

SELECT BOARD MEETING

Monday, December 22, 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/84265948844>

To access the meeting via telephone, call: +1 646 558 8656 and enter the Webinar ID: 842 6594 8844

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. Exeter Housing Authority – Megan Spencer - 6:40 pm
 - b. Exeter Housing Authority – Kevin Fleming - 6:50 pm
3. Public Comment
4. Approval of Minutes
 - a. Regular Meeting: December 8, 2025
5. Appointments/Resignations
6. Discussion/Action Items
 - a. 79E Extension Request – Darren Winham, Economic Development Director
 - b. Complete Streets Update – Scott Bogle, Rockingham Planning Commission
 - c. 2025 Year-End Encumbrances Review – Corey Stevens, Finance Director
 - d. Amendment to PD/FD Substation Contract – Corey Stevens, Finance Director
 - e. 2025 Annual Report Bid Acceptance – Melissa Roy, Interim Town Manager
 - f. FY26 Budget Discussion
7. Tax Abatements, Veterans Credits & Exemptions
8. Permits & Approvals
 - a. Pairpoint Park Stakeholders Advisory Committee Park Logos – Steven Jones, Chair
 - i. One-Time Use Logo
 - ii. Permanent Use Logo
 - b. 911 Voluntary Change of Address
 - i. 81 Front Street Units A-F
 - ii. 77 Newfields Road
 - iii. 120 Front Street, Units A, B, C
9. Town Manager's Report
10. Select Board Committee Report
11. Correspondence
12. Review Board Calendar

13. Non-Public Session

14. Adjournment

Niko Papakonstantis, Chair

Select Board

Posted 12/19/25 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
12/22/25
6:40 pm
confirmed

Statement of Interest Boards and Committee Membership

Committee Selection: Housing Authority

New ☒

Re-Appointment ☐

Regular ☐

Alternate ☐

Name: Megan Spencer **Email:** maspence4516@gmail.com

Address: 38 Pine St, Exeter, NH 03833 **Phone:** 610-620-4616

Registered Voter: Yes ☒ No ☐

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

For the last year, I have served on the Housing Advisory Committee for the Town of Exeter. I'm interested in deepening my understanding of the existing policies and programs related to housing in Exeter, and I view Housing Authority as the next logical step. I am currently on sabbatical from professional work, but bring 20+ years of analytics and insights leadership experience in Fortune 500 companies (plus 10+ years of direct and board service in the communities where I reside).

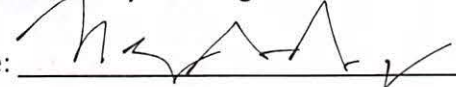
If this is re-appointment to a position, please list all training sessions you have attended relative to your appointed position.

I understand that: 1. this application will be presented to the Exeter Selectboard only for the position specified above and not for subsequent vacancies on the same board; 2. The Town Manager and Selectboard 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 Selectmen
- 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: 

Date: December 13, 2025



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

SB Interview
December 22, 2025
6:50pm

**Statement of Interest
Boards and Committee Membership**

RECEIVED

DEC 1 0 2025

Town Manager's Office

Committee Selection: Exeter Housing Authority

New ☒

Re-Appointment ☐

Regular ☐

Alternate ☐

Name: Kevin Fleming Email: flemingkevin23@gmail.com

Address: 11 Cass Street Phone: 603-778-8544

Registered Voter: Yes ☒ No ☐

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

- Interest in serving the Town of Exeter

- Interest in Housing as a part of a vibrant community

- Have served on boards of directors before

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:  Date: 12/3/25

To be completed by Select Board upon appointment:

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

Public Comment

Approval of Minutes

Select Board Meeting
Monday December 8, 2025
6:40 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 6:40 PM and the Board went downstairs to the Wheelwright Room for interviews.

2. Board Interviews

- a. Caryl Olmsted for the Facilities Advisory Committee/Sustainability Advisory Committee
- b. Tony Callendrello for the Train Committee

The Board reconvened in the Nowak Room at 7 PM.

3. Bid Opening – 2025 Annual Town Report

- a. Select Print Solutions of Sutton, MA: 1) \$4,245; 2) 3.2 cents; 3) 1.6 cents.

MOTION: Ms. Belanger moved to refer the bid to the Town Manager's Office to make a recommendation to the Select Board. Mr. Chartrand seconded. The motion passed 5-0.

4. Public Comment

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

5. Proclamations/Recognitions

- a. There were no proclamations/recognitions at this time.

6. Approval of Minutes

- a. Regular Meeting: November 24, 2025

MOTION: Ms. Belanger moved to approve the Select Board minutes of November 24, 2025 as presented. Mr. Chartrand seconded. The motion passed 5-0.

7. Appointments

MOTION: Mr. Chartrand moved to appoint Caryl Olmsted as an alternate to the Facilities Advisory Committee, term to expire in April 2027. Ms. Belanger seconded. The motion passed 5-0.

44 **MOTION:** Mr. Chartrand moved to appoint Caryl Olmsted as an alternate to the Sustainability
45 Advisory Committee, term to expire in April 2027. Ms. Belanger seconded. The motion passed
46 5-0.

47
48 **MOTION:** Mr. Chartrand moved to appoint Tony Callendrello as an alternate to the Train
49 Committee, term to expire in April 2026. Ms. Belanger seconded. The motion passed 5-0.

50
51 8. Discussion/Action Items

52 a. 250 Celebration Commission Budget Approval

53 250 Celebration Commission Co-Chair Karen Prior was present to
54 discuss the budget request. Ms. Prior said the 250 Celebration Commission has
55 met with the Budget Recommendations Committee. We're not asking for any
56 funding other than the \$5,000 approved by the voters in 2025. The total budget
57 will be approximately \$26,000, and we've half raised of that already.

58 Ms. Roy said the motion should specify that the sponsorships will go
59 through the Town Manager's Office. Ms. Prior said she thought they would be
60 managed by Parks and Rec. Ms. Roy said it will go through the Town Manager's
61 Office, but Parks and Rec will still be involved.

62 **MOTION:** Ms. Belanger moved to approve the 250 Celebration Commission budget of \$25,815,
63 and also authorize the expenditure requests to go through the Town Manager's Office. Ms.
64 Cowan seconded. Mr. Chartrand said this would all be sponsorships; it has no tax impact. The
65 motion passed 5-0.

66
67 Ms. Prior said one goal of the commission is to shine a spotlight on
68 Exeter. Is it ok to promote that we are in partnership with the Public Library,
69 Independence Museum, Historical Society, and Exeter Parks and Rec? The
70 Board generally agreed that it was acceptable.

71
72 b. FY26 Budget Presentation

73 Budget Recommendations Committee Chair Bob Kelly was present to
74 discuss the budget recommendations. Mr. Kelly said we had 12 people on the
75 BRC this year. It was an excellent group.

76 Mr. Kelly said the General Fund budget had a significant increase of 12%
77 over 2025. We were able to reallocate some items to get it down a little bit, and
78 over the last few weeks Town staff further lowered it to 11.8%. The final budget is
79 a \$2.9M increase from 2025. \$1.7M of that is the first payment on the Public
80 Safety Complex, which was overwhelmingly approved by the voters in March
81 2024. We have new collective bargaining agreements with the Unions. There
82 were health insurance and property and vehicle insurance increases, with a total
83 increase of \$200,000 in insurance. We've heard more about cyberattacks on
84 public utilities such as water supplies, so we've upgraded our IT infrastructure
85 over the past three years. Vehicle and building maintenance costs went up or
86 were level-funded. We try to maintain aging facilities rather than building new
87 ones.

88 The RSAs dictate that the Library is administratively autonomous with
89 their Board of Trustees. However, when it comes to building and equipment
90 maintenance, they don't have that skill set, and they've had some expense run-
91 ups that they needed assistance with. They need more support than they've
92 asked for in the past. Public Works has knowledgeable folks on the mechanicals
93 of that building. There was a renovation a few years ago, but a lot of the facilities
94 were not upgraded at the time. There is an increase in the Library Public
95 Services line of 20%, or \$40,000, to get them back to square one.

96 There was a Miscellaneous Fire Protection fee instituted in 2023, which is
97 a chargeback from the General Fund to the Water Fund for fire flows. The whole
98 town and the commercial district especially benefit from the water availability. We
99 are below what it should be, but we recommended to keep going in a positive
100 direction, with a \$25,000 increase over the \$130,000 last year. According to
101 AWWA [American Water Works Association], it should be around \$750,000.

102 The Water/Sewer Fund increases were due to CBA [Collective Bargaining
103 Agreements] and chemical increases. Tariffs and supply chain issues have hit us
104 hard. We have to order larger quantities rather than not have the chemicals in
105 time. For the Capital Outlay budget in the Water Fund, there were a number of
106 unexpended items carried over into 2026. We have healthy reserve accounts in
107 Water and Sewer. We need to encumber funds into next year.

108 The CIP had fewer items this year. One project is the design portion for a
109 new Surface Water Treatment Plant. The existing facility on Portsmouth Ave is
110 50-60 years old, and some parts are 100 years old. It's an outdated facility.
111 There's a potential \$500,000 loan forgiveness as well as low-interest loans. The
112 financial impact of waiting could be several hundred thousand dollars.

113 The Library had a Maintenance Fund but it waned a few years ago, and
114 they asked that it be reinstituted. They wanted a one-time allocation of \$75,000,
115 but we suggested \$25,000 every year until it's stabilized.

116 There are two aged vehicles that are over 10 years old and a lot of miles
117 recommended for replacement, not including Police Cruisers.

118 Mr. Kelly said the Executive Team did the initial scrubbing of this budget
119 which made the the process easier. He presented a comparison of the CIP year
120 over year since 2020 . Sometimes we've done \$2M in projects, but this year
121 we're under \$500,000 in vehicles and projects.

122 Mr. Papakonstantis thanked Mr. Kelly and the BRC members.

123 Mr. Papakonstantis said the one warrant article that did not pass last year
124 was the street sweeper. Ms. Roy said people thought this was a beautification
125 tool, but it's part of our nitrogen reduction plan. We have a permit for discharge
126 into the river, and when we sweep the streets, we pull that debris out of our water
127 stream. Our current Wastewater Treatment Plant is set up to handle a certain
128 nitrogen load. If we need to reduce that, it would cost us a significant amount of
129 money to retrofit the plant. The street sweeper helps with that process. Mr. Kelly
130 said that piece of equipment runs constantly in a corrosive environment.

131 Mr. Papakonstantis said the budget hearing is January 20. Prior to that
132 we will have two Select Board meetings, December 22 and January 5. He will put
133 the budget on both agendas. Mr. Kelly said he would plan to attend both
134 meetings.

135 Mr. Chartrand asked about the cost for the design of the new Water
136 Treatment Plant. Mr. Kelly said \$2M. We allocated \$500,000 last year for
137 preliminary work. We're hoping to get the \$500,000 loan forgiveness. The total
138 would be \$2.5M including the \$500,000 from last year. Mr. Chartrand said that
139 impacts water rates, not the tax rates.

140 Mr. Papakonstantis said thanks to the changes made per the Keegan
141 Report, the Department Heads were working collaboratively prior to the budget
142 process to understand the needs this year. Hiring has become very competitive
143 out there, particularly for Police, Fire, and Public Works. The collective
144 bargaining agreements were very fair to the employees and the town. It's less
145 expensive to retain Town employees to recruit and train new employees. The
146 increase is going towards staying competitive. Ms. Belanger said if we had kept
147 going with the vacancies, we would have started to see some impacts.

148 Mr. Kelly said the last four or five years, people have been very
149 supportive of projects. He thinks it's due to the process. We prioritize and
150 organize them so we're not breaking people. Mr. Papakonstantis said we've been
151 trying for the last 10 years to build something at the Rec Park, but it was
152 repeatedly declined in voting. We kept working, and had an opportunity to
153 purchase 10 Hampton Road, and the grand opening today was packed. Mr.
154 Chartrand said that was a project that the voters consistently said no to, so we
155 reconceived it and that's when the voters said yes.

156
157 c. Solar Array Renewable Energy Credits Contract

158 Conservation & Sustainability Planner Kristen Murphy was present via
159 Zoom to discuss the Solar Array. Finance Director Corey Stevens was present in
160 person.

161 Mr. Stevens said earlier this year the Solar Array came online at Cross
162 Road. We've been vetting renewable energy credit brokers so we can sell the
163 renewable energy credits. This was part of the revenue model when we
164 constructed the array. We looked at different energy brokers, and selected a
165 company from New Jersey called Norwood Energy. We vetted them with Legal
166 and came up with a one-year agreement with an auto-renewal unless we opt out.
167 Start at the first of the year. This company was recommended by Revision
168 Energy. He also spoke to other communities who are using Norwood and
169 recommended them.

170 Ms. Murphy said when we envisioned the financing and cost to taxpayers,
171 a component of the financing portfolio included selling these credits. It can bring
172 substantial funds back to the community, which would go to pay back the bond. It
173 could be as much as \$80,000 a year.

174 Mr. Stevens said we also get net metering credits from Unitil in the form
175 of a check each month. It was \$25,000 - \$30,000 per month over the summer. If
176 we get the reimbursable credit next year, that will be \$1M. All of this will go into
177 the revolving fund to pay the bond and do maintenance. Hopefully it will be self-
178 sustaining until we can pay off the debt.

179 Ms. Gilman asked Ms. Murphy if she heard about a nearby town that
180 made their solar array a pollinator path to do less mowing. Also some towns use
181 grazing animals to cut the grass. Ms. Murphy said there are models of farms that
182 partner with large-scale solar arrays for grazing. Goats aren't good because they
183 climb but sheep could be ok. She'll look into the pollinator pathway idea.

184 Ms. Belanger said she likes the one year term for the contract. Mr.
185 Stevens said they proposed 3 years but we wanted to vet them.

186 **MOTION:** Ms. Belanger moved to approve the proposed sale and purchase agreement between
187 the Town of Exeter and Norwood Energy of Chester NJ to sell Renewable Energy Credits
188 generated by the Town's solar array, and further authorize the Interim Town Manager or their
189 designee to execute all corresponding documents. Ms. Cowan seconded. The motion passed 5-
190 0.

191
192 The Board thanked Ms. Murphy, Mr. Stevens, and Dave Sharples for their
193 work on this project.

194
195 d. Supplemental Tax Warrant

196 Mr. Stevens said this is an administrative correction. It's \$108 more that
197 the tax collector will collect.

198 **MOTION:** Ms. Belanger moved to accept the supplemental Tax Collector's warrant and to
199 authorize the Select Board to sign the warrant. Ms. Gilman seconded. The motion passed 5-0.
200

201 e. Investment Policy Review

202 Mr. Stevens said the Select Board should review and re-adopt the Town's
203 investment policy once a year. Last year, we revised the policy. He would like to
204 come back in January when we have 12 month data, and have the Board review
205 it in January instead of December going forward. We started investing in 30-day
206 certificates at favorable rates, 4.09% to 3.62%. This year we expanded the
207 program and took \$5M of our TIF funds to invest in 2 and 3 month CDs. We
208 made \$160,000 in interest income, which accrues to the TIF. When the TIF is
209 sunsetted, that money will be distributed out. We also borrowed a bond
210 anticipation note of \$3.5M in 2024 to seed the Public Safety Complex, and we
211 were able to invest that money. We owed \$171,000, but made \$130,000, so our
212 net interest costs were \$40,000. In 2026, we're looking to further expand that
213 program, which will allow us to invest idle funds. This could offset us getting less
214 revenue from the State.

215 Mr. Chartrand said it sounds like we're forecasting when money is going
216 to be spent. Mr. Stevens said we do that regularly anyway.

MOTION: Ms. Belanger moved to readopt the Town's investment policy for investment of public funds under RSA 41:9VII. Ms. Cowan seconded. The motion passed 5-0 .

9. Regular Business

a. Tax Abatements, Veterans Credits and Exemptions

MOTION: Ms. Belanger moved to approve an abatement for 111/5/52 in the amount of \$99.00 for tax year 2025. Ms. Gilman seconded. The motion passed 5-0.

MOTION: Ms. Belanger moved to approve an abatement for 11/18/21 in the amount of \$187.60 for tax year 2025. Ms. Gilman seconded. The motion passed 5-0.

b. Permits & Approvals

i. Chemical Bid Award

MOTION: Ms. Belanger moved to award the chemical bids for 2026: 1) \$1.895 per gallon Univar Solutions Morrisville PA; 2) Coyne Croyden PA \$2.1263 per pound; 3 \$2.3100 per pound to Harcros Chemical of Nashua NH; 4 1.2769 per gallon to Univar Solutions. Ms. Gilman seconded. The motion passed 5-0.

ii. HDRA 2025 Equalization Assessment

Ms. Roy said we get this every year. This is to notify the community and the Select Board of the assessment.

MOTION: Ms. Belanger moved to accept the DRA sales ratio data and authorize the Select Board to sign the certification form to be submitted to NHDRA. Ms. Gilman seconded. The motion passed 5-0.

Mr. Chartrand said the current sales price median ratio is 90.8%.
Where were we after the revaluation? Ms. Roy said we were at 94%.

iii. Authorization of January 2026 Bonds

Ms. Belanger read the bond authorization notice:

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.

MOTION: Ms. Belanger moved to authorize the town to enter into the loan agreement with and to sell its bond to the NH Municipal Bond Bank, and further authorize the Board Chair to sign each of the four documents. Ms. Cowan seconded. The motion passed 5-0.

c. Town Manager's Report

- i. Ms. Roy thanked the DPW, staff, and volunteers who helped with the holiday parade.
- ii. She and Corey Stevens have been working on the Police and Fire Substation with Town Engineer Paul Vlasich.
- iii. She's been working with Public Works Director Stephen Cronin on feedback regarding snow removal.
- iv. She joined the ribbon cutting at Parks and Rec today. We got \$800,000 to rehab the building through CDFA.

d. Select Board Committee Reports

- i. Ms. Gilman had no report.

- 305 ii. Ms. Belanger had no report.
- 306 iii. Mr. Chartrand attended a meeting with Kristen Murphy and Director
- 307 Cronin on coastal resilience for Swasey Parkway. The contractor that ran
- 308 the program did a great job. They did a tabletop exercise to figure out
- 309 what it would look like if we resist, moderate, or retreat from the water
- 310 incursion. He attended a Sustainability Advisory meeting and went with
- 311 Sustainability members and staff to Waste Management to look at their
- 312 landfill and recycling operations. He attended the Rec Center open
- 313 house. He attended a Complete Streets conversation at Rockingham
- 314 Planning Commission.
- 315 iv. Ms. Cowan said she attended the Communications Advisory Committee
- 316 this morning. She asked if there are going to be summaries of the warrant
- 317 articles in plain English this year. This was started as a Communications
- 318 Advisory Committee task but was taken over by the Town Manager's
- 319 Office. Ms. Roy said if these are the info sheets, the Executive Team is
- 320 planning to work on them. Once those are done, they could be sent to the
- 321 Communications Committee, but the timing might be tricky since they
- 322 meet quarterly. Ms. Cowan said that was not necessary. She said the
- 323 committee also talked about understanding the Select Board's and Town
- 324 Manager's priorities and aligning the strategy on getting the word out. Ms.
- 325 Roy said the plan was to start a goal tree on how each department can
- 326 support the Select Board goals. She could work with the Communications
- 327 Committee after that process is complete.
- 328 v. Mr. Papakonstantis said he had internal meetings, including a meeting
- 329 regarding the item of correspondence. He attended the parade on
- 330 Saturday and the ribbon-cutting at the multi-generational community
- 331 center.
- 332

333 e. Correspondence

- 334 i. A letter from a resident which Mr. Papakonstantis addressed.
- 335

336 10. Review Board Calendar

- 337 a. The next meetings are December 22, January 5, Tuesday January 20 which is
- 338 the Budget Hearing, February 2, Tuesday February 17, March 2. Saturday
- 339 January 31 is the Deliberative Session, and the Election is March 10.
- 340

341 11. Non-Public Session

342 **MOTION:** Ms. Belanger moved to enter into non-public session under RSA 91-A:3II(a). Ms.

343 Gilman seconded. In a roll call vote, the motion passed 5-0. The Board went into non-public

344 session at 8:29 PM.

345

346 **MOTION:** Ms. Belanger moved to exit non-public session at 9:32 PM. Ms. Gilman seconded.

347 Motion passed 5-0.

348

349 **MOTION:** Mr. Chartrand moved to seal the minutes until the matter is resolved. Ms. Belanger
350 seconded. Motion passed 5-0.

351

352 12. Adjournment

353 **MOTION:** Ms. Belanger moved to adjourn the Select Board meeting. Ms. Gilman seconded.

354 Motion passed 5-0.

355

356 Respectfully Submitted,

357 Joanna Bartell

358 Recording Secretary

359

360

361

362

Appointments/Resignations

Discussion/Action Items

79E Extension Request

Memo

To: Exeter Select Board
From: Darren Winham, Economic Development Director
Date: 12.18.25
Re: 79-E re-request for extension

Mario A. Ponte, Sr., Trustee of the Mario A. Ponte, Sr. Revocable Trust, owner of 85-87 Water Street, received from the Town of Exeter six (6) years of tax relief through the Community Revitalization Tax Relief Incentive (RSA 79-E). In his application, Mr. Ponte expected to spend \$2.4 million; his costs have risen and will likely end up closer to \$3 million. As part of receiving 79-E relief, Mr. Ponte, as all recipients do, needed to provide a Covenant to Protect Public Benefit (attached). In addition to requiring the project remain a public benefit for the term of the incentive, the document also dictates that "the contemplated tax relief shall be null and void if proposed work is not completed by August 31, 2025." Due to construction delays, the Select Board on August 11, 2025 granted Mr. Ponte an extension until the end of the year as that is when his builder stated the project would be finished. Unfortunately, the project has run even longer. The newest issues causing delays include: a financial and logistical dispute with a neighbor over the relocation of a telephone pole that provides power to both buildings; a variety of framing details not depicted in the original plans were added and/or altered because of the uncommon preexisting building conditions of the 1800s building; leaks in the walls and basement causing a retail tenant issues with remaining fully open for the holiday season, and; a vendor error with bathtubs which, upon arrival, was found to be another model and thus had to be reordered. This last issue pushed back the drywall schedule. Therefore, Mr. Ponte is respectfully requesting an extension on his 79-E incentive until March 31, 2025.

I have enclosed: The Draft Covenant to Protect Public Benefit as agreed upon Mr. Ponte, signed August 1, 2024 and accepted by the Exeter Select Board on August 5, 2024 and the memo previously submitted asking for an extension request at the August 11, 2025 Select Board meeting.

- A variety of framing details not depicted in original plans were added and/or altered relation to receiving proper finishes with uncommon preexisting building conditions of the 1800s building. The ceiling of the roof system has multiple planes and tying the new framing to old took additional time to problem solve, design, acquire materials, and meet fire code.

Memo

To: Exeter Select Board
From: Darren Winham, Economic Development Director
Date: 8.6.25
Re: 79-E request for extension

Mario A. Ponte, Sr., Trustee of the Mario A. Ponte, Sr. Revocable Trust, owner of 85-87 Water Street, received from the Town of Exeter six (6) years of tax relief through the Community Revitalization Tax Relief Incentive (RSA 79-E). In his application, Mr. Ponte expected to spend \$2.4 million; his costs have risen and will likely end up closer to \$3 million. As part of receiving 79-E relief, Mr. Ponte, as all recipients do, needed to provide a Covenant to Protect Public Benefit (attached). In addition to requiring the project remain a public benefit for the term of the incentive, the document also dictates that "the contemplated tax relief shall be null and void if proposed work is not completed by August 31, 2025." Unfortunately, the project has run into a few issues that will force Mr. Ponte to take a little longer for completion. First, asbestos was found in parts of the property, including on the outside walls. This was not anticipated. Second, construction crews aren't as flexible as in years past as many are trying to squeeze in as much work as they can before the snow flies and just aren't as available and on site daily as was traditional. Finally, equipment and construction materials aren't always available when they're needed. Part of this is still supply chain issues that continue to plague many industries, most notably construction. The good news is that even with these delays, Mr. Ponte fully expects to be finished with the project in 2025. Therefore, Mr. Ponte is respectfully requesting an extension on his 79-E incentive until December 31, 2025.

I have enclosed: The Draft Covenant to Protect Public Benefit as agreed upon Mr. Ponte, signed August 1, 2024 and accepted by the Exeter Select Board on August 5, 2024

**TOWN OF EXETER, NH
COVENANT TO PROTECT PUBLIC BENEFIT
MARIO A. PONTE, SR., TRUSTEE OF THE MARIO A. PONTE, SR. REVOCABLE
TRUST OF 85-87 WATER STREET, EXETER, NH**

Per RSA 79E (Community Revitalization Tax Relief Incentive)

MARIO A. PONTE, SR., TRUSTEE OF THE MARIO A. PONTE SR. REVOCABLE TRUST of 85-87 Water Street, Exeter, NH 03833 (hereinafter referred to as “GRANTOR”), owner of property situated at 85-87 Water Street, Exeter, NH and further identified as Town Tax Map 72, Lot 29 (hereinafter referred to as the “PROPERTY”), for itself and for its successors and assigns, for consideration of tax relief granted to GRANTOR by the **TOWN OF EXETER** with a principal address of 10 Front Street, Exeter, County of Rockingham, State of New Hampshire 03833 (the “GRANTEE”) pursuant to the provisions of RSA 79-E, agree to the following Covenants imposed by the GRANTEE.

These covenants are made in exchange for **6 years of property tax relief** (5 years as the GRANTEE has determined the property eligible as a “qualifying structure” per RSA 79-E:2, II and an additional 1 year as the GRANTEE has determined the property is located within and important to a locally designated historic district per RSA 79-E:5, III) granted with respect to the PROPERTY as a result of the substantial rehabilitation (“rehabilitation” or “redevelopment”) of the PROPERTY to be accomplished by the GRANTOR in accordance with GRANTOR’S proposed redevelopment. The specific approved scope of work is detailed in the “**MARIO A. PONTE, SR., TRUSTEE OF THE MARIO A. PONTE SR. REVOCABLE TRUST** Community Revitalization Tax Relief Application (Per RSA 79-E)” approved by GRANTEE (by vote of the Exeter Board of Selectmen) on November 20, 2023 incorporated herewith and attached hereto (the “PROPOSAL” or the “APPLICATION”).

These covenants are to protect the public benefit in accordance with the provisions of RSA 79-E for a term of 6 years beginning on April first of the first tax year commencing immediately after the completion of the redevelopment work. Notwithstanding the foregoing, the contemplated tax relief shall be null and void if the proposed redevelopment work is not completed by August 31, 2025.

All applicable provisions of RSA 79-E shall apply to these covenants.

The GRANTEE agrees that the PROPERTY, if substantially rehabilitated (or “redeveloped”) in accordance with GRANTOR’s proposal provides a demonstrated public benefit in accordance with the provisions of RSA 79-E:7 insomuch as the redevelopment of said PROPERTY:

- 1) Enhances the economic vitality of downtown Exeter (RSA 79-E:7, I); and
- 2) Enhances and improves a structure that is culturally or historically important on a local, regional, state, or national level, either independently or within the context of an historic district, town center, or village center in which the building is located (RSA 79-E:7, II); and
- 3) Promotes the preservation and reuse of existing building stock throughout Exeter by the rehabilitation of historic structures, thereby conserving the embodied energy in accordance with energy efficiency guidelines established by the U.S. Secretary of the Interior’s Standards for Rehabilitation (RSA 79-E:7, II-a); and
- 4) Promotes development of Exeter’s municipal center, providing for efficiency, safety and a greater sense of community with RSA 9-B (RSA 79-E:7, III).

These covenants, which are hereby granted by the GRANTOR to the GRANTEE with respect to the above-described PROPERTY, and which shall commence simultaneously with the period of tax relief but shall continue for the duration of the 6-year tax relief period, are as follows:

GRANTOR’S COVENANTS:

REDEVELOPMENT OF PROPERTY. The Grantor agrees to redevelop the PROPERTY during the term described herein in accordance with GRANTOR’S proposal. The redevelopment contemplated by GRANTOR’S proposal shall be completed by the GRANTOR on or before August 31, 2025. All of the work detailed in GRANTOR’S proposal, to include any amendments approved by the Town thereto, must be completed in order for the tax relief to take effect. If only some of the work contemplated by GRANTOR’S proposal is completed prior to August 31, 2025, then the PROPERTY shall be fully assessed for the value of that work.

MAINTENANCE AND USE OF THE PROPERTY. The GRANTOR agrees to maintain, use and keep the structure in a condition that furthers the public benefits for which the tax relief was granted and accepted during the term of the tax relief under RSA 79-E:8. The GRANTOR agrees to continue to use the PROPERTY as described in the attached proposal. The use of the PROPERTY shall not be converted to a difference use inconsistent with the description in the attached proposal.

REQUIRED INSURANCE, USE OF INSURANCE PROCEEDS, AND TIMEFRAME TO REPLACE OR REMOVE DAMAGED PROPERTY. The GRANTOR agrees and is required to obtain and maintain casualty insurance. The GRANTEE requires a lien against proceeds for any insurance claims to ensure proper restoration or demolition of any damaged structures and property. The GRANTEE further requires that the restoration or demolition

commence within one year following any insurance claim incident; otherwise the GRANTOR shall be subject to termination provisions set forth in RSA 79-E:9, I.

RECORDING. The GRANTEE shall record this covenant with the Rockingham County Registry of Deeds upon its execution. It shall be a burden upon the PROPERTY and bind all transferees and assignees of such PROPERTY. The GRANTOR will be solely responsible for payment of the recording fees.

ASSESSMENT OF THE PROPERTY. The GRANTEE agrees that the PROPERTY shall be assessed, during the term of the tax relief granted based on the pre-rehabilitation (or redevelopment) value or such other value utilized by the Assessor to address improvements not covered by RSA 79-E. If the terms of these covenants are not met, the property tax relief may be reduced or discontinued by the GRANTEE after the procedure outlined in RSA 79-E:9, I. In such case, the GRANTEE reserves the right to assess all property taxes on the PROPERTY to the GRANTOR, or its successors or assigns, as though no tax relief was granted, with interest in accordance with RSA 79-E:9, I and II. Provided that the GRANTOR complies with all the terms of these covenants, the property tax relief will commence upon the completion of the substantial rehabilitation, but in any event no later than August 31, 2025 and will end six (6) years from the commencement date.

RELEASE, EXPIRATION, CONSIDERATION.

- I. **RELEASE.** The GRANTOR may apply to the local governing body of the Town of Exeter for a release from the foregoing discretionary tax relief and associated covenant within the duration of the tax relief period of the RSA 79-E upon a demonstration of extreme personal hardship. Upon release from such covenants, the GRANTOR shall thereafter pay the full value assessment of the PROPERTY to the Tax Collector of the Town of Exeter.
- II. **EXPIRATION.** Upon final expiration of the terms of the tax relief the tax assessment will convert to the then full fair market value. Upon final expiration of the terms of this covenant, these covenants will be concluded.
- III. **CONSIDERATION.** The Tax Collector shall issue a summary receipt to the owner of such PROPERTY with a copy to the governing body of the Town of Exeter of the sums of tax relief accorded during the term of the tax relief described herein. The local governing body shall, upon receiving a copy of the above-mentioned consideration and upon the expiration of this covenant execute a release of the covenant to the GRANTOR and shall record such a release with the Rockingham County Registry of Deeds. A copy of such release or renewal shall also be sent to the local assessing official.
- IV. **MAINTENANCE OF STRUCTURE.** If, during the term of these covenants the GRANTOR shall fail to maintain and use the PROPERTY in conformity herewith or shall cause the PROPERTY to significantly deteriorate or be demolished or removed, the GRANTEE reserves the right to terminate the tax relief, which is the

subject of these covenants and may assess to the GRANTOR, its successors or assigns, all taxes as though no tax relief was granted, with interest, per RSA 79-E:9.

ENFORCEMENT. If a breach of this covenant is brought to the attention of the GRANTEE, the GRANTEE shall notify the GRANTOR, in writing of such breach, which notification shall articulate the nature of the breach and provide specific instructions regarding the required corrective action. GRANTEE'S notice shall be delivered in hand or by certified mail, return receipt requested to the GRANTOR. The GRANTOR shall have a reasonable amount of time, but no less than thirty (30) days after receipt of such notice to undertake the required corrective actions, including restorations, which are reasonably calculated to cure the said breach and to notify the GRANTEE thereof.

If the GRANTOR fails to take such corrective action, the GRANTEE may undertake any actions that are reasonably necessary to cure such breach, and the cost thereof, including GRANTEE'S expenses, court costs and legal fees, shall be paid by the GRANTOR, provided the said GRANTOR is determined to be directly or indirectly responsible for the breach.

The GRANTOR, by accepting and recording these covenants to the GRANTEE agrees to be bound by and to observe and enforce the provisions hereof and assumes the rights and responsibilities herein provided for and incumbent upon the GRANTOR, all in furtherance of the purposes for which this tax relief and associated covenants is delivered.

WITNESS ITS HAND this ____ day of _____, 2024.

**GRANTEE: MARIO A. PONTE, SR.
REVOCABLE TRUST**

Witness

By: _____
Mario A. Ponte, Sr., Trustee

STATE OF NEW HAMPSHIRE
COUNTY OF ROCKINGHAM

_____, 2024

Personally appeared **MARIO A. PONTE, SR. TRUSTEE OF THE MARIO A. PONTE SR. REVOCABLE TRUST**, known to me or satisfactorily proven to be the person whose name is subscribed to the foregoing instrument and acknowledged that he executed the same for the purposes contained therein on behalf of said Trust.

Before me,

Notary Public
My Commission Expires: _____

ACCEPTED this ____ day of _____, 2024 by the Town of Exeter

TOWN OF EXETER
10 Front Street
Exeter, NH 03833

By: _____

Chairman, Exeter Board of Selectmen

By: _____

By: _____

By: _____

By: _____

Complete Streets Update

EXETER COMPLETE STREETS DESIGN GUIDELINE

ROUGH DRAFT 12/15/2025



Acknowledgements

Exeter Master Plan Oversight Committee

Martin Kennedy

Aaron Brown

John Grueter

Dave Sharples, Director of Planning & Sustainability

Steve Cronin, Director of Public Works

Prepared for

Town of Exeter

10 Front Street, Exeter, NH 03833

Prepared by

Rockingham Planning Commission

Scott Bogle, Principal Transportation Planner

Mikayla Jerominek, Regional Planner

Mike Packer, GIS Specialist

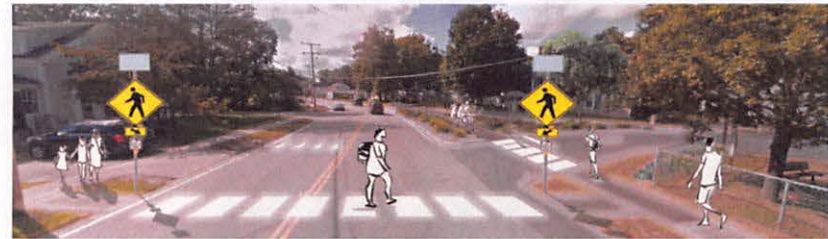


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Glossary of Acronyms

| | |
|--------|--|
| 5Es | Engineering, Encourage, Education, Enforcement, Evaluation |
| ADA | Americans with Disabilities Act |
| CIP | Capital improvement Program |
| CMS | Cooperative Middle School |
| EHS | Exeter High School |
| MPOC | Master Plan Oversight Committee |
| MUND | Mixed Use Neighborhood Development |
| MUTCD | Manual of Uniform Traffic Control Devices |
| NACTO | National Association of City Transportation Officials |
| PROWAG | Public Right of Way Accessibility Guidelines |
| RPC | Rockingham Planning Commission |
| RRFP | Rectangular Rapid Flashing Beacon |
| SS4A | Safe Streets and Roads for All |
| TAP | Transportation Alternatives Program |



Introduction

In 2025 the Town of Exeter adopted its first Bicycle and Pedestrian Master Plan. Among the key recommendations of the Master Plan was that the town develop a Complete Streets Policy and set of Complete Streets Design Guidelines. A Complete Street Policy represents Exeter's commitment to considering the safety and access needs of all road users when making improvements to existing infrastructure or building new projects. It also encourages street design that supports surrounding land use and transportation context.

These Design Guidelines are intended to work in tandem with Exeter's Complete Streets Policy to provide a consistent framework for designing, retrofitting, and evaluating streets so they safely accommodate all users, regardless of age, ability, or travel mode.

This document draws upon best practices from national and state transportation agencies while tailoring strategies to the scale, character, and goals of Exeter. While each street is unique, the guidelines are intended to create a foundation for predictable design and long-term investment for safe accommodation of all road users.

What are Complete Streets?

Complete Streets are streets designed and operated to enable safe, comfortable, and convenient travel for everyone, regardless of age, ability, or how people get around. This includes pedestrians, bicyclists, motorists, transit riders, emergency responders, freight operators, and people of all ages and abilities.

A Complete Street is not a one-size fits all prescription. A complete street will look different in Boston or Brentwood than in Exeter; and within Exeter, 'completeness' looks different on Water Street than Portsmouth Avenue, Washington Street or Drinkwater Road. Rather than following a single template, Complete Streets are context-sensitive. Their design responds to land use, expected vehicle mix and travel speeds, likelihood of pedestrian and bicycle activity, and local community vision. Depending on this mix of factors, different types of streets should incorporate a range of design elements to safely accommodate all users. These elements may include sidewalks, widened shoulders, side paths, buffered bicycle lanes, curb extensions, crossing safety improvements such as flashing beacons, median islands, wider or narrower lanes, traffic calming devices, street trees, benches, etc. The mix of design elements corresponds to the safety and access needs of mix of users prioritized for each different street type.

This guide outlines a series of street design recommendations for Town staff, residents and consultants to consider when working in the public right of way. The intent is to provide flexible guidance for accommodating and balancing needs of multiple users of town roadways when making investment and design decisions.

Complete Streets Challenges

Implementing a Complete Streets approach to transportation network planning can be a challenging transition for any municipality, and this is compounded in smaller communities in New Hampshire. Some factors in this include the following

- Auto oriented roadways – For much of the last 75 years, streets and roadways in the U.S. have been designed and built primarily for automobiles, and primarily to allow automobiles to move as quickly as possible. Some will argue that roads are built to serve cars because they are funded by fuel taxes, but many local roads, especially in New Hampshire, are funded with local property taxes which are paid by residents regardless of how they get around. Cars and trucks have become our dominant form of transportation in part out of convenience, and more recently this has been reinforced by safety concerns about walking and bicycling on roads with higher traffic volumes, higher speeds, larger vehicles and more distracted driving.
- Main Street as State Highway – A particular challenge for small-er communities is where main streets in their downtowns also serve as state highways, needing to serve as both pedestrian friendly business districts and through roads. In Exeter's case NH Route 101 functions to some degree as an east-west bypass, while NH101 in combination with NH 125 and I95 serve as north-south bypasses for regional trips that would have passed through downtown Exeter in earlier decades. The presence of these other options for through trips helps make the case for

prioritizing slow speeds and pedestrian and bicycle orientation in the town center and connecting routes.

- Climate and maintenance – Snow adds challenges for winter maintenance of pedestrian facilities in New England that aren't faced by towns in the south. Still, Exeter's Department of Public Works and their counterparts in communities that get more snow than the NH Seacoast have developed effective strategies for maintaining not just sidewalks and multi-use paths but bump-outs, pedestrian islands, and speed tables such as installed on Lincoln Street
- Lack of transportation options – Communities that lack fixed route transit have a heightened need for safe pedestrian facilities, as residents without cars lack the option of a bus to get where they need to go and may need to walk substantial distances on relatively high stress roads to reach employment and other destinations.
- Funding – Exeter has been very effective at securing federal funding for bicycle and pedestrian safety improvements through the Transportation Alternatives Program (TAP) and other sources. While still available, these programs have increasingly long timelines and cumbersome administrative requirements. Local investment can be the most timely and cost-effective approach to implementing projects.

Benefits of Complete Streets

Complete Streets create wide-ranging benefits including:

- **Safety:** Reduced crashes and safer environments for all users.
- **Economic Vitality:** Increased foot traffic and support for local businesses.
- **Accessibility:** Ensuring residents and visitors can get where they need and want to go in town, regardless of age, disability or access to a private automobile.
- **Public Health:** More opportunities for active transportation.
- **Mobility:** Manage congestion and ensure safe freight access
- **Environmental Sustainability:** Reduced greenhouse gas emissions and stormwater improvements.

Nearly 28% of daily trips in the U.S. are less than a mile long – a distance easily covered on foot or by bicycle. To the extent our roads can be designed or redesigned such that people feel safe walking or bicycling to work, to school, to the grocery store or the town recreation center, many trips can be converted from driving to other modes; with benefits in traffic congestion, parking availability, air quality and health. The community survey conducted for Exeter's Bicycle and Pedestrian Master Plan in 2023 garnered over 880 responses, of which 82% indicated they would be more likely to walk and/or bicycle with access to more traffic separated biking/walking paths.

A Complete Streets policy can give the Town guidance around planning and implementing walking and biking infrastructure... By thinking holistically about mobility, roadways become safer.

- Exeter Master Plan (2018)

Vision for Complete Streets in Exeter

The town's vision for Complete Streets is shaped by the Town Master Plan, Bicycle & Pedestrian Master Plan, and public engagement undertaken for the development of Complete Streets Policy and these Design Guidelines. Streets should support safe travel for residents and visitors, strengthen economic centers, and enhance neighborhood livability.

Key elements of the vision include:

- A network of walkable, connected neighborhoods
- A vibrant and accessible town center
- Safe, low-stress walking and bicycling corridors
- Streets that reflect distinct rural, suburban, and downtown character
- Incremental infrastructure investment that supports safety, economic vitality, long-term sustainability and resilience

Components of Complete Streets

Roadside Zone Elements

The roadside zone includes everything between the curb and building frontage, including elements highlighted below. Each of these are also discussed in the Exeter Bicycle & Pedestrian Master Plan:

- **Sidewalks** – Sidewalks are spaces for walking, window-shopping, sitting or socializing that are separated from vehicle traffic by some combination of curb, planted buffer strip, and on-street parking. Sidewalks can be made of concrete, asphalt, or brick; and should be a minimum of five feet, and up to 20 feet in some contexts such as to allow outside dining areas.
- **Traffic Separated Multi-Use Paths** – Multi-use paths are similar to sidewalks in being horizontally and vertically separated from automobile traffic, but are wide enough to accommodate bi-directional bicycling and walking traffic. With growing driver distraction, larger vehicles and higher traffic speeds there is growing public demand for traffic-separated bicycling facilities.
- **Street Furnishings** – Streetscape elements like trees, lighting, benches play an important role in creating a safe and inviting environment for pedestrians. Lighting at crosswalks is especially critical to ensure drivers see people in crosswalks or waiting to cross. Mature trees provide shade, offsetting summertime heat for pedestrians and making downtown streets more attractive for shoppers and other road users. Benches offer respite for anyone walking, and especially older adults and young families.
- **Stormwater Features** – While rainwater on a rural highway will drain to the shoulder and be absorbed into the ground, adding curbing for vertical separation between roadway and sidewalk introduces the need for drainage infrastructure to manage stormwater. This can include connections to existing town-wide storm drain network, or other strategies like permeable pavement and bioswales.
- **Bicycle parking and amenities** - It is important to have a secure place to park bicycles as part of encouraging bicycle transportation. Racks should be placed near the entrance of buildings and parks. Given width constraints that limit dedicated bicycle lanes in Exeter's downtown, providing racks at entrances to downtown would encourage bicycling for utilitarian trips, whether to shop, eat, or visit the library or park. Covered bicycle parking area is preferred, as well as amenities like self-serve bicycle maintenance stations.
- **Transit Stops and Shelters** – In communities served by fixed route public transportation, a complete streets design treatment will often include transit shelters paired with pull-outs allowing cars to pass buses at regular stops. Exeter is not currently served by fixed route transit, though this should be considered as a future scenario in planning for major corridors.

Components of Complete Streets

ADA and Accessibility Considerations

Ensuring accessibility for all users is a fundamental principle of Complete Streets. The Americans with Disabilities Act (ADA) sets out principles for universal design of streets to ensure they safely accommodate travelers regardless of not just travel mode but also mobility limitations. A companion document to the ADA is the Public Rights of Way Accessibility Guidelines (PROWAG), produced by the United States Access Board, which provides a framework for designing inclusive public spaces. Design considerations emphasized under the ADA and PROWAG, and required when streets are altered, include:

- Sidewalk curb ramps with compliant slopes at all intersections.
- Tactile strips to provide detectable warning at curb ramps.
- Minimum clear areas and passing areas on sidewalks and median refuge islands.
- Maximum slopes including $\leq 5\%$ for longitudinal/running slope and $\leq 2\%$ cross-slope.
- Accessible pedestrian signals with audible and vibrotactile features.
- Accessible parking spaces with proper dimensions, slopes and signage.

Roadway Zone Elements

The roadway zone includes travel and operational areas. Each of these are also discussed in the Exeter Bicycle & Pedestrian Master Plan:

- **Travel lanes** – The travel lane is the portion of the road that carries vehicles, whether cars, trucks, buses and in many cases bicycles. The width of the travel lane is a key factor that influences vehicular speed. Per the Institute of Traffic Engineers (ITE), roads with speeds below 35 mph are usually suitable for 10' travel lanes depending on truck traffic volumes. On narrower suburban or rural roads such as most in Exeter, an effective traffic calming strategy is visually narrowing the road by striping narrower travel lanes.
- **Marked Bicycle Lanes** – Marked bicycle lanes designate a specific space for bicycling on a roadway, though without vertical physical separation. These are often marked with a single line of paint and stencils, though can be “buffered” with a wider painted horizontal separation. These are an improvement over having no dedicated space for bicycling, though offer no protection from a vehicle veering into the lane. If placing a bicycle lane next to parallel parking it is critical to provide a door zone buffer area to reduce the likelihood of bicyclists being hit by drivers opening their car doors into traffic.

Components of Complete Streets

Roadway Zone Elements - Continued

- **Sharrows** – Shared-lane marking arrows, or “sharrows” are road markings used to indicate a travel lane where inadequate space exists to the right of traffic for people on bicycles to ride. The sharrow puts motorists on notice to expect bicyclists in the lane. Sharrows are not appropriate for roads with speeds over 30mph and should not be considered a substitute for bike lanes unless there is inadequate space for a designated bike lane. They should be accompanied by Bikes May Use Full Lane signs and a community outreach effort to remind drivers of bicyclists’ right to use the travel lane.
- **On-street parking** – On-street parking meets some of the parking need for adjacent land uses, whether on residential streets or in the downtown. It can have benefits for bicycle and pedestrian safety in creating a buffer between automobile travel lanes and adjacent sidewalks, bicycle lanes or multi-use paths; and has a traffic calming effect by typically narrowing travel lanes and increasing driver focus. A key design consideration is minimizing the potential for “dooring” of passing cyclists as parkers exit their vehicles.
- **Median Refuge Islands** – Median refuge islands are vertically separated spaces at the center of wider multi-lane arterial road that offer shelter to pedestrians if they are unable to cross the entire street in a single walk signal cycle. They are particularly beneficial for pedestrians with limited mobility, whether older adults, people with disabilities, or families with children who may need more time to cross wide streets.
- **Marked Crosswalks** - A marked crosswalk signals to motorists that people frequently cross at that location, and that they are required to slow down and yield to people in the crosswalk. How a crosswalk is painted and marked makes a big difference in how visible it is to oncoming vehicles. The Continental/Longitudinal Bar striping pattern is highly visible and has become the standard in Exeter. Visibility should be increased with lighting and signage at the crosswalk, and potentially additional markings such as advance warning signage, sharks teeth pavement markings, and rectangular rapid flashing beacons (RRFBs). In placing sidewalks it is critical to consider factors such as sight lines, lighting and crossing length.



High visibility crosswalk markings installed on Front Street in 2023

Traffic Calming Strategies

- **Narrower lane widths.** The width of the travel lane is a key factor that influences vehicular speed. On narrower suburban or rural roads such as most in Exeter, an effective traffic calming strategy is visually narrowing the road by striping narrower travel lanes. Lanes can be narrowed by vertical barriers as well, whether on-street parking or curbing.
- **Curb extensions (bulb-outs)** - In environments with sidewalks, traffic calming can be achieved with curb bulb-outs, where curbing is used to physically narrow the roadway, particularly at crossing points. This has the double benefit of shortening the crossing distance for pedestrians at crosswalks.
- **Speed humps and tables** – These are longer and flatter than traditional speed bumps, designed to slow vehicles on residential or in-town streets by forcing a gradual reduction in speed. The longer design makes them more compatible for emergency vehicles and snow plows than older style speed bumps. Exeter has installed a speed table at Lincoln Street School
- **Chicanes and curves** – Another strategy to slow traffic is to introduce artificial curves in travel lanes on an otherwise straight road, forcing drivers to slow down and concentrate to navigate these features. This is often done with center islands or alternating bulb outs.
- **Roundabouts** – Roundabouts are circular intersections where traffic flows in a counter-clockwise direction and entering traffic is forced to slow-down and yield to vehicles already in the intersection, resulting in fewer severe crashes than a signal or stop-controlled intersection. This said, the consistent flow of traffic, where cars are not required to stop by a signal or stop sign, requires special design attention to ensure safe pedestrian and bicycle accommodation.
- **Speed Feedback Signage** – Speed feedback signs show the posted speed limit but also feature a radar unit which displays the speed of oncoming vehicles to alert drivers to their actual speed and the posted speed limit. These work best if they flash or provide a SLOW DOWN message if drivers exceed a preset speed threshold.
- **Tightening Intersections** – The design of an intersection influences vehicle speed as drivers navigate a turn. Where slower vehicles speeds are desired, especially in downtowns and neighborhoods, intersections should be designed or redesigned to force drivers to slow down to make their turn. This can be accomplished by converting acute angle intersections to right angles, and tightening the radius at right angle intersections – especially where truck access is not a major design consideration. This also has the benefit of shortening pedestrian crossing distances.

Street Typology

Street design must respond to context. Exeter's Complete Streets Typology classifies streets into six primary types. The descriptions of these types make up the balance of the Design Guidelines Book. The section for each type includes a map of included streets and roads, target speeds and traffic volumes appropriate to each type, modal priorities, recommended design elements, and illustrations of street profile scenarios based on specific streets in Exeter.

Neighborhood Streets

Town Center Streets

In-Town Connector Streets

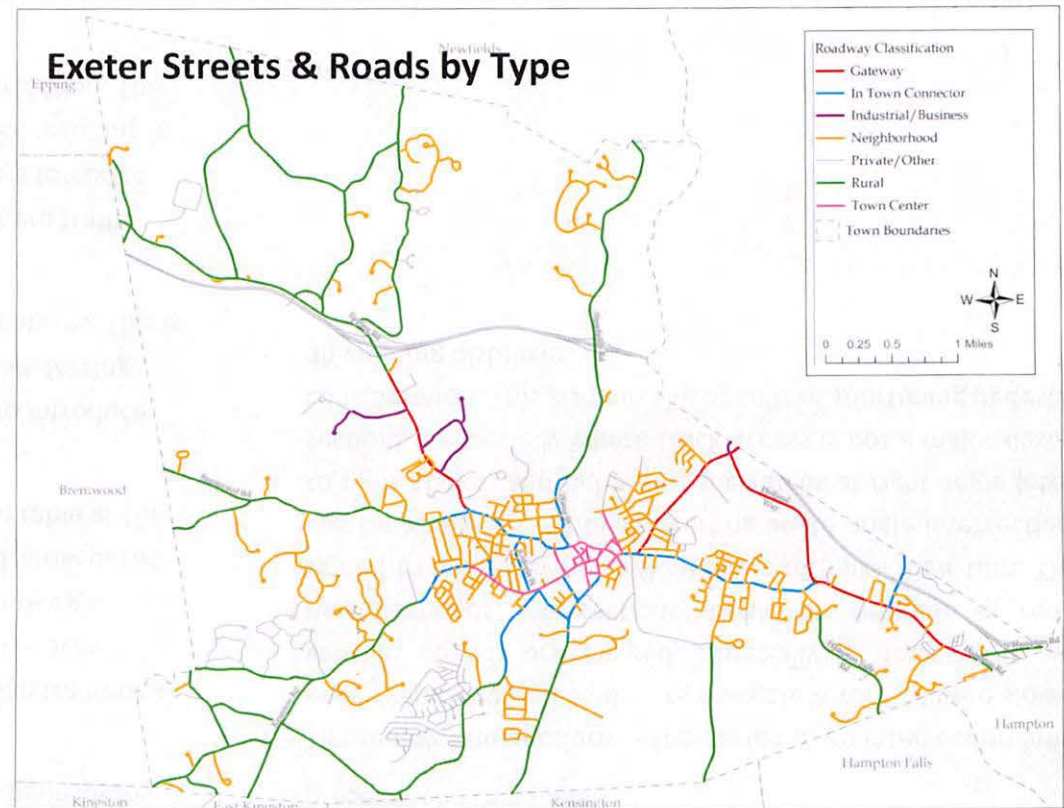
Gateway Streets

Business & Industrial Access Roads

Rural Roads

Modal Priorities

Adjacent land uses determine the types of trips and activities likely to be prevalent on a given street or road. This in turn should shape the priority given to different



uses and users of the street or road in designing its features. As an example, on-street parking is more important in the town center and neighborhoods than it is on Rural Roads. Foot traffic is key to the vitality of restaurants and retail shops, so pedestrian access is a high priority in a downtown area. The discussion of each street type includes recommended prioritization of four street uses: Automobiles, Pedestrians, Bicyclists and Parking.

Neighborhood Streets

Description

Neighborhood Streets serve residential areas and prioritize walking, bicycling, and local access. Speeds are low, typically 20–25 mph, and traffic volumes are modest unless a neighborhood street serves as a cut-through route. Sidewalks are beneficial, but not necessary on most residential streets. Exeter has begun taking steps to narrow pavement in neighborhood such as Westside Drive where streets were exceedingly wide as originally designed and promote inappropriately high speeds.

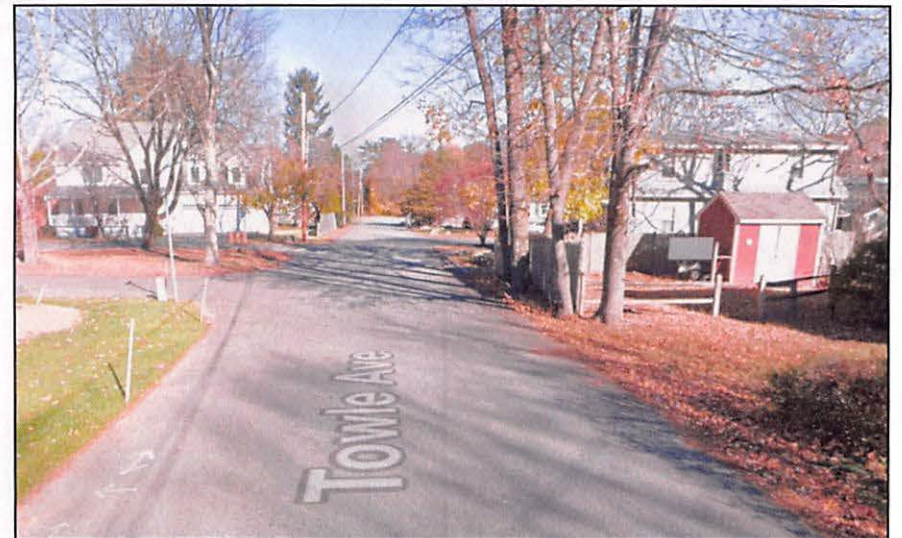
Vision for Neighborhood Streets

Neighborhood Streets should:

- Promote safety and livability
- Create comfortable walking routes
- Support low-stress connections to parks, schools, and other community destinations
- Use context-sensitive traffic calming

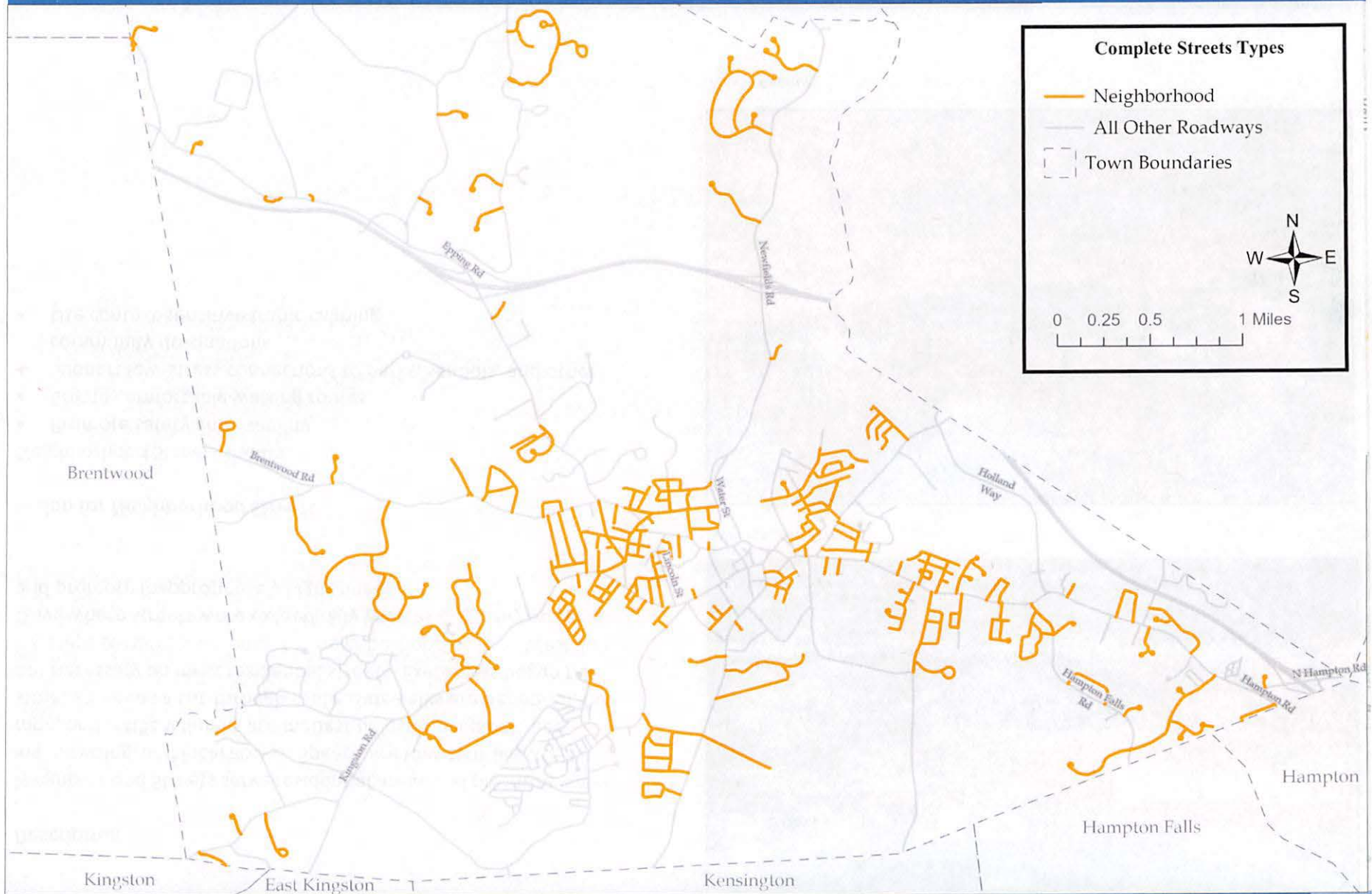


Washington Street

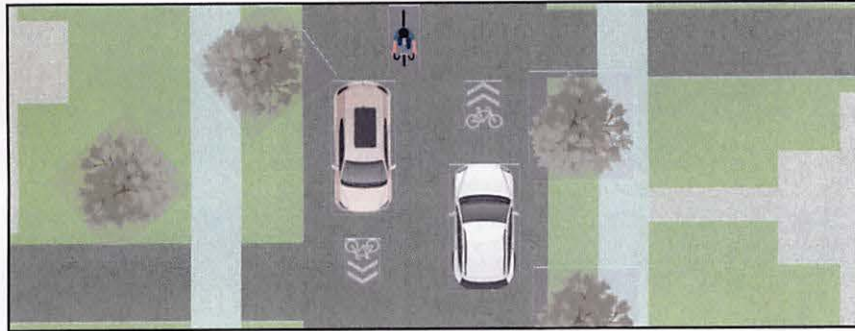
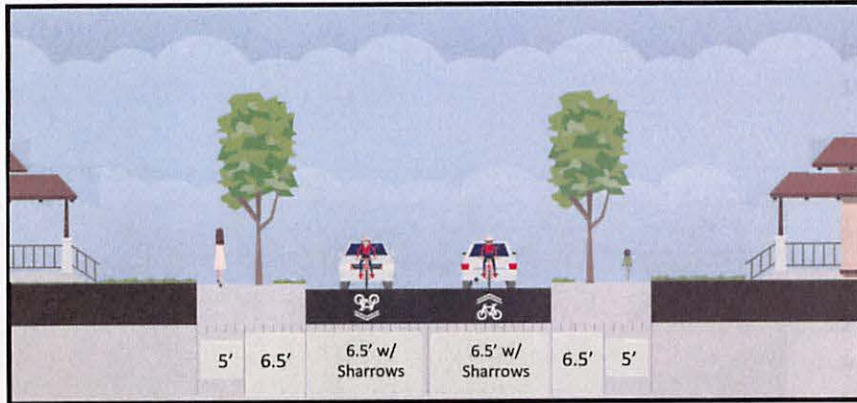


Towle Avenue

EXETER'S NEIGHBORHOOD STREETS

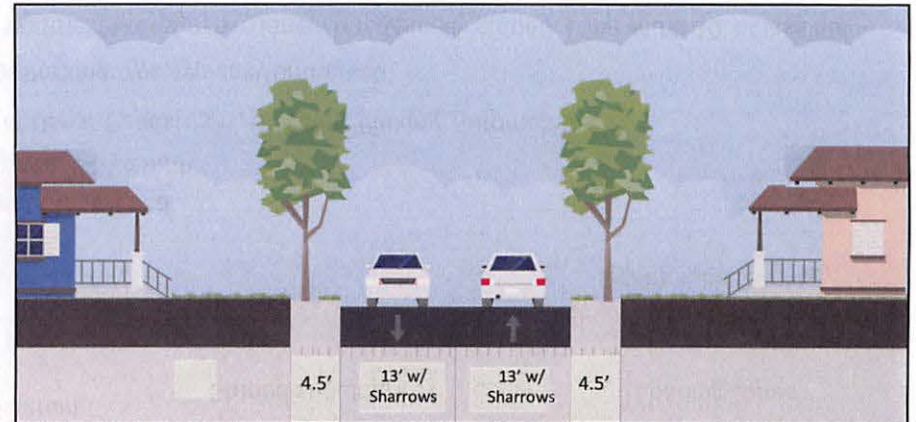


NEIGHBORHOOD STREET: SAMPLE PROFILES



Neighborhood Streets in Exeter can include a variety of pavement widths depending on when the neighborhood was built. Streets in neighborhoods developed in the late 1800s and early 1900s often have narrow pavement width but include sidewalks and in some cases buffer strips between road and sidewalk. Washington Street and Union Street are examples from this era. Mid-20th century, post-WWII neighborhoods such as Towle Avenue or Haven Lane often lack sidewalks and have relatively narrow overall pavement width. Later neighborhoods from the 1980s-2010s such as Westside Drive frequently have very wide spans of pavement of 40' and

greater, sometimes with sidewalks and sometimes without. Sidewalks are not essential for a low-speed, low traffic volume street like Towle Avenue to feel safe for walking and bicycling. Higher volume residential streets that are used as cut-through routes, like Washington Street, Winter Street, or Jady Hill Avenue straddle the line between Neighborhood Streets and Connector Streets. For these streets sidewalks are especially important and shared lane markings (sharrows) may be appropriate. Neighborhood Streets should support on-street parking and avoid centerlines and striped shoulders which tend to serve as visual cues for higher vehicle speeds.



NEIGHBORHOOD STREET: STREET FEATURES OVERVIEW

| | Bicycle and Pedestrian Enhancements | Traffic Calming | Curbside Management | Traffic Management |
|-----------------------------------|---|---|---|--|
| Required | N/A | N/A | N/A | N/A |
| High Priority | N/A | Narrow pavement widths and on-street parking calm traffic | On-street parking (typically unstriped), lighting (particularly at crossings), street trees | N/A |
| Appropriate in Some Circumstances | Sharrows, Sidewalks | Curb extensions/ bulb-outs, raised speed reducers, chicanes | Curb, planting strip | N/A |
| Not Required | Sidepath, buffered bike lane, separated bike lane, bike racks | Mid-block crosswalk, pedestrian refuge islands | Striped shoulders | Loading Zones |
| Not Appropriate | N/A | N/A | Median | Evacuation routes, truck routes, centerline striping |



West Side Drive

Functional Class: Local

Target Speed: 20-25 mph

Priority of Uses: Pedestrians, Bicycles, Parking, Automobiles

On Street Parking: Yes, typically unmarked

Lanes & Widths: Maximum two lanes, not typically striped. Lane width 10' or less but wider where on-street parking is allowed

Sidewalk: Usually only one side, none in low volume mid-century neighborhoods

Traffic Separated Bike Lane: No

Shoulder Bike Lane: No

Sharrows: Typically not needed with exceptions of streets used as cut-throughs

Centerline or Median: No

Traffic Calming: Narrow Lanes, Potential Curb Extensions or Speed Tables if desired to limit cut-through traffic

Town Center Streets

Description

Town Center streets serve the historic and commercial core of Exeter. They carry a mix of users, including pedestrians, bicyclists, and slow-moving vehicles coming into town for shopping, restaurants, other services or community destinations like the public library, town hall or the town recreation center. An attractive and low stress walking environment is critical to the success of downtown businesses. While Exeter's town center streets largely lack adequate width for dedicated bicycle lanes, narrow travel lanes, on-street parking, and high likelihood of cars pulling out of parking stalls, opening car doors and pedestrians in crosswalks force most drivers to slow down in these areas. Posted speed limit is 25 mph. A safe and attractive pedestrian environment is a particular priority in the town center.

Vision for Town Center Streets

Town Center streets should:

- Support economic activity
- Encourage walking and lingering
- Integrate placemaking features like benches, wayfinding
- Provide safe bicycle accommodations where feasible

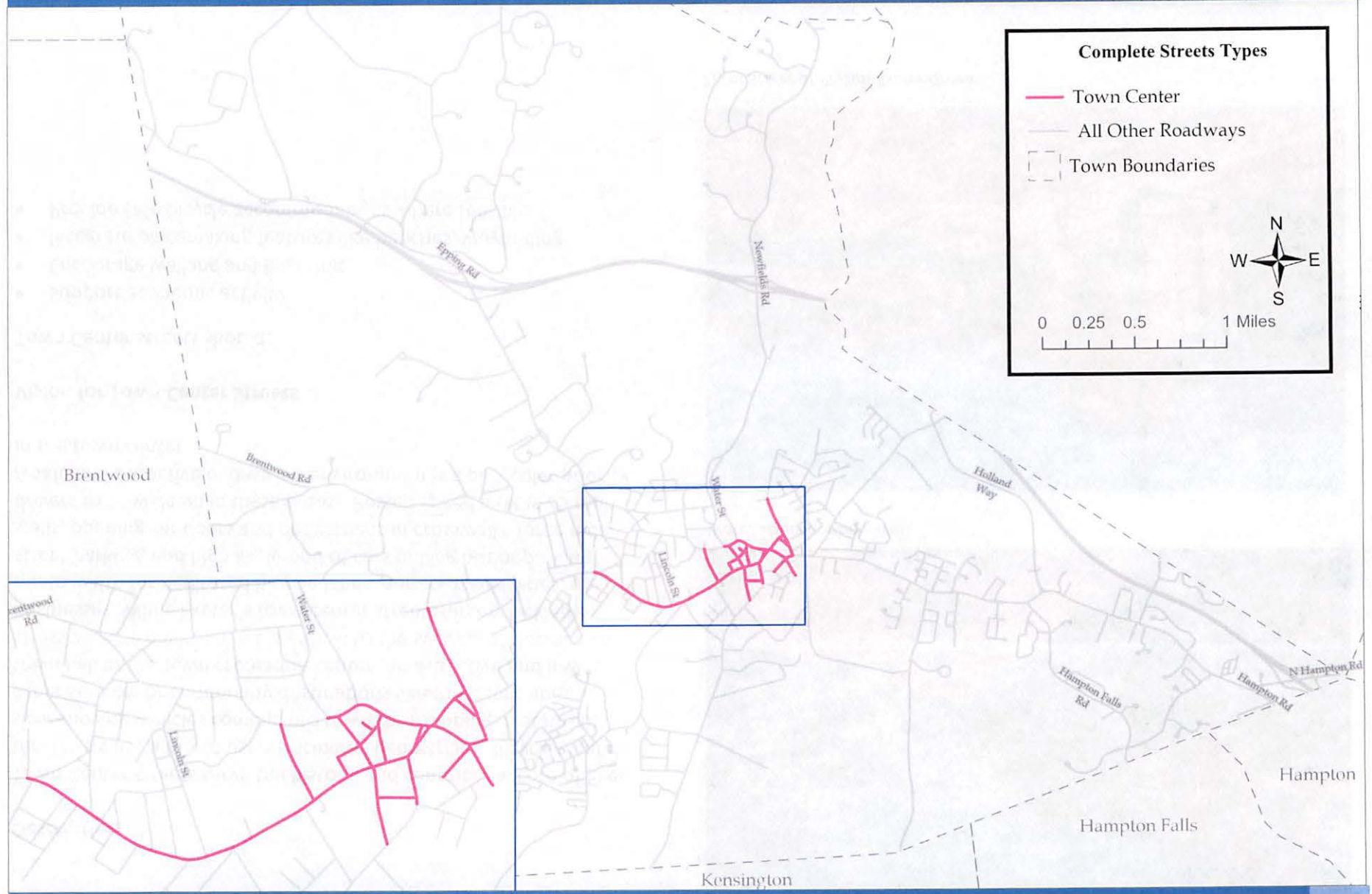


Water Street Looking West

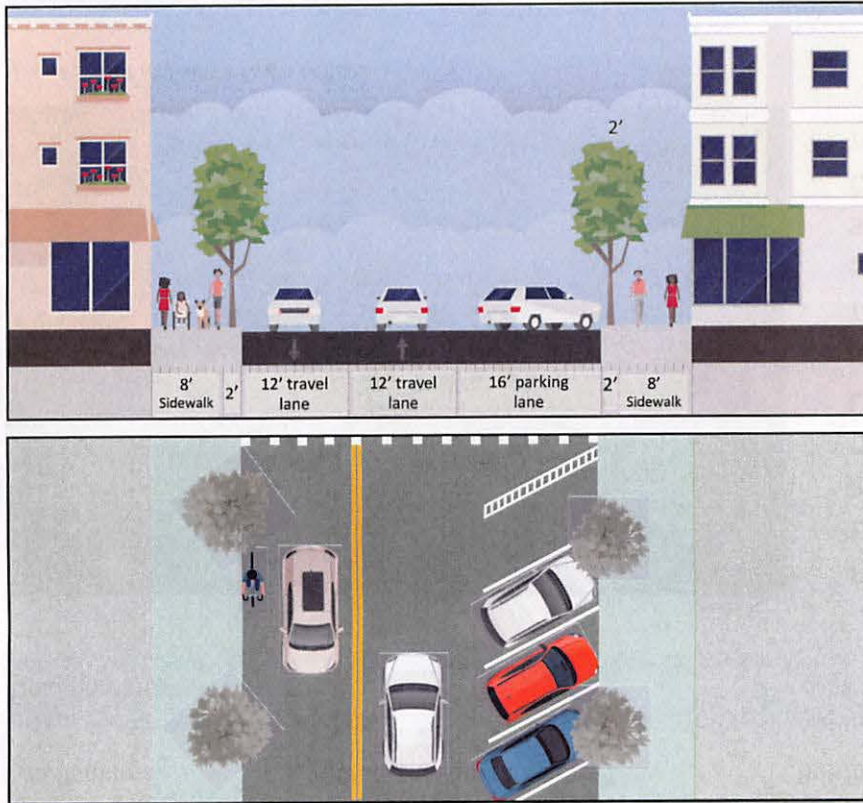


Front Street at Phillips Exeter Green

EXETER'S TOWN CENTER STREETS



TOWN CENTER STREETS: SAMPLE PROFILES



Existing conditions on Water Street east of Center Street

Exeter has made significant investments in recent years in its downtown sidewalk system, replacing older asphalt sidewalks with concrete, upgrading ADA tip-downs and tactile plates at crossings, and adding a bump-out at one key crossing point. Street trees add to the pleasant walking atmosphere. The angled parking on Water Street between Front Street and Swazey Parkway creates a high stress environment for bicycling, but inadequate right of way exists to add

dedicated bicycle lanes. Opportunities to improve safe interactions between motorized and non-motorized users include adding sharrows where bicycle lanes won't fit, higher visibility crosswalks with improved lighting, warning signage and in some cases bump-outs and flashing beacons at crossing points. In some locations uneven brick sidewalks and sloped concrete sections create accessibility problems that should be addressed.



Concept for pedestrian crossing and bicycle improvements

TOWN CENTER STREETS: STREET FEATURES OVERVIEW

| | Bicycle and Pedestrian Enhancements | Traffic Calming | Curbside Management | Traffic Management |
|-----------------------------------|---|--|--|---------------------------------|
| Required | Sidewalks | N/A | Curb, Street Lighting | N/A |
| High Priority | Bike Racks | Narrow Lanes | On-street parking, street trees, furnishings such as benches | N/A |
| Appropriate in Some Circumstances | Sharrows, Bike Lanes, Buffered Bike Lanes | Mid-Block Crosswalks, Curb Extensions/ Bulb-outs, Raised Speed Reducers, Pedestrian Refuge Island, Bus Shelter | Planting Strip | Loading Zones |
| Not Required | Sidepath, Separated Bike Lane | Bus Pull Off | Striped Shoulders | N/A |
| Not Appropriate | N/A | Chicanes | Median | Evacuation Routes, Truck Routes |



Front Street at Exeter Town Offices

Functional Class: Minor Arterial

Target Speed: 20-25 mph

Priority of Uses: Pedestrians, Parking, Automobiles, Bicycles

On Street Parking: Typically

Lanes & Widths: 2 lanes, generally no striped shoulders defining width

Sidewalk: Usually two sides

Traffic Separated Bike Lane: Ideal, but width generally not available

Shoulder Bike Lane: Where right of way is available

Sharrows: Usually most viable solution in Exeter Town Center

Centerline or Median: No

Traffic Calming: Narrow Lanes, Potential Curb Extensions

In-Town Connector Streets

Description

In-Town Connectors link residential areas with the town center, schools, and parks. These streets see higher traffic volumes but must remain multimodal. Connectors typically serve as transition zones where rural highways enter more densely developed areas of town, so traffic along outer portions of connector roads tends to be higher speed and come down as it approaches downtown. These transition zones see a significant percentage of auto crashes involving pedestrian and bicyclists, so street design should provide protected facilities for bicycling and walking, and visual cues like speed feedback signs that remind drivers they are coming into the town center and high likelihood of people walking and bicycling along and crossing the street.

Vision for In-Town Connector

These corridors should:

- Provide continuous bike lanes or shared-use paths
- Ensure safe pedestrian crossings
- Balance throughput with safety

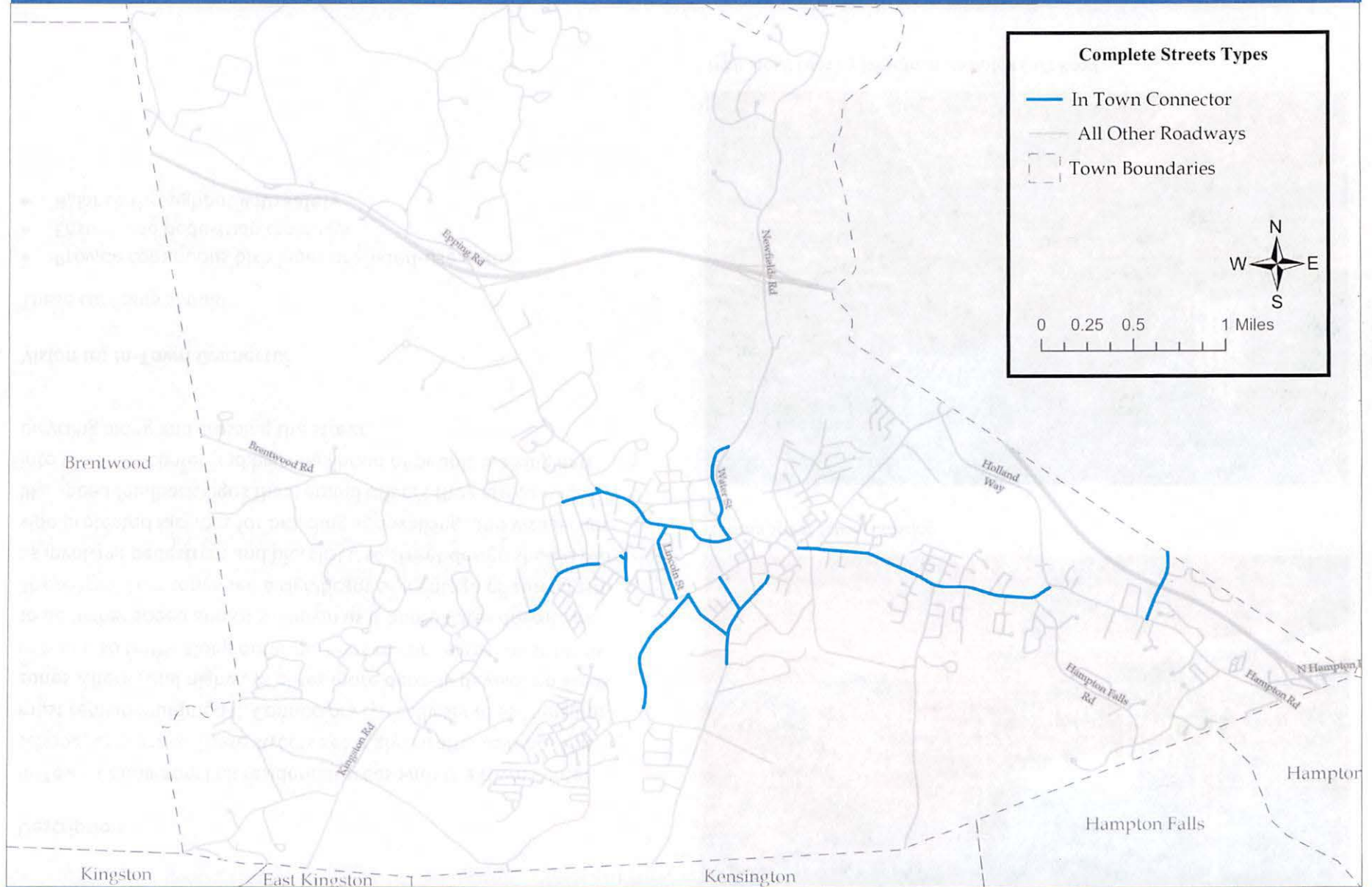


Lincoln Street School Crossing

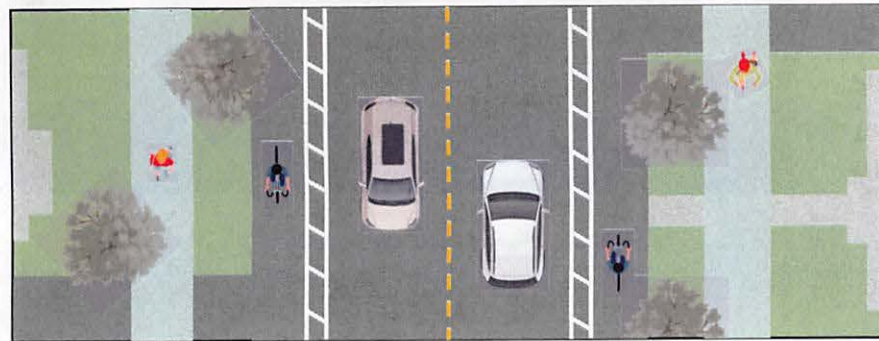
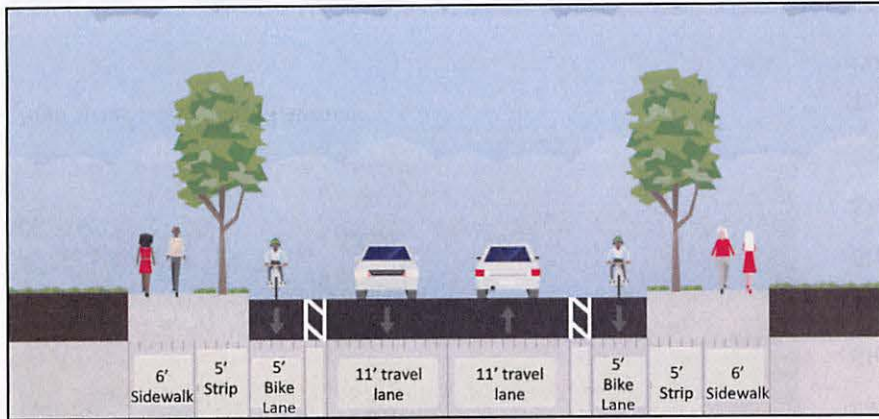


High Street Looking West from Hampton Falls Road

EXETER'S IN-TOWN CONNECTOR STREETS



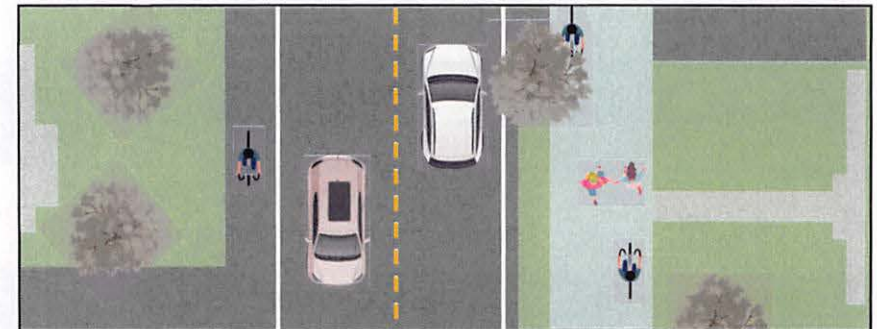
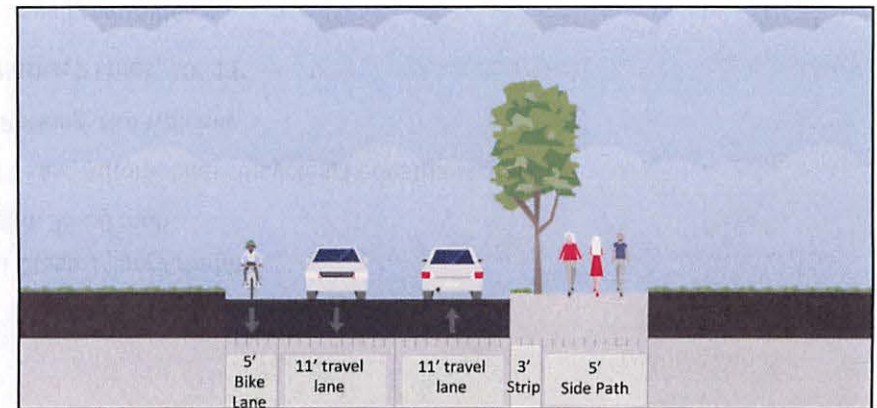
IN-TOWN CONNECTOR STREETS: SAMPLE PROFILES



Concept A for separated bicycle facilities on Connector Streets, including buffered bicycle lanes

A clear finding from the community survey conducted for the Exeter Bicycle and Pedestrian Master Plan was public desire for greater separation between automobile traffic and bicycle and pedestrian facilities. While all of Exeter's In-Town Connector Streets feature sidewalks on at least one side, in most cases people must ride bicycles either in lanes shared with automobiles or on shoulders separated from the travel lane by only a stripe. Right of way exists on many of these Connector streets to achieve better separation between automobiles and people on bicycles. Two approaches to this

are shown in the illustrations here. Concept A replaces a single fog line with a 2' wide striped buffer to create horizontal separation. Concept B is designed for areas of narrower right of way, and foregoes sidewalk on one side of the road to have space for a 10' wide, bi-directional multi-use path on the opposite side. Ideally this is separated from the roadway by a planter strip, which together with street trees create a lower stress environment than sidewalk immediately adjacent to the curb. Concept B in particular may be challenging in town Historic Districts.



Concept B for separated bicycle facilities on Connector Streets including multi-use side path on one side of the street

IN-TOWN CONNECTOR STREETS: STREET FEATURES OVERVIEW

| | Bicycle and Pedestrian Enhancements | Traffic Calming | Curbside Management | Traffic Management |
|-----------------------------------|--|--|--|---------------------|
| Required | Sidewalks | N/A | Curb | Centerline Striping |
| High Priority | Bike Lanes, Buffered Bike Lanes | N/A | Street Lighting (particularly at crossings), Planting Strips, Street Trees | N/A |
| Appropriate in Some Circumstances | Sharrows, Side Paths, Separated Bike Lanes | Curb Extensions/ Bulb-Outs, Mid-Block Crossings, Bus Shelter | Shoulders, On-Street Parking | Emergency Routes |
| Not Required | Bike Racks, Bike Corrals | Bus Pull Offs | N/A | N/A |
| Not Appropriate | N/A | Chicanes | Medians | Loading Zones |



High Street East of Buzell Avenue

Functional Class: Minor Arterial

Target Speed: 25-30 mph

Priority of Uses: Automobiles, Bicycles, Pedestrians, Parking

On Street Parking: Not typically

Lanes & Widths: 2 lanes, 10'-11'

Sidewalk: Usually two sides

Traffic Separated Bike Lane: Preferable

Shoulder Bike Lane: Minimum accommodation

Sharrows: In some cases

Centerline or Median: Centerline

Traffic Calming: Speed notification, signage or other notification of rural transition zone. Potential lane narrowing from adjoining rural highway.

Gateway Streets

Description

Gateway streets are major entry points welcoming visitors to the town. They feature relatively high traffic volumes and speeds as compared to Connectors, Neighborhood and Town Center streets. Adjacent land use immediately on Gateway Streets is largely commercial, though they connect to multifamily residential developments and pocket neighborhoods whose residents need to travel the corridor to reach other parts of town. Traffic volumes and frequent turning movements, together with intersections that have largely been built for automobile traffic, make existing gateway streets high stress environments for walking and bicycling.

Vision for Gateway Streets in Exeter

Gateway streets should:

- Provide clear visual cues that signal entry into town
- Transition from higher-speed approaches to pedestrian-friendly environments
- Incorporate signage, landscaping, and speed management

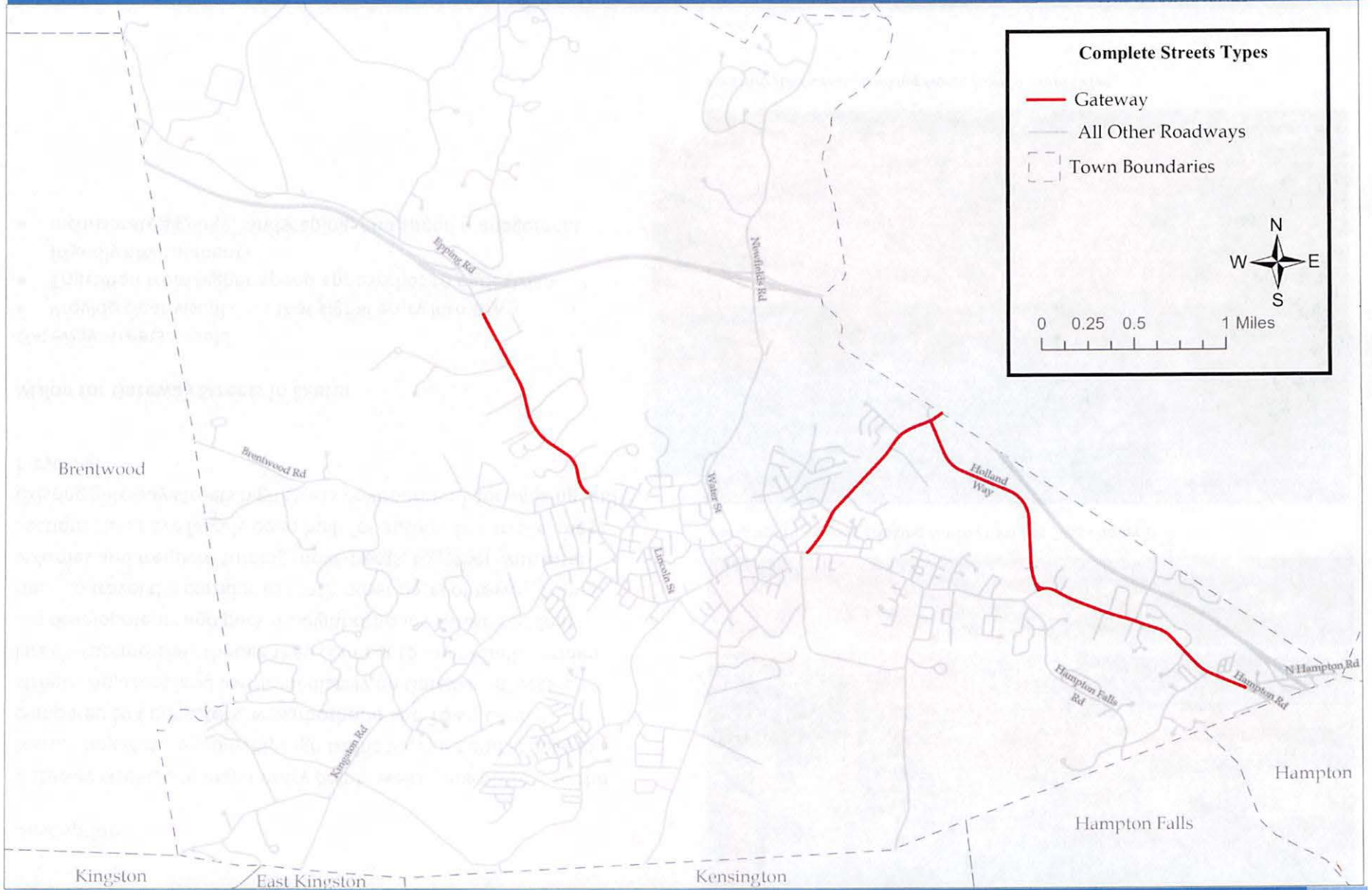


Portsmouth Avenue Looking North From Las Olas Taqueria

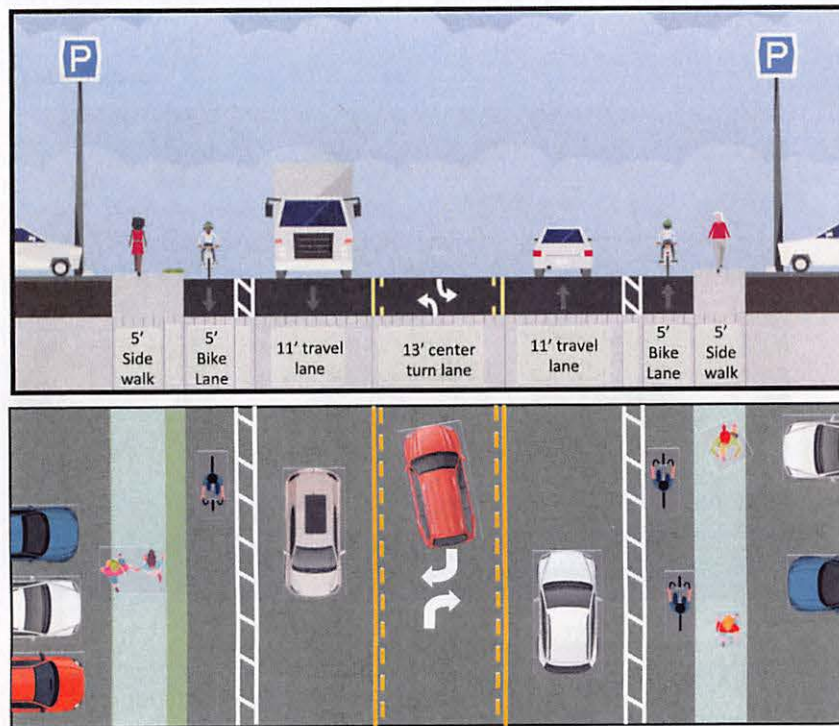


Portsmouth Avenue Looking North from Alumni Drive

EXETER'S GATEWAY STREETS



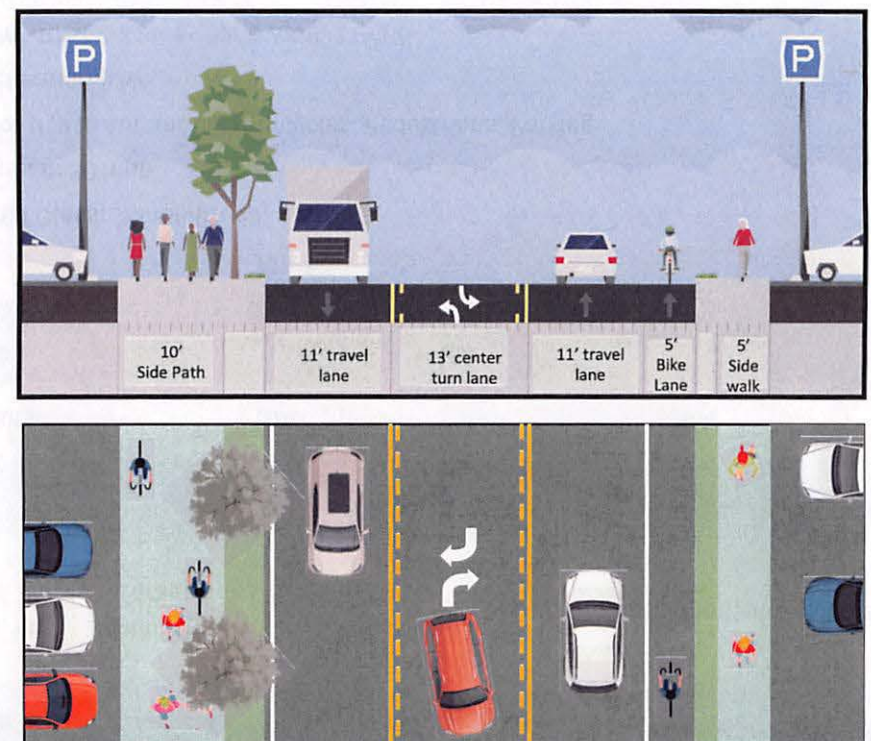
GATEWAY STREETS: SAMPLE PROFILES



Concept A for redesign of Portsmouth Avenue with buffered bike lanes

Public desire for greater separation between automobile traffic and bicycle and pedestrian facilities applies on Gateway Streets as well, with their high traffic volumes and frequent turning movements. One scenario for a Complete Streets redesign of Portsmouth Avenue north of Alumni Drive, as an example of a Gateway Street, involves consolidating to a single center turn lane, and using the freed width to expand existing shoulders, add a painted buffer zone between bicycle lane and traffic lanes, and add a planted buffer strips between shoulder and sidewalk.

An alternate scenario is to provide a vertically and horizontally separated, bi-directional multi-use side path on one side of the street, while maintaining a narrower single direction sidewalk and shoulder bicycle lane on the opposite side of the street. Based on available data, the town's right of way for Portsmouth Avenue between Alumni Drive and Needham Bank is approximately 65' - considerably wider than used by the current four lanes of traffic, narrow shoulder and narrow, unbuffered sidewalk. Right of way north of Needham Bank to the NH101 interchanges is 75'-100'.



Concept B for redesign of Portsmouth Avenue with multi-use sidepath

GATEWAY STREETS: STREET FEATURES OVERVIEW

| | Bicycle and Pedestrian Enhancements | Traffic Calming | Curbside Management | Traffic Management |
|-----------------------------------|---|--|---|--------------------------------|
| Required | N/A | N/A | Shoulder | Center Line Striping |
| High Priority | Sidewalk, Buffered Bike Lanes, Side Paths | Pedestrian Refuge Islands, Bus Shelters, Bus Pull-Offs | Lighting (particularly at crossings), Street Trees, Planting Strips | Truck Routes, Emergency Routes |
| Appropriate in Some Circumstances | Shoulder Bike Route | Mid-Block Crosswalks with Flashing Beacons | Curb | N/A |
| Not Required | Bike Racks | Curb Extensions/Bulb-Outs | N/A | N/A |
| Not Appropriate | Shared Lane Markings/ Sharrows | Raised Speed Reducers, Chicanes | On-Street Parking | Loading Zones |



Epping Road

Functional Class: Minor Arterial

Target Speed: 30 mph

Priority of Uses: Automobiles, Bicycles, Pedestrians, Parking

On Street Parking: No

Lanes & Widths: 2-3 lanes, lane width 11'-12'

Sidewalk: Usually two sided

Traffic Separated Bike Lane: Preferred

Shoulder Bike Lane: Minimum

Sharrows: No

Centerline or Median: Centerline yes, Median refuge at crosswalks

Traffic Calming: Not typically

Business/Industrial Access Roads

Description

These roads serve industrial or commercial zones, hosting freight and employee traffic. Typically these roads in Exeter have been designed solely with trucks and automobiles in mind; but especially as residential development fills in along the Gateway corridors from which these roads lead, design consideration should be given to providing non-motorized access to allow employees to more safely reach these employment centers.

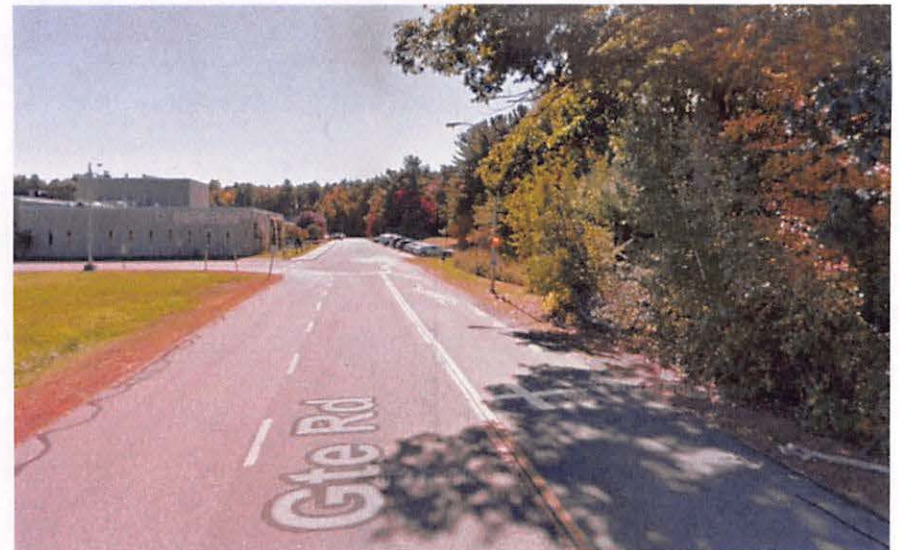
Vision for Business/Industrial Access Roads in Exeter

Business/Industrial streets should:

- Safely accommodate freight movement
- Include safe pedestrian access for employees
- Provide bicycle connections to employment hubs

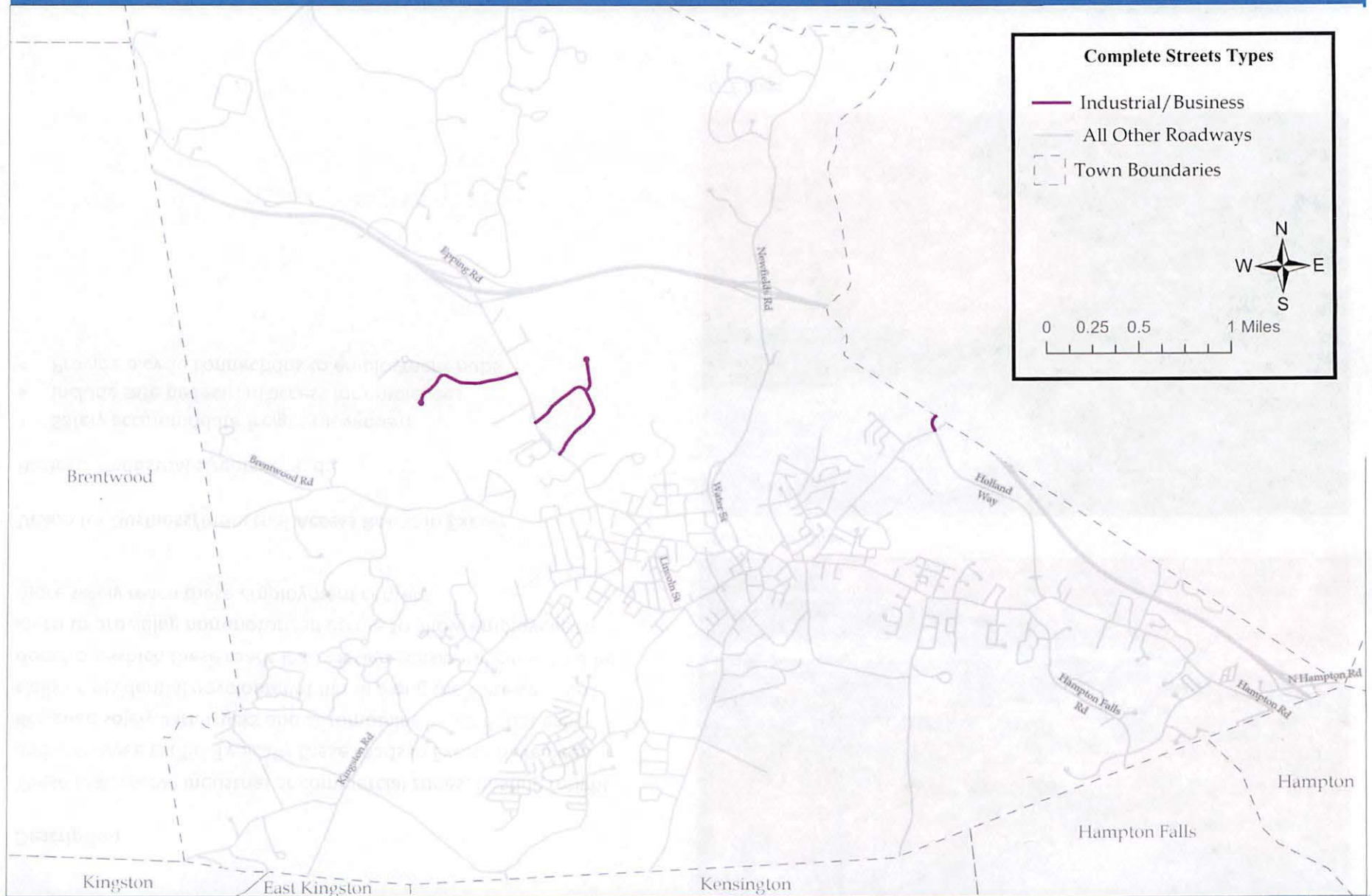


Continental Drive

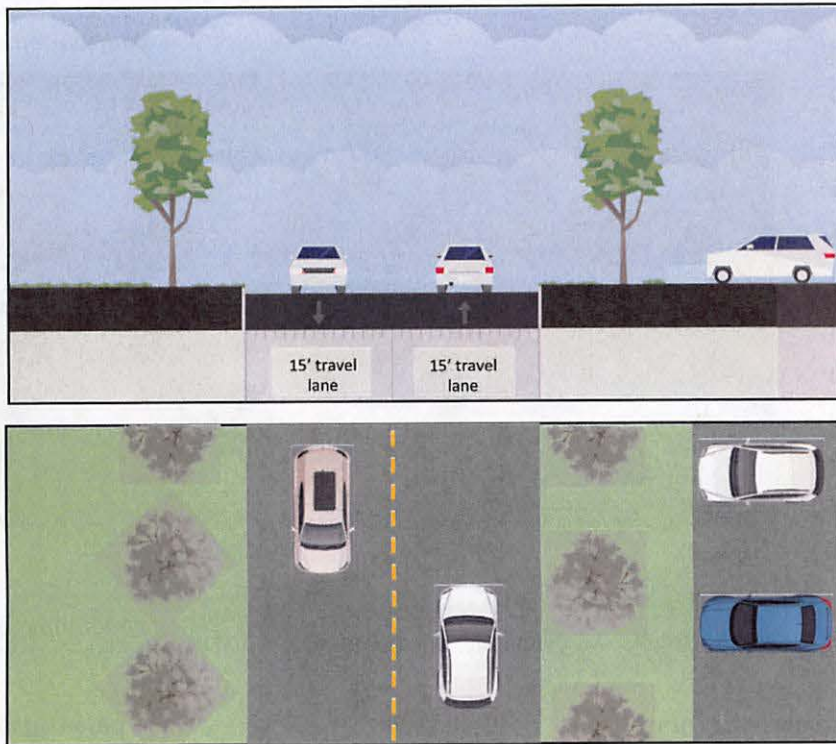


GTE Road

EXETER'S BUSINESS/INDUSTRIAL ACCESS ROADS



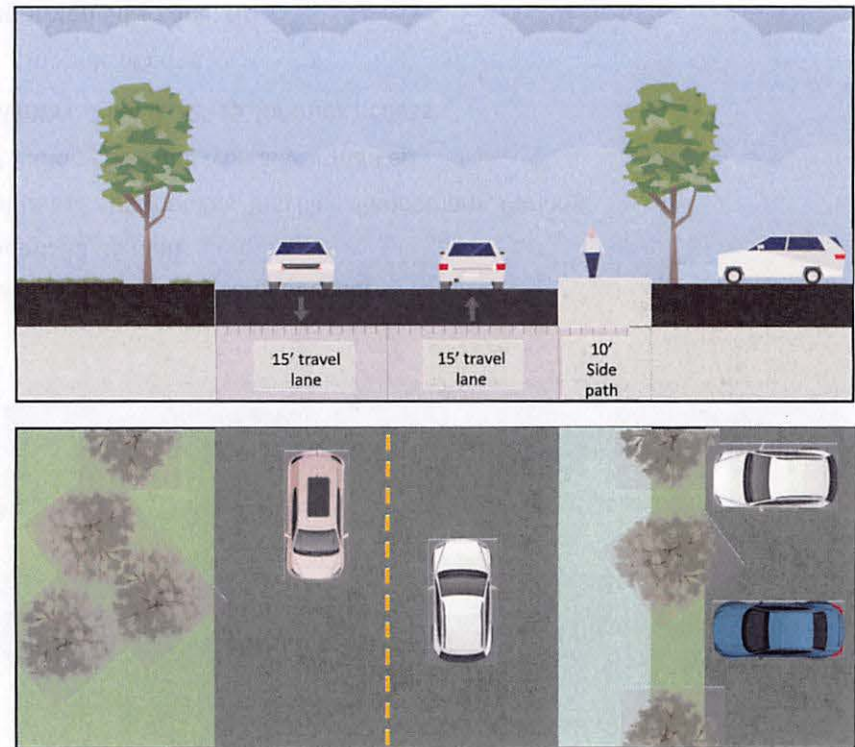
BUSINESS/INDUSTRIAL ACCESS ROADS: SAMPLE PROFILES



Typical existing conditions on industrial park access roads in Exeter

Exeter has only a handful of publicly-owned business/industrial access roads, including Industrial Drive, Continental Drive, and GTE Road. All are designed exclusively for large truck and other automobile traffic, with no pedestrian or bicycle accommodation. Given that these roads connect some of the largest employment centers in town, pedestrian and bicycle access would also be appropriate. Ver-

tically separated bike/ped facilities are preferred over simple, painted horizontal separation, though simply adding pavement width for bicycle accommodation would be an incremental improvement.



Proposed configuration with sidewalk added

BUSINESS/INDUSTRIAL ACCESS ROADS: ROAD FEATURES OVERVIEW

| | Bicycle and Pedestrian Enhancements | Traffic Calming | Curbside Management | Traffic Management |
|-----------------------------------|--|---------------------------------|---|----------------------|
| Required | N/A | N/A | Shoulder | N/A |
| High Priority | Sidewalks | N/A | N/A | N/A |
| Appropriate in Some Circumstances | Bike Lane, Buffered Bike Lane, Side Path | Mid/Block Crosswalks | Curb, Planting Strip, Street Lighting especially at crossings | Center Lane Striping |
| Not Required | Bike Racks | Curb Extensions/Bulb Outs | N/A | N/A |
| Not Appropriate | Shared Lane Markings/ Sharrows, | Raised Speed Reducers, Chicanes | On-Street Parking | Loading Zones |



Industrial Drive

Functional Class: Major Collector or Local

Target Speed: 30-35 mph

Priority of Uses: Automobiles, Bicycles, Pedestrians, Parking

On Street Parking: Yes and typically unmarked

Lanes & Widths: 2 lanes 12'-15' for truck access

Sidewalk: One side or none

Traffic Separated Bike Lane: No

Shoulder Bike Lane: Preferred

Sharrows: No

Centerline or Median: No necessarily

Traffic Calming: No

Rural Roads

Description

Rural roads lie outside of Exeter's Urban Compact area and often have scenic or agricultural character. The category of Rural roads actually includes two distinct road types: 1) rural state highways with striped centerlines and striped shoulders creating 11'-12' travel lanes; and 2) narrower, lower speed local rural roads that typically lack striping. Rural roads support longer distance connections between communities, mainly by automobile, and cycling along them is typically limited to experienced recreational and utilitarian riders. Exeter in 2023 extended sidewalk along otherwise rural Kingston Road to connect outlying neighborhoods, but generally sidewalks are not a high priority investment on rural roads. Widening shoulders to 4' creates space for bicycling outside of the travel lane and provides maintenance and safety benefits for all road users.

Vision for Rural Roads in Exeter

Rural streets should:

- Maintain rural character
- Improve safety through shoulder widening
- Accommodate bicyclists with paved shoulders or paths

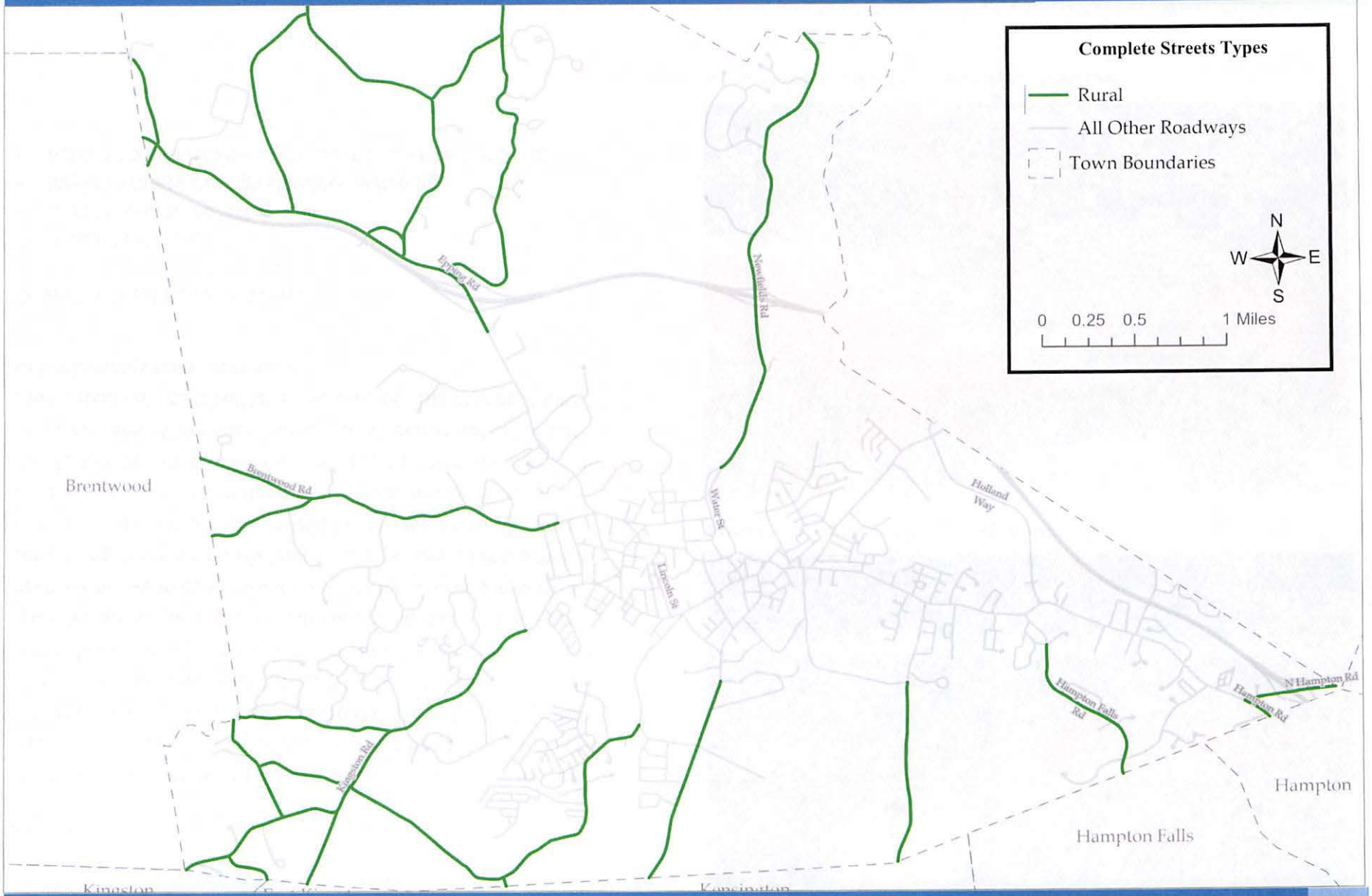


Brentwood Road Looking West at Jolly Rand Trail

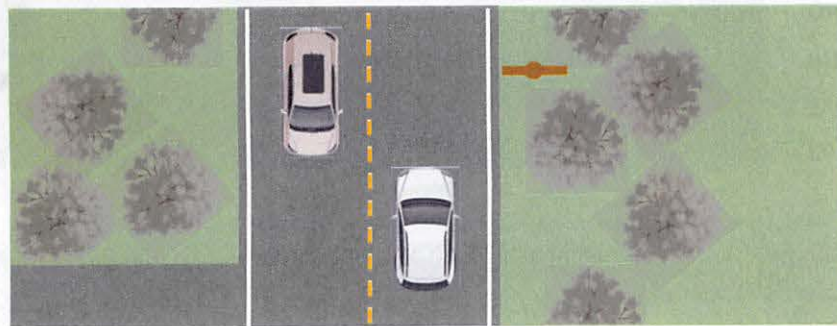


Hampton Road Looking East near Hampton Town Line

EXETER'S RURAL ROADS



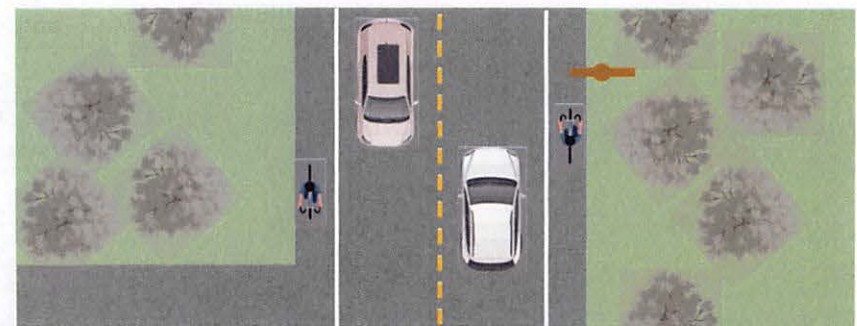
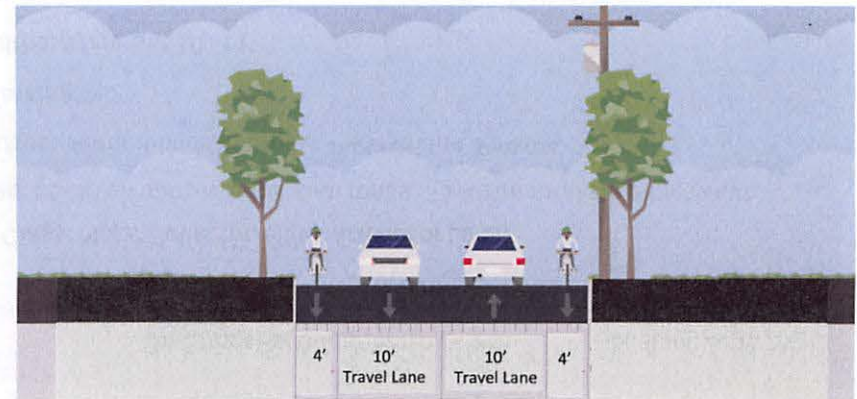
RURAL ROADS: SAMPLE PROFILES



Typical existing conditions on rural roads in Exeter

Rural Roads in Exeter include both numbered state highways featuring striped centerline, striped shoulders, and relatively high speeds and traffic volumes; as well as narrower local rural roads that often lack center lines and support lower traffic volumes and speeds.

What both types of rural roads generally share in is design focused on accommodating automobiles and not other modes of transportation such as walking or bicycle. This said most rural roads in Exeter have adequate right of way to support shoulder widening. Sidewalks are generally not appropriate for rural roads, with possible exceptions for connecting neighborhoods to downtown from just outside of Urban Compact boundaries.



Proposed configuration with shoulder widening

RURAL ROADS: ROAD FEATURES OVERVIEW

| | Bicycle and Pedestrian Enhancements | Traffic Calming | Curbside Management | Traffic Management |
|-----------------------------------|-------------------------------------|--|-----------------------------|--|
| Required | N/A | N/A | N/A | N/A |
| High Priority | Shoulder Bicycle Lane | Narrow Lane Striping | N/A | N/A |
| Appropriate in Some Circumstances | Sharrows, Sidewalks | Crosswalks for Trail Crossings, Pedestrian Refuge Islands, Bus Shelter | Lighting at Trail Crossings | Centerline Striping, Evacuation Routes, Truck Routes |
| Not Required | Separated Bike Lane | Pedestrian Refuge Islands, Bus Pull-Outs | Curb, Street Trees | N/A |
| Not Appropriate | Buffered Bike Lane, Bike Racks | Chicanes | On-Street Parking, Median | Loading Zones |



Drinkwater Road

Functional Class: Major Collector, Minor Arterial or Local

Target Speed: 25-30 on narrow, local rural roads; 35-40 on rural state highways

Priority of Uses: Automobiles, Bicycles, Pedestrians, Parking

On Street Parking: No

Lanes & Widths: 2 lanes at 10'-11'

Sidewalk: Typically none. Kingston Road sidewalk to Tamarind Lane is exception

Traffic Separated Bike Lane: No

Shoulder Bike Lane: Target 4' shoulders on rural state highways

Sharrows: No

Centerline or Median: Centerline on state highways, usually no centerline on local rural roads

Traffic Calming: Narrowing striped lane width

Implementation

Plans and guideline books are only as good as their implementation. The following paragraphs offer recommendations for ensuring that Exeter's new Complete Streets Policy and Design Guidelines result in the desired improvements to safety, connectivity and economic vitality.

- **Operations & Maintenance** – Much of this guide focuses on design or redesign of street infrastructure. There is much to be gained with these engineering improvements, but they tend to be expensive and time consuming to implement. It's important to also focus attention and resources on how existing pedestrian and bicycle facilities are operated and maintained for a safety and accessibility.

- Plowing pedestrian facilities promptly following snow storms - A sidewalk or multi-use path is of little use in the winter if it is not plowed for days after a storm such that people, particularly people with disabilities, are forced to walk in the travel lane to find clear pavement.
- Clearing shoulders and vegetation management – Sand and debris collect on road shoulders and can create hazards for people on bicycles. Spring cleaning of shoulders is important as well as regular trimming of roadside brush that impinges on shoulders blocking sightlines or forcing people biking out into the travel lane.
- Regular repainting of pavement markings – As paint on crosswalks and other markings is worn by auto tires, those crosswalks and marking becomes less visible and the safety benefit diminishes considerably. Visibility of crosswalks is largely a matter of painted lines being wide, close together and regularly refreshed.

- **Prioritizing Projects** - Which complete streets redesign projects are implemented first will be a combination of purposeful prioritization of larger projects and a systematic approach to incorporating small improvements as opportunities arise.

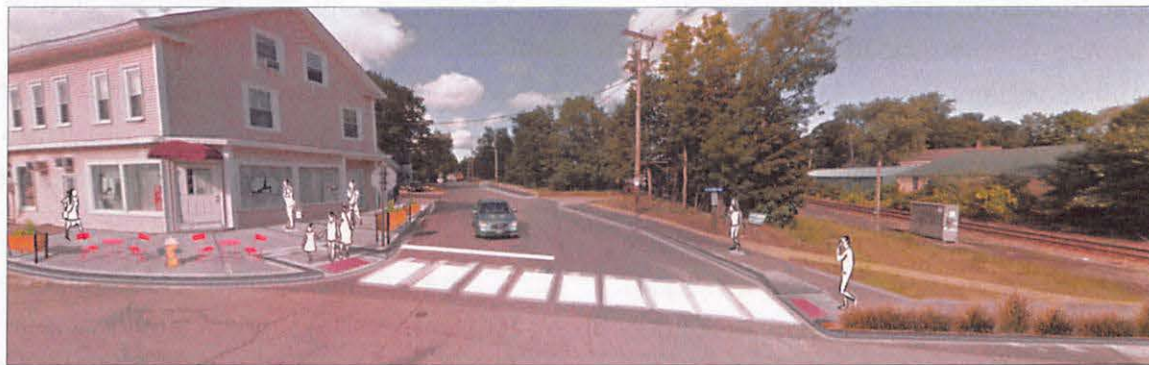
- Connectivity – Public input heavily emphasized the importance of connectivity in project prioritization. When adding new projects to the town's Capital Improvement Program (CIP), top priority in funding new pedestrian and bicycle infrastructure should go to improving safe access to schools, parks, playgrounds and community facilities.

- Opportunistic Approach - The town can look for opportunities to incorporate improvements such as identified here into broader projects already defined in Exeter's 2026-2031 Capital Improvement Program. CIP projects presenting opportunities to improve pedestrian and bicycle safety and accessibility, whether conceived for this purpose or as side benefits from utility work, include:

- Railroad Avenue/Front Street (2026-2027)
- Phase III Intersection Study Program (2027)
- Portsmouth Avenue Reconstruction (2027-2029)
- Water Street Improvements (2024-2026)
- Washington Street Improvements (2026-2027)
- Green Street Neighborhood Reconstruction (2029-2030)
- Bow Street Area Reconstruction (2031)

Implementation

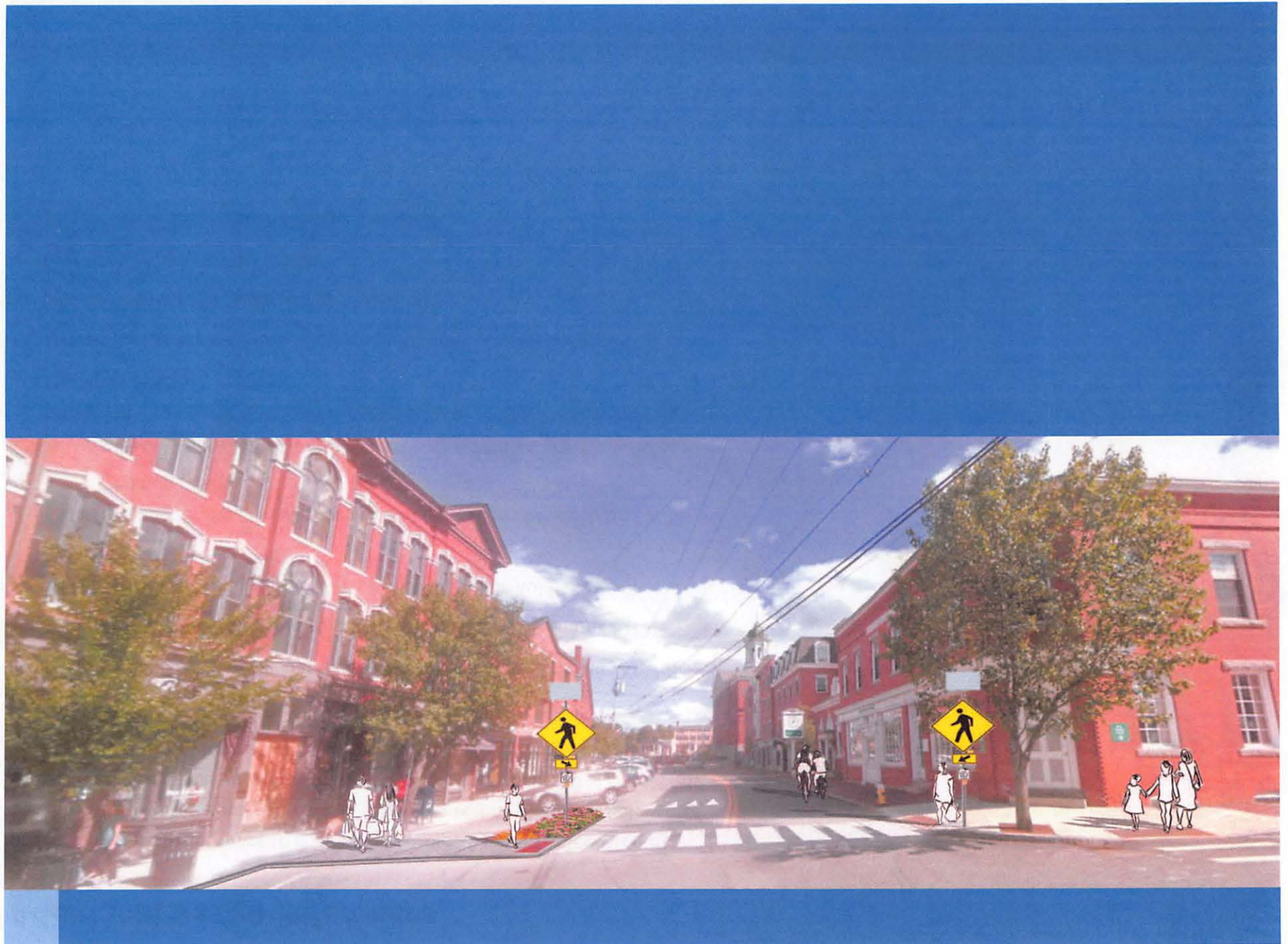
- Low Hanging Fruit - No all infrastructure improvement rise to the level of a CIP project. The Exeter Bicycle and Pedestrian Master Plan (2025) describes over 50 pedestrian and bicycle safety projects addressing Engineering, Education, Encouragement, Enforcement and Evaluation. Each is coded based on cost, timeline and level of impact. Among the lowest hanging fruit on the list are crosswalk safety improvements focused on higher visibility paint markings, warning signage and lighting.
- Complete Streets Design Approach for All Road Projects - Update the project development process for all local street and road projects to ensure needs of all road users are considered in the design process – recognizing that different street types have different user hierarchy as described in this document.
- Complete Streets Citizen Advisory Committee – Establish an Exeter Complete Streets Advisory Committee composed of town staff, residents and business community representatives that can guide implementation of the Bike/Ped Master Plan and Complete Streets Policy.
- Tracking Performance – Exeter’s new Complete Streets Policy, the companion document to these Design Guidelines, identifies several metrics for tracking performance in implementing a complete streets approach in town. These include:
 - Pedestrian and bicycle volume counts to measure use of existing and improved routes. Conduct baseline counts then track changes in volume following completion of improvements.
 - Vehicle speed counts in targeted corridors. Establish baseline speed data on targeted streets and track change as traffic calming strategies are incorporated.
 - Crash incidence, particularly involving vulnerable road users. Track crash numbers, severity, locations and contributing factors such as speed and distraction.
 - Track training in complete streets design approach for municipal staff and board members



Additional Design References

As planning concepts advance to engineering, projects should reflect current best practices in bicycle and pedestrian design. The technical sources below provide extensive guidance for planning, implementing, and maintaining bicycle and pedestrian infrastructure.

- AASHTO Guide for the Development of Bicycle Facilities, 5th Edition (2024)
- Manual of Uniform Traffic Control Devices (MUTCD), 11th Edition (2023)
- Public Right of Way Access Guidelines (PROWAG) Final Rule, United States Access Board (2023)
- AASHTO Guide for the Planning, Design and Operation of Pedestrian Facilities, 2nd Edition (2021)
- FHWA Safe Transportation for Every Pedestrian (STEP) Studio: Tools for Selecting and Implementing Countermeasures for Improving Pedestrian Crossing Safety (2020)
- FHWA Small Town and Rural Multimodal Networks Design Guide (2017)
- NACTO Urban Street Design Guide (2013)
- Exeter Town Master Plan (2018)
- Exeter Bicycle & Pedestrian Master Plan (2024)



TOWN OF EXETER COMPLETE STREETS POLICY - DRAFT

PREAMBLE

Exeter's traditional New England community layout includes a downtown core centering on Water and Front Streets, residential neighborhoods in close proximity to downtown, town parks and conservation land, gateway business districts and rural highways connecting to neighboring communities including Portsmouth, Hampton, Newfields, Brentwood, and Stratham. Exeter is home to Phillips Exeter Academy, historic districts and individual historical and cultural sites foundational to the nation's history, and nature-based recreational opportunities like the Swasey Town Forest. The town is also served by the Amtrak Downeaster passenger rail service and the Cooperative Alliance for Seacoast Transportation (COAST) on-demand transit, allowing people of all ages and abilities to make trips around town and the region. Exeter's amenities and location make it an attractive place for families and households of all ages and abilities, and for multiple transportation modes.

Exeter's downtown and its in-town neighborhoods are largely walkable and connected by an extensive sidewalk network, which the town has incrementally expanded and over many years. Town support for Complete Streets principles was made explicit in the 2018 Exeter Master Plan, and reiterated in Exeter's Bicycle and Pedestrian Master Plan adopted in 2025; both of which call for development of a town Complete Streets Policy. In addition to the call for a Complete Streets Policy, the Bicycle and Pedestrian Master Plan included recommendations for over 50 specific infrastructure and non-infrastructure projects to improve non-motorized safety and accessibility.

1. VISION AND INTENT

Streets and roadways in Exeter will be convenient, safe and accessible for travelers of all ages and abilities, including people walking, bicycling, driving, and riding public transportation.

The term "Complete Streets" means streets that are designed and operated to enable safe access for all users, so that pedestrians, bicyclists, motorists and public transportation users of all ages and abilities are able to safely move along and across streets and roadways.

The town's vision for Complete Streets is shaped by the Town Master Plan (2018), Bicycle & Pedestrian Master Plan (2025), and public engagement undertaken for the development of this Complete Streets Policy and the accompanying Complete Streets Design Guidelines. Public feedback received as part of all three of these planning processes strongly supported the idea that streets should support safe travel for residents and visitors, strengthen economic centers, and enhance neighborhood livability.

Key elements of the vision include:

- A network of walkable, connected neighborhoods
- A vibrant and accessible town center
- Safe, low-stress walking and bicycling corridors
- Streets that reflect distinct rural, suburban, and downtown character
- Incremental infrastructure investment that supports safety, economic vitality, long-term sustainability and resilience

While motor vehicles are anticipated to remain a dominant mode of transportation in town, ensuring that people walking and bicycling can safely get where they need to go in Exeter is important and will yield broader benefits for the community, supporting economic vitality and quality of life for residents, visitors and businesses. People who need complete streets range from youth commuting to school, jobs and entertainment in town; to visitors coming to town to shop and dine; to older adults aging in place in their homes who need to reach the grocery store, library, downtown businesses, or doctor's offices.

The intent of this Policy is to formalize the strategic and comprehensive planning, design, operation and maintenance of Exeter roadways so that Complete Streets principles are able to be incorporated during eligible improvements and projects. These principles strive to provide the best possible combination of service, mobility, convenience, health, and safety while strengthening connection to civic life and essential destinations in Exeter.

All transportation infrastructure and street design and construction projects requiring funding (state, federal, private) or approval by the Town of Exeter shall adhere to the Town's Complete Streets policy. For projects inside the Town's boundaries but outside its jurisdiction, such as on a private development or at an education institution, the Town will advocate that the project comply with the Complete Streets Policy and interconnect with the existing multimodal transportation network.

CORE COMMITMENT

2. ALL USERS AND MODES

Exeter's transportation system will be designed, maintained and operated to the greatest extent possible to ensure and promote the safety, health, comfort and convenience of all users of all modes of transportation. These users include pedestrians, bicyclists, assistive mobility device users, public transit and paratransit riders, motorists, commercial vehicle drivers, emergency crews, and freight providers. Those who cannot drive private cars – including children, and many elderly, disabled or low income residents – will have increased mobility, independence, and safety. The transportation system will contribute directly to the safety, health, economic vitality

and quality of life of all Town residents and will promote access to multi modal transportation for all.

3. ALL PROJECTS AND PHASES

All transportation and roadway projects, including municipal road repairs, upgrades and expansion projects on public right of way, are opportunities to incorporate Complete Streets principles in design and construction. Complete Streets elements that anticipate future demand for walking, bicycling, transit and motorist uses will be integrated into the design of new, rehabilitated or reconstructed roadways and/or transportation infrastructure projects. Complete Streets may be achieved by incorporating single elements into a particular project or incrementally through a series of smaller improvements or maintenance over time.

The Town of Exeter will develop procedures to incorporate Complete Street elements in all transportation projects, including municipal road repairs, upgrades, or expansion projects on public right-of-way. The Town will approach every relevant project – transportation, public utilities, infrastructure, and public and private development – as an opportunity to improve public access and safety along Exeter’s transportation network. The Town of Exeter, through collaboration with the appropriate Town boards, committees, and departments, will actively seek opportunities to repurpose rights-of-way to enhance interconnections for people walking, biking, or riding public transit.

(Note – Portsmouth policy referenced private developments as well: “Complete Streets principles will be applied on all new City projects and privately funded developments, and incrementally on existing streets through a series of small improvements and activities over time.”

4. EXCEPTIONS

Complete Streets principles will be applied in all street construction, retrofit, and reconstruction projects except in unusual or extraordinary circumstances:

1. Where pedestrians and bicyclists are prohibited by law from using the facility. In this case, alternative facilities and accommodations should be provided within the same transportation corridor, and the ability to reasonably and conveniently cross the facility will be part of the facility design and construction.
2. Where existing right-of-way does not allow for the accommodation of all users. In this case alternatives shall be explored such as obtaining additional right-of-way, use of revised travel lane configurations, paved shoulders, signage, traffic calming, education or enforcement to accommodate pedestrians, cyclists, transit vehicles and riders and persons with disabilities.

3. Where the cost of establishing walkways or bikeways or other accommodations would be disproportionate to the need, particularly if alternative facilities are available within a reasonable walking and/or bicycling distance.
4. Where application of Complete Streets principles is unnecessary or inappropriate because it would be contrary to public safety and increase risk of injury or death.
5. Where the construction is not practically feasible or cost effective because of unreasonable adverse impacts on the environment or on neighboring land uses, including impact from right-of-way acquisition.
6. Ordinary maintenance activities designed to keep street and other transportation assets in serviceable condition or when interim measures are implemented on temporary detour or haul routes. However, all temporary detours shall comply with temporary traffic control requirements of the Manual of Uniform Traffic Control Devices.
7. Ordinary public works or utility maintenance activities, including, but not limited to: water, sewer and storm sewer main repairs; installation of new or removal of existing water or sewer service lines, installation or repair of fire hydrants, installation or repair of private utility fixtures.

Exceptions from the Complete Street Policy shall be reviewed by the Planning Board which will forward its recommendations to the Select Board with supporting documentation. Any exceptions must be approved by the Select Board, with documentation made publicly available.

BEST PRACTICES:

5. DESIGN

The Town of Exeter shall use the best and latest design guidance, standards, and recommendations to make Complete Streets improvements that are relevant, applicable, functional, and desirable. Design criteria shall not be purely prescriptive, but shall be based on the thoughtful application of engineering and design principals. References include, but are not

Relevant and updated documents and guidelines produced by relevant experts, including but not limited to:

- American Association of State Highway and Transportation Officials (AASHTO), Guide for Development of Bicycle Facilities, 5th Edition (2024)

- American Association of State Highway and Transportation Officials (AASHTO), Guide for the Planning, Design and Operation of Pedestrian Facilities, 2nd Edition (2021)
- Federal Highway Administration (FHWA), Small Town and Rural Multimodal Networks Design Guide (2016)
- FHWA Safe Transportation for Every Pedestrian (STEP) Studio: Tools for Selecting and Implementing Countermeasures for Improving Pedestrian Crossing Safety (2020)
- Federal Highway Administration (FHWA), Manual on Uniform Traffic Control Devices (MUTCD), 11th Edition (2023)
- United States Architectural and Transportation Barriers Compliance Board (the Access Board), Public Right of Way Accessibility Guidelines (PROWAG) (2024)
- United States Architectural and Transportation Barriers Compliance Board (the Access Board), Americans with Disabilities Act (ADA) Accessibility Standards (2010)
- Smart Growth America, Complete Streets Policy Framework (2023)
- The National Association of City Transportation Officials (NACTO) Urban Bikeway Design Guide, 3rd Edition (2025)
- The National Association of City Transportation Officials (NACTO) Urban Street Design Guide (2013)

As design guidelines and best practices such as those listed above are updated, the most recent versions shall be referred to in place of older versions.

6. CONTEXT SENSITIVITY

Complete Streets elements included in the planning and implementation of roadway projects shall be applied in a manner sensitive to the context of the community's physical, economic, and social setting. This context sensitive approach seeks a balance between preserving and enhancing scenic, aesthetic, historical, community and environmental resources while improving or maintaining safety, mobility, accessibility and infrastructure. It includes participation of those affected, and, as much as feasible, neighborhood based community outreach and/or meetings on or near project sites. Balance is achieved through broad, active and innovative public outreach efforts early and continually, the application of flexibility through design, addressing all relevant modes of travel, and considering the community's goals, values and aesthetics at a level commensurate with project needs.

7. PERFORMANCE MEASURES

Established performance standards shall measure how well the street is serving all users. As better data collection evolves, so will the standards.

Using existing baseline data, the following performance measures will be used to show progress:

- Linear feet of new or reconstructed sidewalks -
- Miles of new or restriped on street bicycle facilities – add nuance – shoulders or protected lanes?
- Number of new street trees/number of street trees removed/ Total number of street trees
- Number of crosswalk and intersection improvements
- Number of new safety signage installations
- Miles of repaved or reconstructed road
- Number and reasons of approved exemptions from Town Complete Streets Policy
- Condition of existing sidewalks, crosswalks, bike lanes and markings, including during winter months
- Miles of buffered and off street bicycle facilities
- Percent completion of bicycle and pedestrian networks envisioned in the Exeter Bicycle * Pedestrian Master Plan
- Change in rate of crashes, injuries and fatalities by mode

8. IMPLEMENTATION

The Town of Exeter shall implement this policy in such a way that Complete Streets principles are fully integrated into routine transportation decision making practices and processes. The following is the implementation plan:

1. Establish new or revise existing procedures, plans, regulations, policies, guidelines and other documentation to assure accommodation of all users in each project and to reflect current best practices in transportation design.
2. Encourage municipal staff and community leaders to attend training on Complete Streets principles and best implementation practices.
3. Establish and maintain an inventory of pedestrian, bicycle and transit infrastructure to assist with prioritization of improvement projects.
4. Promote project coordination among Town departments to encourage the most responsible and efficient use of resources for projects within the public way.
5. Consider capital planning and funding increases to encourage implementation of the Complete Streets Policy, and pursue outside federal, state and private resources.
6. Work with neighboring municipalities and relevant stakeholders as needed to improve interregional travel between Exeter and neighboring communities when Complete Streets improvements warrant such collaboration.
7. [Potential point about the outreach and engagement to be done with Complete Street Improvement(s).]
8. [For discussion: Enforce and provide education on proper road use behavior for all users and all modes, and adopt additional regulations as necessary.]

DRAFT FOR DISCUSSION – 12/17/25

9. Present a Progress Report to the Master Plan Oversight Committee, Select Board and Town Manager each year including performance measures outcomes and Complete Streets implementation successes.

Oversight responsibility: The Select Board and the Town Manager, in concert with other appropriate Town departments and committees, shall oversee implementation, establish reporting requirements, and review annual progress reports.

2025 Year-End Encumbrances Review

Amendment to PD/FD Substation Contract



TOWN OF EXETER, NEW HAMPSHIRE

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

www.exeternh.gov

TO: EXETER SELECTBOARD
FROM: COREY STEVENS, FINANCE DIRECTOR
SUBJECT: PUBLIC SAFETY COMPLEX – AMENDMENT #4 REVISION
DATE: DECEMBER 22, 2025

In the Selectboard packet this evening is Revision #1 to Amendment #4 of the architectural agreement with TGAS for work on the new Public Safety Complex. Amendment #4 deals with the project's solar canopy. Through our discussion with the design team and construction manager, we have decided to build the solar canopy onsite, rather than pursue a pre-built structure. This decision adds design and engineering costs to the original Amendment #4, and we therefore seek Board approval to move forward with the revised amendment.

Motion to authorize the Interim Town Manager to execute contract amendment #4, r.1 with TGAS Architects for additional design and engineering services related to the solar canopy.

Corey

October 9, 2025
December 5, 2025

Melissa Roy | Assistant Town Manager & HR Director
Corey Stevens | Finance Director, Town of Exeter
Town of Exeter
10 Front Street, Exeter, NH 03833
Direct: (603) 773-6112

VIA EMAIL: mroy@exeternh.com
cstevens@exeternh.gov

RE: Exeter NH Police Headquarters and Fire Substation

Contract Amendment Request Number Four r.1

Dear Melissa and Corey,

This contract amendment revision serves to replace the previously approved Amendment Four of proposed Additional Services for the solar canopy, now that the Town has agreed to move forward with a stick-built structure rather than a pre-engineered metal building (PEMB). This decision shifts the ownership of the design to our team and expedites the design and engineering required to help meet Eckman's schedule goals for the foundations; to pour building foundations between the middle to the end of January and then move onto the canopy footings in early February. While we expect to deliver the foundation plan on or before the end of January, the rest of the design may follow soon thereafter because coordination of additional services through the holiday season does present some schedule challenges outside of our control. Design team discussions with Eckman today confirm that they are comfortable with this schedule of delivery.

With that being said, our team is dedicated to the success of this project and recognizes the importance of this additional service. We're therefore applying a courtesy credit of \$3,605.00 by foregoing our Principals' professional fees as well as our business office time relating to this solar canopy work.

Below is a summary of fees for structural Consultant service, our TGAS Consultant Management fee, and TGAS Design tasks specific to this work which is further detailed in the attached "TGAS Solar Canopy - TGAS Design Additional Services Fee, Amendment Four r.1" form.

e2 12/05/25, Letter ADD SERVICES #2 – Solar Canopy Structure \$ 16,000.00

Current Contract Amendment

| | |
|---|----------------------|
| Consultant Services: | \$ 16,000.00 |
| TGAS Management at 10% | \$ 1,600.00 |
| <u>TGAS Design Tasks in Connection with this work</u> | <u>\$ 35,411.25*</u> |

* Includes 40 hours of design time to date.

Subtotal of Fees: \$ 53,011.25

| | |
|-------------------------------------|----------------------|
| <u>TGAS Courtesy Credit</u> | <u>\$ (3,605.00)</u> |
| Leading to a contract amendment of: | \$ 49,406.25 |

Please authorize this amendment at your earliest convenience. Our team is available to discuss further, if you have any questions.

With best regards,



Lizamie Bustillo, Chief Operating Officer

Signed and accepted as part of The Galante Architecture Studio contract by:

Authorized Signatory for the Town of Exeter NH

Date

PROPOSAL FOR STRUCTURAL ENGINEERING SERVICES

NEW POLICE AND FIRE SUBSTATION ADD SERVICES #2

CONTINENTAL DRIVE
EXETER, NEW HAMPSHIRE

DECEMBER 5, 2025
PREPARED FOR: TGAS

Lizamie Bustillo
Chief Operating Officer
The Galante Architectural Studios (TGAS)
146 Mt. Auburn Street
Cambridge, Massachusetts

Re: Proposal for Structural Engineering Services
ADD SERVICES #2 – Solar Canopy Structure
New Police Department and Fire Substation
Continental Drive
Exeter, New Hampshire

Dear Lizamie,

Per your request, **e2 engineers (Engineer)** is pleased to submit **TGAS (Client)** the following proposal for the ADDITIONAL SERVICES required for the proposed solar canopy structure at the new Police Department and Fire Substation to be located in Exeter, New Hampshire.

Based on information provided by the Client, the project shall include:

- ❖ Analysis and design of new 41' x 100' solar canopy structure. The canopy shall be a structural steel structure with cast-in-place concrete foundations. The Engineer shall design the canopy for all dead, live and climatic loads as well as a 10 psf uniform area surcharge load for supporting the solar arrays. The design of the connections of the solar installation to the structure are by the solar company.

Scope of Services

The Client and the Engineer have agreed to a list of services the Engineer will provide to the Client, set forth on the appended Scope of Services, Exhibit A.

If agreed to in writing by the Client and the Engineer, the Engineer shall provide Additional Services, which shall be labeled as Exhibit B, appended hereto. Additional Services are not included as part of the Scope of Services and shall be paid for by the Client in addition to payment for the services listed in Exhibit A. Payment for Additional Services will be made by the Client, in accordance with the Engineer's prevailing Fee Schedule.

Exhibit A

Per our correspondence, the Engineer interprets the structural work for this project as follows:

1. Structural Engineering Services: Design and analysis of new shallow canopy structure and shallow foundations.
2. Structural Engineering Services: Preparation of foundation plans, sections, and details for permitting, bidding and construction.
3. Bid Phase Services: Participate in the bid process, answer Request(s)-For-Information (RFI), and review bids with the design team.
4. Construction Administration Services: Construction Administration (CA) services, which include the review of shop drawings, product submittals, and inspection/test reports during construction for work associated with primary structural systems. CA shall include the following:
 - a.) Attendance to virtual kick-off meeting to establish Contractor's submittal schedule, Engineer's project site visit schedule and points of contact.
 - b.) Organization of electronic drawing files for use by subcontractors for preparing shop drawings and as-built documents.
 - c.) Proposal is predicated on individual product submittal reviews using an electronic computer software program (preferred Procore).
 - d.) Attend periodic construction virtual meetings to review contractor progress and performance. Meeting notes with respect to the structural scope of work will be developed and distributed by the Engineer to TGAS (Client) for each meeting attended, in email format.

- e.) Proposal is based on the Owner retaining a third-party testing and inspection company to review and document the installation of the cast-in-place concrete foundations and the subsequent superstructure.
- f.) Singular review of shop drawings for concrete reinforcing.
- g.) Review and response of Request(s)-For-Information (RFI) for clarification of structural plans, sections, details, and specifications.
- h.) Construction Oversight Services: Construction Oversight (CO) services are strongly recommended. The Engineer will provide up to one (1) half-day site visits during the construction phase, along with field reports of observed conditions and identification of any issues that may arise and require the attention of the Client. Additional site visits will be charged per the Engineer's Hourly Fee Schedule.

Based on the information supplied to the Engineer, below is a schedule of costs for this project:

| Phase | Fee |
|----------------------------------|-------------------------------|
| Construction Documents (CD) | \$12,500. ⁰⁰ |
| Construction Administration (CA) | \$3,500. ⁰⁰ |
| Total Fee | \$16,000.⁰⁰ |

Exhibit B - General Exclusions

Unless stated otherwise in the Scope, the following are general exclusions from the BASIC SERVICES to be provided as a part of this work. Should these or other tasks be requested by the Client, costs will be invoiced as ADDITIONAL SERVICES at the rates provided herein or otherwise agreed upon under a SUPPLEMENTAL AGREEMENT.

1. Design of solar array connections to the canopy structure.
2. Design of canopy structure for a ballasted solar array.
3. Site surveying or civil engineering.

4. Buoyancy slabs, hydrostatic foundations.
5. Design of deep foundations.
6. Shoring of excavations (SOE).
7. Design of underpinning systems.
8. Temporary shoring means and methods.
9. Construction cost estimates, construction means and methods, and construction sequencing.
10. Architectural engineering.
11. Design of pre-engineered structural systems.
12. Redesign of any particular item after acceptance by the Client, and/or review of alternate designs proffered By Others.
13. Permitting services.
14. LEED services.
15. Attendance at regulatory meetings or with authorities having jurisdiction.
16. Special Inspections Coordinator services.
17. Reproduction, mailing and courier costs.
18. Travel expenses (i.e., lodging, per diem for meals, fuel, tolls, etc.).

Construction Administration Services Exclusions:

1. Review of under-slab coordination submittal(s).
2. Multiple review(s) of the same submittal(s). Should a submittal be returned Revise and Resubmit or Rejected for Non-Conformance, review of supplemental submittal(s) shall be an ADDITIONAL SERVICE.
3. Special Inspections Coordinator services.
4. Design of repairs and/or structural improvements uncovered during construction in and around existing structures. Design of structural repairs and/or improvements deemed necessary during construction shall be an ADDITIONAL SERVICE.
5. Design or drafting for correction of work due to Contractor error or negligence.

Fee Schedule

| | |
|---------------------|------------|
| Principal | \$295/hour |
| Associate Principal | \$265/hour |
| Senior Engineer II | \$245/hour |



| | |
|---------------------|------------|
| Senior Engineer I | \$225/hour |
| Project Engineer II | \$190/hour |
| Project Engineer I | \$170/hour |
| Administrative | \$70/hour |


Engineer shall notify Client of coming change in rates 30 days prior to rate change effect.

Risk Allowance

The Engineer's total liability to the Client, for any and all injuries, claims, losses, expenses, damages or claim expenses arising out of this agreement, from any cause or causes shall not exceed the total amount of \$1,000,000 or the insurance funds at the time of judgment, whichever is less.

This proposal is valid for sixty (60) days upon the date of the proposal. Thank you for contacting the Engineer to provide structural engineering services. The Engineer looks forward to our association with you on this project.

Very truly yours,


R. Scott Erricson, P.E.
Principal
e2 engineers

Accepted By: _____

Title: _____

Company: _____

Date: _____

TERMS AND CONDITIONS

Substitutions

Upon request by the Client, the Engineer shall evaluate and make recommendations regarding substitutions of materials, products or equipment proposed by the Client's consultants or contractors. The Engineer shall be compensated for these services as Additional Services, as well as any for services required to modify and coordinate the construction documents prepared by the Engineer with those of the Engineer's sub-consultants and the Client's consultants. The Engineer also shall be entitled to adjustment(s) in schedule caused by this additional effort.

Unconditional Payment

Payment to the Engineer is expressly not conditioned upon the Client receiving any payment from third parties who are not a party to this contract, such as property owners, developers, funding agencies, etc. Payment to the Engineer is due upon phase completion and delivery of drawings will be held by Engineer until Client pays all outstanding invoices to date.

Invoices for professional services shall be submitted, at the option of the Engineer, either upon completion of such services or on a monthly basis. However, invoices shall be payable within thirty (30) days after the date of the invoice. All billings over thirty (30) days past due will be subject to interest charges of 2.0% per month on the unpaid balance. In the event that part or all of the account remains unpaid in full, ninety (90) days after initial billing, the Client shall be responsible for all costs of collection including, without limitation, reasonable attorney's fees. This Agreement is notice, where required, that the Engineer shall file a lien whenever necessary to collect past due amounts.

All time and materials invoices and all ADDITIONAL Services shall be invoiced at the rate for the professional services indicated. Rates are subject to change at the beginning of each calendar year.

Building Information Model

The Engineer shall prepare the deliverables for this project utilizing Building Information Modeling (BIM) software (in this case Revit Structure). The model is being provided to help appropriate parties understand the design intent of the project. All modeling shall meet Level 300 Level of Development per BIM Council "Level of Development Specification: 2013." The model is NOT being provided as a measurable, accurate, or complete documentation of the design. The information in the model may be incomplete, inaccurate, corrupted, or defective to many causes including drafting errors, unforeseen alterations, program translation, or interoperability issues.

This model is one of the tools that the Engineer uses to prepare the Contract Documents. The Contract Documents, in some cases, contain carefully extracted and enhanced elements of this model. However, the User should never assume that all the elements of the model are accurate or identical to the Bidding or Contract Documents.

By signing the proposal below, you are indicating that you understand and accept that this model may conflict with the Contract Documents and may contain other errors. You understand that the model is not an element of the Contract Documents. Further, it is agreed that your use of the model in any way is solely at your risk. You hold harmless and indemnify the Engineer from any and all claims and damages that may arise from your use of this model.

Suspension of Services

If the Project or the Engineer's services are suspended by the Client for more than thirty (30) calendar days, consecutive or in the aggregate, over the term of this Agreement, the Engineer shall be compensated for all services performed and reimbursable expenses incurred prior to the receipt of notice of suspension. In addition, upon resumption of services, the Client shall compensate the Engineer for expenses incurred as a result of the suspension and resumption of its services, and the Engineer's schedule and fees for the remainder of the Project shall be equitably adjusted.

If the Engineer's services are suspended for more than ninety (90) days, consecutive or in the aggregate, the Engineer may terminate this Agreement upon giving not less than five (5) calendar days' written notice to the Client.

If the Client is in breach of the payment terms or otherwise is in material breach of this Agreement, the Engineer may suspend performance of services upon five (5) calendar days' notice to the Client. The Engineer shall have no liability to the Client, and the Client agrees to make no claim for any delay or damage as a result of such suspension caused by any breach of this Agreement by the Client. Upon receipt of payment in full of all outstanding sums due from the Client, or curing of such other breach that caused the Engineer to suspend services, the Engineer shall resume services, and there shall be an equitable adjustment to the remaining project schedule and fees as a result of the suspension.

Termination

In the event of termination of this Agreement by either party, the Client shall within fifteen (15) calendar days of termination pay the Engineer for all services rendered and



all reimbursable costs incurred by the Engineer up to the date of termination, in accordance with the payment provisions of this Agreement.

The Client may terminate this Agreement for the Client's convenience and without cause upon giving the Engineer not less than seven (7) calendar days' written notice.

Either party may terminate this Agreement for cause upon giving the other party not less than seven (7) calendar day's written notice for any of the following reasons:

- Substantial failure by the other party to perform in accordance with the terms of this Agreement and through no fault of the terminating party;
- Assignment of this Agreement or transfer of the Project by either party to any other entity without the prior written consent of the other party;
- Suspension of the Project or the Engineer's services by the Client for more than ninety (90) calendar days, consecutive or in the aggregate;
- Material changes in the conditions under which this Agreement was entered into, the Scope of Services or the nature of the Project, and the failure of the parties to reach agreement on the compensation and schedule adjustments necessitated by such changes.

In the event of any termination that is not the fault of the Engineer, the Client shall pay the Engineer, in addition to payment for services rendered and reimbursable costs incurred, for all expenses reasonably incurred by the Engineer in connection with the orderly termination of this Agreement, including but not limited to demobilization, reassignment of personnel, associated overhead costs and all other expenses directly resulting from the termination.

Client Provided Information

The Engineer shall be entitled to generally rely on the accuracy and completeness of information and documents furnished by Client and by other Engineers such as surveys, soil boring logs, geotechnical reports, and working drawings of existing structures. Any substantial inaccuracies in the quality or completeness of information provided which requires a substantial effort to change or correct our work that is based on Client provided information shall constitute a change in the Scope of Services and be subject to the provisions which pertain to Additional Services.

| Task | Planning / Prework | Preparation / Plan | Project Management | Analysis / Info | Schedule Activities | Allocate | Implement / Design | Design | Admin | Admin | Monitor / Admin | On-Go | Complete | Complete | Complete | | % of work |
|---|--------------------|--------------------|--------------------|-----------------|---------------------|----------|--------------------|--------|-------|-------|-----------------|-------|----------|----------|----------|--|-----------|
| PHASE I - Existing Conditions / Assessment | | | | | | | | | | | | | | | | | |

Treatment

[site inspection / code review](#)

[C ong - info review

CAD work for EC

Meetings

[illegible]

PHASE 2 - Design

design sketches

CAD types

References

furniture research / selection
- **not** **exhaustive**

Chern / novel

2149

Amen

[illegible]

PHASE 3 - Construction Documents (part A)

CAD work

technical specifications

design time / doc id

Peer review
 accepted 1 June 2015

Amendment four : 1

[illegible]

PHASE 3 (confd) - Bidding & Negotiations (part 5)

meetings, etc

phone / email coordination

[illegible]

PHASE 3 (conf) - Construction Admin (part C)

etc. etc.

SLA's

snap drawing / submit for review

phase / employment

[illegible]

| | | | | | | | | | | | | | | | | | |
|---------------|---------|---------|---------|----------|------|------|------|----------|------|------|--------|--------|------|------|------|----|-----------|
| Total Hours | 4.00 | 6.00 | 18.00 | 136.00 | 0.00 | 0.00 | 0.00 | 8.00 | 0.00 | 0.00 | 4.00 | 5.00 | 0.00 | 0.00 | 0.00 | \$ | 181.00 |
| Total Dollars | 1040.00 | 1260.00 | 3600.00 | 75840.00 | 0.00 | 0.00 | 0.00 | 10800.00 | 0.00 | 0.00 | 380.00 | 925.00 | 0.00 | 0.00 | 0.00 | \$ | 33,725.00 |

Reimbursable expenses prints, consumables, etc.

065 33 7500
1 686 25

\$ 35,411.25

2025 Annual Town Report Bid Acceptance



TOWN OF EXETER, NEW HAMPSHIRE

10 FRONT STREET • EXETER, NH • 03833-3792 • (603) 778-0591 • FAX 777-1514

www.exeternh.gov

MEMORANDUM

TO: Exeter Select Board
FROM: Melissa Roy, Interim Town Manager
DATE: December 19, 2025

RE: 2025 Annual Report Bid Acceptance

The Town posted Requests for Proposals (RFP) for the printing of the 2025 Annual Report and received a single bid response. The bid came from Select Print Solutions which is the company that has won the bid for many years. Below are the recommendations for bid awards.

Suggested Motion:

I move to award the bid for the 2025 Annual Report Printing to Select Print Solutions of Sutton, MA, in the amount of \$4,245, with the provision that any additional pages, over the specified 225 pages, would be charged at a price of three point two cents per page.

Proposal:

To: Town Manager, Exeter, NH 03833

For: Furnish all materials for completion of attached 2025 Exeter Annual Town/School Report Scope of Work, according to the Project Manual, including preparation specifications, binding and printing.

The undersigned, declares that the only person(s) or party(ies) interested in this proposal as principals are those named herein; that this proposal is made without collusion with any other person, firm or corporation; that they have carefully examined the work and the project's specifications, attached hereto; to provide all materials and complete said work within the specified time prescribed; and that they will take payment for completed work when approved by the Select Board for the following lump sum prices:

Quote Item #1:

Complete all work, except addition/reduction, lump sum, for 500 reports per specification

\$ 4,245 (Written price)

four thousand two hundred forty five

Quote Item #2:

Additional pages, over the specified 225 pages (per page)

\$ 0.032 (Written price)

Three point two cents

Quote Item #3:

Reduction of bid price for pages under the specified amount of 225 pages (per page)

\$ 0.016 (Written price)

One point six cents

Vendor deadline to receive all paperwork (for delivery by February 27, 2026) is no later than:

February 9, 2026

Full name and address of individual, firm, partnership or corporation submitting this quote:

Select Print Solutions

Federal Tax ID or Social Security #: 33-2208609

Vendor: _____

Phone: 602-663-0468

Address: PO Box 523 Sutton, MA 01590

Contact Name: Christopher Fuller

Title: Owner

Email: selectprintsolutions@gmail.com

Signature: _____

Date: _____

11/24/2025

[illegible][illegible]

FY26 Budget Discussion

| 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- Sal/Wages 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- Sal/Wages 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- Sal/Wages 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% | 23,622 | (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 | 40,988 | 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- Sal/Wages 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 - |
| 01415515 | 51200 | HR- Sal/Wages PT | 12,537 | 25,322 | 20,056 | 26,603 | 25,828 | 506 | 2.0% | 25,322 | (506) | Increase due to 12 months of new HR position |
| | | Salaries Total | 190,094 | 173,162 | 73,965 | 200,718 | 199,943 | 26,781 | 15.5% | 196,023 | (3,920) | PT position |
| 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 |
| 01415515 | 55097 | HR- Employee Relations | 1,668 | 1,500 | 2,443 | 3,000 | 3,000 | 1,500 | 100.0% | 1,500 | (1,500) | Employment Conference |
| 01415515 | 55098 | HR- Employee Notices | - | 1,000 | - | - | - | (1,000) | -100.0% | 1,000 | 1,000 | Employee Service and Recognition, annual gatherings |
| 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 - |
| 01419902 | 55291 | COM- Subscriptions | | 120 | - | - | - | (120) | -100.0% | 120 | 120 | used for managing Town Social Media Accounts |
| | | General Expenses Total | 2,541 | 5,700 | 4,159 | 3,890 | 3,890 | (1,810) | -31.8% | 3,900 | 10 | Podbean yearly subscription in FY25; \$0 in FY26 |
| | | Media Communications Total | 59,969 | 73,526 | 57,676 | 73,886 | 73,886 | 360 | 0.5% | 72,921 | (965) | 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 |
| | | | | | | | | | | | | Mandatory Fall Conf, Spring Reg, TC Certification Training, NECTCA Conference, NEMCI&A Certification, Clerkworks Training, Election Training, IIMC Conference, Cost of |
| 01414051 | 55050 | TC- Conf/Room/Meals | 2,663 | 4,000 | 850 | 3,000 | 3,000 | (1,000) | -25.0% | 4,000 | 1,000 | 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 |
| | | | | | | | | | | | | Registration Fees for Mandatory Fall Conf, Spring Regional, TC Certification Training, NECTCA Conf, NEMCI&A Certification, Elections, IIMC Conference Registration fees |
| 01414051 | 55091 | TC- Education/Training | 1,321 | 3,000 | 2,529 | 2,000 | 2,000 | (1,000) | -33.3% | 3,000 | 1,000 | 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 |
| | | | | | | | | | | | | copy paper, general office supplies, envelopes. All supplies & shipping have increased |
| 01414051 | 55200 | TC- Office Supplies | 3,121 | 2,500 | 2,115 | 2,500 | 2,500 | - | 0.0% | 2,500 | - | Dog civil forfeiture letters, letters & forms, weekly State work, monthly Vital work, weekly MV registrations Certified postage, Postage increases |
| 01414051 | 55224 | TC- Postage | 7,235 | 6,000 | 7,334 | 7,000 | 7,000 | 1,000 | 16.7% | 6,000 | (1,000) | Book Restoration, 3 ring binders, sheet covers for in-house restoration |
| 01414051 | 55241 | TC- Record Retention | - | 2,500 | 375 | 2,500 | 2,500 | - | 0.0% | 2,500 | - | 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 |
| | | | | | | | | | | | | Mandatory Fall Conf, Spring Reg, TC Certification Training, NECTCA Conference, NEMCI&A Certification, Clerkworks Training, Election Training, IIMC Conference Cost of gas has increased |
| 01414051 | 55270 | TC- Software Agreement/Contract | 9,342 | 10,006 | 9,706 | 10,085 | 10,085 | 79 | 0.8% | 10,006 | (79) | |
| | | | | | | | | | | | | |
| 01414051 | 55308 | TC- Travel Reimbursement | - | 1,300 | 5 | 500 | 500 | (800) | -61.5% | 1,300 | 800 | |
| | | 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% | 448,606 | 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 |
| 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 |
| 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 | 998,650 | 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) | |
| | | | | | | | | | | | | Annual and Single Audits Fees - per auditor's fee schedule. Allocated 50/25/25% between GF, Water & Sewer - Total \$55,500 |
| 01415001 | 55014 | FI- Audit Fees | 24,500 | 27,000 | 25,250 | 27,750 | 27,750 | 750 | 2.8% | 27,000 | (750) | |
| 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 |
| 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 |
| 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. |
| 01415001 | 55308 | FI- Travel Reimbursement | - | 750 | - | 750 | 750 | - | 0.0% | 750 | - | Allocated 68/17/17% between GF, Water & Sewer - Total \$50,770 |
| | | General Expenses Total | 76,349 | 83,710 | 75,507 | 77,855 | 77,855 | (5,855) | -7.0% | 83,710 | 5,855 | Travel for 3 Finance staff - Maintaining same budget as 2025 |
| 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 | 407,603 | 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% | 135,858 | (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 | 1,668 | 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. + New check 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 mortgage 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 | |

| 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 |
| 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 bd'g |
| 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 | 6 | 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 | 407,785 | (22,279) | -5.2% | 399,519 | (8,248) | 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 | |
| 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 |
| 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. |
| 01419101 | 55138 | PL- Grant Matching | - | 2,500 | - | 2,500 | 2,500 | - | 0.0% | 2,500 | - | No grants targeted at this time but to be ready if one comes along. The HDC Grant Matching line was reduced to \$1 so that any needed grant matching funds could come from this line item. |
| 01419101 | 55155 | PL- Inspection Services | - | 1 | - | 1 | 1 | - | 0.0% | 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. |
| 01419101 | 55384 | PL- Sustainability Expense | 620 | 1,250 | 639 | 1,250 | 1,250 | - | 0.0% | 1,250 | - | Funding for Clean Energy NH membership, annual Local Energy Solutions conference, & attendance at New England Municipal Sustainability meetings |
| 01419101 | 55224 | PL- Postage | 3,431 | 4,000 | 3,118 | 4,000 | 4,000 | - | 0.0% | 4,000 | - | Covers Planning and Building departments as well as Planning Board packages and administration of cases. |
| 01419101 | 55227 | PL- Printing | 566 | 400 | 363 | 400 | 400 | - | 0.0% | 400 | - | Used for large printing jobs such as Zoning Ordinance |
| 01419101 | 55246 | PL- Reference Material | 442 | 440 | 458 | 440 | 440 | - | 0.0% | 440 | - | Includes Exeter Newspaper and Registry Review, RSA books and other reference material |
| 01419101 | 55289 | PL- Studies | - | 5,000 | 1,314 | 5,000 | 5,000 | - | 0.0% | 5,000 | - | May be used for follow up on the recommendations of the downtown parking, traffic, and pedestrian study, the bike and pedestrian master plan, or other needs as they arise. |
| 01419101 | 55308 | PL- Travel Reimbursement | 398 | 800 | - | 800 | 800 | - | 0.0% | 800 | - | To cover mileage for staff to attend training, workshops, meetings, etc. |
| | | General Expenses Total | 23,628 | 37,448 | 39,595 | 38,234 | 38,234 | 786 | 2.1% | 37,448 | (786) | |
| | | Planning Total | 284,461 | 325,186 | 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 | 1,889 | 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 | | | | | | | | | | | | |
|------------------------------|--------|--------------------------------------|-------------|-------------|----------------------|------------------|-----------------|---|---|----------------------|--|--|
| 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 |
| 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 | 864 | 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. Small contracts for Raynes repairs |
| 01461105 | 55058 | CC- Contract Services | 3,108 | 1,000 | - | 1,000 | 1,000 | - | 0.0% | 1,000 | - | |
| 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 ConCom 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 |
| 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 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 |
| 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 |
| 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 | 88,409 | 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 | 38,292 | 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% | 1,612,856 | (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 | |
| 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 |
| | 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 installment 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 | |
| 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 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 | 7,689 | 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 |
| 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 |
| | 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 Contacts 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 |
| | 55282 | Building Supplies | 3,137 | 3,500 | 2,548 | 3,500 | 3,500 | - | 0.0% | 3,500 | - | firefighter notification, and Knox Box Cloud Service. |
| | 55308 | Travel Reimbursement | 78 | 1,195 | 464 | 900 | 900 | (295) | -24.7% | 1,195 | 295 | Laundry & misc bldg. cleaning supplies |
| | 55314 | Uniforms | 16,595 | 26,661 | 21,823 | 30,660 | 30,660 | 3,999 | 15.0% | 26,661 | (3,999) | Travel reimbursement for use of personal vehicle to attend meetings, briefings and training. |
| | 55319 | Vehicle Maintenance | 50,878 | 43,500 | 42,679 | 45,000 | 45,000 | 1,500 | 3.4% | 43,500 | (1,500) | Uniforms for 32 FT employees, 1 Call member |
| | 55264 | Shelter Equipment | - | 1 | - | 1 | 1 | - | 0.0% | 1 | - | Vehicle Maintenance, Inspections, Tires, Annual Pump and Aerial Testing and Certifications, Plymo-Vent Exhaust Capture System |
| | 55095 | Emergency Management Equipment | - | 2,500 | 310 | 2,500 | 2,500 | - | 0.0% | 2,500 | - | Place Holder - Agreement with SAU16 to provide, shelter, food and supplies as necessary |
| | 55119 | FEMA Reimb - Force Labor | - | 1 | - | 1 | 1 | - | 0.0% | 1 | - | Examples of necessary equipment includes: EOC Audio-Visual equipment, and on scene materials (replacement cones, barricades, signage, barriers) |
| | 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) | FEMA line if needed |
| | 57006 | Capital Outlay | - | 1 | - | 1 | 1 | - | 0.0% | 1 | - | |
| | | Capital Outlay Total | - | 1 | - | 1 | 1 | - | 0.0% | 1 | - | \$1 place holder if grant funds become available |
| | | Total Fire Department | 4,177,336 | 4,441,683 | 3,369,847 | 4,724,888 | 4,682,888 | 241,205 | 5.4% | 4,642,168 | (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 | 4,649 | 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 | - | 2,598 | - | 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 | 263,496 | 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 |
| 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 |
| 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 |
| | | | | | | | | | | | | |
| 01441105 | 55050 | FH- Conf/Room/Meals | 270 | 1,225 | 188 | 1,225 | 1,225 | - | 0.0% | 1,225 | - | Two people (Bailey & Fritz) NH Health Officer, Healthy Homes conf, NE FDA seminar |
| 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 | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 01431101 | 51110 | PWA- Sal/Wages FT | 440,173 | 691,240 | 361,686 | 583,975 | 583,975 | (107,265) | -15.5% | 573,530 | (10,445) | 6 FT: Director, Town Eng, Office Mgr, Office Clerk, Asst Engineer, GIS Coord. (Eng Tech position reallocated to Maint. General Foreman) |
| 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 |
| 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 |
| 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 | - | Interim, 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 | | | | | | | | | | | | |
|------------------------------|--------|----------------------------------|-------------|-------------|----------------------|------------------|-----------------|---|---|----------------------|--|--|
| 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 |
| 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 | - | Annual NHDES fees (due December) Sloans Brook |
| 01431202 | 55072 | HWY - Dam Registration | 1,900 | 400 | - | 800 | 800 | 400 | 100.0% | 400 | (400) | Classes, licensing (CDL, UNH Tech Transfer classes) |
| 01431202 | 55091 | HWY- Education/Training | 1,918 | 1,500 | 600 | 1,500 | 1,500 | - | 0.0% | 1,500 | - | Uniformed officer in high traffic, emergencies |
| 01431202 | 55096 | HWY- Emergency Traffic Control | - | 500 | 595 | 500 | 500 | - | 0.0% | 500 | - | 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 | - | Fuel for highway dept vehicles & equipment; contract price projected to be unleaded \$2.84/gal & diesel \$3.16/gal. 1600 gals gas & 5350 gals diesel. |
| 01431202 | 55128 | HWY- Fuel | 30,576 | 25,500 | 27,996 | 35,500 | 35,500 | 10,000 | 39.2% | 25,500 | (10,000) | Repl/repair hand tools: compacter, hand-saw, chainsaws, small power tools |
| 01431202 | 55134 | HWY- General Hand Tools | 3,795 | 4,000 | 1,876 | 4,000 | 4,000 | - | 0.0% | 4,000 | - | moved to phone reimbursement |
| 01431202 | 55190 | HWY- Mobile Communications | - | 1 | - | 1 | 1 | - | 0.0% | 1 | - | Cell Phone stipend for Supt + 3 Foreman (\$40/mo), On-Call Cell Phone, MiFi, & Tablets (\$112/mo) |
| 01431202 | 55212 | HWY- Phone Reimbursement | 2,569 | 2,800 | 2,722 | 3,300 | 3,300 | 500 | 17.9% | 2,800 | (500) | Hardhats, vests, eye protection, Technu, steel-toed boot repl \$300/yr per employee. (Boot allowance increased from \$185/yr to \$300/yr per SEIU CBA.) |
| 01431202 | 55257 | HWY- Safety Equipment | 5,312 | 6,000 | 4,130 | 6,000 | 6,000 | - | 0.0% | 6,000 | - | Sign replacement for retro reflectivity, damages. |
| 01431202 | 55267 | HWY- Signs | 7,802 | 8,000 | 3,987 | 8,000 | 8,000 | - | 0.0% | 8,000 | - | Repair drain castings. 1,305 catch basins |
| 01431202 | 55285 | HWY- Storm Drain Repair | 7,809 | 6,000 | 317 | 6,000 | 6,000 | - | 0.0% | 6,000 | - | Fog lines, center lines, parking spaces (butyl rubber by contractor); crosswalks 2x yr |
| 01431202 | 55286 | HWY- Street Marking | 34,979 | 35,000 | 34,307 | 35,000 | 35,000 | - | 0.0% | 35,000 | - | Patching town roads & shoulder repair materials; includes asphalt, concrete, gravel |
| 01431202 | 55287 | HWY- Street Repairs/Maint | 11,862 | 18,000 | 13,247 | 18,000 | 18,000 | - | 0.0% | 18,000 | - | 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 | 55310 | HWY- Tree Maintenance | 17,488 | 25,000 | 3,204 | 25,000 | 25,000 | - | 0.0% | 25,000 | - | 12 employees (Laundering, repair and replacement) |
| 01431202 | 55314 | HWY- Uniforms | 9,704 | 7,400 | 7,244 | 7,400 | 7,400 | - | 0.0% | 7,400 | - | Maintenance of all dept vehicles and equip |
| 01431202 | 55319 | HWY- Vehicle Maintenance | 64,176 | 60,000 | 63,141 | 60,000 | 60,000 | - | 0.0% | 60,000 | - | Along medians & curbing; contract w/ licensed herbicide applicator, \$1K switch from Roundup to pre-emergent. |
| 01431202 | 55337 | HWY- Weed Control | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | - | 0.0% | 9,000 | - | |
| | | 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. |

| 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 |
| 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 |
| 01431202 | 55284 | HWY- Storm Drain Cleaning | - | 30,000 | 1,690 | 20,000 | 20,000 | (10,000) | -33.3% | 30,000 | 10,000 | Clean 50% catch basins, material testing, MS4 permit compliance. Performed in-house last 2 years. |
| | | Capital Outlay Total | 557,996 | 670,000 | 393,809 | 730,000 | 730,000 | 60,000 | 9.0% | 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 |
| | | | | | | | | | | | | |
| 01431903 | 55128 | PS- Fuel | 13,628 | 17,000 | 15,855 | 17,000 | 17,000 | - | 0.0% | 17,000 | - | Fuel for snow removal vehicles; contract price projected to be unleaded \$2.84/gal & diesel \$3.16/gal, Usage: 2000 gal gas & 3500 gal diesel |
| 01431903 | 55216 | PS- Plow Damages | 2,495 | 3,500 | 1,349 | 3,500 | 3,500 | - | 0.0% | 3,500 | - | Private property damage caused by snow plows |
| 01431903 | 55218 | PS- Plowing | 135,310 | 80,000 | 121,665 | 80,000 | 80,000 | - | 0.0% | 80,000 | - | Hired contractors to supplement Town staff to plow, salt & sand |
| 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 | - | Deicer for Town roads, sidewalks, parking lots |
| 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 | 281,961 | 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 |
| 01432304 | 51200 | SW- Sal/Wages PT | 25,500 | 24,951 | 18,808 | 25,796 | 25,796 | 845 | 3.4% | 25,290 | (506) | and weekend trash removal |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 | A |
| | | 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 Benefits Total | 30,602 | 37,493 | 26,912 | 44,855 | 44,855 | 7,362 | 19.8% | 44,610 | (245) | Based on wages: 12.75% |
| | | | 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 |
| 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 |
| | | 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 | 1,030,815 | 1419.2% | 1,098,987 | (4,268) | 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 | 5,365,450 | 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 | | | | | | | | | | | | |
|------------------------------|--------|------------------------------------|-------------|-------------|----------------------|------------------|-----------------|---|---|----------------------|--|--|
| 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 |
| | | 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 |
| 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 |
| 01452001 | 55050 | PR- Confl/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 AIM 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 |
| 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 |
| 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 | - | 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 | - | 826,950 | - | 2045 Final payment |
| 01471121 | 58056 | Linden St. Bridge Rehabilitation | - | - | - | 116,650 | 116,650 | 116,650 | - | 116,650 | - | 2035 Final payment |
| 01471121 | 58057 | DPW Fuel Island | - | - | - | 109,450 | 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 |
| 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 |
| 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 | 1,636,789 | 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 |
| 01419416 | 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 |
| | | | | | | | | | | | | Employee wellness needs beyond those provided by the Town's health insurance carrier. Hold until program is further developed |
| 01415531 | 55098 | GG- Employee Wellness | - | - | 392 | - | - | - | - | - | - | |
| 01415531 | 55371 | GG- Wage Reclassifications | | | | | | | | | | Wage adjustments/classifications during the year |
| | | Payroll Taxes & Benefits Total | 221,339 | 239,389 | 347,655 | 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 | 20,964 | 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 | | | | | | | | | | | | |
| 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 |
| 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 |
| 02433021 | 55055 | WA- Consulting Services | 12,000 | 13,250 | 7,506 | 13,250 | 13,250 | - | 0.0% | 13,250 | - | Lead service line continued work (Federal requirement). Water System Hydraulic Model updates. |
| 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 |
| 02433021 | 55170 | WA- Legal Expense | - | 1 | - | 1 | 1 | - | 0.0% | 1 | - | Legal expenses wellhead negotiations, administrative orders |
| 02433021 | 55190 | WA- Mobile Communications | 394 | 800 | 225 | 800 | 800 | - | 0.0% | 800 | - | 20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager |
| 02433021 | 55002 | WA- Advertising | - | 250 | - | 250 | 250 | - | 0.0% | 250 | - | Bid packages, Requests for Proposals |
| 02433021 | 55227 | WA- Printing | 3,000 | 3,000 | 3,280 | 3,500 | 3,500 | 500 | 16.7% | 3,000 | (500) | Annual Consumer Confidence Rpt (CCR) & postage |
| 02433021 | 55171 | WA- Legal/Public Notices | 1,420 | 3,000 | - | 5,000 | 5,000 | 2,000 | 66.7% | 3,000 | (2,000) | Notice of main flushing, Public Hearings, violations, lead service inventory inquiries. Mandated LSLI Public Notifications. |
| 02433021 | 55050 | WA- Conf Rooms/Meals | 333 | 2,880 | 16 | 2,880 | 2,880 | - | 0.0% | 2,880 | - | Annual national conference Dir, Eng 20%, WS Mgr & Asst. Mgr 50% |
| 02433021 | 55091 | WA- Education/Training | 4,495 | 5,000 | 4,681 | 6,000 | 6,000 | 1,000 | 20.0% | 5,000 | (1,000) | Treatment, Distribution & Backflow required CEUs & dues. 4 New Hires requiring Licensure. |
| | | General Expenses Total | 86,615 | 97,822 | 84,191 | 125,900 | 125,900 | 28,078 | 28.7% | 122,400 | (3,500) | |
| | | Administration 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 | | | | | | | | | | | | |
| 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 |
| 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 |
| | | | | | | | | | | | | |
| 02433124 | 55055 | WB- Consulting Services | 1,650 | 215 | 3,963 | 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) |
| | | | | | | | | | | | | |
| 02433124 | 55014 | WB- 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 |
| 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% |

| Town of Exeter | | | | | | | | | | | | |
|----------------------------|--------|------------------------------|-------------|-------------|----------------------|------------------|-----------------|---|--|----------------------|--|---|
| 2026 Water 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 |
| 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 |
| 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 |
| 02433523 | 51300 | WT- Sal/Wages OT | 63,021 | 47,676 | 43,080 | 47,676 | 47,676 | (0) | 0.0% | 47,676 | - | |
| 02433523 | 51310 | WT- 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, 1 employee at \$280/week. (Increased from \$210 to \$280 per SEIU CBA) |
| 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 |
| | | | | | | | | | | | | |
| 02433523 | 55105 | WT- Equipment Maintenance | 45,267 | 45,000 | 40,055 | 45,000 | 45,000 | - | 0.0% | 45,000 | - | Equipment repair & replacement: flow meter; valves; pumps; motors; blowers; chemical feed systems; valves; process instrumentation & analyzers |
| 02433523 | 55294 | WT- Supplies Lab Equip | 26,075 | 30,000 | 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 lpad 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. |
| | | | | | | | | | | | | |
| 02433523 | 55257 | WT- Safety Equipment | 719 | 1,500 | 577 | 1,500 | 1,500 | - | 0.0% | 1,500 | - | Boots, gloves, hard hats, eye & hearing protection (Boot allowance increased from \$185/yr to \$300/yr per SEIU CBA) |
| 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 |
| 02433523 | 55072 | WT- Dam Registrations | 1,500 | 3,000 | - | 6,000 | 6,000 | 3,000 | 100.0% | 3,000 | (3,000) | Annual NHDES Dam registration fees: Reservoir & Pickpocket (high hazard) - \$750 ea. |
| 02433523 | 55229 | WT-Property Taxes | 545 | 750 | 347 | 750 | 750 | - | 0.0% | 750 | - | Skinner Springs in Stratham, CDX easement for Summer St, Pickpocket Dam in Brentwood now tax exempt |
| | | | | | | | | | | | | |
| 02433523 | 55161 | WT- Lab testing | 28,225 | 40,000 | 20,495 | 40,000 | 40,000 | - | 0.0% | 40,000 | - | SDWA Compliance & Water Quality Analysis: bacteria, organic carbon, volatile & synthetic, quarterly PFOA/PFAS \$4,500/qtr, 30 Lead & Copper samples, chloramines |

| Town of Exeter | | | | | | | | | | | | |
|----------------------------|--------|------------------------------------|-------------|-------------|----------------------|------------------|-----------------|---|--|----------------------|--|---|
| 2026 Water 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 |
| 02433523 | 55034 | WT- Chemicals | 181,200 | 200,860 | 141,842 | 284,575 | 284,575 | 83,715 | 41.7% | 200,860 | (83,715) | Water treatment chemicals: ammonium sulfate, sodium hypochlorite, ferric chloride, polyaluminum chloride, sodium hydroxide, carbon, sodium bi-carbonate, potassium permanganate, polyphosphate. See Chemical Projections Worksheet. |
| 02433523 | 55194 | WT- Natural Gas | 19,137 | 25,000 | 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 | - | 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 | - | 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 |
| 02472126 | 58551 | Westside Drive Construction | 49,047 | 45,027 | 45,027 | 41,811 | 41,811 | (3,216) | -7.1% | 41,811 | - | 2038 Final payment (Bond only, excludes 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 | |
| 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 |
| 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 | | | | | | | | | | | | |
|----------------------------|--------|---------------------------------|-------------|-------------|----------------------|------------------|-----------------|---|--|----------------------|--|---|
| 2026 Sewer 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 |
| 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 | | | | | | | | | | | | |
|----------------------------|--------|----------------------------|-------------|-------------|----------------------|------------------|-----------------|---|--|----------------------|--|--|
| 2026 Sewer 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 |
| 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/wk (from 16 hrs/wk 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 | 1,982 | 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 |

| Town of Exeter | | | | | | | | | | | | |
|----------------------------|--------|--------------------------------|-------------|-------------|----------------------|------------------|-----------------|---|--|----------------------|--|---|
| 2026 Sewer 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 |
| 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 TI-Sales \$6,000 (50% W/S); PeopleGIS asset management modules \$5,000, Upgrades & Support \$4,000 |

| Town of Exeter | | | | | | | | | | | | |
|----------------------------|--------|------------------------|-------------|-------------|----------------------|------------------|-----------------|---|--|----------------------|--|--|
| 2026 Sewer 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 |
| 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 |

| Town of Exeter | | | | | | | | | | | | |
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| 2026 Sewer 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 |
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| Town of Exeter | | | | | | | | | | | | |
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| 2026 Sewer 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 |
| 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 |

| Town of Exeter | | | | | | | | | | | | |
|------------------------------------|--------|--|-------------|-------------|----------------------|------------------|-----------------|---|--|----------------------|--|--|
| 2026 Sewer 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 |
| Debt Service | | | | | | | | | | | | |
| 03471135 | 58009 | Jady Hill Phase II | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | - | 0.0% | 130,000 | - | 2032 Final payment |
| 03471135 | 58011 | Sewerline Lincoln & Main Sts | 15,000 | - | - | - | - | - | - | - | - | 2024 Final payment |
| 03471135 | 58025 | Lincoln Street Ph#2 | 53,219 | 53,219 | 53,219 | 53,219 | 53,219 | - | 0.0% | 53,219 | - | 2032 Final payment |
| 03471135 | 58035 | Salem St. Utility Design & Engin | 24,538 | - | - | - | - | - | - | - | - | 2024 Final payment |
| 03471135 | 58033 | Wastewater Treatment Plant | 2,620,678 | 2,620,678 | - | 2,620,678 | 2,620,678 | - | 0.0% | 2,620,678 | - | 2039 Final payment |
| 03471135 | 58040 | SWTP Lagoon Sludge Removal | 145,000 | 145,000 | 145,000 | 145,000 | 145,000 | - | 0.0% | 145,000 | - | 2036 Final payment |
| 03471135 | 58041 | Salem St. Utility Improvements | 88,853 | 87,294 | 87,294 | 87,294 | 87,294 | - | 0.0% | 87,294 | - | 2036 Final payment |
| 03471135 | 58046 | Westside Drive Design & Engin | - | - | - | 7,623 | 7,623 | 7,623 | - | 7,623 | - | 2030 Final payment |
| 03471135 | 58053 | Court Street Pump Station | 76,056 | 76,055 | 76,055 | 76,055 | 76,055 | - | 0.0% | 76,055 | - | 2028 Final payment |
| 03471135 | 58051 | Westside Drive Construction | 19,757 | 19,757 | 19,757 | 19,757 | 19,757 | - | 0.0% | 19,757 | - | 2038 Final payment (Bond only, excludes SRF) |
| 03471135 | 58054 | Squamscott River Sewer Siphons | - | 510,000 | 476,800 | 459,000 | 459,000 | (51,000) | -10.0% | 459,000 | - | 2034 Final payment |
| | | Sewer Debt Service Principal Total | 3,173,101 | 3,642,003 | 988,125 | 3,598,626 | 3,598,626 | (43,377) | -1.2% | 3,598,626 | - | |
| | | | | | | | | | | | | |
| 03472136 | 58520 | Jady Hill Phase II | 27,350 | 23,150 | 23,150 | 17,022 | 17,022 | (6,128) | -26.5% | 17,022 | - | 2032 Final payment |
| 03472136 | 58503 | Sewerline Lincoln & Main Sts | 765 | - | - | - | - | - | - | - | - | 2024 Final payment |
| 03472136 | 58526 | Lincoln Street Ph#2 | 22,299 | 19,585 | 19,585 | 16,870 | 16,870 | (2,715) | -13.9% | 16,870 | - | 2032 Final payment |
| 03472136 | 58535 | Salem St. Utility Design & Engin | 1,251 | - | - | - | - | - | - | - | - | 2024 Final payment |
| 03472136 | 58533 | Wastewater Treatment Plant | 786,203 | 733,790 | - | 681,376 | 681,376 | (52,414) | -7.1% | 681,376 | - | 2039 Final payment |
| 03472136 | 58540 | SWTP Lagoon Sludge Removal | 85,060 | 77,665 | 77,665 | 70,270 | 70,270 | (7,395) | -9.5% | 70,270 | - | 2036 Final payment |
| 03472136 | 58541 | Salem St. Utility Improvements | 51,845 | 47,313 | 47,313 | 42,861 | 42,861 | (4,452) | -9.4% | 42,861 | - | 2036 Final payment |
| 03472136 | 58546 | Westside Drive Design & Engin | - | - | - | 1,109 | 1,109 | 1,109 | - | 1,109 | - | 2030 Final payment |
| 03472136 | 58553 | Court Street Pump Station | 19,717 | 15,515 | 15,515 | 11,636 | 11,636 | (3,879) | -25.0% | 11,636 | - | 2028 Final payment |
| 03472136 | 58551 | Westside Drive Construction | 15,366 | 14,107 | 14,107 | 13,099 | 13,099 | (1,008) | -7.1% | 13,099 | - | 2038 Final payment (Bond only, excludes SRF) |
| 03472136 | 58554 | Squamscott River Sewer Siphons | - | 102,000 | 69,359 | 82,620 | 82,620 | (19,380) | -19.0% | 82,620 | - | 2034 Final payment |
| | | Sewer Debt Service Interest Total | 1,009,857 | 1,033,125 | 266,694 | 936,863 | 936,863 | (96,262) | -9.3% | 936,863 | - | |
| | | | | | | | | | | | | |
| | | Debt Service Total | 4,182,958 | 4,675,128 | 1,254,819 | 4,535,489 | 4,535,489 | (139,639) | -3.0% | 4,535,489 | - | A |
| | | | | | | | | | | | | |
| Capital Outlay | | | | | | | | | | | | |
| 03490237 | 57010 | CO- Capital Outlay - Leases | 87,001 | 87,001 | 87,001 | 87,001 | 87,001 | - | 0.0% | 87,001 | - | See separate Lease schedule |
| 03490237 | 55361 | CO- Capital Outlay - Land Acquisition/Purchase | - | - | - | - | - | - | - | - | - | |
| 03490237 | 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 |
| | | | | | | | | | | | | |
| 03490237 | 57017 | CO- Capital Outlay- WWTP | 9,567 | 100,000 | 47,458 | 160,000 | 160,000 | 60,000 | 60.0% | 100,000 | (60,000) | Sludge Pump Replacement (\$50k); Clarifier #2 Maintenance (\$50k); Sewer Pump Station Roof Repair/Replacement (\$25k) - Court, Front; Odor Control System Filter Media Replacement (\$35k) |
| 03490237 | 57009 | CO- Capital Outlay - Vehicle | 15,380 | - | - | - | - | - | - | - | - | See separate Lease schedule |
| | | Capital Outlay Total | 127,899 | 188,936 | 134,459 | 248,936 | 248,936 | 60,000 | 31.8% | 188,936 | (60,000) | A |
| | | | | | | | | | | | | |
| Sewer Appropriations from Reserves | | | | | | | | | | | | |
| 03490363 | 55540 | SF-Approp frm Reserves-Siphons | 468,938 | - | 250 | - | - | - | - | - | - | |
| 03490363 | 55550 | SF-Approp frm Reserves-Septage | 16,425 | - | 5,796 | - | - | - | - | - | - | |
| 03490363 | 55561 | SF-Approp frm Reserves-General | - | - | 39,313 | - | - | - | - | - | - | SB appr 4/14/2025 \$40,000; SB appr 5/12/2025 \$17,000 |
| | | Sewer Appropriations from Reserves Total | 485,363 | - | 45,359 | - | - | - | - | - | - | |
| | | | | | | | | | | | | |
| | | Sewer Fund Total | 7,290,639 | 8,182,152 | 3,735,193 | 8,158,005 | 8,161,994 | (20,158) | -0.25% | 8,085,174 | (76,821) | A |
| | | | | | | | | | | | | |
| Warrant Articles/Borrowing | | | | | | | | | | | | |
| 16491066 | 53305 | High St./ Cross-Country Sewer Rehab. | - | - | - | - | - | - | - | - | - | CIP pg.32 - improve capacity and structural integrity of sewer lines - DEFER FOR FY2026 |

| Town of Exeter | | | | | | | | | | | | |
|----------------------------|--------|-----------------------------------|-------------|-------------|----------------------|------------------|-----------------|---|--|----------------------|--|---|
| 2026 Sewer 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 |
| 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) | |

Tax Abatements, Veteran's Credits & Exemptions

List for Select Board meeting December 22, 2025

[illegible]

Permits & Approvals

Pairpoint Park Stakeholders Advisory Committee Logo Approvals

Motions from the Pairpoint Park Stakeholders Advisory Committee

For the Select Board to Consider

Regarding Logos for the Park

Updated, December 18, 2025

1. One-purpose Only Logo: The Pairpoint Park Stakeholders Advisory Committee recommends the use of Joe Stagnone's Pairpoint Park logo for the PR video in which it is currently contained.

Explanation: Joe Stagnone produced and created a fundraising video for Pairpoint Park in September, before we decided on a logo to recommend to the Select Board. Separately, at that time we were considering whether to recommend to the Select Board that Pairpoint Park be labeled an ecological park.

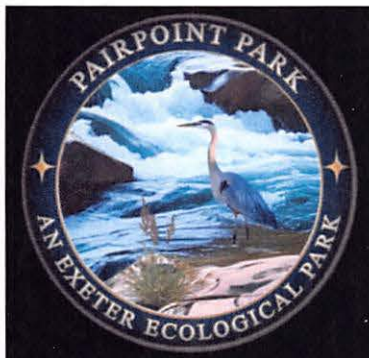
At our December 11 2025 meeting, we voted to recommend Amanda's logo (see below) for all promotional literature, images and swag. Secondly, we voted to recommend Joe's logo for one purpose only: the fundraising video. Thirdly, we voted not to recommend that the park be labeled an ecological park.

The fundraising video went live on the Pairpoint Park webpage on Friday, December 12.

On December 16, Joe revised his logo to replace the words "An Exeter Ecological Park" with "Exeter, New Hampshire." Joe retains the ability to revise the video; we cannot.

As of December 16, Joe's revised logo appears on the committee's webpage.

We are asking for acceptance of his logo for one purpose only: the fundraising video. Joe Stagnone's original and revised logos are shown below.



Original as of Dec. 12



Revised as of Dec. 16

2. Permanent Logo: The Pairpoint Park Stakeholders Advisory Committee recommends adoption of the two versions of Amanda Kelly's logo for the park's logo.

Explanation: At our December 11, 2025, meeting, the committee voted to approve two versions of Amanda Kelly's logo for use in all promotional literature, images and swag. The two versions of Amanda's logo are as follows:



911 Voluntary Change of Address

81 Front Street Units A-F



EXETER FIRE DEPARTMENT

20 COURT STREET, EXETER, NH 03833-2716

Tel 603.773.6133 Fax 603.773.6128

JUSTIN D PIZON, CHIEF OF DEPARTMENT

12/12/2025

To: Melisa Roy, Acting Town Manager

From: Jason Fritz, Deputy Fire Chief

RE: Voluntary Change of Address

Melisa,

Can you please add this to the agenda for the 12/22/25 Select Board Meeting?

The existing residential structure currently located at 81 Front St. (TMP #72-195) has been renovated into a multi-family structure. To keep this property properly addressed it will be changed to **81 Front St. Units A-F**. This change conforms with the addressing standards put forth by the New Hampshire E-9-1-1 Commission.

See attached maps and images for clarification. This change was presented to the E911 committee by the property owner and has been vetted and approved by the E911 committee.

Recommended motion;

To accept the new address at 81 Front Street;

81 Front St. Unit A

81 Front St. Unit B

81 Front St. Unit C

81 Front St. Unit D

81 Front St. Unit E

81 Front St. Unit F

Thank you,

Jason Fritz

Deputy Fire Chief

Fire Prevention Inspections & Investigations



TOWN OF EXETER, NEW HAMPSHIRE

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

•FAX 772-4709

www.exeternh.gov

December 23, 2025

U. S. Postal Service
Postmaster/Delivery Supervisor
34 Front Street
Exeter, New Hampshire 03833

Dear Postmaster:

Please accept this letter as formal notification of a new address(es) in Exeter, N.H. The property at 81 Front Street (and identified as Tax Map Parcel #72-195) has been renovated and is now a multi-family development containing six (6) residential condominiums. **The address for this property will remain as 81 Front Street, with the residential condominium units identified as Units A-F.** Please see attached map for reference.

This change will take effect January 23, 2026.

Please feel free to call (603) 773-6113 or email me at deastman@exeternh.gov with any questions or concerns.

Thank you.

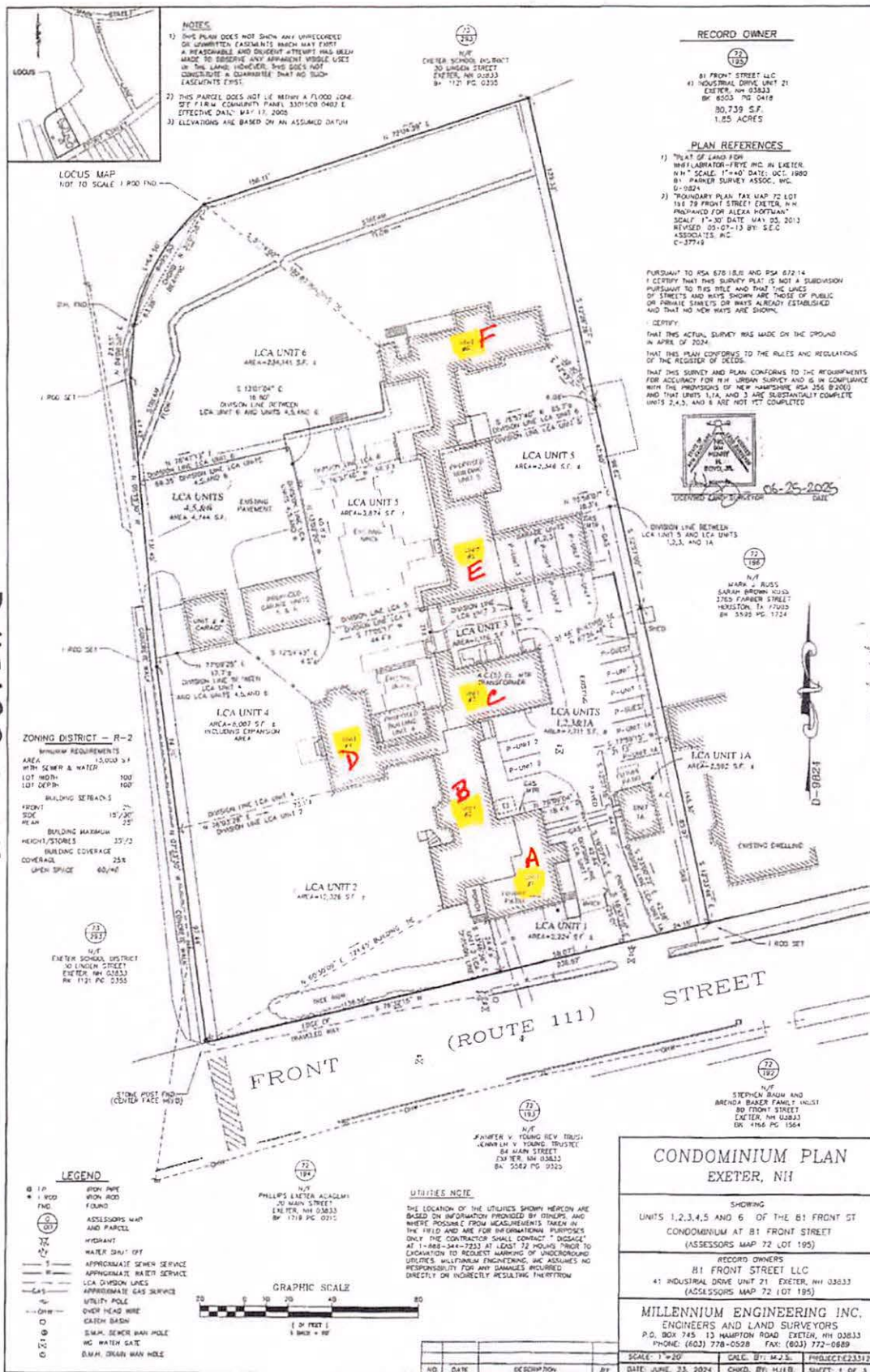
Douglas Eastman
Building Inspector/Code Enforcement Officer
E911 Committee Chairman

Signed by Douglas Eastman and notarized on this 23rd day of December 2025.

Notary Public – New Hampshire

Commission expires 5/7/2030

CC: DPW, Tax Collector, Tax Assessor, Planning Office, Fire Chief, Police Chief, Deputy Police Chief, Town Clerk, AT&T, Comcast, Unil Gas & Electric, Consolidated 911 Management, State of NH Communications Services, Map Book, FedEx, UPS, USPS, GPS Mapping, SAU16 Transportation Coordinator



Unit addresses for condominiums
at 81 Front Street
Units A-F

DATE 12/02/2025

MAP 72 LOT 195



TOWN OF EXETER, NEW HAMPSHIRE

10 FRONT STREET • EXETER, NH • 03833-3792 • (603) 778-0391 • FAX 772-4709

www.exeternh.gov

APPLICATION FOR VOLUNTARY CHANGE OF ADDRESS

NAME OF OWNER: 81 FRONT STREET LLC

MAILING ADDRESS: 41 INDUSTRIAL DR UNIT 21 EXETER, NH 03833

LOCATION OF PROPERTY: 81 Front St. Exeter, NH 03833

APPLICATION IS FOR CHANGE OF ADDRESS NUMBER FROM: 81 Front St.

TO: 81 Front St Units A-F FOR EMERGENCY RESPONDERS TO EASILY LOCATE THE
PROPERTY.

Signature of property owner(s): 

Select Board: Approve ☐ Reject ☐

Explanation: This property has been renovated into a multi-family structure.

Date recommended by E911 12/05/2025

Date adopted by the Select Board / /

911 Voluntary Change of Address

77 Newfields Road



EXETER FIRE DEPARTMENT

20 COURT STREET, EXETER, NH 03833-2716

Tel 603.773.6133 Fax 603.773.6128

JUSTIN D PIZON, CHIEF OF DEPARTMENT

12/12/2025

To: Melisa Roy, Acting Town Manager

From: Jason Fritz, Deputy Fire Chief

RE: Voluntary Change of Address

Melisa,

Can you please add this to the agenda for the 12/22/25 Select Board Meeting?

The existing residential structure currently located at 75A Newfields Rd (TMP #22-7-2) will be changed to **77 Newfields Rd**. This change conforms with the addressing standards put forth by the New Hampshire E-9-1-1 Commission.

See attached maps and images for clarification. This change was presented to the E911 committee by the resident and has been vetted and approved by the E911 committee.

Recommended motion;

To accept the new address at **77 Newfields Rd** as listed.

Thank you,

Jason Fritz
Deputy Fire Chief
Fire Prevention Inspections & Investigations



TOWN OF EXETER, NEW HAMPSHIRE

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

•FAX 772-4709

www.exeternh.gov

December 23, 2025

U. S. Postal Service
Postmaster/Delivery Supervisor
34 Front Street
Exeter, New Hampshire 03833

Dear Postmaster:

Please accept this letter as formal notification of a new address(es) in Exeter, N.H. The address for the property at 75 A Newfields Road (and identified as Tax Map Parcel #22-7-1) has been changed. **The new address for this property will be 77 Newfields Road.** Please see attached map for reference.

This change will take effect January 23, 2026.

Please feel free to call (603) 773-6113 or email me at deastman@exeternh.gov with any questions or concerns.

Thank you.

Douglas Eastman
Building Inspector/Code Enforcement Officer
E911 Committee Chairman

Signed by Douglas Eastman and notarized on this 23rd day of December, 2025.

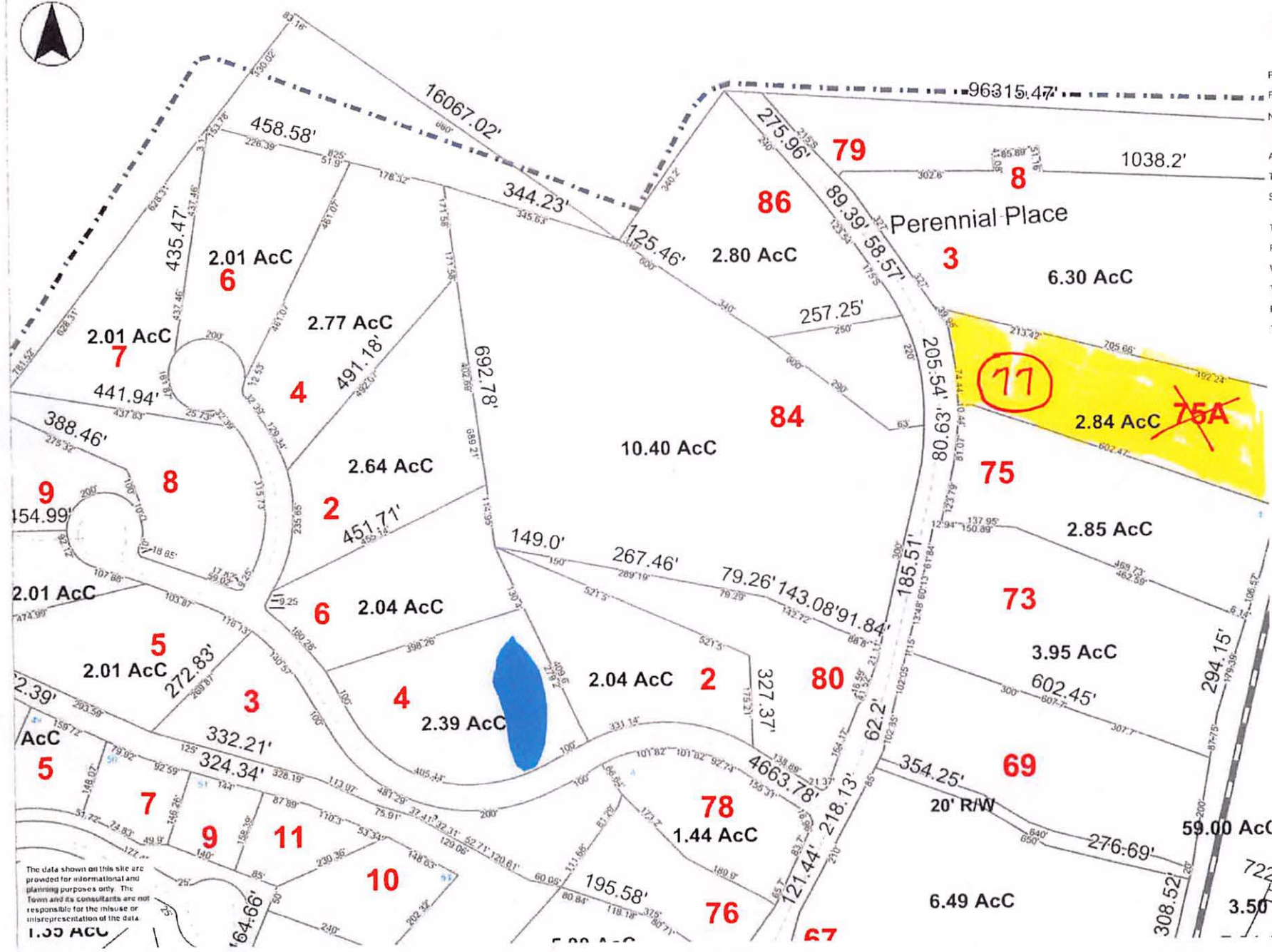
Notary Public – New Hampshire

Commission expires 5/7/2030

CC: DPW, Tax Collector, Tax Assessor, Planning Office, Fire Chief, Police Chief, Deputy Police Chief, Town Clerk, AT&T, Comcast, Unitil Gas & Electric, Consolidated 911 Management, State of NH Communications Services, Map Book, FedEx, UPS, USPS, GPS Mapping, SAU16 Transportation Coordinator



- Parcels - Lot Dimensions
- Parcels
 - NH Highways
 - Interstate
 - US Highway
 - State Highway
 - Abutting Towns - Basemap
 - Transmission Lines - Basemap
 - Streets - Basemap
 - Streets - 1:144000
 - Streets - 1:18000
 - Trails - Basemap
 - Railroad - Basemap
 - Water - Basemap
 - TOE Parks & Recreation - Basemap
 - ROW - Basemap
 - Town Boundary - Basemap



The data shown on this site are provided for informational and planning purposes only. The Town and its consultants are not responsible for the misuse or misrepresentation of the data.

0 340 680 ft

Printed on 10/30/2025 at 10:41 AM

75A Newfields Road - Change of Address
REQUEST TO CHANGE TO "77" NEWFIELDS ROAD

DATE Nov. 21, 2025

MAP 22 LOT 7



TOWN OF EXETER, NEW HAMPSHIRE

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

www.exeternh.gov

APPLICATION FOR VOLUNTARY CHANGE OF ADDRESS


NAME OF OWNER: Kenneth E. Berkenbush

MAILING ADDRESS: 75A Newfields Road Exeter NH. 03833

LOCATION OF PROPERTY: Exeter NH.

APPLICATION IS FOR CHANGE OF ADDRESS NUMBER FROM: 75A Newfields Road

TO: 77 Newfields Road FOR EMERGENCY RESPONDERS TO EASILY LOCATE THE
PROPERTY.

Signature of property owner(s): 

Select Board: Approve ☐ Reject ☐

Explanation: _____

Date recommended by E911 / /

Date adopted by the Select Board / /

911 Voluntary Change of Address

120 Front Street, Units A, B, C



EXETER FIRE DEPARTMENT

20 COURT STREET, EXETER, NH 03833-2716

Tel 603.773.6133 Fax 603.773.6128

JUSTIN D PIZON, CHIEF OF DEPARTMENT

12/18/2025

To: Melisa Roy, Acting Town Manager

From: Jason Fritz, Deputy Fire Chief

RE: Voluntary Change of Address

Melisa,

Can you please add this to the agenda for the 12/22/25 Select Board Meeting?

The existing residential structure currently located at 120 Front St (TMP #73-17) will be changed to **120 Front St. Units A, B & C**. This change conforms with the addressing standards put forth by the New Hampshire E-9-1-1 Commission.

See attached maps and images for clarification. This change was presented to the E911 committee by the resident and has been vetted and approved by the E911 committee.

Recommended motion;

To accept the new address **120 Front St. Units A, B & C**, as listed.

Thank you,

Jason Fritz
Deputy Fire Chief
Fire Prevention Inspections & Investigations

DATE 12/17/2025

MAP 73 LOT 17



TOWN OF EXETER, NEW HAMPSHIRE

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

www.exeternh.gov

APPLICATION FOR VOLUNTARY CHANGE OF ADDRESS

NAME OF OWNER: ART UP FRONT STREET LLC

MAILING ADDRESS: 120 FRONT ST EXETER, NH 03833

LOCATION OF PROPERTY: 120 FRONT ST EXETER, NH 03833

APPLICATION IS FOR CHANGE OF ADDRESS NUMBER FROM: 120 FRONT ST EXETER, NH 03833

TO: 120 FRONT ST, Units A,B,C FOR EMERGENCY RESPONDERS TO EASILY LOCATE THE
PROPERTY.

Signature of property owner(s): Rose Bryant, member art up front street LLC

Select Board: Approve ☐ Reject ☐

Explanation: _____

Date recommended by E911 12/17/2025

Date adopted by the Select Board 1 / 1



Town Manager Report

Select Board Committee Reports

Correspondence



Pam McElroy <pmcelroy@exeternh.gov>

Fwd: Pairpoint Park - resident commentary for Select Board

1 message

Niko Papakonstantis <npapakonstantis@exeternh.gov>

Fri, Dec 12, 2025 at 8:39 AM

To: Melissa Roy <mroy@exeternh.gov>, Pam McElroy <pmcelroy@exeternh.gov>

For the packet....

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

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

Date: Fri, Dec 12, 2025 at 8:39 AM

Subject: Re: Pairpoint Park - resident commentary for Select Board

To: Rachel Carter <rgkcarter@gmail.com>

Hello Rachel,

Thank you for your email.

You will recall that the opportunity to accept this donated land was presented to the Selectboard in early December, 2023, barely enough time to hold the required three public hearings. The SB voted to accept the donation with the understanding that it would get in line with existing Capital Improvement Projects.

In 2024, the SB created an advisory committee of interested volunteers in town. Part of the charge was to develop a plan for the park, including identification of funding sources. The committee has done an exceptional job thus far.

Of course there are other budget priorities that have arisen this year and we must balance the wants with the needs. Having a park in this space will be exciting, and we will certainly explore all options.

The SB understands how wonderful it will be to have a park in this location. As stewards of public land and taxpayer dollars, we must ensure that the direction forward is responsible and transparent.

Please feel free to reach out should you wish to discuss further.

Respectfully,

Niko

On Wed, Dec 10, 2025 at 8:23 PM Rachel Carter <rgkcarter@gmail.com> wrote:

Dear Select Board members,

I wanted to start by expressing my gratitude for the energy and effort dedicated to the Pairpoint Park project. Like many residents, I am eager to see a new open space created for our community. However, I am writing today regarding the project's current status and timeline.

Earlier this year, many residents, including myself, participated in the public process to review design proposals and select a preferred option. I had expected this to follow a similar path to past park improvements (like Park Street and Planet playgrounds), moving efficiently from survey results into action.

It has since come to my attention that the execution of the chosen design may be a much longer process, primarily contingent on significant fundraising.

In hindsight, presenting several complex, high-cost options without clear budgetary context may have set false expectations within the community. Had residents been presented with various options based on a range of costs and immediate feasibility, I wonder if the results would have been the same. We overlooked the value of a simpler, faster option.

During a previous Selectboard meeting there was a resident who expressed a strong desire to donate time and energy—not just money—to help bring the space to a usable condition.

While town procedures are important, why can't we leverage this existing community enthusiasm? Why not move forward with a practical, simplified "Phase I" option now, and keep the larger vision as a "Phase II" goal for the future?

We could have immediate community benefits: a place for families to gather, residents to relax with coffee from local shops, and much-needed vibrant open space downtown.

Sometimes the most effective solution is the simplest one. This seems like a perfect opportunity for the Town of Exeter to agree to open Pairpoint Park in its simplest, most immediately achievable form.

Thank you for your time and consideration.

Sincerely,

Rachel Carter
2 Blackford Drive, Exeter, NH 03833
rgkcarter@gmail.com



Pam McElroy <pmcelroy@exeternh.gov>

Fwd: Downtown snowbanks

1 message

Niko Papakonstantis <npapakonstantis@exeternh.gov>

Fri, Dec 12, 2025 at 8:40 AM

To: Pam McElroy <pmcelroy@exeternh.gov>, Melissa Roy <mroy@exeternh.gov>

For the packet....

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

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

Date: Sun, Dec 7, 2025 at 2:56 PM

Subject: Re: Downtown snowbanks

To: JOSEPH BAILLARGEON <divenh@comcast.net>

CC: Stephen Cronin <scronin@exeternh.gov>, Melissa Roy <mroy@exeternh.gov>

Good afternoon Mr. Baillargeon,

Thank you for writing to me with your concerns. I'm appreciative of all feedback from folks and am sharing your email with the interim Town Manager and Public Works Director, respectively. I copied them here.

I've learned that all storms are different, each presenting challenges of their own given the timing, changes in temperature and precipitation, and other factors. Particularly in New England, these challenges can be significant regardless of equipment and people power. Regardless, most of the time we are almost perfect, and sometimes we can be better.

Ensuring that the community is always safe is one of the most critical elements the residents expect from us. We take this responsibility very seriously. We also always look at what we can be doing better and more time efficiently without compromising safety of our residents and our staff. Constructive comments like yours help us get better for sure. I'm always sincerely grateful when folks reach out directly to us. Hearing from our residents helps us do our job.

Many thanks for reaching out!! Should we not speak before the end of the year, please enjoy a happy and festive holiday season and my best wishes for a healthy 2026.

Respectfully,

Niko

On Sat, Dec 6, 2025 at 4:16 PM JOSEPH BAILLARGEON <divenh@comcast.net> wrote:

Niko,

I don't think that we have ever met but I'm a resident living on Powder Mill Rd. I want to express my disappointment with the way the snow mitigation in the downtown area has been done or should I say not done. In a Town where we buy every toy that public works requests and pay the price for it, the service that we get is subpar. Because of the Christmas celebrations, the downtown area should have been cleared of all the snow that fell on Tuesday. People are not able to exit their cars safely and making their way to the sidewalks is hazardous. Thanks for your attention to this matter. Please share this letter with the other Select Board members.

Thanks again,
Joseph Baillargeon

Review Board Calendar

Non-Public Session