

SELECT BOARD MEETING

Monday, December 8, 2025

6:40 pm

Nowak Room, Town Offices

10 Front Street, Exeter, NH 03833

REGULAR BUSINESS MEETING BEGINS AT 7:00 PM

Meetings can be watched on Ch 22 or Ch 6 or YouTube. Attendees can join in person or virtually via Zoom.

To access the meeting, click this link: <https://us02web.zoom.us/j/83074707205>

To access the meeting via telephone, call: +1 646 558 8656 and enter the Webinar ID: 830 7470 7205

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

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

More instructions to access the meeting here: <https://www.exeternh.gov/townmanager/virtual-town-meetings>

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

AGENDA

1. Call Meeting to Order
2. Board Interviews
 - a. Facilities Advisory Committee/Sustainability Advisory Committee – Caryl Olmsted
6:40 pm
 - b. Train Committee – Tony Callendrello 6:50 pm
3. Bid Opening – 2025 Annual Town Report
4. Public Comment
5. Approval of Minutes
 - a. Regular Meeting: November 24, 2025
6. Appointments/Resignations
7. Discussion/Action Items
 - a. 250 Celebration Commission Budget Approval – Karen Prior & Francoise Elise – Co-Chairs
 - b. FY26 Budget Presentation – Bob Kelly, Budget Recommendations Committee Chair
 - c. Solar Array Renewable Energy Credits Contract -Kristen Murphy, Conservation & Sustainability Planner, and Corey Stevens, Finance Director
 - d. Supplemental Tax Warrant – Corey Stevens, Finance Director
 - e. Investment Policy Review – Corey Stevens, Finance Director
8. Tax Abatements, Veterans Credits & Exemptions
9. Permits & Approvals
 - a. Chemical Bid Award
 - b. NHDRA 2025 Equalization Assessment
 - c. Authorization of January 2026 Bonds – Corey Stevens, Finance Director
10. Town Manager's Report
11. Select Board Committee Report
12. Correspondence
13. Review Board Calendar
14. Non-Public Session

15. Adjournment

Niko Papakonstantis, Chair

Select Board

Posted 12/5/25 Town Office, Town Website

Persons with a disabling condition may request accommodations in order to attend this meeting. Requests should be made with 72 hours notice.

AGENDA SUBJECT TO CHANGE

Board Interviews



Town of Exeter
Town Manager's Office
10 Front Street, Exeter, NH 03833

Interview w/ SB
12/8/25 6:50pm
CONFIRMED

Statement of Interest Boards and Committee Membership

Committee Selection: Train Station Committee

New ☒

Re-Appointment ☐

Regular ☒

Alternate ☐

Name: Anthony (Tony) Callendrello **Email:** acallendrello@gmail.com

Address: 28 Park Street Exeter, NH 03833 **Phone:** 603.512.9174

Registered Voter: Yes ☒ No ☐

Statement of Interest/experience/background/qualification, etc. (*resume can be attached*).

I am a local business owner and retired professional engineer who has lived in town for 41 years.

I have been attending the ad hoc working group meetings since they began. My interest is improving the station to enhance rider safety and encourage additional use of the train to visit Exeter. I also believe that economic environment in Exeter will benefit since a new train station can be the catalyst for attracting new housing and businesses in town.

If this is re-appointment to a position, please list all training sessions you have attended relative to your appointed position.

I understand that: 1. this application will be presented to the Exeter Select Board only for the position specified above and not for subsequent vacancies on the same board; 2. The Town Manager and Select Board may nominate someone who has not filed a similar application; 3. this application will be available for public inspection.

After submitting this application for appointment to the Town Manager:

- The application will be reviewed and you will be scheduled for an interview with the Select Board
- Following the interview the Board will vote on your potential appointment at the next regular meeting
- If appointed, you will receive a letter from the Town Manager and will be required to complete paperwork with the Town Clerk prior to the start of your service on the committee or board.

I certify that I am 18 years of age or older:

Signature: Anthony M. Callendrello **Date:** 9/19/2025

To be completed by Select Board upon appointment:

Date Appointed: _____ **Term Ending:** _____ **Full:** _____ **Alternate:** _____



Town of Exeter
Town Manager's Office
10 Front Street, Exeter, NH 03833

Interview
12/8/25
Confirmed

Statement of Interest Boards and Committee Membership

Committee Selection: Facilities/Sustainability Advisory

New ☒

Re-Appointment ☐

Regular ☐

Alternate ☐

Name: Caryl Olmstead Email: caryl.olmstead@gmail.com

Address: 61 Acadia Lane, Unit 20, Exeter Phone: 603-655-1840

Registered Voter: Yes ☒ No ☐

Statement of Interest/experience/background/qualification, etc. (resume can be attached).

With over two decades of executive experience in facilities management, sustainability and operations leadership, I am passionate about advancing practices that improve efficiency and community well being. Serving on either committee would allow me to apply this expertise in strategic planning and operational excellence to assist the city achieve measurable long term goals.

If this is re-appointment to a position, please list all training sessions you have attended relative to your appointed position.

I understand that: 1. this application will be presented to the Exeter Select Board only for the position specified above and not for subsequent vacancies on the same board; 2. The Town Manager and Select Board may nominate someone who has not filed a similar application; 3. this application will be available for public inspection.

After submitting this application for appointment to the Town Manager:

- The application will be reviewed and you will be scheduled for an interview with the Select Board
- Following the interview the Board will vote on your potential appointment at the next regular meeting
- If appointed, you will receive a letter from the Town Manager and will be required to complete paperwork with the Town Clerk prior to the start of your service on the committee or board.

I certify that I am 18 years of age or older:

Signature: Caryl Olmstead Date: Nov. 10, 2025

To be completed by Select Board upon appointment:

Date Appointed: _____ Term Ending: _____ Full: _____ Alternate: _____

CARYL MARIE OLMSTEAD

MPH, CIH_R

INNOVATIVE LEADER

CONTACT

- ☎ 860.655.1840
- ✉ caryl.olmstead@gmail.com
- in LinkedIn.com/in/caryl-olmstead

SKILLS

DIVERSE EXECUTIVE LEADERSHIP

- Facility Management
- EHS, Quality & Sustainability
- Operations
- Manufacturing/R&D
- Supply Chain
- Client/Customer Service
- Logistics
- Business Continuity
- Loss Control – Property Protection & Worker Compensation

COMPETENCIES

- Strategic Planning
- Change Management
- Cross Functional Relationships
- Leadership Development
- Project Management
- Process Improvement
- Operational Excellence -Lean, & Six Sigma Principles
- Financial Acumen
 - \$900MM Spend Oversight
 - \$200MM Budget Management
 - OpEx/CAPEX Experience

SELECTED ROLES

Sodexo Impact Program-Mentor
Executive program in developing the next generation of leaders

Sodexo Business Development Operations Lead
– Pharma Life Sciences Segment

EXECUTIVE SUMMARY

Dynamic and results-driven executive with over two decades of leadership experience in Life Sciences, Manufacturing, and Integrated Facilities Management. Proven record of driving operational excellence, financial growth, and client satisfaction across multi-site, highly technical environments. Expert at developing strategic partnerships with C-level leaders and delivering innovative, data-driven solutions that enhance safety, sustainability and business performance. Recognized for transforming cultures, building high performing teams and achieving top and bottom line results.

SELECT ACHIEVEMENTS

- Led operational teams exceeding 800 associates across North America with full P&L accountability for global strategic accounts in Life Sciences and Manufacturing Sectors.
- Achieved 90% client satisfaction and reduced Total Incident Rate (TIR) from >2.0 to 0.27 within nine months, removing contract from Hyper Care status and protecting contract revenue.
- Delivered \$25M in operational savings through end-to-end transformation initiatives, logistics optimization, and Lean Six Sigma deployment across 22 facilities and three manufacturing centers.
- Increased account profitability from 1% to 13%, exceeded glidepath savings and achieved \$1M in gain share outcomes.
- Recognized speaker at IFMA Work Workplace and Oracle Global Value Chain Summit for leadership and operational innovation.

PROFESSIONAL EXPERIENCE

VICE PRESIDENT, NORTH AMERICA OPERATIONS GLOBAL STRATEGIC ACCOUNTS

Sodexo | 2016 - 2020

Provided executive leadership for Sodexo's Global Strategic Accounts in the Life Sciences and Manufacturing Sectors. Oversaw over 800 associates delivering integrated facilities management across R&D, commercial, and production sites throughout North America with services including: hard, soft, culinary, EHS/Quality, waste management, scientific services, and end of line (EOI) production. Partnered with executive client leadership to drive performance, innovation, and service excellence across complex portfolios.

P&G ACCOUNT

- Reduced the Safety TIR, removing account from client's "Hyper Care Status", preventing a Fee At Risk (FAR), protecting key contract revenue and allowing for account growth.
- Increased GP from less than 1% up to 13%;
- Achieved a 90% client satisfaction rating (including during Covid);
- During Covid, ensured continuity of services to P&Gs 7x24 hour production needs with no business interruption;
- Savings to client exceeded 5% goal.

GSK ACCOUNT

- Developed a culture of Operational Excellence and change through the implementation of Lean/Six Sigma principles. Trained 98% of Front-Line associates and leaders in a "White Belt" program focused on developing, engaging, and empowering associates. Over 60 projects on safety, process improvements, and cost savings were published.
- Over a one-year period exceeded GMAX contract glidepath savings by over 2%, achieved a gain share exceeding \$600,000, with an additional \$380,000 savings of non-targeted cost for the client. Reduced aged debt on the account by 97%.

CARYL MARIE OLMSTEAD

MPH, CIH_R

INNOVATIVE LEADER

EDUCATION

University of Kansas School of Medicine Kansas City, KS
MPH Occupational & Environment Health, 1998

Montana College of Mineral Science & Technology
Butte, MT
B.S., Occupational Safety & Health

University of Montana
Missoula, MT
B.A., Biology

CERTIFICATIONS

American Board of Industrial Hygiene, Comprehensive Practice, *Certification Retired*

PRESENTATIONS

WOMEN IN FM-PANEL DISCUSSION: IFMA WORLD WORKPLACE CONFERENCE AND EXPOSITION, Charlotte, NC, October 2018

OTM: Providing Distribution Value – A Journey to Success: Oracle Value Chain Summit, San Jose, California, January 2015,

VOLUNTEER EXPERIENCE

Executive Mentoring
International group of leaders mentoring the next generation of female IFMA leaders.

SCORE/NEMA
Business Mentoring

INTERESTS

- Endurance Sports
- Adventure Marathons
- Operational Innovation
- Leadership Development

EXPERIENCE (*continued*)

SENIOR EXECUTIVE, NORTH AMERICA OPERATIONS

Valassis | 2002 – 2015

Identified as a high performing leader, achieved consecutive executive promotions throughout service tenure. Within the last four years of leadership delivered over \$25MM in bottom line savings through cross-functional partnerships, developing and executing “From/To” strategies, and the empowerment of highly effective teams.

Corporate Vice President, EHS, Supply Chain Management

Covering 3 manufacturing facilities, 22 production sites and 2 campus locations, led multi-functional groups, including logistics and fulfillment, supply chain management, procurement, operations, EH&S and sustainability. Delivered multimillion-dollar cost savings with the development of best-in-class practices, influencing cross-functional teams for successful execution of change and by developing associates and a pipeline of leaders.

- Provided leadership, strategic direction and counsel of EH&S and sustainability initiatives, including the achievement of ISO 14001 certification at manufacturing facilities.
- Negotiated pricing agreements and rebate structures, resulting in annual savings of \$5MM.
- Corporate leader responsible for providing the vision and strategy to C-Leadership, in developing and promoting positive brand identity and providing a competitive advantage.
- Leadership in the successful reengineering/organizational change and optimization of the company's national distribution system resulting in \$14MM year-over-year savings.

Vice President, Client Services, East

Directed 200 professionals in client services and design to strengthen customer engagement and retention. Built client-centric service culture to identify and deliver customized operational solutions.

- Delivered \$5MM in annual savings and \$5MM in revenue growth.
- Improved client retention and satisfaction through process reengineering.

Director of Operations

Managed EH&S, production, logistics, transportation, quality assurance, facilities, and engineering at company's operation and technology center. Facilitated and executed research and development initiatives for process and operational improvements.

- Reduced facilities total operational costs by 22% and fixed costs by 20%, and improved labor efficiency by 13%.
- Reduced facility's OSHA-recordable accidents by 80%, workers' compensation costs by 95%, and lost-time accidents to zero.

Corporate Director, EH&S

Led company's environmental compliance, occupational health and safety, and loss-prevention programs for 22 facilities nationwide. Directed cross-functional teams to achieve cultural changes, process improvements, and operational involvement to reach EH&S stewardship and operational excellence.

- Developed EH&S management system, resulting in 50% reduction in OSHA-recordable accidents, 40% decrease in lost-time accidents and 60% reduction in worker compensation costs.
- Created environmental stewardship programs and due-diligence procedures that resulted in \$900,000 revenue and cost savings, as well as mitigated \$100,000 in liability costs.

Bid Opening – 2025 Annual Town Report

Public Comment

Approval of Minutes

Select Board Meeting
Monday November 24, 2025
6:30 PM
Nowak Room, Town Offices
Draft Minutes

1. Call Meeting to Order

Members present: Chair Niko Papakonstantis, Vice-Chair Molly Cowan, Clerk Nancy Belanger, Julie Gilman, Dan Chartrand, and Interim Town Manager Melissa Roy were present at this meeting. The meeting was called to order by Mr. Papakonstantis at 6:30 PM.

2. Non-Public Session

MOTION: Ms. Belanger moved to enter into non-public session under RSA 93-A:3II(c). Ms. Cowan seconded. In a roll call vote, the motion passed 5-0. The Board entered non-public session at 6:30 PM.

MOTION: Ms. Belanger moved to exit non-public session at 6:44 PM. Ms. Gilman seconded. The motion passed 5-0.

3. Board Interviews

- a. Darius Thompson for the Train Committee
- b. Enna Grazier for the Train Committee

The Board reconvened in the Nowak Room at 7 PM.

4. Bid Opening - 2026 Chemical Purchase

- a. Holland Company Inc of Adams MA: no bids.
- b. Harcros Chemicals Inc of Nashua NH: 1) Sodium Hypochlorite, \$1.93 per gallon; 2) Activated Carbon, no bid; 3) Potassium Permanganate, \$2.31 per pound; 4) Sodium Hydroxide 25%, \$1.8668 per gallon.
- c. Borden and Remington Corp of Fall River MA: 1) Sodium Hypochlorite, \$2.78 per gallon; 2) Activated Carbon, no bid; 3) Potassium Permanganate, no bid; 4) Sodium Hydroxide 25%, \$1.4146.
- d. Coyne Chemicals of Croydon PA: 1) Sodium Hypochlorite, no bid; 2) Activated Carbon, \$2.1263 per pound; 3) Potassium Permanganate, \$2.564 per pound; 4) Sodium Hydroxide 25%, no bid.
- e. Univar Solutions of Morrisville PA: 1) Sodium Hypochlorite, \$1.895 per gallon; 2) Activated Carbon, no bid; 3) Potassium Permanganate, \$2.46 per pound; 4) Sodium Hydroxide 25%, \$1.2769 per gallon.
- f. Shannon Chemical Corporation of Malverne PA: 1) Sodium Hypochlorite, no bid; 2) Activated Carbon, no bid; 3) Potassium Permanganate, \$2.57 per pound; 4) Sodium Hydroxide 25%, no bid.

MOTION: Ms. Belanger moved to refer the bids for the 2026 chemical purchase to the Public Works Department to make a recommendation to the Board. Ms. Gilman seconded. The motion passed 5-0.

5. Public Comment

- a. There was no public comment at this meeting.

6. Proclamations/Recognitions

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

7. Approval of Minutes

- a. Regular Meeting: November 10, 2025

Corrections: Ms. Gilman said regarding the Arts & Culture Advisory Commission discussion about the digital sign, line 245 should read "Historic District," not "Heritage Commission." Ms. Belanger said in line 192, where it says "Ms. Belanger abstained," it should specify "from the Planning Board vote." Also, line 254 should say "CIP Master Plan update."

MOTION: Ms. Belanger moved to approve the Select Board meeting minutes of November 10 2025 as amended. Ms. Gilman seconded. The motion passed 5-0.

8. Appointments

MOTION: Mr. Chartrand moved to appoint Darius Thompson to the Train Committee for a term to end April 2026. Ms. Belanger seconded. The motion passed 5-0.

MOTION: Mr. Chartrand moved to appoint Enna Grazier to the Train Committee for a term to expire April 2028. Ms. Belanger seconded. The motion passed 5-0.

Mr. Chartrand said there are still two spots open for alternates on the Train Committee.

9. Discussion/Action Items

- a. Plodzik & Sanderson Audit Report

Finance Director Corey Stevens and Cheryl Platt and Ashley Miller-Clem of accounting firm Plodzik & Sanderson were present to discuss the audit.

Ms. Miller-Clem said the firm has issued "unmodified opinions" on the government-wide business activities, major governmental funds, and the General Fund for year-end 2024. That's good. We also issued an "opinion on compliance." The town has expended over a certain threshold of federal money, so we tested compliance with grant requirements. We issued a "qualified opinion" on one federal program we tested, specific to a finding where a matching requirement was not met correctly. The town was required to do a 20% match for the project, but the matching funds were also federal funds, which was not allowed. This has now been corrected.

87 Ms. Miller-Clem said the General Fund unassigned fund balance for the
88 year ending 12/31/2024 was \$5,993,075. That's a change from the beginning of
89 year balance of \$5.4M. The reason for the change was the use of fund balance
90 to reduce 2024 tax rate; amounts that were voted; a revenue surplus of
91 \$520,000; and unexpended appropriations of about \$1M.

92 Ms. Miller-Clem said there were other comments in the audit, mostly
93 policy-related. There are several policies that have not been updated in a few
94 years. We typically recommend a 3-5 year review cycle. State RSA says you
95 must have a Deputy Treasurer. You should keep the Capital Asset Policy up-to-
96 date with new pronouncements from the GASB [Governmental Accounting
97 Standards Board] on how you record capital assets. Regarding purchasing
98 policies, you have various departments, which should be centralized and
99 consistent. You should keep up with IT Policies amid all the concerns about
100 cybersecurity.

101 Mr. Chartrand asked if they looked at our specific IT policies. Ms. Miller-
102 Clem said we've always documented controls over your IT. We've come up with
103 new controls for the 2025 year-end audit. Ms. Platt said we just take a high-level
104 look. We recommend looking at the policies regularly and implementing and
105 testing backup and recovery plans. Mr. Chartrand said the IT Department is
106 reporting to Finance, does that give you assurance? Ms. Miller-Clem said it
107 helps, and we can get better assurance by talking directly to IT.

108 Ms. Belanger asked when they will come back. Ms. Miller-Clem said next
109 year, probably sometime in January 2026.

110 Mr. Papakonstantis asked if Primex has cyber coverage. Mr. Stevens said
111 they do. Mr. Papakonstantis asked if we can reach out to Primex about any
112 additional training they may offer.

113
114 b. 250 Celebration Commission Update

115 250 Celebration Commission Co-Chairs Karen Prior and Francoise Elise
116 were present to give an update on their work. Ms. Prior said the draft of the
117 commission's charge was never approved by the Board. At the meeting of Nov
118 18, the commission voted unanimously to accept the charge. We're asking the
119 Select Board to approve.

120 **MOTION:** Mr. Chartrand moved to adopt the statement of purpose and charge from the 250
121 Celebration Commission. Ms. Belanger seconded. The motion passed 5-0.

122
123 Ms. Prior presented the Board with designs for a rack card and
124 sponsorship packet. There will be six levels of sponsorship. She said on
125 December 8, the commission planning to come to the Board for its final budget,
126 around \$26,000.

127 Ms. Gilman said the commission is not adding to Parks and Rec's tasks
128 or budget, we're taking advantage of what we have. Ms. Prior said we're trying
129 not to ask people to create new events and programs. We're branding already-

130 planned events with the 250th celebration. Ms. Elise said the calendar of events
131 is really a marketing plan for the town and an economic development tool.

132 Ms. Gilman said we're using the town band twice. We want to have a
133 drone fly over and do a town-wide picture during the brass band concert.

134 Ms. Roy said we're hoping for the Board to bless the concept of the
135 sponsorship program. In December, the Board will approve the total budget. Any
136 money coming in from the sponsorships would go into a separate line item in the
137 Parks and Rec revolving account, then the department could process any
138 invoices up to the maximum amount budgeted. The \$5,000 in the non-capital
139 reserve fund needs to come back before the Board.

140 Ms. Prior said we developed a core of calendar events during the two-
141 week period leading up to the Independence Festival. Then we can ask other
142 community members to join us.

143 Ms. Belanger asked about how to volunteer for events. Ms. Prior said
144 there's a Google form for scholarships and for volunteers; that's why we need the
145 intern in Parks and Rec to help.

146 **MOTION:** Ms. Belanger moved to approve the sponsorship program presented by the 250
147 Celebration Commission. Ms. Gilman seconded. The motion passed 5-0.

148
149 c. Tax Exemption & Credit Advisory Committee Recommendation

150 Tax Exemption & Credit Advisory Committee Vice Chair Jeanee Wright
151 was present to discuss their recommendation. She said the committee
152 recommended that the exemption value of the elderly exemptions be increased
153 by 30%, the income limits be slightly increased, and the asset limits stay the
154 same. They recommended the blind exemption be increased to \$25,000.
155 Regarding the veterans' credit, in the past veterans have been able to get a
156 \$2,000 disability credit plus the \$500 credit. Now we're combining the two
157 because of a change in the law. We recommend adding the All-Veterans' tax
158 credit of \$500 to the warrant.

159 Mr. Stevens said Assessing looked at the property value subject to elderly
160 and blind exemptions and translated the recommendations into tax revenue that
161 would be reallocated to others in the community. The increase in property value
162 being exempted is \$5.7M, so the taxable value would go from \$32.8M to \$38M.
163 That translates to reallocating \$107,000 in property taxes under the current tax
164 rate. The \$38M represents 19 cents per thousand on the tax rate or \$95 on a
165 \$500,000 home. The change to the rate is 3 cents, or a \$15 increase on a
166 \$500,000 home. Mr. Chartrand said the taxes don't go away - they're reallocated
167 to the rest of the property taxpayers.

168 Mr. Stevens said regarding the impact to the person getting the increased
169 valuation exemption, if a house before the revaluation had a value after
170 exemption of \$73,000, under the current tax rate, the difference in taxes is
171 \$2,300. If you implement the recommended increases in the exemptions, that
172 drops to \$1,400, which is a \$900 savings on their taxes. If the house had a

valuation of \$15,000, the taxes went from \$387 to \$3,000. With these recommendations, it would be \$1,700, a \$1,000 drop.

Mr. Chartrand said he thinks these recommendations are great, but he's concerned that we're not verifying eligibility as much as we should, particularly on the income limits. Do we require folks to submit a tax return? Mr. Stevens said assessing reassesses eligibility every five years but he doesn't know if it involves a tax return. Ms. Wright said many of the people affected don't file a tax return. Mr. Chartrand said he's not concerned about them. Ms. Cowan said they could have to give an affidavit that they don't file a tax return. Ms. Wright said the committee will be meeting again in December and could discuss that point.

Mr. Chartrand said it's the elderly exemption that has an income requirement.

Mr. Papakonstantis asked if the Board could get an estimate of veterans' credits. Mr. Stevens said Assessing was hesitant to estimate. A member of the committee thought it would be about \$30,000. Mr. Stevens said if it is \$30,000, it's one cent on the tax rate or \$5 on a \$500,000 home.

Mr. Chartrand said he's in support of recommending this to the voters.

Ms. Gilman asked if we should have a separate warrant article for each category. Ms. Roy said she thinks so. She will work with Mitchell Group on it.

Mr. Chartrand said he is less concerned about the asset limit than the income limit.

Keith Whitehouse of 61 Westside Drive thanked the Board for their support of the All-Veterans Credit. There are a lot of us, but he doesn't think it's more than \$30,000 worth. Mr. Chartrand said he liked Mr. Whitehouse's previous statement that it was less about the money than the recognition.

MOTION: Ms. Belanger moved to adopt the recommendations of the Tax Exemption and Credit Advisory Committee and task the interim Town Manager to work with counsel to develop the respective warrant articles to go into the 2026 Town of Exeter March Election. Ms. Gilman seconded. The motion passed 5-0.

d. RSA 41:14-a Groundwater Easement -

Public Works Director Stephen Cronin and Water/Sewer Superintendent Steve Dalton were present for several discussion items.

Mr. Papakonstantis said the Board held two public hearings on the easement and we did not have any members of the public comment. Under RSA 41:14-a, after two public hearings, the Board must vote.

Mr. Cronin said we're asking the Board to vote to move forward with acquiring the easement.

MOTION: Ms. Belanger moved pursuant to the authority granted under RSA 41:14-a to approve and authorize the acquisition of temporary and permanent easements from Phillips Exeter Academy for the Drinkwater Road groundwater supply well and further authorize the Interim Town Manager or their designee to execute all related documents and to take any necessary administrative actions necessary to implement the vote. Mr. Chartrand seconded. The motion passed 5-0.

217
218 e. Drinking Water Disinfection By-Products Violation Public Notice

219 Mr. Dalton said we're required to take disinfectant byproduct sampling
220 every quarter. The chemical we use for disinfection, chloramine, is a challenge in
221 a drought year. The last time we had a level 4 drought, we had to flush hydrants
222 and empty water towers. This year, we raised the chloramine dosage to last to
223 the end of the system and maintain the proper residual. We didn't have to do
224 excessive flushing, but with the extra disinfectant, we had a violation in the
225 samples for Q4. We have to do a public outreach of mailings to everyone. It's not
226 an acute issue, it's more of a chronic issue. Over a long period of time, people
227 with certain chronic health issues could have a problem with exposure. We don't
228 think it will be long term; we should be out of violation in the first quarter of 2026.

229 Mr. Chartrand said this is directly related to the drought. Mr. Dalton said
230 yes, it's related to how we tried to mitigate wasting water. Mr. Chartrand said we
231 had these violations regularly back in the teens, and the voters approved a
232 process whereby we eliminate TTHMs. Mr. Dalton said the process mitigates it,
233 not eliminates it. We haven't had a violation since 2019. Other local communities
234 could be having the issue if they use chloramine.

235 Mr. Chartrand said this is an issue for surface water, not groundwater. Mr.
236 Dalton said yes, it's the result of a reaction between chlorine and organics. There
237 was less groundwater in the system because the Gilman Lane well has been
238 offline for repairs since June. Mr. Chartrand said we're developing a wider suite
239 of groundwater resources where chloramine and organics will not be an issue.
240 Mr. Cronin said for the surface water treatment plant, we're looking at new
241 strategies for removing organics.

242 Ms. Belanger said next quarter when we do the testing, are people
243 notified again? Mr. Dalton said it would go on the website and in the regular
244 water quality report.

245
246 f. Westside Drive Private Drain Service Program

247 Mr. Cronin said we're looking for a transfer from the Sewer Reserve Fund
248 for private drain service in the Westside Drive neighborhood, where residents
249 face stormwater and groundwater challenges. This program will provide them
250 with a private drain service. The homeowner would support the cost for extending
251 the drain from the house to the street. Water/Sewer recommended a loan of
252 \$1,100 maximum per property. We upfront the cost to them, then they're asked
253 to pay that money back over a five year period. \$244,000 would fund the entirety
254 of that program if we get 90% participation. Anything beyond that, the town would
255 fund.

256 Mr. Chartrand said the Water/Sewer Advisory Committee agreed that,
257 based on our experiences with Jady Hill and Salem Street, this is a great idea.

258 **MOTION:** Ms. Belanger moved to approve a transfer of \$244,000 from the Sewer Reserve Fund
259 to support the Westside Drive private drain service program in accordance with the funding and

260 repayment terms recommended by the Water/Sewer Advisory Committee. Mr. Chartrand
261 seconded. The motion passed 5-0.

262
263 g. Downtown Mobile Vending Bid Acceptance

264 Ms. Roy said all departments approved this application. There was a
265 single applicant, Clyde's Cupcakes.

266 **MOTION:** Ms. Belanger moved to offer the 2026 downtown mobile vending agreement to
267 Clyde's Cupcakes. Ms. Cowan seconded. The motion passed 5-0.

268
269 h. FY26 Transportation Funding Applications

270 Mr. Papakonstantis said Ms. Roy has requested some additional time to
271 work with Mr. Tovey to work on this. The Board tabled this discussion item.

272
273 10. Regular Business

274 a. Tax Abatements, Veterans Credits and Exemptions

275 **MOTION:** Ms. Belanger moved to approve an abatement for 11/18/21 in the amount of \$177.90
276 for tax year 2024. Ms. Gilman seconded. The motion passed 5-0.

277
278 **MOTION:** Ms. Belanger moved to approve an abatement for 87/14/5B in the amount of \$587.00
279 for tax year 2025. Ms. Gilman seconded. The motion passed 5-0.

280
281 **MOTION:** Ms. Belanger moved to approve an abatement for 104/79/417 in the amount of
282 \$886.00 for tax year 2025. Ms. Gilman seconded. The motion passed 5-0.

283
284 **MOTION:** Ms. Belanger moved to approve an abatement for 11/18/21 in the amount of \$177.79
285 for tax year 2024. Ms. Cowan seconded. The motion passed 5-0. [NOTE: same as motion 1
286 with differing amounts]

287
288 **MOTION:** Ms. Belanger moved to approve an abatement for 11/18/21 in the amount of \$177.79
289 for tax year 2025. Ms. Cowan seconded. The motion passed 5-0.

290
291 b. Permits & Approvals

292 i. Weston & Sampson Contract - Lead Service Line Inventory Grant -

293 Water/Sewer Superintendent Steve Dalton said a few weeks ago
294 we received a grant for lead service line inventory. We have a contract for
295 \$60,000, which is fully funded by that grant. This is considered mandatory
296 by the EPA. Mr. Cronin said this \$60,000 offsets the CIP ask.

297 **MOTION:** Ms. Belanger moved to approve the agreement from Weston & Sampson in the
298 amount of \$60,000 for the continuation of the Lead Service Line Inventory Project and to
299 authorize the Interim Town Manager or their designee to sign the associated paperwork with
300 such agreement on behalf of the Town of Exeter. Ms. Cowan seconded. The motion passed 5-
301 0.

- 303 ii. Vortex Services Contract- Front/Linden/ Pine Streets Intersection
304 Improvement Project
305 Mr. Cronin, said regarding the Front/Linden/Pine intersection, we
306 encountered issues with the sewer and drainage system. We looked at an
307 open cut process for making these repairs, but were approached by
308 vendors with alternative options. We decided to go with UV relining. We
309 can do it this winter and be ready for heavy construction in the spring.
310 **MOTION:** Ms. Belanger moved to approve a contract with Vortex Services in the amount of
311 \$217,325 for the rehabilitation of sewer and drain infrastructure for the Front, Linden, & Pine
312 Street Intersection Improvement Project. Ms. Gilman seconded. The motion passed 5-0.
313
314 iii. CDFA Donation - 10 Hampton Road Grand Opening- Greg Bisson, Parks
315 & Recreation Director
316 Ms. Roy said CDFA is the organization that gave us the grant to
317 update the new multi-generational community center. They offered to help
318 us with \$2,000 for the grand opening.
319 **MOTION:** Ms. Belanger moved to accept the donation of up to \$2,000 from CDFA to support the
320 ribbon-cutting ceremony and open house for the new multi-generational community center. Ms.
321 Cowan seconded. The motion passed 5-0.
322
323 iv. Riverwoods Donation - Furniture - Greg Bisson, Parks & Recreation
324 Director
325 Ms. Roy said Riverwoods is redoing one of their buildings and
326 offered Parks and Rec some of the furniture.
327 **MOTION:** Ms. Belanger moved to accept the donation from Riverwoods of 3 puzzle tables, 12
328 puzzle table chairs, 3-4 benches, and 2-3 armchairs to be placed in the new multi-generational
329 community center. Ms. Cowan seconded. Mr. Chartrand recused himself from this vote. The
330 motion passed 4-0.
331
332 v. Amanda Kelly Donation - 5'x8' Deck
333 Ms. Roy said Amanda Kelly's family built a deck a few years ago
334 but decided to go in a different direction with their renovations. Parks and
335 Rec can take that deck and use it at the new community center.
336 **MOTION:** Ms. Belanger moved to accept the donation of a 5x8 deck from Amanda Kelly to be
337 utilized as a shed base or additional platform at the new multi-generational community center.
338 Ms. Gilman seconded. The motion passed 5-0.
339
340 vi. Jessica & Michael Christoferson Donation - Holiday Lights
341 Mr. Papakonstantis said Jessica & Michael Christoferson offered a
342 cash donation of \$1,000 for the holiday lights.
343 **MOTION:** Ms. Belanger moved to accept the cash donation of \$1000 from Jessica & Michael
344 Christoferson to be used for holiday lights. Ms. Cowan seconded. The motion passed 5-0.
345
346 vii. Nancy Belanger Donation - Re-Acceptance

347 Ms. Belanger recused herself from this discussion and vote.
348 Ms. Roy said we accepted this donation of \$100 to buy tea, but
349 the final balance was \$105.52, so we're hoping to make that adjustment.
350 Ms. Belanger said Parks and Rec got \$45 worth more of tea due to their
351 thrifty shopping.

352 **MOTION:** Mr. Chartrand moved to rescind the previous motion, and Ms. Cowan rescinded her
353 second. Ms. Belanger was recused and did not vote. The motion passed 4-0.

354
355 **MOTION:** Mr. Chartrand moved to accept a donation from Nancy Belanger of \$105.52 to
356 purchase coffee and teas for 10 Hampton Road. Ms. Cowan seconded. Ms. Belanger was
357 recused and did not vote. The motion passed 4-0.

358
359 viii. Special Event Permits (TEAM, American Independence Museum,
360 Pairpoint Park Stakeholders Advisory Committee)
361 Mr. Papakonstantis said there is an Exeter Area Scholarship
362 Fundraiser held annually at the Town Hall and alcohol is served. This
363 event is Tuesday December 9 from 5-9 PM. They expect 250-300
364 attendees.

365 **MOTION:** Ms. Belanger moved to permit the Exeter Area Scholarship Fundraiser to be held on
366 December 9, 2025 from 5-9 PM at the Exeter Town Hall and further authorize the serving of
367 alcoholic beverages. Ms. Cowan seconded. The motion passed 5-0.

368
369 Mr. Papakonstantis said there is an American Independence
370 Museum event, "In Congress at Exeter," to be held on Jan 5, 2026 at
371 Town Hall from 8 AM to 9 PM. Alcohol will be served.

372 **MOTION:** Ms. Belanger moved to permit the American Independence Museum to utilize the
373 Town Hall for their "In Congress at Exeter" program on Jan 5, 2026 from 8 AM to 9 PM and to
374 authorize the serving of alcohol. Ms. Cowan seconded. The motion passed 5-0.

375
376 Mr. Papakonstantis said the Pairpoint Park Committee will do a
377 wine tasting on Feb 13, 2026 at Town Hall with Exeter Chamber.

378 **MOTION:** Ms. Belanger moved to permit the Pairpoint Park Stakeholders Advisory Committee
379 and Exeter Area Chamber of Commerce to hold an Exeter Wine Showcase Feb 13, 2026 at
380 Exeter Town Hall from 2-10 PM and to authorize the serving of alcohol. Ms. Cowan seconded.
381 The motion passed 5-0.

382
383 c. Town Manager's Report

384 i. Ms. Roy said Town Offices are open Wednesday until 4:30. The Town
385 Clerk is closing the Clerk's office at 11:30. All offices are closed Thursday
386 and Friday.
387 ii. She attended the Budget Recommendations Committee CIP night. The
388 BRC Chair will present recommendations on December 8.

- iii. She worked with Finance Director Stevens and the internal project construction team on the Police Station and Fire Substation. The site work has started.
- iv. She's working with the 250th Committee.
- v. She met with DPW Director Cronin on improving the sidewalk and crosswalk snow clearing.
- vi. She and Mr. Stevens attended the NHMA Conference. She attended a session on AI and Municipal Government.
- vii. Next Thursday is the Holiday Block Party from 4-7 PM.
- viii. The Holiday Parade is Saturday Dec 6 at 5:30. This year's theme is "a whimsical winter stroll."

d. Select Board Committee Reports

- i. Ms. Gilman attended an Energy Committee meeting. The Window Dressers program has 38 orders for 251 inserts. There's still time to ask to be measured for it or to volunteer. We received a "Jack Frost" grant and have to spend it before the end of December. 32 grants are being matched by NH Saves and Unitil. She attended the Facilities and 250th Celebration Committee meetings. She attended an Advisory Committee to CPCNH where they went over the bills coming up in the House and rate them as "maybe watch," "definitely watch," etc. The Public Utilities Commission makes rules for utilities in the State, and they have a case with Eversource where Eversource didn't charge enough for the year and the fix was to have a set rate for the whole year which will be automatically increased every October. CPCNH has given testimony against that.
- ii. Ms. Belanger said the Housing Advisory Committee met David Walker, the new Director of the Rockingham Planning Commission. There was a housing map that was done before Covid but never introduced, and we talked to Mr. Walker about getting that updated. We discussed having a community listening session to see what the public would like to see and to introduce the map. We also talked about the possibility of another walking tour to see what density looks like. She attended the BRC. The Planning Board had a talk about zoning which turned into a wonderful collaborative discussion. Some attendees wanted to include bike racks in projects. Can we look into what happened to the town bike racks? Planning Board members were assigned specific tasks: to amend the article 2 definition to comply with State legislation, to amend section 7 to add a new paragraph for permitted uses, and to amend article 4 to resolve conflicts for use, specifically animal boarding and kennels, but the Board asked for more information for the next meeting. We voted to amend a subdivision and site plan review regulation, specifically 7.5 and 7.6 on mail kiosks. We want to ensure professional standards are being met for site plan review regulations, specifically 7.2 for landscape plans;

433 they have to have a stamp. We asked about proposed zoning language
434 and if it can be altered at the public hearing. We also asked when the last
435 day is that the Planning Board can recommend any zoning warrant
436 articles.

- 437 iii. Ms. Cowan had no report. She gave an update on November municipal
438 elections HB 1659 which requires documentary proof of citizenship to
439 vote. 244 people were turned away in the State who should have been
440 able to register to vote. This is blatant voter suppression. Mr. Chartrand
441 suggested pulling together a volunteer and staff meeting including
442 members of the Select Board to talk about procedures for the Town
443 Election in March.
- 444 iv. Mr. Chartrand attended a Conservation Commission meeting where they
445 heard a proposal for an auto dealer on Portsmouth Ave. They
446 recommended to the State to not approve that request. He attended the
447 BRC CIP meeting. At the Facilities Advisory Committee they talked about
448 the review of the Public Safety building and there was a request that Mr.
449 Stevens attend the next meeting to give a more complete report. There
450 was a specific concern about the town's exposure on the sitework. He
451 attended a Water/Sewer Advisory meeting where they discussed the
452 Westside Drive program which was approved tonight.
- 453 v. Mr. Papakonstantis attended a Pairpoint Park Stakeholders Advisory
454 meeting, where they prepped for the CIP night and discussed the wine
455 tasting. The Tree Committee discussed planting in the spring if the
456 drought is over. They're working on achieving an Arbor Day between now
457 and the end of the year for their Tree City application for next year. The
458 Swasey Parkway Trustees opened bids for maintenance. They opted for
459 the incumbent. There was a bequest from a citizen in town for a sum of
460 money which will come before the Board. The Coastal Resilience
461 Subcommittee discussed a slide presentation for the Dec 1 public
462 meeting to review the work with the grant and get public input. He also
463 attended the BRC CIP night.

464
465 e. Correspondence

- 466 i. Notice of a public input session for Climate Resilience for Swasey
467 Parkway
- 468 ii. A notification from Unitil about meter replacement in 2027
- 469 iii. A notification from Xfinity on price changes
- 470 iv. A Certificate from AARP that the Town of Exeter has created an action
471 plan for becoming more age-friendly.

472
473 11. Review Board Calendar

- 474 a. The next meetings are December 8, December 22, January 5, January 20 which
475 is the Budget Hearing, February 2, Tuesday February 17, and March 2.
476 Deliberative Session is January 31 and the Election is March 10.

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12. Non-Public Session

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

13. Adjournment

MOTION: Ms. Belanger moved to adjourn. Ms. Cowan seconded. The motion passed 5-0. The meeting was adjourned at 8:57 PM.

Respectfully Submitted,
Joanna Bartell
Recording Secretary

Appointments/Resignations

Discussion/Action Items

250 Celebration Commission Budget Approval

2025	EXPENSES	Existing Event or New Event	Lead Organization	FY26 Town Warrant - Fund Balance 250 Captiol Reserve Fund	FY26 Parks & Rec Budget or Operating Budget	Total Budget
				\$2,000.00		
	PR MATERIALS	banners, posters flyers etc.		\$500.00		
	COMMEMORATIVE POSTER	Artist fee \$750 printing \$250		\$1,000.00		
	MERCHANDISE/SWAG	Lapel Pins		\$500.00		
2026						
27-Jun Saturday	250 Kick Off Event - BLACKHAWK	Existing Event	EPRD	\$2,100.00	\$0.00	\$2,100.00
	Flag Ceremony	Audio Equipment, Podium		\$0.00	\$0.00	\$0.00
	Swag	Mini Flags, Oriental Trading		\$300.00	\$0.00	\$0.00
	Staff/Volunteers			\$0.00	\$0.00	\$0.00
	Police Detail	Get Rate Quote From PD		\$600.00	\$0.00	\$0.00
	Touch - a- Truck	Police, Fire, DPW		\$0.00	\$0.00	\$0.00
	Federal Delegation Speeches			\$0.00	\$0.00	\$0.00
	Staff Overtime			\$1,200.00		
28-Jun Monday	BRASS BAND CONCERTS	Existing Event	EPRD	\$150.00	\$4,000.00	\$4,600.00
	June 29, 2026					
	Popsicles - Free (prep for 200 people)			\$75.00	\$0.00	\$0.00
	July 6, 2026					
	Popsicles - Free (prep for 200 people)			\$75.00	\$0.00	\$0.00
	July 13, 2026	NO ADDITONAL EVENT				
	July 20, 2026	NO ADDITONAL EVENT				
	July 27, 2026	NO ADDITONAL EVENT				
30-Jun Tuesday	EP&R TEAM Tune & Fork concert	Existing Event	EPRD TEAM	\$100.00	\$1,600.00	\$1,700.00
	June 30, 2025					
	Band Cost			\$0.00	\$800.00	\$0.00
	Patriotic Give Aways (Oriental Trading)			\$50.00	\$0.00	\$0.00
	July 7, 2026					
	Band Cost			\$0.00	\$800.00	\$0.00
	Patriotic Give Aways (Oriental Trading)			\$50.00	\$0.00	\$0.00
1-Jul Wednesday	MOVIE NIGHT*1776*	New Event	Exeter Library	\$700.00	\$0.00	\$1,000.00
	Movie Night - Rental	Library no cost		\$0.00		\$0.00
	Movie Night equipment			\$0.00	\$0.00	\$0.00
	Popcorn			\$400.00	\$0.00	\$0.00
	Popcorn Bags			\$100.00	\$0.00	\$0.00
	Space Rental			\$200.00	\$0.00	\$0.00
9-Jul Thursday	Parks and Rec Thursday Concert Series	Existing Event	EPRD	\$50.00	\$800.00	\$850.00
	Band Cost			\$0.00	\$800.00	\$0.00

2025	EXPENSES	Exsiting Event or New Event	Lead Organization	FY26 Town Warrant - Fund Balance 250 Captiol Reserve Fund	FY26 Parks & Rec Budget or Operating Budget	Total Budget
	Patriotic Giveaway			\$50.00	\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
9-Jul Thursday	Community Picnic at Concert	New Event	250 Committee	\$650.00	\$800.00	\$0.00
	BYO food			\$0.00		\$0.00
	Farmers Market			\$0.00	\$0.00	\$0.00
	Decorations	bunting?		\$0.00	\$0.00	\$0.00
	Entertainment?			\$0.00	\$600.00	\$0.00
	Face paint?			\$150.00	\$0.00	\$0.00
	Craft?	bracelets, patriotic animals		\$200.00	\$0.00	\$0.00
	Memories Ice Cream	get cost for KC to come with ice cream truck		\$300.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
11-Jul Saturday	Independence Day Festival		AIM	\$5,000.00	\$0.00	\$0.00
	AIM Artisian Village Donation			\$5,000.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
11-Jul Saturday	Parade	NEW	250 Committee	\$800.00	\$0.00	\$0.00
	youth parade			\$0.00	\$0.00	\$0.00
	decorations			\$500.00	\$0.00	\$0.00
	police detail			\$300.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
11-Jul Saturday	Concert	Existing	EPRD	\$300.00		
	Band				\$1,000.00	
	facepaint			\$150.00		
	give away			\$150.00		
11-Jul Saturday	FIREWORKS	Existing Event	EPRD		\$8,000.00	
					\$8,000.00	

2025	EXPENSES	Exsiting Event or New Event	Lead Organization	FY26 Town Warrant - Fund Balance 250 Captiol Reserve Fund	FY26 Parks & Rec Budget or Operating Budget	Total Budget
	Staffing			\$12,765.00		
Summer	INTERN	will be housed in EPRD with main responsibility to 250		\$10,000.00		
	FICA			\$765.00		
	Contingency			\$2,000.00		
	TOTAL			\$25,815.00		

AIM=American Independence Museum * EPRD= Exeter Parks and Rec * EHS=Exeter Historical Society * EPL= Exeter Public Library * RET= RET Racial Equity Team * TEAM= Town.Exeter.Arts.Music

Budget Recommendations Committee FY26 Budget Recommendation

Exeter, NH Budget Recommendations Committee (BRC)

FY 2026 Budget Report to the Selectboard

December 8, 2025

1. Budget Highlights and Challenges

a. General Fund

- Preliminary budget requests were \$3,091,236 (12.64%) over the FY 2025 budget, primarily due to the Public Safety Complex debt service, new CBA labor increases, health, property and vehicle insurance costs, added IT costs for cybersecurity upgrades, and vehicle/building maintenance on aging infrastructure. The final BRC recommended budget is \$2,927,644 (11.97%) over the 2025 budget.
- The Library Public Services budget increased by approximately \$40,000 (20%) due to increased book/ebook costs, and unforeseen HVAC and building maintenance costs. In spite of the Library being administratively autonomous from the Town, the Committee recommended that the Staff and Trustees work more closely with our Financial and DPW staff to monitor expenses in-house versus via contractors.
- BRC supported a slight increase in the Miscellaneous Fire Protection fee (\$25,000 over \$130,000) to continue our on-going commitment to allocate Fire Flow costs from the General Fund to the Water Fund, as per the water rate model's American Water Works Association (AWWA) analysis from 2023.

b. Water Fund

- Preliminary budget requests were \$256,813 (5.5%) over than 2025 budget, primarily due to new CBA labor increases and increased chemical and lab testing expenses. Final BRC recommended budget is \$188,481 (4.1%) above the 2025 budget.
- BRC supported continued expense of meter replacement to keep billing equipment current.
- BRC supported a reduction of Capital Outlay budget while maintaining services by making an effort to encumber significantly under-expended funds from this year.

c. Sewer Fund

- Preliminary budget requests were \$3,337 (0.04%) less than 2025 budget primarily due to a sizeable debt service reduction offsetting increases in chemicals and lab testing costs. Final BRC recommended budget is \$24,147 (.003%) less than 2025 budget.
- BRC supported a Capital Outlay budget that begins equipment refurbishment and replacement on eight year old Newfields Rd. Wastewater Treatment Plant.

d. Capital Improvement Program (CIP)

- Strong support for approving the design portion of a Surface Water Treatment Plant as current loan forgiveness and low interest rates were taken into consideration.
- Recommended against funding Pairpoint Park Design via a town warrant article. BRC recommended having that committee commit to fundraising their needs from private sources.

- Support for a new Library Maintenance Fund in concept. However, instead of the \$75,000 request, BRC recommended committing to \$25,000 a year for the foreseeable future.
- BRC supported purchase of a new street sweeper as part of our compliance with our Great Bay Nitrogen Permit.
- Support for replacing two aged vehicles (Fire Car #2 and DPW Truck #52).
- Support of Executive Team decisions to pay for some projects out of fund balance.

2. Budget comparison, Year Over Year (YOY), FYs 2020-2026. Some CIP projects will not have first payments until 2027.

Fiscal Year	General Fund	CIP/Vehicles	Water Fund	CIP/Vehicles	Sewer Fund	CIP/Vehicles
2020	\$19,605,537	\$ 546,664	\$3,552,795	\$ 200,000	\$7,686,605	\$1,600,000
2021	\$19,891,082	\$1,260,000	\$4,054,184	\$3,500,000	\$7,015,364	\$4,190,000
2022	\$20,385,366	\$2,511,579	\$4,260,431	\$ 204,538	\$7,396,994	\$5,981,838
2023	\$21,326,280	\$1,674,576	\$4,549,370	\$ 786,684	\$7,519,302	\$1,054,184
2024	\$23,077,622	\$1,084,760	\$4,973,916	\$ 700,000	\$7,500,423	\$ 395,000
2025	\$24,456,326	\$ 933,635	\$4,635,000	\$ 0	\$8,182,152	\$ 895,000
2026	\$27,383,970	\$ 469,182	\$4,823,481	\$ 173,000	\$8,158,005	\$ 0

3. BRC recommendations

The presented FY 2026 department budgets include the Committee's perspective on a balance between necessary projects and regulatory directives for continued town growth and improved quality of life at an acceptable cost of these programs. While all projects and initiatives were generally considered a benefit to the Town, some reorganization and prioritization were required during our deliberations, including recommendations for deferral or cost adjustments.

Thank you for the opportunity to serve the Town of Exeter and its Selectboard,

Respectfully Submitted,

Robert Kelly, Committee Chair

On behalf of members:

Liz Canada	Jay Childs	Don Cloutier	Andrew Elliott
Enna Grazier	Fran Hall	Amanda Kelly	David Kovar
Dr. Judy Rowan	Chris Soutter	Chris Zigmont	

Town of Exeter									
2026 Comparison Budgets: Select Board									
Prepared: December 3, 2025									
Version #3									
DEPARTMENT	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB	2026 SB Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 SB Budget vs. 2025 Budget % Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)
General Fund Appropriations									
General Government									
Select Board	22,881	22,462	18,206	22,462	22,462	-	0.0%	22,462	-
Town Manager	305,107	459,152	393,297	461,073	461,073	1,921	0.4%	453,694	(7,379)
Human Resources	199,566	216,602	93,260	241,520	222,631	6,029	2.8%	222,223	(408)
Transportation	-	1	-	1	1	-	0.0%	1	-
Legal	112,148	100,000	78,271	100,000	100,000	-	0.0%	100,000	-
Media Communications	59,969	73,526	57,676	73,886	73,886	360	0.5%	72,921	(965)
Trustees of Trust Funds	891	891	891	891	891	-	0.0%	891	-
Town Moderator	1,373	673	377	1,454	1,454	781	116.0%	1,454	-
Town Clerk	352,041	425,835	342,291	448,597	448,597	22,762	5.3%	448,606	9
Elections/Registration	31,794	21,682	14,380	29,278	29,278	7,596	35.0%	27,827	(1,451)
Total General Government	1,085,770	1,320,824	998,650	1,379,162	1,360,273	39,449	3.0%	1,350,079	(10,194)
Finance									
Finance/Accounting	366,673	407,803	350,689	407,029	407,029	(774)	-0.2%	407,505	476
Treasurer	9,542	9,545	7,952	9,545	9,545	-	0.0%	9,545	-
Tax Collection	109,113	136,875	117,999	136,811	136,811	(64)	0.0%	139,384	2,573
Assessing	267,808	275,818	223,207	267,652	267,652	(8,166)	-3.0%	261,435	(6,217)
Information Technology	313,456	430,044	332,059	418,384	407,765	(22,279)	-5.2%	399,519	(8,246)
Total Finance	1,066,591	1,260,085	1,031,906	1,239,421	1,228,802	(31,283)	-2.5%	1,217,388	(11,414)
Planning & Development									
Planning	284,461	325,186	237,284	323,601	323,601	(1,585)	-0.5%	317,283	(6,318)
Economic Development	165,511	180,902	147,080	185,810	185,810	4,908	2.7%	183,371	(2,439)
Inspections/Code Enforcement	263,693	268,728	213,463	270,775	304,036	35,308	13.1%	299,630	(4,406)
Conservation Commission	8,441	9,796	6,283	9,808	9,808	12	0.1%	7,287	(2,521)
Renewable Energy Expense	-	1	-	1	1	-	0.0%	1	-
Zoning Board of Adjustment	3,366	4,271	2,450	3,868	3,868	(403)	-9.4%	4,046	178
Historic District Commission	311	1,557	925	1,045	1,045	(512)	-32.9%	1,557	512
Heritage Commission	1,109	1,544	772	1,379	1,379	(165)	-10.7%	1,496	117
Total Planning & Development	726,892	791,985	608,258	796,287	829,548	37,563	4.7%	814,671	(14,877)
Public Safety									

Town of Exeter									
2026 Comparison Budgets: Select Board									
Prepared: December 3, 2025									
Version #3									
DEPARTMENT	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB	2026 SB Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 SB Budget vs. 2025 Budget % Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)
Police	3,936,990	4,298,391	3,313,290	4,594,480	4,585,934	287,543	6.7%	4,573,584	(12,350)
Fire	4,177,336	4,441,683	3,369,847	4,724,888	4,682,888	241,205	5.4%	4,642,186	(40,702)
Dispatch	428,863	539,229	385,822	566,298	566,799	27,570	5.1%	570,599	3,800
Health	127,257	142,892	112,852	135,720	135,720	(7,172)	-5.0%	139,804	4,084
Total Public Safety	8,670,446	9,422,196	7,181,811	10,021,386	9,971,341	549,145	5.8%	9,926,173	(45,168)
Public Works - General Fund									
Administration & Engineering	380,028	615,972	369,511	546,093	546,093	(69,879)	-11.3%	536,638	(9,455)
Highways & Streets	1,916,028	2,155,975	1,547,319	2,322,674	2,316,455	160,480	7.4%	2,240,799	(75,656)
Snow Removal	319,625	289,511	357,830	289,238	289,238	(273)	-0.1%	289,238	-
Solid Waste Disposal	1,524,568	1,652,139	1,138,658	1,767,360	1,767,360	115,221	7.0%	1,650,566	(116,794)
Street Lights	125,557	147,000	97,160	140,000	140,000	(7,000)	-4.8%	147,000	7,000
Stormwater	57,414	92,360	30,367	74,360	74,360	(18,000)	-19.5%	92,360	18,000
Total Public Works - General Fund	4,323,220	4,952,957	3,540,845	5,139,725	5,133,506	180,549	3.6%	4,956,601	(176,905)
Maintenance									
General	470,189	579,113	435,797	672,226	672,226	93,113	16.1%	669,360	(2,866)
Town Buildings	292,834	320,632	247,225	331,007	331,007	10,375	3.2%	329,607	(1,400)
Maintenance Projects	65,403	100,000	24,909	100,000	100,000	-	0.0%	100,000	-
Mechanics/Garage	213,803	325,125	116,871	300,844	315,342	(9,783)	-3.0%	315,342	-
Total Maintenance	1,042,230	1,324,869	824,802	1,404,077	1,418,575	93,706	7.1%	1,414,309	(4,266)
Welfare & Human Services									
Welfare	179,331	177,758	139,169	197,340	197,340	19,582	11.0%	177,562	(19,778)
Human Services	98,325	100,000	100,000	101,125	101,125	1,125	1.1%	100,000	(1,125)
Total Welfare & Human Services	277,656	277,758	239,169	298,465	298,465	20,707	7.5%	277,562	(20,903)
Parks & Recreation									
Recreation	431,179	511,729	407,849	568,209	568,210	56,481	11.0%	561,240	(6,970)
Parks	239,324	251,497	226,164	298,292	298,292	46,795	18.6%	298,292	-
Total Parks & Recreation	670,503	763,226	634,012	866,501	866,502	103,276	13.5%	859,532	(6,970)
Other Culture/Recreation									
Other Culture/Recreation	18,164	18,500	12,181	21,000	21,000	2,500	13.5%	18,500	(2,500)
Special Events	15,943	18,000	17,278	18,000	18,000	-	0.0%	18,000	-

Town of Exeter									
2026 Comparison Budgets: Select Board									
Prepared: December 3, 2025									
Version #3									
DEPARTMENT	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB	2026 SB Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 SB Budget vs. 2025 Budget % Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)
Total Other Culture/Recreation	34,107	36,500	29,459	39,000	39,000	2,500	6.8%	36,500	(2,500)
Public Library									
Library	1,190,669	1,281,634	1,091,039	1,338,335	1,335,579	53,945	4.2%	1,263,757	(71,822)
Total Library	1,190,669	1,281,634	1,091,039	1,338,335	1,335,579	53,945	4.2%	1,263,757	(71,822)
Debt Service & Capital									
Debt Service	2,059,658	1,948,573	1,948,571	3,585,342	3,585,342	1,636,769	84.0%	3,585,342	-
Vehicle Replacement/Lease	242,266	341,567	207,275	395,113	395,113	53,546	15.7%	323,113	(72,000)
Misc. Expense	103,105	130,004	102,625	155,004	155,004	25,000	19.2%	130,004	(25,000)
Cemeteries	-	1	-	1	1	-	0.0%	1	-
Capital Outlay - Other	7,310	13,017	6,420	13,017	13,017	-	0.0%	13,017	-
Total Debt Service & Capital	2,412,340	2,433,162	2,264,890	4,148,477	4,148,477	1,715,315	70.5%	4,051,477	(97,000)
Benefits & Taxes									
Health Insurance Buyout/Sick Leave/Flex Spending	221,339	239,388	347,263	307,814	309,937	70,549	29.5%	309,937	-
Unemployment	2,341	2,446	2,446	2,822	2,822	376	15.4%	2,822	-
Worker's Compensation	246,089	260,854	260,854	281,818	281,818	20,964	8.0%	281,818	-
Insurance	93,701	88,441	146,785	120,680	120,680	32,239	36.5%	120,680	-
Employee Wellness	-	-	392	-	-	-	#DIV/0!	-	-
Total Benefits & Taxes	563,470	591,129	757,740	713,134	715,257	124,128	21.0%	715,257	-
Total GF Operating Budget	22,063,894	24,456,325	19,202,581	27,383,970	27,345,325	2,889,000	11.8%	26,883,306	(462,019)
Water Fund									
Administration	420,791	599,274	436,538	603,724	601,850	2,577	0.4%	591,146	(10,704)
Billing and Collection	198,663	224,238	177,984	238,541	238,541	14,303	6.4%	230,504	(8,037)
Distribution	798,138	945,346	636,313	993,657	999,520	54,174	5.7%	995,588	(3,933)
Treatment	967,063	1,166,276	835,742	1,270,267	1,265,575	99,299	8.5%	1,186,043	(79,532)
Debt Service	1,613,896	1,427,932	1,427,933	1,515,357	1,515,357	87,425	6.1%	1,515,357	-
Capital Outlay	74,691	271,935	58,736	201,935	201,935	(70,000)	-25.7%	271,935	70,000
Total WF Operating Budget	4,073,241	4,635,000	3,573,245	4,823,481	4,822,778	187,778	4.1%	4,790,573	(32,206)
Sewer Fund									

Town of Exeter									
2026 Comparison Budgets: Select Board									
Prepared: December 3, 2025									
Version #3									
DEPARTMENT	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB	2026 SB Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 SB Budget vs. 2025 Budget % Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)
Administration	475,501	630,909	518,513	642,882	641,008	10,100	1.6%	635,304	(5,704)
Billing and Collection	192,175	220,663	172,184	234,291	234,291	13,628	6.2%	226,929	(7,362)
Collection	482,946	744,394	407,551	758,774	764,637	20,243	2.7%	794,636	29,999
Treatment	1,343,796	1,722,122	1,202,308	1,737,633	1,737,633	15,511	0.9%	1,703,880	(33,753)
Debt Service	4,182,958	4,675,128	1,254,819	4,535,489	4,535,489	(139,639)	-3.0%	4,535,489	-
Capital Outlay	127,899	188,936	134,459	248,936	248,936	60,000	31.8%	188,936	(60,000)
Appropriations from Reserves	485,363	-	45,359	-	-	-	#DIV/0!	-	-
Total SF Operating Budget	7,290,639	8,182,152	3,735,193	8,158,005	8,161,994	(20,158)	-0.2%	8,085,174	(76,821)

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB	2026 SB Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 SB Budget vs. 2025 Budget % Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)	Explanations
GENERAL FUND												
General Government												
Select Board												
01413010	51000	SB- SalWages Elected	16,000	16,000	13,333	16,000	16,000	-	0.0%	16,000	-	\$3K each 4-Select Person, \$4K for 1- Chair Person
		Salaries Total	16,000	16,000	13,333	16,000	16,000	-	0.0%	16,000	-	
01413010	52120	SB- Life Insurance	37	36	30	36	36	-	0.0%	36	-	
01413010	52200	SB- FICA	992	992	827	992	992	-	0.0%	992	-	Based on wages: 6.2%
01413010	52210	SB- Medicare	232	232	194	232	232	-	0.0%	232	-	Based on wages: 1.45%
		Benefits Total	1,261	1,260	1,051	1,260	1,260	-	0.0%	1,260	-	
01413010	55055	SB- Consulting Services	-	100	2,932	100	100	-	0.0%	100	-	Expenses related to tax deeded properties, other services
01413010	55050	SB- Conf/Room/Meals	-	100	-	100	100	-	0.0%	100	-	NHMA seminars, mileage reimbursement
01413010	55106	SB- Equipment Purchase	-	1	-	1	1	-	0.0%	1	-	Placeholder for equipment needs
01413010	55267	SB- Signs	-	1	-	1	1	-	0.0%	1	-	
01413010	55273	SB- Special Expense	5,620	5,000	890	5,000	5,000	-	0.0%	5,000	-	Proclamations, recognitions, special events for committees, E911 Committee activities, memberships
		General Expenses Total	5,620	5,202	3,822	5,202	5,202	-	0.0%	5,202	-	
		Select Board Total	22,881	22,462	18,206	22,462	22,462	-	0.0%	22,462	-	A
Town Manager												
01413011	51110	TM- SalWages FT	232,420	386,936	325,520	383,115	383,115	(3,821)	-1.0%	375,603	(7,512)	3 FT: Town Mgr, Assistant TM and Executive Assistant
01413011	51200	TM- SalWages PT	5,234	6,214	2,328	5,521	5,521	(693)	-11.2%	5,405	(116)	Recording secretaries (SB/BRC/Advisory meetings), Vacation repl for Ex Asst
		Salaries Total	237,654	393,150	327,849	388,636	388,636	(4,514)	-1.1%	381,008	(7,628)	
01413011	52100	TM- Health Insurance	54,495	59,539	55,317	68,200	68,200	8,661	14.5%	68,200	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01413011	52110	TM- Dental Insurance	3,607	5,331	4,791	5,566	5,566	235	4.4%	5,566	-	4.4% rate increase
01413011	52120	TM- Life Insurance	192	288	232	288	288	-	0.0%	288	-	No change
01413011	52130	TM- LTD Insurance	974	1,842	1,503	1,920	1,920	78	4.2%	1,920	-	No change
01413011	52200	TM- FICA	14,185	24,375	19,605	24,095	24,095	(280)	-1.1%	23,822	(473)	Based on wages: 6.2%
01413011	52210	TM- Medicare	3,317	5,701	4,624	5,635	5,635	(65)	-1.1%	5,525	(111)	Based on wages: 1.45%
01413011	52300	TM- Retirement Town	31,446	50,778	40,986	48,847	48,847	(1,931)	-3.8%	47,889	(958)	Based on wages: 12.75%
		Benefits Total	108,216	147,854	127,058	154,551	154,551	6,697	4.5%	153,010	(1,541)	
01413011	55050	TM- Conf/Room/Meals	1,000	6,500	1,428	6,500	6,500	-	0.0%	6,500	-	ICMA/MMANH/Primex conference, seminars; increased hotel costs; add ATM
01413011	55058	TM- Contract Services	1,875	1	1,520	1	1	-	0.0%	1	-	Placeholder. Was Docusign software in prior years.
01413011	55088	TM- Dues	17,359	18,600	18,688	18,600	18,600	-	0.0%	18,600	-	NHMA (townwide), ICMA (TM/ATM), MMANH (TM/ATM) annual dues
01413011	55091	TM- Education/Training	-	2,300	-	2,300	2,300	-	0.0%	2,300	-	ICMA/MMANH/Primex conference, seminars
01413011	55106	TM- Equipment Purchase	-	300	38	300	300	-	0.0%	300	-	Small equipment
01413011	55171	TM- Legal/Public Notices	1,341	700	715	700	700	-	0.0%	700	-	Budget/bond notices, public hearings, CDBG hearings
01413011	55190	TM- Mobile Communications	686	1,000	349	1,470	1,470	470	47.0%	1,000	(470)	Cell phone for Town Manager and Assist TM
01413011	55198	TM- Office Equipment Leases	12,875	13,000	9,122	13,000	13,000	-	0.0%	13,000	-	Canon: \$203.85/mo + meter usage quarterly prmts vary; Great America: \$111.90/mo
01413011	55200	TM- Supplies	3,790	4,500	2,290	4,500	4,500	-	0.0%	4,500	-	Supplies for town offices (paper, etc.)
01413011	55212	TM- Phone Reimbursement	115	-	-	-	-	-	-	-	-	Phone reimbursement (TM, EA) - discontinued 2024
01413011	55224	TM- Postage	149	300	96	300	300	-	0.0%	300	-	TM office postage; postage rates have increased to 74 cents/letter
01413011	55246	TM- Reference Material	-	100	-	100	100	-	0.0%	100	-	NHMA, ICMA publications
01413011	55291	TM- Subscriptions	322	325	315	325	325	-	0.0%	325	-	Exeter News-Letter, Google Storage

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB	2026 SB Budget vs. 2025 Budget \$ Increase/(Decrease)	2026 SB Budget vs. 2025 Budget % Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/(Decrease)	Explanations
01413011	55302	TM- Town Report Expense	3,526	3,600	3,621	3,600	3,600	-	0.0%	3,600	-	Printing of annual Town Report (Select Print Solutions)
01413011	55308	TM- Travel Reimbursement	1,368	500	392	500	500	-	0.0%	500	-	Mileage reimbursement for TM/ATM/EA
		General Expenses Total	44,406	51,726	38,574	52,196	52,196	470	0.9%	51,726	(470)	
01413011	55998	TM- Due from Water Fund	(42,585)	(66,789)	(50,092)	(67,155)	(67,155)	(366)	0.5%	(66,025)	1,131	12.5% Water Fund Offset
01413011	55999	TM- Due from Sewer Fund	(42,585)	(66,789)	(50,092)	(67,155)	(67,155)	(366)	0.5%	(66,025)	1,131	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(85,169)	(133,578)	(100,184)	(134,310)	(134,310)	(732)	0.5%	(132,050)	2,260	
		Town Manager Total	305,107	459,152	393,297	461,073	461,073	1,921	0.4%	453,694	(7,379)	A
Human Resources												
01415515	51110	HR- SalWages FT	177,557	147,840	53,909	174,115	174,115	26,275	17.8%	170,701	(3,414)	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	20,056	26,603	25,828	506	2.0%	25,322	(506)	PT position
		Salaries Total	190,094	173,162	73,965	200,718	199,943	26,781	15.5%	196,023	(3,920)	
01415515	52100	HR- Health Insurance	19,347	57,836	26,820	62,574	38,224	(19,612)	-33.9%	38,224	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01415515	52110	HR- Dental Insurance	3,088	3,655	1,740	3,386	3,386	(269)	-7.4%	3,386	-	4.4% rate increase
01415515	52120	HR- Life Insurance	192	188	80	192	192	24	14.3%	192	-	No change
01415515	52130	HR- LTD Insurance	969	540	-	805	805	265	49.1%	805	-	No change
01415515	52200	HR- FICA	11,777	10,736	5,058	12,445	12,396	1,660	15.5%	12,153	(243)	Based on wages: 6.2%
01415515	52210	HR- Medicare	2,754	2,511	1,183	2,910	2,899	388	15.5%	2,842	(57)	Based on wages: 1.45%
01415515	52300	HR- Retirement Town	24,023	19,286	7,119	22,200	22,200	2,914	15.1%	21,764	(435)	Based on wages: 12.75%
		Benefits Total	62,151	94,732	42,000	104,512	80,102	(14,630)	-15.4%	79,366	(736)	
01415515	55050	HR- Conf Rooms/Meals	3,075	1,350	-	1,350	1,350	-	0.0%	1,350	-	Director - IPMA-HR
01415515	55088	HR- Dues	981	930	474	930	930	-	0.0%	930	-	SHRM, IPMA-HR, ANHPEHRA
01415515	55091	HR- Education/Training	1,174	6,000	185	3,000	3,000	(3,000)	-50.0%	6,000	3,000	IPMA-HR Conference, NHMA, generalist Annual Labor Employment Conference
01415515	55097	HR- Employee Relations	1,668	1,500	2,443	3,000	3,000	1,500	100.0%	1,500	(1,500)	Employee Service and Recognition, annual gatherings
01415515	55099	HR- Employee Notices	-	1,000	-	-	(1,000)	(1,000)	-100.0%	1,000	1,000	
01415515	55106	HR- Office Equipment Purchase	-	1,000	928	500	500	(500)	-50.0%	1,000	500	Office set up for new HR Director
01415515	55190	HR-Mobile Communications	381	462	375	468	468	6	1.3%	462	(6)	HR Director Mobile Phone - \$39/mo
01415515	55200	HR- Office Supplies	1,030	1,000	1,021	1,000	1,000	-	0.0%	1,000	-	To set up a new staff
01415515	55224	HR- Postage	89	240	76	200	200	(40)	-16.7%	240	40	Increase need to send certified mail
01415515	55226	HR- Pre-Employment Screening	1,075	2,000	877	1,800	1,800	(200)	-10.0%	2,000	200	PD can no longer conduct checks, need 3rd party (6 @ \$300 each)
01415515	55246	HR- Reference Materials	-	100	-	100	100	-	0.0%	100	-	
01415515	55308	HR- Travel Reimbursement	-	100	110	250	250	150	150.0%	100	(150)	
		General Expenses Total	9,472	15,682	6,487	12,598	12,598	(3,084)	-19.7%	15,682	3,084	
01415515	55998	HR- Due from Water Fund	(31,076)	(33,487)	(14,596)	(38,154)	(35,006)	(1,519)	4.5%	(34,424)	582	12.5% Water Fund Offset
01415515	55999	HR- Due from Sewer Fund	(31,076)	(33,487)	(14,596)	(38,154)	(35,006)	(1,519)	4.5%	(34,424)	582	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(62,151)	(66,974)	(29,192)	(76,308)	(70,012)	(3,038)	4.5%	(68,848)	1,164	
		Human Resources Total	199,566	216,602	93,260	241,520	222,631	6,029	2.8%	222,223	(408)	A
Transportation												
01419919	55040	GG - Transportation	-	1	-	1	1	-	0.0%	1	-	COAST bus service requests come from Transportation Fund (05)
		Transportation Total	-	1	-	1	1	-	0.0%	1	-	A
Legal												
01415320	55170	GG- Legal Expense	112,148	100,000	78,271	100,000	100,000	-	0.0%	100,000	-	Professional legal services for Mitchell Municipal Group and other legal advisors
		Legal Total	112,148	100,000	78,271	100,000	100,000	-	0.0%	100,000	-	A

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB	2026 SB Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 SB Budget vs. 2025 Budget % Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)	Explanations
Media Communications												
01419902	51110	COM- Sal/Wages FT	37,407	41,483	32,209	41,325	41,325	(158)	-0.4%	40,515	(810)	Split 50/50 with CATV Fund
		Salaries Total	37,407	41,483	32,209	41,325	41,325	(158)	-0.4%	40,515	(810)	
01419902	52100	COM- Health Insurance	11,665	17,102	14,252	19,590	19,590	2,488	14.5%	19,590	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01419902	52110	COM- Dental Insurance	531	577	481	603	603	26	4.5%	603	-	4.4% rate increase
01419902	52120	COM- Life Insurance	48	48	40	48	48	-	0.0%	48	-	No change
01419902	52200	COM- FICA	2,201	2,572	1,853	2,562	2,562	(10)	-0.4%	2,512	(50)	Based on wages: 6.2%
01419902	52210	COM- Medicare	515	602	433	599	599	(2)	-0.4%	587	(12)	Based on wages: 1.45%
01419902	52300	COM- Retirement Town	5,061	5,442	4,249	5,269	5,269	(173)	-3.2%	5,166	(103)	Based on wages: 12.75%
		Benefits Total	20,021	26,343	21,308	28,671	28,671	2,328	8.8%	28,506	(165)	
01419902	55002	COM- Advertising		500	200	500	500	-	0.0%	500	-	Meta Ads, Physical Posters, Flyers, etc.
01419902	55048	COM- Computer Software	1,665	1,800	1,377	2,210	2,210	410	22.8%	1,800	(410)	Online software (MailChimp, Canva, URL service etc.)
01419902	55088	COM- Dues	168	180	180	180	180	-	0.0%	180	-	Membership to the National Association of Government Communicators, slight increase in price
01419902	55091	COM- Education/Training	628	900	598	600	600	(300)	-33.3%	900	300	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	174	400	400	-	0.0%	400	-	50% CATV, 50% Media Communications - used for communicating with Town Manager's office and other departments during the day and out of normal office hours - used for managing Town Social Media Accounts
01419902	55291	COM- Subscriptions		120	-	-	-	(120)	-100.0%	120	120	Podbean yearly subscription in FY25; \$0 in FY26
		General Expenses Total	2,541	5,700	4,159	3,890	3,890	(1,810)	-31.8%	3,900	10	
		Media Communications Total	59,969	73,526	57,676	73,886	73,886	380	0.5%	72,921	(865)	A
Trustee of Trust Funds												
01413030	51000	TT- Sal/Wages Elected	828	828	828	828	828	-	0.0%	828	-	Wages for Trustee of Trust funds
		Salaries Total	828	828	828	828	828	-	0.0%	828	-	
01413030	52200	TT- FICA	51	51	51	51	51	-	0.0%	51	-	Based on wages: 6.2%
01413030	52210	TT- Medicare	12	12	12	12	12	-	0.0%	12	-	Based on wages: 1.45%
		Benefits Total	63	63	63	63	63	-	0.0%	63	-	
		Trustee of Trust Funds Total	891	891	891	891	891	-	0.0%	891	-	A
Town Moderator												
01414040	51000	MO- Sal/Wages Elected	1,275	625	350	1,350	1,350	725	116.0%	1,350	-	3 elections, 2 deliberative, 1 special election
		Salaries Total	1,275	625	350	1,350	1,350	725	116.0%	1,350	-	
01414040	52200	MO- FICA	79	39	22	84	84	45	116.0%	84	-	Based on wages: 6.2%
01414040	52210	MO- Medicare	19	9	5	20	20	11	116.0%	20	-	Based on wages: 1.45%
		Benefits Total	98	48	27	104	104	56	116.7%	104	-	
		Town Moderator Total	1,373	673	377	1,454	1,454	781	116.0%	1,454	-	A
Town Clerk												
01414051	51110	TC- Sal/Wages FT	213,678	254,446	204,628	262,544	262,544	8,098	3.2%	259,319	(3,225)	Includes 1 FT Town Clerk 1 FT Deputy TC + 2 FT Asst Clerks
01414051	51300	TC- Sal/Wages OT	2,131	1,000	828	1,000	1,000	-	0.0%	1,000	-	OT for Deputy TC and Assistant Clerks
		Salaries Total	215,808	255,446	205,455	263,544	263,544	8,098	3.2%	260,319	(3,225)	
01414051	52100	TC- Health Insurance	57,168	72,060	60,050	88,467	88,467	16,407	22.8%	88,467	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB	2026 SB Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 SB Budget vs. 2025 Budget % Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)	Explanations
01414051	52110	TC- Dental Insurance	4,014	4,437	4,162	5,783	5,783	1,346	30.3%	5,783	-	4.4% rate increase
01414051	52120	TC- Life Insurance	197	240	200	240	240	-	0.0%	240	-	No change
01414051	52130	TC- LTD Insurance	770	744	659	805	805	61	8.2%	805	-	No change
01414051	52200	TC- FICA	12,604	15,838	11,929	16,340	16,340	502	3.2%	16,140	(200)	Based on wages: 6.2%
01414051	52210	TC- Medicare	2,948	3,704	2,790	3,821	3,821	117	3.2%	3,775	(47)	Based on wages: 1.45%
01414051	52300	TC- Retirement Town	28,504	33,480	27,108	33,602	33,602	122	0.4%	33,191	(411)	Based on wages: 12.75%
		Benefits Total	106,205	130,503	106,898	149,058	149,058	18,555	14.2%	148,401	(657)	
01414051	55017	TC- Bank Fees		600	-	-	-	(600)	-100.0%	600	600	Moved to Finance
01414051	55049	TC- Computer Supplies	259	1,200	-	500	500	(700)	-58.3%	1,200	700	toner cartridges, validator ribbons, calculator ribbons, paper
01414051	55050	TC- Conf/Room/Meals	2,663	4,000	850	3,000	3,000	(1,000)	-25.0%	4,000	1,000	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	1,300	500	62.5%	800	(500)	Dog tags, Cost of tags & Shipping have increased
01414051	55088	TC- Dues	327	500	465	560	560	60	12.0%	500	(60)	IIMC-\$390; NHCTCA-\$80; NEACTC-\$90
01414051	55091	TC- Education/Training	1,321	3,000	2,529	2,000	2,000	(1,000)	-33.3%	3,000	1,000	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	1,500	(500)	-25.0%	2,000	500	Computers, printers, copiers, office furniture
01414051	55190	TC- Mobile Communications	618	1,000	708	950	950	(50)	-5.0%	1,000	50	\$78.18 p/mth x 12 mths \$940.00
01414051	55198	TC- Office Equipment Lease	3,415	4,000	2,544	3,500	3,500	(500)	-12.5%	4,000	500	Great America Financial Serv.- 3 printers; Leaf - 1 Sharp printer
01414051	55199	TC- Office Equip Maintenance	331	480	112	100	100	(380)	-79.2%	480	380	Misc office equipment expense
01414051	55200	TC- Office Supplies	3,121	2,500	2,115	2,500	2,500	-	0.0%	2,500	-	copy paper, general office supplies, envelopes. All supplies & shipping have increased
01414051	55224	TC- Postage	7,235	6,000	7,334	7,000	7,000	1,000	16.7%	6,000	(1,000)	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	2,500	-	0.0%	2,500	-	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	10,085	79	0.8%	10,006	(79)	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	5	500	500	(800)	-61.5%	1,300	800	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	29,938	35,995	35,995	(3,891)	-9.8%	39,886	3,891	
		Town Clerk Total	352,041	425,835	342,291	448,597	448,597	22,762	5.3%	448,608	9	A
Elections												
01414052	51000	EL- Sal/Wages Elected	6,805	3,520	1,320	5,356	5,356	1,836	52.2%	5,356	-	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	6,560	3,872	144.0%	6,560	-	Ballot Clerks for 3 mandated elections, 1 special election
		Salaries Total	11,289	6,208	1,948	11,916	11,916	5,708	91.9%	11,916	-	
01414052	52200	EL- FICA	700	385	121	739	739	354	91.9%	739	-	Based on wages: 6.2%
01414052	52210	EL- Medicare	164	90	28	173	173	83	91.9%	173	-	Based on wages: 1.45%
		Benefits Total	864	475	149	912	912	437	92.0%	912	-	
01414052	55002	EL- Advertising	-	150	-	1	1	(149)	-99.3%	150	149	Legal Notices

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025											Version #3	
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01414052	55198	EL- Office Equipment Lease		448	373	448	448	-	0.0%	448	-	Supervisors printer/scanner
01414052	55200	EL- Office Supplies	4,461	1,500	771	1,500	1,500	-	0.0%	1,500	-	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	151	1,750	1,750	(750)	-30.0%	2,500	750	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	8,850	2,350	36.2%	6,500	(2,350)	Cost of printing coding & shipping has increased. Programming for new disabled voter machine
01414052	55323	EL- Voting Machines Maint.	6,425	3,900	3,000	3,900	3,900	-	0.0%	3,900	-	Mandated by the State of NH for servicing and maintaining of the Accuvote Machines, \$3,000 software maintenance of polling pads
		General Expenses Total	19,642	14,998	12,283	16,449	16,449	1,451	9.7%	14,998	(1,451)	
01414052	57006	EL- CO- Equipment		1	-	1	1	-	0.0%	1	-	
		Capital Outlay Total	-	1	-	1	1	-	0.0%	1	-	
		Elections Total	31,794	21,682	14,380	29,278	29,278	7,596	35.0%	27,827	(1,451)	A
		Total General Government	1,085,770	1,320,824	998,850	1,379,162	1,360,273	39,449	2.99%	1,350,079	(10,194)	
Finance Department												
Finance/Accounting												
01415001	51110	FI- Sal/Wages FT	273,080	304,978	251,146	303,817	303,817	(1,161)	-0.4%	297,860	(5,957)	3 FT: Finance Dir, Sr Accountant, HR/Payroll Accountant
		Salaries Total	273,080	304,978	251,146	303,817	303,817	(1,161)	-0.4%	297,860	(5,957)	
01415001	52100	FI- Health Insurance	50,139	58,791	48,993	67,847	67,847	9,056	15.4%	67,847	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01415001	52110	FI- Dental Insurance	3,657	3,840	3,200	4,009	4,009	169	4.4%	4,009	-	4.4% rate increase
01415001	52120	FI- Life Insurance	288	288	240	288	288	-	0.0%	288	-	No change
01415001	52130	FI- LTD Insurance	909	882	783	960	960	78	8.8%	960	-	No change
01415001	52200	FI- FICA	16,410	18,909	15,151	18,837	18,837	(72)	-0.4%	18,467	(369)	Based on wages: 6.2%
01415001	52210	FI- Medicare	3,838	4,422	3,543	4,405	4,405	(17)	-0.4%	4,319	(86)	Based on wages: 1.45%
01415001	52300	FI- Retirement Town	36,948	40,013	33,149	38,737	38,737	(1,276)	-3.2%	37,977	(760)	Based on wages: 12.75%
		Benefits Total	112,188	127,145	105,059	135,083	135,083	7,938	6.2%	133,867	(1,216)	
01415001	55014	FI- Audit Fees	24,500	27,000	25,250	27,750	27,750	750	2.8%	27,000	(750)	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	5,165	1,500	1,500	(4,500)	-75.0%	6,000	4,500	Anticipated banking changes will result in fee savings
01415001	55050	FI- Conf/Room/Meals	260	500	448	500	500	-	0.0%	500	-	Conferences/Meals for Finance Staff - Maintaining same budget as 2025
01415001	55058	FI- Contract Services	4,150	4,925	7,925	3,800	3,800	(1,125)	-22.8%	4,925	1,125	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	64	625	625	-	0.0%	625	-	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	(2,000)	-50.0%	4,000	2,000	Training and Education for 3 Finance staff - Reducing some to reflect historical, but maintaining half.
01415001	55190	FI- Mobile Communications	384	960	349	480	480	(480)	-50.0%	960	480	Town cell phone implemented in 2024
01415001	55198	FI- Office Equipment Leases	454	450	436	450	450	-	0.0%	450	-	New contract - \$37.30/mo
01415001	55200	FI- Supplies	3,109	4,000	2,382	4,000	4,000	-	0.0%	4,000	-	Maintain PY budget level - folders, check stock, envelopes, paper, tax forms, deposit tickets, kitchen/office supplies
01415001	55224	FI- Postage	2,478	2,500	1,574	2,500	2,500	-	0.0%	2,500	-	Based on average monthly spend thru July '25

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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01415001	55270	FI- Software Agreement	31,050	32,000	31,909	33,500	33,500	1,500	4.7%	32,000	(1,500)	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	750	-	0.0%	750	-	Travel for 3 Finance staff - Maintaining same budget as 2025
		General Expenses Total	76,349	83,710	75,507	77,855	77,855	(5,855)	-7.0%	83,710	5,855	
01415001	55998	FI- Due from Water Fund	(47,472)	(54,015)	(40,512)	(54,863)	(54,863)	(847)	1.6%	(53,966)	897	12.5% Water Fund Offset
01415001	55999	FI- Due from Sewer Fund	(47,472)	(54,015)	(40,512)	(54,863)	(54,863)	(847)	1.6%	(53,966)	897	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(94,944)	(108,030)	(81,024)	(109,726)	(109,726)	(1,696)	1.6%	(107,932)	1,794	
		Finance/Accounting Total	366,673	407,803	350,689	407,029	407,029	(774)	-0.2%	407,505	476	A
Treasurer												
01415002	51000	TR- Sal/Wages Elected	8,864	8,864	7,387	8,864	8,864	-	0.0%	8,864	-	Wages PT Treasurer
		Salaries Total	8,864	8,864	7,387	8,864	8,864	-	0.0%	8,864	-	
01415002	52200	TR- FICA	550	550	458	550	550	-	0.0%	550	-	Based on wages: 6.2%
01415002	52210	TR- Medicare	129	129	107	129	129	-	0.0%	129	-	Based on wages: 1.45%
		Benefits Total	678	679	565	679	679	-	0.0%	679	-	
01415002	55088	TR- Dues	-	1	-	1	1	-	0.0%	1	-	Moved to Finance Dues line
01415002	55091	TR- Education/Training	-	1	-	1	1	-	0.0%	1	-	Absorbed into Finance budget
		General Expenses Total	-	2	-	2	2	-	0.0%	2	-	
		Treasurer Total	9,542	9,545	7,952	9,545	9,545	-	0.0%	9,545	-	A
Tax Collection												
01415003	51110	TX- Sal/Wages FT	120,891	134,495	110,725	137,330	137,330	2,835	2.1%	135,658	(1,672)	2 FT: Deputy Tax Collector, Collections Specialist, new CBA agreement
01415003	51300	TX- Sal/Wages OT	264	104	61	100	100	(4)	-4.3%	100	-	
		Salaries Total	121,154	134,600	110,785	137,430	137,430	2,830	2.1%	135,758	(1,672)	
01415003	52100	TX- Health Insurance	30,099	36,064	30,053	41,763	41,763	5,699	15.8%	41,763	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01415003	52110	TX- Dental Insurance	1,868	1,751	1,460	1,828	1,828	77	4.4%	1,828	-	4.4% rate increase
01415003	52120	TX- Life Insurance	144	144	120	144	144	-	0.0%	144	-	No change
01415003	52200	TX- FICA	7,128	8,345	6,590	8,521	8,521	175	2.1%	8,417	(104)	Based on wages: 6.2%
01415003	52210	TX- Medicare	1,667	1,952	1,541	1,993	1,993	41	2.1%	1,968	(24)	Based on wages: 1.45%
01415003	52300	TX- Retirement Town	16,387	17,652	14,615	17,522	17,522	(130)	-0.7%	17,309	(213)	Based on wages: 12.75%
		Benefits Total	57,093	65,908	54,379	71,771	71,771	5,863	8.9%	71,429	(342)	
01415003	55017	TX- Bank Fees	15	780	-	-	-	(780)	-100.0%	780	780	Moved to Finance
01415003	55050	TX- Conf/Room/Meals	-	200	-	200	200	-	0.0%	200	-	Conferences for DTC (NH Tax Collector Association)
01415003	55058	TX- Contract Services	-	1	-	-	-	(1)	-100.0%	1	1	Coverage for Collections Clerk
01415003	55073	TX- Deeded Property	-	2,000	-	2,000	2,000	-	0.0%	2,000	-	Expenses related to Tax deeded properties
01415003	55088	TX- Dues	40	40	40	40	40	-	0.0%	40	-	NHTC Dues - no increase
01415003	55091	TX- Education/Training	470	2,000	60	1,000	1,000	(1,000)	-50.0%	2,000	1,000	Training and workshops
01415003	55170	TX- Legal Expenses	-	2,000	-	2,000	2,000	-	0.0%	2,000	-	Legal services for liens, deeds and bankruptcies
01415003	55198	TX- Office Equipment Leases	1,567	1,900	992	1,900	1,900	-	0.0%	1,900	-	Great American lease - \$75/mo. + Newcheck scanner (1x fee in '25)
01415003	55200	TX- Supplies	1,766	1,900	1,102	1,900	1,900	-	0.0%	1,900	-	Paper, Ink, Envelopes, Storage Boxes, printer
01415003	55224	TX- Postage	9,293	13,000	12,007	11,000	11,000	(2,000)	-15.4%	13,000	2,000	Mailing delinquency, lien, and deed notices, tax bills. Decrease reflect anticipated FY26 activity and review of historical spending.
01415003	55247	TX- Registry of Deeds	588	1,000	716	1,000	1,000	-	0.0%	1,000	-	Liens, lien redemptions & deeds recordings at Registry of Deeds
01415003	55297	TX- Tax Billing Services	3,236	5,470	5,163	5,670	5,670	200	3.7%	5,470	(200)	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	5,500	-	0.0%	5,500	-	Required mortgagee searches for liening and deeding.
		General Expenses Total	20,635	35,791	27,403	32,210	32,210	(3,581)	-10.0%	35,791	3,581	

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01415003	55998	TX- Due from Water Fund	(44,885)	(49,712)	(37,284)	(52,300)	(52,300)	(2,589)	5.2%	(51,797)	504	25% Water Fund Offset
01415003	55999	TX- Due from Sewer Fund	(44,885)	(49,712)	(37,284)	(52,300)	(52,300)	(2,589)	5.2%	(51,797)	504	25% Sewer Fund Offset
		Due from Water/Sewer Funds Total	(89,770)	(99,424)	(74,568)	(104,600)	(104,600)	(5,178)	5.2%	(103,594)	1,006	
		Tax Collection Total	109,113	136,875	117,999	136,811	136,811	(64)	0.0%	139,384	2,573	A
Assessing												
01415005	51110	AS- Sal/Wages FT	89,651	97,064	78,728	96,695	96,695	(369)	-0.4%	94,800	(1,895)	1 FT: Assessor
01415005	51210	AS- Sal/Wages Temp	-	1	-	1	1	-	0.0%	1	-	
		Salaries Total	89,651	97,065	78,728	96,696	96,696	(369)	-0.4%	94,801	(1,895)	
01415005	52100	AS- Health Insurance	21,336	25,336	14,779	14,511	14,511	(10,825)	-42.7%	14,511	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01415005	52110	AS- Dental Insurance	1,099	1,154	683	623	623	(531)	-46.0%	623	-	4.4% rate increase
01415005	52120	AS- Life Insurance	96	96	80	96	96	-	0.0%	96	-	No change
01415005	52130	AS- LTD Insurance	731	701	621	758	758	57	8.1%	758	-	No change
01415005	52200	AS- FICA	5,250	6,018	4,732	5,995	5,995	(23)	-0.4%	5,878	(117)	Based on wages: 6.2%
01415005	52210	AS- Medicare	1,228	1,407	1,107	1,402	1,402	(5)	-0.4%	1,375	(27)	Based on wages: 1.45%
01415005	52300	AS- Retirement Town	12,130	12,735	10,397	12,329	12,329	(406)	-3.2%	12,087	(242)	Based on wages: 12.75%
		Benefits Total	41,869	47,447	32,400	35,714	35,714	(11,733)	-24.7%	35,328	(386)	
01415005	55050	AS- Conf/Room/Meals	-	50	-	50	50	-	0.0%	50	-	Meetings rooms & meals
01415005	55058	AS- Contract Services	100,632	100,500	84,438	102,800	102,800	2,300	2.3%	100,500	(2,300)	Assessor contract with MRI - contractual increase (Contract ends in 2026)
01415005	55088	AS- Dues	290	290	305	290	290	-	0.0%	290	-	IAAO & NHAHO dues
01415005	55091	AS- Education/Training	675	675	284	675	675	-	0.0%	675	-	Course or seminar
01415005	55106	AS- Equipment Purchase	-	1	-	1	1	-	0.0%	1	-	Small equipment
01415005	55128	AS- Fuel	-	1	-	1	1	-	0.0%	1	-	Assessor position
01415005	55171	AS- Legal/Public Notices	-	50	-	50	50	-	0.0%	50	-	Public Notices in news media
01415005	55180	AS- Mapping	4,800	5,300	4,150	5,300	5,300	-	0.0%	5,300	-	Yrly updates \$4,300 & Building placement \$20.00 per bldg
01415005	55190	AS- Mobile Communications	45	540	404	-	-	(540)	-100.0%	540	540	Town cell phone (Moved to Town Manager)
01415005	55198	AS- Office Equipment Lease	454	1,078	436	450	450	(628)	-58.3%	1,078	628	Printer Lease, \$37.30/mo
01415005	55200	AS- Supplies	379	300	128	300	300	-	0.0%	300	-	Toner, envelopes, general supplies
01415005	55224	AS- Postage	760	1,000	461	750	750	(250)	-25.0%	1,000	250	Sales questionnaires and cyclical letters
01415005	55247	AS- Registry of Deeds	85	50	8	50	50	-	0.0%	50	-	Plans, deeds and recording fees
01415005	55250	AS- Revaluation	9,000	-	-	-	-	-	-	-	-	
01415005	55270	AS- Software Agreement	19,169	21,470	21,469	24,524	24,524	3,054	14.2%	21,470	(3,054)	Vision contract \$11,007 web fee \$5,216 cloud fee \$8,301
01415005	55308	AS- Travel Reimbursement	-	1	-	1	1	-	0.0%	1	-	Use of personal car - 1 employee
		General Expenses Total	136,288	131,306	112,080	135,242	135,242	3,936	3.0%	131,306	(3,936)	
		Assessing Total	267,808	275,818	223,207	267,652	267,652	(8,166)	-3.0%	261,435	(6,217)	A
Information Technology												
01415025	51110	IT- Sal/Wages FT	197,704	196,107	160,500	174,512	174,512	(21,595)	-11.0%	171,082	(3,430)	2 FT: IT Director, IT Technician
		Salaries Total	197,704	196,107	160,500	174,512	174,512	(21,595)	-11.0%	171,082	(3,430)	
01415025	52100	IT- Health Insurance	-	34,203	-	14,157	-	(34,203)	-100.0%	-	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01415025	52110	IT- Dental Insurance	569	4,177	448	623	623	(3,554)	-85.1%	623	-	4.4% rate increase
01415025	52120	IT- Life Insurance	192	192	168	192	192	-	0.0%	192	-	No change
01415025	52130	IT- LTD Insurance	938	898	733	863	863	(35)	-3.9%	863	-	No change
01415025	52200	IT- FICA	12,193	12,159	9,936	10,820	10,820	(1,339)	-11.0%	10,607	(213)	Based on wages: 6.2%
01415025	52210	IT- Medicare	2,852	2,844	2,324	2,530	2,530	(313)	-11.0%	2,481	(50)	Based on wages: 1.45%
01415025	52300	IT- Retirement Town	26,749	25,729	19,479	22,250	22,250	(3,479)	-13.5%	21,813	(437)	Based on wages: 12.75%
		Benefits Total	43,493	80,202	33,088	51,435	37,278	(42,924)	-53.5%	36,579	(699)	
01415025	55048	IT- Computer Software	22,461	26,520	28,170	42,059	42,059	15,539	58.6%	26,520	(15,539)	Line 55270 - \$9500, HP Warranty \$5500, Block5 licensing/renewals \$1600

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												
											Version #3	
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB	2026 SB Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 SB Budget vs. 2025 Budget % Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)	Explanations
01415025	55058	IT- Contract Services	4,850	59,039	55,717	80,000	80,000	20,961	35.5%	80,000	-	Block5 full year cost (9 months 2025)
01415025	55088	IT- Dues	435	450	448	1,959	1,959	1,509	335.3%	450	(1,509)	MS-IASC Membership \$1500
01415025	55091	IT- Education/Training	2,908	3,000	3,128	3,750	3,750	750	25.0%	3,000	(750)	Increased cost of KnowBe4
01415025	55106	IT- Equipment Purchase	-	600	-	600	600	-	0.0%	600	-	No increase
01415025	55136	IT- GIS Software	3,020	2,900	3,300	3,300	3,300	400	13.8%	2,900	(400)	Licensing changes for ESRI
01415025	55159	IT- Internet Services	19,253	33,675	12,870	50,100	50,100	16,425	48.8%	33,675	(16,425)	12.5% allocated to Water/Sewer Funds each; Google Workspace increased 10%, and Website Migration plans \$10k+
01415025	55190	IT- Mobile Communications	424	960	437	1,080	1,080	120	12.5%	960	(120)	Minor increase to mobile plans
01415025	55195	IT- Network Supplies	12,157	17,515	28,531	6,200	6,200	(11,315)	-64.6%	17,515	11,315	Decrease reflects one-time purchases in FY25 from switch to the new managed service provider.
01415025	55200	IT- Office Supplies	1,851	1,000	682	1,000	1,000	-	0.0%	1,000	-	No increase
01415025	55213	IT- Phone Utilization	36,491	32,400	27,814	32,400	32,400	-	0.0%	32,400	-	12.5% allocated to Water/Sewer Funds each; No increase
01415025	55383	IT- Archiving	2,819	1,575	3,915	1,875	1,875	300	19.0%	1,575	(300)	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%	9,479	9,479	Moved line to 55048
01415025	55308	IT- Travel Reimbursement	519	500	263	500	500	-	0.0%	500	-	No increase
		General Expenses Total	111,217	189,613	165,273	224,823	224,823	35,210	18.6%	210,574	(14,249)	
01415025	57003	IT- CO- Computers	22,083	31,300	25,006	21,600	21,600	(9,700)	-31.0%	31,300	9,700	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	2,500	600	31.6%	1,900	(600)	Update to security camera equipment.
		Capital Outlay Total	25,874	33,200	25,006	24,100	24,100	(9,100)	-27.4%	33,200	9,100	
01415025	55998	IT- Due from Water Fund	(32,416)	(34,539)	(25,904)	(28,243)	(26,474)	8,065	-23.4%	(25,958)	516	12.5% Water Fund Offset
01415025	55999	IT- Due from Sewer Fund	(32,416)	(34,539)	(25,904)	(28,243)	(26,474)	8,065	-23.4%	(25,958)	516	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(64,832)	(69,078)	(51,808)	(56,486)	(52,948)	16,130	-23.4%	(51,916)	1,032	
		Information Technology Total	313,456	430,044	332,059	418,384	407,765	(22,279)	-5.2%	399,519	(8,246)	A
		Total Finance	1,066,591	1,260,085	1,031,906	1,239,421	1,228,802	(31,283)	-2.5%	1,217,388	(11,414)	A
Planning & Development												
Planning												
01419101	51110	PL- Sal/Wages FT	189,173	207,691	144,331	206,900	206,900	(791)	-0.4%	202,844	(4,056)	2 FT: Town Planner; 1 FT Conservation/Sustainability Planner
01419101	51200	PL- Sal/Wages PT	26,445	29,385	19,481	30,587	30,587	1,202	4.1%	29,985	(602)	1 Admin Asst @ 20 hr/wk; Recording Sec
		Salaries Total	215,618	237,076	163,812	237,487	237,487	411	0.2%	232,829	(4,658)	
01419101	52100	PL- Health Insurance	-	-	-	-	-	-	-	-	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01419101	52110	PL- Dental Insurance	1,989	4,177	1,392	2,180	2,180	(1,997)	-47.8%	2,180	-	4.4% rate increase
01419101	52120	PL- Life Insurance	192	192	144	192	192	-	0.0%	192	-	No change
01419101	52130	PL- LTD Insurance	944	907	639	960	960	53	5.8%	960	-	No change
01419101	52200	PL- FICA	13,368	14,699	10,156	14,724	14,724	25	0.2%	14,435	(289)	Based on wages: 6.2%
01419101	52210	PL- Medicare	3,126	3,438	2,375	3,444	3,444	6	0.2%	3,376	(68)	Based on wages: 1.45%
01419101	52300	PL- Retirement Town	25,595	27,249	19,170	26,380	26,380	(869)	-3.2%	25,863	(517)	Based on wages: 12.75%
		Benefits Total	45,215	50,662	33,876	47,880	47,880	(2,782)	-5.5%	47,006	(874)	
01419101	55050	PL- Conf/Room/Meals	400	800	-	800	800	-	0.0%	800	-	APA Conference, Seminars/training. Covers 2 FT employees, 1 PT
01419101	55058	PL- Contract Services	-	1	12,517	1	1	-	0.0%	1	-	
01419101	55088	PL- Dues	13,494	13,650	14,084	14,436	14,436	786	5.8%	13,650	(786)	Rockingham Planning Commission annual dues and APA dues.
01419101	55091	PL- Education/Training	-	500	75	500	500	-	0.0%	500	-	Seminars/Training for planning staff, board members

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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01419101	55136	PL- GIS Software	-	3,500	4,125	3,500	3,500	-	0.0%	3,500	-	Annual support and maintenance for building permit/zoning software. Paid annually in the fall.
												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	55138	PL- Grant Matching	-	2,500	-	2,500	2,500	-	0.0%	2,500	-	
01419101	55155	PL- Inspection Services	-	1	-	1	1	-	0.0%	1	-	Placeholder for third party inspection as needed
01419101	55171	PL- Legal/Public Notices	2,363	2,000	1,758	2,000	2,000	-	0.0%	2,000	-	Primarily for Planning Board cases but also covers Planning dept.
01419101	55180	PL- Mapping	-	1	-	1	1	-	0.0%	1	-	Hasn't been spent in prior years due to in-house capabilities
01419101	55190	PL- Mobile Communications	840	605	698	605	605	-	0.0%	605	-	Cell phone for Planning Director
01419101	55200	PL- Office Supplies	1,073	2,000	445	2,000	2,000	-	0.0%	2,000	-	Misc office supplies. Covers Planning & Building depts.
												Funding for Clean Energy NH membership, annual Local Energy Solutions conference, & attendance at New England Municipal Sustainability meetings
01419101	55384	PL- Sustainability Expense	620	1,250	639	1,250	1,250	-	0.0%	1,250	-	Covers Planning and Building departments as well as Planning Board packages and administration of cases.
01419101	55224	PL- Postage	3,431	4,000	3,118	4,000	4,000	-	0.0%	4,000	-	Used for large printing jobs such as Zoning Ordinance
01419101	55227	PL- Printing	566	400	363	400	400	-	0.0%	400	-	Includes Exeter Newspaper and Registry Review, RSA books and other reference material
01419101	55246	PL- Reference Material	442	440	458	440	440	-	0.0%	440	-	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.
												To cover mileage for staff to attend training, workshops, meetings, etc.
01419101	55289	PL- Studies	-	5,000	1,314	5,000	5,000	-	0.0%	5,000	-	
01419101	55308	PL- Travel Reimbursement	398	800	-	800	800	-	0.0%	800	-	
		General Expenses Total	23,628	37,448	39,595	38,234	38,234	786	2.1%	37,448	(786)	
		Planning Total	284,461	325,188	237,284	323,601	323,601	(1,585)	-0.5%	317,283	(6,318)	A
Economic Development												
01465207	51110	ED- Sal/Wages FT	108,396	117,360	95,189	116,913	116,913	(447)	-0.4%	114,620	(2,293)	1 FT: ED Director
		Salaries Total	108,396	117,360	95,189	116,913	116,913	(447)	-0.4%	114,620	(2,293)	
01465207	52100	ED- Health Insurance	28,907	32,184	26,820	38,224	38,224	6,040	18.8%	38,224	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01465207	52110	ED- Dental Insurance	1,989	2,088	1,740	2,180	2,180	92	4.4%	2,180	-	4.4% rate increase
01465207	52120	ED- Life Insurance	96	96	80	96	96	-	0.0%	96	-	No change
01465207	52130	ED- LTD Insurance	866	847	729	917	917	70	8.3%	917	-	No change
01465207	52200	ED- FICA	6,244	7,276	5,902	7,249	7,249	(28)	-0.4%	7,106	(142)	Based on wages: 6.2%
01465207	52210	ED- Medicare	1,460	1,702	1,380	1,695	1,695	(6)	-0.4%	1,662	(33)	Based on wages: 1.45%
01465207	52300	ED- Retirement Town	14,666	15,397	12,571	14,906	14,906	(491)	-3.2%	14,614	(292)	Based on wages: 12.75%
		Benefits Total	54,229	59,590	49,222	65,267	65,267	5,677	9.5%	64,799	(468)	
01465207	55050	ED- Conf/Room/Meals	-	200	-	-	-	(200)	-100.0%	200	200	Classes complete
01465207	55055	ED- Consulting Services	1,853	2,500	2,315	2,500	2,500	-	0.0%	2,500	-	Consulting (property appraisals, marketing, etc.)
01465207	55091	ED- Education/Training	-	1	-	-	-	(1)	-100.0%	1	1	Classes complete
01465207	55190	ED- Mobile Communications	482	600	354	480	480	(120)	-20.0%	600	120	Cell Phone for ED Director
01465207	55200	ED- Office Supplies	-	1	-	-	-	(1)	-100.0%	1	1	Limited need - printer, paper, pens, ink, etc.
01465207	55308	ED -Travel Reimbursement	551	650	-	650	650	-	0.0%	650	-	
		General Expenses Total	2,886	3,952	2,669	3,630	3,630	(322)	-8.1%	3,952	322	
		Total Economic Development	165,511	180,902	147,080	185,810	185,810	4,908	2.7%	183,371	(2,439)	A
Inspections & Code Enforcement												
01424002	51110	BI- Sal/Wages FT	178,081	192,586	156,224	191,680	191,680	(906)	-0.5%	188,020	(3,660)	2 FT: Building Inspector, Deputy CEO

Town of Exeter												
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Prepared: December 3, 2025												Version #3
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01424002	51200	BI- Sal/Wages PT	-	1	-	1	1	-	0.0%	1	-	Unfilled position pulled in '24, was 1 PT Electrical Insp. (24 Hrs/Wk)
		Salaries Total	178,081	192,587	156,224	191,681	191,681	(906)	-0.5%	188,021	(3,660)	
01424002	52100	BI- Health Insurance	42,825	25,336	21,113	29,021	61,670	36,334	143.4%	61,670	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01424002	52110	BI- Dental Insurance	2,199	2,309	1,924	2,410	3,022	713	30.9%	3,022	-	4.4% rate increase
01424002	52120	BI- Life Insurance	96	96	80	96	96	-	0.0%	96	-	No change
01424002	52130	BI- LTD Insurance	826	799	708	884	864	65	8.1%	884	-	No change
01424002	52200	BI- FICA	11,133	11,940	9,427	11,884	11,884	(56)	-0.5%	11,657	(227)	Based on wages: 6.2%
01424002	52210	BI- Medicare	2,604	2,793	2,205	2,779	2,779	(13)	-0.5%	2,726	(53)	Based on wages: 1.45%
01424002	52300	BI- Retirement Town	24,094	25,267	20,631	24,439	24,439	(828)	-3.3%	23,973	(467)	Based on wages: 12.75%
		Benefits Total	83,777	68,540	56,088	71,493	104,754	36,214	52.8%	104,008	(746)	
01424002	55091	BI- Education/Training	-	250	-	250	250	-	0.0%	250	-	NE Building Officials Association Conference
01424002	55058	BI- Contracted Services	-	5,000	-	5,000	5,000	-	0.0%	5,000	-	Inspection services
01424002	55088	BI- Dues	105	300	-	300	300	-	0.0%	300	-	RNI and NHBOA Dues
01424002	55128	BI- Fuel	1,101	950	803	1,070	1,070	120	12.6%	950	(120)	Fuel for BI
01424002	55190	BI- Mobile Communications	477	600	349	480	480	(120)	-20.0%	600	120	Cell Phone for BI
01424002	55308	BI- Travel Reimbursement	-	500	-	500	500	-	0.0%	500	-	Mileage for Electrical Inspector
01424002	55319	BI- Vehicle Maintenance	152	1	-	1	1	-	0.0%	1	-	
		General Expenses Total	1,834	7,601	1,152	7,601	7,601	-	0.0%	7,601	-	
		Inspections & Code Enf Total	263,693	268,728	213,463	270,775	304,036	35,308	13.1%	299,630	(4,406)	A
Conservation Commission												
01461105	51200	CC- Sal/Wages PT	656	602	427	820	820	218	36.2%	800	(20)	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	2,977	820	820	(2,312)	-73.8%	800	(20)	
01461105	52200	CC- FICA	41	194	185	51	51	(143)	-73.8%	50	(1)	Based on wages: 6.2%
01461105	52210	CC- Medicare	10	45	43	12	12	(34)	-73.8%	12	(0)	Based on wages: 1.45%
		Benefits Total	50	239	228	63	63	(176)	-73.6%	62	(1)	
01461105	55051	CC- Conservation Land Administration	1,865	2,050	1,096	4,500	4,500	2,450	119.5%	2,050	(2,450)	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	1,000	-	0.0%	1,000	-	Small contracts for Raynes repairs
01461105	55088	CC- Dues	875	1,200	850	1,250	1,250	50	4.2%	1,200	(50)	For board to join related organizations: ESRLAC (\$300), NHACC (\$850), SELT (\$100)
01461105	55091	CC- Education/Training	60	250	145	250	250	-	0.0%	250	-	Training for board members and/or Cons/Sust planner (NHACC-3 members and other workshops)
01461105	55171	CC- Legal/Public Notices	-	50	-	50	50	-	0.0%	50	-	Covers approx 1 legal notice typ in newspaper
01461105	55224	CC- Postage	-	20	-	20	20	-	0.0%	20	-	Mailings to CanCom members (mostly elect distr)
01461105	55247	CC- Registry of Deeds	1	30	-	30	30	-	0.0%	30	-	Fee for registry of deeds (typically printing plans, deeds)
01461105	55254	CC- Roadside Mowing	1,825	1,825	987	1,825	1,825	-	0.0%	1,825	-	Mowing White, Perry, Irvine and 1/2 of Morrisette. This is paid out Oct-Dec
		General Expenses Total	7,735	6,425	3,078	8,925	8,925	2,500	38.9%	6,425	(2,500)	
		Conservation Commission Total	8,441	9,796	6,283	9,808	9,808	12	0.1%	7,287	(2,521)	A
Renewable Energy Expense												
01419118	55547	ENR- Renewable Energy Expense	-	1	-	1	1	-	0.0%	1	-	Potential Grant Matching

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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		General Expenses Total	-	1	-	1	1	-	0.0%	1	-	
		Renewable Energy Expense	-	1	-	1	1	-	0.0%	1	-	A
Zoning Board of Adjustment												
01419103	51200	ZO- Sal/Wages PT	374	809	266	620	620	(189)	-23.4%	600	(20)	Recording secretary
		Salaries Total	374	809	266	620	620	(189)	-23.4%	600	(20)	
01419103	52200	ZO- FICA	23	50	16	38	38	(12)	-23.4%	37	(1)	
01419103	52210	ZO- Medicare	5	12	4	9	9	(3)	-23.4%	9	(0)	
		Benefits Total	29	62	20	47	47	(15)	-24.2%	46	(1)	
01419103	55091	ZO- Education/Training	-	200	-	1	1	(199)	-99.5%	200	199	Min. training allotment for board members
01419103	55171	ZO- Legal/Public Notices	751	1,200	733	1,200	1,200	-	0.0%	1,200	-	
01419103	55224	ZO- Postage	2,212	2,000	1,431	2,000	2,000	-	0.0%	2,000	-	Expenses are estimated for ZBA case administration (majority of costs paid by applicant)
		General Expenses Total	2,963	3,400	2,164	3,201	3,201	(199)	-5.9%	3,400	199	
		Zoning Total	3,366	4,271	2,450	3,868	3,868	(403)	-9.4%	4,046	178	A
Historic District Commission												
01419104	51200	HD- Sal/Wages PT	243	400	591	410	410	10	2.5%	400	(10)	Recording secretary
		Salaries Total	243	400	591	410	410	10	2.5%	400	(10)	
01419104	52200	HD- FICA	15	25	37	25	25	1	2.5%	25	(1)	Based on wages: 6.2%
01419104	52210	HD- Medicare	4	6	9	6	6	0	2.5%	6	(0)	Based on wages: 1.45%
		Benefits Total	19	31	46	31	31	-	0.0%	31	-	
01419104	55050	HD-Conf Rooms/Meals	-	200	-	1	1	(199)	-99.5%	200	199	
01419104	55088	HD- Dues	-	50	-	1	1	(49)	-98.0%	50	49	Min. amt for dues associated with various organizations work with HDCs
01419104	55091	HD- Education/Training	-	200	-	100	100	(100)	-50.0%	200	100	min. training allotment for board members
01419104	55138	HD- Grant Matching	-	1	-	1	1	-	0.0%	1	-	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	100	-	0.0%	100	-	
01419104	55224	HD- Postage	49	350	164	350	350	-	0.0%	350	-	Expenses are estimated for HDC case administration
01419104	55227	HD- Printing	-	125	-	1	1	(124)	-99.2%	125	124	Printing needs for HDC as they arise
01419104	55246	HD- Reference Material	-	100	-	50	50	(50)	-50.0%	100	50	
		General Expenses Total	49	1,126	288	604	604	(522)	-46.4%	1,126	522	
		Historic District Commission Total	311	1,557	925	1,045	1,045	(512)	-32.9%	1,557	512	A
Heritage Commission												
01419106	51200	HC- Sal/Wages PT	1,197	1,144	686	1,130	1,130	(14)	-1.2%	1,100	(30)	Recording secretary
		Salaries Total	1,197	1,144	686	1,130	1,130	(14)	-1.2%	1,100	(30)	
01419106	52200	HC- FICA	74	71	43	70	70	(1)	-1.2%	68	(2)	Based on wages: 6.2%
01419106	52210	HC- Medicare	17	17	10	16	16	(0)	-1.2%	16	(0)	Based on wages: 1.45%
		Benefits Total	92	88	53	86	86	(2)	-2.3%	84	(2)	
01419106	55058	HC- Contract Services	-	1	-	1	1	-	0.0%	1	-	
01419106	55088	HC- Dues	-	50	-	1	1	(49)	-98.0%	50	49	
01419106	55091	HC- Education/Training	-	200	-	100	100	(100)	-50.0%	200	100	Min. training allotment for board members
01419106	55138	HC- Grant Matching	-	1	-	1	1	-	0.0%	1	-	

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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01419106	55224	HC- Postage	-	25	33	25	25	-	0.0%	25	-	Expenses are estimated for Heritage Commission case administration
01419106	55227	HC- Printing	-	35	-	35	35	-	0.0%	35	-	
		General Expenses Total	-	312	33	163	163	(149)	-47.8%	312	149	
01419106	55347	Transfer Out	(180)					-			-	
			(180)	-	-	-	-	-		-	-	Year End Balance Transfer
		Heritage Commission Total	1,109	1,544	772	1,379	1,379	(165)	-10.7%	1,496	117	A
		Total Planning & Development	726,892	791,985	608,258	796,287	829,548	37,563	4.7%	814,671	(14,877)	
Police Department												
	51110	Sal/Wages FT	1,914,078	2,116,721	1,622,514	2,225,762	2,215,191	98,470	4.7%	2,204,746	(10,445)	29 FT (Chief, Deputy, Sergeants, Lieutenant, Officers, Admin)
	51111	Sal/Wages Shift Differential	15,922	17,300	11,836	17,300	17,300	-	0.0%	17,300	-	Per Police CBA
	51121	Sal/Wages Incentive	5,900	2,500	-	3,000	3,000	500	20.0%	3,000	-	Per Police CBA
	51130	Personal Replacement OT	16,551	19,749	11,549	17,851	17,851	(1,898)	-9.6%	17,851	-	Overtime for Personal Leave Replace and Fitness day
	51150	Vacation Replacement OT	42,779	50,043	23,145	58,945	58,945	8,902	17.8%	58,945	-	Cost to cover the replacement of officers on vacation
	51200	Sal/Wages PT	101,584	97,190	77,312	82,946	82,946	(14,244)	-14.7%	82,946	-	1 PT officer who is the prosecutor (Removed PT DARE officer)
	51300	Sal/Wages OT	139,399	115,822	101,839	116,715	116,715	893	0.8%	116,715	-	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	1,300	50	4.0%	1,300	-	For union hires before 1/1/2010 only
	51410	Sick Replacement OT	23,036	22,020	28,633	41,263	41,263	19,243	87.4%	41,263	-	Cost to cover the replacement of officers on sick leave
	51420	Holiday Pay	75,540	68,409	12,594	76,798	76,267	7,858	11.5%	76,267	-	Contract item
	51425	Firearm Incentive	500	2,500	-	3,000	3,000	500	20.0%	3,000	-	Contract item - \$1000 stipend for being an instructor (3 instructors)
	51430	Field Training Incentive OT	2,724	5,125	925	24,232	24,232	19,107	372.8%	24,232	-	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	10,275	17,098	17,098	4,662	37.5%	17,098	-	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	15,000	14,000	13,000	(4,500)	-25.7%	13,000	-	Per Police CBA - stipends for having a college degree
	51440	Training Coverage - OT	12,243	16,441	14,136	16,261	16,261	(180)	-1.1%	16,261	-	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	1,929,757	2,716,471	2,704,369	139,363	5.4%	2,693,924	(10,445)	
	52100	Health Insurance	526,036	630,778	527,897	729,254	741,402	110,624	17.5%	741,402	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
	52110	Dental Insurance	40,155	45,078	36,292	47,996	43,325	(1,753)	-3.9%	43,325	-	4.4% rate increase
	52120	Life Insurance	1,552	1,584	1,312	1,584	1,584	-	0.0%	1,584	-	No change
	52130	LTD Insurance	968	960	800	960	960	-	0.0%	960	-	No change
	52200	FICA	9,962	10,946	8,180	11,332	11,332	386	3.5%	11,250	(82)	Based on wages: 6.2%
	52210	Medicare	33,669	37,193	26,355	39,389	39,213	2,021	5.4%	39,062	(151)	Based on wages: 1.45%
	52300	Retirement Town	22,573	23,135	18,915	23,303	23,303	168	0.7%	23,136	(167)	Based on wages: 12.75%
	52310	Retirement Police	656,670	712,222	531,483	758,508	754,763	42,540	6.0%	751,937	(2,826)	Based on wages: 30.95%
		Benefits Total	1,291,584	1,461,896	1,151,234	1,612,326	1,615,882	153,986	10.5%	1,612,656	(3,226)	
	55001	Accreditation	6,482	7,249	4,646	7,249	7,249	-	0.0%	7,249	-	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	1,200	-	0.0%	1,200	-	Covers empl. awards, retirements, dept meetings, hosting meals

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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	55043	Community Relations	6,573	4,500	2,040	2,500	2,500	(2,000)	-44.4%	4,500	2,000	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	5,805	-	0.0%	5,805	-	cruiser laptop account to replace as needed includes installs and mounts/antenna
	55047	Computer Maint/Service Contract	18,798	4,485	5,643	-	-	(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	3,000	-	0.0%	3,000	-	Professional Development training conferences for the Chief and Deputy Chief- IACP convention, courses, etc.
	55087	Dry Cleaning	10,800	12,400	10,333	12,400	12,400	-	0.0%	12,400	-	Contractual item cost
	55088	Dues	8,280	8,993	5,550	8,993	8,993	-	0.0%	8,993	-	Yearly dues for SERT, NENA 911, NESPIN,Child Advocacy Center, and professional association memberships, NNEPAC
	55091	Education/Training	17,078	20,000	23,384	25,000	25,000	5,000	25.0%	20,000	(5,000)	Training course costs/meal reimbursement for the entire department (including civilians). Increase in training seminar costs
	55106	Equipment Purchase	38,911	42,370	38,614	42,370	42,370	-	0.0%	42,370	-	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 instalment purchase \$22,128.89 for 5 years, Cruiser cameras contract \$4,654.38 yearly
	55128	Fuel	42,126	39,908	37,677	40,896	40,896	988	2.5%	39,908	(988)	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	7,711	7,500	7,500	-	0.0%	7,500	-	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	1,905	(263)	-12.1%	2,168	263	Match needed for state grant on two portable radar signs (Drinkwater Rd) State grant paying \$5711
	55160	Investigation	2,045	5,000	1,489	1,000	1,000	(4,000)	-80.0%	5,000	4,000	Covers investigation costs and equipment
	55190	Mobile Communications	4,999	3,904	3,738	4,558	4,558	654	16.8%	3,904	(654)	AT&T FirstNet department cell and laptop modem plan-Added K9 cruiser laptop modem charge for 2026.
	55193	Munitions	15,674	15,700	14,686	15,700	15,700	-	0.0%	15,700	-	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	4,340	5,725	5,725	-	0.0%	5,725	-	Maintenance contract of 6 machines including: copier printers and all service, parts, and labor \$477 a month
	55200	Office Supplies	10,644	11,800	7,352	10,600	10,600	(1,200)	-10.2%	11,800	1,200	Department wide office supplies
	55224	Postage	1,182	1,000	1,064	1,000	1,000	-	0.0%	1,000	-	Postage costs for mailings
	55270	Software Agreement	25,664	26,002	26,002	26,002	26,002	-	0.0%	26,002	-	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	13,968	18,730	18,730	-	0.0%	18,730	-	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	13,328	21,000	21,000	-	0.0%	21,000	-	Covers repair costs for 19 vehicles
	55390	Comfort Dog Expenses	4,185	2,000	1,220	2,000	2,000	-	0.0%	2,000	-	Dog food, vet bills, equipment
	55321	Veterinarian Service	120	750	-	250	250	(500)	-66.7%	750	500	MOU with SPCA, unforeseen animal vet charges, rabies testing
	55104	Veterinarian Equipment	300	300	300	300	300	-	0.0%	300	-	ACO equipment, splitting the cost of Online dog Licensing Lookup software (\$600) management with Town Clerk

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												
											Version #3	
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		General Expenses Total	272,185	271,489	232,300	265,683	265,683	(5,806)	-2.1%	267,004	1,321	
		Total Police Department	3,936,990	4,298,391	3,313,290	4,594,480	4,585,934	287,543	6.7%	4,573,584	(12,350)	A
Fire Department												
	51110	Sal/Wages FT	2,241,670	2,367,924	1,889,931	2,476,362	2,476,362	108,438	4.6%	2,465,833	(10,529)	33 FT (New CBA)
	51121	Sal/Wages Incentive	15,604	19,320	-	38,232	38,232	18,912	97.9%	38,232	-	Negotiated in CBA
	51150	Vacation Replacement OT	15,985	19,038	31,823	21,618	21,618	2,580	13.6%	21,618	-	Overtime for Vacation Leave Replacement
	51200	Sal/Wages PT	10,427	15,206	12,641	15,740	15,740	534	3.5%	15,431	(309)	1 PT: Emergency Management Director - 24 hrs. Monthly
	51300	Sal/Wages Call Back OT	88,599	97,706	34,573	113,500	113,500	15,794	16.2%	113,500	-	Overtime for emergency recall and other off-duty details
	51130	Personal Replacement OT	10,491	13,919	14,328	14,404	14,404	485	3.5%	14,404	-	Overtime for Personal Leave Replacement (New CBA)
	51400	Longevity Pay	1,950	1,950	-	2,000	2,000	50	2.6%	2,000	-	For employees hired prior to 1/1/2006
	51410	Sick Replacement OT	15,066	24,943	17,109	18,918	18,918	(6,025)	-24.2%	18,918	-	Overtime for Sick Replacement
	51420	Holiday Pay	111,121	114,846	1,770	130,300	130,340	15,494	13.5%	130,340	-	Holiday pay (12 holidays @ 12hrs)
	51600	Sal/Wages On Call	187	500	19	300	300	(200)	-40.0%	300	-	PT On-Call salaries
		Salaries Total	2,511,101	2,675,352	2,002,194	2,831,374	2,831,414	156,062	5.8%	2,820,576	(10,838)	
	52100	Health Insurance	535,724	615,734	505,305	684,746	641,535	25,801	4.2%	641,535	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
	52110	Dental Insurance	42,911	46,532	37,803	47,957	48,932	2,400	5.2%	48,932	-	4.4% rate increase
	52120	Life Insurance	3,064	3,120	2,636	3,168	3,168	48	1.5%	3,168	-	No change
	52130	LTD Insurance	963	960	800	960	960	-	0.0%	960	-	No change
	52200	FICA	4,063	4,789	3,772	4,795	4,795	7	0.1%	4,701	(94)	Based on wages: 6.2%
	52210	Medicare	35,600	38,793	27,757	41,055	41,065	2,271	5.9%	40,907	(157)	Based on wages: 1.45%
	52300	Retirement Town	7,889	8,073	6,591	7,816	7,816	(257)	-3.2%	7,662	(154)	Based on wages: 12.75%
	52320	Retirement Fire	751,883	770,556	573,348	802,802	802,988	32,432	4.2%	800,269	(2,719)	Based on wages: 29.15%
		Benefits Total	1,381,897	1,488,557	1,158,011	1,593,299	1,551,259	62,702	4.2%	1,548,134	(3,125)	
	55019	Breathing Apparatus	5,236	5,615	5,635	6,730	6,730	1,115	19.9%	5,615	(1,115)	Breathing Apparatus testing & Air compressor certification & repairs
	55035	Chiefs Expenses	755	750	420	750	750	-	0.0%	750	-	Chief's expenses for meetings, dinners, recognition pins, awards
	55041	Command Supplies	4,535	5,000	1,758	5,000	5,000	-	0.0%	5,000	-	Emergency Operations Center supplies during drills, exercise and incidents, including food, office supplies, & training material
	55042	Communications Equipment	4,007	11,512	6,689	10,941	10,941	(571)	-5.0%	11,512	571	2 way radio (mobile and portable); RAVE Mobile Safety - Emergency Community Notification (Reverse 911)
	55043	Community Relations	3,744	1,000	-	1	1	(999)	-99.9%	1,000	999	Previously - Annual cost for Social Media Consultant and Community Relations Specialist.
	55224	Postage	94	200	84	175	175	(25)	-12.5%	200	25	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	9,670	443	4.8%	9,227	(443)	Annual Association Dues with multiple organizations
	55091	Education/Training	16,672	17,650	12,948	19,491	19,491	1,841	10.4%	17,650	(1,841)	Tuition for college classes, fire certifications and education supplies.
	55106	General Equipment Purchase	24,622	45,000	27,287	45,000	45,000	-	0.0%	45,000	-	Necessary firefighting equipment purchases & replacement
	55123	Fire Prevention Supplies	4,827	6,822	5,001	6,900	6,900	78	1.1%	6,822	(78)	NFPA annual membership & Fire Prevention & Investigation Supplies
	55128	Fuel	18,836	19,950	15,685	20,950	20,950	1,000	5.0%	19,950	(1,000)	Gas and diesel fuel for all fire department vehicles, Plus 500 gallon tank at fire station
	55132	General Equipment Repair	3,471	4,100	2,803	4,300	4,300	200	4.9%	4,100	(200)	Small tool & equipment repair
	55133	General Expenses	3,547	3,600	2,665	3,500	3,500	(100)	-2.8%	3,600	100	Background investigations, Water, Emergency scene rehab. supplies, etc.

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												
												Version #3
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	55144	Hazmat Supplies	1,672	2,686	1,855	3,639	3,639	953	35.5%	2,686	(953)	Hazardous materials monitoring equipment, clean up and control supplies.
	55149	Hose Replacement	5,853	5,800	5,161	6,683	6,683	883	15.2%	5,800	(883)	Fire hose replacement and repair.
	55190	Mobile Communications	5,555	6,095	4,175	6,095	6,095	-	0.0%	6,095	-	Cell Phone plan and Data usage for Suppression staff, Engines and Fire Prevention - No price increases expected in 2026
	55199	Office Equipment Maintenance	2,437	2,450	1,866	2,450	2,450	-	0.0%	2,450	-	Lease Agreements & Service Contracts for copier
	55200	Office Supplies	1,466	2,300	978	2,000	2,000	(300)	-13.0%	2,300	300	Office Supplies for entire Fire Department (except Health)
	55214	Physicals	1,022	1,700	923	1,850	1,850	150	8.8%	1,700	(150)	Pre-employment physicals for new hires
	55050	Conf/Room/Meals	5,076	4,000	2,140	4,000	4,000	-	0.0%	4,000	-	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	14,587	37,952	37,952	16,952	80.7%	21,000	(16,952)	Turnout gear replacement & inspections (Redline Inc.) 2 sets in '26.
	55237	Radio Repairs/Maintenance	4,314	5,700	4,607	5,182	5,182	(518)	-9.1%	5,700	518	Maint. & programming FD Portable & Mobile Radios, Annual service contract with 2-Way Communications
	55270	Software Agreement	10,363	13,959	11,288	14,392	14,392	433	3.1%	13,959	(433)	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	2,548	3,500	3,500	-	0.0%	3,500	-	Laundry & misc bldg. cleaning supplies
	55308	Travel Reimbursement	78	1,195	464	900	900	(295)	-24.7%	1,195	295	Travel reimbursement for use of personal vehicle to attend meetings, briefings and training.
	55314	Uniforms	16,595	26,661	21,823	30,660	30,660	3,999	15.0%	26,661	(3,999)	Uniforms for 32 FT employees, 1 Call member
	55319	Vehicle Maintenance	50,878	43,500	42,679	45,000	45,000	1,500	3.4%	43,500	(1,500)	Vehicle Maintenance, Inspections, Tires, Annual Pump and Aerial Testing and Certifications, Plymo-Vent Exhaust Capture System
	55264	Shelter Equipment	-	1	-	1	1	-	0.0%	1	-	Place Holder - Agreement with SAU16 to provide, shelter, food and supplies as necessary
	55095	Emergency Management Equipment	-	2,500	310	2,500	2,500	-	0.0%	2,500	-	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	1	-	0.0%	1	-	FEMA line if needed
	55118	FEMA Reimb - Force Equip	-	1	-	1	1	-	0.0%	1	-	FEMA line if needed
		General Expenses Total	284,338	277,773	209,641	300,214	300,214	22,441	8.1%	273,475	(26,739)	
	57006	Capital Outlay	-	1	-	1	1	-	0.0%	1	-	\$1 place holder if grant funds become available
		Capital Outlay Total	-	1	-	1	1	-	0.0%	1	-	
		Total Fire Department	4,177,336	4,441,683	3,369,847	4,724,888	4,682,888	241,205	5.4%	4,642,188	(40,702)	A
Public Safety Shared Services												
Dispatch												
01429905	51110	PDD- Sal/Wages FT	199,108	264,563	200,298	281,494	281,494	16,931	6.4%	281,494	-	5 FT Staff in General Fund budget. 1 FT in EMS Fund budget
01429905	51111	PDD- Sal/Wages Shift Differential	3,773	3,755	3,120	3,755	3,755	-	0.0%	3,755	-	Per Police CBA
01429905	51121	PDD- Sal/Wages Incentive Reg	1,914	500	-	500	500	-	0.0%	500	-	Per Police CBA
01429905	51130	PDD- Personal Replacement OT	5,552	4,259	4,849	4,891	4,891	632	14.8%	4,891	-	Overtime for Personal Leave Replacement
01429905	51150	PDD- Vacation Replacement OT	12,535	10,561	7,536	11,772	11,772	1,211	11.5%	11,772	-	Overtime for Vacation Leave Replacement
01429905	51200	PDD- Sal/Wages PT	-	2,596	-	1	1	(2,595)	-100.0%	1	-	
01429905	51300	PDD-Sal/Wages OT	19,853	13,309	15,367	18,427	18,427	5,118	38.5%	18,427	-	Covers cost in emergencies and regular coverage
01429905	51410	PDD-Sick Replacement OT	5,406	2,218	5,627	5,609	5,609	3,391	152.9%	5,609	-	Covers OT for Dispatchers out sick
01429905	51420	PDD-Holiday Pay	11,856	11,267	3,082	15,746	15,746	4,479	39.8%	15,746	-	contract item
01429905	51430	PDD-Sal/Wages FTO Incentive	1,499	3,489	3,750	13,748	13,748	10,259	294.0%	13,748	-	contract item
01429905	51450	PDD-Education Incentive	2,000	3,250	2,250	2,250	2,750	(500)	-15.4%	2,750	-	contract item
		Salaries Total	263,486	319,767	246,325	358,193	358,693	38,926	12.2%	358,693	-	

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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01429905	52100	PDD-Health Insurance	74,259	114,156	73,321	99,131	99,131	(15,025)	-13.2%	99,131	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01429905	52110	PDD-Dental Insurance	5,707	7,459	4,998	7,788	7,788	329	4.4%	7,788	-	4.4% rate increase
01429905	52120	PDD-Life Insurance	192	240	193	240	240	-	0.0%	240	-	No change
01429905	52200	PDD-FICA	16,366	19,826	14,885	22,208	22,208	2,382	12.0%	22,208	-	Based on wages: 6.2%
01429905	52210	PDD-Medicare	3,828	4,637	3,481	5,194	5,194	557	12.0%	5,194	-	Based on wages: 1.45%
01429905	52300	PDD-Retirement Town	35,575	41,469	32,314	45,669	45,670	4,201	10.1%	45,670	-	Based on wages: 12.75%
		Benefits Total	135,927	187,787	129,192	180,230	180,231	(7,556)	-4.0%	180,231	-	
01429905	55105	PDD-Equipment Maintenance	23,054	25,325	9,735	25,325	25,325	-	0.0%	25,325	-	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	2,000	(3,800)	-65.5%	5,800	3,800	Uncovered replacement/repair costs for dispatch items and radio equipment and portable radios, cross agency
01429905	55256	PDD-Phone Repairs/Service	586	550	361	550	550	-	0.0%	550	-	Dispatch center phone repairs, Firstnet emergency phone service \$533, updates, sonicwall fee
		General Expenses Total	29,440	31,675	10,306	27,875	27,875	(3,800)	-12.0%	31,675	3,800	
		Dispatch Total	428,863	539,229	385,822	566,298	566,799	27,570	5.1%	570,599	3,800	A
Health												
01441105	51110	FH- Sal/Wages FT	71,606	78,356	63,554	78,058	78,058	(298)	-0.4%	76,527	(1,531)	1 FT: Health Officer
		Salaries Total	71,606	78,356	63,554	78,058	78,058	(298)	-0.4%	76,527	(1,531)	
01441105	52110	FH- Dental Insurance	-	597	-	-	-	(597)	-100.0%	-	-	4.4% rate increase
01441105	52120	FH- Life Insurance	96	96	80	96	96	-	0.0%	96	-	No change
01441105	52200	FH- FICA	4,440	4,858	3,940	4,840	4,840	(18)	-0.4%	4,745	(95)	Based on wages: 6.2%
01441105	52210	FH- Medicare	1,038	1,136	922	1,132	1,132	(4)	-0.4%	1,110	(22)	Based on wages: 1.45%
01441105	52300	FH- Town Retirement	9,688	10,280	8,393	9,952	9,952	(328)	-3.2%	9,757	(195)	Based on wages: 12.75%
		Benefits Total	15,262	16,967	13,335	16,020	16,020	(947)	-5.6%	15,708	(312)	
01441105	55293	FH- Supplies	421	600	582	600	600	-	0.0%	600	-	Health Inspection and office supplies
01441105	55224	FH- Postage	63	96	83	100	100	4	4.2%	96	(4)	Health Dept. mailings
01441105	55055	FH- Consulting	-	1	-	1	1	-	0.0%	1	-	
01441105	55190	FH- Mobile Communications	639	996	598	996	996	-	0.0%	996	-	Phone plan & mobile data terminal usage for Health Officer
01441105	55191	FH- Mosquito Control	34,500	34,500	27,600	34,500	34,500	-	0.0%	34,500	-	Mosquito control maintenance contract costs
01441105	55270	FH- Software Agreement	2,640	2,640	-	2,640	2,640	-	0.0%	2,640	-	Relevant FoodCode Pro forms and reporting
01441105	55308	FH- Travel Reimbursement	220	480	-	480	480	-	0.0%	480	-	Mileage reimbursement for Health Officer
												Two people (Bailey & Fritz) NH Health Officer, Healthy Homes conf, NE FDA seminar
01441105	55050	FH- Conf/Room/Meals	270	1,225	188	1,225	1,225	-	0.0%	1,225	-	
01441105	55088	FH- Dues	90	90	93	100	100	10	11.1%	90	(10)	Health Dept. dues & memberships
01441105	55091	FH- Education/Training	1,545	6,941	6,819	1,000	1,000	(5,941)	-85.6%	6,941	5,941	Misc classes for Health Officer and Deputy Health Officer
		General Expenses Total	40,389	47,569	35,963	41,642	41,642	(5,927)	-12.5%	47,569	5,927	
		Health Total	127,257	142,892	112,852	135,720	135,720	(7,172)	-5.0%	139,804	4,084	A
		Total Public Safety Shared Services	556,120	682,121	498,674	702,018	702,519	20,398	3.0%	710,403	7,884	
											0.0%	
Public Works - General Fund												
Administration & Engineering												
												6 FT: Director, Town Eng, Office Mgr, Office Clerk, Asst Engineer, GIS Coord. (Eng Tech position reallocated to Maint. General Foreman)
01431101	51110	PWA- Sal/Wages FT	440,173	691,240	361,686	583,975	583,975	(107,265)	-15.5%	573,530	(10,445)	
01431101	51200	PWA- Sal/Wages PT	344	300	67,540	205	205	(95)	-31.7%	200	(5)	1- PT-recording secretary for River Committee

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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01431101	51300	PWA- Sal/Wages OT	647	720	321	720	720	(0)	-0.1%	720	-	
		Salaries Total	441,163	692,261	429,547	584,900	584,900	(107,361)	-15.5%	574,450	(10,450)	
01431101	52100	PWA- Health Insurance	53,447	138,300	61,719	153,265	153,265	14,965	10.8%	153,265	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01431101	52110	PWA- Dental Insurance	5,670	10,702	5,269	9,181	9,181	(1,521)	-14.2%	9,181	-	4.4% rate increase
01431101	52120	PWA- Life Insurance	360	624	296	528	528	(96)	-15.4%	528	-	No change
01431101	52130	PWA- LTD Insurance	912	960	800	960	960	-	0.0%	960	-	No change
01431101	52200	PWA- FICA	26,676	42,920	25,481	36,264	36,264	(6,656)	-15.5%	35,616	(648)	Based on wages: 6.2%
01431101	52210	PWA- Medicare	6,239	10,038	6,135	8,481	8,481	(1,557)	-15.5%	8,330	(152)	Based on wages: 1.45%
01431101	52300	PWA- Retirement Town	58,967	90,776	53,912	74,549	74,549	(16,227)	-17.9%	73,217	(1,332)	Based on wages: 12.75%
		Benefits Total	152,269	294,320	153,611	283,228	283,228	(11,092)	-3.8%	281,097	(2,131)	
01431101	55003	PWA- Drug/Alcohol Testing	754	1,200	1,489	1,200	1,200	-	0.0%	1,200	-	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	674	2,000	2,000	(1,000)	-33.3%	3,000	1,000	National or regional conf 60% Dir, Town Eng; 100% Maint Supt, Hwy Supt.
01431101	55058	PWA- Contracted Services	17,836	1	13,509	2,500	2,500	2,499	249900.0%	1	(2,499)	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	1,344	1,450	1,450	180	14.2%	1,270	(180)	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	627	2,000	2,000	-	0.0%	2,000	-	Education and training for staff (NHMA, NHDES, NEPW Association)
01431101	55128	PWA- Fuel	2,607	1,500	2,472	2,725	2,725	1,225	81.7%	1,500	(1,225)	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	1,000	-	0.0%	1,000	-	Meal reimbursement during extended operations per Director's determination.
01431101	55158	PWA- Insurance Deductible	-	1	-	1	1	-	0.0%	1	-	Damage repairs on insurance claims
01431101	55181	PWA- Master Fuel Account	6,761	1	(2,240)	1	1	-	0.0%	1	-	Bulk fuel delivery charges less dept allocations; for 109 vehicles
01431101	55190	PWA- Mobile Communications	1,772	1,300	875	1,300	1,300	-	0.0%	1,300	-	60% Director, Town Engineer & Asst Engineer; 100% Highway, MiFi (Engineering) (\$108 @12 m.)
01431101	55200	PWA- Office Supplies	7,533	10,000	8,225	9,000	9,000	(1,000)	-10.0%	10,000	1,000	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	641	550	550	-	0.0%	550	-	General day to day mailings
01431101	55237	PWA- Radio Repairs	-	300	-	300	300	-	0.0%	300	-	4 Desk sets, 6 portables, 42 vehicle units
01431101	55238	PWA- Radio Replacement	-	500	-	500	500	-	0.0%	500	-	Digital repeater to communicate with Fire & Police
01431101	55319	PWA- Vehicle Maintenance	230	600	275	600	600	-	0.0%	600	-	Dir & Eng vehicles
		General Expenses Total	42,971	23,223	27,892	25,127	25,127	1,904	8.2%	23,223	(1,904)	
01431101	55998	PWA- Due from Water Fund	(128,188)	(196,916)	(120,770)	(173,581)	(173,581)	23,334	-11.8%	(171,066)	2,515	20% Water Fund offset
01431101	55999	PWA- Due from Sewer Fund	(128,188)	(196,916)	(120,770)	(173,581)	(173,581)	23,334	-11.8%	(171,066)	2,515	20% Sewer Fund offset
		Due from Water/Sewer Funds Total	(256,375)	(393,832)	(241,540)	(347,162)	(347,162)	46,670	-11.9%	(342,132)	5,030	
		Administration & Engineering Total	380,028	615,972	369,511	546,093	546,093	(69,879)	-11.3%	536,638	(9,455)	A
Highways and Streets												
01431202	51110	HWY- Sal/Wages FT	737,648	789,714	615,432	833,815	832,240	42,526	5.4%	829,950	(2,290)	12 FT - Highway Supt., General Foreman, 2 Foreman, 5 HEO, 1 Truck Driver, 2 Laborers
01431202	51210	HWY- Sal/Wages Temp	-	1	-	1	1	-	0.0%	1	-	Intern, Summer/Fall laborer
01431202	51121	HWY- Sal/Wages Incentive Reg	2,750	2,750	-	2,750	2,750	-	0.0%	2,750	-	Per SEIU CBA
01431202	51300	HWY- Sal/Wages OT	21,046	22,773	17,168	22,773	22,773	(0)	0.0%	22,773	-	Emergency ops, callouts, flood watch, voting/traffic control

Town of Exeter												
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Prepared: December 3, 2025												Version #3
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01431202	51310	HWY- Sal/Wages Stand-By	7,980	10,920	11,740	14,560	14,560	3,640	33.3%	14,560	-	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	7,200	50	0.7%	7,200	-	6 FT per union contract
		Salaries Total	776,473	833,309	644,340	881,099	879,524	46,215	5.5%	877,234	(2,290)	
01431202	52100	HWY- Health Insurance	191,875	234,598	187,562	274,269	269,947	35,349	15.1%	269,947	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01431202	52110	HWY- Dental Insurance	12,934	14,983	10,901	14,437	14,437	(546)	-3.6%	14,437	-	4.4% rate increase
01431202	52120	HWY- Life Insurance	601	624	508	624	624	-	0.0%	624	-	No change
01431202	52200	HWY- FICA	46,009	51,665	37,968	54,628	54,530	2,865	5.5%	54,389	(142)	Based on wages: 6.2%
01431202	52210	HWY- Medicare	10,760	12,083	8,880	12,776	12,753	670	5.5%	12,720	(33)	Based on wages: 1.45%
01431202	52300	HWY- Retirement Town	105,057	109,112	85,018	112,340	112,139	3,027	2.8%	111,847	(292)	Based on wages: 12.75%
		Benefits Total	367,236	423,065	330,838	469,074	464,430	41,365	9.8%	463,964	(466)	
01431202	55013	HWY- Asphalt Reclamation	-	5,000	-	5,000	5,000	-	0.0%	5,000	-	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	5,500	-	0.0%	5,500	-	Maintenance and repair of 7 Town-owned bridges.
01431202	55066	HWY- Culvert Repairs/Replacement	-	3,000	67	5,000	5,000	2,000	66.7%	3,000	(2,000)	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	2,500	-	0.0%	2,500	-	
01431202	55072	HWY - Dam Registration	1,900	400	-	800	800	400	100.0%	400	(400)	Annual NHDES fees (due December) Sloans Brook
01431202	55091	HWY- Education/Training	1,918	1,500	600	1,500	1,500	-	0.0%	1,500	-	Classes, licensing (CDL, UNH Tech Transfer classes)
01431202	55096	HWY- Emergency Traffic Control	-	500	595	500	500	-	0.0%	500	-	Uniformed officer in high traffic, emergencies Rental of equipment not owned by Town: bulldozer, excavator, grader, screener
01431202	55107	HWY- Equipment Rentals	2,601	4,500	650	4,500	4,500	-	0.0%	4,500	-	
01431202	55128	HWY- Fuel	30,576	25,500	27,996	35,500	35,500	10,000	39.2%	25,500	(10,000)	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	55134	HWY- General Hand Tools	3,795	4,000	1,876	4,000	4,000	-	0.0%	4,000	-	Repl/repair hand tools: compacter, hand-saw, chainsaws, small power tools
01431202	55190	HWY- Mobile Communications	-	1	-	1	1	-	0.0%	1	-	moved to phone reimbursement
01431202	55212	HWY- Phone Reimbursement	2,569	2,800	2,722	3,300	3,300	500	17.9%	2,800	(500)	Cell Phone stipend for Supt + 3 Foremen (\$40/mo). On-Call Cell Phone, MiFi, & Tablets (\$112/mo)
01431202	55257	HWY- Safety Equipment	5,312	6,000	4,130	6,000	6,000	-	0.0%	6,000	-	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	55267	HWY- Signs	7,802	8,000	3,987	8,000	8,000	-	0.0%	8,000	-	Sign replacement for retro reflectivity, damages.
01431202	55285	HWY- Storm Drain Repair	7,809	6,000	317	6,000	6,000	-	0.0%	6,000	-	Repair drain castings. 1,305 catch basins
01431202	55286	HWY- Street Marking	34,979	35,000	34,307	35,000	35,000	-	0.0%	35,000	-	Fog lines, center lines, parking spaces (butyl rubber by contractor); crosswalks 2x yr
01431202	55287	HWY- Street Repairs/Maint	11,862	18,000	13,247	18,000	18,000	-	0.0%	18,000	-	Patching town roads & shoulder repair materials; includes asphalt, concrete, gravel
01431202	55310	HWY- Tree Maintenance	17,488	25,000	3,204	25,000	25,000	-	0.0%	25,000	-	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	7,244	7,400	7,400	-	0.0%	7,400	-	12 employees (Laundering, repair and replacement)
01431202	55319	HWY- Vehicle Maintenance	64,176	60,000	63,141	60,000	60,000	-	0.0%	60,000	-	Maintenance of all dept vehicles and equip
01431202	55337	HWY- Weed Control	9,000	9,000	9,000	9,000	9,000	-	0.0%	9,000	-	Along medians & curbing; contract w/ licensed herbicide applicator, \$1K switch from Roundup to pre-emergent.
		General Expenses Total	214,322	229,601	178,332	242,501	242,501	12,900	5.6%	229,601	(12,900)	
01431202	55251	HWY-Road Paving/Maintenance	549,995	625,000	387,499	700,000	700,000	75,000	12.0%	625,000	(75,000)	Incl crack sealing, reconstruction, etc. 2024 Pavement Management Plan Update recommends \$1.1M annually to maintain current PCI.

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01431202	55067	HWY- Culvert Replacement	-	5,000	4,620	-	-	(5,000)	-100.0%	5,000	5,000	Specified culvert repair & replacement projects
01431202	55266	HWY- Sidewalks/Curbing	8,001	10,000	-	10,000	10,000	-	0.0%	10,000	-	Sidewalk and curbing repair & replacement
												Clean 50% catch basins, material testing, MS4 permit compliance. Performed in-house last 2 years.
01431202	55284	HWY- Storm Drain Cleaning	-	30,000	1,690	20,000	20,000	(10,000)	-33.3%	30,000	10,000	
		Capital Outlay Total	557,996	670,000	393,809	730,000	730,000	60,000	8.0%	670,000	(60,000)	
		Highways & Streets Total	1,916,028	2,155,975	1,547,319	2,322,674	2,316,455	160,480	7.4%	2,240,799	(75,656)	A
Snow Removal												
01431903	51300	PS- Sal/Wages - OT Snow	49,708	70,000	60,488	70,000	70,000	-	0.0%	70,000	-	Includes Mechanic
01431903	51200	PS- Salaries/Wages PT	2,140	1,815	2,388	1,815	1,815	-	0.0%	1,815	-	Snow cleanup
		Salaries Total	51,848	71,815	62,877	71,815	71,815	-	0.0%	71,815	-	
01431903	52200	PS- FICA	3,210	4,453	3,897	4,453	4,453	-	0.0%	4,453	-	Based on wages: 6.2%
01431903	52210	PS- Medicare	751	1,041	911	1,041	1,041	-	0.0%	1,041	-	Based on wages: 1.45%
01431903	52300	PS- Retirement Town	6,716	9,198	8,184	8,925	8,925	(273)	-3.0%	8,925	-	Based on wages: 12.75%
		Benefits Total	10,677	14,692	12,992	14,419	14,419	(273)	-1.9%	14,419	-	
01431903	55026	PS- Calcium Chloride	-	1	-	1	1	-	0.0%	1	-	Salt additive used during harsh temperatures in the winter
												Funded from SNOW/ICE CAP Reserve when needed - Hire contractors w/10 wheelers to remove snow for safety
01431903	55061	PS- Contracted Snow Removal	-	1	11,315	1	1	-	0.0%	1	-	downtown, Lincoln St, Portsmouth Ave.
01431903	55118	PS- FEMA Reimb Force Equip	-	1	-	1	1	-	0.0%	1	-	Expenses declared winter emergencies
01431903	55119	PS- FEMA Reimb Force Labor	-	1	-	1	1	-	0.0%	1	-	Expenses declared winter emergencies
												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	55128	PS- Fuel	13,628	17,000	15,855	17,000	17,000	-	0.0%	17,000	-	
01431903	55216	PS- Plow Damages	2,495	3,500	1,349	3,500	3,500	-	0.0%	3,500	-	Private property damage caused by snow plows
												Hired contractors to supplement Town staff to plow, salt & sand
01431903	55218	PS- Plowing	135,310	80,000	121,665	80,000	80,000	-	0.0%	80,000	-	
01431903	55258	PS- Salt	85,990	80,000	104,754	80,000	80,000	-	0.0%	80,000	-	Deicer for Town roads, sidewalks, parking lots
												Purchase sand during winter months to spread along the town roads, sidewalks & parking lots
01431903	55259	PS- Sand	1,274	2,000	307	2,000	2,000	-	0.0%	2,000	-	
01431903	55319	PS- Vehicle Maintenance	18,405	20,500	26,717	20,500	20,500	-	0.0%	20,500	-	Repair snow plows and snow removal equipment
		General Expenses Total	257,101	203,004	281,981	203,004	203,004	-	0.0%	203,004	-	
		Snow Removal Total	319,625	289,511	357,830	289,238	289,238	(273)	-0.1%	289,238	-	A
Solid Waste Disposal												
												1 PT @ 16 hrs/wk including transfer station winter schedule and weekend trash removal
01432304	51200	SW- Sal/Wages PT	25,500	24,951	18,808	25,796	25,796	845	3.4%	25,290	(506)	
01432304	51300	SW- Sal/Wages OT	817	5,785	636	4,000	4,000	(1,785)	-30.9%	4,000	-	OT for Highway employees assigned to Transfer Station
		Salaries Total	26,317	30,736	19,444	29,796	29,796	(940)	-3.1%	29,290	(506)	
01432304	52200	SW- FICA	1,632	1,906	1,206	1,847	1,847	(58)	-3.1%	1,816	(31)	Based on wages: 6.2%
01432304	52210	SW- Medicare	382	446	282	432	432	(14)	-3.1%	425	(7)	Based on wages: 1.45%
01432304	52300	SW-Retirement	34	526	86	510	510	(16)	-3.0%	510	-	Based on wages: 12.75%
		Benefits Total	2,048	2,878	1,574	2,789	2,789	(89)	-3.1%	2,751	(38)	
01432304	55018	SW- Blue Bags	131,705	120,000	110,572	120,000	120,000	-	0.0%	120,000	-	Includes vendor delivery to store; offset by revenue.
01432304	55023	SW- Bulky Waste Sticker	555			-	-	-		-	-	
												Construction debris container at Transfer Station (WM contract)
01432304	55054	SW- Construction Debris	11,561	16,000	8,426	16,000	16,000	-	0.0%	16,000	-	

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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01432304	55082	SW- Disposal/Recycling Contract	1,191,609	1,310,680	941,744	1,436,242	1,436,242	125,562	9.6%	1,310,680	(125,562)	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	15,000	-	0.0%	15,000	-	Brush grinding & removal by contractor 2 to 3x per yr as space needs require.
01432304	55091	SW- Education/Training	-	200	-	200	200	-	0.0%	200	-	Solid waste training
01432304	55092	SW- Electricity	2,088	2,000	1,911	2,000	2,000	-	0.0%	2,000	-	Transfer station building
01432304	55093	SW- Electronic Waste Expense	7,075	10,000	5,805	10,000	10,000	-	0.0%	10,000	-	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	35,000	-	0.0%	35,000	-	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	29,137	51,500	51,500	-	0.0%	51,500	-	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			575	-	-	-		-	-	
01432304	55186	SW- Metal Removal	929	1,500	1,089	1,500	1,500	-	0.0%	1,500	-	Hauling charge to remove metals & white goods
01432304	55201	SW- Operations Maintenance	6,079	6,000	4,249	6,000	6,000	-	0.0%	6,000	-	Mowing, materials and supplies at the Transfer Station (Security cameras and equipment)
01432304	55244	SW- Recycle Containers	26,289	26,000	-	16,000	16,000	(10,000)	-38.5%	26,000	10,000	65 gal carts unit price \$75; offset by revenue; current surplus (1x reduction in 2026)
01432304	55293	SW- Supplies	2,040	2,500	1,880	2,500	2,500	-	0.0%	2,500	-	Stickers and garbage litter bags for Town & Public Works Offices to sell
01432304	55300	SW- Tire Disposal	320	1,000	326	1,000	1,000	-	0.0%	1,000	-	Disposal of Town tires
01432304	55366	SW- Yard Waste	17,193	17,193	8,765	17,881	17,881	688	4.0%	17,193	(688)	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	3,161	3,952	3,952	-	0.0%	3,952	-	Weekly collection at Transfer Station (Mr. Fox) - 4 Bins
		General Expenses Total	1,496,204	1,618,525	1,117,640	1,734,775	1,734,775	116,250	7.2%	1,618,525	(116,250)	
		Solid Waste Disposal Total	1,524,568	1,652,139	1,138,658	1,767,360	1,767,360	115,221	7.0%	1,650,566	(116,794)	A
Street Lights												
01431605	55092	PW- Electricity- Street Lights	122,397	140,000	90,091	130,000	130,000	(10,000)	-7.1%	140,000	10,000	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	10,000	3,000	42.9%	7,000	(3,000)	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	97,160	140,000	140,000	(7,000)	-4.8%	147,000	7,000	
		Street Lights Total	125,557	147,000	97,160	140,000	140,000	(7,000)	-4.8%	147,000	7,000	A
Stormwater												
01431118	55293	STW- Supplies	2,937	2,700	800	2,700	2,700	-	0.0%	2,700	-	Pet waste bags (Town Clerk & Highway), plotter supplies (ink, printheads, paper)
01431118	55058	STW- Contracted Services	54,477	57,100	29,567	57,100	57,100	-	0.0%	57,100	-	Wet weather sample 134 outfalls/6 years ~ 22 outfalls/yr x \$700/outfall = \$15,400; outfall catchment investigations & remediation \$10,700; quarterly SWPPP inspections \$6k; AMP project TN changes \$6k; MS4 annual rpt \$6K; public outreach \$4K, staff training (IDDE, PTAP) \$9K
01431118	55190	STW- Mobile Communications	-	480	-	480	480	-	0.0%	480	-	Tablet/mifi 12 months @ \$40/mo.
01431118	55291	STW- Subscriptions	-	4,080	-	4,080	4,080	-	0.0%	4,080	-	GPS, SmartNet, PeopleForms subscriptions

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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01431118	55386	STW- Catch Basin Replacement	-	28,000	-	10,000	10,000	(18,000)	-64.3%	28,000	18,000	Replace 7 Catch basins @ \$4k each (MS4 Permit requirement). Plan to Outsource in FY26.
		General Expenses Total	57,414	92,360	30,367	74,360	74,360	(18,000)	-19.5%	92,360	18,000	
		Stormwater Total	57,414	92,360	30,367	74,360	74,360	(18,000)	-19.5%	92,360	18,000	
		Subtotal before Maintenance	4,323,220	4,952,957	3,540,845	5,139,725	5,133,506	180,549	3.6%	4,956,601	(176,905)	
Public Works - Maintenance												
General												
01419406	51110	PM- Sal/Wages FT	214,942	266,218	198,139	329,768	329,768	63,550	23.9%	327,849	(1,919)	5 FT - Maint. Supt, Maint. Gen. Foreman, 1 FT Custodian, 2. Maint Tech
01419406	51200	PM- Sal/Wages PT	38,421	40,769	18,181	26,016	26,016	(14,753)	-36.2%	25,500	(516)	1 PT Custodian @ 20hr per week
01419406	51300	PM- Sal/Wages OT	3,581	7,476	1,795	7,476	7,476	0	0.0%	7,476	-	Emergencies, callouts
01419406	51310	PM- Sal/Wages Stand-By	7,980	10,920	11,740	14,560	14,560	3,640	33.3%	14,560	-	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	229,855	377,820	377,820	50,937	15.6%	375,385	(2,435)	
01419406	52100	PM- Health Insurance	33,245	48,437	23,103	77,596	77,596	29,159	60.2%	77,596	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01419406	52110	PM- Dental Insurance	2,862	3,503	2,177	5,214	5,214	1,711	48.8%	5,214	-	4.4% rate increase
01419406	52120	PM- Life Insurance	206	240	192	288	288	48	20.0%	288	-	No change
01419406	52200	PM- FICA	15,988	20,267	14,049	23,425	23,425	3,158	15.6%	23,274	(151)	Based on wages: 6.2%
01419406	52210	PM- Medicare	3,739	4,740	3,286	5,478	5,478	739	15.6%	5,443	(35)	Based on wages: 1.45%
01419406	52300	PM- Retirement Town	30,602	37,493	26,912	44,855	44,855	7,362	19.6%	44,610	(245)	Based on wages: 12.75%
		Benefits Total	86,643	114,680	69,720	156,856	156,856	42,176	36.8%	156,425	(431)	
01419406	55048	PM- Computer Software	684	5,000	4,104	5,000	5,000	-	0.0%	5,000	-	People GIS work order system (SimplicityFleet module)
												Town building roofs snow removal \$4K; contracted cleaning Town Offices \$34K; TH Offices (as required) & Public Restrooms \$6K; Sr. Center \$12K PLUS future Public Safety Complex
01419406	55058	PM- Contract Services	62,030	70,000	84,205	70,000	70,000	-	0.0%	70,000	-	All Town buildings' paper & cleaning products
01419406	55069	PM- Custodial Supplies	15,588	20,000	13,670	20,000	20,000	-	0.0%	20,000	-	Continuing education for Master Electrician & Carpenter.
01419406	55091	PM- Education/Training	-	200	-	200	200	-	0.0%	200	-	Maintenance Dept vehicles (5); includes loaner vehicles to Town Departments; unleaded contract price projected to be \$2.84/gal
01419406	55128	PM- Fuel	3,337	5,500	4,378	5,500	5,500	-	0.0%	5,500	-	License renewal fees for Electrician
01419406	55173	PM- Licenses	146	300	152	300	300	-	0.0%	300	-	Stock paint, putty, nails, screws
01419406	55176	PM- Maintenance Bld Materials	1,592	1,200	559	1,200	1,200	-	0.0%	1,200	-	HVAC Tech, plumber, elec. tools, replenish drill bits, small power tools
01419406	55178	PM- Maintenance Tools	2,200	3,000	1,355	3,000	3,000	-	0.0%	3,000	-	Maint. Superintendent cell phone
01419406	55190	PM- Mobile Communications	309	300	224	300	300	-	0.0%	300	-	Fall protection, eye protection, steel-toed boot replacement \$300/yr (Boot allowance increased from \$185/yr to \$300/yr per SEIU CBA.)
01419406	55257	PM- Safety Equipment	1,662	2,000	549	2,000	2,000	-	0.0%	2,000	-	Uniforms and cleaning for 5 Staff
01419406	55314	PM- Uniforms	4,218	6,050	3,421	6,050	6,050	-	0.0%	6,050	-	Insp. & Maint. of fire alarm systems, emergency lighting & fire extinguishers
01419406	55392	PM- Fire Safety	25,358	24,000	23,605	24,000	24,000	-	0.0%	24,000	-	
		General Expenses Total	117,124	137,550	136,222	137,550	137,550	-	0.0%	137,550	-	
		General Maintenance Total	470,189	579,113	435,797	672,226	672,226	93,113	16.1%	669,360	(2,866)	A
Town Buildings												
		Swasey Parkway- Sal/Wages PT	-	-	93	-	-	-	-	-	-	Recording Secretary for Swasey Parkway

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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		Swasey Parkway- FICA	-	-	6	-	-	-		-	-	Recording Secretary for Swasey Parkway
		Swasey Parkway- Medicare	-	-	1	-	-	-		-	-	Recording Secretary for Swasey Parkway
		Town Buildings-Water/Sewer Bills	24,861	18,835	19,955	18,835	18,835	18,835		18,835	-	Water/Sewer bills for Town Buildings
		Town Buildings- Building Maintenance	76,101	94,000	67,540	94,000	94,000	94,000		94,000	-	Building Maintenance for Town Buildings, Incl Swasey Parkway & Raynes Barn
		Town Buildings- Natural Gas	60,701	72,250	46,761	72,250	72,250	72,250		72,250	-	Natural Gas for Town Buildings
		Town Buildings- Electricity	99,707	100,450	80,853	101,850	101,850	100,450	7175.0%	100,450	(1,400)	Electricity for Town Buildings, Incl. Swasey Parkway & Raynes Barn
		Train Station- Supplies	174	3,000	525	3,000	3,000	3,000		3,000	-	Light fixtures, electrical breakers, signage
		Train Station- Platform Lease Liability	27,636	28,021	27,750	36,996	36,996	28,021	312.2%	36,996	-	Platform Lease Liability Insurance for Train Station
		Train Station- Platform Lease	3,655	4,076	3,742	4,076	4,076	4,076		4,076	-	Platform Lease for Train Station
		Town Buildings Total	292,834	320,632	247,225	331,007	331,007	320,632	3090.4%	329,607	(1,400)	A
Maintenance Projects												
01419406	55177	PM- Maintenance Projects	65,403	100,000	24,909	100,000	100,000	100,000		100,000	-	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	24,909	100,000	100,000	100,000		100,000	-	A
		Town Maintenance/Buildings Total	828,427	999,745	707,931	1,103,233	1,103,233	1,030,615	1419.2%	1,098,967	(4,266)	A
Mechanics/Garage:												
01419415	51110	PG- Sal/Wages FT	126,919	180,178	69,977	184,975	195,498	15,320	8.5%	195,498	-	3 FT: 1 Mech foreman; 2 Mechanics
01419415	51300	PG- Sal/Wages OT	4,089	3,488	1,309	3,488	3,488	(0)	0.0%	3,488	-	Mechanic OT - 76 hours per year
01419415	51121	PG- Sal/Wages Education/Training	750	750	-	-	-	(750)	-100.0%	-	-	
		Salaries Total	131,759	184,417	71,286	188,463	198,986	14,569	7.9%	198,986	-	
01419415	52100	PG- Health Insurance	39,012	80,132	21,702	55,767	55,767	(24,365)	-30.4%	55,767	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01419415	52110	PG- Dental Insurance	2,558	4,774	1,194	623	2,452	(2,322)	-48.6%	2,452	-	4.4% rate increase
01419415	52120	PG- Life Insurance	90	144	52	144	144	-	0.0%	144	-	No change
01419415	52200	PG- FICA	7,855	11,434	4,182	11,685	12,337	903	7.9%	12,337	-	Based on wages: 6.2%
01419415	52210	PG- Medicare	1,837	2,674	978	2,733	2,885	211	7.9%	2,885	-	Based on wages: 1.45%
01419415	52300	PG- Retirement Town	18,073	24,150	8,963	24,029	25,371	1,221	5.1%	25,371	-	Based on wages: 12.75%
		Benefits Total	69,425	123,308	37,071	94,981	98,956	(24,352)	-19.7%	98,956	-	
01419415	55128	PG- Fuel	1,209	1,500	1,018	1,500	1,500	-	0.0%	1,500	-	Mechanics shop truck & forklift
01419415	55129	PG- Fuel Dispensing System	4,027	4,000	2,750	4,000	4,000	-	0.0%	4,000	-	Fuel pumps, UST inspection, reporting equipment, Annual fuel island maintenance
01419415	55183	PG- Mechanics Tools	1,822	3,900	966	3,900	3,900	-	0.0%	3,900	-	Mechanics' allowance \$800/ea; replace Town owned tools; rental
01419415	55316	PG- Vehicle Equipment Stock	3,672	5,000	1,851	5,000	5,000	-	0.0%	5,000	-	Fluids, filters, bulbs, nuts & bolts for all Town Departments
01419415	55319	PG- Vehicle Maintenance	1,529	2,000	1,928	2,000	2,000	-	0.0%	2,000	-	Maintenance Dept vehicles (5) + forklift
01419415	55338	PG- Weight Testing/Repair	360	1,000	-	1,000	1,000	-	0.0%	1,000	-	3 mechanic lifts certified testing & repair, 2 crane mounted electric hoists
		General Expenses Total	12,619	17,400	8,513	17,400	17,400	-	0.0%	17,400	-	
		Mechanics/Garage Total	213,803	325,125	116,871	300,844	315,342	(9,783)	-3.0%	315,342	-	A
		Total Public Works	5,385,450	6,277,826	4,365,647	6,543,802	6,552,081	274,255	4.4%	6,370,910	(181,171)	A
Welfare & Human Services												
Welfare												
01444110	51200	WE- Sal/Wages PT	21,529	46,519	25,338	47,291	47,291	772	1.7%	46,337	(954)	PT Welfare/ Human Services Administrator

Town of Exeter												
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		Salaries Total	21,529	46,519	25,338	47,291	47,291	772	1.7%	46,337	(954)	
01444110	52200	WE- FICA	1,335	2,884	1,571	2,932	2,932	48	1.7%	2,873	(59)	Based on wages: 6.2%
01444110	52210	WE- Medicare	312	675	367	686	686	11	1.7%	672	(14)	Based on wages: 1.45%
		Benefits Total	1,647	3,559	1,938	3,618	3,618	59	1.7%	3,545	(73)	
01444110	55025	WE - Direct Relief- Burial Expense	8,510	6,000	10,822	7,000	7,000	1,000	16.7%	6,000	(1,000)	Per RSA 165:27-a
01444110	55075	WE - Direct Relief- Electricity	12,694	8,000	2,575	8,000	8,000	-	0.0%	8,000	-	Above RCA utility asst. May advocate w/other agencies
01444110	55076	WE - Direct Relief - Food/Gas	-	250	457	1	1	(249)	-99.6%	250	249	Grocery store gift cards if St. V de P not available.
01444110	55077	WE - Direct Relief - Heat	2,030	6,000	-	5,000	5,000	(1,000)	-16.7%	6,000	1,000	Oil or gas/propane
01444110	55078	WE - Direct Relief -Medical	1,132	5,000	1,817	5,000	5,000	-	0.0%	5,000	-	May advocate with other agencies.
01444110	55079	WE - Direct Relief- Rent	103,797	70,000	72,963	90,000	90,000	20,000	28.6%	70,000	(20,000)	May advocate with other agencies
01444110	55133	WE - Direct Relief - Miscellaneous	2,193	4,000	-	3,000	3,000	(1,000)	-25.0%	4,000	1,000	DR not included in other lines (car repairs, daycare, etc.)
01444110	55541	WE - Direct Relief- Hotel	25,014	27,000	22,313	27,000	27,000	-	0.0%	27,000	-	Shelters unavailable or children/elderly/handicapped.
		Direct Relief Expenses Total	155,369	126,250	110,948	145,001	145,001	18,751	14.9%	126,250	(18,751)	
01444110	55050	WE- Conf/Room/Meals	201	200	114	200	200	-	0.0%	200	-	NHLWAA Quarterly & Annual Mtg
01444110	55088	WE- Dues	40	40	40	40	40	-	0.0%	40	-	NHLWAA \$40
01444110	55190	WE- Mobile Communications	169	400	349	400	400	-	0.0%	400	-	Town issued mobile phone
01444110	55198	WE- Office Equipment Leases	37	450	373	450	450	-	0.0%	450	-	New expense \$37.30 per month lease copier/printer/scanner
01444110	55200	WE- Office Supplies	261	150	61	150	150	-	0.0%	150	-	notebooks, folders and desk supplies.
01444110	55224	WE- Postage	22	40	8	40	40	-	0.0%	40	-	Client/state/agencies - postage
01444110	55308	WE- Travel Reimbursement	56	150	-	150	150	-	0.0%	150	-	NHLWAA Mtgs, Seminars
		General Expenses Total	786	1,430	945	1,430	1,430	-	0.0%	1,430	-	
		Welfare Total	179,331	177,758	139,169	197,340	197,340	19,582	11.0%	177,562	(19,778)	A
Human Services												
01444511	55360	HS- Human Services Funding	98,325	100,000	100,000	101,125	101,125	1,125	1.1%	100,000	(1,125)	See separate list (Human Services Funding Committee)
		Human Services Total	98,325	100,000	100,000	101,125	101,125	1,125	1.1%	100,000	(1,125)	A
		Total Welfare & Human Services	277,656	277,758	239,169	298,465	298,465	20,707	7.5%	277,562	(20,903)	
Parks & Recreation												
Recreation												
01452001	51110	PR- Sal/Wages FT	293,714	324,904	258,440	323,919	323,920	(984)	-0.3%	318,442	(5,478)	4 FT: Director, Asst. Director, Rec Coord, Office Manager
01452001	51200	PR- Sal/Wages PT		14,921	5,760	17,440	17,440	2,519	16.9%	17,093	(347)	Senior Coordinator: 25 Hrs/wk (split 50/50 with Rec Revolving-
		Salaries Total	293,714	339,825	264,200	341,359	341,360	1,535	0.5%	335,535	(5,825)	\$8,000 from Exeter Hospital grant)
01452001	52100	PR- Health Insurance	63,743	90,227	77,509	143,941	143,941	53,714	59.5%	143,941	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01452001	52110	PR- Dental Insurance	3,657	4,397	3,838	6,771	6,771	2,374	54.0%	6,771	-	4.4% rate increase
01452001	52120	PR- Life Insurance	384	384	312	384	384	-	0.0%	384	-	No change
01452001	52130	PR- LTD Insurance	853	823	729	890	890	67	8.1%	890	-	No change
01452001	52200	PR- FICA	17,422	21,069	16,076	21,164	21,164	95	0.5%	20,803	(361)	Based on wages: 6.2%
01452001	52210	PR- Medicare	4,075	4,927	3,760	4,950	4,950	22	0.5%	4,865	(84)	Based on wages: 1.45%
01452001	52300	PR- Retirement Town	39,739	42,627	33,917	41,300	41,300	(1,327)	-3.1%	40,601	(698)	Based on wages: 12.75%
		Benefits Total	129,874	164,454	136,142	219,400	219,400	54,946	33.4%	218,255	(1,145)	
01452001	55088	PR- Dues	945	800	800	800	800	-	0.0%	800	-	NHRP/NRPA/NEPA Dues for Department Staff.
01452001	55224	PR- Postage	146	150	-	150	150	-	0.0%	150	-	Mailings
01452001	55293	PR- Supplies	1,500	1,500	1,282	1,500	1,500	-	0.0%	1,500	-	Level Funded, Office supplies: pens, paper, ink and other supplies
01452001	55542	PR- Senior Services	5,000	5,000	4,911	5,000	5,000	-	0.0%	5,000	-	Level Funded

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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01452001	55050	PR- Conf/Room/Meals			515		-	-		-	-	
		General Expenses Total	7,591	7,450	7,507	7,450	7,450	-	0.0%	7,450	-	
		Recreation Total	431,179	511,729	407,849	568,209	568,210	56,481	11.0%	561,240	(6,970)	A
Parks												
01452002	51110	PK- Sal/Wages FT	92,095	100,558	77,325	108,765	108,765	8,207	8.2%	108,765	-	2 FT (Foreman and Laborer)
01452002	51300	PK- Sal/Wages OT	2,955	4,812	2,968	4,812	4,812	0	0.0%	4,812	-	OT for 2 FT Employees
		Salaries Total	95,051	105,369	80,293	113,577	113,577	8,208	7.8%	113,577	-	
											-	
01452002	52100	PK- Health Insurance	10,544	12,521	22,503	48,744	48,744	36,223	289.3%	48,744	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01452002	52110	PK- Dental Insurance	569	1,751	1,753	2,804	2,804	1,053	60.1%	2,804	-	4.4% rate increase
01452002	52120	PK- Life Insurance	80	96	76	96	96	-	0.0%	96	-	No change
01452002	52200	PK- FICA	5,778	6,533	4,775	7,042	7,042	509	7.8%	7,042	-	Based on wages: 6.2%
01452002	52210	PK- Medicare	1,351	1,528	1,117	1,647	1,647	119	7.8%	1,647	-	Based on wages: 1.45%
01452002	52300	PK- Retirement Town	12,613	13,798	10,461	14,481	14,481	683	4.9%	14,481	-	Based on wages: 12.75%
		Benefits Total	30,934	36,227	40,684	74,814	74,814	38,587	106.5%	74,814	-	
											-	
01452002	55033	PK- Chem Toilet Rental	2,300	2,300	2,300	2,300	2,300	-	0.0%	2,300	-	Level Funded for 2026
01452002	55058	PK- Contract Services	69,957	69,350	65,481	69,350	69,350	-	0.0%	69,350	-	Mulching, Fertilization, contract mowing,Irrigation
01452002	55106	PK- Equipment Purchase	107	1	-	1	1	-	0.0%	1	-	
01452002	55108	PK- Equipment Repairs	839	850	1,053	850	850	-	0.0%	850	-	Level Funded for 2026
01452002	55109	PK- Equipment Supplies	8,125	7,800	7,393	7,800	7,800	-	0.0%	7,800	-	Level Funded for 2026, Typical use is Flags, field paint, keys and locks, lumber misc.
01452002	55128	PK- Fuel	5,202	4,200	4,436	4,200	4,200	-	0.0%	4,200	-	Level Funded for 2026
01452002	55164	PK- Landscaping Supplies	14,716	14,500	12,575	14,500	14,500	-	0.0%	14,500	-	Level Funded for 2026
01452002	55239	PK- Park Maintenance	7,962	7,000	8,595	7,000	7,000	-	0.0%	7,000	-	Level Funded for 2026
01452002	55267	PK- Signs	832	500	245	500	500	-	0.0%	500	-	Level Funded for 2026-need park signange
01452002	55314	PK- Uniforms	1,336	900	605	900	900	-	0.0%	900	-	Level funded, Shoes, shirts, pants for staff
01452002	55319	PK- Vehicle Maintenance	1,964	2,500	2,503	2,500	2,500	-	0.0%	2,500	-	Level Funded for 2026
		General Expenses Total	113,339	109,901	105,186	109,901	109,901	-	0.0%	109,901	-	
		Parks Total	239,324	251,497	226,164	298,292	298,292	46,795	18.6%	298,292	-	A
		Total Parks & Recreation	670,503	763,226	634,012	866,501	866,502	103,276	13.5%	859,532	(6,970)	
Other Culture & Recreation												
Other Culture & Recreation												
01452004	55036	OC- Christmas Lights	5,564	5,000	189	6,000	6,000	1,000	20.0%	5,000	(1,000)	Incr. \$1K per request to accommodate rising costs. Greenery, electricity
01452004	55037	OC- Christmas Parade	4,500	4,500	3,202	6,000	6,000	1,500	33.3%	4,500	(1,500)	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	9,000	-	0.0%	9,000	-	Summer concerts in Swasey Parkway-level funded
		Other Culture & Recreation Total	18,164	18,500	12,181	21,000	21,000	2,500	13.5%	18,500	(2,500)	A
Special Events												
01452005	55112	SE- Exeter Brass Band	3,950	4,000	4,020	4,000	4,000	-	0.0%	4,000	-	Payments to brass band performers
01452005	55320	SE- Veteran's Activities	3,993	4,000	3,258	4,000	4,000	-	0.0%	4,000	-	Memorial Day flags, Vets Day flags, Lunch
												Fireworks for ATM Festival, cost of fireworks have gone up and a need for police detail to keep residents from walking in shooting zone.
01452005	55006	SE- Fireworks	8,000	10,000	10,000	10,000	10,000	-	0.0%	10,000	-	
		Special Events Total	15,943	18,000	17,278	18,000	18,000	-	0.0%	18,000	-	A
		Total Other Culture & Recreation	34,107	36,500	29,459	39,000	39,000	2,500	6.8%	36,500	(2,500)	

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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Public Library												
Library												
01455001	51110	LB- Sal/Wages FT	603,954	658,914	500,676	635,119	635,119	(23,795)	-3.6%	622,665	(12,454)	9 FT Employees
01455001	51200	LB- Sal/Wages PT	150,978	135,400	156,385	150,816	150,816	15,416	11.4%	135,400	(15,416)	PT Employees
		Salaries Total	754,933	794,314	657,060	785,935	785,935	(8,379)	-1.1%	758,065	(27,870)	
01455001	52100	LB- Health Insurance	108,927	122,879	103,455	155,265	140,755	17,876	14.5%	140,755	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01455001	52110	LB- Dental Insurance	6,253	6,267	5,273	7,750	7,750	1,483	23.7%	7,750	-	4.4% rate increase
01455001	52120	LB- Life Insurance	456	432	364	432	432	-	0.0%	432	-	No change
01455001	52130	LB- LTD Insurance	974	960	795	927	927	(33)	-3.4%	927	-	No change
01455001	52140	LB- Health Insurance Buyout	3,212	3,800	3,070	-	11,754	7,954	209.3%	11,754	-	
01455001	52200	LB- FICA	45,510	49,247	39,656	48,728	48,728	(519)	-1.1%	47,000	(1,728)	Based on wages: 6.2%
01455001	52210	LB- Medicare	10,644	11,518	9,274	11,396	11,396	(121)	-1.1%	10,992	(404)	Based on wages: 1.45%
01455001	52300	LB- Retirement Town	81,183	86,448	66,324	80,978	80,978	(5,470)	-6.3%	79,390	(1,588)	Based on wages: 12.75%
01455001	52500	LB- Unemployment Comp	176	184	184	212	212	28	15.2%	212	-	Primex
01455001	52600	LB- Workers Comp Insurance	3,250	3,446	3,446	3,723	3,723	277	8.0%	3,723	-	Primex
01455001	55172	LB- Liability Insurance	1,531	1,639	1,639	2,257	2,257	618	37.7%	2,257	-	Primex
		Benefits Total	262,116	286,820	233,479	311,668	308,912	22,092	7.7%	305,192	(3,720)	
01455001	55233	LB- Public Services	173,621	200,500	200,500	240,732	240,732	40,232	20.1%	200,500	(40,232)	Appropriation for general Library expenses paid directly by Library
		General Expenses Total	173,621	200,500	200,500	240,732	240,732	40,232	20.1%	200,500	(40,232)	
		Total Library	1,190,669	1,281,634	1,091,039	1,338,335	1,335,579	53,945	4.2%	1,263,757	(71,822)	A
Debt Service & Capital												
Debt Services												
01471121	58003	Epping Rd Water Tank	105,000	105,000	105,000	105,000	105,000	-	0.0%	105,000	-	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	97,188	-	0.0%	97,188	-	2032 Final payment
01471121	58029	Court Street Culvert	111,253	111,253	111,253	111,253	111,253	-	0.0%	111,253	-	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	255,000	-	0.0%	255,000	-	2035 Final payment
01471121	58043	Salem St. Utility Improvements	56,441	55,451	55,451	55,451	55,451	-	0.0%	55,451	-	2036 Final payment
01471121	58044	Recreation Center Building	111,100	111,100	111,100	111,100	111,100	-	0.0%	111,100	-	2032 Final payment
01471121	58045	Westside Drive Design & Engin	-	-	-	7,623	7,623	7,623	-	-	-	2030 Final payment
01471121	58049	Solar Array at Cross Road	239,164	239,164	239,164	239,164	239,164	-	0.0%	239,164	-	2043 Final payment
01471121	58050	Intersection Imprv Program	72,274	72,274	72,274	72,274	72,274	-	0.0%	72,274	-	2033 Final payment
01471121	58051	Westside Drive Construction	55,482	55,482	55,482	55,482	55,482	-	0.0%	55,482	-	2038 Final payment (Bond only, excludes SRF)
01471121	58055	Police Station/Fire Substation	-	-	-	826,950	826,950	826,950	-	-	-	2045 Final payment
01471121	58056	Linden St. Bridge Rehabilitation	-	-	-	116,650	116,650	116,650	-	-	-	2035 Final payment
01471121	58057	DPW Fuel Island	-	-	-	109,450	109,450	109,450	-	-	-	2030 Final payment
		GF Debt Service Principal Total	1,427,979	1,221,312	1,221,312	2,162,585	2,162,585	941,273	77.1%	2,162,585	-	
01472122	58514	Epping Rd Water Tank Interest	22,187	16,917	16,917	12,696	12,696	(4,221)	-25.0%	12,696	-	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	30,809	(4,956)	-13.9%	30,809	-	2032 Final payment
01472122	58528	Court Street Culvert	22,696	17,022	17,022	11,348	11,348	(5,674)	-33.3%	11,348	-	2027 Final payment
01472122	58534	Rec Park Development	2,295	-	-	-	-	-	-	-	-	2024 Final payment

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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01472122	58535	Salem St. Utility Design & Engin	259	-				-			-	2024 Final payment
01472122	58537	Library Renovations/Addition	125,355	112,350	112,350	99,345	99,345	(13,005)	-11.6%	99,345	-	2035 Final payment
01472122	58543	Salem St. Utility Improvements	32,933	30,054	30,054	27,226	27,226	(2,828)	-9.4%	27,226	-	2036 Final payment
01472122	58544	Recreation Center Building	50,995	45,329	45,329	39,663	39,663	(5,666)	-12.5%	39,663	-	2032 Final payment
01472122	58545	Westside Drive Design & Engin	-			1,109	1,109	1,109		1,109	-	2030 Final payment
01472122	58549	Solar Array at Cross Road	238,287	222,183	222,183	209,986	209,986	(12,197)	-5.5%	209,986	-	2043 Final payment
01472122	58550	Intersection Imprv Program	37,474	33,174	33,174	29,488	29,488	(3,686)	-11.1%	29,488	-	2033 Final payment
01472122	58551	Westside Drive Construction	43,151	39,614	39,614	36,784	36,784	(2,830)	-7.1%	36,784	-	2038 Final payment (Bond only, excludes SRF)
01472122	58555	Police Station/Fire Substation				837,529	837,529	837,529		837,529	-	2045 Final payment
01472122	58556	Linden St. Bridge Rehabilitation				59,064	59,064	59,064		59,064	-	2035 Final payment
01472122	58557	DPW Fuel Island				27,708	27,708	27,708		27,708	-	2030 Final payment
		GF Debt Service Interest Total	631,679	556,110	556,109	1,422,755	1,422,755	866,645	155.8%	1,422,755	-	
01472323	58501	GF- TAN Interest	-	1	-	1	1	-	0.0%	1	-	Reserve for Tax Anticipation Note
		TAN Interest Total	-	1	-	1	1	-	0.0%	1	-	
01472424	58500	GF- BAN Interest		171,150	171,150	1	1	(171,149)	-100.0%	1	-	25 was for interest on BAN (Police Station/ Fire Substation)
		BAN Interest Total	-	171,150	171,150	1	1	(171,149)	-100.0%	1	-	
		Debt Services Total	2,059,658	1,948,573	1,948,571	3,585,342	3,585,342	1,636,769	84.0%	3,585,342	-	A
Miscellaneous												
01419417	55081	GG- Disaster Repairs - Insured	-	1	-	1	1	-	0.0%	1	-	
01419417	55224	GG- Postage	2,051	1	5,125	1	1	-	0.0%	1	-	Town-wide postage reserve
01419417	55060	GG- Cash Over/Short	(6)	1	(1)	1	1	-	0.0%	1	-	Town-wide cash over/short in-house collections
01419417	55189	GG- Misc Expense	1,060	1	-	1	1	-	0.0%	1	-	Internal audit entry
01419417	55151	GG- Fire Protection	100,000	130,000	97,500	155,000	155,000	25,000	19.2%	130,000	(25,000)	Fire Protection System Fee
		General Expenses Total	103,105	130,004	102,625	155,004	155,004	25,000	19.2%	130,004	(25,000)	A
Vehicle Replacement												
01419416	57005	GG- CO - Leases	242,266	275,567	162,217	257,113	257,113	(18,454)	-6.7%	257,113	-	See separate list
01419418	57012	GG- CO - Vehicles		66,000	45,058	138,000	138,000	72,000	109.1%	66,000	(72,000)	See separate list
		Capital Outlay Total	242,266	341,567	207,275	395,113	395,113	53,546	15.7%	323,113	(72,000)	A
Cemeteries												
01419500	57000	GG-CO-Cemeteries	-	1	-	1	1	-	0.0%	1	-	
			-	1	-	1	1	-	0.0%	1	-	A
Capital Outlay-Other												
01419900	55361	GG- CO- Land Acquisition/Purchase	-	1	-	1	1	-	0.0%	1	-	
01419900	57006	GG- CO- Equipment	7,310	13,015	6,420	13,015	13,015	-	0.0%	13,015	-	Vehicle Data Gathering (AA Tracking) equipment
01419900	57014	GG-CO-Exeter Sportsman Club	-	1	-	1	1	-	0.0%	1	-	
		Capital Outlay Total	7,310	13,017	6,420	13,017	13,017	-	0.0%	13,017	-	A
		General Government Total	352,682	484,589	316,319	563,135	563,135	78,546	16.2%	466,135	(97,000)	
		Total Debt Service & Capital	2,412,340	2,433,162	2,264,890	4,148,477	4,148,477	1,715,315	70.5%	4,051,477	(97,000)	
Benefits & Taxes												
Payroll Taxes & Benefits												
01415535	52140	GG- Insurance Buyout	169,552	221,638	180,687	285,379	287,351	65,713	29.6%	287,351	-	Health Insurance Buyout- estimated
01415535	52200	GG- FICA	5,132	13,742	5,522	17,694	17,816	4,074	29.7%	17,816	-	Based on buyout: 6.2%
01415535	52210	GG- Medicare	2,517	3,214	2,669	4,138	4,167	953	29.7%	4,167	-	Based on buyout: 1.45%
01415536	52150	GG- Retirement/ Sick Leave Buyout	42,949	1	147,187	1	1	-	0.0%	1	-	Use funds in Sick Leave CRF
01415536	52200	GG- FICA	-	1	8,665	1	1	-	0.0%	1	-	Retirement/ Sick Leave Buyout
01415536	52210	GG- Medicare	623	1	2,120	1	1	-	0.0%	1	-	Retirement/ Sick Leave Buyout

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB	2026 SB Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 SB Budget vs. 2025 Budget %- Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)	Explanations
01415531	55125	GG- Flexible Spending Fees	567	792	413	600	600	(192)	-24.2%	600	-	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	347,855	307,814	309,937	70,548	29.5%	309,937	-	
Unemployment												
01415533	52500	GG- Unemployment Comp	2,341	2,446	2,446	2,822	2,822	376	15.4%	2,822	-	Primex
		Unemployment Total	2,341	2,446	2,446	2,822	2,822	376	15.4%	2,822	-	A
Worker's Compensation												
01415537	52600	GG- Workers Comp Insurance	246,089	260,854	260,854	281,818	281,818	20,964	8.0%	281,818	-	Primex
		Worker's Compensation Total	246,089	260,854	260,854	281,818	281,818	20,854	8.0%	281,818	-	A
Insurance												
01419614	55124	GG- Fleet Insurance	9,443	10,104	10,104	13,917	13,917	3,813	37.7%	13,917	-	Primex
01419614	55157	GG- Insurance Deductible	-	3,000	-	3,000	3,000	-	0.0%	3,000	-	Town has \$1K deductible per occurrence
01419614	55158	GG- Ins Reimbursed Repairs	13,850	1	61,345	1	1	-	0.0%	1	-	
01419614	55172	GG- Liability Insurance	70,408	75,336	75,336	103,762	103,762	28,426	37.7%	103,762	-	Primex
		Insurance Total	93,701	88,441	146,785	120,680	120,680	32,239	36.5%	120,680	-	A
		Total Benefits & Taxes	563,470	591,130	757,740	713,134	715,257	124,127	21.0%	715,257	-	
		Total General Fund	22,063,894	24,456,326	19,202,582	27,383,970	27,345,325	2,888,999	11.81%	26,883,306	(462,019)	A
Warrant Articles/Other												
01500000	59090	Parks & Recreation CRF		100,000		-	-	(100,000)	-100.0%	-	-	CIP pg.6 - continued investment in capital reserve fund established in 2019 - P&R REMOVED FOR 2026
01500000	59017	Sick Leave Expendable Trust Fund		100,000		100,000	100,000	-	0.0%	100,000	-	Sick Leave Capital Reserve - (GF Fund Balance)
01500000	59049	Snow/Ice Deficit Fund		75,000		75,000	75,000	-	0.0%	75,000	-	Snow/Ice Deficit Non-Capital CRF - (GF Fund Balance)
01500000	59074	ADA Improvements CRF		25,000		25,000	25,000	-	0.0%	25,000	-	Continued investment in ADA improvements - (GF Fund Balance)
01500000	59124	SQC Celebration Fund		5,000		-	-	(5,000)	-100.0%	-	-	For sesquicentennial celebration - (GF Fund Balance)
01500000	59128	Pairpoint Park Design & Engineering		-		-	-	-	-	-	-	CIP pg.11 - park design & engineering documents
01500000	59118	Fire - Car #2 Replacement		-		67,194	67,194	67,194	-	67,194	-	CIP pg.42 - replace FD Car #2 - (GF Fund Balance)
01500000	59020	Dump Truck #52		-		85,000	85,000	85,000	-	85,000	-	CIP pg.62 - replace dump truck #52 - (GF Fund Balance)
01500000	59129	Library Building Fund		-		25,000	25,000	25,000	-	25,000	-	CIP pg.16 - for Library maintenance and repairs above operating budget
01500000	59130	Pedestrian Improvements		-		266,988	266,988	266,988	-	266,988	-	CIP pg.13 - \$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	-	644,182	644,182	(193,423)	-23.1%	644,182	-	
Borrowing/ Other												

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 3, 2025												Version #3
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB	2026 SB Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 SB Budget vs. 2025 Budget % Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)	Explanations
01500000	59053	Street Sweeper - Great Bay Nitrogen Prg.		395,000		412,000	412,000	17,000	4.3%	412,000	-	CIP pg.22 - 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	412,000	(3,915,900)	-90.5%	412,000	-	
		Total GF Warrant Articles/Other	-	5,165,505	-	1,056,182	1,056,182	(4,109,323)	-79.6%	1,056,182	-	
											-	
		Total General Fund Budget & Warrant Articles	22,063,894	29,621,831	19,202,582	28,440,152	28,401,507	(1,220,324)	-4.1%	27,939,488	(462,019)	

Town of Exeter												
2026 Water Fund Budget: SB												
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								2026 SB Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 SB Budget vs. 2025 Budget %- Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)	
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB					Explanations
WATER FUND												
Administration												
02433021	51110	WA- Sal/Wages FT	228,845	333,649	232,187	312,627	312,626	(21,023)	-6.3%	306,700	(5,926)	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	3,229	4	0.1%	3,165	(64)	GF allocation
02433021	51210	WA- Sal/wages Temp	-	3,500	-	3,500	3,500	-	0.0%	3,500	-	PT Seasonal Employee 50/50 W&S Split
02433021	51300	WA- Sal/wages OT			48	-	-	-		-	-	
		Salaries Total	232,082	340,374	236,010	319,452	319,355	(21,019)	-6.2%	313,365	(5,990)	
02433021	52100	WA- Health Insurance	41,573	76,377	60,425	79,826	78,056	1,679	2.2%	78,056	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%; Allocations from GF
02433021	52110	WA- Dental Insurance	3,645	5,407	3,523	4,726	4,726	(681)	-12.6%	4,726	-	4.4% rate increase; Allocations from GF
02433021	52120	WA- Life Insurance	183	302	190	286	286	(16)	-5.3%	286	-	Allocations from GF
02433021	52130	WA- LTD Insurance	540	602	418	641	641	39	6.5%	641	-	Allocations from GF
02433021	52140	WA - Health Insurance Buyout	2,377	2,813	1,729	2,351	2,351	(462)	-16.4%	2,351	-	Allocations from GF
02433021	52200	WA- FICA	14,250	21,103	13,669	19,806	19,800	(1,303)	-6.2%	19,429	(371)	Based on wages: 6.2%
02433021	52210	WA- Medicare	3,313	4,935	3,197	4,632	4,631	(305)	-6.2%	4,544	(87)	Based on wages: 1.45%
02433021	52300	WA- Retirement Town	30,760	43,759	27,406	39,860	39,860	(3,899)	-8.9%	39,104	(756)	Based on wages: 12.75%
02433021	52600	WA- Workers Comp Insurance	5,453	5,780	5,780	6,244	6,244	464	8.0%	6,244	-	Primex
		Benefits Total	102,093	161,078	116,337	158,372	156,595	(4,483)	-2.8%	155,381	(1,214)	
02433021	55293	WA- Supplies	4,095	4,500	3,343	4,500	4,500	-	0.0%	4,500	-	20% of general office supplies, copy costs, batteries; 50% of meter records maintenance; 50% Supplies/maint. multi-function plotter
												Lead service line continued work (Federal requirement). Water System Hydraulic Model updates.
02433021	55055	WA- Consulting Services	12,000	13,250	7,506	13,250	13,250	-	0.0%	13,250	-	Primex
02433021	55124	WA- Fleet Insurance	443	474	474	652	652	178	37.6%	652	-	Primex
02433021	55228	WA- Property Insurance	60,435	64,665	64,665	89,065	89,065	24,400	37.7%	89,065	-	Primex
02433021	55157	WA- Insurance Deductible	-	1	-	1	1	-	0.0%	1	-	Line item for insurance deductible
02433021	55158	WA- Insurance Reimbursed Repairs	-	1	-	1	1	-	0.0%	1	-	Damage repairs on insurance claims
												Legal expenses wellhead negotiations, administrative orders
02433021	55170	WA- Legal Expense	-	1	-	1	1	-	0.0%	1	-	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
02433021	55190	WA- Mobile Communications	394	800	225	800	800	-	0.0%	800	-	Bid packages, Requests for Proposals
02433021	55002	WA- Advertising	-	250	-	250	250	-	0.0%	250	-	Annual Consumer Confidence Rpt (CCR) & postage
02433021	55227	WA- Printing	3,000	3,000	3,280	3,500	3,500	500	16.7%	3,000	(500)	Notice of main flushing, Public Hearings, violations, lead service inventory inquiries. Mandated LSLI Public Notifications.
												Annual national conference Dir, Eng 20%, WS Mgr & Asst. Mgr 50%
02433021	55171	WA- Legal/Public Notices	1,420	3,000	-	5,000	5,000	2,000	66.7%	3,000	(2,000)	Treatment, Distribution & Backflow required CEUs & dues. 4 New Hires requiring Licensure.
02433021	55050	WA- Conf Rooms/Meals	333	2,880	16	2,880	2,880	-	0.0%	2,880	-	
02433021	55091	WA- Education/Training	4,495	5,000	4,681	6,000	6,000	1,000	20.0%	5,000	(1,000)	
		General Expenses Total	86,615	97,822	84,191	125,900	125,900	28,078	28.7%	122,400	(3,500)	
		Adminlstration Total	420,791	599,274	436,538	603,724	601,850	2,577	0.4%	591,146	(10,704)	A
Billing												
02433124	51110	WB- Sal/Wages FT	91,117	98,987	75,798	101,593	101,593	2,606	2.6%	100,430	(1,163)	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations

Town of Exeter												
2026 Water Fund Budget: SB												
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								2026 SB Budget vs. 2025 Budget \$ Increase/- (Decrease)	2026 SB Budget vs. 2025 Budget %- Difference		2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)	
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB			2026 Budget: Default		Explanations
02433124	51200	WB- Sal/Wages PT	5,264	14,389	7,647	14,364	14,364	(25)	-0.2%	14,081	(283)	1 PT Utilities Clerk 24 hrs/wk (50/50 split WSS)
02433124	51300	WB- Sal/Wages OT	75	25	29	25	25	-	0.0%	25	-	Allocations from GF
		Salaries Total	96,456	113,401	83,474	115,982	115,982	2,581	2.3%	114,536	(1,446)	
02433124	52100	WB- Health Insurance	28,031	33,268	26,430	38,283	38,283	5,015	15.1%	38,283	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%; Allocations from GF
02433124	52110	WB- Dental Insurance	1,869	1,962	1,559	2,048	2,048	86	4.4%	2,048	-	4.4% rate increase; Allocations from GF
02433124	52120	WB- Life Insurance	93	96	74	96	96	-	0.0%	96	-	Allocations from GF
02433124	52130	WB - LTD Insurance	113	110	83	120	120	10	9.1%	120	-	Allocations from GF
02433124	52200	WB- FICA	5,824	7,031	5,021	7,191	7,191	160	2.3%	7,101	(90)	Based on wages: 6.2%
02433124	52210	WB- Medicare	1,362	1,644	1,174	1,682	1,682	37	2.3%	1,661	(21)	Based on wages: 1.45%
02433124	52300	WB- Retirement Town	12,338	12,983	9,955	12,956	12,956	(27)	-0.2%	12,808	(148)	Based on wages: 12.75%
02433124	52600	WB- Workers Comp Insurance	1,271	1,347	1,347	1,455	1,455	108	8.0%	1,455	-	Primex
		Benefits Total	50,901	58,441	45,642	63,831	63,831	5,390	9.2%	63,572	(259)	
02433124	55200	WB- Supplies	2,098	3,000	1,627	3,000	3,000	-	0.0%	3,000	-	Water bill processing, ink cartridges, paper, letterhead, pens, etc - based on historical
02433124	55224	WB- Postage	8,901	6,325	6,324	7,000	7,000	675	10.7%	6,325	(675)	Certified shut-off notices - based on review of historical spend
												Allocation of actuarial costs for GASB compliance. Split 50/25/25 GF/W/S (full valuation in 2026)
02433124	55055	WB- Consulting Services	1,650	215	3,963	1,900	1,900	1,685	783.7%	215	(1,685)	
												Annual and Single Audits Fees - per auditor's fee schedule. Allocated 50/25/25% between GF, Water & Sewer - Total \$55,500
02433124	55014	WB- Audit Fees	12,250	13,500	12,625	13,875	13,875	375	2.8%	13,500	(375)	
02433124	55213	WB- Phone Utilization	6,004	5,400	4,619	5,400	5,400	-	0.0%	5,400	-	12.5% allocation of IT cost
02433124	55159	WB- Internet Services	2,774	5,613	2,145	8,350	8,350	2,737	48.8%	5,613	(2,737)	12.5% allocation of IT internet services (website)
02433124	55383	WB- Email Filtering/Archiving	-	263	280	313	313	50	19.0%	263	(50)	12.5% allocation of IT cost
02433124	55270	WB- Software Agreement	17,629	18,080	17,285	18,890	18,890	810	4.5%	18,080	(810)	1/2 Munilink UB Software Maintenance (3% incr for 8 mo.) & Munis Allocation @ 5% increase (projected)
		General Expenses Total	51,306	52,396	48,868	58,728	58,728	6,332	12.1%	52,396	(6,332)	
		Water Billing Total	198,663	224,238	177,984	238,541	238,541	14,303	6.4%	230,504	(8,037)	A
Distribution												
02433222	51110	WD- Sal/Wages FT	173,418	250,045	158,578	270,589	270,589	20,544	8.2%	270,589	-	8 FT split 50/50 Water Distribution/Sewer Collection
02433222	51300	WD- Sal/Wages OT	17,256	22,076	17,650	21,538	21,538	(538)	-2.4%	21,538	(1)	Avg 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	5,745	7,280	7,280	1,820	33.3%	7,280	-	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	2,250	50	2.3%	2,250	-	4 FT per union contract, split 50/50 WD/SC
02433222	51121	WD-Sal/Wages Education/Training	-	1,125	-	1,125	1,125	-	0.0%	1,125	-	
		Salaries Total	196,929	280,906	181,972	302,782	302,782	21,876	7.8%	302,782	(1)	
02433222	52100	WD- Health Insurance	31,631	71,368	36,484	91,622	97,193	25,826	36.2%	97,193	(1)	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
02433222	52110	WD- Dental Insurance	1,668	4,437	1,695	3,927	4,218	(219)	-4.9%	4,218	-	4.4% rate increase
02433222	52120	WD- Life Insurance	124	192	120	192	192	-	0.0%	192	-	No change
02433222	52140	WD - Health Insurance Buyout	1,729	3,756	2,456	2,152	2,152	(1,604)	-42.7%	2,152	(1)	
02433222	52200	WD- FICA	11,965	17,416	11,341	18,772	18,772	1,356	7.8%	18,772	(0)	Based on wages: 6.2%

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02433222	52210	WD- Medicare	2,798	4,073	2,652	4,390	4,390	317	7.8%	4,390	(0)	Based on wages: 1.45%
02433222	52300	WD- Retirement Town	26,644	36,776	24,032	38,605	38,605	1,829	5.0%	38,605	(0)	Based on wages: 12.75%
02433222	52600	WD- Workers Comp Insurance	10,135	10,743	10,743	11,606	11,606	863	8.0%	11,606	-	Primex
		Benefits Total	86,695	148,761	89,523	171,266	177,128	28,368	19.1%	177,127	(1)	
02433222	55022	WD- Building Maintenance	25,970	7,000	2,022	7,000	7,000	-	0.0%	7,000	-	9 water pumping stations/wells; PW campus analysis
02433222	55105	WD- Equipment Maintenance	1,045	5,500	948	5,500	5,500	-	0.0%	5,500	-	Pumps, generators, misc equipment
02433222	55252	WD- Road Repairs	6,845	15,000	4,832	15,000	15,000	-	0.0%	15,000	-	Trench patch, materials, crushing; replacing deteriorating service saddles
02433222	55319	WD- Vehicle Maintenance	12,031	10,000	4,464	10,000	10,000	-	0.0%	10,000	-	15 vehicles/equipment, 4 trailers split 50/50 WD/SC
02433222	55296	WD- System Maintenance	54,881	60,000	37,739	60,000	60,000	-	0.0%	60,000	-	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	83,278	113,710	113,710	8,381	8.0%	105,329	(8,381)	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	800	-	0.0%	800	-	Distribution licenses exams/renewals \$50/ea
02433222	55190	WD- Mobile Communication	1,107	1,600	1,162	1,600	1,600	-	0.0%	1,600	-	4 MiFi's (50%); tablet
02433222	55545	WD- Fire Alarm Communication	3,805	2,100	2,100	2,100	2,100	-	0.0%	2,100	-	Pump station fire alarms for Gilman, Lary, & Stadium - \$175/qtr ea.
02433222	55134	WD- General Hand Tools	1,095	1,800	1,153	1,800	1,800	-	0.0%	1,800	-	Drills, bits, taps, dies, ratchet wrenches
02433222	55003	WD- Drug/Alcohol Testing	312	500	383	500	500	-	0.0%	500	-	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	2,569	4,000	4,000	-	0.0%	4,000	-	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	1,728	2,400	2,400	-	0.0%	2,400	-	Per union contract, 8 split 50/50 WD/SC
02433222	55136	WD- GIS Software	17,992	12,000	10,872	12,000	12,000	-	0.0%	12,000	-	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	112,598	163,000	163,000	-	0.0%	163,000	-	Rebuild/replace meters to AWWA accuracy specifications, 400 meters >10 yrs old \$140k; brass meter parts \$15k; testing, repair & replace backflow devices \$8k, brass fittings
02433222	55235	WD- Pump Station & Towers	14,228	24,450	12,300	20,000	20,000	(4,450)	-18.2%	24,450	4,450	Pumps, I/O cards, check valve rebuilds, fuses/breakers
02433222	55194	WD- Natural Gas	9,202	11,000	7,834	11,000	11,000	-	0.0%	11,000	-	Heating/generator fuel; new generators at new well buildings
02433222	55092	WD- Electricity	83,088	75,000	67,202	75,000	75,000	-	0.0%	75,000	-	Water Pumping Stations and towers; 3 wells
02433222	55128	WD- Fuel	13,417	14,200	11,534	14,200	14,200	-	0.0%	14,200	-	Vehicles & equipment fuel
		General Expenses Total	514,514	515,679	364,818	519,610	519,610	3,931	0.8%	515,679	(3,931)	
		Water Distribution Total	798,138	945,346	636,313	993,657	999,520	54,174	5.7%	995,588	(3,933)	A
Treatment												
02433523	51110	WT- Sal/Wages FT	286,316	351,827	233,670	357,329	358,992	7,165	2.0%	357,151	(1,841)	5 FT - Water Ops. Supervisor, Senior WTP Operator, 3 WTP Operators
02433523	51200	WT- Salaries/Wages PT			35,532	-	-	-		-	-	

Town of Exeter												
2026 Water Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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02433523	51300	WT- Sal/Wages OT	63,021	47,676	43,080	47,676	47,676	(0)	0.0%	47,676	-	
												Pay for after hours on-call status, 1 employee at \$280/week. (Increased from \$210 to \$280 per SEIU CBA)
02433523	51310	WT- Sal/Wages Stand-By	7,980	10,920	11,740	14,560	14,560	3,640	33.3%	14,560	-	
02433523	51400	WT- Longevity Pay	1,900	2,000	-	1,050	1,050	(950)	-47.5%	1,050	-	2 FT per union contract
02433523	51121	WT-Sal/Wages Education/Training	2,250	2,250	-	1,500	1,500	(750)	-33.3%	1,500	-	
		Salaries Total	361,467	414,674	324,022	422,115	423,778	9,104	2.2%	421,937	(1,841)	
02433523	52100	WT- Health Insurance	99,436	151,794	87,491	169,672	163,954	12,160	8.0%	163,954	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
02433523	52110	WT- Dental Insurance	6,177	8,574	5,161	8,952	7,976	(598)	-7.0%	7,976	-	4.4% rate increase
02433523	52120	WT- Life Insurance	192	240	164	288	288	48	20.0%	288	-	No change
02433523	52200	WT- FICA	21,825	25,710	19,746	26,171	26,274	564	2.2%	26,160	(114)	Based on wages: 6.2%
02433523	52210	WT- Medicare	5,104	6,013	4,618	6,121	6,145	132	2.2%	6,118	(27)	Based on wages: 1.45%
02433523	52300	WT- Retirement Town	48,906	54,321	42,343	53,820	54,032	(289)	-0.5%	53,797	(235)	Based on wages: 12.75%
02433523	52600	WT- Workers Comp Insurance	10,132	10,740	10,740	11,603	11,603	863	8.0%	11,603	-	Primex
		Benefits Total	191,773	257,392	170,263	276,627	270,272	12,880	5.0%	269,896	(376)	
02433523	55022	WT- Building Maintenance	10,154	15,000	8,473	15,000	15,000	-	0.0%	15,000	-	3 buildings @ SWTP & GWTP
02433523	55368	WT- Basin/Lagoon Cleaning	-	5,000	-	5,000	5,000	-	0.0%	5,000	-	SWTP clearwell cleaning, GWTP basin cleanings
												Equipment repair & replacement: flow meter; valves; pumps; motors; blowers; chemical feed systems; valves; process instrumentation & analyzers
02433523	55105	WT- Equipment Maintenance	45,267	45,000	40,055	45,000	45,000	-	0.0%	45,000	-	
02433523	55294	WT- Supplies Lab Equip	26,075	30,000	23,039	30,000	30,000	-	0.0%	30,000	-	Laboratory & field equipment reagents; instrumentation calibration & verification
02433523	55055	WT- Consulting	-	10,000	-	1,000	1,000	(9,000)	-90.0%	10,000	9,000	Process-related engineering services (ex: nitrification);
02433523	55270	WT- Software Equip/Contracted Srv	-	10,000	8,645	10,000	10,000	-	0.0%	10,000	-	VT SCADA/Telemetry, Hydraulic Model H2O Map On-Call Support Services
02433523	55173	WT- Licenses	125	1,000	50	600	600	(400)	-40.0%	1,000	400	Required training for licensing; professional development; master electrician 15 hr training
02433523	55190	WT- Mobile Communication	927	2,600	947	2,600	2,600	-	0.0%	2,600	-	WTP Ops. Supr. & On-call cellphones, 1 WTP /pad for SCADA
02433523	55545	WT- Fire Alarm Communication	210	1,400	1,225	1,400	1,400	-	0.0%	1,400	-	SWTP/GWTP fire alarms - \$175/qtr ea.
												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	577	1,500	1,500	-	0.0%	1,500	-	
02433523	55314	WT- Uniforms	2,083	2,600	1,720	2,600	2,600	-	0.0%	2,600	-	Per union contract, 4 Operators
02433523	55271	WT- Software Services	6,280	11,000	9,091	11,000	11,000	-	0.0%	11,000	-	VT SCADA, Mission SCADA, XL Reporter annual software maintenance agreements
												Annual NHDES Dam registration fees: Reservoir & Pickpocket (high hazard) - \$750 ea.
02433523	55072	WT- Dam Registrations	1,500	3,000	-	6,000	6,000	3,000	100.0%	3,000	(3,000)	
												Skinner Springs in Stratham, CDX easement for Summer St, Pickpocket Dam in Brentwood now tax exempt
02433523	55229	WT-Property Taxes	545	750	347	750	750	-	0.0%	750	-	
												SDWA Compliance & Water Quality Analysis: bacteria, organic carbon, volatile & synthetic, quarterly PFOA/PFAS \$4,500/qtr, 30 Lead & Copper samples, chloramines
02433523	55161	WT- Lab testing	28,225	40,000	20,495	40,000	40,000	-	0.0%	40,000	-	

Town of Exeter												
2026 Water Fund Budget: SB												
Prepared: December 3, 2025												Version #3
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												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	55034	WT- Chemicals	181,200	200,860	141,842	284,575	284,575	83,715	41.7%	200,860	(83,715)	
02433523	55194	WT- Natural Gas	19,137	25,000	14,253	25,000	25,000	-	0.0%	25,000	-	Heating/generator fuel
02433523	55092	WT- Electricity	83,955	80,000	64,811	80,000	80,000	-	0.0%	80,000	-	Pumps, lights, etc.
02433523	55128	WT- Fuel	2,139	3,000	1,772	3,000	3,000	-	0.0%	3,000	-	Water Treatment vehicles
02433523	55211	WT- Phone Lease Alarms	5,280	6,500	4,116	6,500	6,500	-	0.0%	6,500	-	Alarm Lines: AT&T(SMS Text) \$1500/YR, Comcast \$3200/YR, Consolidated \$1800/YR
		General Expenses Total	413,823	494,210	341,456	571,525	571,525	77,315	15.6%	494,210	(77,315)	
		Water Treatment Total	967,063	1,166,276	835,742	1,270,267	1,265,575	99,299	8.5%	1,186,043	(79,532)	
Debt Service												
02471125	58024	Water Tank SRF	229,972	237,681	237,681	245,648	245,648	7,967	3.4%	245,648	-	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	251,718	4,839	2.0%	251,718	-	2036 Final payment
02471125	58027	Lincoln Street Phase #2	9,593	9,593	9,593	9,593	9,593	-	0.0%	9,593	-	2032 Final payment
02471125	58028	Court Street Culvert	3,747	3,747	3,747	3,747	3,747	-	0.0%	3,747	-	2027 Final payment
02471125	58032	Washington Street	55,000	55,000	55,000	50,000	50,000	(5,000)	-9.1%	50,000	-	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	88,241	-	0.0%	88,241	-	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	137,255	-	0.0%	137,255	-	2036 Final payment
02471125	58047	Groundwater Exploration	88,900	88,900	88,900	88,900	88,900	-	0.0%	88,900	-	2036 Final payment
02471125	58048	Westside Drive Design & Engin	-	-	-	21,113	21,113	21,113	-	21,113	-	2030 Final payment
02471125	58052	Groundwater Source Development	95,069	95,069	95,069	95,069	95,069	-	0.0%	95,069	-	2028 Final payment
02471125	58051	Westside Drive Construction	63,063	63,063	63,063	63,063	63,063	-	0.0%	63,063	-	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	1,054,347	(76,081)	-6.7%	1,054,347	-	
02472126	58524	Water Tank SRF	40,774	33,065	33,065	25,098	25,098	(7,967)	-24.1%	25,098	-	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	59,914	(4,839)	-7.5%	59,914	-	2036 Final payment
02472126	58525	Lincoln Street Phase #2	4,020	3,530	3,530	3,041	3,041	(489)	-13.9%	3,041	-	2032 Final payment
02472126	58529	Court Street Culvert	764	573	573	382	382	(191)	-33.3%	382	-	2027 Final payment
02472126	58531	Washington Street	13,260	10,455	10,455	7,650	7,650	(2,805)	-26.8%	7,650	-	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	3,759	(940)	-20.0%	3,759	-	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	67,392	(7,000)	-9.4%	67,392	-	2036 Final payment
02472126	58547	Groundwater Exploration	40,795	36,261	36,261	31,727	31,727	(4,534)	-12.5%	31,727	-	2036 Final payment
02472126	58548	Westside Drive Design & Engin	-	-	-	30,710	30,710	30,710	-	30,710	-	2030 Final payment
02472126	58552	Groundwater Source Development	24,647	19,394	19,394	14,546	14,546	(4,848)	-25.0%	14,546	-	2028 Final payment
												2038 Final payment (Bond only, excludes SRF)
02472126	58551	Westside Drive Construction	49,047	45,027	45,027	41,811	41,811	(3,216)	-7.1%	41,811	-	SRF)
02472126	58558	School Street Construction	-	-	-	28,780	28,780	28,780	-	28,780	-	2036 Final payment ESTIMATE
02472126	58559	New GW Development Phase #2	-	-	-	146,200	146,200	146,200	-	146,200	-	2046 Final payment ESTIMATE
		Water Debt Service Interest Total	348,086	297,504	297,505	461,010	461,010	163,506	55.0%	461,010	-	
		Debt Service Total	1,613,896	1,427,932	1,427,933	1,515,357	1,515,357	87,425	6.1%	1,515,357	-	

Town of Exeter												
2026 Water Fund Budget: SB												
Prepared: December 3, 2025											Version #3	
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Capital Outlay												
02490027	57006	CO- Capital Outlay - Equipment	15,951	1,935	-	1,935	1,935	-	0.0%	1,935	-	Allocation of Vehicle Data Gathering (AA Tracking) system
02490027	57009	CO- Capital Outlay - Vehicle	15,380	-				-			-	See separate lease schedule
02490027	57015	CO- Water System Capital	38,360	270,000	58,736	200,000	200,000	(70,000)	-25.9%	270,000	70,000	(YR4 of contract); Stadium Well Cleaning & Rehabilitation \$60,000; SWTP Finished Water Pump Replacement \$30,000;SWTP & GWTP
02490027	57016	WF- Capital Outlay - WTP	5,000					-			-	
		Capital Outlay Total	74,691	271,935	58,736	201,935	201,935	(70,000)	-25.7%	271,935	70,000	
		Water Fund Total	4,073,241	4,635,000	3,573,245	4,823,481	4,822,778	187,778	4.1%	4,790,573	(32,206)	A
WF -Warrant Articles/Borrowing												
02500000	55560	Lead Service Line Inventory		-		173,000	173,000	173,000		173,000	-	CIP pg.35 - continued evaluation of LSLs in the Town
02500000	59131	Surface Water Treatment Plant Residuals		-		495,061	495,061	495,061		495,061	-	CIP pg.36 - remove sludge from WWTP settling lagoon
15491061	53305	Surface Water Treatment Plant Design		-		2,000,000	2,000,000	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	2,668,061	(4,131,939)	-60.8%	2,668,061	-	
		Total Water Fund with WAR	4,073,241	11,435,000	3,573,245	7,491,542	7,490,839	(3,944,161)	-34.5%	7,458,634	(32,206)	

Town of Exeter												
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Prepared: December 3, 2025												Version #3
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SEWER FUND												
Administration												
03432031	51110	SA- Sal/Wages FT	228,846	333,649	230,239	312,627	312,626	(21,023)	-6.3%	306,700	(5,926)	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	3,229	4	0.1%	3,165	(64)	GF allocation (HR Assistant move to FT)
03432031	51210	SA- Sal/Wages Temp	-	3,500	-	3,500	3,500	-	0.0%	3,500	-	PT Seasonal Employee 50/50 W&S Split
03432031	51300	SA- Sal/Wages Temp			48			-			-	
		Salaries Total	232,083	340,374	233,875	319,452	319,355	(21,019)	-6.2%	313,365	(5,990)	
03432031	52100	SA- Health Insurance	41,573	76,377	59,998	79,826	78,056	1,679	2.2%	78,056	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%; Allocations from GF
03432031	52110	SA- Dental Insurance	3,645	5,407	3,523	4,726	4,726	(681)	-12.6%	4,726	-	4.4% rate increase; Allocations from GF
03432031	52120	SA- Life Insurance	183	302	188	286	286	(16)	-5.3%	286	-	Allocations from GF
03432031	52130	SA- LTD Insurance	540	602	418	641	641	39	6.5%	641	-	Allocations from GF
03432031	52140	SA- Health Insurance Buyout	2,377	2,813	1,729	2,351	2,351	(462)	-16.4%	2,351	-	Allocations from GF
03432031	52200	SA- FICA	14,250	21,103	13,544	19,806	19,800	(1,303)	-6.2%	19,429	(371)	Based on wages: 6.2%
03432031	52210	SA- Medicare	3,313	4,935	3,168	4,632	4,631	(305)	-6.2%	4,544	(87)	Based on wages: 1.45%
03432031	52300	SA- Retirement Town	30,760	43,759	27,167	39,860	39,860	(3,899)	-8.9%	39,104	(756)	Based on wages: 12.75%
03432031	52600	SA- Workers Comp Insurance	5,453	5,780	5,780	6,244	6,244	464	8.0%	6,244	-	Primex
		Benefits Total	102,094	161,078	115,515	158,372	156,595	(4,483)	-2.8%	155,381	(1,214)	
03432031	55293	SA- Supplies	4,070	4,500	2,804	4,500	4,500	-	0.0%	4,500	-	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	2,474	2,200	2,200	-	0.0%	2,200	-	Postage allocation, IPP notices and MOR reports
03432031	55055	SA- Consulting Services	36,733	8,250	61,061	8,250	8,250	-	0.0%	8,250	-	Process-related engineering services
03432031	55124	SA- Fleet Insurance	876	937	937	1,291	1,291	354	37.8%	1,291	-	Primex
03432031	55228	SA- Property Insurance	91,017	97,389	97,389	134,136	134,136	36,747	37.7%	134,136	-	Primex
03432031	55158	SA-Insurance Reimbursed Repairs	-	1	-	1	1	-	0.0%	1	-	Damage repairs on insurance claims
03432031	55170	SA- Legal Expense	-	7,500	-	5,000	5,000	(2,500)	-33.3%	7,500	2,500	Legal expenses related to EPA permit issues
03432031	55190	SA- Mobile Communications	394	800	225	800	800	-	0.0%	800	-	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
03432031	55002	SA- Advertising	-	500	-	500	500	-	0.0%	500	-	Bid packages, requests for proposals
03432031	55050	SA- Conf Rooms/Meals	333	2,880	80	2,880	2,880	-	0.0%	2,880	-	Annual national conference Dir, Eng 20%, WS Mgr & Asst. Mgr 50%
03432031	55091	SA- Education/Training	4,574	4,500	4,153	5,500	5,500	1,000	22.2%	4,500	(1,000)	Wastewater treatment and collections training.
		General Expenses Total	141,325	129,457	169,123	165,058	165,058	35,601	27.5%	166,558	1,500	4 New Hires requiring Licensure.
		Administration Total	475,501	630,909	518,513	642,882	641,008	10,100	1.6%	635,304	(5,704)	A

Town of Exeter												
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Billing												
03432134	51110	SB- Sal/Wages FT	90,518	98,987	75,477	101,593	101,593	2,606	2.6%	100,430	(1,163)	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
03432134	51200	SB- Sal/Wages PT	4,491	14,389	6,939	14,364	14,364	(25)	-0.2%	14,081	(283)	1 PT Utilities Clerk 24 hrs/week (from 16 hrs/week PRYR) (50/50 split W&S)
03432134	51300	SB- Sal/Wages OT	75	25	29	25	25	-	0.0%	25	-	Allocations from GF
		Salaries Total	95,085	113,401	82,445	115,982	115,982	2,581	2.3%	114,536	(1,446)	
03432134	52100	SB- Health Insurance	28,031	33,268	26,289	38,283	38,283	5,015	15.1%	38,283	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%; Allocations from GF
03432134	52110	SB- Dental Insurance	1,869	1,962	1,559	2,048	2,048	86	4.4%	2,048	-	4.4% rate increase; Allocations from GF
03432134	52120	SB- Life Insurance	93	96	74	96	96	-	0.0%	96	-	Allocations from GF
03432134	52130	SB - LTD Insurance	113	110	83	120	120	10	9.1%	120	-	Allocations from GF
03432134	52200	SB- FICA	5,740	7,031	4,958	7,191	7,191	160	2.3%	7,101	(90)	Based on wages: 6.2%
03432134	52210	SB- Medicare	1,342	1,644	1,160	1,682	1,682	37	2.3%	1,661	(21)	Based on wages: 1.45%
03432134	52300	SB- Retirement Town	12,257	12,983	9,913	12,956	12,956	(27)	-0.2%	12,808	(148)	Based on wages: 12.75%
03432134	52600	SB- Workers Comp Insurance	1,271	1,347	1,347	1,455	1,455	108	8.0%	1,455	-	Primex
		Benefits Total	50,716	58,441	45,382	63,831	63,831	5,390	9.2%	63,572	(259)	
03432134	55200	SB- Supplies	2,069	3,000	1,583	3,000	3,000	-	0.0%	3,000	-	Water bill processing, ink cartridges, paper, letterhead, pens, etc - based on historical
03432134	55224	SB- Postage	4,000	2,750	2,070	2,750	2,750	-	0.0%	2,750	-	Postage for sewer bills - based on review of historical spend.
03432134	55055	SB- Consulting Services	1,650	215	3,750	1,900	1,900	1,685	783.7%	215	(1,685)	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	12,625	13,875	13,875	375	2.8%	13,500	(375)	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	4,619	5,400	5,400	-	0.0%	5,400	-	12.5% allocation of IT cost
03432134	55159	SB- Internet Services	2,774	5,613	2,145	8,350	8,350	2,737	48.8%	5,613	(2,737)	12.5% allocation of IT internet services (website)
03432134	55383	SB- Email Archiving	-	263	280	313	313	50	19.0%	263	(50)	12.5% allocation of IT cost
03432134	55270	SB- Software Agreement	17,629	18,080	17,285	18,890	18,890	810	4.5%	18,080	(810)	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	44,357	54,478	54,478	5,657	11.6%	48,821	(5,657)	
		Sewer Billing Total	192,175	220,663	172,184	234,291	234,291	13,628	6.2%	226,929	(7,362)	A

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Collection												
03432532	51110	SC- Sal/Wages FT	170,201	250,045	155,671	270,589	270,589	20,544	8.2%	270,589	-	8 FT split 50/50 WD/SC
03432532	51300	SC- Sal/Wages OT	283	22,076	704	21,538	21,538	(538)	-2.4%	21,538	(1)	WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)
03432532	51310	SC- Sal/Wages Stand-By	3,895	5,460	5,995	7,280	7,280	1,820	33.3%	7,280	-	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	2,250	50	2.3%	2,250	-	8 FT per union contract split 50/50 WD/SC
03432532	51121	SC- Education/Training	-	1,125	-	1,125	1,125	-	0.0%	1,125	-	
		Salaries Total	176,529	280,906	162,370	302,782	302,782	21,876	7.8%	302,782	(1)	
03432532	52100	SC-Health Insurance	31,632	71,368	35,956	91,622	97,193	25,826	36.2%	97,193	(1)	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
03432532	52110	SC- Dental Insurance	1,668	4,437	1,695	3,927	4,218	(219)	-4.9%	4,218	-	4.4% rate increase
03432532	52120	SC- Life Insurance	124	192	116	192	192	-	0.0%	192	-	No change
03432532	52140	SC - Health Insurance Buyout	1,730	3,756	2,456	2,152	2,152	(1,604)	-42.7%	2,152	(1)	
03432532	52200	SC- FICA	10,706	17,416	10,000	18,772	18,772	1,356	7.8%	18,772	(0)	Based on wages: 6.2%
03432532	52210	SC- Medicare	2,504	4,073	2,339	4,390	4,390	317	7.8%	4,390	(0)	Based on wages: 1.45%
03432532	52300	SC- Retirement Town	23,894	36,776	21,176	38,605	38,605	1,829	5.0%	38,605	(0)	Based on wages: 12.75%
03432532	52600	SC- Workers Comp Ins	10,132	10,740	10,740	11,603	11,603	863	8.0%	11,603	-	Primex
		Benefits Total	82,389	148,758	84,478	171,263	177,125	28,368	19.1%	177,124	(1)	
03432532	55022	SC- Building Maintenance	9,582	10,000	10,390	10,000	10,000	-	0.0%	10,000	-	10 pumping stations, PW campus analysis
03432532	55105	SC- Equipment Maintenance	4,908	5,000	2,128	5,000	5,000	-	0.0%	5,000	-	consumables; repairs; cutting heads
03432532	55252	SC- Road Repairs	-	5,000	-	5,000	5,000	-	0.0%	5,000	-	Sewer trench paving; compaction test requirements, service repairs at mains
03432532	55153	SC- I/I Abatement	-	5,000	-	5,000	5,000	-	0.0%	5,000	-	Maint., catch basin & sump pump removal, smoke & dye testing
03432532	55369	SC- Pipe Relining	4,302	5,000	-	5,000	5,000	-	0.0%	5,000	-	Relining vitrified clay, RCP
03432532	55319	SC- Vehicle Maintenance	6,180	12,000	3,987	12,000	12,000	-	0.0%	12,000	-	10 vehicles, 3 trailers, split 50/50 with water dist
03432532	55140	SC- Grit Removal	1,772	2,750	542	2,750	2,750	-	0.0%	2,750	-	Transport of gravel, sand, etc. to Waste Management
03432532	55543	SC- CSO Monitoring	13,500	13,500	6,750	13,500	13,500	-	0.0%	13,500	-	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	18,600	40,000	40,000	(10,000)	-20.0%	50,000	10,000	Manholes, piping & service repairs (reduced \$20k in FY24 due to staffing shortages)
03432532	55236	SC- Pump & Control Maintenance	27,637	30,000	12,550	30,000	30,000	-	0.0%	30,000	-	Maintain 22 sewer pumps; wear rings, impellers, shaft couplings, seals
03432532	55173	SC- Licenses	105	850	275	850	850	-	0.0%	850	-	19 certifications for 16 individuals in sewer collection; 1/2 master electrician (due in Nov)
03432532	55190	SC- Mobile Communications	1,107	1,780	1,162	1,780	1,780	-	0.0%	1,780	-	4 MiFi's (50%),2 tablets
03432532	55003	SC- Drug/Alcohol Testing	388	500	358	500	500	-	0.0%	500	-	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	1,500	-	0.0%	1,500	-	Main Pump Station fire alarm, Webster Pump Station
03432532	55257	SC- Safety Equipment	1,419	2,750	1,697	2,750	2,750	-	0.0%	2,750	-	PPE & tools for new asbestos pipe OSHA standards, confined space equip. maint.
03432532	55314	SC- Uniforms	1,950	2,400	1,728	2,400	2,400	-	0.0%	2,400	-	7 split 50/50 WD/SC
03432532	55136	SC- GIS Software	8,413	12,000	10,872	12,000	12,000	-	0.0%	12,000	-	Neptune handheld and software agreement with Tri-Sales \$6,000 (50% W/S); PeopleGIS asset management modules \$5,000, Upgrades & Support \$4,000

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03432532	55260	SC- SCADA Software	2,497	3,000	550	3,000	3,000	-	0.0%	3,000	-	VT SCADA/Telemetry, On-Call Support Services
03432532	55301	SC- Tools	702	2,500	653	2,500	2,500	-	0.0%	2,500	-	Sewer augers, CCTV parts
03432532	55194	SC- Natural Gas	9,963	15,000	7,403	15,000	15,000	-	0.0%	15,000	-	Heat & generator fuel
03432532	55092	SC- Electricity	89,521	120,000	68,005	100,000	100,000	(20,000)	-16.7%	120,000	20,000	Heat, lights, pumps, etc.
03432532	55128	SC- Fuel	13,417	14,200	11,524	14,200	14,200	-	0.0%	14,200	-	Diesel, propane, gasoline for vehicles, equipment and pumping stations
		General Expenses Total	224,028	314,730	160,703	284,730	284,730	(30,000)	-9.5%	314,730	30,000	
		Collection Total	482,946	744,394	407,551	758,774	764,637	20,243	2.7%	794,636	29,999	A

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03432633	55161	ST- Lab Testing	113,139	130,000	128,392	142,000	142,000	12,000	9.2%	130,000	(12,000)	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	109,177	130,000	130,000	-	0.0%	130,000	-	polymer, magnesium hydroxide, & supplemental carbon
03432633	55373	ST- Solids Handling	265,942	300,000	218,508	315,000	315,000	15,000	5.0%	300,000	(15,000)	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	10,919	17,500	17,500	-	0.0%	17,500	-	Building heat
03432633	55092	ST- Electricity	217,318	230,000	167,654	230,000	230,000	-	0.0%	230,000	-	Aerators, lights, recirc. & chem feed pumps; Increase in rate
03432633	55128	ST- Fuel	3,407	4,100	2,617	4,100	4,100	-	0.0%	4,100	-	WWTP vehicles: pick-up w/plow, SUV, front end loader, UTV
03432633	55131	ST- Gas Monitoring	-	100	-	100	100	-	0.0%	100	-	Hydrogen sulfide monitoring
		General Expenses Total	847,521	1,004,800	779,479	1,036,401	1,036,401	31,601	3.1%	1,004,800	(31,601)	
		Sewer Treatment Total	1,343,796	1,722,122	1,202,308	1,737,633	1,737,633	15,511	0.9%	1,703,880	(33,753)	A

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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	-	-	-	(895,000)	-100.0%	-	-	
		Total Sewer Fund with WAR	7,290,639	9,077,152	3,735,193	8,158,005	8,161,994	(915,158)	-10.1%	8,085,174	(76,821)	

Solar Array Renewable Energy Credits Contract



TOWN OF EXETER, NEW HAMPSHIRE

10 FRONT STREET • EXETER, NH • 03833-3792 • (603) 778-0591 • FAX 772-4709

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TO: EXETER SELECTBOARD & MELISSA ROY, INTERIM TOWN MANAGER

FROM: KRISTEN MURPHY CONSERVATION & SUSTAINABILITY PLANNER
COREY STEVENS, FINANCE DIRECTOR

SUBJECT: CONTRACT WITH KNOLLWOOD ENERGY TO SELL RENEWABLE ENERGY CREDITS

DATE: DECEMBER 8, 2025

Attached to this memo is a proposed Sale and Purchase Agreement between the Town of Exeter and Knollwood Energy of Chester NJ, to sell renewable energy credits (RECs) generated by the Town's solar array.

We are recommending Knollwood Energy as the Town's representative to sell RECs based on our evaluation of various broker options in this marketplace. Knollwood Energy has been in business since 2006 and is one of the largest aggregators of solar RECs in the Northeast. In addition, Knollwood was recommended to us by our solar array contractor, Revision Energy.

Please consider a motion authorizing the Interim Town Manager to execute all documents related to the sale and purchase agreement with Knollwood Energy.



Renewable Energy Credit Sale and Purchase Agreement

This Renewable Energy Credit Sale and Purchase Agreement (the "Agreement") is entered into as of the Effective Date listed in the Appendix to this Agreement, by and between the Seller named in the Appendix (the "Seller"), whose address is listed in the Appendix, and Knollwood Energy of MA LLC ("Knollwood"), whose address is PO Box 30 Chester, NJ 07930 (referred to herein as the "Parties"), in order to effect the sale of the Renewable Energy Credits (the "RECs") described herein according to the terms of this Agreement and for such other purposes as described herein. A REC is defined as a certificate representing electricity production from a qualified renewable generation facility. For clarification, a REC and/or SREC are both defined herein as RECs.

After having read and understood this Agreement, and intending to be bound thereby, and in witness whereof, the parties have executed this Agreement as of the Effective Date.

I. Sale of RECs

The Seller has requested that Knollwood purchase all RECs created by the Facility, and in order to effectuate such sale, has transferred to Knollwood all right, title, and interest Seller may have in the RECs, when they are created, on the terms described in this Agreement. The aforementioned RECs are produced from the Facility described in the Appendix of this Agreement (hereinafter the "Facility").

Knollwood is purchasing only those RECs which are eligible for the REC programs in the state/s where the Facility is certified. The RECs generated by the Facility will be certified or registered in one or more states of Knollwood's choosing, which shall be in its sole and absolute discretion. This Agreement will include all RECs generated during the Period (as defined below), including RECs whose production occurred during the Period, but were legally created after the Percentage Price End Date (as defined in the Appendix). All RECs generated during the Period will be managed by Knollwood until they are sold.

Certification work by Knollwood (in any state), sales and payment cannot begin until all necessary paperwork is returned by Seller or Seller's Installer. Delays in certification, may reduce the number of RECs that Seller's facility can receive.

The Facility will be linked with Knollwood's account in the state REC tracking system based on the rules of the state where the Facility is located or certified.

II. Period



This agreement has a Percentage price Period, listed in the Appendix, called the Period ("Period"). At the end of the Percentage price Period (the "Percentage Price Period End Date"), this Agreement shall automatically renew on the same percentage payment terms as described herein, for consecutive one year periods (the "Auto-Renewal Periods"), unless either party notifies the other in writing at least 90 days prior to the beginning of the next one year Auto-Renewal Period of its intent not to extend this agreement.

III. Price and Payment Terms

- A. During the Period herein, Seller agrees to sell to Knollwood, and Knollwood agrees to buy the eligible RECs produced by the Facility at the time they are created in the tracking system.
- B. The price paid for RECs shall be a percentage of Knollwood's Average Net Sales Price. Knollwood's Average Net Sales Price shall mean the average of the net price which Knollwood obtains in any particular market in any particular sale as determined by Knollwood (which sales may include bundles of various sellers'/clients, excluding hedges). The percentage shall be the Percentage Price Payment Rate as defined in Appendix A to this Agreement, which is incorporated as if fully set forth herein. However, Knollwood shall be guaranteed a minimum payment, as defined in Appendix A to this Agreement ("Minimum Commission Per REC"), and shall be paid this minimum commission dollar amount per REC even if said commission exceeds the Percentage Price Payment Rate.
- C. Knollwood will promptly work to sell the RECs to an ultimate buyer; however Knollwood reserves the right to sell RECs in advance of their creation if Knollwood feels the sales opportunity is, in its opinion, appropriate. Additionally, Knollwood reserves the right to delay a sale if it believes that market conditions are such that it believes that Seller will be better off by waiting for market conditions to improve. However, the Seller has the right to request that Knollwood sell the RECs at the time of Seller's choosing. **Knollwood's sales decisions will be in Knollwood's ultimate discretion using reasonable efforts in the marketplace. While Knollwood will attempt to obtain the highest price in the particular market, Knollwood cannot guarantee any particular price.**
- D. If, at termination of the Agreement, there are created but unsold RECs or generated but not created RECs, then Knollwood will maintain the right to sell those unsold RECs. Also, there shall be no payment to the Seller for partial RECs.

IV. Termination

- A. This Agreement may also be terminated, upon fifteen business days' notice, for cause due to: (i) Knollwood's failure to make payments as agreed herein, (ii) Seller's failure to properly maintain the Facility so as to produce the RECs, (iii)



Seller's failure to provide Knollwood with information necessary to create eligible RECs in the tracking system, and to do anything else Knollwood may require to create the eligible RECs and certify the Facility, (iv) at Knollwood's option upon notice to Seller (without further liability) should it be unable to sell RECs (for example, if the RECs are not eligible for the relevant state renewable standards program), (v) at Knollwood's option upon notice to Seller (without further liability) should Knollwood reasonably decide that the state public utility commission, or other federal or state law functions to cancel or substantially alter the state renewable standards program or the state REC compliance program, and (vi) upon the breach of any warranty by Seller as set forth in Section V..

- B. In the event the Facility is sold to a third-party or is terminated in accordance with the provisions of this Agreement then this Agreement, and all obligations arising thereunder, will immediately terminate upon the date of the closing. It is expressly understood that while Knollwood will attempt to process and sell any whole REC units generated prior to the date of closing, its obligation to do so, shall be conditioned upon Seller providing both a meter reading on the closing date and advising Buyer of the date of closing and a new mailing address if necessary. Any failure by Seller to so notify Buyer of this information will be a basis for Buyer to terminate the Agreement immediately, including all of its obligations to Seller thereunder.
- C. This Agreement may also be terminated with advance written notice pursuant to the provisions of Section II.

V. Knollwood's Obligations

- A. Knollwood will act as agent for the Seller with respect to all provisions of Massachusetts law regarding the generation, aggregation, and sale of RECs. Knollwood will exercise all duties incumbent upon an agent, including but not limited to the duty of loyalty, the duty to account, and the duty of care.
- B. The parties agree that it shall not be a conflict of interest that Knollwood acts as agent for other parties, nor that Knollwood may obtain a higher price for other parties' RECs, but that Knollwood must make every diligent effort to obtain the highest price possible for the sale of Seller's RECs irrespective of prices obtained on behalf of others.
- C. Knollwood shall be responsible for all certification, including certification of the Facility, as may be required under Massachusetts law. The term "certified," as used herein, shall mean approval to operate individually or as part of an aggregation under the Massachusetts Electric Utility Restructuring Act of 1997, the Green Communities Act of 2008, and/or 225 CMR 14 or 225 CMR 15, as amended.

VI. Additional Terms

- A. Seller shall be paid by Knollwood within ten (10) business days after Knollwood



receives payment for the RECs from an ultimate buyer. Knollwood will pay the Seller via check or ACH transfer.

- B. Should the Seller have any dispute as to the payments rendered to Seller by Knollwood, Seller shall bring such dispute to Knollwood's attention in writing not later than six (6) months following the disputed payments made by Knollwood. Should said six (6) month period pass without such notice by Seller, the payments shall be deemed to be final settlements.
- C. For purposes of this Agreement, Knollwood has not acted, and will not act, as Seller's professional advisor or consultant. Seller shall rely on its own judgment in executing this Agreement and selling the RECs to Knollwood. Seller is acting on its own account and is not relying on any communication (written or oral) from Knollwood as investment advice to enter into this Agreement; it being understood that the information and explanations related to the terms and conditions of this Agreement shall not be considered investment advice or a recommendation to enter into this Agreement. This Agreement contains the full understandings and agreements between the Parties pertaining to the subject matter described herein and may not be amended unless through an Agreement extended by both parties. Knollwood shall have no obligation to maintain, repair, or modify the equipment at the Facility; such shall be the responsibility of the Seller. Knollwood does not warranty the performance of the Facility or its equipment.
- D. The Seller understands, acknowledges, represents, and warrants that:
 - 1. it is transferring good and marketable title, free of all third-party claims or liens, to the RECs described herein, to Knollwood and that the RECs have not been otherwise sold, retired, claimed, or represented as part of electricity output, usage, or sales, or used to satisfy other obligations in any jurisdiction with a renewable portfolio standard or other state renewable standards program;
 - 2. the location hosting the Facility exists, is real and that the information which Knollwood will use to certify the Facility (including that from the Installer) is complete and accurate;
 - 3. the location hosting the Facility exists, is real, and that the Facility is as described by customer or installer;
 - 4. it has all ownership rights to the RECs;
 - 5. Seller will notify Knollwood immediately upon any changes made to the Facility after this agreement is signed, recognizing that time is of the essence and that, due to Massachusetts rules, any changes made to the Facility could cause delays in REC creation or the loss of certain state certifications;
 - 6. the RECs which are the subject of the sale described in this Agreement shall be compliant with and eligible for recognition by the applicable state renewable standards program (also referred to as the "RPS eligibility" or "program eligibility") in the state where the Facility is certified;
 - 7. the RECs which are the subject of this Agreement may only be sold once, that Seller is entering into this exclusive Agreement with Knollwood for



- that sale; and
8. the Seller has the necessary capacity and authority to enter into this Agreement.

E. **Seller assumes sole responsibility to ensure accurate meter readings are being provided by the Seller or the Seller's Production Reporting Company to the appropriate REC tracking system. Should production meter readings not be provided monthly, the customer is at risk of losing that production and the associated RECs. INITIAL HERE:** _____

F. **MUTUAL INDEMNIFICATION.** Each party agrees to protect, indemnify, save, defend and hold harmless the other party including its officials, employees, volunteers, agents and representatives, from and against any and all liabilities, obligations, claims, damages, penalties, causes of action, costs, interest and expenses, including but not limited to reasonable attorney and paralegal fees, which the indemnified party may become obligated or suffer by reason of any accident, bodily injury, personal injury, death of person, loss of or damage to property, arising indirectly or directly under, out of, in connection with, or as a result of the indemnifying party's negligent acts, errors, or omission.

G. **RELATIONSHIP.** The relationship between the Parties is that of independent contractors. Nothing contained in this Agreement shall be construed as creating any agency, partnership, joint venture or other form of joint enterprise, employment or fiduciary relationship between the Parties, and neither Party shall have authority to contract for or bind the other Party in any manner whatsoever, except such agency relationship as required by Massachusetts law for Knollwood to operate as Seller pursuant to Section V(A) of this Agreement. Contractor's agents, employees or subcontractors are not employees or agents of the Client within the meaning or application of any federal, state or local law, rule or regulation, including without limitation, laws, rules or regulations regarding or related to unemployment, benefits, workers' compensation, labor, personal injury or taxes of any kind. The Contractor shall assume sole and exclusive responsibility for the payment of wages and all applicable taxes and insurance.

H. This Agreement may be signed in counterparts, which together shall be one and the same instrument. This Agreement may be signed and delivered electronically. Either party has the right to use a pen and ink signature, but both parties consent to the use of electronic signatures at each party's option. Neither party shall challenge the validity, enforceability, or effect of this Agreement solely because one party may have executed this Agreement by electronic signature.

VII. Agreement

A. **This Agreement and its Appendix, which is expressly incorporated herein, constitutes the entire Agreement between the Parties to the Agreement and it expressly supersedes all prior discussions and agreements and this Agreement can only be modified or amended by a writing signed by all Parties hereto.**

B. Knollwood may assign this Agreement, and any and all of its rights and obligations hereunder, in connection with the merger, sale, or acquisition of Knollwood by



another party. The Seller may not assign any of its rights or obligations under this Agreement without the written consent of Knollwood's. Should the Seller become bankrupt, subject to a judgment lien, or the underlying land on which the Facility is located is sold by the owner or foreclosed upon by any lender or mortgagee, Knollwood shall have the immediate and unconditional right to terminate this contract without further liability to Seller of any kind or in any amount.

- C. This Agreement shall be construed, enforced, and performed in accordance with the laws of New Hampshire, without recourse to its choice of law principles or rules. Any lawsuit arising in connection with this Agreement shall be brought only in the state or federal courts of the State of New Hampshire.

SELLER:

BUYER:

TOWN OF EXETER

KNOLLWOOD ENERGY OF MA, LLC

Melissa Roy, Interim Town Manager

Alane Lakritz, its Manager

Date

Date



APPENDIX A

All terms of this Appendix are expressly incorporated into the attached Agreement

Effective Date: See date of Agreement

Buyer: Knollwood Energy of MA LLC
9 Knollwood Terrace
P.O. Box 30
Chester, New Jersey 07930

Seller: Town of Exeter
10 Front Street
Exeter, New Hampshire 03833

Seller's Phone Number: (603) 418-6452

Seller's Email Address: mroy@exeternh.gov

Facility: Exeter Municipal Landfill
NHDES Permit DES-SW-SP-1992-001
9 Cross Road
Exeter, NH 03833

Percentage Price Period

Start Date: When the Massachusetts Department of Energy Resources approves the application.

End Date: December 31, 2028

Percentage Price Payment

Percentage Price Payment Rate: 98%

Minimum Commission per REC: \$1.00

Additional Terms

This contract will automatically renew yearly **INITIAL HERE:** _____

Check Pay to: Town of Exeter, NH

To approve Appendix **INITIAL HERE:** _____

**Commonwealth of Massachusetts
Executive Office of Energy and Environmental Affairs
Department of Energy Resources**

Massachusetts Renewable Portfolio Standard

REC RENEWABLE ENERGY CERTIFICATES PURCHASE AGREEMENT

I, Melissa Roy, in my capacity as Interim Town Manager of the Town of Exeter, certify that the Town of Exeter is the owner of the system installed and located at Cross Road, Exeter, New Hampshire 03833, at the landfill site identified by the New Hampshire Department of Environmental Services as Exeter Municipal Landfill, DES Permit DES-SW-SP-1992-001, and executed a contract on **TK TK TK** with Knollwood Energy of MA LLC authorizing Knollwood Energy of MA LLC to include my system as part of an Aggregation. I also certify that I will notify the Massachusetts Department of Energy Resources ("DOER") in writing within 30 days upon termination of that contract.

I, Knollwood Energy of MA LLC certify that I have executed a contract with the Town of Exeter on **TK TK TK** to include the system located at Cross Road, Exeter, New Hampshire 03833, at the landfill site identified by the New Hampshire Department of Environmental Services as Exeter Municipal Landfill, DES Permit DES-SW-SP-1992-001, in an Aggregation. I also certify that I will notify DOER in writing within 30 days upon termination of that contract.

Signature of Generation Unit Owner: _____ Date: _____

Signature of Aggregator/Authorized Rep: _____ Date: _____

MA RPS Program
Department of Energy Resources 100 Cambridge St. Suite 1020
Boston, MA 02114

Supplemental Tax Warrant

Board of Selectmen, Exeter, NH
Tax Rate 18.76



TOWN OF EXETER, NEW HAMPSHIRE

10 FRONT STREET • EXETER, NH • 03833 • Collections Department (603) 773-6108
collections@exeternh.gov

11/20/2025

RE: Supplemental Warrant

Dear Board Members,

This Supplemental Warrant is to correct a rounding difference between the Assessor's worksheet and the Commitment Book for December 2025 property taxes. It allows the tax collector to collect the extra \$108.00 difference.

Sincerely,

Donna Bennett, CDTA

Donna Bennett
Certified Deputy Tax Collector

TAX COMMITMENT BOOK - CHARGE SUMMARY

REAL ESTATE FOR FISCAL 2025 TAX YEAR 04/01/2025 TO 03/31/2026

CHARGE	COUNT	TOTAL TAX	INSTALLMENT 1	INSTALLMENT 2	INSTALLMENT 3	INSTALLMENT 4
REAL ESTATE TAXES	6,720	67,077,026.00	31,760,271.00	35,316,755.00	.00	.00
UTILITY REAL ESTATE TAX	19	1,253,473.00	583,671.00	669,802.00	.00	.00
GRAND TOTAL	6,739	68,330,499.00	32,343,942.00	35,986,557.00	.00	.00

↑
2 warrants
needed to be
this figure

currently the 2 warrants

July: 32,350,115.00
Dec: 35,986,276.00
total: 68,336,391.00

Difference \$108.00

Worksheet 2025 Final Tax Bill

Assessed Value Amounts

Ending Balance 2024			4,134,138,245
2025 Additions			30,224,062
Beginning Balance			4,164,362,307
79/22			(136,300)
95/64/336			(2,500)
110/2/111			(9,700)
110/2/115			(8,200)
74/142			55,100
85/10			491,700
95/33			4,100
99/2			11,300
Total 2025 Value			4,164,767,807
Utilities			71,341,600
Exempt properties			461,179,999
Total Taxable properties minus utilities			3,632,246,208
Unapplied Exemptions			6,684,041
Applied Elderly and Disability Exemptions			40,679,955
Gross Exemptions			47,363,996
Value after applied exemptions			3,591,566,253
Tax Amount			18.760
Taxes Before Credits			67,377,783
Veterans Credits			310,000
Actual Vet Credits			300,864
			67,076,919
Total Utilities			71,341,600
Tax Amount minus State			17.57
Utility Tax			1,253,471.91
Jeopardy 104/79/417 & 87/14/5B			
\$886.00	\$1,173.00		
Total 1st Warrant Amount			32,350,115
Total Second Warrant Amount			35,980,276.01
			68,330,390.82
Actual Total After rounding			68,330,391
TIF Amount Retained			3,028,961.46
Net amount after TIF adjustment			65,301,429.36

Investment Policy Review



TOWN OF EXETER, NEW HAMPSHIRE

10 FRONT STREET • EXETER, NH • 03833-3792 • (603) 778-0591 • FAX 772-4709

www.exeternh.gov

TO: EXETER SELECTBOARD & MELISSA ROY, INTERIM TOWN MANAGER
FROM: COREY STEVENS, FINANCE DIRECTOR
SUBJECT: ANNUAL INVESTMENT REVIEW AND INVESTMENT POLICY ADOPTION
DATE: DECEMBER 8, 2025

In accordance with NH RSA 41:9 VII, the Selectboard shall annually review and re-adopt the town's investment policy for the investment of public funds. If you recall during your review last December, I presented an updated investment policy, which the Board adopted. The Town's policy can be found on our website: <https://www.exeternh.gov/bos/town-operating-policies-and-procedures>

Below are highlights of the Town's investment activities for 2025 and our plans for 2026. I would like to propose meeting with the Board again in January to give a full report on investment results for 2025, in accordance with Section X of the Investment Policy. These highlights specifically do not include results for funds held by the Trustees of Trust Funds.

2025:

- Continued investing idle operating funds in 30-day certificates of deposit (CDs). Interest rates ranged from 4.09% to 3.62%, declining as the Federal Reserve cut rates during the year.
- Expanded the funds we invest to include funds that have accrued to the Tax Increment Financing (TIF) district. \$5,000,000 invested in CDs with 60-day terms. Interest accrues to the TIF, with \$159K earned through November.
- Mitigated borrowing costs on the Bond Anticipation Note (BAN) taken out for the Public Safety Complex (PSC) in 2024 by investing idle funds in CDs. Roughly \$130K was earned which helped cover \$171K in interest expense on the BAN.

2026:

- Further expansion of our investment program.
- With Board approval, revise the Investment Policy review process by moving the annual review to January each year.
- I will discuss our plans for 2026 in more detail during tonight's meeting.

Corey

Tax Abatements, Veteran's Credits & Exemptions

Abatement			
Map/Lot/Unit	Location	Amount	Tax Year
111-5-52	52 Green Gate CG	\$99.00	2025
11/18/2021	7 Terrys Way	\$187.60	2025

Permits & Approvals

Chemical Bid Award



TOWN OF EXETER, NEW HAMPSHIRE

13 NEWFIELDS ROAD • EXETER, NH • 03833-3792 • (603) 773-6157 • FAX 772-1355

www.exeternh.gov

Memo

To: Select Board and Melissa Roy, Interim Town Manager

From: Stephen Dalton

CC: Stephen Cronin, Paul Roy, Trisha Allen, Pam McElroy

Date: November 26, 2025

Re: Award of Chemical Bids for 2026

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

	Unit Price:	Projected Annual Total
Bid Item #1	Sodium Hypochlorite 15% solution	
To:	Univar Solutions	
	Morrisville, PA @ \$1.895/gal	17,000 gal * \$1.895/gal=\$32,215
	(215) 428-6990	
Bid Item #2	Activated Carbon	
To:	Coyne Chemical	
	3015 State Rd @ \$2.1263/lb	4,000 lb * 2.1263/lb = \$8,505.20
	Croydon, PA 19021	
Bid Item #3	Potassium Permanganate	
To:	Harcros Chemical, Inc	
	Nashua, NH @ \$2.3100/lb	3,960 lbs * \$2.3100/lb =\$9,147.60
	(610) 363-9090	
Bid Item #4	Sodium Hydroxide	
To:	Univar Solutions	
	Morrisville, PA @ \$1.2769/gal	15,000 gal * \$1.2769/gal= \$19,153.50
	(215) 428-6990	

NHDRA 2025 Equalization Assessment

Memorandum

TO: Melissa Roy
Town Manager
Town of Exeter

FROM: Scott P. Marsh, CNHA
Municipal Resources
Contracted Assessor's Agents

DATE: December 4, 2025

RE: DRA Sales Ratio Survey

I have completed a review of the information for the equalization ratio survey and believe the information to be submitted is accurate. A printed spreadsheet listing of the data that was entered has been provided for the Select Board to review.

Please note that a certification form also needs to be signed by the Select Board, indicating that the data provided to the DRA is complete and accurate to the best of their knowledge. If during review an error is detected, please let me know.

A draft analysis of the sales data was performed. Overall, the town's assessment to sales price median ratio is expected to be about 90.8% for the 2025-tax year, which is a little more than a 4% change from last year's ratio of 94.7% and is similar to what we have seen in other MRI client communities. The 288 valid sales, show a COD of 11.14 with the PRD at 1.03.

The above listed figures are expected to be similar (although not exact as DRA may exclude or include different sales) to the DRA's analysis when it is completed in early spring 2026.

If there are any questions, please feel free to contact me at your convenience.

EXETER 2025 EQUALIZATION DATA LISTING 12-04-25.xls

Vemo	Land Use	Deed Date	Buyer	Seller	State PID	Sale Price	PY Asd Value	CY Asd Value	Ratio	Verification
1	14 - Single Res Condo Unit	2024-10-02	ELIZABETH E TR ETALS BROWN	FAMILY REVOCABLE TRUST ETALS BERNDT	047-008-0401	\$640,000	\$624,200	\$624,200	98%	Included
2	14 - Single Res Condo Unit	2024-10-02	GAYLE ETAL SUTTON	NEAL TR ETAL SCHUSTER	068-006-0722	\$599,000	\$564,700	\$564,700	94%	Included
3	12 - Multi Family 2-4 Units	2024-10-03	PETER ETAL WINGATE	GABRIELE K TR ETALS LIEBERG	1605	\$470,000	\$568,700	\$566,700	121%	38 - Family/Relatives/Affil as Grantor/Grantee
4	11 - Single Family Home	2024-10-03	BENJAMIN TAYLOR JR GREENE	CAMILLE MILLER	065-015-0000	\$415,000	\$407,400	\$407,400	98%	Included
5	11 - Single Family Home	2024-10-04	CORE DEVELOPMENT TEAM LLC	OLIVIA ETAL MICHAUD	062-090-0000	\$505,000	\$639,700	\$477,300	95%	24 - Sale Between owners of Abutting Prop
6	14 - Single Res Condo Unit	2024-10-10	JONATHAN W ETAL COGGESHALL	KAITLYN A HUGHES	085-088-0002	\$575,000	\$478,200	\$478,200	83%	Included
7	17 - Mfg Housing With Land	2024-10-15	ANTHONY D'AMATO	MATTHEW GREENE	055-048-0000	\$62,300	\$122,100	\$251,300	403%	38 - Family/Relatives/Affil as Grantor/Grantee
8	14 - Single Res Condo Unit	2024-10-16	CAMILLE ETAL CROWLEY	FELICIE E ETAL BRETT	068-006-0242	\$525,000	\$506,000	\$506,000	96%	Included
9	14 - Single Res Condo Unit	2024-10-16	ROBERT ETAL LUTZ	CHRISTOPHER MC SORLEY	10470	\$710,000	\$653,300	\$653,300	92%	Included
10	11 - Single Family Home	2024-10-16	BETSY STANLEY	GREGORY COMEAU	116693	\$680,000	\$647,100	\$647,100	95%	Included
11	14 - Single Res Condo Unit	2024-10-17	JUSTIN R ST PIERRE	FRANK T JR TR ETAL MURACO	7477	\$285,000	\$221,100	\$221,100	78%	Included
12	14 - Single Res Condo Unit	2024-10-18	KAREN KAISER ETAL VINCENT	CHRISTOPHER TR ETALS GARDES	806	\$519,000	\$473,800	\$473,800	91%	Included
13	11 - Single Family Home	2024-10-18	MATTHEW RYAN ETAL KUBEJ	JENNA L REVOCABLE TRUST ETALS RIDER	223	\$1,175,000	\$852,200	\$852,200	73%	Included
14	11 - Single Family Home	2024-10-18	CHRISTOPHER TR ETALS GARDES	ALENA ETAL JACKSON	2925	\$505,000	\$466,300	\$466,800	92%	Included
15	14 - Single Res Condo Unit	2024-10-22	NILESH ETAL AGARWALLA	JANE V DYER	9424	\$602,500	\$546,400	\$548,700	91%	Included
16	14 - Single Res Condo Unit	2024-10-22	ALANA ETAL ALLAN	PAMELA E SNOOK	7478	\$250,000	\$235,600	\$235,600	94%	Included
17	14 - Single Res Condo Unit	2024-10-22	PETRA ETAL ARZBERGER	WINTER STREET LLC FORTY THREE	6321	\$525,000	\$0	\$520,500	99%	Included
18	14 - Single Res Condo Unit	2024-10-24	VICTORIA KENNEDY	ERIK W ETAL ANDERSON	8718	\$350,000	\$310,500	\$311,200	89%	Included
19	14 - Single Res Condo Unit	2024-10-29	MICHAEL RAND	KATHERINE A REVOCABLE TRUST 2013 ETAL F	73212	\$530,000	\$474,400	\$474,400	90%	Included
20	11 - Single Family Home	2024-10-30	LAUREN M ETAL GOELLNER	JANICE P REVOCABLE TRUST 2017 ETAL COW	2186	\$675,000	\$680,900	\$679,600	101%	Included
21	11 - Single Family Home	2024-10-30	DOUGLAS SCOTT POTTER	DEVIN S ETAL TETLER	1919	\$450,000	\$455,200	\$455,200	101%	Included
22	14 - Single Res Condo Unit	2024-11-01	ANN M TR ETALS ALFIERI	CAROLE J PERRYMAN	806	\$435,000	\$428,600	\$426,600	98%	Included
23	14 - Single Res Condo Unit	2024-11-01	KEITH A ETAL STAHL	WILFRED J HOWARTH	63221	\$654,500	\$649,200	\$650,000	99%	Included
24	14 - Single Res Condo Unit	2024-11-01	JULIAN IRVING ETAL GRAUBART	JOYCE TR ETALS FITZGERALD	686	\$625,000	\$558,500	\$558,500	89%	Included
25	11 - Single Family Home	2024-11-06	KELLY ETAL SLAUGHTERBECK	MARA E TR ETALS ARONSON	924	\$692,000	\$638,100	\$638,100	92%	Included
26	11 - Single Family Home	2024-11-07	TRIVIKRAM TR ETAL GODSE	CLEOPATRA P TR ETAL VILLAFLORES	4917	\$531,000	\$442,600	\$442,600	83%	Included
27	14 - Single Res Condo Unit	2024-11-12	JUAN D ESCOBAR-ESTRADA	TRENDEZZA LLC	8236	\$489,900	\$288,000	\$481,500	98%	Included
28	11 - Single Family Home	2024-11-15	SEAN R ETAL ABRAHAM	JOHN W ETAL WASHINGTON	3660	\$735,000	\$629,800	\$634,900	86%	Included
29	11 - Single Family Home	2024-11-15	ELIZABETH M ETAL TRETTER	ELIZABETH R ETAL BOURQUE	4836, 4837	\$620,000	\$553,000	\$553,000	89%	21 - Multi-Parcel Conveyance (MPC) - Properties
30	14 - Single Res Condo Unit	2024-11-19	HONGZHU ETAL PAN	MAKSYM ETAL KHANKIN	7477	\$252,500	\$201,900	\$201,900	80%	Included
31	14 - Single Res Condo Unit	2024-11-20	GUERRINO ETAL SAVIO	O K A PROPERTIES LLC I	7234	\$889,000	\$0	\$0	0%	99 - Unclassified Exclusion
32	14 - Single Res Condo Unit	2024-11-20	GUERRINO ETAL SAVIO	O K A PROPERTIES LLC I	7234	\$1,000,000	\$0	\$0	0%	99 - Unclassified Exclusion
33	33 - Commercial L&B	2024-11-20	WINDING RIVER R V LLC	EXETER ELMS LLC	1102, 1102, 1102, 1102, 1	\$3,183,100	\$2,025,600	\$2,033,900	64%	20 - Multi-Parcel Conveyance (MPC) - Properties
34	12 - Multi Family 2-4 Units	2024-11-22	JILL ETAL TODD	LISA P ALMAND	2866	\$625,000	\$551,700	\$551,700	88%	Included
35	33 - Commercial L&B	2024-11-22	K REAL ESTATE LLC L	EXETER MED REAL INC	6934	\$610,000	\$598,100	\$598,100	98%	Included
36	11 - Single Family Home	2024-11-22	LAURA K ETAL KREMIDAS	MARK EARL ETAL HOWARD	6524	\$685,000	\$583,000	\$583,000	85%	Included
37	11 - Single Family Home	2024-11-25	ARIEL ETAL BOLL	JAY ETAL JARVIS	9832	\$1,000,000	\$913,400	\$913,400	91%	Included
38	14 - Single Res Condo Unit	2024-11-25	SCOTT ETAL SCHUR	DEBORAH ETAL CONNOLLY	478	\$649,900	\$629,300	\$629,300	97%	Included
39	14 - Single Res Condo Unit	2024-11-25	DAVID TR ETALS TRUJILLO	O K A PROPERTIES LLC I	7234	\$1,210,000	\$0	\$0	0%	99 - Unclassified Exclusion
40	14 - Single Res Condo Unit	2024-11-25	DAVID TR ETALS TRUJILLO	O K A PROPERTIES LLC I	7234	\$1,250,000	\$0	\$0	0%	99 - Unclassified Exclusion
41	14 - Single Res Condo Unit	2024-11-25	DAVID ETAL LUCEY	MORNING GATE CASA N H LLC	544	\$325,000	\$283,300	\$283,300	87%	Included
42	14 - Single Res Condo Unit	2024-11-25	JESSICA LAMPERT ETAL MELVILLE	O K A PROPERTIES LLC I	7234	\$1,030,000	\$0	\$0	0%	99 - Unclassified Exclusion
43	14 - Single Res Condo Unit	2024-11-25	MARY NOREEN ISABELLA TR ETAL WILSON	KEVIN M ETAL CORMIER	693	\$520,000	\$524,000	\$524,000	101%	Included
44	14 - Single Res Condo Unit	2024-12-04	DEBRA J TR ETALS EPSIMOS	SUSAN M ETAL DAVIES	686	\$529,900	\$513,200	\$513,200	97%	Included
45	15 - Res Condo 2-4 Unit Bldg	2024-12-04	LOUISE C REVOCABLE TRUST ETAL PUT	O K A PROPERTIES LLC I	7234	\$1,173,500	\$0	\$0	0%	99 - Unclassified Exclusion
46	11 - Single Family Home	2024-12-04	ABIGAIL ETAL STYLES	JACOB F ETAL BROWN	8136	\$515,000	\$454,300	\$454,300	88%	Included
47	14 - Single Res Condo Unit	2024-12-10	PATRICIA A REVOCABLE TRUST 2022 ET/	KEITH ALAN ETAL STAHL	693	\$595,000	\$558,400	\$558,400	94%	Included
48	14 - Single Res Condo Unit	2024-12-10	AXIOM INVESTMENT LLC	LEE ETAL GOODMAN	094-024-0014	\$615,000	\$561,300	\$561,300	91%	Included
49	14 - Single Res Condo Unit	2024-12-11	WALTER KINSLOW	JOHN D ETAL CONWAY	054-004-0120	\$325,000	\$293,600	\$293,600	90%	Included
50	14 - Single Res Condo Unit	2024-12-12	LINDA BEDDEOS	DAUNTLESS PATH LLC	087-018-0033	\$345,000	\$330,900	\$331,600	96%	Included
51	11 - Single Family Home	2024-12-13	STEPHEN TANGUAY	JEROME SCOTT ETAL JELLI ISON	035-012-0000	\$462,000	\$396,900	\$396,900	86%	Included
52	11 - Single Family Home	2024-12-16	ABIGAYLE P ETAL STICKNEY	CAMILLE A MILLER	1732	\$511,000	\$453,300	\$453,300	89%	Included

EXETER 2025 EQUALIZATION DATA LISTING 12-04-25.xls

Vemo	Land Use	Deed Date	Buyer	Seller	State PID	Sale Price	PY Asd Value	CY Asd Value	Ratio	Verification
53	11 - Single Family Home	2024-12-17	BARBARA A ETAL GRADY	CHERYL BUTLER ETAL BONANNO	3653	\$624,500	\$522,800	\$539,000	86%	Included
54	11 - Single Family Home	2024-12-17	DEVON ETAL HERLIHY	EMMA ETAL DI PRIZIO	3183	\$680,000	\$579,400	\$586,500	86%	Included
55	11 - Single Family Home	2024-12-17	NEWMONT DESIGN/BUILD LLC	DANIEL TR ETALS CLARK	3787	\$450,000	\$516,300	\$516,300	115%	Included
56	44 - Commercial Condo	2024-12-19	HOLDINGS LLC MOOCHIE'S	L G REAL ESTATE LLC E	086-011-0009	\$120,000	\$127,600	\$127,600	106%	Included
57	14 - Single Res Condo Unit	2024-12-19	TRACEY MORGENSTERN	JOAN ETAL LEONARD	080-006-0037	\$535,000	\$483,000	\$483,000	90%	Included
58	11 - Single Family Home	2024-12-20	SEACOAST MANAGEMENT CONSULTING	ALICE ETAL ANDERSON	065-166-0000	\$486,000	\$507,300	\$507,300	104%	Included
59	14 - Single Res Condo Unit	2024-12-27	BRADLEY A ETAL PEDERSEN	JANINE L REVOCABLE TRUST-2022 ETAL RICH	7488	\$518,600	\$0	\$515,200	99%	Included
60	14 - Single Res Condo Unit	2024-12-27	THOMAS BUTCHER	BRUCE BERENYI	8620	\$310,000	\$349,800	\$349,800	113%	Included
61	11 - Single Family Home	2024-12-27	CHRISTINE A ETAL REDMOND	LYS MILLER ETAL DRAKE	959	\$525,000	\$505,000	\$508,500	97%	Included
62	14 - Single Res Condo Unit	2024-12-30	DENISE A ETAL GALLAGHER	MICHAEL J REVOCABLE TRUST ETAL FECTEAU	544	\$318,000	\$288,600	\$288,600	91%	Included
63	11 - Single Family Home	2024-12-30	JONATHAN R TEFFT	SUSAN J REVOCABLE TRUST ETAL TEFFT	3592	\$465,000	\$628,500	\$628,500	135%	38 - Family/Relatives/Affil as Grantor/Grantee
64	11 - Single Family Home	2024-12-30	ERIC WILLIAM TAPLEY	DAVID R ETAL ELLIS	4084	\$335,000	\$476,600	\$476,600	142%	Included
65	11 - Single Family Home	2024-12-31	DAVID J ETAL STALTER	TODD C COVIELLO	421	\$550,000	\$610,500	\$610,500	111%	Included
66	56 - Condominiumized Land Site	2025-01-03	SIG SAUER REAL ESTATE INC	K T & ASSOCIATES ETAL C	5568	\$450,000	\$342,000	\$342,000	76%	Included
67	11 - Single Family Home	2025-01-06	A F CASH LLC N	JUNE LIVING TRUST ETAL KOCH	1524	\$900,000	\$787,700	\$839,700	93%	Included
68	11 - Single Family Home	2025-01-06	NIANG ZA ETAL CIIN	LISA M ETAL LOWRY	199	\$580,000	\$513,900	\$513,900	89%	Included
69	14 - Single Res Condo Unit	2025-01-08	BRIAN JAMES ETAL AUFFANT	ELAINE MONICA LYNCH	7278	\$515,000	\$510,900	\$509,800	99%	Included
70	14 - Single Res Condo Unit	2025-01-09	FAMILY REVOCABLE TRUST 2020 ETALS	ANDREW L SHAKELY	6341	\$340,000	\$238,200	\$238,200	70%	Included
71	14 - Single Res Condo Unit	2025-01-09	EPPING ROAD UNIT ONE B LLC TWENTY	ANDREW SHAKELY	6341	\$100,000	\$217,800	\$101,600	102%	15 - Improvements +/- Incomplete at Assmt date
72	14 - Single Res Condo Unit	2025-01-10	JOSHUA BOWEN	JEREMY M LLC WATKINS	7478	\$250,000	\$235,400	\$235,400	94%	Included
73	14 - Single Res Condo Unit	2025-01-14	SARAH ETAL KALMAN	DEDA A CLARK	686	\$498,000	\$461,000	\$461,000	93%	Included
74	14 - Single Res Condo Unit	2025-01-17	PETER G MC MANUS	ZHONGMIN STEVEN ETAL GUO	722	\$500,000	\$454,600	\$447,200	89%	Included
75	44 - Commercial Condo	2025-01-21	OFFICES AT EXETER VILLAGE LLC	SHERRILL HOLDINGS LLC	5561, 5561	\$120,000	\$355,400	\$144,100	120%	21 - Multi-Parcel Conveyance (MPC) - Properties
76	11 - Single Family Home	2025-01-21	SAGAN KATHARINE ETAL BLUE	AXEL RADZOM	3228	\$1,100,000	\$1,108,500	\$1,143,300	104%	Included
77	11 - Single Family Home	2025-01-23	HARISHANKER ETAL NAGARAJAN	A F CASH LLC N	1524	\$927,000	\$787,700	\$839,700	91%	Included
78	14 - Single Res Condo Unit	2025-01-31	MARTIN ETAL KOLK	PATRICIA VANARIA	6448	\$450,000	\$407,400	\$407,400	91%	Included
79	14 - Single Res Condo Unit	2025-02-03	KERRI MC DERMOTT	FORCE TRUST CO CUSTODIAN ETAL	544	\$316,800	\$288,600	\$288,600	91%	Included
80	14 - Single Res Condo Unit	2025-02-13	CHRISTOPHER C KORTH	HEATHER ETAL MEYERS	7349	\$275,000	\$287,100	\$287,100	104%	Included
81	14 - Single Res Condo Unit	2025-02-21	JAY M JARVIS	TRENDEZZA LLC	8236	\$489,933	\$288,000	\$481,500	98%	Included
82	11 - Single Family Home	2025-02-24	SCOTT COLT ETAL BOYD	AMY-BETH T ETAL SWIEZYNSKI	318	\$442,100	\$421,200	\$432,900	98%	Included
83	11 - Single Family Home	2025-02-27	SAMUEL G ETALS DOCHERTY	NICOLE E DESJARLAIS ETAL PAULICK	112759	\$810,000	\$756,700	\$756,700	93%	Included
84	12 - Multi Family 2-4 Units	2025-02-28	DEREK ETAL RYDIN	PAULA M PARRISH	2084	\$925,000	\$1,053,800	\$1,074,500	116%	Included
85	11 - Single Family Home	2025-02-28	KRISTINA M WAGGONER	BRISTOL SAWYER ETAL RICE	4086	\$715,000	\$653,000	\$657,700	92%	Included
86	11 - Single Family Home	2025-02-28	EDMUND R REVOCABLE TRUST ETAL FO	ROY W REVOCABLE TRUST 2012 ETALS TELLIN	3814	\$960,000	\$751,700	\$751,700	78%	Included
87	14 - Single Res Condo Unit	2025-02-28	JOSEPH M JR ELLIOTT	CHERYL A ETAL CASHELL	7349	\$272,400	\$254,100	\$254,100	93%	Included
88	44 - Commercial Condo	2025-03-06	G & H WATER STREET ONE HUNDRED TH	MICHAEL P LOSAPIO	7220, 7220	\$362,500	\$261,900	\$261,900	72%	21 - Multi-Parcel Conveyance (MPC) - Properties
89	14 - Single Res Condo Unit	2025-03-07	JESSE SCHRAM	TRIVIKRAM V REVOCABLE TRUST 2021 ETAL G	72199	\$361,000	\$266,600	\$270,000	75%	Included
90	14 - Single Res Condo Unit	2025-03-10	MARIA V KOLEVA	LLC TRENDEZZA	8236	\$459,900	\$286,300	\$455,700	99%	Included
91	11 - Single Family Home	2025-03-11	GHACE W TR ETALS WISSMANN	GEORGENE R VUKELICH	1312	\$840,000	\$610,000	\$610,000	73%	38 - Family/Relatives/Affil as Grantor/Grantee
92	11 - Single Family Home	2025-03-13	NATHAN E ETAL BRAUN	ELLEN FAMILY TRUST ETAL WHITMAN	208	\$590,000	\$496,200	\$505,000	86%	Included
93	11 - Single Family Home	2025-03-18	CYNTHIA MAY ETAL GIBB	JO DEE R TR ETALS BRANDON	140	\$1,220,000	\$1,109,500	\$1,126,000	92%	Included
94	11 - Single Family Home	2025-03-18	TYLER J & DEBORAH H REVOCABLE TRU	KIMBERLY A MONTGOMERY	1895	\$747,900	\$702,100	\$695,800	93%	Included
95	11 - Single Family Home	2025-03-19	RYAN ETALS DOHERTY	KRISTEN ETAL DOHERTY	5003	\$589,000	\$554,400	\$554,400	94%	38 - Family/Relatives/Affil as Grantor/Grantee
96	11 - Single Family Home	2025-03-21	AMANDA J ETAL LOSAPIO	OLIVE INVESTMENTS LLC	4065	\$732,000	\$562,500	\$710,300	97%	Included
97	14 - Single Res Condo Unit	2025-03-28	CARRIE ETAL DALEY	BRENNAN ETAL DUKE	63102	\$268,000	\$242,300	\$242,300	90%	Included
98	14 - Single Res Condo Unit	2025-03-28	BRENNAN ETAL DUKE	TRENDEZZA LLC	8236	\$459,900	\$286,300	\$455,700	99%	Included
99	14 - Single Res Condo Unit	2025-03-28	EDWARD C JR ETAL DOMBEK	GARY G EST ANDRES	686	\$582,000	\$558,500	\$558,500	96%	Included
100	22 - Residential Land	2025-03-28	MATTHEW ETAL DASHKOFF	EXETER ROSE FARM LLC	545	\$345,200	\$139,300	\$278,600	81%	Included
101	14 - Single Res Condo Unit	2025-04-01	EVAN ROBERT BERNARD	TRENDEZZA LLC	8236	\$469,900	\$286,300	\$455,700	97%	Included
102	14 - Single Res Condo Unit	2025-04-01	L REVOCABLE TRUST 2023 ETAL J	KRISTIN ETAL MACLAUCHLAN	7217	\$325,000	\$300,900	\$300,900	93%	Included
103	11 - Single Family Home	2025-04-01	STEVEN R ETAL LE BLANC	BONNIE A ETAL CUSHING	994	\$375,000	\$578,800	\$578,800	154%	38 - Family/Relatives/Affil as Grantor/Grantee

EXETER 2025 EQUALIZATION DATA LISTING 12-04-25.xls

Verno	Land Use	Deed Date	Buyer	Seller	State PID	Sale Price	PY Asd Value	CY Asd Value	Ratio	Verification
104	14 - Single Res Condo Unit	2025-04-02	JESSE T ETAL DIXON	O K A PROPERTIES LLC I	116913	\$1,201,000	\$0	\$0	0%	99 - Unclassified Exclusion
105	14 - Single Res Condo Unit	2025-04-02	CAROLYN M ETAL VERNET	ALEXANDER ETAL MILLER	8718	\$450,000	\$339,300	\$339,300	75%	Included
106	44 - Commercial Condo	2025-04-02	EPPING RD REALTY LLC ONE HUNDRED	EPPING ROAD REALTY LLC	5561	\$222,000	\$177,600	\$177,600	80%	Included
107	14 - Single Res Condo Unit	2025-04-04	TRUST 2021 ETALS TESSITORE	DAVID G MALONE	686	\$479,000	\$460,400	\$460,400	96%	Included
108	11 - Single Family Home	2025-04-04	MEGAN NICOLE ETAL POGOREK	EDWARD LINDSEY STANTON JR EST BOYD-ROI	4791	\$450,000	\$447,000	\$436,000	97%	Included
109	11 - Single Family Home	2025-04-07	KIMBERLY J ETAL DAIGLE	VIVIAN L ROCKWELL	4102	\$1,211,000	\$986,300	\$1,016,200	84%	Included
110	22 - Residential Land	2025-04-08	JOAN T REVOCABLE TRUST-2010 ETAL M	JANINE L REVOCABLE TRUST-2022 ETAL RICH	7488	\$192,500	\$150,000	\$150,000	78%	Included
111	11 - Single Family Home	2025-04-08	HARRISON J E IAL RAFFERTY	TABATHA ETAL LEWIS	6928	\$625,000	\$518,000	\$518,000	83%	Included
112	14 - Single Res Condo Unit	2025-04-10	AMANDA S TR ETALS BAILEY	CHRISTINE ETAL CEDRONE	7353	\$430,000	\$383,700	\$383,700	89%	Included
113	11 - Single Family Home	2025-04-11	GREGORY JAMES ETAL SCHNEIDER	GREGG ETAL HILLERY	3513	\$725,000	\$505,200	\$519,200	72%	Included
114	11 - Single Family Home	2025-04-11	R N E LLC A	MATTHEW D BAILLARGEON	2397	\$350,000	\$578,100	\$613,100	175%	Included
115	45 - Industrial Condo	2025-04-11	PETER ETAL GALLAGHER	NIBROC REALTY LLC	8155	\$350,000	\$240,000	\$240,000	69%	Included
116	17 - Mfg Housing With Land	2025-04-14	DENNIS ETAL CARIGNAN	PLACE HALL LANE LLC	65103	\$475,000	\$221,000	\$376,500	79%	Included
117	15 - Res Condo 2-4 Unit Bldg	2025-04-14	DANIEL ETAL HAYES	JANINE L REVOCABLE TRUST-2022 ETAL RICH	7488	\$539,000	\$581,800	\$557,300	103%	Included
118	14 - Single Res Condo Unit	2025-04-14	JAMES A ETAL BERUBE	PATRICIA IRREVOCABLE TRUST ETAL COMEAU	686	\$590,000	\$558,500	\$558,500	95%	Included
119	14 - Single Res Condo Unit	2025-04-17	FERDINAND DENNIS ETAL PERIQUET	FAMILY LIVING TRUST ETALS BLOEDEL	10470	\$736,900	\$646,500	\$646,500	88%	Included
120	11 - Single Family Home	2025-04-17	DAVID ETAL ADAMS	ANGELA I E IAL GARCIA	100092	\$752,000	\$734,700	\$734,700	98%	Included
121	22 - Residential Land	2025-04-18	CARLY ETAL HERTER	EXETER ROSE FARM LLC	116830	\$348,900	\$151,600	\$303,200	87%	Included
122	14 - Single Res Condo Unit	2025-04-21	VALERIE N PANELA	TRENDEZZA LLC	8236	\$459,933	\$286,300	\$455,700	99%	Included
123	11 - Single Family Home	2025-04-21	ELISE ETAL NIMAN	LINDSAY D TR ETALS KNOX	3453	\$800,000	\$792,900	\$792,900	99%	Included
124	14 - Single Res Condo Unit	2025-04-22	KYLE A LIVING TRUST ETALS ROSE	CHERYL S ETAL NESOM	1916	\$775,000	\$497,000	\$497,000	64%	Included
125	33 - Commercial L&B	2025-04-24	J REALTY LLC K	DOUGLAS FENELON	2136	\$550,000	\$471,200	\$471,200	86%	Included
126	11 - Single Family Home	2025-04-25	THOMAS HUGHES	ALICE ETAL HARDER	100029	\$975,000	\$843,700	\$843,700	87%	Included
127	22 - Residential Land	2025-04-29	NEW E R A CAPITAL LLC	JANIS D ETAL MILLIKEN	2711	\$185,000	\$122,400	\$122,400	66%	Included
128	11 - Single Family Home	2025-04-30	EMILY A ETAL BLUMSACK	RACHEL ETAL HARRIS	5035	\$490,000	\$481,600	\$481,600	98%	Included
129	12 - Multi Family 2-4 Units	2025-05-01	XI ZHANG	MICHAEL S ETAL FIELD	72210	\$630,000	\$804,200	\$735,200	117%	Included
130	14 - Single Res Condo Unit	2025-05-01	MR PROPERTIES BOO	O K A PROPERTIES LLC I	7234	\$1,150,000	\$0	\$0	0%	99 - Unclassified Exclusion
131	33 - Commercial L&B	2025-05-01	O D E HOLDINGS LLC B	GARFIELD STREET LLC TWENTY NINE	2873	\$1,250,000	\$706,400	\$706,400	57%	Included
132	11 - Single Family Home	2025-05-02	ERIC SCHLOESSER	CAROL A FREDERICKS	262	\$620,000	\$532,400	\$602,500	97%	Included
133	14 - Single Res Condo Unit	2025-05-02	DANIEL MORGAN ETAL HYLAND	TRENDEZZA LLC	8236	\$469,900	\$286,300	\$455,700	97%	Included
134	14 - Single Res Condo Unit	2025-05-02	KELLY ANN MC INNIS	TRENDEZZA LLC	8236	\$489,900	\$288,000	\$481,500	98%	Included
135	33 - Commercial L&B	2025-05-02	O C O PROPERTIES LLC H	ESTHER JIN	1131	\$430,000	\$254,500	\$254,500	59%	Included
136	14 - Single Res Condo Unit	2025-05-02	HEATHER MAC DONALD	JEWEL I. INGALLS	63102	\$275,000	\$251,500	\$251,500	91%	Included
137	11 - Single Family Home	2025-05-05	JEFFREY ETAL AUGER	HEATHER ETAL FRANKLIN	1367	\$850,000	\$665,500	\$665,500	78%	Included
138	14 - Single Res Condo Unit	2025-05-05	HEATHER FRANKLIN	TRENDEZZA LLC	8236	\$459,900	\$286,300	\$455,700	99%	Included
139	11 - Single Family Home	2025-05-07	FAMILY REVOCABLE TRUST 2018 ETALS	MARC G REVOCABLE TRUST ETAL GAGNON	100267	\$1,355,000	\$1,037,000	\$1,048,600	77%	Included
140	11 - Single Family Home	2025-05-09	DANIELLE M TR ETALS GENDRON	SCOTT J REVOCABLE TRUST ETAL BLY	2419	\$1,312,000	\$914,300	\$914,300	70%	Included
141	22 - Residential Land	2025-05-09	HAROLD W III ETAL MOODY	EXETER ROSE FARM LLC	545	\$376,000	\$140,600	\$281,100	75%	Included
142	14 - Single Res Condo Unit	2025-05-12	MATTHEW LEMIRE	TRENDEZZA LLC	8236	\$459,900	\$286,300	\$455,700	99%	Included
143	11 - Single Family Home	2025-05-13	EMILY ETAL SERRIN	JOHN R REVOCABLE TRUST ETALS HICHBORN	3613	\$920,000	\$705,200	\$705,200	77%	Included
144	22 - Residential Land	2025-05-13	SIMONE ETAL SHIELDS	EXETER ROSE FARM LLC	116833	\$344,300	\$139,300	\$278,600	81%	Included
145	11 - Single Family Home	2025-05-14	FAMILY TRUST ETAL GRAHAM	J CLARKE	6279	\$950,000	\$635,700	\$635,700	67%	Included
146	14 - Single Res Condo Unit	2025-05-15	CHERI CHRISTINE REVOCABLE TRUST K	BARBARA ETAL FRENCH	686	\$460,000	\$501,700	\$501,700	109%	Included
147	14 - Single Res Condo Unit	2025-05-15	JENNIFER E CLARKE	JAY A ETAL NESVOLD	693	\$500,000	\$475,400	\$481,800	96%	Included
148	14 - Single Res Condo Unit	2025-05-16	CRAIG ALLEN AUGUSTINE	TRAVIS DUCHARME	63102	\$265,000	\$255,900	\$255,900	97%	Included
149	12 - Multi Family 2-4 Units	2025-05-19	MAIN STREET LLC SIXTY EIGHT	PROPERTIES LLC ARCHEL ON	634	\$800,000	\$737,300	\$737,300	92%	Included
150	12 - Multi Family 2-4 Units	2025-05-21	GENO RANALDI	CHARLES H HUBERDEAU	72114	\$700,000	\$530,500	\$530,500	76%	Included
151	14 - Single Res Condo Unit	2025-05-21	LINDA R TR ETAL GAREY	HILARY TR ETAL JUSTICE	478	\$635,000	\$616,300	\$616,300	97%	Included
152	14 - Single Res Condo Unit	2025-05-23	JUDITH A REVOCABLE TRUST ETAL BOU	FAMILY TRUST ETALS TIERNEY	686	\$499,900	\$501,500	\$503,700	101%	Included
153	11 - Single Family Home	2025-05-27	DANIEL MORIARTY	WALLACE SULEIMAN	100257	\$1,299,000	\$1,047,000	\$1,047,000	81%	Included
154	14 - Single Res Condo Unit	2025-05-28	YIMING XIE	ELIZABETH J ETAL PAUL	9424	\$650,000	\$534,700	\$565,100	87%	Included

EXETER 2025 EQUALIZATION DATA LISTING 12-04-25.xls

Vemo	Land Use	Deed Date	Buyer	Seller	State PID	Sale Price	PY Asd Value	CY Asd Value	Ratio	Verification
155	11 - Single Family Home	2025-05-30	NANCY A TR ETAL HUBBARD	JULIE ETAL SHIPLEY	1971	\$540,000	\$467,600	\$477,800	88%	Included
156	14 - Single Res Condo Unit	2025-05-30	C PETER ETAL SVAHN	JOSEPH H TRUST ETAL BERNSTEIN	8588	\$599,000	\$665,900	\$665,900	111%	Included
157	14 - Single Res Condo Unit	2025-05-30	FAMILY REVOCABLE LIVING TRUST ETAL	JON D ETAL WIKES	478	\$635,000	\$627,000	\$627,000	99%	Included
158	14 - Single Res Condo Unit	2025-05-30	ALAN B RINDLER	MARY ELIZABETH MC KINNON	478	\$649,900	\$636,400	\$636,400	98%	Included
159	11 - Single Family Home	2025-05-30	JOAN BUCCIGROSSI	MICHAEL C TR ETAL FENTON	6286	\$660,000	\$521,900	\$537,500	81%	Included
160	11 - Single Family Home	2025-06-02	ROBIN ETAL THOMAS	LUCAS ETAL ELSASSER	3468	\$640,000	\$495,300	\$495,300	77%	Included
161	11 - Single Family Home	2025-06-03	CHÉLSEA ETAL GROTT	LUNDY E SMITH	1033	\$650,000	\$466,000	\$473,500	73%	Included
162	14 - Single Res Condo Unit	2025-06-04	JOAN CATHERINE WIDMER	BURCHARD H JR ETAL STACKHOUSE	686	\$490,000	\$453,200	\$453,200	92%	Included
163	22 - Residential Land	2025-06-05	SHERMAN STREET LLC FIVE	BLAKE PROPERTIES OF N H LLC	65137	\$400,000	\$598,800	\$598,800	150%	Included
164	14 - Single Res Condo Unit	2025-06-06	CHRISTINE M BARBIERI	PATRICIA M TR ETAL BARR	686	\$494,900	\$492,500	\$492,500	100%	Included
165	14 - Single Res Condo Unit	2025-06-06	FAMILY REVOCABLE TRUST 2007 ETALS	BARBARA FAMILY TRUST ETAL SHAW	7217	\$1,185,000	\$611,700	\$611,700	52%	Included
166	14 - Single Res Condo Unit	2025-06-06	SUMIT GUPTA	PARASKEVI IRREVOCABLE TRUST ETALS GRIG	63102	\$268,000	\$242,300	\$242,300	90%	Included
167	33 - Commercial L&B	2025-06-10	EASTER SEALS NEW HAMPSHIRE INC	EXETER HEALTH RESOURCES INC	695	\$950,000	\$740,300	\$740,300	78%	Included
168	14 - Single Res Condo Unit	2025-06-10	BENNETT A ETAL KEYES	M SCOTT BUTLER	544	\$320,000	\$288,600	\$279,400	87%	Included
169	11 - Single Family Home	2025-06-12	STACEY L REVOCABLE TRUST 2007 ETAL	L S HOLDINGS LLC E	3567	\$2,550,000	\$2,117,000	\$2,070,000	81%	Included
170	11 - Single Family Home	2025-06-12	RYAN ETAL GAMACHE	EXETER ROSE FARM LLC	116843	\$349,400	\$139,300	\$278,600	80%	Included
171	11 - Single Family Home	2025-06-13	ANDREW M ETAL MC EVOY	LINDA E ALBERTS	73184	\$549,900	\$406,500	\$406,500	74%	Included
172	14 - Single Res Condo Unit	2025-06-13	KATHY CHENG	MARISA LILLIAN ETAL BENEDICT	7248	\$515,000	\$405,200	\$405,200	79%	Included
173	11 - Single Family Home	2025-06-16	MICHAEL ETAL WOROBEL	LINDEN STREET LLC ONE ELEVEN	4890	\$1,530,900	\$977,400	\$977,400	64%	Included
174	11 - Single Family Home	2025-06-16	MICHAEL ETAL NORWID	DAVID R ETAL BARNES	3367	\$840,000	\$681,200	\$681,200	81%	Included
175	14 - Single Res Condo Unit	2025-06-17	DIRK ETAL DE ROO	DILLON COLE ETAL DAVIDSON	1042	\$515,000	\$524,700	\$524,700	102%	Included
176	11 - Single Family Home	2025-06-18	KATHERINE P ETAL HEIKKINEN	DAVID L ETAL MICHELSEN	10455	\$757,000	\$604,800	\$604,800	80%	Included
177	11 - Single Family Home	2025-06-18	KEN III ETAL MAYNARD	NEW HERITAGE DESIGNS LLC	7063	\$1,410,000	\$1,008,100	\$1,027,200	73%	Included
178	11 - Single Family Home	2025-06-18	MARIIA ETAL MAKARISHCHEVA	DIANA L TR ETALS GROSSMAN	2110	\$1,285,000	\$1,037,100	\$1,037,100	81%	Included
179	11 - Single Family Home	2025-06-18	LINGLING ETAL XU	TOM ARTINIAN	6023	\$1,250,000	\$1,099,800	\$1,099,800	88%	Included
180	11 - Single Family Home	2025-06-20	RACHEL ULRIKE ETAL CUMMINGS	CHRISTOPHER M TR ETALS CRAWFORD	4131	\$725,000	\$561,600	\$561,600	77%	Included
181	14 - Single Res Condo Unit	2025-06-20	BARRY L TR ETALS KAPLAN	GIDEON CAMPBELL DOMINICK	7475	\$177,000	\$142,600	\$142,600	81%	Included
182	11 - Single Family Home	2025-06-20	KENNETH I ETAL CHADWICK	BONNIE L ETAL COLOTTI	100095	\$855,000	\$737,200	\$737,200	86%	Included
183	14 - Single Res Condo Unit	2025-06-20	JOCELYN LISTER	CELINA BREMER	8620	\$390,000	\$345,700	\$345,700	89%	Included
184	22 - Residential Land	2025-06-24	ELIZABETH ETAL THOMAS	EXETER ROSE FARM LLC	545	\$344,200	\$139,300	\$278,600	81%	Included
185	22 - Residential Land	2025-06-25	DAVID & SUZANNE REVOCABLE TRUST E	EXETER ROSE FARM LLC	116849	\$345,500	\$139,300	\$278,600	81%	Included
186	14 - Single Res Condo Unit	2025-06-26	JOHN A ROLLERI	ZHENKUN ETAL GOU	544	\$315,000	\$288,600	\$288,600	92%	Included
187	12 - Multi Family 2-4 Units	2025-06-27	PETER ETAL KUPER	FAMILY REVOCABLE TRUST ETALS URBANO	2553	\$1,080,000	\$762,300	\$762,300	71%	Included
188	11 - Single Family Home	2025-06-27	DONNA LYN REVOCABLE TRUST 2024 ET	FRONT STREET LLC EIGHTY ONE	72195	\$1,670,200	\$2,831,400	\$2,840,400	170%	15 - Improvements +/- Incomplete at Assmt date
189	12 - Multi Family 2-4 Units	2025-06-27	NIDHEESH SHARMA	KEVIN BLAIR	1469	\$250,000	\$323,200	\$323,200	129%	24 - Sale Between owners of Abutting Prop
190	11 - Single Family Home	2025-06-30	FAMILY REVOCABLE TRUST ETALS STEIN	DAVID B ETAL PILLEMER	100252	\$1,150,000	\$997,100	\$997,100	87%	Included
191	22 - Residential Land	2025-06-30	EDWARD S TR ETALS CARMODY	SANDRA ETAL DRISCOLL	2963	\$189,500	\$27,500	\$27,500	15%	24 - Sale Between owners of Abutting Prop
192	14 - Single Res Condo Unit	2025-06-30	ALEXANDER TR ETAL ACREE	YOU JEOUNG SEO	9424	\$650,000	\$531,100	\$531,100	82%	Included
193	14 - Single Res Condo Unit	2025-06-30	BETH BRIDGE ETAL SPROLE	ROGER S ELKUS	70119	\$650,000	\$1,267,200	\$1,277,000	196%	15 - Improvements +/- Incomplete at Assmt date
194	11 - Single Family Home	2025-06-30	ANDREW P ETAL MARTINSON	SARA A ETAL JONES	217	\$1,750,000	\$1,164,800	\$1,164,800	67%	Included
195	11 - Single Family Home	2025-07-01	HEATHER ETAL TARR	JEAN M HOLLAND	3192	\$435,000	\$368,100	\$368,100	85%	Included
196	33 - Commercial L&B	2025-07-02	E L M A C INVESTMENTS LLC D	FAMILY REVOCABLE TRUST ETALS HEMENWAY	1309	\$500,000	\$514,700	\$514,700	103%	Included
197	14 - Single Res Condo Unit	2025-07-02	RICHARD HOLLERAN	EDWARD ETAL TINKER	686	\$549,900	\$499,500	\$499,500	91%	Included
198	14 - Single Res Condo Unit	2025-07-07	P LIVING TRUST ETAL M	ROBIN LYNN REVOCABLE LIVING TRUST ETAL E	478	\$585,000	\$606,900	\$579,200	99%	Included
199	22 - Residential Land	2025-07-08	MATTHEW F ETAL BOROWSKI	EXETER ROSE FARM LLC	545	\$347,600	\$139,300	\$278,600	80%	Included
200	11 - Single Family Home	2025-07-09	MATTHEW J ETAL KNUDSEN	FAMILY REVOCABLE TRUST ETALS JEFFERS	8547	\$980,000	\$747,200	\$747,200	76%	Included
201	11 - Single Family Home	2025-07-10	ANITA ELLISON	CLAUDIA KAYE PRATT TR ETALS JOCHUMS	1113	\$763,000	\$612,300	\$612,300	80%	Included
202	14 - Single Res Condo Unit	2025-07-11	CARI A ETAL EZELL	ELLEN MAUREEN REVOCABLE TRUST ETAL CC	478	\$610,000	\$604,100	\$576,500	95%	Included
203	14 - Single Res Condo Unit	2025-07-14	JARED THOMAS WAIN	ARCHANA ETALS PATEL	63102	\$269,900	\$242,300	\$242,300	90%	Included
204	11 - Single Family Home	2025-07-17	CHRISTOPHER P ETALS MC CORMICK	BRITTANY ETAL COLBY	73313	\$950,000	\$753,400	\$753,400	79%	Included
205	14 - Single Res Condo Unit	2025-07-17	CRAIG ETAL HEGARTY	LINDA A REEVES	544	\$330,000	\$288,600	\$281,600	85%	Included

EXETER 2025 EQUALIZATION DATA LISTING 12-04-25.xls

Vemo	Land Use	Deed Date	Buyer	Seller	State PID	Sale Price	PY Asd Value	CY Asd Value	Ratio	Verification
206	14 - Single Res Condo Unit	2025-07-17	FAMILY TRUST ETALS RUTTER	LORI J ETALS BARRETT	686	\$500,000	\$460,400	\$460,400	92%	Included
207	12 - Multi Family 2-4 Units	2025-07-18	PROSPECT EXETER LLC	JAMES W JR REVOCABLE TRUST ETAL JACKSON	65172, 65173	\$1,050,000	\$726,300	\$726,300	69%	21 - Multi-Parcel Conveyance (MPC) - Properties
208	11 - Single Family Home	2025-07-18	DAVID P CRONIN	KATHLEEN M ETAL CHARRON	73204	\$415,000	\$371,400	\$371,400	89%	Included
209	12 - Multi Family 2-4 Units	2025-07-18	GENO RANALDI	MICHAEL S FIELD	72114	\$700,000	\$530,500	\$530,500	76%	Included
210	11 - Single Family Home	2025-07-21	LESLIE DEMERITT	JOEL D TR ETAL BROWN	6384	\$460,000	\$408,300	\$408,300	89%	Included
211	11 - Single Family Home	2025-07-23	VERONICA W ETAL CICCONE	RETRIEVING ARUBA LLC	585	\$850,000	\$507,800	\$518,800	61%	15 - Improvements +/- Incomplete at Assmt date
212	33 - Commercial L&B	2025-07-24	DEVELOPMENT LLC LILAC	A P REALTY MANCHESTER LLC R	65118	\$2,550,000	\$1,200,900	\$1,200,900	47%	99 - Unclassified Exclusion
213	14 - Single Res Condo Unit	2025-07-24	JOSEPH P TR ETAL LIBERATORE	NORA J BALL	7349	\$250,000	\$258,000	\$258,000	103%	Included
214	14 - Single Res Condo Unit	2025-07-24	ALBERT LAVOIE	GINA D'ISIDORO	7349	\$274,000	\$259,200	\$259,200	95%	Included
215	33 - Commercial L&B	2025-07-25	VERMONT REAL ESTATE HOLDINGS LLC	PORTSMOUTH AVE LLC THIRTY ONE	65176	\$2,030,000	\$1,154,000	\$1,154,000	57%	Included
216	14 - Single Res Condo Unit	2025-07-25	CAMERON ETAL EDDY	MELANIE F DROHAN	65141	\$577,000	\$493,900	\$493,900	86%	Included
217	18 - Mfg Housing Without Land	2025-07-28	JASON NASH	BERTA AVILA	10479	\$17,000	\$78,800	\$78,800	464%	25 - Insufficient market Exposure
218	14 - Single Res Condo Unit	2025-07-29	GUNJAN MURARKA	POLLY ANN WRIGHT	544	\$322,000	\$288,600	\$288,600	90%	Included
219	22 - Residential Land	2025-07-31	DONALD MARK ETAL MC CLUNG	EXETER ROSE FARM LLC	545	\$343,900	\$139,300	\$278,600	81%	Included
220	33 - Commercial L&B	2025-08-01	RIPEUS PORT LLC	EXETER REAL ESTATE TRUST ETAL COSTELLO	65175	\$580,000	\$658,600	\$658,600	114%	Included
221	11 - Single Family Home	2025-08-01	DAVINA ETALS WALLINGER-ZAMAGNI	JOSEPH JOHN MC INTYRE	73234	\$650,000	\$500,900	\$500,900	77%	Included
222	14 - Single Res Condo Unit	2025-08-01	JOSEPH J MC INTYRE	DANIEL J JR TR ETALS SULLIVAN	8718	\$394,900	\$315,600	\$315,600	80%	Included
223	11 - Single Family Home	2025-08-05	HOLLY ETAL POITRAS	IAN M ETAL WINTER	9533	\$693,000	\$509,400	\$509,400	74%	Included
224	14 - Single Res Condo Unit	2025-08-06	LOUISA CROWLEY	FAMILY REVOCABLE TRUST ETALS ROWDEN	478	\$545,000	\$506,700	\$506,700	93%	Included
225	11 - Single Family Home	2025-08-08	BONNIE W ETAL JOHNSON	LOVEY R ETAL OLIFF	353	\$1,151,000	\$1,128,900	\$1,128,900	98%	Included
226	11 - Single Family Home	2025-08-08	RENEE B ETAL CARMAN	TERRY L TR ETAL MALONEY	7419	\$489,900	\$464,100	\$464,100	95%	Included
227	11 - Single Family Home	2025-08-12	SCOTT DOUGLAS SINGLETON	SUSAN M ETAL DENONCOUR	151	\$485,000	\$526,100	\$526,100	108%	Included
228	11 - Single Family Home	2025-08-13	NICOLE A ETAL BELL	KATHLEEN J ETAL SATOW	1916	\$1,175,000	\$923,000	\$923,000	79%	Included
229	14 - Single Res Condo Unit	2025-08-13	NICHOLAS GAIERO	BARBARA A MARTIN	7110	\$365,000	\$341,700	\$341,700	94%	Included
230	17 - Mfg Housing With Land	2025-08-18	MICHAEL J OLSON	ANGELA ETAL MOORE	10484	\$400,000	\$420,300	\$420,300	105%	Included
231	13 - APT Bldg 5+ Units	2025-08-19	ONE FORTY THREE FRONT STREET LLC	LARRY G SHAW	73110	\$650,000	\$410,600	\$410,600	63%	Included
232	11 - Single Family Home	2025-08-19	MARINA ETAL DOROSLOVAC	GUNILLA M ETAL KUNIHOLM	9579	\$735,000	\$620,000	\$620,000	84%	Included
233	14 - Single Res Condo Unit	2025-08-20	NETTA M REVOCABLE TRUST 2015 ETAL	MAY E REVOCABLE TRUST ETAL YOUNGCLAUSE	8718	\$425,000	\$333,700	\$334,400	79%	Included
234	11 - Single Family Home	2025-08-20	DAVID H REVOCABLE TRUST ETALS WOL R N E LLC A		2397	\$590,000	\$578,100	\$613,100	104%	Included
235	22 - Residential Land	2025-08-21	DAVID ETAL KEENAN	EXETER ROSE FARM LLC	545	\$345,600	\$139,300	\$278,600	81%	Included
236	11 - Single Family Home	2025-08-22	JOHN A STEPHEN	HEIDI L TR ETAL BOURQUE	5221	\$525,000	\$431,500	\$431,500	82%	Included
237	11 - Single Family Home	2025-08-28	ADAM A ETAL GAGNON	ALEXANDRIA ETAL RICE	2628	\$570,000	\$510,000	\$510,000	89%	Included
238	14 - Single Res Condo Unit	2025-08-28	MARIE E TR ETAL DURHAM-WILLIAMS	FAMILY REVOCABLE TRUST ETAL HIGGINS	478	\$610,000	\$610,600	\$582,800	96%	Included
239	12 - Multi Family 2-4 Units	2025-08-28	ONE FORTY THREE FRONT STREET LLC	PROSPECT EXETER LLC	65174	\$490,000	\$456,800	\$456,800	93%	Included
240	14 - Single Res Condo Unit	2025-08-29	MAUREEN SICKEL	PATRICIA M BECKMAN	1916	\$380,000	\$284,400	\$284,400	75%	Included
241	22 - Residential Land	2025-08-29	KAREN L REVOCABLE LIVING TRUST ETAL	EXETER ROSE FARM LLC	545	\$347,400	\$139,300	\$278,600	80%	Included
242	14 - Single Res Condo Unit	2025-08-29	ALLISON FAUCETTE ETAL DUNN	MARK ETAL KOCH	7349	\$300,000	\$259,200	\$259,200	86%	Included
243	14 - Single Res Condo Unit	2025-08-29	IAN DAVID ETAL HAWKINS	CAROLINE L DOMINGUEZ	7353	\$403,500	\$394,800	\$394,800	98%	Included
244	11 - Single Family Home	2025-08-29	JOINT REVOCABLE TRUST ETALS CARBON	DEBBIE J ETAL MILLS	212	\$1,100,000	\$974,000	\$974,000	89%	Included
245	12 - Multi Family 2-4 Units	2025-09-02	RUBEN ABOUNAJA	BIRGIT HALTER	73131	\$750,000	\$667,100	\$667,100	89%	Included
246	11 - Single Family Home	2025-09-02	NIDHEESH SHARMA	KEVIN BLAIR	63258	\$475,000	\$480,300	\$480,300	101%	24 - Sale Between owners of Abutting Prop
247	14 - Single Res Condo Unit	2025-09-02	ANGELA ETAL CORRIVEAU	DAVID T ETAL DUTIL	7265	\$325,000	\$305,000	\$305,000	94%	Included
248	14 - Single Res Condo Unit	2025-09-03	AARON LAUFER	ANDREA TR ETALS MC INNIS	359	\$675,000	\$618,400	\$618,400	92%	Included
249	12 - Multi Family 2-4 Units	2025-09-08	LEI ETAL FU	WILLIAM G ETAL FURBUSH	7413	\$615,000	\$965,300	\$965,300	157%	15 - Improvements +/- Incomplete at Assmt date
250	12 - Multi Family 2-4 Units	2025-09-08	JENNY OKAL WALL	WILLIAM ETAL FURBUSH	7413	\$655,000	\$965,300	\$965,300	147%	15 - Improvements +/- Incomplete at Assmt date
251	14 - Single Res Condo Unit	2025-09-08	DAVID S ETAL FUDGE	CHARLES ETAL BUZBY	806	\$567,000	\$523,400	\$523,400	92%	Included
252	11 - Single Family Home	2025-09-10	ABIGAIL ETALS SCHMOIS	PAMELA E TOBEY	10139	\$685,000	\$689,100	\$689,100	101%	Included
253	11 - Single Family Home	2025-09-10	SHAWN P ETAL DOUGHTY	DENISE TR ETAL MAC GLASHING	9574	\$1,075,000	\$858,900	\$858,900	80%	Included
254	14 - Single Res Condo Unit	2025-09-11	FRANK ETAL DE LUCA	RICHARD ATTY ETAL AKINS	686	\$499,000	\$502,000	\$502,000	101%	Included
255	14 - Single Res Condo Unit	2025-09-12	JAMES D TR ETALS MAC CORD	KAREN M TR ETALS FIFIELD	478	\$665,000	\$626,500	\$626,500	94%	Included
256	11 - Single Family Home	2025-09-12	SAMANTHA NOELLE ETAL COOK	ALISSA A TR ETALS HOLMES	6010	\$1,150,000	\$894,200	\$894,200	78%	Included

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257	14 - Single Res Condo Unit	2025-09-12	MADDEN HEALY	JOSHUA B BILODEAU	867	\$325,000	\$266,100	\$266,100	82%	Included
258	11 - Single Family Home	2025-09-15	CHINBURG DEVELOPMENT LLC	RUGG REAL ESTATE LLC	63256	\$1,300,000	\$1,009,300	\$1,009,300	78%	Included
259	11 - Single Family Home	2025-09-15	HANNAH C ETAL MAC VANE	ALLISON S ETAL JOHNSON	6297	\$649,000	\$578,300	\$578,300	89%	Included
260	22 - Residential Land	2025-09-15	FAMILY TRUST ETALS PRESTON	EXETER ROSE FARM LLC	545	\$357,200	\$140,000	\$279,900	78%	Included
261	14 - Single Res Condo Unit	2025-09-16	DARLENE A REVOCABLE TRUST ETAL BL	JAMES A ETAL BERUBE	686	\$500,000	\$496,500	\$496,500	99%	Included
262	14 - Single Res Condo Unit	2025-09-17	MELANIE KAYE ETAL BONE	LIYUN REVOCABLE TRUST 2016 ETAL YANG	478	\$655,000	\$626,500	\$626,500	96%	Included
263	11 - Single Family Home	2025-09-18	ELIZABETH ETAL GRAVELLE	MONA M PINE I TE	10144	\$696,000	\$755,700	\$755,700	109%	Included
264	14 - Single Res Condo Unit	2025-09-19	JO ANNE N ETAL LEUCHTE	JAMES L TR ETAL POOLE	478	\$515,000	\$600,200	\$572,900	111%	Included
265	12 - Multi Family 2-4 Units	2025-09-19	CADE LA CROIX	NANCY TR ETAL KINGSTON	73223	\$730,000	\$550,700	\$550,700	75%	Included
266	11 - Single Family Home	2025-09-22	LAUREN ETAL MAYNARD	D & I FAMILY REVOCABLE TRUST 2006 ETAL WI	7169	\$556,000	\$525,800	\$525,800	95%	Included
267	14 - Single Res Condo Unit	2025-09-25	MARK A ETAL KOCH	LESLIE TR ETAL CREUS	478	\$580,000	\$604,100	\$576,500	99%	Included
268	14 - Single Res Condo Unit	2025-09-26	LISA SAMPSON	MICHELLE E ATTY ETAL HICKEY	7368	\$277,000	\$241,200	\$241,200	87%	Included
269	11 - Single Family Home	2025-09-26	DENISE Y MAC GLASHING	DAVID EST COREY	6589	\$440,000	\$426,300	\$426,300	97%	Included
270	14 - Single Res Condo Unit	2025-09-26	CAROL JONES	W WESTON ETAL LA FOUNTAIN	802	\$392,500	\$384,800	\$384,800	98%	Included
271	11 - Single Family Home	2025-09-26	DECLARATION OF TRUST OF CONNIE IKE	DAVID L PETRUZZI	74142	\$489,500	\$445,100	\$445,100	91%	Included
272	18 - Mfg Housing Without Land	2025-07-21	ANNABETH LEWIS	RICHARD WILLIAM JR SALSMAN	8714	\$120,000	\$93,700	\$93,700	78%	Included
273	18 - Mfg Housing Without Land	2025-07-21	KERRY SIMONS	LLC LINDENSHIRE	9564	\$130,000	\$111,500	\$111,500	86%	Included
274	18 - Mfg Housing Without Land	2025-07-21	FRIAR TUCK DRIVE LLC FOUR HUNDRED	JOHN H ENOS	10479	\$225,000	\$0	\$247,100	110%	Included
275	18 - Mfg Housing Without Land	2025-07-03	MOBILE & MANUFACTURED HOMES LLC	SAMUEL TARR	9564	\$45,000	\$70,500	\$70,500	157%	56 - Other Doubtful Title
276	18 - Mfg Housing Without Land	2025-07-01	KELLY OWENS	PAUL A DE BLOIS	9564	\$150,000	\$118,800	\$118,800	79%	Included
277	18 - Mfg Housing Without Land	2025-06-30	LUCILLE ETAL KETCHUM	CHERYL TR ETALS D'Aoust	64105	\$240,000	\$227,700	\$236,200	98%	Included
278	18 - Mfg Housing Without Land	2025-06-30	DEBORAH ANN ETAL BURETTA	MARY F ETAL WEBSTER	10479	\$237,500	\$223,700	\$235,500	99%	Included
279	18 - Mfg Housing Without Land	2025-06-27	RYAN PELLETIER	KEVIN A FAIRBANKS	64105	\$10,000	\$83,200	\$65,900	659%	47 - Other Sale of Convenience
280	18 - Mfg Housing Without Land	2025-06-06	PATRICIA WLASUK	KERRI A TIRRELL	10479	\$210,000	\$198,800	\$198,800	95%	Included
281	18 - Mfg Housing Without Land	2025-06-16	ALAN W ETAL SALTMAN	COBBLESTONE TWO L E X LLC	10479	\$210,000	\$199,500	\$199,700	95%	Included
282	18 - Mfg Housing Without Land	2025-05-13	JENNIFER ETAL PACHECO	STANLEY CAREY CHAPMAN	10479	\$72,500	\$93,900	\$93,900	130%	Included
283	18 - Mfg Housing Without Land	2025-05-19	JASON NASH	ROBIN L ATTY ETAL JUDD	10479	\$24,000	\$155,800	\$155,800	649%	56 - Other Doubtful Title
284	18 - Mfg Housing Without Land	2025-05-23	PATRICIA M DROUIN	MARILYN ERICKSON	10479	\$115,000	\$83,200	\$83,200	72%	Included
285	18 - Mfg Housing Without Land	2025-06-03	RUSTY GATE CO LLC	CHRISTOPHER J VOSS	9564	\$20,000	\$90,500	\$90,500	453%	56 - Other Doubtful Title
286	18 - Mfg Housing Without Land	2025-05-30	DAVID C ETALS MC LOUGHLIN	SUZANNE EXEC ETAL ANDRUKAITIS	10479	\$255,000	\$260,500	\$260,500	102%	Included
287	18 - Mfg Housing Without Land	2025-05-30	BARBARA GOULDING GORDON	FAMILY REVOCABLE TRUST ETALS SLATTERY	64105	\$255,000	\$211,600	\$211,600	83%	Included
288	18 - Mfg Housing Without Land	2025-06-09	PATRICIA KARLSON	INHERITED PROPERTY SOLUTIONS	9564	\$160,000	\$116,200	\$116,200	73%	Included
289	18 - Mfg Housing Without Land	2025-09-02	THOMAS LUKER	EXETER RIVER M H P CO-OPERATIVE INC	9564	\$255,000	\$216,300	\$216,300	85%	Included
290	18 - Mfg Housing Without Land	2025-08-28	WILLIAM J CANNATA	NICOLLE EXEC ETAL CASEY	10479	\$64,000	\$86,900	\$86,900	136%	81 - Estate Sale With Fiduciary Covenants
291	18 - Mfg Housing Without Land	2025-08-28	LORI CLARK	WILLIAM A ETAL MC CRACKEN	3212	\$330,000	\$264,200	\$264,200	80%	Included
292	18 - Mfg Housing Without Land	2025-08-05	ELLEN SPEAR	MARITZA ETAL MAHONEY	64105	\$177,000	\$131,100	\$131,100	74%	Included
293	18 - Mfg Housing Without Land	2025-07-31	PATRICIA FOSTER	DAVID G ETAL AYOTTE	9564	\$195,000	\$187,500	\$187,500	96%	Included
294	18 - Mfg Housing Without Land	2025-07-28	CAITLYN ETAL STEVENS	ELIZABETH A ETAL JONES	9564	\$101,000	\$132,900	\$132,900	132%	Included
295	18 - Mfg Housing Without Land	2025-09-22	VALERIE WILLIAMS	LANDIS ROGERS	64105	\$235,000	\$231,100	\$231,100	98%	Included
296	18 - Mfg Housing Without Land	2025-09-26	THERESIA M MILLASOVICH	EXETER RIVER LANDING INC	10479	\$96,000	\$153,900	\$132,200	138%	Included
297	18 - Mfg Housing Without Land	2025-09-26	HAFIDA ETAL BAHADDOU	SHARON M GOSSELIN	878	\$125,000	\$133,300	\$158,500	127%	Included
298	18 - Mfg Housing Without Land	2025-08-29	ROBERT PRAETORIUS	CURT J JOHNSTON	64105	\$229,900	\$193,500	\$193,500	84%	Included
299	18 - Mfg Housing Without Land	2025-08-29	MARGARET A ETAL CHADWICK	ELISABETH L ALIANO	9564	\$218,000	\$147,300	\$147,300	68%	Included
300	18 - Mfg Housing Without Land	2025-01-13	MATTHEW C CASEY		9564	\$200,000	\$196,300	\$196,300	98%	Included
301	18 - Mfg Housing Without Land	2025-01-08	LINDA ETAL ROMANO		10479	\$143,500	\$139,900	\$139,900	97%	Included
302	18 - Mfg Housing Without Land	2025-01-30	CHRISTOPHER E PARKER		10479	\$72,500	\$97,600	\$100,200	138%	Included
303	18 - Mfg Housing Without Land	2025-02-27	LAUREN CONSTANCE LEIGH		9564	\$170,000	\$169,100	\$170,700	100%	Included
304	18 - Mfg Housing Without Land	2025-02-21	DANIELLE DUBE		3212	\$25,000	\$63,000	\$63,000	252%	Included
305	18 - Mfg Housing Without Land	2025-02-07	INHERITED PROPERTY SOLUTIONS LLC		9564	\$35,000	\$116,200	\$116,200	332%	81 - Estate Sale With Fiduciary Covenants
306	18 - Mfg Housing Without Land	2025-02-07	GERALD ETAL D'APICE		962	\$100,000	\$81,000	\$87,600	88%	Included
307	18 - Mfg Housing Without Land	2025-04-22	PATRICIA WEBB	FRANK ROBERT JR ADM ETAL HALPIN	10479	\$165,000	\$205,200	\$216,900	131%	81 - Estate Sale With Fiduciary Covenants

EXETER 2025 EQUALIZATION DATA LISTING 12-04-25.xls

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308	18 - Mfg Housing Without Land	2025-04-18	JENNIFER L CURRIER	ELLA CLARK	9564	\$140,000	\$133,000	\$133,000	95%	Included
309	18 - Mfg Housing Without Land	2025-04-11	MARCIA A CLARK		8714	\$177,500	\$138,800	\$138,800	78%	Included
310	18 - Mfg Housing Without Land	2025-04-10	KEVIN B ETAL MURPHY		10479	\$95,000	\$135,100	\$135,100	142%	Included
311	18 - Mfg Housing Without Land	2025-05-02	SHELLY ANN FLANDERS	RUSTY GATE CO LLC	9564	\$155,000	\$121,700	\$133,000	86%	Included
312	18 - Mfg Housing Without Land	2025-05-05	KAREN CLARK LOMBARDI	CLIFFORD D ETAL ASH	10479	\$87,500	\$93,100	\$94,000	107%	Included
313	18 - Mfg Housing Without Land	2025-05-09	GRANITE HILL PROPERTIES LLC	RENOVATIONS LLC RICKENBACH	10479	\$50,000	\$41,300	\$41,300	83%	Included
314	18 - Mfg Housing Without Land	2025-05-07	JASON NASH	IRENE F GOULD	10479	\$25,000	\$96,400	\$96,400	386%	56 - Other Doubtful Title
315	18 - Mfg Housing Without Land	2025-04-28	SHERRIE HALL	WILLIAM BERTHOLDT	3212	\$138,000	\$139,700	\$139,700	101%	Included
316	18 - Mfg Housing Without Land	2025-04-25	LINDA SAMPLE	ROBIN C ATTY ETAL ALLARD	64105	\$200,000	\$202,900	\$207,100	104%	81 - Estate Sale With Fiduciary Covenants
317	18 - Mfg Housing Without Land	2025-04-24	PAMELA ANN ETAL GINIVAN	DIXANNE ETAL CHUA	10479	\$230,000	\$210,700	\$210,700	92%	Included
318	18 - Mfg Housing Without Land	2025-03-31	MICAH APPELYARD		8714	\$176,000	\$136,200	\$134,300	76%	Included
319	18 - Mfg Housing Without Land	2025-03-28	JOHN MOTHERWAY		10479	\$250,000	\$253,200	\$249,800	100%	Included
320	18 - Mfg Housing Without Land	2025-04-02	RICKENBACH RENOVATIONS LLC		10479	\$27,500	\$41,300	\$41,300	150%	56 - Other Doubtful Title
321	18 - Mfg Housing Without Land	2025-04-04	PATRICIA A BOYD-ROBERTSON		10479	\$190,000	\$200,700	\$208,200	110%	Included
322	18 - Mfg Housing Without Land	2025-03-21	MARTIA J CARLSON		64105	\$275,000	\$203,800	\$203,800	74%	Included
323	18 - Mfg Housing Without Land	2025-03-18	HAYLEY ETAL BRANDIN		9564	\$193,000	\$125,700	\$138,800	72%	Included
324	18 - Mfg Housing Without Land	2025-03-18	RITA KOHARI		10479	\$150,000	\$141,100	\$141,100	94%	Included
325	18 - Mfg Housing Without Land	2025-03-26	WILLIAM J HALACY		878	\$232,000	\$45,500	\$189,600	82%	Included
326	18 - Mfg Housing Without Land	2024-11-07			64105	\$179,000	\$192,000	\$192,000	107%	Included
327	18 - Mfg Housing Without Land	2024-10-30			3212	\$198,000	\$189,300	\$189,300	96%	Included
328	18 - Mfg Housing Without Land	2024-10-28			3212	\$225,000	\$222,400	\$222,400	99%	Included
329	18 - Mfg Housing Without Land	2024-10-24			10479	\$265,000	\$246,900	\$246,900	93%	Included
330	18 - Mfg Housing Without Land	2024-10-21			10479	\$239,000	\$158,800	\$165,800	69%	Included

**NH DEPARTMENT OF REVENUE ADMINISTRATION
Municipal and Property Division
Equalization Bureau**



**2025 MUNICIPAL ASSESSMENT
DATA CERTIFICATE**

MUNICIPALITY: EXETER

We, the undersigned, do hereby certify that the assessment and sales information provided by us on the NH Mosaic Equalization System has been thoroughly reviewed by this Board and is complete and accurate to the best of our knowledge.

We understand that this information will be used by the NH Department of Revenue Administration to calculate the municipality's equalization ratio. The equalization ratio will be used to calculate the total equalized valuation for this municipality.

SIGNATURES OF MUNICIPAL ASSESSING OFFICIALS

DATE

(Must be signed by a majority of Selectmen, if a Town, or Assessor, if a City)

Name of Contact Person: Scott Marsh, Municipal Resources Assessor's Agent

E-mail Address: smarsh@mrigov.com

Office Phone Number: 603-785-5805

Office Hours: _____

(Note: If your office keeps irregular hours, please provide an alternate means of contacting you.)

(Please check appropriate box, if applicable)

☐

Full Reval

☐

Cyclical Reval
(Values Updated)

☐

Statistical Reval

☐

Partial Reval

Name of Company Performing Revaluation Work: _____

COMMENTS: _____

Please upload to: nhsalesportal.org no later than December 15, 2025

Authorization of January 2026 Bonds



TOWN OF EXETER, NEW HAMPSHIRE

10 FRONT STREET • EXETER, NH • 03833-3792 • (603) 778-0591 • FAX 772-4709

www.exeternh.gov

TO: EXETER SELECTBOARD, MELISSA ROY, INTERIM TOWN MANAGER
FROM: COREY STEVENS, FINANCE DIRECTOR
SUBJECT: JANUARY 2026 BONDS – AUTHORIZATION, AND APPROVAL OF LOAN AGREEMENT
DATE: DECEMBER 8, 2025

In the Board packet for this evening are copies of the Loan Agreement, and the Certificate of Vote related to the Town's bond issuance in January 2026. In addition, I have provided (4) printed copies of the Loan Agreement and would like to ask the Board Chair to sign each one.

The Board will also need to take a vote to authorize the Town to enter into the Loan Agreement with and to sell its bond to the NH Municipal Bond Bank. A resolution for the Board's consideration follows:

RESOLVED: That under and pursuant to the Municipal Finance Act, Chapter 33, N.H.R.S.A., as amended, the New Hampshire Municipal Bond Bank Law, Chapter 35-A, N.H.R.S.A., as amended, and other laws in addition thereto, and to votes of the Issuer duly adopted on March 12, 2024 under Article 5 and on March 11, 2025 under Article 3 of the Warrants for such annual meetings of the Issuer there be and hereby is authorized the issuance of a \$8,478,148 bond of the Issuer (the "Bonds") which is being issued by the Issuer for the purposes of financing (i) the construction of water, sewer and drainage improvements to the School Street area (\$1,678,148) and (ii) the design, engineering and construction of a new groundwater source off Drinkwater Road (\$6,800,000).

The Bonds shall be dated as of their date of issuance, shall be in such numbers and denominations as the purchaser shall request, shall mature in accordance with the schedule set forth in Exhibit A to the Loan Agreement hereinafter described (the "Loan Agreement"), shall bear a net interest cost rate (as defined in the Loan Agreement) of four and three quarter percent (4.75%) per annum or such lesser amounts as may be determined by a majority of the Board. The Bonds shall be substantially in the form set

forth as Exhibit B to the Loan Agreement and otherwise shall be issued in such manner and form as the signatories shall approve by their execution thereof.

RESOLVED: That the Bonds shall be sold to the Bond Bank at the par value thereof plus any applicable premium.

RESOLVED: That in order to evidence the sale of the Bonds, the Treasurer of Issuer and a member of the Board are authorized and directed to execute, attest and deliver, in the name and on behalf of the Issuer, a Loan Agreement in substantially the form submitted to this meeting, which Loan Agreement is hereby approved, with such changes therein not inconsistent with this vote and approved by the officers executing the same on behalf of the Issuer. The approval of such changes by said officers shall be conclusively evidenced by the execution of the Loan Agreement by such officers.

RESOLVED: That all things heretofore done and all action heretofore taken by the Issuer and its officers and agents in its authorization of the projects to be financed by the Bonds are hereby ratified, approved and confirmed.

RESOLVED: That the Clerk and the signers of the Bonds are each hereby authorized to take any and all action necessary and convenient to carry out the provisions of this vote, including delivering the Bonds against payment therefor.

RESOLVED: That the useful lives of the projects being financed are in excess of ten (10) and twenty (20) years.

Corey

=====

L O A N A G R E E M E N T

=====

AGREEMENT, dated the 14th day of January, 2026 between the New Hampshire Municipal Bond Bank, a public body corporate and politic constituted as an instrumentality of the State of New Hampshire exercising public and essential governmental functions (hereinafter referred to as the "Bank"), created pursuant to the provisions of Chapter 35-A of the New Hampshire Revised Statutes Annotated, as amended (hereinafter referred to as the "Act"), having its principal place of business in Concord, New Hampshire, and **Town of Exeter** (hereinafter referred to as the "Governmental Unit"):

W I T N E S S E T H :

WHEREAS, pursuant to the Act, the Bank is authorized to loan money (hereinafter referred to as the "Loans") to the Governmental Unit and the Governmental Unit is authorized to contract with the Bank with respect to such Loans to be evidenced by its municipal bonds (as defined in the Act) to be purchased by the Bank; and

WHEREAS, the Governmental Unit has requested a loan from the Bank in the amount of **\$8,478,148** (hereinafter referred to as the "Loan") and, to evidence the indebtedness to be incurred thereby, has duly authorized the issuance of its bonds in at least that principal amount (the "Municipal Bonds"), which Municipal Bonds are to be purchased by the Bank in accordance with this Loan Agreement; and

WHEREAS, the Bank has adopted or will adopt a General Bond Resolution (hereinafter referred to as the "Bond Resolution") authorizing the issuance of its bonds from time to time, a portion of the proceeds of which will be expended for the purpose of making the Loan, and will adopt a resolution authorizing the making of the Loan to the Governmental Unit by the purchase of the Municipal Bonds,

NOW, THEREFORE, the parties agree:

1. The following words or terms used herein shall have the following meanings:

(a) "Fees and Charges" shall mean all fees and charges authorized to be charged by the Bank for the use of its services or facilities pursuant to paragraph VIII of Section 6 of the Act.

(b) "Governmental Unit's Allocable Proportion" shall mean the proportionate amount of the total requirement in respect of which the term is used, determined by the ratio that the Loan then outstanding bears to the total of all Loans which are then outstanding, as certified by the Bank.

(c) "Loan Obligation" shall mean that amount of bonds issued by the Bank which is equal to the principal amount of the Municipal Bonds outstanding.

(d) "Maximum Interest Cost Rate" shall mean an interest cost rate 4.75% per centum per annum.

(e) "Municipal Bonds Interest Payments" shall mean the amount to be paid by the Governmental Unit pursuant to this Loan Agreement representing interest due or to become due on its Municipal Bonds.

(f) "Municipal Bonds Principal Payments" shall mean the amount to be paid by the Governmental Unit pursuant to this Loan Agreement representing principal due or to become due on its Municipal Bonds.

2. The Bank hereby agrees to make the Loan and the Governmental Unit hereby agrees to accept the Loan and to sell to the Bank the Municipal Bonds in the principal amount of the Loan. The Municipal Bonds shall bear interest from the date of their delivery to the Bank at such rate or rates per annum as will result in an interest cost rate to the Governmental Unit of the Maximum Interest Cost Rate (as calculated by the "Interest Cost Per Annum" method) or at rates per annum as will result in a lesser interest cost rate to the Governmental Unit as determined by the Bank. The interest cost rate for purposes of this Loan Agreement will be computed as if the Municipal Bonds bore interest from the delivery date of the Bank's bonds, and without regard to Sections 4 and 5 hereof which require that Governmental Unit make funds available to the Bank for the payment of principal and interest at least thirty (30) calendar days (inclusive of Saturdays, Sundays and holidays) prior to each respective principal and interest payment date. Subject to any applicable legal limitations, the rate or rates of interest borne by the Municipal Bonds shall be not less than the rate or rates of interest borne by the bonds issued by the Bank (for corresponding maturities) the proceeds of sale of which were used to make the Loan and to purchase the Municipal Bonds. Notwithstanding the above, the obligation of the Bank to make the Loan shall be conditioned upon receipt by the Bank of the proceeds of bonds issued by the Bank both for the purposes set forth herein and to create the reserves required by the Bond Resolution.

3. The Governmental Unit has duly adopted or will adopt all necessary votes and resolutions and has taken or will take all proceedings required by law to enable it to enter into this Loan Agreement and issue its Municipal Bonds for purchase by the Bank.

4. The Municipal Bonds Interest Payments shall be not less than the total amount of interest the Bank is required to pay on the Loan Obligation and shall be scheduled by the Bank in such manner and at such times as to provide funds sufficient to pay interest as the same becomes due on the Loan Obligation and the Governmental Unit shall make such funds available to the Bank at least thirty (30) calendar days (inclusive of Saturdays, Sundays and holidays) prior to each interest payment date.

5. The Municipal Bonds Principal Payments shall be scheduled by the Bank in such manner and at such times as to provide funds sufficient to pay the principal of the Loan Obligation as the same matures (based upon the maturity schedule provided by and for the Governmental Unit and appended hereto as Exhibit A) and the Governmental Unit shall make such funds available to the Bank at least thirty (30) calendar days (inclusive of Saturdays, Sundays and holidays) prior to each principal payment date.

6. The Governmental Unit agrees to be obligated to pay Fees and Charges to the Bank. Such Fees and Charges, if any, collected from the Governmental Unit shall be in an amount sufficient, together with the Governmental Unit's Allocable Proportion of other monies available therefore, including any grants made by the United States of America or any agency or instrumentality thereof or by the State or any agency or instrumentality thereof, to pay on a semi-annual basis:

(a) as the same becomes due, the Governmental Unit's Allocable Proportion of the administrative expenses of the Bank; and

(b) as the same becomes due, the Governmental Unit's Allocable Proportion of the fees and expenses of the trustee and paying agents for the bonds of the Bank.

7. The Governmental Unit agrees to be obligated to make the Municipal Bonds Principal Payments scheduled by the Bank on an annual basis and agrees to be obligated to make the Municipal Bonds Interest Payments scheduled by the Bank and to pay any Fees and Charges imposed by the Bank on a semi-annual basis. All Municipal Bonds Principal Payments, Municipal Bonds Interest Payments and Fees and Charges shall be payable only by means of wire transfer or automated clearinghouse funds (ACH).

8. The Governmental Unit agrees that any loan agreements previously entered into between the Bank and the Governmental Unit with respect loan obligations previously undertaken and presently outstanding between the Bank and the Governmental Unit, are hereby amended as follows:

Payments on account of any municipal bonds interest payments and any municipal bonds principal payments shall be made to the Bank at least thirty (30) calendar days (inclusive of Saturdays, Sundays and holidays) prior to each municipal bond interest or principal payment date pertaining thereto. All such payments shall be made only by wire transfer or automated clearinghouse funds(ACH).

9. The Bank shall not sell and the Governmental Unit shall not redeem prior to maturity any of the Municipal Bonds with respect to which the Loan is made by the Bank prior to the date on which all outstanding bonds issued by the Bank with respect to such Loan are redeemable, and in the event of any sale or redemption prior to maturity of such Municipal Bonds thereafter, the same shall be in an amount equal to the aggregate of (i) the principal amount of the Loan Obligation so to be redeemed, (ii) the interest to accrue on the Loan Obligation so to be redeemed to the next redemption date thereof not previously paid, (iii) the applicable premium, if any, payable on the Loan Obligation so to be redeemed, (iv) the costs and expenses of the Bank in effecting the redemption of the Loan Obligation, and (v) at the direction of the Bank, an amount equal to the proportionate amount of bonds so to be redeemed which were issued by the Bank with respect to the Loan Obligation and necessary to fund a portion of the reserve fund authorized by Section 11 of the Act, less the amount of monies or investments available for withdrawal from such reserve fund and for application to the redemption of such bonds issued by the Bank in accordance with the terms and provisions of the Bond Resolution, as determined by the Bank; provided, however, that, in the event the Loan Obligation has been refunded and the refunding bonds issued by the Bank were issued in a principal amount in excess of or less than the Loan Obligation remaining unpaid at the date of issuance of such refunding bonds, the amount which the Governmental

Unit shall be obligated to pay under item (i) hereof shall be the amount set forth in the resolution of the Bank. In the event the Loan Obligation has been refunded and the interest the Bank is required to pay on the refunding bonds is less than the interest the Bank was required to pay on such Loan Obligation, the amount which the Governmental Unit shall be obligated to pay under item (ii) above shall be the amount of interest set forth in the resolution of the Bank. In no event shall any such sale or redemption of Municipal Bonds be affected without the prior written agreement and consent of both parties hereto.

10. Simultaneously with the delivery to the Bank of the Municipal Bonds, which Municipal Bonds shall be in a form acceptable to the Bank, the Governmental Unit shall furnish to the Bank an opinion of bond counsel satisfactory to the Bank which shall set forth among other things, the unqualified approval of said Municipal Bonds then being delivered to the Bank and that said Municipal Bonds will constitute valid general obligations of the Governmental Unit as required by the Act. The Governmental Unit shall bear the cost of such opinion.

11. The Governmental Unit shall be obligated to notify the Bank and the corporate trust office of the trustee for the bonds of the Bank in writing at least 30 days prior to each interest payment date of the name of the official of the Governmental Unit to whom invoices for the payment of interest and principal should be addressed.

12. The Governmental Unit and the Bank agree that the Municipal Bonds Principal Payments, the Municipal Bonds Interest Payments and the Municipal Bonds or a portion thereof may be pledged or assigned by the Bank under and pursuant to the Bond Resolution.

13. The Governmental Unit agrees upon surrender to it of the Municipal Bonds by the Bank it will, at the option of the Bank, cause there to be delivered to the Bank either registered or coupon Municipal Bonds as the case may be.

14. Prior to payment of the amount of the Loan, or any portion thereof, and the delivery of the Governmental Unit's Municipal Bonds to the Bank or its designee, the Bank shall have the right to cancel all or any part of its obligations hereunder if:

(a) any representation made by the Governmental Unit to the Bank in connection with application for Bank assistance shall be incorrect or incomplete in any material respect; or

(b) the Governmental Unit has violated commitments made by it in its application and supporting document or has violated any of the terms of this Loan Agreement.

15. (a). The Governmental Unit agrees to furnish to the Bank annually as long as any of the Municipal Bonds remain outstanding such financial reports, audit reports and other financial information as the Bank may reasonably require.

(b). So long as the Governmental Unit shall constitute an obligated person within the meaning of S.E.C. Rule 15c2-12 (the "Rule") as in effect from time to time, the Governmental Unit agrees to furnish to the Bank (1) such financial information and operating data with respect to the Governmental Unit at such times and in such forms as the Bank shall

reasonably request in order to comply with the provisions of the Rule, (2) when and if available, the Governmental Unit agrees promptly to provide the Bank with its audited financial statements for each fiscal year and (3) the Governmental Unit agrees to provide to the Bank in a timely manner, notice of any of the following events with respect to the Municipal Bonds, if material:

- (a) Principal and interest payment delinquencies.
- (b) Non-payment related defaults, if material.
- (c) Unscheduled draws on debt service reserves reflecting financial difficulties.
- (d) Unscheduled draws on credit enhancements reflecting financial difficulties.
- (e) Substitution of credit or liquidity providers, or their failure to perform.
- (f) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Municipal Bonds, or other material events affecting the tax-exempt status of the Municipal Bonds.
- (g) Modifications to rights of the beneficial owners of the Municipal Bonds, if material.
- (h) Bond calls, if material, and tender offers.
- (i) Defeasance of the Municipal Bonds or any portion thereof.
- (j) Release, substitution or sale of property securing repayment of the Municipal Bonds, if material.
- (k) Rating changes.
- (l) Bankruptcy, insolvency, receivership or similar event of the Government Unit.
- (m) The consummation of a merger, consolidation, or acquisition involving the Government Unit or the sale of all or substantially all of the assets of the Government Unit, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material.
- (n) Appointment of a successor or additional trustee or the change of name of a trustee, if material.
- (o) Incurrence of a financial obligation of the Obligated Person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the Obligated Person, any of which affect Owners of the Notes, if material; and
- (p) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the Obligated Person, any of which reflect financial difficulties.

The Governmental Unit agrees that from time to time it will also provide notice to the Bank of the occurrence of other events, in addition to those listed above, if such other event is material with respect to the Municipal Bonds.

The Governmental Unit will provide, in a timely manner, to the Bank, notice of a failure to satisfy the requirements of this Section.

The intent of the Governmental Unit's undertaking pursuant to this Section is to facilitate the Bank's ability to comply with the requirements of the Rule. Accordingly, the Governmental Unit agrees to provide the Bank with any additional information the Bank may reasonably require in order to comply with the requirements of the Rule, as in effect from time to time.

To the extent the Rule no longer requires issuers of municipal securities to provide all or any portion of the information the Governmental Unit has agreed to provide pursuant to this Section, the obligation of the Governmental Unit to provide such information pursuant to this Section also shall cease immediately.

The sole remedy available to the Bank or to any other person for the failure of the Governmental Unit to comply with any provision of this Section shall be an action for specific performance of the Governmental Unit's obligations under this Section.

16. The Governmental Unit shall not take, or permit to be taken, any action or actions that would cause any Municipal Bond to be an "arbitrage bond" within the meaning of Section 148 of the Internal Revenue Code of 1986, as from time to time in effect (the "Code") or a "private activity bond" within the meaning of Section 141(a) of the Code or that would cause any Municipal Bond to be "federally guaranteed" within the meaning of Section 149(b) of the Code, or that would otherwise cause interest on the Municipal Bonds to become included in gross income of the recipient thereof for the purpose of federal income taxation.

The Governmental Unit shall at all times do and perform all acts and things permitted by law and necessary or desirable in order to assure that interest paid by the Governmental Unit on the Municipal Bonds shall be excluded from gross income of the recipient thereof for the purpose of federal income taxation under any valid provision of law and to assure that the Municipal Bonds shall not be "private activity bonds" within the meaning of Section 141(a) of the Code, including the preparation and filing of any statements required to be filed by the Governmental Unit in order to maintain such exclusion.

17. If any provision of this Loan Agreement shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such provision shall not affect any of the remaining provisions of this Loan Agreement and this Loan Agreement shall be construed and enforced as if such invalid or unenforceable provision had not been contained herein.

18. This Loan Agreement may be executed in one or more counterparts, any of which shall be regarded for all purposes as an original and all of which constitute but one and the same instrument. Each party agrees that it will execute any and all documents or other instruments, and take such other actions as may be necessary to give effect to the terms of this Loan Agreement.

19. No waiver by either party of any term or conditions of this Loan Agreement shall be deemed or construed as a waiver of any other terms or conditions, nor shall a waiver of any breach be deemed to constitute a waiver of any subsequent breach, whether of the same or of a different section, subsection, paragraph, clause, phrase, or other provision of this Loan Agreement.

20. This Loan Agreement merges and supersedes all prior negotiations, representations, and agreements between the parties hereto relating to the subject matter hereof and constitutes the entire agreement between the parties hereto in respect hereof.

IN WITNESS WHEREOF, the parties hereto have executed this agreement the day and year first above written.

NEW HAMPSHIRE MUNICIPAL BOND BANK

Attest:

By _____
Secretary, NHMBB

(NHMBB SEAL)

By _____
Chairman, NHMBB Board of Directors

Attest:

By _____
Member, Board of Selectmen

By _____
Town Clerk

By _____
Town Treasurer

(Town SEAL)

EXHIBIT A
MATURITY SCHEDULE
Town of Exeter
20 year Level Principal
Governmental Unit's Bonds

Due	Principal Amount
2/15/2027	513,148
2/15/2028	510,000
2/15/2029	510,000
2/15/2030	510,000
2/15/2031	510,000
2/15/2032	505,000
2/15/2033	505,000
2/15/2034	505,000
2/15/2035	505,000
2/15/2036	505,000
2/15/2037	340,000
2/15/2038	340,000
2/15/2039	340,000
2/15/2040	340,000
2/15/2041	340,000
2/15/2042	340,000
2/15/2043	340,000
2/15/2044	340,000
2/15/2045	340,000
2/15/2046	340,000
Total Proceeds	8,478,148

TOWN OF EXETER, NEW HAMPSHIRE (the "Issuer")

**CERTIFICATE OF VOTE REGARDING AUTHORIZATION
OF BONDS AND APPROVAL OF
LOAN AGREEMENT WITH THE NEW HAMPSHIRE MUNICIPAL BOND BANK**

I, the undersigned Clerk of the Issuer, hereby certify that a meeting of the Governing Board of Issuer (the "Board") was held on _____, 2025. A quorum of the Board was in attendance and voting throughout.

I further certify that there are no vacancies on the Board, that all of the members of the Board were duly notified of the time, place and purposes of said meeting, including as one of the purposes the authorization of bonds and the approval of a Loan Agreement between the New Hampshire Municipal Bond Bank (the "Bond Bank") and the Issuer.

I further certify that the following is a true copy of resolutions unanimously adopted at said meeting:

RESOLVED: That under and pursuant to the Municipal Finance Act, Chapter 33, N.H.R.S.A., as amended, the New Hampshire Municipal Bond Bank Law, Chapter 35-A, N.H.R.S.A., as amended, and other laws in addition thereto, and to votes of the Issuer duly adopted on March 12, 2024 under Article 5 and on March 11, 2025 under Article 3 of the Warrants for such annual meetings of the Issuer there be and hereby is authorized the issuance of a \$8,478,148 bond of the Issuer (the "Bonds") which is being issued by the Issuer for the purposes of financing (i) the construction of water, sewer and drainage improvements to the School Street area (\$1,678,148) and (ii) the design, engineering and construction of a new groundwater source off Drinkwater Road (\$6,800,000).

The Bonds shall be dated as of their date of issuance, shall be in such numbers and denominations as the purchaser shall request, shall mature in accordance with the schedule set forth in Exhibit A to the Loan Agreement hereinafter described (the "Loan Agreement"), shall bear a net interest cost rate (as defined in the Loan Agreement) of four and three quarter percent (4.75%) per annum or such lesser amounts as may be determined by a majority of the Board. The Bonds shall be substantially in the form set forth as Exhibit B to the Loan Agreement and otherwise shall be issued in such manner and form as the signatories shall approve by their execution thereof.

RESOLVED: That the Bonds shall be sold to the Bond Bank at the par value thereof plus any applicable premium.

RESOLVED: That in order to evidence the sale of the Bonds, the Treasurer of Issuer and a member of the Board are authorized and directed to execute, attest and deliver, in the name and on behalf of the Issuer, a Loan Agreement in substantially the form submitted to this meeting, which Loan Agreement is hereby approved, with such changes therein not inconsistent with this vote and approved by the officers executing the same on behalf of the Issuer. The approval of such changes by said officers shall be conclusively evidenced by the execution of the Loan Agreement by such officers.

RESOLVED: That all things heretofore done and all action heretofore taken by the Issuer and its officers and agents in its authorization of the projects to be financed by the Bonds are hereby ratified, approved and confirmed.

RESOLVED: That the Clerk and the signers of the Bonds are each hereby authorized to take any and all action necessary and convenient to carry out the provisions of this vote, including delivering the Bonds against payment therefor.

RESOLVED: That the useful lives of the projects being financed are in excess of ten (10) and twenty (20) years.

I further certify that said meeting was open to the public; the aforesaid vote was not taken by secret ballot nor in executive session; that notice of the time and place of said meeting was posted in at least two (2) appropriate public places within the territorial limits of the Issuer, or published in a newspaper of general circulation in said area, at least twenty-four (24) hours, excluding Sundays and legal holidays, before said meeting; that no deliberations or actions with respect to the vote were taken in executive session; and that the minutes of said meeting have been promptly recorded and have been or will be made open to inspection not more than five (5) business days after the meeting, all in accordance with Chapter 91-A, N.H.R.S.A., as amended.

I further certify that the above vote has not been amended or rescinded and remains in full force and effect as of this date.

WITNESS my hand and seal of the Issuer this ____ day of _____, 2025.

CLERK OF ISSUER

(SEAL)

Town Manager Report

Select Board Committee Reports

Correspondence



Melissa Roy <mroy@exeternh.gov>

concerns about Rose Farm construction

Maura Fay <maurafay@gmail.com>

Tue, Nov 25, 2025 at 9:36 PM

To: Melissa Roy <mroy@exeternh.gov>, Niko Papakonstantis <npapakonstantis@exeternh.gov>, Molly Cowan <mcowan@exeternh.gov>, Nancy Belanger <nbelanger@exeternh.gov>, "Julie D. Gilman" <jgilman@exeternh.gov>, dchartrand@exeternh.gov

To the Town of Exeter Select Board and Interim Town Manager,

I am reaching out because I have been concerned for quite some time about how the Rose Farm development project is being managed.

For this entire project they have been using Forest St as their connection point between the two sides of the development.

- Heavy equipment and large dump trucks (one designed for mining sites) are being driven day in and day out on a small neighborhood street that is not designed to handle those kinds of loads.
- The pavement has been damaged by vehicles on tracks like excavators and bulldozers, which are not street legal, and surrounding houses are subjected to violent vibrations all day long.
- The trucks are being driven over exposed clay, which is then tracked all over the streets and blown as dust all over our houses and yards.
- Trucks often fail to stop at the 4 way intersection of Oak St Ext and Forest St.
- Loaders and forklifts carrying materials up and down Oak St Ext. have come extremely close to hitting houses on both sides with lumber and other materials.
- Trucks have habitually driven into our yard as they try to pass each other on Oak St Ext which is much too narrow to handle 2 way traffic
- Heavy equipment was placed to block the road last week as they repaired the spring, which blocked access to our basement door

Additionally, one of the culverts they replaced on the Oak St Extension has been installed such that there is no longer any water connectivity between the upstream and downstream side. The culvert sits at least a foot above the water height, so it is not until a heavy rain event that water can even flow through the culvert. I am concerned about the environmental impacts to wildlife as a result.

There was a situation last Friday that really pushed me past my breaking point. After several days of work on repairing the spring, and lots of mud and clay left on the road, one of their workers was directed to use a leaf blower to clear the dirt off the road. The resulting dust clouds completely enveloped the street, coating our homes in sticky clay dust and making its way into our homes through any cracks and crevices that exist. I am attaching some photos and videos.

All of these elements make me deeply concerned at the lack of oversight the Town has over this project. Residents are being negatively impacted, natural resources are being impacted, town property is being impacted, and there seems to be no mechanism to monitor what is going on. We as residents have no way to contact the developer or contractors when there are problems.

I am asking you to take on some kind of oversight role for this development project to assure that it is managed properly and that we who live nearby can have some kind of recourse to resolve these issues that are impacting us on a daily basis.

Sincerely,
Maura Fay
13 Forest St.



PXL_20251121_204643099.TS.mp4

3 attachments



PXL_20251121_204745644.jpg
2353K



PXL_20251121_205633287.MP.jpg
6225K



PXL_20251121_204707990.TS.mp4
4042K

Review Board Calendar

Non-Public Session