Station Improvements		50,000		-	(50,000)	-100.0%
Dump Truck #33 - Replacement		40,000		-	(40,000)	-100.0%
Sidewalk Tractor #58 - Replacement		56,250		-	(56,250)	-100.0%
P&R ADA Accessible Van - New		15,000		-	(15,000)	-100.0%
Fire Utility 1 Truck - Replacement		71,355		-	(71,355)	-100.0%
Public EV Charging Facility		120,000		-	(120,000)	-100.0%
Styrofoam Recycling Unit		80,000		-	(80,000)	-100.0%
SEIU 1984 Collective Bargaining						
Exeter Police Association Agreement						
Exeter Professional FF's Association						
Total Other Approp.-WAR	-	837,605	-	779,182	(58,423)	-7.0%
Borrowing Other						
Street Sweeper - Great Bay Nitrogen Prg.		395,000.00		412,000.00	17,000	4.3%
Pickpocket Dam Removal		2,100,000.00		-	(2,100,000)	-100.0%
Linden St. Bridge Supplemental Funding		1,257,900.00		-	(1,257,900)	-100.0%
Fuel Island Replacement at DPW		575,000.00		-	(575,000)	-100.0%
Total Borrowing Other	-	4,327,900.00	-	412,000.00	(3,915,900)	-90.5%
Total GF & WAR & Borrowing	22,063,894	29,621,830.65	16,131,499.53	28,738,744.00	(883,087)	-3.0%

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Water Fund						
Administration	420,791	599,274	330,662	577,140	(22,134)	-3.7%
Billing and Collection	198,663	224,238	127,774	233,413	9,175	4.1%
Distribution	798,138	945,346	495,184	986,530	41,184	4.4%
Treatment	967,063	1,166,276	652,462	1,251,956	85,680	7.3%
Debt Service	1,613,896	1,427,932	1,427,933	1,515,357	87,425	6.1%
Capital Outlay	74,691	271,935	15,931	275,435	3,500	1.3%
Payroll Benefit Reserves	-	-	-	51,982	51,982	#DIV/0!
Total WF Operating Budget	4,073,241	4,635,000	3,049,946	4,891,813	256,813	5.5%
Warrant Articles/Borrowing						
Lead Service Line Inventory		-		173,000	173,000	#DIV/0!
Surface Water Treatment Plant Residuals		-		495,061	495,061	#DIV/0!
Surface Water Treatment Plant Design		-		2,000,000	2,000,000	#DIV/0!
Groundwater Source Development		6,800,000		-	(6,800,000)	-100.0%
SEIU 1984 Collective Bargaining						
Total Other Appropriations	-	6,800,000	-	2,668,061	(4,131,939)	-60.8%
Total Water Fund Appropriations	4,073,241	11,435,000	3,049,946	7,559,874	(3,875,126)	-33.9%
Sewer Fund						
Administration	475,501	630,909	411,169	608,598	(22,311)	-3.5%
Billing and Collection	192,175	220,663	122,771	229,163	8,500	3.9%
Collection	482,946	744,394	324,374	777,198	32,804	4.4%
Treatment	1,343,796	1,722,122	949,883	1,731,029	8,907	0.5%
Debt Service	4,182,958	4,675,128	1,254,819	4,535,489	(139,639)	-3.0%
Capital Outlay	127,899	188,936	100,009	248,936	60,000	31.8%
Payroll Benefit Reserves	-	-	-	48,402	48,402	#DIV/0!
Appropriations from Reserves	485,363	-	45,277	-	-	#DIV/0!
Total SF Operating Budget	7,290,639	8,182,152	3,208,303	8,178,815	(3,337)	0.0%

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GENERAL FUND									
General Government									
Select Board									
01413010	51000	SB- Sal/Wages Elected	16,000	16,000	10,667	16,000	-	0.0%	\$3K each 4-Select Person, \$4K for 1- Chair Person
		Salaries Total	16,000	16,000	10,667	16,000	-	0.0%	
01413010	52120	SB- Life Insurance	37	36	24	36	-	0.0%	
01413010	52200	SB- FICA	992	992	661	992	-	0.0%	Based on wages: 6.2%
01413010	52210	SB- Medicare	232	232	155	232	-	0.0%	Based on wages: 1.45%
		Benefits Total	1,261	1,260	840	1,260	-	0.0%	
01413010	55055	SB- Consulting Services	-	100	2,932	100	-	0.0%	Expenses related to tax deeded properties, other services
01413010	55050	SB- Conf/Room/Meals	-	100	-	100	-	0.0%	NHMA seminars, mileage reimbursement
01413010	55106	SB- Equipment Purchase	-	1	-	1	-	0.0%	Placeholder for equipment needs
01413010	55267	SB- Signs	-	1	-	1	-	0.0%	
01413010	55273	SB- Special Expense	5,620	5,000	622	5,000	-	0.0%	Proclamations, recognitions, special events for committees, E911 Committee activities, memberships
		General Expenses Total	5,620	5,202	3,554	5,202	-	0.0%	
		Select Board Total	22,881	22,462	15,061	22,462	-	0.0%	
Town Manager									
01413011	51110	TM- Sal/Wages FT	232,420	386,936	256,680	383,115	(3,821)	-1.0%	3 FT: Town Mgr, Assistant TM and Executive Assistant Recording secretaries (SB/BRC/Advisory meetings), Vacation repl for Ex Asst
01413011	51200	TM- Sal/Wages PT	5,234	6,214	2,158	5,521	(693)	-11.2%	
		Salaries Total	237,654	393,150	258,838	388,636	(4,514)	-1.1%	
01413011	52100	TM- Health Insurance	54,495	59,539	39,693	59,539	-	0.0%	
01413011	52110	TM- Dental Insurance	3,607	5,331	3,554	5,331	-	0.0%	
01413011	52120	TM- Life Insurance	192	288	192	288	-	0.0%	
01413011	52130	TM- LTD Insurance	974	1,842	1,258	1,920	78	4.2%	
01413011	52200	TM- FICA	14,185	24,375	15,595	24,095	(280)	-1.1%	Based on wages: 6.2%
01413011	52210	TM- Medicare	3,317	5,701	3,647	5,635	(65)	-1.1%	Based on wages: 1.45%
01413011	52300	TM- Retirement Town	31,446	50,778	34,167	48,847	(1,931)	-3.8%	Based on wages: 12.75%
		Benefits Total	108,216	147,854	98,106	145,655	(2,199)	-1.5%	

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01413011	55050	TM- Conf/Room/Meals	1,000	6,500	2,038	6,500	-	0.0%	ICMA/MMANH/Primex conference, seminars; increased hotel costs; add ATM
01413011	55058	TM- Contract Services	1,875	1	1,520	1	-	0.0%	Placeholder. Was DocuSign software in prior years.
01413011	55088	TM- Dues	17,359	18,600	18,688	18,600	-	0.0%	NHMA (townwide), ICMA (TM/ATM), MMANH (TM/ATM) annual dues
01413011	55091	TM- Education/Training	-	2,300	-	2,300	-	0.0%	ICMA/MMANH/Primex conference, seminars
01413011	55106	TM- Equipment Purchase	-	300	38	300	-	0.0%	Small equipment
01413011	55171	TM- Legal/Public Notices	1,341	700	715	700	-	0.0%	Budget/bond notices, public hearings, CDBG hearings
01413011	55190	TM - Mobile Communications	686	1,000	271	1,470	470	47.0%	Cell phone for Town Manager and Assist TM
01413011	55198	TM - Office Equipment Leases	12,875	13,000	6,794	13,000	-	0.0%	Canon: \$203.85/mo + meter usage quarterly pmts vary; Great America: \$111.90/mo
01413011	55200	TM- Supplies	3,790	4,500	1,936	4,500	-	0.0%	Supplies for town offices (paper, etc.)
01413011	55212	TM - Phone Reimbursement	115	-	-	-	-	-	Phone reimbursement (TM, EA) - discontinued 2024
01413011	55224	TM- Postage	149	300	95	300	-	0.0%	TM office postage; postage rates have increased to 74 cents/letter
01413011	55246	TM- Reference Material	-	100	-	100	-	0.0%	NHMA, ICMA publications
01413011	55291	TM- Subscriptions	322	325	291	325	-	0.0%	Exeter News-Letter, Google Storage
01413011	55302	TM- Town Report Expense	3,526	3,600	3,621	3,600	-	0.0%	Printing of annual Town Report (Select Print Solutions)
01413011	55308	TM- Travel Reimbursement	1,368	500	-	500	-	0.0%	Mileage reimbursement for TM/ATM/EA
		General Expenses Total	44,406	51,726	36,008	52,196	470	0.9%	
01413011	55998	TM- Due from Water Fund	(42,585)	(66,789)	(33,395)	(66,043)	746	-1.1%	12.5% Water Fund Offset
01413011	55999	TM- Due from Sewer Fund	(42,585)	(66,789)	(33,395)	(66,043)	746	-1.1%	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(85,169)	(133,578)	(66,790)	(132,086)	1,492	-1.1%	
		Town Manager Total	305,107	459,152	326,162	454,401	(4,751)	-1.0%	
Human Resources									
01415515	51110	HR- Sal/Wages FT	177,557	147,840	43,922	174,115	26,275	17.8%	2 FT: HR Director (FY); HR Generalist - Increase due to 12 months of new HR position
01415515	51200	HR- Sal/Wages PT	12,537	25,322	16,039	26,603	1,281	5.1%	PT position
		Salaries Total	190,094	173,162	59,961	200,718	27,556	15.9%	
01415515	52100	HR- Health Insurance	19,347	57,836	21,456	66,387	8,551	14.8%	Family plan budgeted for HR Director
01415515	52110	HR- Dental Insurance	3,088	3,655	1,392	4,177	522	14.3%	
01415515	52120	HR- Life Insurance	192	168	64	192	24	14.3%	
01415515	52130	HR- LTD Insurance	969	540	-	805	265	49.1%	
01415515	52200	HR- FICA	11,777	10,736	4,095	12,445	1,708	15.9%	Based on wages: 6.2%
01415515	52210	HR- Medicare	2,754	2,511	958	2,910	400	15.9%	Based on wages: 1.45%
01415515	52300	HR- Retirement Town	24,023	19,286	5,846	22,200	2,914	15.1%	Based on wages: 12.75%
		Benefits Total	62,151	94,732	33,811	109,116	14,384	15.2%	

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01415515	55050	HR- Conf Rooms/Meals	3,075	1,350	-	1,350	-	0.0%	Director - IPMA-HR
01415515	55088	HR- Dues	981	930	-	930	-	0.0%	SHRM, IPMA-HR, ANHPEHRA
01415515	55091	HR- Education/Training	1,174	6,000	185	3,000	(3,000)	-50.0%	IPMA-HR Conference, NHMA, generalist Annual Labor Employment Conference
01415515	55097	HR- Employee Relations	1,668	1,500	2,412	3,000	1,500	100.0%	Employee Service and Recognition, annual gatherings
01415515	55099	HR- Employee Notices	-	1,000	-	-	(1,000)	-100.0%	
01415515	55106	HR- Office Equipment Purchase	-	1,000	-	500	(500)	-50.0%	Office set up for new HR Director
01415515	55190	HR-Mobile Communications	381	462	287	468	6	1.3%	HR Director Mobile Phone - \$39/mo
01415515	55200	HR- Office Supplies	1,030	1,000	938	1,000	-	0.0%	To set up a new staff
01415515	55224	HR- Postage	89	240	3	200	(40)	-16.7%	Increase need to send certified mail
01415515	55226	HR- Pre-Employment Screening	1,075	2,000	645	1,800	(200)	-10.0%	PD can no longer conduct checks, need 3rd party (6 @ \$300 each)
01415515	55246	HR- Reference Materials	-	100	-	100	-	0.0%	
01415515	55308	HR- Travel Reimbursement	-	100	110	250	150	150.0%	
		General Expenses Total	9,472	15,682	4,580	12,598	(3,084)	-19.7%	
01415515	55998	HR- Due from Water Fund	(31,076)	(33,487)	(11,484)	(38,729)	(5,243)	15.7%	12.5% Water Fund Offset
01415515	55999	HR- Due from Sewer Fund	(31,076)	(33,487)	(11,484)	(38,729)	(5,243)	15.7%	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(62,151)	(66,974)	(22,968)	(77,458)	(10,484)	15.7%	
		Human Resources Total	199,566	216,602	75,384	244,974	28,372	13.1%	
Transportation									
01419919	55040	GG - Transportation		1	-	1	-	0.0%	COAST bus service requests come from Transportation Fund (05)
		Transportation Total	-	1	-	1	-	0.0%	
Legal									
01415320	55170	GG- Legal Expense	112,148	100,000	51,432	100,000	-	0.0%	Professional legal services for Mitchell Municipal Group and other legal advisors
		Legal Total	112,148	100,000	51,432	100,000	-	0.0%	

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Media Communications									
01419902	51110	COM- Sal/Wages FT	37,407	41,483	25,976	41,325	(158)	-0.4%	Split 50/50 with CATV Fund
		Salaries Total	37,407	41,483	25,976	41,325	(158)	-0.4%	
01419902	52100	COM- Health Insurance	11,665	17,102	11,401	17,102	-	0.0%	
01419902	52110	COM- Dental Insurance	531	577	385	577	-	0.0%	
01419902	52120	COM- Life Insurance	48	48	32	48	-	0.0%	
01419902	52200	COM- FICA	2,201	2,572	1,495	2,562	(10)	-0.4%	Based on wages: 6.2%
01419902	52210	COM- Medicare	515	602	350	599	(2)	-0.4%	Based on wages: 1.45%
01419902	52300	COM- Retirement Town	5,061	5,442	3,454	5,269	(173)	-3.2%	Based on wages: 12.75%
		Benefits Total	20,021	26,343	17,117	26,157	(186)	-0.7%	
01419902	55002	COM- Advertising		500	125	500	-	0.0%	Meta Ads, Physical Posters, Flyers, etc.
01419902	55048	COM- Computer Software	1,665	1,800	1,092	2,210	410	22.8%	Online software (MailChimp, Canva, URL service etc.)
01419902	55088	COM- Dues	168	180	180	180	-	0.0%	Membership to the National Association of Government Communicators, slight increase in price
01419902	55091	COM- Education/Training	628	900	598	600	(300)	-33.3%	Classes for continued learning
01419902	55106	COM- Equipment Purchase		1,800	1,630	-	(1,800)	-100.0%	No equipment needed for FY26
01419902	55190	COM- Mobile Communications	80	400	136	400	-	0.0%	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 -
01419902	55291	COM- Subscriptions		120		-	(120)	-100.0%	used for managing Town Social Media Accounts
		General Expenses Total	2,541	5,700	3,760	3,890	(1,810)	-31.8%	Podbean yearly subscription in FY25; \$0 in FY26
		Media Communications Total	59,969	73,526	46,853	71,372	(2,154)	-2.9%	
Trustee of Trust Funds									
01413030	51000	TT- Sal/Wages Elected	828	828	828	828	-	0.0%	Wages for Trustee of Trust funds
		Salaries Total	828	828	828	828	-	0.0%	
01413030	52200	TT- FICA	51	51	51	51	-	0.0%	Based on wages: 6.2%
01413030	52210	TT- Medicare	12	12	12	12	-	0.0%	Based on wages: 1.45%
		Benefits Total	63	63	63	63	-	0.0%	
		Trustee of Trust Funds Total	891	891	891	891	-	0.0%	

Town of Exeter									
2026 General Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
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Town Moderator									
01414040	51000	MO- Sal/Wages Elected	1,275	625	350	1,350	725	116.0%	3 elections, 2 deliberative, 1 special election
		Salaries Total	1,275	625	350	1,350	725	116.0%	
01414040	52200	MO- FICA	79	39	22	84	45	116.0%	Based on wages: 6.2%
01414040	52210	MO- Medicare	19	9	5	20	11	116.0%	Based on wages: 1.45%
		Benefits Total	98	48	27	104	56	116.7%	
		Town Moderator Total	1,373	673	377	1,454	781	116.0%	
Town Clerk									
01414051	51110	TC- Sal/Wages FT	213,678	254,446	165,141	262,544	8,098	3.2%	Includes 1 FT Town Clerk 1 FT Deputy TC + 2 FT Asst Clerks
01414051	51300	TC- Sal/Wages OT	2,131	1,000	808	1,000	-	0.0%	OT for Deputy TC and Assistant Clerks
		Salaries Total	215,808	255,446	165,950	263,544	8,098	3.2%	
01414051	52100	TC- Health Insurance	57,168	72,060	48,040	77,233	5,173	7.2%	
01414051	52110	TC- Dental Insurance	4,014	4,437	3,330	5,539	1,102	24.8%	
01414051	52120	TC- Life Insurance	197	240	160	240	-	0.0%	
01414051	52130	TC- LTD Insurance	770	744	521	805	61	8.2%	
01414051	52200	TC- FICA	12,604	15,838	9,640	16,340	502	3.2%	Based on wages: 6.2%
01414051	52210	TC- Medicare	2,948	3,704	2,254	3,821	117	3.2%	Based on wages: 1.45%
01414051	52300	TC- Retirement Town	28,504	33,480	22,071	33,602	122	0.4%	Based on wages: 12.75%
		Benefits Total	106,205	130,503	86,015	137,580	7,077	5.4%	

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01414051	55017	TC- Bank Fees		600		-	(600)	-100.0%	Moved to Finance
01414051	55049	TC- Computer Supplies	259	1,200	-	500	(700)	-58.3%	toner cartridges, validator ribbons, calculator ribbons, paper
01414051	55050	TC- Conf/Room/Meals	2,663	4,000	-	3,000	(1,000)	-25.0%	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	55084	TC- Dog Tags	864	800	1,302	1,300	500	62.5%	Dog tags, Cost of tags & Shipping have increased
01414051	55088	TC- Dues	327	500	465	560	60	12.0%	IIMC-\$390; NHCTCA-\$80; NEACTC-\$90
01414051	55091	TC- Education/Training	1,321	3,000	2,609	2,000	(1,000)	-33.3%	Registration Fees for Mandatory Fall Conf, Spring Regional, TC Certification Training, NECTCA Conf, NEMCI&A Certification, Elections, IIMC Conference Registration fees have increased
01414051	55106	TC- Equipment Purchase	530	2,000	1,892	1,500	(500)	-25.0%	Computers, printers, copiers, office furniture
01414051	55190	TC- Mobile Communications	618	1,000	708	950	(50)	-5.0%	\$78.18 p/mth x 12 mths \$940.00
01414051	55198	TC- Office Equipment Lease	3,415	4,000	2,320	3,500	(500)	-12.5%	Great America Financial Serv.- 3 printers; Leaf - 1 Sharp printer
01414051	55199	TC- Office Equip Maintenance	331	480	79	100	(380)	-79.2%	Misc office equipment expense
01414051	55200	TC- Office Supplies	3,121	2,500	2,101	2,500	-	0.0%	copy paper, general office supplies, envelopes. All supplies & shipping have increased
01414051	55224	TC- Postage	7,235	6,000	6,513	7,000	1,000	16.7%	Dog civil forfeiture letters, letters & forms, weekly State work, monthly Vital work, weekly MV registrations Certified postage, Postage increases
01414051	55241	TC- Record Retention	-	2,500	375	2,500	-	0.0%	Book Restoration. 3 ring binders, sheet covers for in-house restoration
01414051	55270	TC- Software Agreement/Contract	9,342	10,006	9,706	10,085	79	0.8%	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	-	1,300	2	500	(800)	-61.5%	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	30,028	39,886	28,073	35,995	(3,891)	-9.8%	
		Town Clerk Total	352,041	425,835	280,039	437,119	11,284	2.6%	

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Elections									
01414052	51000	EL- Sal/Wages Elected	6,805	3,520	1,320	5,356	1,836	52.2%	Supervisors of the Checklist - 3 mandated elections, 2 deliberative, 1 special election
01414052	51210	EL- Sal/Wages Temp	4,484	2,688	628	6,560	3,872	144.0%	Ballot Clerks for 3 mandated elections, 1 special election
		Salaries Total	11,289	6,208	1,948	11,916	5,708	91.9%	
01414052	52200	EL- FICA	700	385	121	739	354	91.9%	Based on wages: 6.2%
01414052	52210	EL- Medicare	164	90	28	173	83	91.9%	Based on wages: 1.45%
		Benefits Total	864	475	149	912	437	92.0%	
01414052	55002	EL- Advertising	-	150	-	1	(149)	-99.3%	Legal Notices
01414052	55198	EL- Office Equipment Lease		448	299	448	-	0.0%	Supervisors printer/scanner
01414052	55200	EL- Office Supplies	4,461	1,500	771	1,500	-	0.0%	Copy paper, envelopes, general office supplies, and all supplies needed for election, poll pad receipt paper/equipment
01414052	55224	EL- Postage	1,536	2,500	265	1,750	(750)	-30.0%	Mandated by SOS, sending absentee ballots and any other letters required to be sent by the Checklist Sups
01414052	55322	EL- Voting Expenses	7,219	6,500	7,988	8,850	2,350	36.2%	Cost of printing coding & shipping has increased.
01414052	55323	EL- Voting Machines Maint.	6,425	3,900	3,000	3,900	-	0.0%	Programming for new disabled voter machine
		General Expenses Total	19,642	14,998	12,323	16,449	1,451	9.7%	Mandated by the State of NH for servicing and maintaining of the Accuvote Machines, \$3,000 software maintenance of polling pads
01414052	57006	EL- CO- Equipment		1	-	1	-	0.0%	
		Capital Outlay Total	-	1	-	1	-	0.0%	
		Elections Total	31,794	21,682	14,420	29,278	7,596	35.0%	
		Total General Government	1,085,770	1,320,824	810,620	1,361,952	41,128	3.11%	

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Finance Department									
Finance/Accounting									
01415001	51110	FI- Sal/Wages FT	273,080	304,978	201,539	303,817	(1,161)	-0.4%	3 FT: Finance Dir, Sr Accountant, HR/Payroll Accountant
		Salaries Total	273,080	304,978	201,539	303,817	(1,161)	-0.4%	
01415001	52100	FI- Health Insurance	50,139	58,791	39,194	58,791	-	0.0%	
01415001	52110	FI- Dental Insurance	3,657	3,840	2,560	3,840	-	0.0%	
01415001	52120	FI- Life Insurance	288	288	192	288	-	0.0%	
01415001	52130	FI- LTD Insurance	909	882	618	960	78	8.8%	
01415001	52200	FI- FICA	16,410	18,909	12,159	18,837	(72)	-0.4%	Based on wages: 6.2%
01415001	52210	FI- Medicare	3,838	4,422	2,844	4,405	(17)	-0.4%	Based on wages: 1.45%
01415001	52300	FI- Retirement Town	36,948	40,013	26,824	38,737	(1,276)	-3.2%	Based on wages: 12.75%
		Benefits Total	112,188	127,145	84,391	125,858	(1,287)	-1.0%	
01415001	55014	FI- Audit Fees	24,500	27,000	14,100	27,750	750	2.8%	Annual and Single Audits Fees - per auditor's fee schedule. Allocated 50/25/25% between GF, Water & Sewer - Total \$55,500
01415001	55017	FI- Bank Fees	7,605	6,000	4,078	1,500	(4,500)	-75.0%	Anticipated banking changes will result in fee savings
01415001	55050	FI- Conf/Room/Meals	260	500	243	500	-	0.0%	Conferences/Meals for Finance Staff - Maintaining same budget as 2025
01415001	55058	FI- Contract Services	4,150	4,925	425	3,800	(1,125)	-22.8%	GASB 74/75 full valuation disclosure for annual financial audit. 50% GF; 25% Water; 25% Sewer - Total \$7,600; Removed 1x cost for credit rating in 2025 of \$4,500
01415001	55088	FI- Dues	575	625	-	625	-	0.0%	Covers audit/accounting, government finance, and payroll memberships: AICPA: 350; NHGFOA: 85; GFOA: 195 - paid in Q3 & Q4
01415001	55091	FI- Education/Training	1,784	4,000	7	2,000	(2,000)	-50.0%	Training and Education for 3 Finance staff - Reducing some to reflect historical, but maintaining half.
01415001	55190	FI- Mobile Communications	384	960	271	480	(480)	-50.0%	Town cell phone implemented in 2024
01415001	55198	FI- Office Equipment Leases	454	450	361	450	-	0.0%	New contract - \$37.30/mo
01415001	55200	FI- Supplies	3,109	4,000	1,676	4,000	-	0.0%	Maintain PY budget level - folders, check stock, envelopes, paper, tax forms, deposit tickets, kitchen/office supplies
01415001	55224	FI- Postage	2,478	2,500	1,202	2,500	-	0.0%	Based on average monthly spend thru July '25
01415001	55270	FI- Software Agreement	31,050	32,000	31,909	33,500	1,500	4.7%	Munis Software Agreement @ 5% increase over 2025 actual. Allocated 66/17/17% between GF, Water & Sewer - Total \$50,770
01415001	55308	FI- Travel Reimbursement	-	750	-	750	-	0.0%	Travel for 3 Finance staff - Maintaining same budget as 2025
		General Expenses Total	76,349	83,710	54,273	77,855	(5,855)	-7.0%	
01415001	55998	FI- Due from Water Fund	(47,472)	(54,015)	(27,008)	(53,709)	306	-0.6%	12.5% Water Fund Offset
01415001	55999	FI- Due from Sewer Fund	(47,472)	(54,015)	(27,008)	(53,709)	306	-0.6%	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(94,944)	(108,030)	(54,016)	(107,418)	612	-0.6%	
		Finance/Accounting Total	366,673	407,803	286,187	400,112	(7,691)	-1.9%	

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Treasurer									
01415002	51000	TR- Sal/Wages Elected	8,864	8,864	5,909	8,864	-	0.0%	Wages PT Treasurer
		Salaries Total	8,864	8,864	5,909	8,864	-	0.0%	
01415002	52200	TR- FICA	550	550	366	550	-	0.0%	Based on wages: 6.2%
01415002	52210	TR- Medicare	129	129	86	129	-	0.0%	Based on wages: 1.45%
		Benefits Total	678	679	452	679	-	0.0%	
01415002	55088	TR- Dues	-	1	-	1	-	0.0%	Moved to Finance Dues line
01415002	55091	TR- Education/Training	-	1	-	1	-	0.0%	Absorbed into Finance budget
		General Expenses Total	-	2	-	2	-	0.0%	
		Treasurer Total	9,542	9,545	6,361	9,545	-	0.0%	
Tax Collection									
01415003	51110	TX- Sal/Wages FT	120,891	134,495	90,071	137,330	2,835	2.1%	2 FT: Deputy Tax Collector, Collections Specialist, new CBA agreement
01415003	51300	TX- Sal/Wages OT	264	104	61	100	(4)	-4.3%	
		Salaries Total	121,154	134,600	90,132	137,430	2,830	2.1%	
01415003	52100	TX- Health Insurance	30,099	36,064	24,043	36,064	-	0.0%	
01415003	52110	TX- Dental Insurance	1,668	1,751	1,168	1,751	-	0.0%	
01415003	52120	TX- Life Insurance	144	144	96	144	-	0.0%	
01415003	52200	TX- FICA	7,128	8,345	5,365	8,521	175	2.1%	Based on wages: 6.2%
01415003	52210	TX- Medicare	1,667	1,952	1,255	1,993	41	2.1%	Based on wages: 1.45%
01415003	52300	TX- Retirement Town	16,387	17,652	11,982	17,522	(130)	-0.7%	Based on wages: 12.75%
		Benefits Total	57,093	65,908	43,908	65,995	87	0.1%	
01415003	55017	TX- Bank Fees	15	780	-	-	(780)	-100.0%	Moved to Finance
01415003	55050	TX- Conf/Room/Meals	-	200	-	200	-	0.0%	Conferences for DTC (NH Tax Collector Association)
01415003	55058	TX- Contract Services	-	1	-	-	(1)	-100.0%	Coverage for Collections Clerk
01415003	55073	TX- Deeded Property	-	2,000	-	2,000	-	0.0%	Expenses related to Tax deeded properties
01415003	55088	TX- Dues	40	40	40	40	-	0.0%	NHTC Dues - no increase
01415003	55091	TX- Education/Training	470	2,000	60	1,000	(1,000)	-50.0%	Training and workshops
01415003	55170	TX- Legal Expenses	-	2,000	-	2,000	-	0.0%	Legal services for liens,deeds and bankruptcies
01415003	55198	TX- Office Equipment Leases	1,567	1,900	843	1,900	-	0.0%	Great American lease - \$75/mo. + New check scanner (1x fee in '25)
01415003	55200	TX- Supplies	1,766	1,900	948	1,900	-	0.0%	Paper, Ink, Envelopes, Storage Boxes, printer
01415003	55224	TX- Postage	9,293	13,000	7,847	11,000	(2,000)	-15.4%	Mailing delinquency, lien, and deed notices, tax bills. Decrease reflect anticipated FY26 activity and review of histoical spending.
01415003	55247	TX- Registry of Deeds	588	1,000	692	1,000	-	0.0%	Liens, lien redemptions & deeds recordings at Registry of Deeds
01415003	55297	TX- Tax Billing Services	3,236	5,470	5,163	5,670	200	3.7%	Processing fees and materials for tax bills. Resident Access software + assoc. PCI fee
01415003	55298	TX- Tax Lien/Deeded Searches	3,661	5,500	7,323	5,500	-	0.0%	Required mortgagee searches for liening and deeding.
		General Expenses Total	20,635	35,791	22,916	32,210	(3,581)	-10.0%	
01415003	55998	TX- Due from Water Fund	(44,885)	(49,712)	(24,856)	(50,856)	(1,145)	2.3%	25% Water Fund Offset
01415003	55999	TX- Due from Sewer Fund	(44,885)	(49,712)	(24,856)	(50,856)	(1,145)	2.3%	25% Sewer Fund Offset
		Due from Water/Sewer Funds Total	(89,770)	(99,424)	(49,712)	(101,712)	(2,288)	2.3%	
		Tax Collection Total	109,113	136,875	107,245	133,923	(2,952)	-2.2%	

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Assessing									
01415005	51110	AS- Sal/Wages FT	89,651	97,064	64,143	96,695	(369)	-0.4%	1 FT: Assessor
01415005	51210	AS- Sal/Wages Temp	-	1	-	1	-	0.0%	
		Salaries Total	89,651	97,065	64,143	96,696	(369)	-0.4%	
01415005	52100	AS- Health Insurance	21,336	25,336	12,668	12,668	(12,668)	-50.0%	
01415005	52110	AS- Dental Insurance	1,099	1,154	584	597	(557)	-48.3%	
01415005	52120	AS- Life Insurance	96	96	64	96	-	0.0%	
01415005	52130	AS- LTD Insurance	731	701	491	758	57	8.1%	
01415005	52200	AS- FICA	5,250	6,018	3,849	5,995	(23)	-0.4%	Based on wages: 6.2%
01415005	52210	AS- Medicare	1,228	1,407	900	1,402	(5)	-0.4%	Based on wages: 1.45%
01415005	52300	AS- Retirement Town	12,130	12,735	8,537	12,329	(406)	-3.2%	Based on wages: 12.75%
		Benefits Total	41,869	47,447	27,093	33,845	(13,602)	-28.7%	
01415005	55050	AS- Conf/Room/Meals	-	50	-	50	-	0.0%	Meetings rooms & meals
01415005	55058	AS- Contract Services	100,632	100,500	67,063	102,800	2,300	2.3%	Assessor contract with MRI - contractual increase (Contract ends in 2026)
01415005	55088	AS- Dues	290	290	50	290	-	0.0%	IAAO & NHAEO dues
01415005	55091	AS- Education/Training	675	675	259	675	-	0.0%	Course or seminar
01415005	55106	AS- Equipment Purchase	-	1	-	1	-	0.0%	Small equipment
01415005	55128	AS- Fuel	-	1	-	1	-	0.0%	Assessor position
01415005	55171	AS- Legal/Public Notices	-	50	-	50	-	0.0%	Public Notices in news media
01415005	55180	AS- Mapping	4,800	5,300	3,075	5,300	-	0.0%	Yrly updates \$4,300 & Building placement \$20.00 per bdlg
01415005	55190	AS- Mobile Communications	45	540	314	-	(540)	-100.0%	Town cell phone (Moved to Town Manager)
01415005	55198	AS- Office Equipment Lease	454	1,078	361	450	(628)	-58.3%	Printer Lease, \$37.30/mo
01415005	55200	AS- Supplies	379	300	128	300	-	0.0%	Toner, envelopes, general supplies
01415005	55224	AS- Postage	760	1,000	407	750	(250)	-25.0%	Sales questionnaires and cyclical letters
01415005	55247	AS- Registry of Deeds	85	50	6	50	-	0.0%	Plans, deeds and recording fees
01415005	55250	AS- Revaluation	9,000	-	-	-	-		
01415005	55270	AS- Software Agreement	19,169	21,470	21,469	24,524	3,054	14.2%	Vision contract \$11,007 web fee \$5,216 cloud fee \$8,301
01415005	55308	AS- Travel Reimbursement	-	1	-	1	-	0.0%	Use of personal car - 1 employee
		General Expenses Total	136,288	131,306	93,132	135,242	3,936	3.0%	
		Assessing Total	267,808	275,818	184,368	265,783	(10,035)	-3.6%	

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Information Technology									
01415025	51110	IT- Sal/Wages FT	197,704	196,107	134,399	174,512	(21,595)	-11.0%	2 FT: IT Director; IT Technician
		Salaries Total	197,704	196,107	134,399	174,512	(21,595)	-11.0%	
01415025	52100	IT- Health Insurance	-	34,203	-	11,920	(22,283)	-65.1%	
01415025	52110	IT- Dental Insurance	569	4,177	348	597	(3,580)	-85.7%	
01415025	52120	IT- Life Insurance	192	192	136	192	-	0.0%	
01415025	52130	IT - LTD Insurance	938	898	585	863	(35)	-3.9%	
01415025	52200	IT- FICA	12,193	12,159	8,319	10,820	(1,339)	-11.0%	Based on wages: 6.2%
01415025	52210	IT- Medicare	2,852	2,844	1,946	2,530	(313)	-11.0%	Based on wages: 1.45%
01415025	52300	IT- Retirement Town	26,749	25,729	16,151	22,250	(3,479)	-13.5%	Based on wages: 12.75%
		Benefits Total	43,493	80,202	27,485	49,172	(31,030)	-38.7%	
01415025	55048	IT- Computer Software	22,461	26,520	21,280	42,059	15,539	58.6%	Line 55270 - \$9500, HP Warranty \$5500, Block5 licensing/renewals \$1600
01415025	55058	IT- Contract Services	4,850	59,039	37,204	80,000	20,961	35.5%	Block5 full year cost (9 months 2025)
01415025	55088	IT- Dues	435	450	446	1,959	1,509	335.3%	MS-IASC Membership \$1500
01415025	55091	IT- Education/Training	2,908	3,000	-	3,750	750	25.0%	Increased cost of KnowBe4
01415025	55106	IT- Equipment Purchase	-	600	-	600	-	0.0%	No increase
01415025	55136	IT- GIS Software	3,020	2,900	3,300	3,300	400	13.8%	Licensing changes for ESRI
01415025	55159	IT- Internet Services	19,253	33,675	9,397	50,100	16,425	48.8%	12.5% allocated to Water/Sewer Funds each; Google Workspace increased 10%, and Website Migration plans \$10k+
01415025	55190	IT- Mobile Communications	424	960	281	1,080	120	12.5%	Minor increase to mobile plans
01415025	55195	IT- Network Supplies	12,157	17,515	28,313	6,200	(11,315)	-64.6%	Decrease reflects one-time purchases in FY25 from switch to the new managed service provider.
01415025	55200	IT- Office Supplies	1,851	1,000	163	1,000	-	0.0%	No increase
01415025	55213	IT- Phone Utilization	36,491	32,400	22,598	32,400	-	0.0%	12.5% allocated to Water/Sewer Funds each; No increase
01415025	55383	IT- Archiving	2,819	1,575	3,915	1,875	300	19.0%	12.5% allocated to Water/Sewer Funds each; Minor increase in cost of plan
01415025	55270	IT- Software Agreement	4,030	9,479	-	-	(9,479)	-100.0%	Moved line to 55048
01415025	55308	IT- Travel Reimbursement	519	500	212	500	-	0.0%	No increase
		General Expenses Total	111,217	189,613	127,109	224,823	35,210	18.6%	
01415025	57003	IT- CO- Computers	22,083	31,300	24,950	21,600	(9,700)	-31.0%	Due to computer upgrades made in FY25 in preparation for Windows 10 end of life.
01415025	57006	IT- CO- Equipment	3,791	1,900	-	2,500	600	31.6%	Update to security camera equipment.
		Capital Outlay Total	25,874	33,200	24,950	24,100	(9,100)	-27.4%	
01415025	55998	IT- Due from Water Fund	(32,416)	(34,539)	(17,269)	(27,961)	6,578	-19.0%	12.5% Water Fund Offset
01415025	55999	IT- Due from Sewer Fund	(32,416)	(34,539)	(17,269)	(27,961)	6,578	-19.0%	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(64,832)	(69,078)	(34,538)	(55,922)	13,156	-19.0%	
		Information Technology Total	313,456	430,044	279,405	416,685	(13,359)	-3.1%	
		Total Finance	1,066,591	1,260,085	863,566	1,226,048	(34,037)	-2.7%	

Town of Exeter									
2026 General Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
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Planning & Development									
Planning									
01419101	51110	PL- Sal/Wages FT	189,173	207,691	132,558	206,900	(791)	-0.4%	2 FT: Town Planner; 1 FT Conservation/Sustainability Planner
01419101	51200	PL- Sal/Wages PT	26,445	29,385	15,236	30,587	1,202	4.1%	1 Admin Asst @ 20 hr/wk; Recording Sec
		Salaries Total	215,618	237,076	147,794	237,487	411	0.2%	
01419101	52100	PL- Health Insurance		-		-			
01419101	52110	PL- Dental Insurance	1,989	4,177	1,392	2,088	(2,089)	-50.0%	
01419101	52120	PL- Life Insurance	192	192	128	192	-	0.0%	
01419101	52130	PL- LTD Insurance	944	907	639	960	53	5.8%	
01419101	52200	PL- FICA	13,368	14,699	9,163	14,724	25	0.2%	Based on wages: 6.2%
01419101	52210	PL- Medicare	3,126	3,438	2,143	3,444	6	0.2%	Based on wages: 1.45%
01419101	52300	PL- Retirement Town	25,595	27,249	17,669	26,380	(869)	-3.2%	Based on wages: 12.75%
		Benefits Total	45,215	50,662	31,134	47,788	(2,874)	-5.7%	
01419101	55050	PL- Conf/Room/Meals	400	800	-	800	-	0.0%	APA Conference, Seminars/training. Covers 2 FT employees, 1 PT
01419101	55058	PL- Contract Services	-	1	-	1	-	0.0%	
01419101	55088	PL- Dues	13,494	13,650	14,084	13,650	-	0.0%	Rockingham Planning Commission annual dues and APA dues.
01419101	55091	PL- Education/Training	-	500	-	500	-	0.0%	Seminars/Training for planning staff, board members
01419101	55136	PL- GIS Software	-	3,500	4,125	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	-	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	-	0.0%	Placeholder for third party inspection as needed
01419101	55171	PL- Legal/Public Notices	2,363	2,000	1,175	2,000	-	0.0%	Primarily for Planning Board cases but also covers Planning dept.
01419101	55180	PL- Mapping	-	1	-	1	-	0.0%	Hasn't been spent in prior years due to in-house capabilities
01419101	55190	PL- Mobile Communications	840	605	542	605	-	0.0%	Cell phone for Planning Director
01419101	55200	PL- Office Supplies	1,073	2,000	445	2,000	-	0.0%	Misc office supplies. Covers Planning & Building depts.
01419101	55384	PL- Sustainability Expense	620	1,250	514	1,250	-	0.0%	Funding for Clean Energy NH membership, annual Local Energy Solutions conference, & attendance at New England Municipal Sustainability meetings
01419101	55224	PL- Postage	3,431	4,000	2,634	4,000	-	0.0%	Covers Planning and Building departments as well as Planning Board packages and administration of cases.
01419101	55227	PL- Printing	566	400	5	400	-	0.0%	Used for large printing jobs such as Zoning Ordinance
01419101	55246	PL- Reference Material	442	440	422	440	-	0.0%	Includes Exeter Newspaper and Registry Review, RSA books and other reference material
01419101	55289	PL- Studies	-	5,000	-	5,000	-	0.0%	May be used for follow up on the recommendations of the downtown parking, traffic, and pedestrian study, the bike and pedestrian master plan, or other needs as they arise.
01419101	55308	PL- Travel Reimbursement	398	800	-	800	-	0.0%	To cover mileage for staff to attend training, workshops, meetings, etc.
		General Expenses Total	23,628	37,448	23,948	37,448	-	0.0%	
		Planning Total	284,461	325,186	202,876	322,723	(2,463)	-0.8%	

Town of Exeter									
2026 General Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
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Economic Development									
01465207	51110	ED- Sal/Wages FT	108,396	117,360	77,555	116,913	(447)	-0.4%	1 FT: ED Director
		Salaries Total	108,396	117,360	77,555	116,913	(447)	-0.4%	
							-		
01465207	52100	ED- Health Insurance	28,907	32,184	21,456	32,184	-	0.0%	
01465207	52110	ED- Dental Insurance	1,989	2,088	1,392	2,088	-	0.0%	
01465207	52120	ED- Life Insurance	96	96	64	96	-	0.0%	
01465207	52130	ED- LTD Insurance	866	847	565	917	70	8.3%	
01465207	52200	ED- FICA	6,244	7,276	4,808	7,249	(28)	-0.4%	Based on wages: 6.2%
01465207	52210	ED- Medicare	1,460	1,702	1,125	1,695	(6)	-0.4%	Based on wages: 1.45%
01465207	52300	ED- Retirement Town	14,666	15,397	10,322	14,906	(491)	-3.2%	Based on wages: 12.75%
		Benefits Total	54,229	59,590	39,732	59,135	(455)	-0.8%	
01465207	55050	ED- Conf/Room/Meals	-	200	-	-	(200)	-100.0%	Classes complete
01465207	55055	ED- Consulting Services	1,853	2,500	2,237	2,500	-	0.0%	Consulting (property appraisals, marketing, etc.)
01465207	55091	ED- Education/Training		1	-	-	(1)	-100.0%	Classes complete
01465207	55190	ED- Mobile Communications	482	600	275	480	(120)	-20.0%	Cell Phone for ED Director
01465207	55200	ED- Office Supplies	-	1	-	-	(1)	-100.0%	Limited need - printer, paper, pens, ink, etc.
01465207	55308	ED -Travel Reimbursement	551	650	-	650	-	0.0%	
		General Expenses Total	2,886	3,952	2,512	3,630	(322)	-8.1%	
		Total Economic Development	165,511	180,902	119,799	179,678	(1,224)	-0.7%	
Inspections & Code Enforcement									
01424002	51110	BI- Sal/Wages FT	178,081	192,586	127,297	191,680	(906)	-0.5%	2 FT: Building Inspector, Deputy CEO
01424002	51200	BI- Sal/Wages PT	-	1	-	1	-	0.0%	Unfilled position pulled in '24, was 1 PT Electrical Insp. (24 Hrs/Wk)
		Salaries Total	178,081	192,587	127,297	191,681	(906)	-0.5%	
							-		
01424002	52100	BI- Health Insurance	42,825	25,336	16,891	25,336	-	0.0%	
01424002	52110	BI- Dental Insurance	2,199	2,309	1,539	2,309	-	0.0%	
01424002	52120	BI- Life Insurance	96	96	64	96	-	0.0%	
01424002	52130	BI- LTD Insurance	826	799	559	864	65	8.1%	
01424002	52200	BI- FICA	11,133	11,940	7,685	11,884	(56)	-0.5%	Based on wages: 6.2%
01424002	52210	BI- Medicare	2,604	2,793	1,797	2,779	(13)	-0.5%	Based on wages: 1.45%
01424002	52300	BI- Retirement Town	24,094	25,267	16,943	24,439	(828)	-3.3%	Based on wages: 12.75%
		Benefits Total	83,777	68,540	45,478	67,707	(833)	-1.2%	
01424002	55091	BI- Education/Training	-	250	-	250	-	0.0%	NE Building Officials Association Conference
01424002	55058	BI- Contracted Services	-	5,000	-	5,000	-	0.0%	Inspection services
01424002	55088	BI- Dues	105	300	-	300	-	0.0%	RNI and NHBOA Dues
01424002	55128	BI- Fuel	1,101	950	640	1,070	120	12.6%	Fuel for BI
01424002	55190	BI- Mobile Communications	477	600	271	480	(120)	-20.0%	Cell Phone for BI
01424002	55308	BI- Travel Reimbursement	-	500	-	500	-	0.0%	Mileage for Electrical inspector
01424002	55319	BI- Vehicle Maintenance	152	1	-	1	-	0.0%	
		General Expenses Total	1,834	7,601	911	7,601	-	0.0%	
		Inspections & Code Enf Total	263,693	268,728	173,687	266,989	(1,739)	-0.6%	
							-		

Town of Exeter									
2026 General Fund Budget: Preliminary									
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Conservation Commission							-		
01461105	51200	CC- Sal/Wages PT	656	602	377	820	218	36.2%	Recording secretary
01461105	51210	CC- Sal/Wages Temp	-	2,530	2,550	-	(2,530)	-100.0%	No interns planned for 2026
		Salaries Total	656	3,132	2,927	820	(2,312)	-73.8%	
01461105	52200	CC- FICA	41	194	181	51	(143)	-73.8%	Based on wages: 6.2%
01461105	52210	CC- Medicare	10	45	42	12	(34)	-73.8%	Based on wages: 1.45%
		Benefits Total	50	239	223	63	(176)	-73.6%	
01461105	55051	CC- Conservation Land Administration	1,865	2,050	1,096	4,500	2,450	119.5%	Covers costs for outreach activities (Spring Tree program-\$458, Raynes event support: port-o-potty rental \$175, mowing \$300 ea time), trail maintenance (bridge, signs, paint, etc) and conservation land administration work such as invasive brush removal, and supplies such as tools, gloves and equipment.
01461105	55058	CC- Contract Services	3,108	1,000	-	1,000	-	0.0%	Small contracts for Raynes repairs
01461105	55088	CC- Dues	875	1,200	850	1,250	50	4.2%	For board to join related organizations: ESRLAC (\$300), NHACC (\$850), SELT (\$100)
01461105	55091	CC- Education/Training	60	250	25	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	-	0.0%	Covers approx 1 legal notice typ in newspaper
01461105	55224	CC- Postage	-	20	-	20	-	0.0%	Mailings to ConCom members (mostly elect distr)
01461105	55247	CC- Registry of Deeds	1	30	-	30	-	0.0%	Fee for registry of deeds (typically printing plans, deeds)
01461105	55254	CC- Roadside Mowing	1,825	1,825	987	1,825	-	0.0%	Mowing White, Perry, Irvine and 1/2 of Morrisette. This is paid out Oct-Dec
		General Expenses Total	7,735	6,425	2,958	8,925	2,500	38.9%	
		Conservation Commission Total	8,441	9,796	6,108	9,808	12	0.1%	
Renewable Energy Expense							-		
01419118	55547	ENR- Renewable Energy Expense	-	1	-	1	-	0.0%	Potential Grant Matching
		General Expenses Total	-	1	-	1	-	0.0%	
		Renewable Energy Expense	-	1	-	1	-	0.0%	
Zoning Board of Adjustment									
01419103	51200	ZO- Sal/Wages PT	374	809	266	620	(189)	-23.4%	Recording secretary
		Salaries Total	374	809	266	620	(189)	-23.4%	
01419103	52200	ZO- FICA	23	50	16	38	(12)	-23.4%	
01419103	52210	ZO- Medicare	5	12	4	9	(3)	-23.4%	
		Benefits Total	29	62	20	47	(15)	-24.2%	
01419103	55091	ZO- Education/Training	-	200	-	1	(199)	-99.5%	Min. training allotment for board members
01419103	55171	ZO- Legal/Public Notices	751	1,200	563	1,200	-	0.0%	
01419103	55224	ZO- Postage	2,212	2,000	1,357	2,000	-	0.0%	Expenses are estimated for ZBA case administration (majority of costs paid by applicant)
		General Expenses Total	2,963	3,400	1,920	3,201	(199)	-5.9%	
		Zoning Total	3,366	4,271	2,206	3,868	(403)	-9.4%	

Town of Exeter									
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Historic District Commission									
01419104	51200	HD- Sal/Wages PT	243	400	411	410	10	2.5%	Recording secretary
		Salaries Total	243	400	411	410	10	2.5%	
01419104	52200	HD- FICA	15	25	26	25	1	2.5%	Based on wages: 6.2%
01419104	52210	HD- Medicare	4	6	6	6	0	2.5%	Based on wages: 1.45%
		Benefits Total	19	31	32	31	-	0.0%	
01419104	55050	HD-Conf Rooms/Meals	-	200	-	1	(199)	-99.5%	
01419104	55088	HD- Dues	-	50	-	1	(49)	-98.0%	Min. amt for dues associated with various organizations work with HDCs
01419104	55091	HD- Education/Training	-	200	-	100	(100)	-50.0%	min. training allotment for board members
01419104	55138	HD- Grant Matching	-	1	-	1	-	0.0%	CLG (Certified Local Government) Grant match. We intend to apply for a CLG but will utilize in-kind match.
01419104	55171	HD- Legal/Public Notices	-	100	124	100	-	0.0%	
01419104	55224	HD- Postage	49	350	148	350	-	0.0%	Expenses are estimated for HDC case administration
01419104	55227	HD- Printing	-	125	-	1	(124)	-99.2%	Printing needs for HDC as they arise
01419104	55246	HD- Reference Material	-	100	-	50	(50)	-50.0%	
		General Expenses Total	49	1,126	272	604	(522)	-46.4%	
		Historic District Commission Total	311	1,557	715	1,045	(512)	-32.9%	
Heritage Commission									
01419106	51200	HC- Sal/Wages PT	1,197	1,144	486	1,130	(14)	-1.2%	Recording secretary
		Salaries Total	1,197	1,144	486	1,130	(14)	-1.2%	
01419106	52200	HC- FICA	74	71	30	70	(1)	-1.2%	Based on wages: 6.2%
01419106	52210	HC- Medicare	17	17	7	16	(0)	-1.2%	Based on wages: 1.45%
		Benefits Total	92	88	37	86	(2)	-2.3%	
01419106	55058	HC- Contract Services	-	1	-	1	-	0.0%	
01419106	55088	HC- Dues	-	50	-	1	(49)	-98.0%	
01419106	55091	HC- Education/Training	-	200	-	100	(100)	-50.0%	Min. training allotment for board members
01419106	55138	HC- Grant Matching	-	1	-	1	-	0.0%	
01419106	55224	HC- Postage	-	25	33	25	-	0.0%	Expenses are estimated for Heritage Commission case administration
01419106	55227	HC- Printing	-	35	-	35	-	0.0%	
		General Expenses Total	-	312	33	163	(149)	-47.8%	
01419106	55347	Transfer Out	(180)				-		
			(180)	-	-	-	-		Year End Balance Transfer
		Heritage Commission Total	1,109	1,544	556	1,379	(165)	-10.7%	
		Total Planning & Development	726,892	791,985	505,947	785,491	(6,494)	-0.8%	

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Police Department									
	51110	Sal/Wages FT	1,914,078	2,116,721	1,307,530	2,225,762	109,041	5.2%	29 FT (Chief, Deputy, Sergeants, Lieutenant, Officers, Admin)
	51111	Sal/Wages Shift Differential	15,922	17,300	9,653	17,300	-	0.0%	Per Police CBA
	51121	Sal/Wages Incentive	5,900	2,500	-	3,000	500	20.0%	Per Police CBA
	51130	Personal Replacement OT	16,551	19,749	9,566	17,851	(1,898)	-9.6%	Overtime for Personal Leave Replace and Fitness day
	51150	Vacation Replacement OT	42,779	50,043	19,008	58,945	8,902	17.8%	Cost to cover the replacement of officers on vacation
	51200	Sal/Wages PT	101,584	97,190	64,621	82,946	(14,244)	-14.7%	1 PT officer who is the prosecutor (Removed PT DARE
	51300	Sal/Wages OT	139,399	115,822	78,827	116,715	893	0.8%	Encompasses multiple types of overtime such as SERT, Training, added coverage, staying late for reports, etc.
	51400	Longevity Pay	1,200	1,250	-	1,300	50	4.0%	For union hires before 1/1/2010 only
	51410	Sick Replacement OT	23,036	22,020	22,627	41,263	19,243	87.4%	Cost to cover the replacement of officers on sick leave
	51420	Holiday Pay	75,540	68,409	8,727	76,798	8,389	12.3%	Contract item
	51425	Firearm Incentive	500	2,500	-	3,000	500	20.0%	Contract item - \$1000 stipend for being an instructor (3 instructors)
	51430	Field Training Incentive OT	2,724	5,125	925	24,232	19,107	372.8%	Contract item - Field Training Officer Incentive, 2 hrs of OT per shift while training a new officer - 4 open positions to train at approx. 12 week period
	51435	Canine OT	6,265	12,436	7,577	17,098	4,662	37.5%	Comfort Dog @ 3.5 hrs a week overtime, plus Case law @ 3.5 hrs a week OT for Police canine.
	51450	Education Incentive	15,500	17,500	-	14,000	(3,500)	-20.0%	Per Police CBA - stipends for having a college degree
	51440	Training Coverage - OT	12,243	16,441	13,171	16,261	(180)	-1.1%	To cover periods when officers are at training. State increased mandated training to 24 hours for each officer.
		Salaries Total	2,373,220	2,565,006	1,542,231	2,716,471	151,465	5.9%	
	52100	Health Insurance	526,036	630,778	426,670	655,084	24,306	3.9%	
	52110	Dental Insurance	40,155	45,078	29,233	45,416	338	0.7%	
	52120	Life Insurance	1,552	1,584	1,052	1,584	-	0.0%	
	52130	LTD Insurance	968	960	640	960	-	0.0%	
	52200	FICA	9,962	10,946	6,607	11,332	386	3.5%	Based on wages: 6.2%
	52210	Medicare	33,669	37,193	21,099	39,389	2,196	5.9%	Based on wages: 1.45%
	52300	Retirement Town	22,573	23,135	15,431	23,303	168	0.7%	Based on wages: 12.75%
	52310	Retirement Police	656,670	712,222	424,938	758,508	46,286	6.5%	Based on wages: 30.95%
		Benefits Total	1,291,584	1,461,896	925,670	1,535,576	73,680	5.0%	
	55001	Accreditation	6,482	7,249	4,646	7,249	-	0.0%	Guardian Tracking \$2,049 and PowerDMS document and policy management software yearly account renews in August \$5,200-is necessary for CALEA Accreditation
	55035	Chiefs Expenses	1,194	1,200	146	1,200	-	0.0%	Covers empl. awards, retirements, dept meetings, hosting meals
	55043	Community Relations	6,573	4,500	1,969	2,500	(2,000)	-44.4%	Plaques, dare, crime prevention items includes NNO yearly, Halloween safety, Child badges, safety seats. Decrease for recent sponsorships
	55045	Vehicle Computer Equipment	5,638	5,805	5,675	5,805	-	0.0%	cruiser laptop account to replace as needed includes installs and mounts/antenna
	55047	Computer Maint/Service Contract	18,798	4,485	4,785	-	(4,485)	-100.0%	The new IT services are budgetted by Town IT.
	55050	Conf/Room/Meals	3,685	3,000	3,000	3,000	-	0.0%	Professional Development training conferences for the Chief and Deputy Chief- IACP convention, courses, etc.
	55087	Dry Cleaning	10,800	12,400	9,300	12,400	-	0.0%	Contractual item cost

Town of Exeter									
2026 General Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
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	55088	Dues	8,280	8,993	5,500	8,993	-	0.0%	Yearly dues for SERT, NENA 911, NESPIN, Child Advocacy Center, and professional association memberships, NNEPAC
	55091	Education/Training	17,078	20,000	20,204	25,000	5,000	25.0%	Training course costs/meal reimbursement for the entire department (including civilians). Increase in training seminar costs
	55106	Equipment Purchase	38,911	42,370	38,444	42,370	-	0.0%	Any equipment not covered under another line item, Mountain bike parts, stop stick replacement, flashlights, some building improvement costs, furniture/boards, Taser cartridges, less lethal tools- OC, Includes Taser cost annual installment purchase \$22,128.89 for 5 years, Cruiser cameras contract \$4,654.38 yearly
	55128	Fuel	42,126	39,908	31,132	40,896	988	2.5%	Fuel for patrol vehicles using monthly average at the current rate of \$2.84 ESTIMATED 14,400 gallons a year (avg 1200 a month)
	55133	General Expenses	6,008	7,500	4,937	7,500	-	0.0%	Towing charges, patrol enforcement supplies radar replacements, speed signs, promotional testing materials, hiring costs for average of 4 a year, includes polygraph, medical, and psychological testing, Livescan fee (\$476), etc.
	55138	Grant Matching	-	2,168	393	1,905	(263)	-12.1%	Match needed for state grant on two portable radar signs (Drinkwater Rd) State grant paying \$5711
	55160	Investigation	2,045	5,000	974	1,000	(4,000)	-80.0%	Covers investigation costs and equipment
	55190	Mobile Communications	4,999	3,904	3,187	4,558	654	16.8%	AT&T FirstNet department cell and laptop modem plan- Added K9 cruiser laptop modem charge for 2026.
	55193	Munitions	15,674	15,700	9,316	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	4,774	5,725	3,472	5,725	-	0.0%	Maintenance contract of 6 machines including: copier printers and all service, parts, and labor \$477 a month
	55200	Office Supplies	10,644	11,800	4,722	10,600	(1,200)	-10.2%	Department wide office supplies
	55224	Postage	1,182	1,000	911	1,000	-	0.0%	Postage costs for mailings
	55270	Software Agreement	25,664	26,002	26,002	26,002	-	0.0%	Central Square IMC (Tritech) full contract \$19,912 and DTS scheduling software \$4,640 and Frontline FTO \$1,450
	55314	Uniforms	16,184	18,730	9,813	18,730	-	0.0%	Cost for uniforms and uniform related equipment for 40 employees- include bullet proof vest replacements 4 per year and cost increase to \$834, addition of outer carriers \$344 each (plus attrition and rate of hire), and contractual clothing allowance for staff division of \$400/year.
	55319	Vehicle Maintenance	20,840	21,000	9,695	21,000	-	0.0%	Covers repair costs for 19 vehicles
	55390	Comfort Dog Expenses	4,185	2,000	1,085	2,000	-	0.0%	Dog food, vet bills, equipment
	55321	Veterinarian Service	120	750	-	250	(500)	-66.7%	MOU with SPCA, unforeseen animal vet charges, rabies testing
	55104	Veterinarian Equipment	300	300	300	300	-	0.0%	ACO equipment, splitting the cost of Online dog Licensing Lookup software (\$600) management with Town Clerk
		General Expenses Total	272,185	271,489	199,607	265,683	(5,806)	-2.1%	
		Total Police Department	3,936,990	4,298,391	2,667,508	4,517,730	219,339	5.1%	

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Fire Department									
	51110	Sal/Wages FT	2,241,670	2,367,924	1,514,836	2,476,362	108,438	4.6%	33 FT (New CBA)
	51121	Sal/Wages Incentive	15,604	19,320	-	38,232	18,912	97.9%	Negotiated in CBA
	51150	Vacation Replacement OT	15,985	19,038	25,272	21,618	2,580	13.6%	Overtime for Vacation Leave Replacement
	51200	Sal/Wages PT	10,427	15,206	10,976	15,740	534	3.5%	1 PT: Emergency Management Director - 24 hrs. Monthly
	51300	Sal/Wages Call Back OT	88,599	97,706	25,436	113,500	15,794	16.2%	Overtime for emergency recall and other off-duty details
	51130	Personal Replacement OT	10,491	13,919	10,514	14,404	485	3.5%	Overtime for Personal Leave Replacement (New CBA)
	51400	Longevity Pay	1,950	1,950	-	2,000	50	2.6%	For employees hired prior to 1/1/2006
	51410	Sick Replacement OT	15,066	24,943	13,951	18,918	(6,025)	-24.2%	Overtime for Sick Replacement
	51420	Holiday Pay	111,121	114,846	1,770	130,300	15,454	13.5%	Holiday pay (12 holidays @ 12hrs)
	51600	Sal/Wages On Call	187	500	19	300	(200)	-40.0%	PT On-Call salaries
		Salaries Total	2,511,101	2,675,352	1,602,775	2,831,374	156,022	5.8%	
	52100	Health Insurance	535,724	615,734	406,171	594,844	(20,890)	-3.4%	
	52110	Dental Insurance	42,911	46,532	30,208	45,936	(596)	-1.3%	
	52120	Life Insurance	3,064	3,120	2,116	3,168	48	1.5%	
	52130	LTD Insurance	963	960	640	960	-	0.0%	
	52200	FICA	4,063	4,789	3,116	4,814	26	0.5%	Based on wages: 6.2%
	52210	Medicare	35,600	38,793	22,187	41,055	2,262	5.8%	Based on wages: 1.45%
	52300	Retirement Town	7,689	8,073	5,412	7,816	(257)	-3.2%	Based on wages: 12.75%
	52320	Retirement Fire	751,883	770,556	460,097	802,802	32,246	4.2%	Based on wages: 29.15%
		Benefits Total	1,381,897	1,488,557	929,947	1,501,395	12,838	0.9%	
	55019	Breathing Apparatus	5,236	5,615	5,635	6,730	1,115	19.9%	Breathing Apparatus testing & Air compressor certification & repairs
	55035	Chiefs Expenses	755	750	295	750	-	0.0%	Chief's expenses for meetings, dinners, recognition pins, awards
	55041	Command Supplies	4,535	5,000	-	5,000	-	0.0%	Emergency Operations Center supplies during drills, exercise and incidents, including food, office supplies, & training material
	55042	Communications Equipment	4,007	11,512	4,007	10,941	(571)	-5.0%	2 way radio (mobile and portable); RAVE Mobile Safety - Emergency Community Notification (Reverse 911)
	55043	Community Relations	3,744	1,000	-	1	(999)	-99.9%	Previously - Annual cost for Social Media Consultant and Community Relations Specialist.
	55224	Postage	94	200	80	175	(25)	-12.5%	Postage for General FD, Fire Prevention, new candidate hiring, etc.
	55058	Contract Services	20,943	4,298	4,298	-	(4,298)	-100.0%	All IT related expenses were moved to the town's IT department in 2025
	55087	Dry Cleaning	182	-	-	-	-	-	Discontinuing this line.
	55088	Dues	9,153	9,227	8,965	9,670	443	4.8%	Annual Association Dues with multiple organizations
	55091	Education/Training	16,672	17,650	11,024	19,491	1,841	10.4%	Tuition for college classes, fire certifications and education supplies.
	55106	General Equipment Purchase	24,622	45,000	23,534	45,000	-	0.0%	Necessary firefighting equipment purchases & replacement
	55123	Fire Prevention Supplies	4,827	6,822	4,268	6,900	78	1.1%	NFPA annual membership & Fire Prevention & Investigation Supplies
	55128	Fuel	18,836	19,950	12,484	20,950	1,000	5.0%	Gas and diesel fuel for all fire department vehicles, Plus 500 gallon tank at fire station

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	55132	General Equipment Repair	3,471	4,100	2,803	4,300	200	4.9%	Small tool & equipment repair
	55133	General Expenses	3,547	3,600	2,576	3,500	(100)	-2.8%	Background investigations, Water, Emergency scene rehab. supplies, etc.
	55144	Hazmat Supplies	1,672	2,686	1,719	3,639	953	35.5%	Hazardous materials monitoring equipment, clean up and control supplies.
	55149	Hose Replacement	5,853	5,800	5,161	6,683	883	15.2%	Fire hose replacement and repair.
	55190	Mobile Communications	5,555	6,095	3,334	6,095	-	0.0%	Engines and Fire Prevention - No price increases expected in 2026
	55199	Office Equipment Maintenance	2,437	2,450	1,319	2,450	-	0.0%	Lease Agreements & Service Contacts for copier
	55200	Office Supplies	1,466	2,300	916	2,000	(300)	-13.0%	Office Supplies for entire Fire Department (except Health)
	55214	Physicals	1,022	1,700	923	1,850	150	8.8%	Pre-employment physicals for new hires
	55050	Conf/Room/Meals	5,076	4,000	2,140	4,000	-	0.0%	2 Chief Officers - New England Chiefs seminar and expo and 2 Chief Officers to attend FDIC in Indianapolis
	55230	Protective Equipment	55,269	21,000	13,167	37,952	16,952	80.7%	Turnout gear replacement & inspections (Redline Inc.) 2 sets in '26.
	55237	Radio Repairs/Maintenance	4,314	5,700	4,607	5,182	(518)	-9.1%	Maint. & programming FD Portable & Mobile Radios, Annual service contract with 2-Way Communications
	55270	Software Agreement	10,363	13,959	11,288	14,392	433	3.1%	All annual software agreements for IMC data collection & dispatching, GeoTeamz mobile data terminals, eDispatch firefighter notification, and Knox Box Cloud Service.
	55282	Building Supplies	3,137	3,500	1,815	3,500	-	0.0%	Laundry & misc bldg. cleaning supplies
	55308	Travel Reimbursement	78	1,195	422	900	(295)	-24.7%	Travel reimbursement for use of personal vehicle to attend meetings, briefings and training.
	55314	Uniforms	16,595	26,661	20,180	30,660	3,999	15.0%	Uniforms for 32 FT employees, 1 Call member
	55319	Vehicle Maintenance	50,878	43,500	34,637	45,000	1,500	3.4%	Vehicle Maintenance, Inspections, Tires, Annual Pump and Aerial Testing and Certifications, Plymo-Vent Exhaust Capture System
	55264	Shelter Equipment	-	1	-	1	-	0.0%	Place Holder - Agreement with SAU16 to provide, shelter, food and supplies as necessary
	55095	Emergency Management Equipment	-	2,500	310	2,500	-	0.0%	Examples of necessary equipment includes: EOC Audio-Visual equipment, and on scene materials (replacement cones, barricades, signage, barriers)
	55119	FEMA Reimb -Force Labor	-	1	-	1	-	0.0%	FEMA line if needed
	55118	FEMA Reimb - Force Equip	-	1	-	1	-	0.0%	FEMA line if needed
		General Expenses Total	284,338	277,773	181,906	300,214	22,441	8.1%	
	57006	Capital Outlay	-	1	-	1	-	0.0%	\$1 place holder if grant funds become available
		Capital Outlay Total	-	1	-	1	-	0.0%	
		Total Fire Department	4,177,336	4,441,683	2,714,628	4,632,984	191,301	4.3%	

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Public Safety Shared Services									
Dispatch									
01429905	51110	PDD- Sal/Wages FT	199,108	264,563	159,869	281,494	16,931	6.4%	5 FT Staff in General Fund budget. 1 FT in EMS Fund budget
01429905	51111	PDD- Sal/Wages Shift Differential	3,773	3,755	2,468	3,755	-	0.0%	Per Police CBA
01429905	51121	PDD- Sal/Wages Incentive Reg	1,914	500	-	500	-	0.0%	Per Police CBA
01429905	51130	PDD- Personal Replacement OT	5,552	4,259	3,143	4,891	632	14.8%	Overtime for Personal Leave Replacement
01429905	51150	PDD- Vacation Replacement OT	12,535	10,561	5,545	11,772	1,211	11.5%	Overtime for Vacation Leave Replacement
01429905	51200	PDD- Sal/Wages PT	-	2,596	-	1	(2,595)	-100.0%	
01429905	51300	PDD-Sal/Wages OT	19,853	13,309	7,400	18,427	5,118	38.5%	Covers cost in emergencies and regular coverage
01429905	51410	PDD-Sick Replacement OT	5,406	2,218	5,193	5,609	3,391	152.9%	Covers OT for Dispatchers out sick
01429905	51420	PDD-Holiday Pay	11,856	11,267	3,082	15,746	4,479	39.8%	contract item
01429905	51430	PDD-Sal/Wages FTO Incentive	1,499	3,489	2,205	13,748	10,259	294.0%	contract item
01429905	51450	PDD-Education Incentive	2,000	3,250	-	2,250	(1,000)	-30.8%	contract item
		Salaries Total	263,496	319,767	189,552	358,193	38,426	12.0%	
01429905	52100	PDD-Health Insurance	74,259	114,156	58,963	86,146	(28,010)	-24.5%	
01429905	52110	PDD-Dental Insurance	5,707	7,459	3,929	7,459	-	0.0%	
01429905	52120	PDD-Life Insurance	192	240	157	240	-	0.0%	
01429905	52200	PDD-FICA	16,366	19,826	11,460	22,208	2,382	12.0%	Based on wages: 6.2%
01429905	52210	PDD-Medicare	3,828	4,637	2,680	5,194	557	12.0%	Based on wages: 1.45%
01429905	52300	PDD-Retirement Town	35,575	41,469	25,076	45,669	4,200	10.1%	Based on wages: 12.75%
		Benefits Total	135,927	187,787	102,265	166,916	(20,871)	-11.1%	
01429905	55105	PDD-Equipment Maintenance	23,054	25,325	9,461	25,325	-	0.0%	2-way comms maintenance/service yearly and monthly contracts, Acorn VS logger (\$1375). Contracts paid at the end of the year. Dispatch 4G failovers (\$4,500)
01429905	55108	PDD-Equipment Repair	5,800	5,800	210	2,000	(3,800)	-65.5%	Uncovered replacement/repair costs for dispatch items and radio equipment and portable radios, cross agency
01429905	55256	PDD-Phone Repairs/Service	586	550	315	550	-	0.0%	Dispatch center phone repairs, Firstnet emergency phone service \$533, updates, sonicwall fee
		General Expenses Total	29,440	31,675	9,986	27,875	(3,800)	-12.0%	
		Dispatch Total	428,863	539,229	301,802	552,984	13,755	2.6%	

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Health									
01441105	51110	FH- Sal/Wages FT	71,606	78,356	51,780	78,058	(298)	-0.4%	1 FT: Health Officer
		Salaries Total	71,606	78,356	51,780	78,058	(298)	-0.4%	
01441105	52110	FH- Dental Insurance	-	597	-	-	(597)	-100.0%	
01441105	52120	FH- Life Insurance	96	96	64	96	-	0.0%	
01441105	52200	FH- FICA	4,440	4,858	3,210	4,840	(18)	-0.4%	Based on wages: 6.2%
01441105	52210	FH- Medicare	1,038	1,136	751	1,132	(4)	-0.4%	Based on wages: 1.45%
01441105	52300	FH- Town Retirement	9,688	10,280	6,892	9,952	(328)	-3.2%	Based on wages: 12.75%
		Benefits Total	15,262	16,967	10,917	16,020	(947)	-5.6%	
01441105	55293	FH- Supplies	421	600	582	600	-	0.0%	Health Inspection and office supplies
01441105	55224	FH- Postage	63	96	83	100	4	4.2%	Health Dept. mailings
01441105	55055	FH- Consulting	-	1	-	1	-	0.0%	
01441105	55190	FH- Mobile Communications	639	996	481	996	-	0.0%	Phone plan & mobile data terminal usage for Health Officer
01441105	55191	FH- Mosquito Control	34,500	34,500	17,250	34,500	-	0.0%	Mosquito control maintenance contract costs
01441105	55270	FH- Software Agreement	2,640	2,640	-	2,640	-	0.0%	Relevant FoodCode Pro forms and reporting
01441105	55308	FH- Travel Reimbursement	220	480	-	480	-	0.0%	Mileage reimbursement for Health Officer
01441105	55050	FH- Conf/Room/Meals	270	1,225	103	1,225	-	0.0%	Two people (Bailey & Fritz) NH Health Officer, Healthy Homes conf, NE FDA seminar
01441105	55088	FH- Dues	90	90	93	100	10	11.1%	Health Dept. dues & memberships
01441105	55091	FH- Education/Training	1,545	6,941	6,757	1,000	(5,941)	-85.6%	Misc classes for Health Officer and Deputy Health Officer
		General Expenses Total	40,389	47,569	25,349	41,642	(5,927)	-12.5%	
		Health Total	127,257	142,892	88,047	135,720	(7,172)	-5.0%	
		Total Public Safety Shared Services	556,120	682,121	389,849	688,704	6,583	1.0%	

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Public Works - General Fund									
Administration & Engineering									
01431101	51110	PWA- Sal/Wages FT	440,173	691,240	305,335	583,975	(107,265)	-15.5%	6 FT: Director, Town Eng, Office Mgr, Office Clerk, Asst Engineer, GIS Coord. (Eliminated Eng Tech position)
01431101	51200	PWA- Sal/Wages PT	344	300	39,115	205	(95)	-31.7%	1- PT-recording secretary for River Committee
01431101	51300	PWA- Sal/Wages OT	647	720	321	720	(0)	-0.1%	
		Salaries Total	441,163	692,261	344,771	584,900	(107,361)	-15.5%	
01431101	52100	PWA- Health Insurance	53,447	138,300	48,208	131,736	(6,564)	-4.7%	
01431101	52110	PWA- Dental Insurance	5,670	10,702	4,188	8,795	(1,907)	-17.8%	
01431101	52120	PWA- Life Insurance	360	624	240	528	(96)	-15.4%	
01431101	52130	PWA- LTD Insurance	912	960	640	960	-	0.0%	
01431101	52200	PWA- FICA	26,676	42,920	21,051	36,264	(6,656)	-15.5%	Based on wages: 6.2%
01431101	52210	PWA- Medicare	6,239	10,038	4,923	8,481	(1,557)	-15.5%	Based on wages: 1.45%
01431101	52300	PWA- Retirement Town	58,967	90,776	46,727	74,549	(16,227)	-17.9%	Based on wages: 12.75%
		Benefits Total	152,269	294,320	125,977	261,313	(33,007)	-11.2%	
01431101	55003	PWA- Drug/Alcohol Testing	754	1,200	1,088	1,200	-	0.0%	Contract w/AWSU & ConvenientMD; required (per USDOT) random testing for all CDL holders & screening of new hires
01431101	55050	PWA- Conf/Room/Meals	1,055	3,000	-	2,000	(1,000)	-33.3%	National or regional conf 60% Dir, Town Eng; 100% Maint Supt, Hwy Supt.
01431101	55058	PWA- Contracted Services	17,836	1	850	2,500	2,499	249900.0%	Moved to CIP in 2025. Funding for as-needed Intersection/Traffic Reviews in 2026 as CIP Phase III Intersection Improvements was deferred to FY27)
01431101	55088	PWA- Dues	1,124	1,270	1,244	1,450	180	14.2%	Dues: APWA \$1025, NHPWA \$100, Mutual Aid \$25; Licenses: PE 2@150/2 yr. APWA Increased from \$995 in FY25 to \$1025 in FY26.
01431101	55091	PWA- Education/Training	1,530	2,000	512	2,000	-	0.0%	Education and training for staff (NHMA, NHDES, NEPW Association)
01431101	55128	PWA- Fuel	2,607	1,500	1,982	2,725	1,225	81.7%	Dir & Eng vehicles \$2.84/gal @ 80 gal/mo. Increase reflects actual usage over past two years.
01431101	55133	PWA- General Expenses	1,355	1,000	-	1,000	-	0.0%	Meal reimbursement during extended operations per Director's determination.
01431101	55158	PWA- Insurance Deductible	-	1	-	1	-	0.0%	Damage repairs on insurance claims
01431101	55181	PWA- Master Fuel Account	6,761	1	(6,724)	1	-	0.0%	Bulk fuel delivery charges less dept allocations; for 109 vehicles
01431101	55190	PWA- Mobile Communications	1,772	1,300	724	1,300	-	0.0%	60% Director, Town Engineer & Asst Engineer; 100% Highway, MiFi (Engineering) (\$108 @12 m.)
01431101	55200	PWA- Office Supplies	7,533	10,000	7,602	9,000	(1,000)	-10.0%	Gen office supplies \$6500; Eng supplies \$3500: plotter paper & ink, field books, Town Standards, scanning plans; 60% of copier billing.
01431101	55224	PWA- Postage	414	550	424	550	-	0.0%	General day to day mailings
01431101	55237	PWA- Radio Repairs	-	300	-	300	-	0.0%	4 Desk sets, 6 portables, 42 vehicle units
01431101	55238	PWA- Radio Replacement	-	500	-	500	-	0.0%	Digital repeater to communicate with Fire & Police
01431101	55319	PWA- Vehicle Maintenance	230	600	275	600	-	0.0%	Dir & Eng vehicles
		General Expenses Total	42,971	23,223	7,977	25,127	1,904	8.2%	
01431101	55998	PWA- Due from Water Fund	(128,188)	(196,916)	(73,735)	(169,198)	27,717	-14.1%	20% Water Fund offset
01431101	55999	PWA- Due from Sewer Fund	(128,188)	(196,916)	(73,735)	(169,198)	27,717	-14.1%	20% Sewer Fund offset
		Due from Water/Sewer Funds Total	(256,375)	(393,832)	(147,470)	(338,396)	55,436	-14.1%	
		Administration & Engineering Total	380,028	615,972	331,254	532,944	(83,028)	-13.5%	

Town of Exeter									
2026 General Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
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Highways and Streets									
01431202	51110	HWY- Sal/Wages FT	737,648	789,714	499,046	833,815	44,101	5.6%	12 FT - Highway Supt., General Foreman, 2 Foreman, 5 HEO, 1 Truck Driver, 2 Laborers
01431202	51210	HWY- Sal/Wages Temp	-	1	-	1	-	0.0%	Intern, Summer/Fall laborer
01431202	51121	HWY- Sal/Wages Incentive Reg	2,750	2,750	-	2,750	-	0.0%	Per SEIU CBA
01431202	51300	HWY- Sal/Wages OT	21,046	22,773	14,117	22,773	(0)	0.0%	Emergency ops, callouts, flood watch, voting/traffic control
01431202	51310	HWY- Sal/Wages Stand-By	7,980	10,920	9,500	14,560	3,640	33.3%	After hours on-call status, \$280/wk (Increased from \$210 to \$280 per SEIU CBA)
01431202	51400	HWY- Longevity Pay	7,050	7,150	-	7,200	50	0.7%	6 FT per union contract
		Salaries Total	776,473	833,309	522,663	881,099	47,790	5.7%	
01431202	52100	HWY- Health Insurance	191,875	234,598	153,290	239,439	4,841	2.1%	
01431202	52110	HWY- Dental Insurance	12,934	14,983	8,945	13,828	(1,155)	-7.7%	
01431202	52120	HWY- Life Insurance	601	624	412	624	-	0.0%	
01431202	52200	HWY- FICA	46,009	51,665	30,798	54,628	2,963	5.7%	Based on wages: 6.2%
01431202	52210	HWY- Medicare	10,760	12,083	7,203	12,776	693	5.7%	Based on wages: 1.45%
01431202	52300	HWY- Retirement Town	105,057	109,112	69,504	112,340	3,228	3.0%	Based on wages: 12.75%
		Benefits Total	367,236	423,065	270,152	433,635	10,570	2.5%	
01431202	55013	HWY- Asphalt Reclamation	-	5,000	-	5,000	-	0.0%	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	-	5,500	5,250	5,500	-	0.0%	Maintenance and repair of 7 Town-owned bridges.
01431202	55066	HWY- Culvert Repairs/Replacement	-	3,000	-	5,000	2,000	66.7%	Minor repairs & clearing of culverts (pipes & headwalls). Dam & abutment concrete & mechanical repairs at Pickpocket, Colcord, Sloans Brook
01431202	55071	HWY- Dam Maintenance	2,830	2,500	-	2,500	-	0.0%	Annual NHDES fees (due December) Sloans Brook
01431202	55072	HWY - Dam Registration	1,900	400	-	400	-	0.0%	Classes, licensing (CDL, UNH Tech Transfer classes)
01431202	55091	HWY- Education/Training	1,918	1,500	600	1,500	-	0.0%	Uniformed officer in high traffic, emergencies
01431202	55096	HWY- Emergency Traffic Control	-	500	595	500	-	0.0%	Rental of equipment not owned by Town: bulldozer, excavator, grader, screener
01431202	55107	HWY- Equipment Rentals	2,601	4,500	-	4,500	-	0.0%	Fuel for highway dept vehicles & equipment; contract price projected to be unleaded \$2.84/gal & diesel \$3.16/gal. 1600 gals gas & 5350 gals diesel.
01431202	55128	HWY- Fuel	30,576	25,500	22,965	35,500	10,000	39.2%	Repl/repair hand tools: compacter, hand-saw, chainsaws, small power tools
01431202	55134	HWY- General Hand Tools	3,795	4,000	1,578	4,000	-	0.0%	moved to phone reimbursement
01431202	55190	HWY- Mobile Communications	-	1	-	1	-	0.0%	Cell Phone stipend for Supt + 3 Foremen (\$40/mo), On-Call Cell Phone, MiFi, & Tablets (\$112/mo)
01431202	55212	HWY- Phone Reimbursement	2,569	2,800	2,186	3,300	500	17.9%	Hardhats, vests, eye protection, Technu, steel-toed boot repl \$300/yr per employee. (Boot allowance increased from \$185/yr to \$300/yr per SEIU CBA.)
01431202	55257	HWY- Safety Equipment	5,312	6,000	3,385	6,000	-	0.0%	Sign replacement for retro reflectivity, damages.
01431202	55267	HWY- Signs	7,802	8,000	3,486	8,000	-	0.0%	Repair drain castings. 1,305 catch basins
01431202	55285	HWY- Storm Drain Repair	7,809	6,000	317	6,000	-	0.0%	Fog lines, center lines, parking spaces (butyl rubber by contractor); crosswalks 2x yr
01431202	55286	HWY- Street Marking	34,979	35,000	4,359	35,000	-	0.0%	Patching town roads & shoulder repair materials; includes asphalt, concrete, gravel
01431202	55287	HWY- Street Repairs/Maint	11,862	18,000	12,271	18,000	-	0.0%	

Town of Exeter									
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01431202	55310	HWY- Tree Maintenance	17,488	25,000	3,204	25,000	-	0.0%	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) - Reduced from \$55,535 to \$25,000 in FY25.
01431202	55314	HWY- Uniforms	9,704	7,400	5,358	7,400	-	0.0%	12 employees (Laundering, repair and replacement)
01431202	55319	HWY- Vehicle Maintenance	64,176	60,000	49,233	60,000	-	0.0%	Maintenance of all dept vehicles and equip
01431202	55337	HWY- Weed Control	9,000	9,000	9,000	9,000	-	0.0%	Along medians & curbing; contract w/licensed herbicide applicator, \$1K switch from Roundup to pre-emergent.
		General Expenses Total	214,322	229,601	123,786	242,101	12,500	5.4%	
01431202	55251	HWY-Road Paving/Maintenance	549,995	625,000	365,749	700,000	75,000	12.0%	Incl crack sealing, reconstruction, etc. 2024 Pavement Management Plan Update recommends \$1.1M annually to maintain current PCI.
01431202	55067	HWY- Culvert Replacement	-	5,000	-	-	(5,000)	-100.0%	Specified culvert repair & replacement projects
01431202	55266	HWY- Sidewalks/Curbing	8,001	10,000	-	10,000	-	0.0%	Sidewalk and curbing repair & replacement
01431202	55284	HWY- Storm Drain Cleaning	-	30,000	-	20,000	(10,000)	-33.3%	Clean 50% catch basins, material testing, MS4 permit compliance. Performed in-house last 2 years.
		Capital Outlay Total	557,996	670,000	365,749	730,000	60,000	9.0%	
		Highways & Streets Total	1,916,028	2,155,975	1,282,350	2,286,835	130,860	6.1%	
Snow Removal									
01431903	51300	PS- Sal/Wages - OT Snow	49,708	70,000	60,488	70,000	-	0.0%	Includes Mechanic
01431903	51200	PS- Salaries/Wages PT	2,140	1,815	2,388	1,815	-	0.0%	Snow cleanup
		Salaries Total	51,848	71,815	62,877	71,815	-	0.0%	
01431903	52200	PS- FICA	3,210	4,453	3,897	4,453	-	0.0%	Based on wages: 6.2%
01431903	52210	PS- Medicare	751	1,041	911	1,041	-	0.0%	Based on wages: 1.45%
01431903	52300	PS- Retirement Town	6,716	9,198	8,184	8,925	(273)	-3.0%	Based on wages: 12.75%
		Benefits Total	10,677	14,692	12,992	14,419	(273)	-1.9%	
01431903	55026	PS- Calcium Chloride	-	1	-	1	-	0.0%	Salt additive used during harsh temperatures in the winter
01431903	55061	PS- Contracted Snow Removal	-	1	11,315	1	-	0.0%	Funded from SNOW/ICE CAP Reserve when needed - Hire contractors w/10 wheelers to remove snow for safety downtown, Lincoln St, Portsmouth Ave.
01431903	55118	PS- FEMA Reimb Force Equip	-	1	-	1	-	0.0%	Expenses declared winter emergencies
01431903	55119	PS- FEMA Reimb Force Labor	-	1	-	1	-	0.0%	Expenses declared winter emergencies
01431903	55128	PS- Fuel	13,628	17,000	15,855	17,000	-	0.0%	Fuel for snow removal vehicles; contract price projected to be unleaded \$2.84/gal & diesel \$3.16/gal, Usage: 2000 gal gas & 3500 gal diesel
01431903	55216	PS- Plow Damages	2,495	3,500	1,349	3,500	-	0.0%	Private property damage caused by snow plows
01431903	55218	PS- Plowing	135,310	80,000	121,665	80,000	-	0.0%	Hired contractors to supplement Town staff to plow, salt & sand
01431903	55258	PS- Salt	85,990	80,000	104,754	80,000	-	0.0%	Deicer for Town roads, sidewalks, parking lots
01431903	55259	PS- Sand	1,274	2,000	307	2,000	-	0.0%	Purchase sand during winter months to spread along the town roads, sidewalks & parking lots
01431903	55319	PS- Vehicle Maintenance	18,405	20,500	26,087	20,500	-	0.0%	Repair snow plows and snow removal equipment
		General Expenses Total	257,101	203,004	281,332	203,004	-	0.0%	
		Snow Removal Total	319,625	289,511	357,201	289,238	(273)	-0.1%	

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Solid Waste Disposal									
01432304	51200	SW- Sal/Wages PT	25,500	24,951	14,905	25,796	845	3.4%	1 PT @ 16 hrs/wk including transfer station winter schedule and weekend trash removal
01432304	51300	SW- Sal/Wages OT	817	5,785	636	4,000	(1,785)	-30.9%	OT for Highway employees assigned to Transfer Station
		Salaries Total	26,317	30,736	15,541	29,796	(940)	-3.1%	
01432304	52200	SW- FICA	1,632	1,906	964	1,847	(58)	-3.1%	Based on wages: 6.2%
01432304	52210	SW- Medicare	382	446	225	432	(14)	-3.1%	Based on wages: 1.45%
01432304	52300	SW-Retirement	34	526	86	510	(16)	-3.0%	Based on wages: 12.75%
		Benefits Total	2,048	2,878	1,275	2,789	(89)	-3.1%	
01432304	55018	SW- Blue Bags	131,705	120,000	70,149	120,000	-	0.0%	Includes vendor delivery to store; offset by revenue.
01432304	55023	SW- Bulky Waste Sticker	555			-	-		
01432304	55054	SW- Construction Debris	11,561	16,000	6,355	16,000	-	0.0%	Construction debris container at Transfer Station (WM contract)
01432304	55082	SW- Disposal/Recycling Contract	1,191,609	1,310,680	722,054	1,436,242	125,562	9.6%	5-year contract extension with WM runs June 2022 - May 2027, reflects 6.5% annual rates increase and anticipated fuel surcharges & tipping fees; recycled materials value and tipping fees highly variable (WM contract). NHDES mandated \$3.50/ton surcharge goes into effect 1/1/2026.
01432304	55086	SW- Brush Grinding	15,000	15,000	-	15,000	-	0.0%	Brush grinding & removal by contractor 2 to 3x per yr as space needs require.
01432304	55091	SW- Education/Training	-	200	-	200	-	0.0%	Solid waste training
01432304	55092	SW- Electricity	2,088	2,000	1,248	2,000	-	0.0%	Transfer station building
01432304	55093	SW- Electronic Waste Expense	7,075	10,000	4,408	10,000	-	0.0%	Removal of electronic waste collected at Transfer Station, offset by sticker revenue
01432304	55127	SW- Freon Waste Expense	300			-	-		
01432304	55150	SW- Household Haz Waste Removal	41,982	35,000	-	35,000	-	0.0%	Cost of annual Oct event: \$5,550 Setup Fee + (365 vehicles @ \$80/vehicle); Exeter share \$11,300 the rest offset by regional collection revenue & State grant
01432304	55163	SW- Landfill Monitoring	38,317	51,500	27,705	51,500	-	0.0%	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			450	-	-		
01432304	55186	SW- Metal Removal	929	1,500	732	1,500	-	0.0%	Hauling charge to remove metals & white goods
01432304	55201	SW- Operations Maintenance	6,079	6,000	3,525	6,000	-	0.0%	Mowing, materials and supplies at the Transfer Station (Security cameras and equipment)
01432304	55244	SW- Recycle Containers	26,289	26,000	-	16,000	(10,000)	-38.5%	65 gal carts unit price \$75; offset by revenue; current surplus (1x reduction in 2026)
01432304	55293	SW- Supplies	2,040	2,500	1,075	2,500	-	0.0%	Stickers and garbage litter bags for Town & Public Works Offices to sell
01432304	55300	SW- Tire Disposal	320	1,000	326	1,000	-	0.0%	Disposal of Town tires
01432304	55366	SW- Yard Waste	17,193	17,193	8,765	17,881	688	4.0%	Twice per year curbside collection- leaf and yard waste (WM contract). \$8765 Event 1, \$9116 Event 2.
01432304	55551	SW- Food Waste Compost Program	3,161	3,952	2,173	3,952	-	0.0%	Weekly collection at Transfer Station (Mr. Fox) - 4 Bins
		General Expenses Total	1,496,204	1,618,525	848,966	1,734,775	116,250	7.2%	
		Solid Waste Disposal Total	1,524,568	1,652,139	865,782	1,767,360	115,221	7.0%	

Town of Exeter									
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Street Lights									
01431605	55092	PW- Electricity- Street Lights	122,397	140,000	71,555	130,000	(10,000)	-7.1%	All street lights in Town rights-of-way (Reduce for end of fixed fee commitment)
01431605	55303	PW- Traffic Light Maintenance	3,161	7,000	7,069	10,000	3,000	42.9%	High St, Green St, Alum Dr, Holland Way, Continental Dr signals; controllers, loop detectors, bulbs, audibles & emergency vehicle pre-emption controllers. Increase in Traffic & Pedestrian Signal Maintenance.
		General Expenses Total	125,557	147,000	78,624	140,000	(7,000)	-4.8%	
		Street Lights Total	125,557	147,000	78,624	140,000	(7,000)	-4.8%	
Stormwater									
01431118	55293	STW- Supplies	2,937	2,700	800	2,700	-	0.0%	Pet waste bags (Town Clerk & Highway), plotter supplies (ink, printheads, paper)
01431118	55058	STW- Contracted Services	54,477	57,100	16,273	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	-	0.0%	Tablet/mifi 12 months @ \$40/mo.
01431118	55291	STW- Subscriptions	-	4,080	-	4,080	-	0.0%	GPS, SmartNet, PeopleForms subscriptions
01431118	55386	STW- Catch Basin Replacement	-	28,000	-	28,000	-	0.0%	Replace 7 Catch basins @ \$4k each (MS4 Permit requirement). Plan to Outsource in FY26.
		General Expenses Total	57,414	92,360	17,073	92,360	-	0.0%	
		Stormwater Total	57,414	92,360	17,073	92,360	-	0.0%	
		Subtotal before Maintenance	4,323,220	4,952,957	2,932,284	5,108,737	155,780	3.1%	

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Public Works - Maintenance									
General									
01419406	51110	PM- Sal/Wages FT	214,942	266,218	158,985	329,768	63,550	23.9%	5 FT - Maint. Supt, Maint. Gen. Foreman, 1 FT Custodian, 2. Maint Tech
01419406	51200	PM- Sal/Wages PT	38,421	40,769	14,317	26,016	(14,753)	-36.2%	1 PT Custodian @ 20hr per week
01419406	51300	PM- Sal/Wages OT	3,581	7,476	1,310	7,476	0	0.0%	Emergencies, callouts
01419406	51310	PM- Sal/Wages Stand-By	7,980	10,920	9,500	14,560	3,640	33.3%	Pay for after hours on-call status, \$280/week (Increased from \$210 to \$280 per SEIU CBA)
01419406	51400	PM- Longevity Pay	1,500	1,500	-	-	(1,500)	-100.0%	
		Salaries Total	266,423	326,883	184,112	377,820	50,937	15.6%	
01419406	52100	PM- Health Insurance	33,245	48,437	17,684	48,437	-	0.0%	
01419406	52110	PM- Dental Insurance	2,862	3,503	1,662	3,503	-	0.0%	
01419406	52120	PM- Life Insurance	206	240	152	288	48	20.0%	
01419406	52200	PM- FICA	15,988	20,267	11,258	23,425	3,158	15.6%	Based on wages: 6.2%
01419406	52210	PM- Medicare	3,739	4,740	2,633	5,478	739	15.6%	Based on wages: 1.45%
01419406	52300	PM- Retirement Town	30,602	37,493	21,572	44,855	7,362	19.6%	Based on wages: 12.75%
		Benefits Total	86,643	114,680	54,961	125,986	11,306	9.9%	
01419406	55048	PM- Computer Software	684	5,000	4,104	5,000	-	0.0%	People GIS work order system (SimplicityFleet module)
									Town building roofs snow removal \$4K; contracted cleaning
01419406	55058	PM- Contract Services	62,030	70,000	69,030	70,000	-	0.0%	Town Offices \$34K; TH Offices (as required) & Public Restrooms \$6K; Sr. Center \$12K PLUS future Public Safety Complex
01419406	55069	PM- Custodial Supplies	15,588	20,000	10,557	20,000	-	0.0%	All Town buildings' paper & cleaning products
01419406	55091	PM- Education/Training	-	200	-	200	-	0.0%	Continuing education for Master Electrician & Carpenter.
01419406	55128	PM- Fuel	3,337	5,500	3,060	5,500	-	0.0%	Maintenance Dept vehicles (5); includes loaner vehicles to Town Departments; unleaded contract price projected to be \$2.84/gal
01419406	55173	PM- Licenses	146	300	152	300	-	0.0%	License renewal fees for Electrician
01419406	55176	PM- Maintenance Bld Materials	1,592	1,200	485	1,200	-	0.0%	Stock paint, putty, nails, screws
01419406	55178	PM- Maintenance Tools	2,200	3,000	1,312	3,000	-	0.0%	HVAC Tech, plumber, elec. tools, replenish drill bits, small power tools
01419406	55190	PM- Mobile Communications	309	300	154	300	-	0.0%	Maint. Superintendent cell phone
01419406	55257	PM- Safety Equipment	1,662	2,000	483	2,000	-	0.0%	Fall protection, eye protection, steel-toed boot replacement \$300/yr (Boot allowance increased from \$185/yr to \$300/yr per SEIU CBA.)
01419406	55314	PM- Uniforms	4,218	6,050	2,695	6,050	-	0.0%	Uniforms and cleaning for 5 Staff
01419406	55392	PM- Fire Safety	25,358	24,000	23,255	24,000	-	0.0%	Insp. & Maint. of fire alarm systems, emergency lighting & fire extinguishers
		General Expenses Total	117,124	137,550	115,286	137,550	-	0.0%	
		General Maintenance Total	470,189	579,113	354,359	641,356	62,243	10.7%	

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Town Buildings									
		Swasey Parkway- Sal/Wages PT	-	-	78	-	-		Recording Secretary for Swasey Parkway
		Swasey Parkway- FICA	-	-	5	-	-		Recording Secretary for Swasey Parkway
		Swasey Parkway- Medicare	-	-	1	-	-		Recording Secretary for Swasey Parkway
		Town Buildings-Water/Sewer Bills	24,861	18,835	13,576	18,835	-	0.0%	Water/Sewer bills for Town Buildings
		Town Buildings- Building Maintenance	76,101	94,000	45,974	94,000	-	0.0%	Building Maintenance for Town Buildings, Incl Swasey Parkway & Raynes Barn
		Town Buildings- Natural Gas	60,701	72,250	42,940	72,250	-	0.0%	Natural Gas for Town Buildings
		Town Buildings- Electricity	99,707	100,450	64,317	101,850	1,400	1.4%	Electricity for Town Buildings, Incl. Swasey Parkway & Raynes Barn
		Train Station- Supplies	174	3,000	525	3,000	-	0.0%	Light fixtures, electrical breakers, signage
		Train Station- Platform Lease Liability	27,636	28,021	27,750	36,996	8,975	32.0%	Platform Lease Liability Insurance for Train Station
		Train Station- Platform Lease	3,655	4,076	3,742	4,076	-	0.0%	Platform Lease for Train Station
		Town Buildings Total	292,834	320,632	198,908	331,007	10,375	3.2%	
Maintenance Projects							-		
01419406	55177	PM- Maintenance Projects	65,403	100,000	23,409	100,000	-	0.0%	Town owned building projects: Highway Garage Roof Structural Repairs to meet current snow load requirements (per Bureau Veritas report) - \$50K; Space Needs Assessment (Facilities Committee)- \$50K
		Total Maintenance Projects	65,403	100,000	23,409	100,000	-	0.0%	
		Town Maintenance/Buildings Total	828,427	999,745	576,676	1,072,363	72,618	7.3%	

Town of Exeter									
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Mechanics/Garage:									
01419415	51110	PG- Sal/Wages FT	126,919	180,178	61,663	180,449	271	0.2%	3 FT: 1 Mech foreman; 2 Mechanics
01419415	51300	PG- Sal/Wages OT	4,089	3,488	1,309	3,488	(0)	0.0%	Mechanic OT - 76 hours per year
01419415	51121	PG- Sal/Wages Education/Training	750	750	-	-	(750)	-100.0%	
		Salaries Total	131,759	184,417	62,973	183,937	(480)	-0.3%	
01419415	52100	PG- Health Insurance	39,012	80,132	19,616	62,603	(17,529)	-21.9%	
01419415	52110	PG- Dental Insurance	2,558	4,774	1,094	2,906	(1,868)	-39.1%	
01419415	52120	PG- Life Insurance	90	144	44	144	-	0.0%	
01419415	52200	PG- FICA	7,855	11,434	3,690	11,404	(30)	-0.3%	Based on wages: 6.2%
01419415	52210	PG- Medicare	1,837	2,674	863	2,667	(7)	-0.3%	Based on wages: 1.45%
01419415	52300	PG- Retirement Town	18,073	24,150	7,903	23,452	(698)	-2.9%	Based on wages: 12.75%
		Benefits Total	69,425	123,308	33,210	103,176	(20,132)	-16.3%	
01419415	55128	PG- Fuel	1,209	1,500	804	1,500	-	0.0%	Mechanics shop truck & forklift
01419415	55129	PG- Fuel Dispensing System	4,027	4,000	-	4,000	-	0.0%	Fuel pumps, UST inspection, reporting equipment, Annual fuel island maintenance
01419415	55183	PG- Mechanics Tools	1,822	3,900	884	3,900	-	0.0%	Mechanics' allowance \$800/ea; replace Town owned tools; rental
01419415	55316	PG- Vehicle Equipment Stock	3,672	5,000	1,774	5,000	-	0.0%	Fluids, filters, bulbs, nuts & bolts for all Town Departments
01419415	55319	PG- Vehicle Maintenance	1,529	2,000	807	2,000	-	0.0%	Maintenance Dept vehicles (5) + forklift
01419415	55338	PG- Weight Testing/Repair	360	1,000	-	1,000	-	0.0%	3 mechanic lifts certified testing & repair, 2 crane mounted electric hoists
		General Expenses Total	12,619	17,400	4,269	17,400	-	0.0%	
		Mechanics/Garage Total	213,803	325,125	100,451	304,513	(20,612)	-6.3%	
		Total Public Works	5,365,450	6,277,826	3,609,411	6,485,613	207,787	3.3%	

Town of Exeter									
2026 General Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
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Welfare & Human Services									
Welfare									
01444110	51200	WE- Sal/Wages PT	21,529	46,519	25,338	47,291	772	1.7%	PT Welfare/ Human Services Administrator
		Salaries Total	21,529	46,519	25,338	47,291	772	1.7%	
01444110	52200	WE- FICA	1,335	2,884	1,571	2,932	48	1.7%	Based on wages: 6.2%
01444110	52210	WE- Medicare	312	675	367	686	11	1.7%	Based on wages: 1.45%
		Benefits Total	1,647	3,559	1,938	3,618	59	1.7%	
01444110	55025	WE - Direct Relief- Burial Expense	8,510	6,000	9,722	7,000	1,000	16.7%	Per RSA 165:27-a
01444110	55075	WE - Direct Relief- Electricity	12,694	8,000	2,088	8,000	-	0.0%	Above RCA utility asst. May advocate w/other agencies
01444110	55076	WE - Direct Relief - Food/Gas	-	250	14	1	(249)	-99.6%	Grocery store gift cards if St. V de P not available.
01444110	55077	WE - Direct Relief - Heat	2,030	6,000	-	5,000	(1,000)	-16.7%	Oil or gas/propane
01444110	55078	WE - Direct Relief -Medical	1,132	5,000	1,817	5,000	-	0.0%	May advocate with other agencies.
01444110	55079	WE - Direct Relief- Rent	103,797	70,000	55,659	90,000	20,000	28.6%	May advocate with other agencies
01444110	55133	WE - Direct Relief - Miscellaneous	2,193	4,000	-	3,000	(1,000)	-25.0%	DR not included in other lines (car repairs, daycare, etc.)
01444110	55541	WE - Direct Relief- Hotel	25,014	27,000	13,725	27,000	-	0.0%	Shelters unavailable or children/elderly/handicapped.
		Direct Relief Expenses Total	155,369	126,250	83,025	145,001	18,751	14.9%	
01444110	55050	WE- Conf/Room/Meals	201	200	114	200	-	0.0%	NHLWAA Quarterly & Annual Mtg
01444110	55088	WE- Dues	40	40	40	40	-	0.0%	NHLWAA \$40
01444110	55190	WE- Mobile Communications	169	400	271	400	-	0.0%	Town issued mobile phone
01444110	55198	WE- Office Equipment Leases	37	450	298	450	-	0.0%	New expense \$37.30 per month lease copier/printer/scanner
01444110	55200	WE- Office Supplies	261	150	6	150	-	0.0%	notebooks, folders and desk supplies.
01444110	55224	WE- Postage	22	40	6	40	-	0.0%	Client/state/agencies - postage
01444110	55308	WE- Travel Reimbursement	56	150	-	150	-	0.0%	NHLWAA Mtgs, Seminars
		General Expenses Total	786	1,430	735	1,430	-	0.0%	
		Welfare Total	179,331	177,758	111,036	197,340	19,582	11.0%	
Human Services									
01444511	55360	HS- Human Services Funding	98,325	100,000	100,000	101,125	1,125	1.1%	See separate list (Human Services Funding Committee)
		Human Services Total	98,325	100,000	100,000	101,125	1,125	1.1%	
		Total Welfare & Human Services	277,656	277,758	211,036	298,465	20,707	7.5%	

Town of Exeter									
2026 General Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: August	2026 Budget: Preliminary	2026 Prelim Budget vs. 2025 Budget \$	2026 Prelim Budget vs. 2025 Budget %	Explanations
Parks & Recreation									
Recreation									
01452001	51110	PR- Sal/Wages FT	293,714	324,904	214,244	323,919	(985)	-0.3%	4 FT: Director, Asst. Director, Rec Coord, Office Manager Senior Coordinator: 25 Hrs/wk (split 50/50 with Rec Revolving-\$8,000 from Exeter Hospital grant)
01452001	51200	PR- Sal/Wages PT		14,921	3,486	17,440	2,519	16.9%	
		Salaries Total	293,714	339,825	217,731	341,359	1,534	0.5%	
01452001	52100	PR- Health Insurance	63,743	90,227	59,790	124,430	34,203	37.9%	
01452001	52110	PR- Dental Insurance	3,657	4,397	2,932	6,486	2,089	47.5%	
01452001	52120	PR- Life Insurance	384	384	256	384	-	0.0%	
01452001	52130	PR- LTD Insurance	853	823	576	890	67	8.1%	
01452001	52200	PR- FICA	17,422	21,069	13,256	21,164	95	0.5%	Based on wages: 6.2%
01452001	52210	PR- Medicare	4,075	4,927	3,100	4,950	22	0.5%	Based on wages: 1.45%
01452001	52300	PR- Retirement Town	39,739	42,627	28,282	41,300	(1,327)	-3.1%	Based on wages: 12.75%
		Benefits Total	129,874	164,454	108,191	199,604	35,150	21.4%	
01452001	55088	PR- Dues	945	800	800	800	-	0.0%	NHRP/NRPA/NEPA Dues for Department Staff.
01452001	55224	PR- Postage	146	150	-	150	-	0.0%	Mailings
01452001	55293	PR- Supplies	1,500	1,500	928	1,500	-	0.0%	Level Funded, Office supplies: pens, paper, ink and other supplies
01452001	55542	PR- Senior Services	5,000	5,000	4,711	5,000	-	0.0%	Level Funded
		General Expenses Total	7,591	7,450	6,439	7,450	-	0.0%	
		Recreation Total	431,179	511,729	332,361	548,413	36,684	7.2%	

Town of Exeter									
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Prepared: September 26, 2025									Version #1
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Parks									
01452002	51110	PK- Sal/Wages FT	92,095	100,558	61,298	107,006	6,448	6.4%	2 FT (Foreman and Laborer)
01452002	51300	PK- Sal/Wages OT	2,955	4,812	1,778	4,812	0	0.0%	OT for 2 FT Employees
		Salaries Total	95,051	105,369	63,076	111,818	6,449	6.1%	
01452002	52100	PK- Health Insurance	10,544	12,521	15,588	41,486	28,965	231.3%	
01452002	52110	PK- Dental Insurance	569	1,751	1,305	2,685	934	53.3%	
01452002	52120	PK- Life Insurance	80	96	60	96	-	0.0%	
01452002	52200	PK- FICA	5,778	6,533	3,766	6,933	400	6.1%	Based on wages: 6.2%
01452002	52210	PK- Medicare	1,351	1,528	881	1,621	94	6.1%	Based on wages: 1.45%
01452002	52300	PK- Retirement Town	12,613	13,798	8,266	14,257	458	3.3%	Based on wages: 12.75%
		Benefits Total	30,934	36,227	29,866	67,078	30,851	85.2%	
01452002	55033	PK- Chem Toilet Rental	2,300	2,300	2,300	2,300	-	0.0%	Level Funded for 2026
01452002	55058	PK- Contract Services	69,957	69,350	55,245	69,350	-	0.0%	Mulching, Fertilization, contract mowing,Irrigation
01452002	55106	PK- Equipment Purchase	107	1	-	1	-	0.0%	
01452002	55108	PK- Equipment Repairs	839	850	-	850	-	0.0%	Level Funded for 2026
01452002	55109	PK- Equipment Supplies	8,125	7,800	7,745	7,800	-	0.0%	Level Funded for 2026, Typical use is Flags, field paint, keys and locks, lumber misc.
01452002	55128	PK- Fuel	5,202	4,200	3,585	4,200	-	0.0%	Level Funded for 2026
01452002	55164	PK- Landscaping Supplies	14,716	14,500	12,024	14,500	-	0.0%	Level Funded for 2026
01452002	55239	PK- Park Maintenance	7,962	7,000	6,935	7,000	-	0.0%	Level Funded for 2026
01452002	55267	PK- Signs	832	500	40	500	-	0.0%	Level Funded for 2026-need park signange
01452002	55314	PK- Uniforms	1,336	900	529	900	-	0.0%	Level funded, Shoes, shirts, pants for staff
01452002	55319	PK- Vehicle Maintenance	1,964	2,500	2,500	2,500	-	0.0%	Level Funded for 2026
		General Expenses Total	113,339	109,901	90,903	109,901	-	0.0%	
		Parks Total	239,324	251,497	183,844	288,797	37,300	14.8%	
		Total Parks & Recreation	670,503	763,226	516,205	837,210	73,984	9.7%	

Town of Exeter									
2026 General Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
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Other Culture & Recreation									
Other Culture & Recreation									
01452004	55036	OC- Christmas Lights	5,564	5,000	189	6,000	1,000	20.0%	Incr. \$1K per request to accommodate rising costs. Greenery, electricity
01452004	55037	OC- Christmas Parade	4,500	4,500	3,202	6,000	1,500	33.3%	Incr. \$1.5K per request to accommodate rising costs.Parade costs including bands, Police detail, etc.
01452004	55292	OC- Summer Concerts	8,100	9,000	8,790	9,000	-	0.0%	Summer concerts in Swasey Parkway-level funded
		Other Culture & Recreation Total	18,164	18,500	12,181	21,000	2,500	13.5%	
Special Events									
01452005	55112	SE- Exeter Brass Band	3,950	4,000	4,020	4,000	-	0.0%	Payments to brass band performers
01452005	55320	SE- Veteran's Activities	3,993	4,000	3,258	4,000	-	0.0%	Memorial Day flags, Vets Day flags, Lunch
01452005	55006	SE- Fireworks	8,000	10,000	10,000	10,000	-	0.0%	Fireworks for AIM Festival, cost of fireworks have gone up and a need for police detail to keep residents from walking in shooting zone.
		Special Events Total	15,943	18,000	17,278	18,000	-	0.0%	
		Total Other Culture & Recreation	34,107	36,500	29,459	39,000	2,500	6.8%	
Public Library									
Library									
01455001	51110	LB- Sal/Wages FT	603,954	658,914	413,323	635,119	(23,795)	-3.6%	9 FT Employees
01455001	51200	LB- Sal/Wages PT	150,978	135,400	134,437	150,816	15,416	11.4%	PT Employees
		Salaries Total	754,933	794,314	547,760	785,935	(8,379)	-1.1%	
01455001	52100	LB- Health Insurance	108,927	122,879	82,447	122,879	-	0.0%	
01455001	52110	LB- Dental Insurance	6,253	6,267	4,228	6,267	-	0.0%	
01455001	52120	LB- Life Insurance	456	432	288	432	-	0.0%	
01455001	52130	LB- LTD Insurance	974	960	636	927	(33)	-3.4%	
01455001	52140	LB- Health Insurance Buyout	3,212	3,800	2,485	4,560	760	20.0%	
01455001	52200	LB- FICA	45,510	49,247	33,100	48,728	(519)	-1.1%	Based on wages: 6.2%
01455001	52210	LB- Medicare	10,644	11,518	7,741	11,396	(121)	-1.1%	Based on wages: 1.45%
01455001	52300	LB- Retirement Town	81,183	86,448	55,187	80,978	(5,470)	-6.3%	Based on wages: 12.75%
01455001	52500	LB- Unemployment Comp	176	184	184	193	9	4.9%	Primex -Estimate
01455001	52600	LB- Workers Comp Insurance	3,250	3,446	3,446	3,653	207	6.0%	Primex -Estimate
01455001	55172	LB- Liability Insurance	1,531	1,639	1,639	1,753	114	7.0%	Primex -Estimate
		Benefits Total	262,116	286,820	191,381	281,766	(5,054)	-1.8%	
01455001	55233	LB- Public Services	173,621	200,500	200,500	280,732	80,232	40.0%	Appropriation for general Library expenses paid directly by Library
		General Expenses Total	173,621	200,500	200,500	280,732	80,232	40.0%	
		Total Library	1,190,669	1,281,634	939,641	1,348,433	66,799	5.2%	

Town of Exeter									
2026 General Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
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Debt Service & Capital									
Debt Services									
01471121	58003	Epping Rd Water Tank	105,000	105,000	105,000	105,000	-	0.0%	2028 Final payment
01471121	58004	Great Dam Removal	155,000	-			-		2024 Final payment
01471121	58007	Sidewalk Program	55,000	54,700	54,700	-	(54,700)	-100.0%	2025 Final payment
01471121	58008	Linden St. Bridge/Culvert	65,000	64,700	64,700	-	(64,700)	-100.0%	2025 Final payment
01471121	58026	Lincoln Street Ph#2	97,188	97,188	97,188	97,188	-	0.0%	2032 Final payment
01471121	58029	Court Street Culvert	111,253	111,253	111,253	111,253	-	0.0%	2027 Final payment
01471121	58034	Rec Park Development	45,000	-			-		2024 Final payment
01471121	58035	Salem St. Utility Design & Engin	5,077	-			-		2024 Final payment
01471121	58037	Library Renovations/Addition	255,000	255,000	255,000	255,000	-	0.0%	2035 Final payment
01471121	58043	Salem St. Utility Improvements	56,441	55,451	55,451	55,451	-	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	-			7,623	7,623		2030 Final payment
01471121	58049	Solar Array at Cross Road	239,164	239,164	239,164	239,164	-	0.0%	2043 Final payment
01471121	58050	Intersection Imprv Program	72,274	72,274	72,274	72,274	-	0.0%	2033 Final payment
01471121	58051	Westside Drive Construction	55,482	55,482	55,482		-	0.0%	2038 Final payment (Bond only, excludes SRF)
01471121	58055	Police Station/Fire Substation				826,950	826,950		2045 Final payment
01471121	58056	Linden St. Bridge Rehabilitation				116,650	116,650		2035 Final payment
01471121	58057	DPW Fuel Island				109,450	109,450		2030 Final payment
		GF Debt Service Principal Total	1,427,979	1,221,312	1,221,312	2,162,585	941,273	77.1%	
01472122	58514	Epping Rd Water Tank Interest	22,187	16,917	16,917	12,696	(4,221)	-25.0%	2028 Final payment
01472122	58515	Great Dam Removal Interest	7,905	-			-		2024 Final payment
01472122	58518	Sidewalk Program Interest	3,401	1,696	1,696	-	(1,696)	-100.0%	2025 Final payment
01472122	58519	Linden St. Bridge/Culvert	4,021	2,006	2,006	-	(2,006)	-100.0%	2025 Final payment
01472122	58527	Lincoln Street Ph#2	40,722	35,765	35,765	30,809	(4,956)	-13.9%	2032 Final payment
01472122	58528	Court Street Culvert	22,696	17,022	17,022	11,348	(5,674)	-33.3%	2027 Final payment
01472122	58534	Rec Park Development	2,295	-			-		2024 Final payment
01472122	58535	Salem St. Utility Design & Engin	259	-			-		2024 Final payment
01472122	58537	Library Renovations/Addition	125,355	112,350	112,350	99,345	(13,005)	-11.6%	2035 Final payment
01472122	58543	Salem St. Utility Improvements	32,933	30,054	30,054	27,226	(2,828)	-9.4%	2036 Final payment
01472122	58544	Recreation Center Building	50,995	45,329	45,329	39,663	(5,666)	-12.5%	2032 Final payment
01472122	58545	Westside Drive Design & Engin	-			1,109	1,109		2030 Final payment
01472122	58549	Solar Array at Cross Road	238,287	222,183	222,183	209,986	(12,197)	-5.5%	2043 Final payment
01472122	58550	Intersection Imprv Program	37,474	33,174	33,174	29,488	(3,686)	-11.1%	2033 Final payment
01472122	58551	Westside Drive Construction	43,151	39,614	39,614	36,784	(2,830)	-7.1%	2038 Final payment (Bond only, excludes SRF)
01472122	58555	Police Station/Fire Substation				837,529	837,529		2045 Final payment
01472122	58556	Linden St. Bridge Rehabilitation				59,064	59,064		2035 Final payment
01472122	58557	DPW Fuel Island				27,708	27,708		2030 Final payment
		GF Debt Service Interest Total	631,679	556,110	556,109	1,422,755	866,645	155.8%	
01472323	58501	GF- TAN Interest	-	1	-	1	-	0.0%	Reserve for Tax Anticipation Note
		TAN Interest Total	-	1	-	1	-	0.0%	
01472424	58500	GF- BAN Interest		171,150	171,150	1	(171,149)	-100.0%	'25 was for interest on BAN (Police Station/ Fire Substation)
		BAN Interest Total	-	171,150	171,150	1	(171,149)	-100.0%	
		Debt Services Total	2,059,658	1,948,573	1,948,571	3,585,342	1,636,769	84.0%	

Town of Exeter									
2026 General Fund Budget: Preliminary									
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Miscellaneous									
01419417	55081	GG- Disaster Repairs - Insured	-	1	-	1	-	0.0%	
01419417	55224	GG- Postage	2,051	1	(1,558)	1	-	0.0%	Town-wide postage reserve
01419417	55060	GG- Cash Over/Short	(6)	1	(1)	1	-	0.0%	Town-wide cash over/short in-house collections
01419417	55189	GG- Misc Expense	1,060	1	-	1	-	0.0%	Internal audit entry
01419417	55151	GG- Fire Protection	100,000	130,000	65,000	130,000	-	0.0%	Fire Protection System Fee
		General Expenses Total	103,105	130,004	63,441	130,004	-	0.0%	
Vehicle Replacement									
01419416	57005	GG- CO - Leases	242,266	275,567	162,217	257,113	(18,454)	-6.7%	See separate list
01419418	57012	GG- CO - Vehicles		66,000	45,058	138,000	72,000	109.1%	See separate list
		Capital Outlay Total	242,266	341,567	207,275	395,113	53,546	15.7%	
Cemeteries									
01419500	57000	GG-CO-Cemeteries	-	1	-	1	-	0.0%	
			-	1	-	1	-	0.0%	
Capital Outlay-Other									
01419900	55361	GG- CO- Land Acquisition/Purchase	-	1	-	1	-	0.0%	
01419900	57006	GG- CO- Equipment	7,310	13,015	5,230	13,015	-	0.0%	Vehicle Data Gathering (AA Tracking) equipment
01419900	57014	GG-CO-Exeter Sportsman Club	-	1	-	1	-	0.0%	
		Capital Outlay Total	7,310	13,017	5,230	13,017	-	0.0%	
		General Government Total	352,682	484,589	275,946	538,135	53,546	11.0%	
		Total Debt Service & Capital	2,412,340	2,433,162	2,224,516	4,123,477	1,690,315	69.5%	

Town of Exeter									
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Benefits & Taxes									
Payroll Taxes & Benefits									
		GG- Health Insurance Reserve		-	-	519,791	519,791		20% increase YOY
		GG- Dental Insurance Reserve		-	-	8,876	8,876		5% increase YOY
		GG- Life Insurance Reserve		-	-	-	-		0% increase YOY General Fund, Water Fund, Sewer Fund
		GG- LTD Insurance Reserve		-	-	-	-		0% increase YOY General Fund, Water Fund, Sewer Fund
01415535	52140	GG- Insurance Buyout	169,552	221,638	146,923	278,391	56,753	25.6%	Health Insurance Buyout- estimated
01415535	52200	GG- FICA	5,132	13,742	4,520	17,260	3,518	25.6%	Based on buyout: 6.2%
01415535	52210	GG- Medicare	2,517	3,214	2,165	4,037	823	25.6%	Based on buyout: 1.45%
01415536	52150	GG- Retirement/ Sick Leave Buyout	42,949	1	78,726	1	(0)	-20.0%	Use funds in Sick Leave CRF
01415536	52200	GG- FICA	-	1	4,881	1	-	0.0%	Retirement/ Sick Leave Buyout
01415536	52210	GG- Medicare	623	1	1,142	1	-	0.0%	Retirement/ Sick Leave Buyout
01415531	55125	GG- Flexible Spending Fees	567	792	281	600	(192)	-24.2%	Fees for employees FSA account
01415531	55098	GG- Employee Wellness	-	-	392		-		Employee wellness needs beyond those provided by the Town's health insurance carrier. Hold until program is further developed
01415531	55371	GG- Wage Reclassifications		-		-	-		Wage adjustments/classifications during the year
		Payroll Taxes & Benefits Total	221,339	239,389	239,029	828,958	589,569	246.3%	
Unemployment									
01415533	52500	GG- Unemployment Comp	2,341	2,446	2,446	2,568	122	5.0%	Primex -Estimate
		Unemployment Total	2,341	2,446	2,446	2,568	122	5.0%	
Worker's Compensation									
01415537	52600	GG- Workers Comp Insurance	246,089	260,854	260,854	276,506	15,652	6.0%	Primex -Estimate
		Worker's Compensation Total	246,089	260,854	260,854	276,506	15,652	6.0%	
Insurance									
01419614	55124	GG- Fleet Insurance	9,443	10,104	10,104	10,812	708	7.0%	Primex -Estimate
01419614	55157	GG- Insurance Deductible	-	3,000	-	3,000	-	0.0%	Town has \$1K deductible per occurrence
01419614	55158	GG- Ins Reimbursed Repairs	13,850	1	61,345	1	-	0.0%	
01419614	55172	GG- Liability Insurance	70,408	75,336	75,336	80,610	5,274	7.0%	Primex -Estimate
		Insurance Total	93,701	88,441	146,785	94,423	5,982	6.8%	
		Total Benefits & Taxes	563,470	591,130	649,114	1,202,455	611,325	103.4%	
		Total General Fund	22,063,894	24,456,326	16,131,500	27,547,562	3,091,236	12.64%	

Town of Exeter									
2026 General Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: August	2026 Budget: Preliminary	2026 Prelim Budget vs. 2025 Budget \$	2026 Prelim Budget vs. 2025 Budget %	Explanations
Warrant Articles/Other									
01500000	59090	Parks & Recreation CRF		100,000		50,000	(50,000)	-50.0%	CIP pg.6 - continued investment in capital reserve fund established in 2019
01500000	59017	Sick Leave Expendable Trust Fund		100,000		100,000	-	0.0%	Sick Leave Capital Reserve - (GF Fund Balance)
01500000	59049	Snow/Ice Deficit Fund		75,000		75,000	-	0.0%	Snow/Ice Deficit Non-Capital CRF - (GF Fund Balance)
01500000	59074	ADA Improvements CRF		25,000		25,000	-	0.0%	Continued investment in ADA improvements - (GF Fund Balance)
01500000	59124	SQC Celebration Fund		5,000		TBD		0.0%	For the sesquicentennial celebration - (GF Fund Balance)
		Pairpoint Park Design & Construction		-		35,000	35,000		CIP pg.10 - park design & construction documents
		Fire - Car #2 Replacement		-		67,194	67,194		CIP pg.38 - replace FD Car #2 - (GF Fund Balance)
		Dump Truck #52		-		85,000	85,000		CIP pg.58 - replace dump truck #52 - (GF Fund Balance)
		Library Building Fund		-		75,000	75,000		CIP pg.15 - for Library maintenance and repairs above operating budget
		Pedestrian Improvements		-		266,988	266,988		CIP pg.12 - \$1,334,939 project cost w/ 80% TAP grant
		Front/Pine Linden Street Drainage		100,000		-	(100,000)	-100.0%	Prior Year CIP Item
		Transfer Station Improvements		50,000		-	(50,000)	-100.0%	Prior Year CIP Item
		Dump Truck #33 - Replacement		40,000		-	(40,000)	-100.0%	Prior Year CIP Item
		Sidewalk Tractor #58 - Replacement		56,250		-	(56,250)	-100.0%	Prior Year CIP Item
		P&R ADA Accessible Van - New		15,000		-	(15,000)	-100.0%	Prior Year CIP Item
		Fire Utility 1 Truck - Replacement		71,355		-	(71,355)	-100.0%	Prior Year CIP Item
		Public EV Charging Facility		120,000		-	(120,000)	-100.0%	Prior Year CIP Item
		Styrofoam Recycling Unit		80,000		-	(80,000)	-100.0%	Prior Year CIP Item
		Exeter Police Association Agreement							Prior Year - \$133,009 included in GF Operating budget
		Exeter Professional Fire Assoc.							Prior Year - \$158,248 included in GF Operating budget
		SEIU 1984 Collective Bargaining							Prior Year - \$70,451 included in GF Operating budget
		Total Warrant Articles		837,605	-	779,182	(58,423)	-7.0%	

Town of Exeter									
2026 General Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: August	2026 Budget: Preliminary	2026 Prelim Budget vs. 2025 Budget \$	2026 Prelim Budget vs. 2025 Budget %	Explanations
<u>Borrowing/ Other</u>									
		Street Sweeper - Great Bay Nitrogen Prg.		395,000		412,000	17,000	4.3%	CIP pg.21 - street sweeper and sweeping program development
		Pickpocket Dam Removal		2,100,000		-	(2,100,000)	-100.0%	Prior Year CIP Item
		Linden St. Bridge Supplemental Funding		1,257,900		-	(1,257,900)	-100.0%	Prior Year CIP Item
		Fuel Island Replacement at DPW		575,000		-	(575,000)	-100.0%	
							-		
		Total Borrowing/Other	-	4,327,900	-	412,000	(3,915,900)	-90.5%	
		Total GF Warrant Articles/Other	-	5,165,505	-	1,191,182	(3,974,323)	-76.9%	
		Total General Fund Budget & Warrant Articles	<u>22,063,894</u>	<u>29,621,831</u>	<u>16,131,500</u>	<u>28,738,744</u>	<u>(883,087)</u>	-3.0%	

Town of Exeter									
Public Works Maintenance-Town Buildings									
2026 General Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: August	2026 Budget: Preliminary	2026 Prelim Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 Prelim Budget vs. 2025 Budget %- Difference	Explanation
Recreation Center									
01419407	55022	Parks& Rec- Building Maintenance	7,509	10,000	6,537	10,000	-	0.00%	Pool House, Court St bldg & garage
01419407	55092	Parks & Rec- Electricity	13,324	12,000	10,464	12,000	-	0.0%	Supply- UMG fixed contract price \$\$.09998 per kwh expires 10/31/25
01419407	55194	Parks & Rec- Natural Gas	7,473	7,550	4,951	7,550	-	0.0%	Supply new Direct Energy- fixed price contract \$7.89 /MMBTU thru 10/25
01419407	55326	Parks & Rec-Water/Sewer Bills	2,551	1,000	2,232	1,000	-	0.0%	Court St bldg & garage, Town House Common
		General Expenses Total	30,856	30,550	24,184	30,550	-	0.0%	
		Recreation Center Total	30,856	30,550	24,184	30,550	-	0.0%	
Town Hall									
01419408	55022	Town Hall- Building Maintenance	12,594	12,000	3,215	12,000	-	0.0%	Restrooms, heating system, lighting, doors, locks
01419408	55092	Town Hall- Electricity	8,136	8,500	4,759	8,500	-	0.0%	Supply- UMG fixed contract price \$.09998 per kwh expires 10/31/25
01419408	55194	Town Hall- Natural Gas	9,675	14,200	7,268	14,200	-	0.0%	Supply new Direct Energy- fixed price contract \$7.89 /MMBTU thru 10/25
01419408	55326	Town Hall- Water/Sewer Bills	2,374	2,000	987	2,000	-	0.0%	Water/Sewer rate
		General Expenses Total	32,779	36,700	16,230	36,700	-	0.0%	
		Town Hall Total	32,779	36,700	16,230	36,700	-	0.0%	
Town Office									
01419409	55022	Town Office- Building Maintenance	13,174	12,000	9,092	12,000	-	0.0%	HVAC, fans, lighting, carpet cleaning, electrical circuits, doors, locks, office configs
01419409	55092	Town Office- Electricity	17,452	16,000	10,618	16,000	-	0.0%	Supply- UMG fixed contract price \$.09998 per kwh expires 10/31/25
01419409	55194	Town Office- Natural Gas	6,253	6,500	4,046	6,500	-	0.0%	Supply new Direct Energy- fixed price contract \$9.84/MMBTU thru 10/24 (previous Sprague contract \$0.5690/therm); Delivery- Unutil
01419409	55326	Town Office- Water/Sewer Bills	1,332	1,300	1,366	1,300	-	0.0%	Water/Sewer rate
		General Expenses Total	38,211	35,800	25,121	35,800	-	0.0%	
		Town Office Total	38,211	35,800	25,121	35,800	-	0.0%	
Senior Center									
01419410	55022	Sr Center -Building Maintenance	3,287	3,500	707	3,500	-	0.0%	Heating system, air conditioners, lighting, plumbing & electrical
01419410	55092	Sr Center- Electricity	3,977	5,000	2,354	5,000	-	0.0%	Supply- UMG fixed contract price \$.09998 per kwh expires 10/31/25
01419410	55194	Sr Center - Natural Gas	3,572	4,000	2,581	4,000	-	0.0%	Supply new Direct Energy- fixed price contract \$9.84/MMBTU thru 10/24 (previous Sprague contract \$0.5690/therm); Delivery- Unutil
01419410	55326	Sr Center- Water/Sewer Bills	2,622	2,100	817	2,100	-	0.0%	Water/Sewer rate
		General Expenses Total	13,458	14,600	6,460	14,600	-	0.0%	
		Senior Center Total	13,458	14,600	6,460	14,600	-	0.0%	
Safety Complex									
01419411	55022	SC- Building Maintenance	10,177	17,000	6,188	17,000	-	0.0%	HVAC, vehicle exhaust, lighting, carpeting, electrical, plumbing, 10 - 12' high overhead doors, 24/7 operation
01419411	55092	SC- Electricity	34,601	35,000	21,614	35,000	-	0.0%	Supply- UMG fixed contract price \$.09998 per kwh expires 10/31/25
01419411	55194	SC- Natural Gas	14,403	15,500	9,903	15,500	-	0.0%	Supply new Direct Energy- fixed price contract \$7.89 /MMBTU thru 10/25
01419411	55326	SC- Water/Sewer Bills	11,458	8,500	5,622	8,500	-	0.0%	Water/Sewer rate
		General Expenses Total	70,639	76,000	43,326	76,000	-	0.0%	
		Safety Complex Total	70,639	76,000	43,326	76,000	-	0.0%	

Town of Exeter									
Public Works Maintenance-Town Buildings									
2026 General Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
			2024	2025	2025	2026	2026 Prelim	2026 Prelim	
			Actual	Budget	Actual:	Budget:	Budget vs.	Budget vs.	
					August	Preliminary	2025 Budget \$	2025 Budget %	
							Increase/-	Difference	
							(Decrease)		
Org	Object	Description	Actual	Budget	August	Preliminary			Explanation
DPW Complex									
01419412	55022	DPW Complex- Building Maintenance	14,997	20,000	7,559	20,000	-	0.0%	HVAC, unit heaters, lighting, electrical, 16 - 12' overhead doors, waste oil furnace, well pump, wash bay, admin building, hwy/maint garages, salt barn; PW campus analysis
01419412	55092	DPW Complex- Electricity	15,671	15,500	10,594	15,500	-	0.0%	Supply- UMG fixed contract price \$.09998 per kwh expires 10/31/25
01419412	55194	DPW Complex Natural Gas	16,538	20,000	12,851	20,000	-	0.0%	Supply new Direct Energy- fixed price contract \$7.89 /MMBTU thru 10/25
01419412	55326	DPW Complex- Water/Sewer Bills	3,650	2,700	2,275	2,700	-	0.0%	Water/Sewer rate
		General Expenses Total	50,856	58,200	33,279	58,200	-	0.0%	
		DPW Complex Total	50,856	58,200	33,279	58,200	-	0.0%	
10 Hampton Road									
01419420	55022	PR 10 Hampton Rd- Building Maintenance	1,653	3,000	-	3,000	-	0.0%	This is still a best estimate for yr. 2 - comparable to Senior Ctr
01419420	55092	PR 10 Hampton Rd- Electricity	2,762	3,000	976	3,000	-	0.0%	This is still a best estimate for yr. 2 - comparable to Senior Ctr
01419420	55194	PR 10 Hampton Rd- Natural Gas	2,787	4,500	1,340	4,500	-	0.0%	Supply new Direct Energy- fixed price contract \$7.89 /MMBTU thru 10/25
01419420	55326	PR 10 Hampton Rd- Water/Sewer Bills	797	1,100	235	1,100	-	0.0%	This is still a best estimate for yr. 2 - comparable to Senior Ctr
		PR 10 Hampton Road	7,999	11,600	2,551	11,600	-	0.0%	
Train Station									
01419413	55092	Train Station-Electricity	717	2,200	478	2,200	-	0.0%	Supply- UMG fixed contract price \$.09998 per kwh expires 10/31/25
01419413	55293	Train Station- Supplies	174	3,000	525	3,000	-	0.0%	Light fixtures, ice melt, electrical breakers, signage
01419413	55326	Train Station- Water/Sewer Bills	77	135	42	135	-	0.0%	Water for Train Station (seasonal)
01419413	55546	Train Station- Liability Insurance	27,636	28,021	27,750	36,996	8,975	32.0%	Platform Lease Liability for Train Station
		General Expenses Total	28,604	33,356	28,795	42,331	8,975	26.9%	
01419413	55305	Train Station- Platform Lease	3,655	4,076	3,742	4,076	-	0.0%	Platform Lease for Train Station
		Capital Outlay Total	3,655	4,076	3,742	4,076	-	0.0%	
		Train Station Total	32,259	37,432	32,537	46,407	8,975	24.0%	
Swasey Parkway									
01458908	51200	SP- Swasey Pkwy Sal/Wages PT	-		78		-		
01458908	52200	SP- Swasey Pkwy -FICA	-		5		-		
01458908	52210	SPSwasey Pkwy-Medicare	-		1		-		
01458908	55092	SP- Swasey Pkwy- Electricity	950	950	963	2,350	1,400	147.4%	Electricity
01458908	55295	SP- Swasey Pkwy Maintenance	10,000	10,000	10,299	10,000	-	0.0%	Mowing and maintenance
		Swasey Parkway Total	10,950	10,950	11,346	12,350	1,400	12.8%	
Other Town Structures									
01419414	55015	OTS-Bandstand Maintenance	-	1,000	81	1,000	-	0.0%	Historic icon, specialty lighting
01419414	55092	OTS-Electricity-Other Town Bldgs	2,116	2,300	1,497	2,300	-	0.0%	Supply- UMG fixed contract price \$.09998 per kwh expires 10/31/25
01419414	55147	OTS-Historical Society Bldg Maintenance	2,366	3,000	1,131	3,000	-	0.0%	heating system, air conditioner, lighting, electrical, plumbing, interior repairs
01419414	55225	OTS-Powder House Maintenance	76	1,000	565	1,000	-	0.0%	ground and exterior lighting fixtures, flag, pole (subject to vandalism)
01419414	55268	OTS-Simpson Estate Maintenance	-	1,000	-	1,000	-	0.0%	major maintenance
01419414	55372	OTS-Raynes Barn Building Maintenance	269	500	599	500	-	0.0%	Maintenance - Transferred from Con Comm
		General Expenses Total	4,826	8,800	3,873	8,800	-	0.0%	
		Other Town Structures Total	4,826	8,800	3,873	8,800	-	0.0%	
01419406	55177	PM- Maintenance Projects	65,403	100,000	23,409	100,000	-	0.0%	
		Total Maintenance Projects	65,403	100,000	23,409	100,000	-	0.0%	
		Town Buildings/Maintenance Total	358,238	420,632	222,317	431,007	10,375	2.5%	

Town of Exeter
Leases/Vehicles
2026 General Fund Budget: Preliminary

General Fund		2026	
Obj	Object	Leases	
01419416	57005	GG- CO - Leases	72,363 E-One Pumper Fire Truck, Lease ends 2031
			51,271 SCBA Fire Equipment, Lease ends 2028
			2,100 Patrol Motorcycle, Annual lease
			38,583 Sidewalk Tractor, Lease ends 2027
			46,919 Sidewalk Tractor, Lease ends 2029
			34,408 Dump Truck, Lease ends 2029
			11,469 ADA Van, Lease ends 2029 (split 50/50 Rec Rev)
		Total GF Leases	257,113

		Vehicle Purchases	
01419418	57012	GG- CO - Vehicles	138,000 2 new cruisers and complete outfitting
		Total GF Vehicle purchases	138,000
		Sub-Total GF	395,113

		Town wide Vehicle Replacements	
Warrant Article		Total GF WAR Vehicle Repl	-
		Total GF	395,113

Water Fund		2026	
Obj	Object	Vehicle Purchases	
02490027	55318	WF- CO - Leases	
		Total WF Leases	-
02490027	57009	WF-CO- Capital Outlay - Vehicle	
		Total WF Vehicle purchases	-
		Total WF	-

Sewer Fund		2026	
Obj	Object	Leases	
03490237	57010	SF- CO - Leases	87,001 Vactor Truck, Lease ends 2029
		Total SF Leases	87,001
		Vehicle Purchases	
03490237	57009	SF-CO- Capital Outlay - Vehicle	
		Total SF Vehicle purchases	-
		Total SF	87,001

Town of Exeter									
2026 Water Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: August	2026 Budget: Preliminary	2026 Prelim Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 Prelim Budget vs. 2025 Budget %- Difference	Explanations
WATER FUND									
Administration									
02433021	51110	WA- Sal/Wages FT	228,845	333,649	165,231	312,627	(21,022)	-6.3%	2 FT W/S Mgr & Asst Mgr Split 50/50, and GF allocations
02433021	51200	WA- Sal/Wages PT	3,237	3,225	3,774	3,325	100	3.1%	GF allocation
02433021	51210	WA- Sal/wages Temp	-	3,500	-	3,500	-	0.0%	PT Seasonal Employee 50/50 W&S Split
02433021	51300	WA- Sal/wages OT			48	-	-		
		Salaries Total	232,082	340,374	169,053	319,452	(20,922)	-6.1%	
02433021	52100	WA- Health Insurance	41,573	76,377	41,460	73,347	(3,030)	-4.0%	Allocations from GF
02433021	52110	WA- Dental Insurance	3,645	5,407	2,568	4,644	(763)	-14.1%	Allocations from GF
02433021	52120	WA- Life Insurance	183	302	140	286	(16)	-5.3%	Allocations from GF
02433021	52130	WA- LTD Insurance	540	602	284	641	39	6.5%	Allocations from GF
02433021	52140	WA - Health Insurance Buyout	2,377	2,813	1,216	2,463	(350)	-12.4%	Allocations from GF
02433021	52200	WA- FICA	14,250	21,103	9,597	19,806	(1,297)	-6.1%	Based on wages: 6.2%
02433021	52210	WA- Medicare	3,313	4,935	2,245	4,632	(303)	-6.1%	Based on wages: 1.45%
02433021	52300	WA- Retirement Town	30,760	43,759	20,187	39,860	(3,899)	-8.9%	Based on wages: 12.75%
02433021	52600	WA- Workers Comp Insurance	5,453	5,780	5,780	6,127	347	6.0%	Primex -Estimate
		Benefits Total	102,093	161,078	83,477	151,806	(9,272)	-5.8%	
02433021	55293	WA- Supplies	4,095	4,500	2,398	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	12,000	13,250	3,150	13,250	-	0.0%	Lead service line continued work (Federal requirement).
02433021	55124	WA- Fleet Insurance	443	474	474	507	33	7.0%	Water System Hydraulic Model updates.
02433021	55228	WA- Property Insurance	60,435	64,665	64,665	69,192	4,527	7.0%	Primex -Estimate
02433021	55157	WA- Insurance Deductible	-	1	-	1	-	0.0%	Line item for insurance deductible
02433021	55158	WA- Insurance Reimbursed Repairs	-	1	-	1	-	0.0%	Damage repairs on insurance claims
02433021	55170	WA- Legal Expense	-	1	-	1	-	0.0%	Legal expenses wellhead negotiations, administrative orders
02433021	55190	WA- Mobile Communications	394	800	175	800	-	0.0%	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
02433021	55002	WA- Advertising	-	250	-	250	-	0.0%	Bid packages, Requests for Proposals
02433021	55227	WA- Printing	3,000	3,000	3,280	3,500	500	16.7%	Annual Consumer Confidence Rpt (CCR) & postage
02433021	55171	WA- Legal/Public Notices	1,420	3,000	-	5,000	2,000	66.7%	Notice of main flushing, Public Hearings, violations, lead service inventory inquiries. Mandated LSLI Public Notifications.
02433021	55050	WA- Conf Rooms/Meals	333	2,880	-	2,880	-	0.0%	Annual national conference Dir, Eng 20%, WS Mgr & Asst. Mgr 50%
02433021	55091	WA- Education/Training	4,495	5,000	3,989	6,000	1,000	20.0%	Treatment, Distribution & Backflow required CEUs & dues. 4 New Hires requiring Licensure.
		General Expenses Total	86,615	97,822	78,131	105,882	8,060	8.2%	
		Administration Total	420,791	599,274	330,662	577,140	(22,134)	-3.7%	

Town of Exeter									
2026 Water Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: August	2026 Budget: Preliminary	2026 Prelim Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 Prelim Budget vs. 2025 Budget %- Difference	Explanations
Billing									
02433124	51110	WB- Sal/Wages FT	91,117	98,987	53,565	101,593	2,606	2.6%	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
02433124	51200	WB- Sal/Wages PT	5,264	14,389	6,171	14,364	(25)	-0.2%	1 PT Utilities Clerk 24 hrs/wk (50/50 split W&S)
02433124	51300	WB- Sal/Wages OT	75	25	22	25	-	0.0%	Allocations from GF
		Salaries Total	96,456	113,401	59,758	115,982	2,581	2.3%	
02433124	52100	WB- Health Insurance	28,031	33,268	19,521	33,268	-	0.0%	Allocations from GF
02433124	52110	WB- Dental Insurance	1,869	1,962	1,155	1,962	-	0.0%	Allocations from GF
02433124	52120	WB- Life Insurance	93	96	52	96	-	0.0%	Allocations from GF
02433124	52130	WB - LTD Insurance	113	110	55	120	10	9.1%	Allocations from GF
02433124	52200	WB- FICA	5,824	7,031	3,581	7,191	160	2.3%	Based on wages: 6.2%
02433124	52210	WB- Medicare	1,362	1,644	837	1,682	37	2.3%	Based on wages: 1.45%
02433124	52300	WB- Retirement Town	12,338	12,983	7,053	12,956	(27)	-0.2%	Based on wages: 12.75%
02433124	52600	WB- Workers Comp Insurance	1,271	1,347	1,347	1,428	81	6.0%	Primex -Estimate
		Benefits Total	50,901	58,441	33,602	58,703	262	0.4%	
02433124	55200	WB- Supplies	2,098	3,000	1,198	3,000	-	0.0%	Water bill processing, ink cartridges, paper, letterhead, pens, etc - based on historical
02433124	55224	WB- Postage	8,901	6,325	4,743	7,000	675	10.7%	Certified shut-off notices - based on review of historical spend
02433124	55055	WB- Consulting Services	1,650	215	213	1,900	1,685	783.7%	Allocation of actuarial costs for GASB compliance. Split 50/25/25 GF/W/S (full valuation in 2026)
02433124	55014	WB- Audit Fees	12,250	13,500	7,050	13,875	375	2.8%	Annual and Single Audits Fees - per auditor's fee schedule. Allocated 50/25/25% between GF, Water & Sewer - Total \$55,500
02433124	55213	WB- Phone Utilization	6,004	5,400	3,750	5,400	-	0.0%	12.5% allocation of IT cost
02433124	55159	WB- Internet Services	2,774	5,613	1,566	8,350	2,737	48.8%	12.5% allocation of IT internet services (website)
02433124	55383	WB- Email Filtering/Archiving	-	263	280	313	50	19.0%	12.5% allocation of IT cost
02433124	55270	WB- Software Agreement	17,629	18,080	15,615	18,890	810	4.5%	1/2 Munilink UB Software Maintenance (3% incr for 8 mo.) & Munis Allocation @ 5% increase (projected)
		General Expenses Total	51,306	52,396	34,414	58,728	6,332	12.1%	
		Water Billing Total	198,663	224,238	127,774	233,413	9,175	4.1%	

Town of Exeter									
2026 Water Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
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Distribution									
02433222	51110	WD- Sal/Wages FT	173,418	250,045	126,154	271,200	21,155	8.5%	8 FT split 50/50 Water Distribution/Sewer Collection
02433222	51300	WD- Sal/Wages OT	17,256	22,076	13,088	21,538	(538)	-2.4%	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	4,105	5,460	5,375	7,280	1,820	33.3%	Pay for after hours on-call status, 1 employee at \$280/week split 50/50 WD/SC (Increased from \$210 to \$280 per SEIU CBA)
02433222	51400	WD- Longevity Pay	2,150	2,200	-	2,250	50	2.3%	4 FT per union contract, split 50/50 WD/SC
02433222	51121	WD-Sal/Wages Education/Training	-	1,125	-	1,125	-	0.0%	
		Salaries Total	196,929	280,906	144,618	303,393	22,486	8.0%	
02433222	52100	WD- Health Insurance	31,631	71,368	27,283	79,592	8,224	11.5%	
02433222	52110	WD- Dental Insurance	1,668	4,437	1,260	3,762	(676)	-15.2%	
02433222	52120	WD- Life Insurance	124	192	95	192	-	0.0%	
02433222	52140	WD - Health Insurance Buyout	1,729	3,756	2,167	2,254	(1,503)	-40.0%	
02433222	52200	WD- FICA	11,965	17,416	8,958	18,810	1,394	8.0%	Based on wages: 6.2%
02433222	52210	WD- Medicare	2,798	4,073	2,095	4,399	326	8.0%	Based on wages: 1.45%
02433222	52300	WD- Retirement Town	26,644	36,776	19,138	38,683	1,906	5.2%	Based on wages: 12.75%
02433222	52600	WD- Workers Comp Insurance	10,135	10,743	10,743	11,387	644	6.0%	Primex -Estimate
		Benefits Total	86,695	148,761	71,739	159,078	10,317	6.9%	
02433222	55022	WD- Building Maintenance	25,970	7,000	1,113	7,000	-	0.0%	9 water pumping stations/wells; PW campus analysis
02433222	55105	WD- Equipment Maintenance	1,045	5,500	948	5,500	-	0.0%	Pumps, generators, misc equipment
02433222	55252	WD- Road Repairs	6,845	15,000	4,412	15,000	-	0.0%	Trench patch, materials, crushing; replacing deteriorating service saddles
02433222	55319	WD- Vehicle Maintenance	12,031	10,000	3,970	10,000	-	0.0%	15 vehicles/equipment, 4 trailers split 50/50 WD/SC
02433222	55296	WD- System Maintenance	54,881	60,000	29,376	60,000	-	0.0%	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	104,519	105,329	55,318	113,710	8,381	8.0%	Tank maintenance & rehab programs - 1 MG Hampton Rd \$40,410/yr; 1.5 MG Epping Rd Tower \$73,300/yr. Increase per Annual Maint. Contract w/USG
02433222	55173	WD- Licenses	105	800	100	800	-	0.0%	Distribution licenses exams/renewals \$50/ea
02433222	55190	WD- Mobile Communication	1,107	1,600	947	1,600	-	0.0%	4 MiFi's (50%); tablet
02433222	55545	WD- Fire Alarm Communication	3,805	2,100	2,100	2,100	-	0.0%	Pump station fire alarms for Gilman, Lary, & Stadium - \$175/qtr ea.
02433222	55134	WD- General Hand Tools	1,095	1,800	402	1,800	-	0.0%	Drills, bits, taps, dies, ratchet wrenches
02433222	55003	WD- Drug/Alcohol Testing	312	500	155	500	-	0.0%	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening new hires
02433222	55257	WD- Safety Equipment	1,544	4,000	1,918	4,000	-	0.0%	PPE incl hardhats, gloves, Tyvek suits, respirators. (Boot allowance increased from \$185/yr to \$300/yr per SEIU CBA)
02433222	55314	WD- Uniforms	1,950	2,400	1,294	2,400	-	0.0%	Per union contract, 8 split 50/50 WD/SC

Town of Exeter									
2026 Water Fund Budget: Preliminary									
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02433222	55136	WD- GIS Software	17,992	12,000	10,872	12,000	-	0.0%	Neptune handheld and software agreement with Ti-Sales \$6,000 (50% W/S); PeopleGIS asset management modules \$5,000, Upgrades & Support \$4,000
02433222	55188	WD- Metering & Back Flow	161,379	163,000	89,774	163,000	-	0.0%	Rebuild/replace meters to AWWA accuracy specifications, 400 meters >10 yrs old \$140k; brass meter parts \$15k; fittings
02433222	55235	WD- Pump Station & Towers	14,228	24,450	7,243	24,450	-	0.0%	Pumps, I/O cards, check valve rebuilds, fuses/breakers
02433222	55194	WD- Natural Gas	9,202	11,000	7,514	11,000	-	0.0%	Heating/generator fuel; new generators at new well buildings
02433222	55092	WD- Electricity	83,088	75,000	52,249	75,000	-	0.0%	Water Pumping Stations and towers; 3 wells
02433222	55128	WD- Fuel	13,417	14,200	9,123	14,200	-	0.0%	Vehicles & equipment fuel
		General Expenses Total	514,514	515,679	278,828	524,060	8,381	1.6%	
		Water Distribution Total	798,138	945,346	495,184	986,530	41,184	4.4%	

Town of Exeter									
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Treatment									
02433523	51110	WT- Sal/Wages FT	286,316	351,827	177,576	357,329	5,502	1.6%	5 FT - Water Ops. Supervisor, Senior WTP Operator, 3 WTP Operators
02433523	51200	WT- Salaries/Wages PT			26,726	-	-		
02433523	51300	WT- Sal/Wages OT	63,021	47,676	35,118	47,676	(0)	0.0%	
02433523	51310	WT- Sal/Wages Stand-By	7,980	10,920	9,500	14,560	3,640	33.3%	Pay for after hours on-call status, 1 employee at \$280/week. (Increased from \$210 to \$280 per SEIU CBA)
02433523	51400	WT- Longevity Pay	1,900	2,000	-	1,050	(950)	-47.5%	2 FT per union contract
02433523	51121	WT-Sal/Wages Education/Training	2,250	2,250	-	1,500	(750)	-33.3%	
		Salaries Total	361,467	414,674	248,920	422,115	7,441	1.8%	
02433523	52100	WT- Health Insurance	99,436	151,794	64,741	147,057	(4,737)	-3.1%	
02433523	52110	WT- Dental Insurance	6,177	8,574	3,751	8,574	-	0.0%	
02433523	52120	WT- Life Insurance	192	240	120	288	48	20.0%	
02433523	52200	WT- FICA	21,825	25,710	15,164	26,171	461	1.8%	Based on wages: 6.2%
02433523	52210	WT- Medicare	5,104	6,013	3,546	6,121	108	1.8%	Based on wages: 1.45%
02433523	52300	WT- Retirement Town	48,906	54,321	33,890	53,820	(501)	-0.9%	Based on wages: 12.75%
02433523	52600	WT- Workers Comp Insurance	10,132	10,740	10,740	11,385	645	6.0%	Primex -Estimate
		Benefits Total	191,773	257,392	131,952	253,416	(3,976)	-1.5%	
02433523	55022	WT- Building Maintenance	10,154	15,000	7,429	15,000	-	0.0%	3 buildings @ SWTP & GWTP
02433523	55368	WT- Basin/Lagoon Cleaning	-	5,000	-	5,000	-	0.0%	SWTP clearwell cleaning, GWTP basin cleanings
02433523	55105	WT- Equipment Maintenance	45,267	45,000	33,114	45,000	-	0.0%	Equipment repair & replacement: flow meter; valves; pumps; motors; blowers; chemical feed systems; valves; process instrumentation & analyzers
02433523	55294	WT- Supplies Lab Equip	26,075	30,000	15,371	30,000	-	0.0%	Laboratory & field equipment reagents; instrumentation calibration & verification
02433523	55055	WT- Consulting	-	10,000	-	10,000	-	0.0%	Process-related engineering services (ex: nitrification); VT SCADA/Telemetry, Hydraulic Model H2O Map On-Call Support Services
02433523	55270	WT- Software Equip/Contracted Srv	-	10,000	3,064	10,000	-	0.0%	Required training for licensing; professional development; master electrician 15 hr training
02433523	55173	WT- Licenses	125	1,000	50	1,000	-	0.0%	WTP Ops. Supr. & On-call cellphones, 1 WTP Ipad for SCADA
02433523	55190	WT- Mobile Communication	927	2,600	552	2,600	-	0.0%	SWTP/GWTP fire alarms - \$175/qtr ea.
02433523	55545	WT- Fire Alarm Communication	210	1,400	175	1,400	-	0.0%	Boots, gloves, hard hats, eye & hearing protection (Boot allowance increased from \$185/yr to \$300/yr per SEIU CBA)
02433523	55257	WT- Safety Equipment	719	1,500	378	1,500	-	0.0%	Per union contract, 4 Operators
02433523	55314	WT- Uniforms	2,083	2,600	1,333	2,600	-	0.0%	VT SCADA, Mission SCADA, XL Reporter annual software maintenance agreements
02433523	55271	WT- Software Services	6,280	11,000	9,091	11,000	-	0.0%	Annual NHDES Dam registration fees: Reservoir & Pickpocket (high hazard) - \$750 ea.
02433523	55072	WT- Dam Registrations	1,500	3,000	-	1,500	(1,500)	-50.0%	

Town of Exeter									
2026 Water Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
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02433523	55229	WT-Property Taxes	545	750	347	750	-	0.0%	Skinner Springs in Stratham, CDX easement for Summer St, Pickpocket Dam in Brentwood now tax exempt
02433523	55161	WT- Lab testing	28,225	40,000	16,439	40,000	-	0.0%	SDWA Compliance & Water Quality Analysis: bacteria, organic carbon, volatile & synthetic, quarterly PFOA/PFAS \$4,500/qtr, 30 Lead & Copper samples, chloramines
02433523	55034	WT- Chemicals	181,200	200,860	116,637	284,575	83,715	41.7%	Water treatment chemicals: ammonium sulfate, sodium hypochlorite, ferric chloride, polyaluminum chloride, sodium hydroxide, carbon, sodium bi-carbonate, potassium permanganate, polyphosphate. See Chemical Projections Worksheet.
02433523	55194	WT- Natural Gas	19,137	25,000	12,847	25,000	-	0.0%	Heating/generator fuel
02433523	55092	WT- Electricity	83,955	80,000	50,017	80,000	-	0.0%	Pumps, lights, etc.
02433523	55128	WT- Fuel	2,139	3,000	1,299	3,000	-	0.0%	Water Treatment vehicles
02433523	55211	WT- Phone Lease Alarms	5,280	6,500	3,448	6,500	-	0.0%	Alarm Lines: AT&T(SMS Text) \$1500/YR, Comcast \$3200/YR, Consolidated \$1800/YR
		General Expenses Total	413,823	494,210	271,590	576,425	82,215	16.6%	
		Water Treatment Total	967,063	1,166,276	652,462	1,251,956	85,680	7.3%	

Town of Exeter									
2026 Water Fund Budget: Preliminary									
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Debt Service									
02471125	58024	Water Tank SRF	229,972	237,681	237,681	245,648	7,967	3.4%	2028 Final payment
02471125	58010	Water Line- Main & Lincoln Sts	120,000	-	-	-	-	-	2024 Final payment
02471125	58023	Lary Lane GWTP SRF	242,133	246,879	246,879	251,718	4,839	2.0%	2036 Final payment
02471125	58027	Lincoln Street Phase #2	9,593	9,593	9,593	9,593	-	0.0%	2032 Final payment
02471125	58028	Court Street Culvert	3,747	3,747	3,747	3,747	-	0.0%	2027 Final payment
02471125	58032	Washington Street	55,000	55,000	55,000	50,000	(5,000)	-9.1%	2028 Final payment
02471125	58035	Salem St. Utility Design & Engin	25,385	-	-	-	-	-	2024 Final payment
02471125	58036	Surface Water Plant TTHM Treatment	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)	-100.0%	2025 Final payment
02471125	58042	Salem St. Utility Improvements	139,706	137,255	137,255	137,255	-	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	-	-	-	21,113	21,113	-	2030 Final payment
02471125	58052	Groundwater Source Development	95,069	95,069	95,069	95,069	-	0.0%	2028 Final payment
02471125	58051	Westside Drive Construction	63,063	63,063	63,063	63,063	-	0.0%	2038 Final payment (Bond only, excludes SRF)
02471125	58058	School Street Construction					-	-	2036 Final payment
02471125	58059	New GW Development Phase #2					-	-	2046 Final payment
		Water Debt Service Principal Total	1,265,810	1,130,428	1,130,428	1,054,347	(76,081)	-6.7%	
02472126	58524	Water Tank SRF	40,774	33,065	33,065	25,098	(7,967)	-24.1%	2028 Final payment
02472126	58502	Water Line- Main & Lincoln Sts	6,120	-	-	-	-	-	2024 Final payment
02472126	58522	Lary Lane GWTP SRF	69,499	64,753	64,753	59,914	(4,839)	-7.5%	2036 Final payment
02472126	58525	Lincoln Street Phase #2	4,020	3,530	3,530	3,041	(489)	-13.9%	2032 Final payment
02472126	58529	Court Street Culvert	764	573	573	382	(191)	-33.3%	2027 Final payment
02472126	58531	Washington Street	13,260	10,455	10,455	7,650	(2,805)	-26.8%	2028 Final payment
02472126	58535	Salem St. Utility Design & Engin	1,295	-	-	-	-	-	2024 Final payment
02472126	58536	Surface Water Plant TTHM Treatment	5,639	4,699	4,699	3,759	(940)	-20.0%	2034 Final payment
02472126	58538	Groundwater Sources	10,710	5,355	5,355	-	(5,355)	-100.0%	2025 Final payment
02472126	58542	Salem St. Utility Improvements	81,517	74,392	74,392	67,392	(7,000)	-9.4%	2036 Final payment
02472126	58547	Groundwater Exploration	40,795	36,261	36,261	31,727	(4,534)	-12.5%	2036 Final payment
02472126	58548	Westside Drive Design & Engin	-	-	-	30,710	30,710	-	2030 Final payment
02472126	58552	Groundwater Source Development	24,647	19,394	19,394	14,546	(4,848)	-25.0%	2028 Final payment
02472126	58551	Westside Drive Construction	49,047	45,027	45,027	41,811	(3,216)	-7.1%	2038 Final payment (Bond only, excludes SRF)
02472126	58558	School Street Construction				28,780	28,780	-	2036 Final payment ESTIMATE
02472126	58559	New GW Development Phase #2				146,200	146,200	-	2046 Final payment ESTIMATE
		Water Debt Service Interest Total	348,086	297,504	297,505	461,010	163,506	55.0%	
		Debt Service Total	1,613,896	1,427,932	1,427,933	1,515,357	87,425	6.1%	

Town of Exeter									
2026 Water Fund Budget: Preliminary									
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Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: August	2026 Budget: Preliminary	2026 Prelim Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 Prelim Budget vs. 2025 Budget %- Difference	Explanations
Capital Outlay									
02490027	55318	CO- Capital Outlay - Leases	-	-	-	-	-		See separate lease schedule
02490027	57006	CO- Capital Outlay - Equipment	15,951	1,935	-	1,935	-	0.0%	Allocation of Vehicle Data Gathering (AA Tracking) system
02490027	57009	CO- Capital Outlay - Vehicle	15,380	-	-	-	-		See separate lease schedule
02490027	55361	CO- Capital Outlay - Land Acquisition/Purchase	-	-	-	-	-		
02490027	57015	CO- Water System Capital	38,360	270,000	15,931	273,500	3,500	1.3%	SWTP Filter/Clarifier Maintenance \$29,463 (YR4 of contract); Stadium Well Cleaning & Rehabilitation \$60,000; SWTP Finished Water Pump Replacement \$30,000; SWTP & GWTP Valve Adjustment & Firmware Upgrades (\$12,500), Kingston Road Bridge Water Main Replacement (\$141,000).
02490027	57016	WF- Capital Outlay - WTP	5,000	-	-	-	-		
		Capital Outlay Total	74,691	271,935	15,931	275,435	3,500	1.3%	
Payroll Benefit Reserves									
		Health Insurance Reserve				51,284	51,284		20% increase YOY
		Dental Insurance Reserve				698	698		5% increase YOY
		Payroll Benefit Reserves Total	-	-	-	51,982			
		Water Fund Total	4,073,241	4,635,000	3,049,946	4,891,813	256,813	5.54%	
WF -Warrant Articles/Borrowing							-		
		Lead Service Line Inventory		-		173,000	173,000		CIP pg.33 - continued evaluation of LSLs in the Town
		Surface Water Treatment Plant Residuals		-		495,061	495,061		CIP pg.34 - remove sludge from WWTP settling lagoon
		Surface Water Treatment Plant Design		-		2,000,000	2,000,000		CIP pg.3 - SWTP design - anticipated 100% SRF forgiveness of \$500K
		Groundwater Source Development		6,800,000		-	(6,800,000)	-100.0%	Prior Year CIP Item
		SEIU 1984 Collective Bargaining							Prior Year - \$33,643 included in WF Operating budget
		Total Warrant Articles/Borrowing	-	6,800,000	-	2,668,061	(4,131,939)	-60.8%	
							-		
		Total Water Fund with WAR	4,073,241	11,435,000	3,049,946	7,559,874	(3,875,126)	-33.9%	

Town of Exeter									
2026 Sewer Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: August	2026 Budget: Preliminary	2026 Prelim Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 Prelim Budget vs. 2025 Budget %- Difference	Explanations
SEWER FUND									
Administration									
03432031	51110	SA- Sal/Wages FT	228,846	333,649	163,282	312,627	(21,022)	-6.3%	2 FT W/S Mgr & Asst Mgr Split 50/50, and GF allocations
03432031	51200	SA- Sal/Wages PT	3,237	3,225	3,587	3,325	100	3.1%	GF allocation (HR Assistant move to FT)
03432031	51210	SA- Sal/Wages Temp	-	3,500	-	3,500	-	0.0%	PT Seasonal Employee 50/50 W&S Split
03432031	51300	SA- Sal/Wages Temp			48		-		
		Salaries Total	232,083	340,374	166,918	319,452	(20,922)	-6.1%	
03432031	52100	SA- Health Insurance	41,573	76,377	41,033	73,347	(3,030)	-4.0%	Allocations from GF
03432031	52110	SA- Dental Insurance	3,645	5,407	2,568	4,644	(763)	-14.1%	Allocations from GF
03432031	52120	SA- Life Insurance	183	302	138	286	(16)	-5.3%	Allocations from GF
03432031	52130	SA- LTD Insurance	540	602	284	641	39	6.5%	Allocations from GF
03432031	52140	SA- Health Insurance Buyout	2,377	2,813	1,216	2,463	(350)	-12.4%	Allocations from GF
03432031	52200	SA- FICA	14,250	21,103	9,472	19,806	(1,297)	-6.1%	Based on wages: 6.2%
03432031	52210	SA- Medicare	3,313	4,935	2,215	4,632	(303)	-6.1%	Based on wages: 1.45%
03432031	52300	SA- Retirement Town	30,760	43,759	19,948	39,860	(3,899)	-8.9%	Based on wages: 12.75%
03432031	52600	SA- Workers Comp Insurance	5,453	5,780	5,780	6,127	347	6.0%	Primex -Estimate
		Benefits Total	102,094	161,078	82,654	151,806	(9,272)	-5.8%	
03432031	55293	SA- Supplies	4,070	4,500	2,169	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	3,328	2,200	1,893	2,200	-	0.0%	Postage allocation, IPP notices and MOR reports
03432031	55055	SA- Consulting Services	36,733	8,250	57,061	8,250	-	0.0%	Process-related engineering services
03432031	55124	SA- Fleet Insurance	876	937	937	1,003	66	7.0%	Primex -Estimate
03432031	55228	SA- Property Insurance	91,017	97,389	97,389	104,206	6,817	7.0%	Primex -Estimate
03432031	55158	SA-Insurance Reimbursed Repairs	-	1	-	1	-	0.0%	Damage repairs on insurance claims
03432031	55170	SA- Legal Expense	-	7,500	-	7,500	-	0.0%	Legal expenses related to EPA permit issues
03432031	55190	SA- Mobile Communications	394	800	175	800	-	0.0%	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
03432031	55002	SA- Advertising	-	500	-	500	-	0.0%	Bid packages, requests for proposals
03432031	55050	SA- Conf Rooms/Meals	333	2,880	80	2,880	-	0.0%	Annual national conference Dir, Eng 20%, WS Mgr & Asst. Mgr 50%
03432031	55091	SA- Education/Training	4,574	4,500	1,894	5,500	1,000	22.2%	Wastewater treatment and collections training. 4 New Hires requiring Licensure.
		General Expenses Total	141,325	129,457	161,598	137,340	7,883	6.1%	
		Administration Total	475,501	630,909	411,169	608,598	(22,311)	-3.5%	

Town of Exeter									
2026 Sewer Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: August	2026 Budget: Preliminary	2026 Prelim Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 Prelim Budget vs. 2025 Budget %- Difference	Explanations
Billing									
03432134	51110	SB- Sal/Wages FT	90,518	98,987	53,244	101,593	2,606	2.6%	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
03432134	51200	SB- Sal/Wages PT	4,491	14,389	5,683	14,364	(25)	-0.2%	1 PT Utilities Clerk 24 hrs/wk (from 16 hrs/wk PRYR)
03432134	51300	SB- Sal/Wages OT	75	25	22	25	-	0.0%	(50/50 split W&S)
		Salaries Total	95,085	113,401	58,949	115,982	2,581	2.3%	Allocations from GF
03432134	52100	SB- Health Insurance	28,031	33,268	19,381	33,268	-	0.0%	Allocations from GF
03432134	52110	SB- Dental Insurance	1,869	1,962	1,155	1,962	-	0.0%	Allocations from GF
03432134	52120	SB- Life Insurance	93	96	52	96	-	0.0%	Allocations from GF
03432134	52130	SB - LTD Insurance	113	110	55	120	10	9.1%	Allocations from GF
03432134	52200	SB- FICA	5,740	7,031	3,532	7,191	160	2.3%	Based on wages: 6.2%
03432134	52210	SB- Medicare	1,342	1,644	826	1,682	37	2.3%	Based on wages: 1.45%
03432134	52300	SB- Retirement Town	12,257	12,983	7,011	12,956	(27)	-0.2%	Based on wages: 12.75%
03432134	52600	SB- Workers Comp Insurance	1,271	1,347	1,347	1,428	81	6.0%	Primex -Estimate
		Benefits Total	50,716	58,441	33,359	58,703	262	0.4%	
03432134	55200	SB- Supplies	2,069	3,000	1,132	3,000	-	0.0%	Water bill processing, ink cartridges, paper, letterhead, pens, etc - based on historical
03432134	55224	SB- Postage	4,000	2,750	1,070	2,750	-	0.0%	Postage for sewer bills - based on review of historical spend.
03432134	55055	SB- Consulting Services	1,650	215	-	1,900	1,685	783.7%	Allocation of actuarial costs for GASB compliance. Split 50/25/25 GF/W/S (full valuation in 2026)
03432134	55014	SB- Audit Fees	12,250	13,500	7,050	13,875	375	2.8%	Annual and Single Audits Fees - per auditor's fee schedule. Allocated 50/25/25% between GF, Water & Sewer - Total \$55,500
03432134	55213	SB- Phone Utilization	6,004	5,400	3,750	5,400	-	0.0%	12.5% allocation of IT cost
03432134	55159	SB- Internet Services	2,774	5,613	1,566	8,350	2,737	48.8%	12.5% allocation of IT internet services (website)
03432134	55383	SB- Email Archiving	-	263	280	313	50	19.0%	12.5% allocation of IT cost
03432134	55270	SB- Software Agreement	17,629	18,080	15,615	18,890	810	4.5%	1/2 Munilink UB Software Maintenance (3.5% incr for 8 mo.) & Munis Allocation @ 5% increase per vendor proforma
		General Expenses Total	46,375	48,821	30,463	54,478	5,657	11.6%	
		Sewer Billing Total	192,175	220,663	122,771	229,163	8,500	3.9%	

Town of Exeter									
2026 Sewer Fund Budget: Preliminary									
Prepared: September 26, 2025									
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Collection									
03432532	51110	SC- Sal/Wages FT	170,201	250,045	123,683	271,200	21,155	8.5%	8 FT split 50/50 WD/SC
03432532	51300	SC- Sal/Wages OT	283	22,076	704	21,538	(538)	-2.4%	WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)
03432532	51310	SC- Sal/Wages Stand-By	3,895	5,460	4,125	7,280	1,820	33.3%	Pay for after hours on-call status, 1 employee at \$280/week split 50/50 WD/SC (Increased from \$210 to \$280 per SEIU CBA)
03432532	51400	SC- Longevity Pay	2,150	2,200	-	2,250	50	2.3%	8 FT per union contract split 50/50 WD/SC
03432532	51121	SC- Education/Training	-	1,125	-	1,125	-	0.0%	
		Salaries Total	176,529	280,906	128,512	303,393	22,486	8.0%	
03432532	52100	SC-Health Insurance	31,632	71,368	26,974	79,592	8,224	11.5%	
03432532	52110	SC- Dental Insurance	1,668	4,437	1,261	3,762	(676)	-15.2%	
03432532	52120	SC- Life Insurance	124	192	93	192	-	0.0%	
03432532	52140	SC - Health Insurance Buyout	1,730	3,756	2,167	2,254	(1,503)	-40.0%	
03432532	52200	SC- FICA	10,706	17,416	7,961	18,810	1,394	8.0%	Based on wages: 6.2%
03432532	52210	SC- Medicare	2,504	4,073	1,862	4,399	326	8.0%	Based on wages: 1.45%
03432532	52300	SC- Retirement Town	23,894	36,776	16,991	38,683	1,906	5.2%	Based on wages: 12.75%
03432532	52600	SC- Workers Comp Ins	10,132	10,740	10,740	11,385	645	6.0%	Primex -Estimate
		Benefits Total	82,389	148,758	68,048	159,076	10,318	6.9%	
03432532	55022	SC- Building Maintenance	9,582	10,000	6,715	10,000	-	0.0%	10 pumping stations, PW campus analysis
03432532	55105	SC- Equipment Maintenance	4,908	5,000	2,072	5,000	-	0.0%	consumables; repairs; cutting heads
03432532	55252	SC- Road Repairs	-	5,000	-	5,000	-	0.0%	Sewer trench paving; compaction test requirements, service repairs at mains
03432532	55153	SC- I/I Abatement	-	5,000	-	5,000	-	0.0%	Maint., catch basin & sump pump removal, smoke & dye testing
03432532	55369	SC- Pipe Relining	4,302	5,000	-	5,000	-	0.0%	Relining vitrified clay, RCP
03432532	55319	SC- Vehicle Maintenance	6,180	12,000	3,188	12,000	-	0.0%	10 vehicles, 3 trailers, split 50/50 with water dist
03432532	55140	SC- Grit Removal	1,772	2,750	-	2,750	-	0.0%	Transport of gravel, sand, etc. to Waste Management
03432532	55543	SC- CSO Monitoring	13,500	13,500	6,750	13,500	-	0.0%	Maintenance fee for Combined Sewer Overflow (CSO) \$ 13.5K annual contract for monitoring NPDES public notification of CSO events
03432532	55179	SC- Manhole Maintenance	24,917	50,000	12,308	50,000	-	0.0%	Manholes, piping & service repairs (reduced \$20k in FY24 due to staffing shortages)
03432532	55236	SC- Pump & Control Maintenance	27,637	30,000	7,719	30,000	-	0.0%	Maintain 22 sewer pumps; wear rings, impellers, shaft couplings, seals
03432532	55173	SC- Licenses	105	850	275	850	-	0.0%	19 certifications for 16 individuals in sewer collection; 1/2 master electrician (due in Nov)
03432532	55190	SC- Mobile Communications	1,107	1,780	947	1,780	-	0.0%	4 MiFi's (50%), 2 tablets
03432532	55003	SC- Drug/Alcohol Testing	388	500	155	500	-	0.0%	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening
03432532	55545	SC- Fire Alarm Communication	1,750	1,500	1,529	1,500	-	0.0%	Main Pump Station fire alarm, Webster Pump Station
03432532	55257	SC- Safety Equipment	1,419	2,750	1,102	2,750	-	0.0%	PPE & tools for new asbestos pipe OSHA standards, confined space equip. maint.
03432532	55314	SC- Uniforms	1,950	2,400	1,294	2,400	-	0.0%	7 split 50/50 WD/SC

Town of Exeter									
2026 Sewer Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
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03432532	55136	SC- GIS Software	8,413	12,000	10,872	12,000	-	0.0%	Neptune handheld and software agreement with TI-Sales \$6,000 (50% W/S); PeopleGIS asset management modules \$5,000, Upgrades & Support \$4,000
03432532	55260	SC- SCADA Software	2,497	3,000	398	3,000	-	0.0%	VT SCADA/Telemetry, On-Call Support Services
03432532	55301	SC- Tools	702	2,500	588	2,500	-	0.0%	Sewer augers, CCTV parts
03432532	55194	SC- Natural Gas	9,963	15,000	6,539	15,000	-	0.0%	Heat & generator fuel
03432532	55092	SC- Electricity	89,521	120,000	56,248	120,000	-	0.0%	Heat, lights, pumps, etc.
03432532	55128	SC- Fuel	13,417	14,200	9,113	14,200	-	0.0%	Diesel, propane, gasoline for vehicles, equipment and pumping stations
		General Expenses Total	224,028	314,730	127,814	314,730	-	0.0%	
		Collection Total	482,946	744,394	324,374	777,198	32,804	4.4%	

Town of Exeter									
2026 Sewer Fund Budget: Preliminary									
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Treatment									
03432633	51110	ST- Sal/Wages FT	249,214	389,050	162,530	398,421	9,371	2.4%	6 FT - WWTP Ops. Supervisor, Senior WWTP Operator, 4 WWTP Operators
03432633	51200	ST- Salaries/Wages PT	42,930		33,180	-	-		
03432633	51300	ST- Sal/Wages OT	18,186	20,027	12,845	20,027	(0)	0.0%	average OT rate = \$36.95/hr, 514 hours
03432633	51310	ST- Sal/Wages Stand-By	7,920	21,840	9,500	29,120	7,280	33.3%	After hrs on-call status, 2 employees at \$280/wk
03432633	51400	ST- Longevity Pay	900	950	-	1,000	50	5.3%	(Increased from \$210 to \$280 per SEIU CBA)
03432633	51121	ST- Education/Training	1,250	1,250	-	1,250	-	0.0%	1 FT per union contract
		Salaries Total	320,400	433,117	218,055	449,818	16,701	3.9%	
03432633	52100	ST- Health Insurance	99,277	172,266	71,918	129,298	(42,968)	-24.9%	
03432633	52110	ST- Dental Insurance	6,602	11,039	4,749	8,017	(3,022)	-27.4%	
03432633	52120	ST- Life Insurance	185	288	136	288	-	0.0%	
03432633	52140	ST- Health Insurance Buyout	-	-	289	4,507	4,507		
03432633	52200	ST- FICA	18,767	26,853	12,762	27,889	1,035	3.9%	Based on wages: 6.2%
03432633	52210	ST- Medicare	4,389	6,280	2,985	6,522	242	3.9%	Based on wages: 1.45%
03432633	52300	ST- Retirement Town	36,521	56,736	24,502	57,352	616	1.1%	Based on wages: 12.75%
03432633	52600	ST- Workers Comp Insurance	10,135	10,743	10,743	11,387	644	6.0%	Primex -Estimate
		Benefits Total	175,875	284,205	128,084	245,260	(38,945)	-13.7%	
03432633	55022	ST- Building Maintenance	13,770	11,000	10,208	15,000	4,000	36.4%	3 high exposure buildings; 6 new bldgs & 4 large process tanks
03432633	55050	ST- Conf/Room/Meals	315		-	-	-		
									Equipment repair & replacement: chem feed pumps; flow meters; motorized valves; aerators; centrifuges (2); RAS/WAS pumps (6), UV Bulbs, Ballasts & wiper motors (\$50k); DO, ORP & TN probes replacement (\$15k); Atlas Copco, Solarbee circulator maint. contract, Semi-Annual Blower Filter Replacement for 3 Blowers
03432633	55105	ST- Equipment Maintenance	99,375	130,000	70,867	136,500	6,500	5.0%	
03432633	55337	ST- Weed Control	2,482	4,500	1,266	4,500	-	0.0%	Invasive species control in lagoons from 2x to 3x/yr
03432633	55204	ST- Outfall Dredging	-	6,000	-	1	(5,999)	-100.0%	Routine Bi-Annual Cleaning & Inspection of plant outfall. Will be needed in FY27.
03432633	55154	ST- Industrial Pre-treat	11,386	12,000	6,153	12,000	-	0.0%	Industrial pre-treatment permit renewals w/monitoring (Typ. 5/YR)
03432633	55220	ST- Pond/Lagoon Maintenance	-	2,000	-	2,000	-	0.0%	Inter-lagoon sluice gates/piping, wires, etc.
03432633	55173	ST- Licenses	736	1,000	202	1,000	-	0.0%	Required training for licensing; professional development; master electrician 15 hr training
03432633	55190	ST- Mobile Communications	2,014	2,600	796	2,600	-	0.0%	WWTP Ops. Sup. & On-call cellphones, 1 MiFi for SCADA backup
03432633	55545	ST- Alarm Communications	4,254	8,000	4,415	8,000	-	0.0%	WWTF fire alarms and SCADA alarms, 2 ATT Cellular Alarm Dialers, Comcast
03432633	55003	ST- Drug/Alcohol Testing	132	500	-	500	-	0.0%	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening new hires
03432633	55257	ST- Safety Equipment	2,613	3,500	1,526	3,500	-	0.0%	PPE, gas monitors, Tyvek suits, gloves, confined space equip. maint.

Town of Exeter									
2026 Sewer Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: August	2026 Budget: Preliminary	2026 Prelim Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 Prelim Budget vs. 2025 Budget %- Difference	Explanations
03432633	55314	ST- Uniforms	3,364	3,000	1,365	3,000	-	0.0%	Uniforms for 5 WWTP operators
03432633	55260	ST- SCADA Software/Hardware	8,739	7,500	4,249	7,500	-	0.0%	VT SCADA & maintenance agreement
03432633	55072	ST- Dam Registration	800	1,500	-	1,150	(350)	-23.3%	Annual NHDES Dam registration fees: WWTP Outfall (\$750) & Clemson Pond (\$400)
03432633	55161	ST- Lab Testing	113,139	130,000	121,493	142,000	12,000	9.2%	CSO testing, GBTN Permit testing, NPDES EPA effluent testing (PFAS/PFOA, Arsenic), groundwater monitor report, Great Bay & river monitoring from PREP \$85k & TN annual report; Biosolids monitoring (PFAS/PFOA including car washes). Additional PFAS Testing, Bacteria Testing Change to Multi-Tube Fermentation Method.
03432633	55034	ST- Chemicals	85,778	130,000	75,638	130,000	-	0.0%	polymer, magnesium hydroxide, & supplemental carbon
03432633	55373	ST- Solids Handling	265,942	300,000	160,567	315,000	15,000	5.0%	Biweekly centrifuge solids generation & weekly disposal at Turnkey; July 1, 2024 price increase (\$145 to \$155/ton); July 1, 2025 price increase (\$155 to \$164/ton); Anticipate 5% Increase beginning July 1, 2026.
03432633	55194	ST- Natural Gas	11,958	17,500	9,867	17,500	-	0.0%	Building heat
03432633	55092	ST- Electricity	217,318	230,000	132,842	230,000	-	0.0%	Aerators, lights, recirc. & chem feed pumps; increase in rate
03432633	55128	ST- Fuel	3,407	4,100	2,289	4,100	-	0.0%	WWTP vehicles: pick-up w/plow, SUV, front end loader, UTV
03432633	55131	ST- Gas Monitoring	-	100	-	100	-	0.0%	Hydrogen sulfide monitoring
		General Expenses Total	847,521	1,004,800	603,744	1,035,951	31,151	3.1%	
		Sewer Treatment Total	1,343,796	1,722,122	949,883	1,731,029	8,907	0.5%	

Town of Exeter									
2026 Sewer Fund Budget: Preliminary									
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									Version #1
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: August	2026 Budget: Preliminary	2026 Prelim Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 Prelim Budget vs. 2025 Budget %- Difference	Explanations
Debt Service									
03471135	58009	Jady Hill Phase II	130,000	130,000	130,000	130,000	-	0.0%	2032 Final payment
03471135	58011	Sewerline Lincoln & Main Sts	15,000	-	-	-	-	-	2024 Final payment
03471135	58025	Lincoln Street Ph#2	53,219	53,219	53,219	53,219	-	0.0%	2032 Final payment
03471135	58035	Salem St. Utility Design & Engin	24,538	-	-	-	-	-	2024 Final payment
03471135	58033	Wastewater Treatment Plant	2,620,678	2,620,678	-	2,620,678	-	0.0%	2039 Final payment
03471135	58040	SWTP Lagoon Sludge Removal	145,000	145,000	145,000	145,000	-	0.0%	2036 Final payment
03471135	58041	Salem St. Utility Improvements	88,853	87,294	87,294	87,294	-	0.0%	2036 Final payment
03471135	58046	Westside Drive Design & Engin	-	-	-	7,623	7,623	-	2030 Final payment
03471135	58053	Court Street Pump Station	76,056	76,055	76,055	76,055	-	0.0%	2028 Final payment
03471135	58051	Westside Drive Construction	19,757	19,757	19,757	19,757	-	0.0%	2038 Final payment (Bond only, excludes SRF)
03471135	58054	Squamscott River Sewer Siphons	-	510,000	476,800	459,000	(51,000)	-10.0%	2034 Final payment
		Sewer Debt Service Principal Total	3,173,101	3,642,003	988,125	3,598,626	(43,377)	-1.2%	
03472136	58520	Jady Hill Phase II	27,350	23,150	23,150	17,022	(6,128)	-26.5%	2032 Final payment
03472136	58503	Sewerline Lincoln & Main Sts	765	-	-	-	-	-	2024 Final payment
03472136	58526	Lincoln Street Ph#2	22,299	19,585	19,585	16,870	(2,715)	-13.9%	2032 Final payment
03472136	58535	Salem St. Utility Design & Engin	1,251	-	-	-	-	-	2024 Final payment
03472136	58533	Wastewater Treatment Plant	786,203	733,790	-	681,376	(52,414)	-7.1%	2039 Final payment
03472136	58540	SWTP Lagoon Sludge Removal	85,060	77,665	77,665	70,270	(7,395)	-9.5%	2036 Final payment
03472136	58541	Salem St. Utility Improvements	51,845	47,313	47,313	42,861	(4,452)	-9.4%	2036 Final payment
03472136	58546	Westside Drive Design & Engin	-	-	-	1,109	1,109	-	2030 Final payment
03472136	58553	Court Street Pump Station	19,717	15,515	15,515	11,636	(3,879)	-25.0%	2028 Final payment
03472136	58551	Westside Drive Construction	15,366	14,107	14,107	13,099	(1,008)	-7.1%	2038 Final payment (Bond only, excludes SRF)
03472136	58554	Squamscott River Sewer Siphons	-	102,000	69,359	82,620	(19,380)	-19.0%	2034 Final payment
		Sewer Debt Service Interest Total	1,009,857	1,033,125	266,694	936,863	(96,262)	-9.3%	
		Debt Service Total	4,182,958	4,675,128	1,254,819	4,535,489	(139,639)	-3.0%	
Capital Outlay									
03490237	57010	CO- Capital Outlay - Leases	87,001	87,001	87,001	87,001	-	0.0%	See separate Lease schedule
03490237	55361	CO- Capital Outlay - Land Acquisition/Purchase	-	-	-	-	-	-	
03490237	57006	CO- Capital Outlay - Equipment	15,951	1,935	-	1,935	-	0.0%	Allocation of Vehicle Data Gathering (AA Tracking) system
03490237	57017	CO- Capital Outlay- WWTP	9,567	100,000	13,008	160,000	60,000	60.0%	Sludge Pump Replacement (\$50k); Clarifier #2 Maintenance (\$50k); Sewer Pump Station Roof Repair/Replacement (\$25k) - Court, Front; Odor Control System Filter Media Replacement (\$35k)
03490237	57009	CO- Capital Outlay - Vehicle	15,380	-	-	-	-	-	See separate Lease schedule
		Capital Outlay Total	127,899	188,936	100,009	248,936	60,000	31.8%	
Payroll Benefit Reserves									
		Health Insurance Reserve	-	-	-	47,732	47,732	-	20% increase YOY
		Dental Insurance Reserve	-	-	-	670	670	-	5% increase YOY
		Payroll Benefit Reserves Total	-	-	-	48,402	48,402	-	

Town of Exeter									
2026 Sewer Fund Budget: Preliminary									
Prepared: September 26, 2025									Version #1
							2026 Prelim Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 Prelim Budget vs. 2025 Budget %- Difference	
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: August	2026 Budget: Preliminary			Explanations
Sewer Appropriations from Reserves									
03490363	55540	SF-Approp frm Reserves-Siphons	468,938		250		-		
03490363	55550	SF-Approp frm Reserves-Septage	16,425		5,715		-		
03490363	55561	SF-Approp frm Reserves-General			39,313				SB apprv 4/14/2025 \$40,000; SB apprv 5/12/2025 \$17,000
		Sewer Appropriations from Reserves Total	485,363	-	45,277	-	-		
		Sewer Fund Total	7,290,639	8,182,152	3,208,303	8,178,815	(3,337)	-0.04%	
Warrant Articles/Borrowing									
		High St./ Cross-Country Sewer Rehab.		-		4,304,000	4,304,000		CIP pg.30 - improve capacity and structural integrity of sewer lines
03500000	59122	Front/Pine Linden Street Drainage		150,000		-	(150,000)	-100.0%	Prior Year CIP Item
03500000	59126	Clemson Pond Cleaning & Insp.		500,000		-	(500,000)	-100.0%	Prior Year CIP Item
03500000	59127	WWTP Effluent Flume Repair		245,000		-	(245,000)	-100.0%	Prior Year CIP Item
03500000	59045	SEIU 1984 Collective Bargaining							Prior Year - \$34,425 included in SF Operating budget
		Total Warrant Articles/Borrowing	-	895,000	-	4,304,000	3,409,000	380.9%	
							-		
		Total Sewer Fund with WAR	7,290,639	9,077,152	3,208,303	12,482,815	3,405,663	37.5%	