

SELECT BOARD MEETING

Monday, January 5, 2026

7:00 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/81732662203>

To access the meeting via telephone, call: +1 646 558 8656 and enter the Webinar ID: 817 3266 2203

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. Public Comment
3. Approval of Minutes
 - a. Regular Meeting: December 22, 2025
4. Appointments/Resignations
5. Discussion/Action Items
 - a. Municipal Banking Discussion – Corey Stevens, Finance Director
 - b. Pairpoint Park Resident Proposal – Keith Whitehouse
 - c. FY26 Budget and Warrant Discussion
 - d. Town Manager Update
6. Tax Abatements, Veterans Credits & Exemptions
7. Permits & Approvals
8. Town Manager's Report
9. Select Board Committee Report
10. Correspondence
11. Review Board Calendar
12. Non-Public Session
13. Adjournment

Niko Papakonstantis, Chair

Select Board

Posted 1/2/26 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

Public Comment

Approval of Minutes

Select Board Meeting
Monday December 22, 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, Dan Chartrand, and Interim Town Manager Melissa Roy were present at this meeting. Board member Julie Gilman was absent. The meeting was called to order by Mr. Papakonstantis at 6:40 PM.

The Board went downstairs to the Wheelwright Room for interviews.

2. Board Interviews

- a. Megan Spencer for the Exeter Housing Authority
- b. Kevin Fleming for the Exeter Housing Authority

The Board reconvened in the Novak Room at 7 PM.

3. Public Comment

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

4. Proclamations/Recognitions

- a. There were no proclamations or recognitions.

5. Approval of Minutes

- a. Regular Meeting: December 8, 2025

MOTION: Ms. Belanger moved to approve the Select Board regular meeting minutes of December 8, 2025 as submitted. Ms. Cowan seconded. The motion passed 4-0.

6. Appointments

- a. There were no appointments made.

7. Discussion/Action Items

- a. 79E Extension Request

Economic Development Director Darren Winham and owner of 85-87 Water Street Mario Ponte were present to discuss this request. Ms. Belanger recused herself from this discussion and vote.

Mr. Winham read his statement:

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 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

45 *will likely end up closer to \$3 million. As part of receiving 79-E relief, Mr. Ponte,*
46 *as all recipients do, needed to provide a Covenant to Protect Public Benefit*
47 *(attached). In addition to requiring the project remain a public benefit for the term*
48 *of the incentive, the document also dictates that "the contemplated tax relief shall*
49 *be null and void if proposed work is not completed by August 31, 2025." Due to*
50 *construction delays, the Select Board on August 11, 2025 granted Mr. Ponte an*
51 *extension until the end of the year as that is when his builder stated the project*
52 *would be finished. Unfortunately, the project has run even longer. The newest*
53 *issues causing delays include: a financial and logistical dispute with a neighbor*
54 *over the relocation of a telephone pole that provides power to both buildings; a*
55 *variety of framing details not depicted in the original plans were added and/or*
56 *altered because of the uncommon preexisting building conditions of the 1800s*
57 *building; leaks in the walls and basement causing a retail tenant issues with*
58 *remaining fully open for the holiday season, and; a vendor error with bathtubs*
59 *which, upon arrival, was found to be another model and thus had to be*
60 *reordered. This last issue pushed back the drywall schedule. Therefore, Mr.*
61 *Ponte is respectfully requesting an extension on his 79-E incentive until March*
62 *31, 2026.*

63 Mr. Chartrand asked if that is enough time. Mr. Ponte said the project
64 should be done by February. They're in the sheetrock stage now. Mr. Chartrand
65 said he would like to give them longer, like June 30.

66 Ms. Roy said the Assessor mentioned that the units would be sold as
67 condos, where in the application it was apartments. Does that need to be
68 reviewed by Legal? According to the covenant it needs to be kept in the same
69 format as approved in the 79E. Mr. Ponte said it will be apartments. After three or
70 four years he may condominiumize them. Mr. Winham said if he keeps them for
71 six years, Legal wouldn't have to be involved. Mr. Chartrand said in a previous
72 project, the loka, we allowed the tax benefits to go forward to those that
73 purchased condominiums, which was not intended. The tax benefit for the six
74 years should remain with you alone. Mr. Ponte said he can keep them for six
75 years. Ms. Roy said she doesn't know whether the Board can determine whether
76 they are apartments or condos. We should go to Legal.

77 Mr. Papakonstantis suggested extending this request until January so we
78 can get the matter reviewed by Legal. He said Mr. Ponte will not have to come
79 back. Ms. Roy said the Board should extend this until January 30 and she will try
80 to get Legal to review it by the January 5 meeting. Mr. Papakonstantis asked if
81 extending it to the meeting of February 2 is ok. Mr. Chartrand suggested
82 extending until February 3rd to cover that meeting.

83 Mr. Papakonstantis asked for a motion to extend the 79E for 72/29 until
84 February 3, 2026 to allow the Board to further review the request for an
85 extension into June 30, 2026, but the motion was not made. Mr. Chartrand
86 suggested adding "tax relief incentive" to the motion.

87 **MOTION:** Ms. Cowan moved to extend the 79E tax relief incentive for 72/29 until February 3,
88 2026 to allow the Board to review the request for an extension to June 30, 2026. Mr. Chartrand
89 seconded. Ms. Belanger was recused and did not vote. The motion passed 3-0.
90

91 b. Complete Streets Update

92 DPW Director Stephen Cronin and Scott Bogle of the Rockingham
93 Planning Commission were present to give this update.

94 Mr. Cronin said the Master Plan stated that streets should be safe for all
95 users. The Bike and Pedestrian Master Plan was completed in March 2025, and
96 states that the Town should adopt a Complete Streets policy, designing roads
97 that are accessible to all modes of transit. Earlier this year, Dave Sharples
98 engaged with Scott Bogle at RPC to conduct this study.

99 Mr. Bogle gave a presentation on the Complete Streets project, which
100 included four elements: reviewing policies from similarly sized towns, community
101 engagement, developing a policy statement, and developing policy guidelines.
102 Regarding community engagement, he met regularly with the Master Plan
103 Oversight committee and held two focus group conversations, one with Town
104 staff and one with residents and business owners. Themes of outreach included
105 ensuring that people understand streets aren't just for vehicles; an emphasis on
106 connectivity; designing for all ages and abilities; and traffic separation wherever
107 possible. He discussed the different types of streets in Exeter and what Complete
108 Streets would look like in each.

109 Mr. Bogle said the next steps include having further conversations with
110 business owners and for the Master Plan Oversight Committee to finish
111 reviewing the draft for the meeting of January 8th. Their approved draft should be
112 coming to the Board in the new year.

113 Ms. Belanger said on Washington Street, cars park across from each
114 other, and it becomes a one-lane road. What can we do about a bike lane there?
115 Mr. Bogle said he used to live on Washington Street and deliberately parked
116 across from his neighbors for traffic calming purposes. Generally speaking, bike
117 lanes wouldn't be appropriate on a neighborhood street. Adding the striping
118 would channel traffic and give automobiles the sense that they own the road,
119 rather than it being shared space.

120 Mr. Cronin said with this policy, we're getting recommendations for certain
121 roadway classifications. What happens with those roads goes through a design
122 review process. We could have a more robust public participation policy for
123 roadway design and pedestrian access.

124 Ms. Belanger said regarding the intersection at Front Street and Railroad
125 Ave, we have trucks that will take a right onto Railroad Ave. Is there a reason
126 that corner is more squared-off and not angled? Mr. Bogle said that's a way of
127 slowing people down. This was a concept as part of the bike and pedestrian
128 master plan. The actual turning radius will come out of the design process.

129 Mr. Chartrand said he loved that streets with a certain typology such as
130 Winter Street and Washington Street may require special features. He thinks

131 that's the long-term solution. He also appreciates that Mr. Cronin wants to
132 engage the public and neighborhoods more when we are planning projects.
133 When we've had problems in the past, it's because we didn't engage.

134 Resident Silas Richards of Lincoln Street said he supports the adoption of
135 Complete Streets in Exeter. Epping Road is a major missed opportunity for
136 Complete Streets. There are safety gaps in the bicycle and pedestrian master
137 plan. Mr. Chartrand asked if the Kingston Road sidewalk extension is an example
138 of what Mr. Richards is looking for. Mr. Richards thanked the Board for extending
139 the sidewalk network, but said we should be thinking beyond sidewalks into a
140 multi-purpose pathway that is 10 or 11 feet to accommodate both walkers and
141 cyclists. He has benefited from Kingston Road sidewalks, but from a cycling
142 standpoint it's a narrow lane. Mr. Chartrand asked how we did on Drinkwater
143 Road, where we intentionally narrowed the road and broadened the shoulders.
144 Mr. Richards said it's not separated but it's a rural road. Still, every extra inch can
145 make a difference between life and death.

146 Ms. Belanger thanked Mr. Richards and his brother Ben for coming to the
147 Planning Board meetings and having good discussions.
148

149 c. 2025 Year-End Encumbrances Review

150 Finance Director Corey Stevens was present to discuss the
151 encumbrances. Mr. Stevens said this is an annual exercise where he reaches out
152 in December to departments to encumber funds they have contractual
153 obligations on before year end. The total is about \$903,000, which is a bit lighter
154 than the last four or five years. At the BRC, there was a desire by the committee
155 to soak up some of the Capital Outlay funds and obligate them on things we
156 could get started with, especially in the Water/Sewer Department.

157 **MOTION:** Ms. Belanger moved to approve the 2025 total encumbrances of \$902,786.53. Ms.
158 Cowan seconded. The motion passed 4-0.
159

160 d. Amendment to PD/FD Substation Contract

161 Mr. Stevens said the Police Station/Fire Substation project is going well.
162 We have a weekly meeting with the Construction Manager and things are moving
163 along. A month ago, he asked the Board to authorize an amendment to our
164 Architect's contract. The fourth amendment needs a further revision to it
165 regarding a carport. In value engineering the building, we shrunk the footprint
166 down. To meet our net zero obligations, we're looking to build a carport to give us
167 another surface to put solar panels on. We considered a pre-built canopy
168 structure or one built in place. The original amendment was for pre-built, with the
169 Engineer only designing the platform, but we decided that we want to build it in
170 place instead. This will cost about \$20,000 more. This amendment allows the
171 Architect and Engineer to do the design work so that our Construction Manager
172 can build it in place.

173 Ms. Roy said a pre-engineered kit is one that has already been designed
174 by an Architect, but those kits are not available so we need to have our own
175 Architect design it.

176 Mr. Stevens said this will deplete some of the contingency but will not
177 cost the project any more.

178 **MOTION:** Ms. Belanger moved to authorize the Interim Town Manager to execute contract
179 amendment #4 revision 1 with TGAS Architects for addition design and engineering services
180 related to the solar canopy. Ms. Cowan seconded. The motion passed 4-0.
181

182 e. 2025 Annual Report Bid Acceptance

183 Ms. Roy said every year we put out to bid the printing of the annual
184 report. We received one bid this year, but the person has done it for many years.
185 We are comfortable with going with them.

186 **MOTION:** Ms. Belanger moved to award the bid for the 2025 annual report printing to Select
187 Print Solutions of Sutton MA in the amount of \$4,245, with the provision that any additional
188 pages over the specified 225 pages would be charged at a price of 3.2 cents per page. Ms.
189 Cowan seconded. The motion passed 4-0.
190

191 f. FY26 Budget Discussion

192 Mr. Papakonstantis said the Board will discuss the budget today and at
193 our January 5 meeting prior to the Budget Hearing of January 20. One of the CIP
194 warrant articles reviewed at CIP night was presented by the Pairpoint Park
195 Committee. They're looking for \$35,000 for design and engineering. There was a
196 robust discussion, but the BRC decided to not recommend the \$35,000 to go on
197 the warrant article. This park has presented a unique situation. The Board was
198 asked to accept a donation at short notice without doing due diligence, but the
199 Board made a motion to accept the donation and it would get in line for CIP. The
200 Board had many people come forward with ideas and requests for immediate
201 action, and implemented a committee to come up with ways it could be designed
202 and funded. Part of their mission statement was to reach out to the public and
203 ask folks what they'd like to see, and they put out a survey and talked to folks in
204 person about the park. They came before the Select Board and made a
205 recommendation. At the BRC, they pledged that if they get \$35,000 on the
206 warrant, they would fundraise for the money to develop and build the park. The
207 committee has done everything we've asked them to do and more. He's not
208 advocating for the \$35,000 warrant article, but the Board should discuss it and
209 consider meeting them in some way.

210 Ms. Belanger said she felt that some comments at the BRC didn't have a
211 good understanding of this committee's mission and role. There were comments
212 about maintenance that isn't part of their mission. They're working so hard to
213 raise funds to get to the next step. Mr. Chartrand said he's inclined to let this roll
214 through to the voters, given that the committee will raise the funds to build the
215 park and not go back to the voters. Would we have a revolt on the BRC in that
216 case? Mr. Kelly said no. Our charge is to recommend a budget, and what the

Board does from there is your call. Understanding the committee's mission statement wasn't our purview, we look at the budget. It was our understanding that this was too much too soon. Everyone wants more green space in town, but this was put on us without proper due diligence, so let's wait a year to allow them to do some fundraising. If they can raise \$350,000, they could raise 10% more. They're asking the town in a very bad year for money that we don't want to put onto the taxpayers.

Mr. Chartrand said he wants voters to decide because time is of the essence. It would be better if this happened now than a year from now. Mr. Kelly said he disagrees and time is not of the essence.

Ms. Cowan said we have a really tough budget this year and things that we have to pay for. She could fundraise from a picture. The financial crunch that people are going to be feeling is worrisome.

Mr. Papakonstantis said the committee deserved the respect of the conversation with this Board, even if we decide to follow the BRC recommendation. It was a tough budget this year and will be a big request of the voters. 90% of the increase is health insurance, wages, collective bargaining, and the Public Safety Complex. A warrant article would give the legislative body the ability to decide if they want that to impact their taxes. That gives the committee time to fundraise and for the town to see if there's money in other budgets for this. When the original motion was made, it was clear that this would go to the back of the line, but volunteers have stepped in to move it forward. Ms. Cowan said she values the work they've done. Mr. Papakonstantis said three Board members would have to approve it for it to go on the warrant.

Mr. Kelly said we cut \$160,000 off the General Fund budget for a \$27M budget. Adding \$35,000 back in isn't a huge deal, but what happens if the committee can't raise the rest of the money? Or maybe they will knock it out of the park and raise the entire amount, and don't need the \$35,000.

Mr. Kelly said re Water Fund, encumber funds \$200,000 for a variety of projects, our fund balances are already high. Finance and DPW put together \$103,000 to be encumbered.

The Board will discuss the budget again at the January 5 meeting.

8. Regular Business

a. Tax Abatements, Veterans Credits and Exemptions

MOTION: Ms. Belanger moved to approve a solar exemption for 24/31 in the amount of \$17,000.00 for the tax year 2025. Ms. Cowan seconded. The motion passed 4-0.

b. Permits & Approvals

i. Pairpoint Park Stakeholders Advisory Committee Park Logos

Pairpoint Park Stakeholders Advisory Committee Chair Steven Jones was present to discuss the committee's logo. Mr. Jones said we are requesting the Board approve a single-use logo already created for the fundraising video for the park and a permanent "flying heron" logo.

We are also asking the Board to approve a round and square version of the permanent logo.

MOTION: Ms. Belanger moved to adopt the revised logo for the one purpose of fundraising designed by Joe Stagnone. Ms. Cowan seconded. The motion passed 4-0.

MOTION: Ms. Belanger moved to approve the two versions of the Pairpoint Park logo for use in all promotional literature, images, and swag. Ms. Cowan seconded. The motion passed 4-0.

ii. 911 Voluntary Change of Address

Deputy Chief Jason Fritz was present. E911 committee had three voluntary change of address requests.

1. 81 Front Street Units A-F

Deputy Chief Fritz said this building was recently remodeled into a multi-family.

MOTION: Ms. Belanger moved to adopt the change of address for 72/195 to 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, and 81 Front St. Unit F. Mr. Chartrand seconded. The motion passed 4-0.

a. 77 Newfields Road

Deputy Chief Fritz said 75A Newfields Road would like to be 77 Newfields Road. When we accepted Magnolia Place, that freed up the number 77.

MOTION: Ms. Belanger moved to accept the change of address 22/7/2 from 75A Newfields Road to 77 Newfields Road. Ms. Cowan seconded. The motion passed 4-0.

b. 120 Front Street, Units A, B, C

Deputy Chief Fritz said 120 Front Street currently has a storefront and two apartments, but the address was never changed to reflect those. We called the State and they recommended 120 Front Street, Unit A being the storefront, B behind the Storefront, and C on the second floor.

MOTION: Ms. Belanger moved to accept the change of address for 73/17 from 120 Front Street to 120 Front Street, Units A, B, C. Ms. Cowan seconded. The motion passed 4-0.

c. Town Manager's Report

i. Ms. Roy said Town Offices will close at noon on Christmas Eve, Christmas and the day after.

ii. She worked with Corey Stevens, Paul Vlasich, and the Police and Fire Substation team to get the project going.

iii. She's been working on personnel issues

iv. She's been drafting potential warrant wording for Legal review.

d. Select Board Committee Reports

- 305 i. Ms. Belanger said the Planning Board had their second zoning meeting.
306 All the proposed amendments were approved. There were changes in the
307 language she will discuss at the Select Board's next meeting. She missed
308 the Rec Advisory Board meeting but watched it later. They voted to
309 change the meetings to quarterly next year. There will be a financial
310 workshop on January 28 to talk about the coming year. David Tovey and
311 Carolyn went to a seminar in 2023 and are trying to implement what they
312 learned. She attended the Senior Luncheon, which the community really
313 appreciated.
- 314 ii. Ms. Cowan had no report.
315 iii. Mr. Chartrand had no report.
316 iv. Mr. Papakonstantis said the Tree Committee, River Advisory, and
317 Swasey Parkway Trustees meetings were all cancelled. He attended the
318 employee appreciation lunch.
319

320 e. Correspondence

- 321 i. Letter regarding snow removal
322 ii. Letter regarding Pairpoint Park
323

324 9. Review Board Calendar

- 325 a. The next meetings are January 5, Tuesday January 20, February 2, February 17,
326 and March 2. Deliberative Session is Jan 31 at 9 AM, and Town Election is
327 March 10.
328

329 10. Non-Public Session

330 **MOTION:** Ms. Belanger moved to enter into non-public session under RSA 91-A:3II(a). Ms.
331 Cowan seconded. In a roll call vote, the motion passed 4-0. The Board entered non-public at
332 8:32 PM.
333

334 **MOTION:** Mr. Chartrand moved to exit non-public session. Ms. Belanger seconded. The
335 motion passed 4-0.
336

337 **MOTION:** Mr. Chartrand moved to seal the minutes until the matter is resolved. Ms. Belanger
338 seconded. The motion passed 4-0.
339

340 11. Adjournment

341 **MOTION:** Ms. Belanger moved to adjourn the Select Board meeting at 8:57 pm. Mr. Chartrand
342 seconded. The motion passed 4-0.
343

344 Respectfully Submitted,
345 Joanna Bartell
346 Recording Secretary
347
348

Appointments/Resignations

Discussion/Action Items

Municipal Banking Discussion



TOWN OF EXETER, NEW HAMPSHIRE

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

www.exeternh.gov

December 31, 2025

Lyn Gelinas, CTP
Senior Vice President, Government Banking
Citizens Bank
900 Elm Street
Manchester, NH 03101

Lyn,

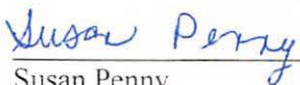
This letter is to notify you that in early January the Town of Exeter will be moving its commercial banking to TD Bank. While the Town has appreciated the service provided by your team over the many years we have been doing business with Citizens Bank, we are looking for a fresh perspective and new opportunities with this transition.

While we anticipate maintaining a balance in the Town's operating account at Citizens for several months in 2026, most of the transition will be complete in the first couple of weeks of January.

Sincerely,



Corey Stevens
Finance Director



Susan Penny
Treasurer

Pairpoint Park Resident Proposal – Keith Whitehouse



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: January 2, 2026

RE: Resident Request regarding Pair Point Park

Resident Keith Whitehouse has requested to appear before the Select Board to discuss a proposal intended to make the Pair Point Park property safely usable by the public on an interim basis while the committee continues fundraising for its long-term park development plan.

Mr. Whitehouse is a professional landscaper and the former owner of YETI Landscaping. He has developed a generalized project plan outlining potential site improvements and has consulted extensively with John Bell of Bell & Flynn, a local paving and site work contractor, regarding feasibility, methodology, and sequencing of the proposed work.

Proposed Project Plans

- Install a silt sock and place it at the bottom of the hill to avoid runoff into the river.
- Permit three parking spots to be coned off the night before. (2 spots for the trucks and one for the wheeled backhoe that will scoop the material from the truck and over the fence and into the hole.)
- Remove nice granite pieces from the hole, perhaps use them for temporary benches.
- Remove loose chunks of tar from the Chocolatier side of the hole and take them to the transfer station for eventual recycling.
- Use the unscreened sand at the transfer station (approximately 8 trucks worth).
 - Confirmed with Steve Cronin at DPW, and he said it would be fine.
 - Confirmed with Kristen Murphy regarding any concerns she had. She said she's good as long as we install the silt sock.
- Both Steve and John said a police detail would not be needed, just some people in orange vests stopping foot traffic on the sidewalk as needed. Have secured some volunteers for that.
- A tractor will be placed inside the property to spread the material, and a person will plate compact the material every foot or so of depth.
- A person handling the hand work, i.e., raking and shoveling the edges.
- Confirmed with Elliott regarding his side of the property, and he is OK with the project.
- Plan to check in with the Chocolatier owner this week to understand any concerns they may have.
- Pile the loam needed to make the area grass/wildflowers as soon as the weather breaks in March/April.

- This will avoid having to deploy the trucks and backhoe again in the Spring.
- A path down to the river will be mowed for easy public access, as well as making it a pollinator garden with the wildflowers, which we feel will look pretty cool.
- After the grass/ wildflowers come in and are well established, we move the fence down to the river.
- Confirmed with Amanda Kelly, resident, about making sure we had a temporary ADA-compliant access spot, since Amanda and both landscapers that should be fairly easy.
- I'll also check in with police and fire this week to see if there are any concerns there.
 - Stopped by Police Station this week but Chief is on vacation. Will contact him upon his return.
- John Bell's professional opinion is that this proposed project can all be completed in one day, so there will be minimal disruption. We expect one truck getting the material at the transfer station and one being unloaded at the site and going back and forth.
- The timing will need to be flexible so as not to fill in over snow, don't want to make a snow sandwich.

FY26 Budget and Warrant Discussion

Legal Notice
NOTICE OF PUBLIC HEARING
TOWN OF EXETER 2026 OPERATING BUDGET

The Exeter Select Board hereby gives notice of a public hearing on the Town of Exeter Fiscal Year 2026 operating budget and all financial and other warrant articles on Tuesday, January 20th, 2026, at 7:00 p.m., in the Nowak Room of the Exeter Town Offices. This hearing will be held pursuant to RSA 32:5 and RSA 40:13.

Dated: December 23, 2025

Exeter Select Board
Niko Papakonstantis, Chair

Legal Notice
NOTICE OF PUBLIC HEARING
TOWN OF EXETER 2026 BONDS

The Exeter Select Board hereby gives notice of a public hearing pursuant to RSA 33:8-a on the following projects requiring bonds and notes as part of the fiscal year 2026 town warrant:

1. Surface Water Treatment Plant Design Phase II; \$2,000,000.
2. Water Treatment Plan Residuals Disposal; \$500,000.
3. Nitrogen Reduction Program Equipment Purchase of Street Sweeper; \$412,000

The public hearing will be held on Tuesday, January 20th, 2026 commencing at 7:00 p.m. in the Exeter Town Offices, Nowak Room, 10 Front Street, Exeter, NH. The public is encouraged to attend.

Dated: December 23, 2025

Exeter Select Board
Niko Papakonstantis, Chair

Town of Exeter									
2026 Comparison Budgets: Select Board									
Prepared: December 17, 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)

Town of Exeter									
2026 Comparison Budgets: Select Board									
Prepared: December 17, 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)
Public Safety									
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)

Town of Exeter									
2026 Comparison Budgets: Select Board									
Prepared: December 17, 2025									
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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)
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	-
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	3,565,370	1,616,797	83.0%	3,565,370	-
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	4,128,505	1,695,343	69.7%	4,031,505	(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	27,325,353	2,869,028	11.7%	26,863,334	(462,019)

Town of Exeter									
2026 Comparison Budgets: Select Board									
Prepared: December 17, 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)
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	1,382,843	(45,089)	-3.2%	1,382,843	-
Capital Outlay	74,691	271,935	58,736	201,935	201,935	(70,000)	-25.7%	271,935	70,000
SEIU 1984 Collective Bargaining	-	-	-	-	-	-	#DIV/0!	-	-
Total WF Operating Budget	4,073,241	4,635,000	3,573,245	4,823,481	4,690,264	55,264	1.2%	4,658,059	(32,206)
Sewer Fund									
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	4,660,335	(14,793)	-0.3%	4,660,335	-
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	8,286,840	104,688	1.3%	8,210,020	(76,821)

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 17, 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	8,681	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	40,986	48,847	48,847	(1,931)	-3.8%	47,889	(958)	Based on wages: 12.75%
		Benefits Total	108,216	147,854	127,058	154,551	154,551	6,697	4.5%	153,010	(1,541)	
01413011	55050	TM- Conf/Room/Meals	1,000	6,500	1,428	6,500	6,500	-	0.0%	6,500	-	ICMA/MMANH/Primex conference, seminars; increased hotel costs; add ATM
01413011	55058	TM- Contract Services	1,875	1	1,520	1	1	-	0.0%	1	-	Placeholder. Was Docusign software in prior years.
01413011	55088	TM- Dues	17,359	18,600	18,688	18,600	18,600	-	0.0%	18,600	-	NHMA (townwide), ICMA (TM/ATM), MMANH (TM/ATM) annual dues
01413011	55091	TM- Education/Training	-	2,300	-	2,300	2,300	-	0.0%	2,300	-	ICMA/MMANH/Primex conference, seminars
01413011	55106	TM- Equipment Purchase	-	300	38	300	300	-	0.0%	300	-	Small equipment
01413011	55171	TM- Legal/Public Notices	1,341	700	715	700	700	-	0.0%	700	-	Budget/bond notices, public hearings, CDBG hearings
01413011	55190	TM - Mobile Communications	686	1,000	349	1,470	1,470	470	47.0%	1,000	(470)	Cell phone for Town Manager and Assist TM
01413011	55198	TM - Office Equipment Leases	12,875	13,000	9,122	13,000	13,000	-	0.0%	13,000	-	Canon: \$203.85/mo + meter usage quarterly prmts vary; Great America: \$111.90/mo
01413011	55200	TM- Supplies	3,790	4,500	2,290	4,500	4,500	-	0.0%	4,500	-	Supplies for town offices (paper, etc.)
01413011	55212	TM - Phone Reimbursement	115	-	-	-	-	-	-	-	-	Phone reimbursement (TM, EA) - discontinued 2024
01413011	55224	TM- Postage	149	300	96	300	300	-	0.0%	300	-	TM office postage; postage rates have increased to 74 cents/letter
01413011	55246	TM- Reference Material	-	100	-	100	100	-	0.0%	100	-	NHMA, ICMA publications
01413011	55291	TM- Subscriptions	322	325	315	325	325	-	0.0%	325	-	Exeter News-Letter, Google Storage
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 of Exeter												
2026 General Fund Budget: SB												
Prepared: December 17, 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
		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	168	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	1,680	15.5%	12,153	(243)	Based on wages: 6.2%
01415515	52210	HR- Medicare	2,754	2,511	1,183	2,910	2,899	388	15.5%	2,842	(57)	Based on wages: 1.45%
01415515	52300	HR- Retirement Town	24,023	19,286	7,119	22,200	22,200	2,914	15.1%	21,764	(435)	Based on wages: 12.75%
		Benefits Total	62,151	94,732	42,000	104,512	80,102	(14,630)	-15.4%	79,366	(736)	
01415515	55050	HR- Conf Rooms/Meals	3,075	1,350	-	1,350	1,350	-	0.0%	1,350	-	Director - IPMA-HR
01415515	55088	HR- Dues	981	930	474	930	930	-	0.0%	930	-	SHRM, IPMA-HR, ANHPEHRA
01415515	55091	HR- Education/Training	1,174	6,000	185	3,000	3,000	(3,000)	-50.0%	6,000	3,000	IPMA-HR Conference, NHMA, generalist Annual Labor Employment Conference
01415515	55097	HR- Employee Relations	1,668	1,500	2,443	3,000	3,000	1,500	100.0%	1,500	(1,500)	Employee Service and Recognition, annual gatherings
01415515	55099	HR- Employee Notices	-	1,000	-	-	-	(1,000)	-100.0%	1,000	1,000	
01415515	55106	HR- Office Equipment Purchase	-	1,000	928	500	500	(500)	-50.0%	1,000	500	Office set up for new HR Director
01415515	55190	HR-Mobile Communications	381	482	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)	1,184	
		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
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.)

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 17, 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
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%
01414051	52110	TC- Dental Insurance	4,014	4,437	4,162	5,783	5,783	1,346	30.3%	5,783	-	4.4% rate increase
01414051	52120	TC- Life Insurance	197	240	200	240	240	-	0.0%	240	-	No change
01414051	52130	TC- LTD Insurance	770	744	659	805	805	61	8.2%	805	-	No change
01414051	52200	TC- FICA	12,604	15,838	11,929	16,340	16,340	502	3.2%	16,140	(200)	Based on wages: 6.2%
01414051	52210	TC- Medicare	2,948	3,704	2,790	3,821	3,821	117	3.2%	3,775	(47)	Based on wages: 1.45%
01414051	52300	TC- Retirement Town	28,504	33,480	27,108	33,602	33,602	122	0.4%	33,191	(411)	Based on wages: 12.75%
		Benefits Total	106,205	130,503	106,898	149,058	149,058	18,555	14.2%	148,401	(657)	
01414051	55017	TC- Bank Fees		600	-	-	-	(600)	-100.0%	600	600	Moved to Finance
01414051	55049	TC- Computer Supplies	259	1,200	-	500	500	(700)	-58.3%	1,200	700	toner cartridges, validator ribbons, calculator ribbons, paper
01414051	55050	TC- Conf/Room/Meals	2,663	4,000	850	3,000	3,000	(1,000)	-25.0%	4,000	1,000	Mandatory Fall Conf, Spring Reg, TC Certification Training, NECTCA Conference, NEMCI&A Certification, Clerkworks Training, Election Training, IIMC Conference, Cost of Rooms/Meals have increased
01414051	55084	TC- Dog Tags	864	800	1,302	1,300	1,300	500	62.5%	800	(500)	Dog tags, Cost of tags & Shipping have increased
01414051	55088	TC- Dues	327	500	465	560	560	60	12.0%	500	(60)	IIMC-\$390; NHCTCA-\$80; NEACTC-\$90
01414051	55091	TC- Education/Training	1,321	3,000	2,529	2,000	2,000	(1,000)	-33.3%	3,000	1,000	Registration Fees for Mandatory Fall Conf, Spring Regional, TC Certification Training, NECTCA Conf, NEMCI&A Certification, Elections, IIMC Conference Registration fees have increased
01414051	55106	TC- Equipment Purchase	530	2,000	1,892	1,500	1,500	(500)	-25.0%	2,000	500	Computers, printers, copiers, office furniture
01414051	55190	TC- Mobile Communications	618	1,000	708	950	950	(50)	-5.0%	1,000	50	\$78.18 p/mth x 12 mths \$940.00

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01414051	55198	TC- Office Equipment Lease	3,415	4,000	2,544	3,500	3,500	(500)	-12.5%	4,000	500	Great America Financial Serv.- 3 printers; Leaf - 1 Sharp printer
01414051	55199	TC- Office Equip Maintenance	331	480	112	100	100	(380)	-79.2%	480	380	Misc office equipment expense
01414051	55200	TC- Office Supplies	3,121	2,500	2,115	2,500	2,500	-	0.0%	2,500	-	copy paper, general office supplies, envelopes. All supplies & shipping have increased
01414051	55224	TC- Postage	7,235	6,000	7,334	7,000	7,000	1,000	16.7%	6,000	(1,000)	Dog civil forfeiture letters, letters & forms, weekly State work, monthly Vital work, weekly MV registrations Certified postage, Postage increases
01414051	55241	TC- Record Retention	-	2,500	375	2,500	2,500	-	0.0%	2,500	-	Book Restoration. 3 ring binders, sheet covers for in-house restoration
01414051	55270	TC- Software Agreement/Contract	9,342	10,006	9,706	10,085	10,085	79	0.8%	10,006	(79)	Interware Development Contract for MV, Boats, Vitals, Transfer Station Permits, Credit Cards, Reports, Support, Dogs On-line prgm, CC machines Cost of contract and support increased
01414051	55308	TC- Travel Reimbursement	-	1,300	5	500	500	(800)	-61.5%	1,300	800	Mandatory Fall Conf, Spring Reg, TC Certification Training, NECTCA Conference, NEMCI&A Certification, Clerkworks Training, Election Training, IIMC Conference Cost of gas has increased
		General Expenses Total	30,028	39,886	29,938	35,995	35,995	(3,891)	-9.8%	39,886	3,891	
		Town Clerk Total	352,041	425,835	342,291	448,597	448,597	22,762	5.3%	448,606	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
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	7,586	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

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01415001	52200	FI- FICA	16,410	18,909	15,151	18,837	18,837	(72)	-0.4%	18,467	(369)	Based on wages: 6.2%
01415001	52210	FI- Medicare	3,838	4,422	3,543	4,405	4,405	(17)	-0.4%	4,319	(86)	Based on wages: 1.45%
01415001	52300	FI- Retirement Town	36,948	40,013	33,149	38,737	38,737	(1,276)	-3.2%	37,977	(760)	Based on wages: 12.75%
		Benefits Total	112,188	127,145	105,059	135,083	135,083	7,938	6.2%	133,867	(1,216)	
01415001	55014	FI- Audit Fees	24,500	27,000	25,250	27,750	27,750	750	2.8%	27,000	(750)	Annual and Single Audits Fees - per auditor's fee schedule. Allocated 50/25/25% between GF, Water & Sewer - Total \$55,500
01415001	55017	FI- Bank Fees	7,605	6,000	5,165	1,500	1,500	(4,500)	-75.0%	6,000	4,500	Anticipated banking changes will result in fee savings
01415001	55050	FI- Conf/Room/Meals	260	500	448	500	500	-	0.0%	500	-	Conferences/Meals for Finance Staff - Maintaining same budget as 2025
01415001	55058	FI- Contract Services	4,150	4,925	7,925	3,800	3,800	(1,125)	-22.8%	4,925	1,125	GASB 74/75 full valuation disclosure for annual financial audit. 50% GF; 25% Water; 25% Sewer - Total \$7,600; Removed 1x cost for credit rating in 2025 of \$4,500
01415001	55088	FI- Dues	575	625	64	625	625	-	0.0%	625	-	Covers audit/accounting, government finance, and payroll memberships: AICPA: 350; NHGFOA: 85; GFOA: 195 - paid in Q3 & Q4
01415001	55091	FI- Education/Training	1,784	4,000	7	2,000	2,000	(2,000)	-50.0%	4,000	2,000	Training and Education for 3 Finance staff - Reducing some to reflect historical, but maintaining half.
01415001	55190	FI- Mobile Communications	384	960	349	480	480	(480)	-50.0%	960	480	Town cell phone implemented in 2024
01415001	55198	FI- Office Equipment Leases	454	450	436	450	450	-	0.0%	450	-	New contract - \$37.30/mo
01415001	55200	FI- Supplies	3,109	4,000	2,382	4,000	4,000	-	0.0%	4,000	-	Maintain PY budget level - folders, check stock, envelopes, paper, tax forms, deposit tickets, kitchen/office supplies
01415001	55224	FI- Postage	2,478	2,500	1,574	2,500	2,500	-	0.0%	2,500	-	Based on average monthly spend thru July '25
01415001	55270	FI- Software Agreement	31,050	32,000	31,909	33,500	33,500	1,500	4.7%	32,000	(1,500)	Munis Software Agreement @ 5% increase over 2025 actual. Allocated 66/17/17% between GF, Water & Sewer - Total \$50,770
01415001	55308	FI- Travel Reimbursement	-	750	-	750	750	-	0.0%	750	-	Travel for 3 Finance staff - Maintaining same budget as 2025
		General Expenses Total	76,349	83,710	75,507	77,855	77,855	(5,855)	-7.0%	83,710	5,855	
01415001	55998	FI- Due from Water Fund	(47,472)	(54,015)	(40,512)	(54,863)	(54,863)	(847)	1.6%	(53,966)	897	12.5% Water Fund Offset
01415001	55999	FI- Due from Sewer Fund	(47,472)	(54,015)	(40,512)	(54,863)	(54,863)	(847)	1.6%	(53,966)	897	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(94,944)	(108,030)	(81,024)	(109,726)	(109,726)	(1,696)	1.6%	(107,932)	1,794	
		Finance/Accounting Total	366,673	407,803	350,689	407,029	407,029	(774)	-0.2%	407,505	476	A
Treasurer												
01415002	51000	TR- Sal/Wages Elected	8,864	8,864	7,387	8,864	8,864	-	0.0%	8,864	-	Wages PT Treasurer
		Salaries Total	8,864	8,864	7,387	8,864	8,864	-	0.0%	8,864	-	
01415002	52200	TR- FICA	550	550	458	550	550	-	0.0%	550	-	Based on wages: 6.2%
01415002	52210	TR- Medicare	129	129	107	129	129	-	0.0%	129	-	Based on wages: 1.45%
		Benefits Total	678	679	565	679	679	-	0.0%	679	-	
01415002	55088	TR- Dues	-	1	-	1	1	-	0.0%	1	-	Moved to Finance Dues line
01415002	55091	TR- Education/Training	-	1	-	1	1	-	0.0%	1	-	Absorbed into Finance budget
		General Expenses Total	-	2	-	2	2	-	0.0%	2	-	
		Treasurer Total	9,542	9,545	7,952	9,545	9,545	-	0.0%	9,545	-	A
Tax Collection												
01415003	51110	TX- Sal/Wages FT	120,891	134,495	110,725	137,330	137,330	2,835	2.1%	135,658	(1,672)	2 FT: Deputy Tax Collector, Collections Specialist, new CBA agreement
01415003	51300	TX- Sal/Wages OT	264	104	61	100	100	(4)	-4.3%	100	-	
		Salaries Total	121,154	134,600	110,785	137,430	137,430	2,830	2.1%	135,758	(1,672)	
01415003	52100	TX- Health Insurance	30,099	36,064	30,053	41,763	41,763	5,699	15.8%	41,763	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01415003	52110	TX- Dental Insurance	1,668	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

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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 histoical spending.
01415003	55247	TX- Registry of Deeds	588	1,000	716	1,000	1,000	-	0.0%	1,000	-	Liens, lien redemptions & deeds recordings at Registry of Deeds
01415003	55297	TX- Tax Billing Services	3,236	5,470	5,163	5,670	5,670	200	3.7%	5,470	(200)	Processing fees and materials for tax bills. Resident Access software + assoc. PCI fee
01415003	55298	TX- Tax Lien/Deeded Searches	3,661	5,500	7,323	5,500	5,500	-	0.0%	5,500	-	Required mortgagee searches for liening and deeding.
		General Expenses Total	20,635	35,791	27,403	32,210	32,210	(3,581)	-10.0%	35,791	3,581	
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)	(74,588)	(104,600)	(104,600)	(5,176)	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 bdlg
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

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 17, 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	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
01415025	55058	IT- Contract Services	4,850	59,039	55,717	80,000	80,000	20,981	35.5%	80,000	-	Block5 full year cost (9 months 2025)
01415025	55088	IT- Dues	435	450	446	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
												Decrease reflects one-time purchases in FY25 from switch to the new managed service provider.
01415025	55195	IT- Network Supplies	12,157	17,515	28,531	6,200	6,200	(11,315)	-64.6%	17,515	11,315	No increase
01415025	55200	IT- Office Supplies	1,851	1,000	682	1,000	1,000	-	0.0%	1,000	-	12.5% allocated to Water/Sewer Funds each; 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; Minor increase in cost of plan
01415025	55383	IT- Archiving	2,819	1,575	3,915	1,875	1,875	300	19.0%	1,575	(300)	Moved line to 55048
01415025	55270	IT- Software Agreement	4,030	9,479	-	-	-	(9,479)	-100.0%	9,479	9,479	No increase
01415025	55308	IT- Travel Reimbursement	519	500	263	500	500	-	0.0%	500	-	
		General Expenses Total	111,217	189,613	165,273	224,823	224,823	35,210	18.6%	210,574	(14,249)	
01415025	57003	IT- CO- Computers	22,083	31,300	25,006	21,600	21,600	(9,700)	-31.0%	31,300	9,700	Due to computer upgrades made in FY25 in preparation for Windows 10 end of life.
01415025	57006	IT- CO- Equipment	3,791	1,900	-	2,500	2,500	600	31.6%	1,900	(600)	Update to security camera equipment.
		Capital Outlay Total	25,874	33,200	25,006	24,100	24,100	(9,100)	-27.4%	33,200	9,100	
01415025	55998	IT- Due from Water Fund	(32,416)	(34,539)	(25,904)	(28,243)	(26,474)	8,065	-23.4%	(25,958)	516	12.5% Water Fund Offset
01415025	55999	IT- Due from Sewer Fund	(32,416)	(34,539)	(25,904)	(28,243)	(26,474)	8,065	-23.4%	(25,958)	516	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(64,832)	(69,078)	(51,808)	(56,486)	(52,948)	16,130	-23.4%	(51,916)	1,032	
		Information Technology Total	313,456	430,044	332,059	418,384	407,765	(22,279)	-5.2%	399,519	(8,246)	A
		Total Finance	1,066,591	1,260,085	1,031,906	1,239,421	1,228,802	(31,283)	-2.5%	1,217,388	(11,414)	A
Planning & Development												
Planning												
01419101	51110	PL- Sal/Wages FT	189,173	207,691	144,331	206,900	206,900	(791)	-0.4%	202,844	(4,056)	2 FT: Town Planner; 1 FT Conservation/Sustainability Planner
01419101	51200	PL- Sal/Wages PT	26,445	29,385	19,481	30,587	30,587	1,202	4.1%	29,985	(602)	1 Admin Asst @ 20 hr/wk; Recording Sec
		Salaries Total	215,618	237,076	163,812	237,487	237,487	411	0.2%	232,829	(4,658)	
01419101	52100	PL- Health Insurance	-	-	-	-	-	-	-	-	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01419101	52110	PL- Dental Insurance	1,989	4,177	1,392	2,180	2,180	(1,997)	-47.8%	2,180	-	4.4% rate increase
01419101	52120	PL- Life Insurance	192	192	144	192	192	-	0.0%	192	-	No change
01419101	52130	PL- LTD Insurance	944	907	639	960	960	53	5.8%	960	-	No change
01419101	52200	PL- FICA	13,368	14,699	10,156	14,724	14,724	25	0.2%	14,435	(289)	Based on wages: 6.2%
01419101	52210	PL- Medicare	3,126	3,438	2,375	3,444	3,444	6	0.2%	3,376	(68)	Based on wages: 1.45%
01419101	52300	PL- Retirement Town	25,595	27,249	19,170	26,380	26,380	(869)	-3.2%	25,863	(517)	Based on wages: 12.75%
		Benefits Total	45,215	50,662	33,876	47,880	47,880	(2,782)	-5.5%	47,006	(874)	
01419101	55050	PL- Conf/Room/Meals	400	800	-	800	800	-	0.0%	800	-	APA Conference, Seminars/training. Covers 2 FT employees, 1 PT
01419101	55058	PL- Contract Services	-	1	12,517	1	1	-	0.0%	1	-	
01419101	55088	PL- Dues	13,494	13,650	14,084	14,436	14,436	786	5.8%	13,650	(786)	Rockingham Planning Commission annual dues and APA dues.
01419101	55091	PL- Education/Training	-	500	75	500	500	-	0.0%	500	-	Seminars/Training for planning staff, board members

Town of Exeter												
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01419101	55136	PL- GIS Software	-	3,500	4,125	3,500	3,500	-	0.0%	3,500	-	Annual support and maintenance for building permit/zoning software. Paid annually in the fall.
												No grants targeted at this time but to be ready if one comes along. The HDC Grant Matching line was reduced to \$1 so that any needed grant matching funds could come from this line item.
01419101	55138	PL- Grant Matching	-	2,500	-	2,500	2,500	-	0.0%	2,500	-	
01419101	55155	PL- Inspection Services	-	1	-	1	1	-	0.0%	1	-	Placeholder for third party inspection as needed
01419101	55171	PL- Legal/Public Notices	2,363	2,000	1,758	2,000	2,000	-	0.0%	2,000	-	Primarily for Planning Board cases but also covers Planning dept.
01419101	55180	PL- Mapping	-	1	-	1	1	-	0.0%	1	-	Hasn't been spent in prior years due to in-house capabilities
01419101	55190	PL- Mobile Communications	840	605	698	605	605	-	0.0%	605	-	Cell phone for Planning Director
01419101	55200	PL- Office Supplies	1,073	2,000	445	2,000	2,000	-	0.0%	2,000	-	Misc office supplies. Covers Planning & Building depts.
												Funding for Clean Energy NH membership, annual Local Energy Solutions conference, & attendance at New England Municipal Sustainability meetings
01419101	55384	PL- Sustainability Expense	620	1,250	639	1,250	1,250	-	0.0%	1,250	-	
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
												Includes Exeter Newspaper and Registry Review, RSA books and other reference material
01419101	55246	PL- Reference Material	442	440	458	440	440	-	0.0%	440	-	
												May be used for follow up on the recommendations of the downtown parking, traffic, and pedestrian study, the bike and pedestrian master plan, or other needs as they arise.
01419101	55289	PL- Studies	-	5,000	1,314	5,000	5,000	-	0.0%	5,000	-	To cover mileage for staff to attend training, workshops, meetings, etc.
01419101	55308	PL- Travel Reimbursement	398	800	-	800	800	-	0.0%	800	-	
		General Expenses Total	23,628	37,448	39,595	38,234	38,234	786	2.1%	37,448	(786)	
		Planning Total	284,461	325,186	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	1,989	2,088	1,740	2,180	2,180	92	4.4%	2,180	-	4.4% rate increase
01465207	52120	ED- Life Insurance	96	96	80	96	96	-	0.0%	96	-	No change
01465207	52130	ED- LTD Insurance	866	847	729	917	917	70	8.3%	917	-	No change
01465207	52200	ED- FICA	6,244	7,276	5,902	7,249	7,249	(28)	-0.4%	7,106	(142)	Based on wages: 6.2%
01465207	52210	ED- Medicare	1,460	1,702	1,380	1,695	1,695	(6)	-0.4%	1,662	(33)	Based on wages: 1.45%
01465207	52300	ED- Retirement Town	14,666	15,397	12,571	14,906	14,906	(491)	-3.2%	14,614	(292)	Based on wages: 12.75%
		Benefits Total	54,229	59,590	49,222	65,267	65,267	5,677	9.5%	64,799	(468)	
01465207	55050	ED- Conf/Room/Meals	-	200	-	-	(200)	-100.0%	-	200	200	Classes complete
01465207	55055	ED- Consulting Services	1,853	2,500	2,315	2,500	2,500	-	0.0%	2,500	-	Consulting (property appraisals, marketing, etc.)
01465207	55091	ED- Education/Training	-	1	-	-	(1)	-100.0%	-	1	1	Classes complete
01465207	55190	ED- Mobile Communications	482	600	354	480	480	(120)	-20.0%	600	120	Cell Phone for ED Director
01465207	55200	ED- Office Supplies	-	1	-	-	(1)	-100.0%	-	1	1	Limited need - printer, paper, pens, ink, etc.
01465207	55308	ED -Travel Reimbursement	551	650	-	650	650	-	0.0%	650	-	
		General Expenses Total	2,886	3,952	2,669	3,630	3,630	(322)	-8.1%	3,952	322	
		Total Economic Development	165,511	180,902	147,080	185,810	185,810	4,908	2.7%	183,371	(2,439)	A
Inspections & Code Enforcement												
01424002	51110	BI- Sal/Wages FT	178,081	192,586	156,224	191,680	191,680	(906)	-0.5%	188,020	(3,660)	2 FT: Building Inspector, Deputy CEO
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%	864	-	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%

Town of Exeter												
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01424002	52210	BI- Medicare	2,604	2,793	2,205	2,779	2,779	(13)	-0.5%	2,728	(53)	Based on wages: 1.45%
01424002	52300	BI- Retirement Town	24,094	25,267	20,631	24,439	24,439	(828)	-3.3%	23,973	(467)	Based on wages: 12.75%
		Benefits Total	83,777	68,540	56,088	71,493	104,754	36,214	52.8%	104,008	(746)	
01424002	55091	BI- Education/Training	-	250	-	250	250	-	0.0%	250	-	NE Building Officials Association Conference
01424002	55058	BI- Contracted Services	-	5,000	-	5,000	5,000	-	0.0%	5,000	-	Inspection services
01424002	55088	BI- Dues	105	300	-	300	300	-	0.0%	300	-	RNI and NHBOA Dues
01424002	55128	BI- Fuel	1,101	950	803	1,070	1,070	120	12.6%	950	(120)	Fuel for BI
01424002	55190	BI- Mobile Communications	477	600	349	480	480	(120)	-20.0%	600	120	Cell Phone for BI
01424002	55308	BI- Travel Reimbursement	-	500	-	500	500	-	0.0%	500	-	Mileage for Electrical Inspector
01424002	55319	BI- Vehicle Maintenance	152	1	-	1	1	-	0.0%	1	-	
		General Expenses Total	1,834	7,601	1,152	7,601	7,601	-	0.0%	7,601	-	
		Inspections & Code Enf Total	263,693	268,728	213,463	270,775	304,036	35,308	13.1%	299,630	(4,406)	A
Conservation Commission												
01461105	51200	CC- Sal/Wages PT	656	602	427	820	820	218	36.2%	800	(20)	Recording secretary
01461105	51210	CC- Sal/Wages Temp	-	2,530	2,550	-	-	(2,530)	-100.0%	-	-	No interns planned for 2026
		Salaries Total	656	3,132	2,977	820	820	(2,312)	-73.8%	800	(20)	
01461105	52200	CC- FICA	41	194	185	51	51	(143)	-73.8%	50	(1)	Based on wages: 6.2%
01461105	52210	CC- Medicare	10	45	43	12	12	(34)	-73.8%	12	(0)	Based on wages: 1.45%
		Benefits Total	50	239	228	63	63	(176)	-73.6%	62	(1)	
01461105	55051	CC- Conservation Land Administration	1,865	2,050	1,096	4,500	4,500	2,450	119.5%	2,050	(2,450)	Covers costs for outreach activities (Spring Tree program-\$458, Raynes event support: port-o-potty rental \$175, mowing \$300 ea time), trail maintenance (bridge, signs, paint, etc) and conservation land administration work such as invasive brush removal, and supplies such as tools, gloves and equipment.
01461105	55058	CC- Contract Services	3,108	1,000	-	1,000	1,000	-	0.0%	1,000	-	Small contracts for Raynes repairs
01461105	55088	CC- Dues	875	1,200	850	1,250	1,250	50	4.2%	1,200	(50)	For board to join related organizations: ESRLAC (\$300), NHACC (\$850), SELT (\$100)
01461105	55091	CC- Education/Training	60	250	145	250	250	-	0.0%	250	-	Training for board members and/or Cons/Sust planner (NHACC-3 members and other workshops)
01461105	55171	CC- Legal/Public Notices	-	50	-	50	50	-	0.0%	50	-	Covers approx 1 legal notice typ in newspaper
01461105	55224	CC- Postage	-	20	-	20	20	-	0.0%	20	-	Mailings to 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
		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	

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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
		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	-	
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)	-	-	-	-	-	-	-	-	Year End Balance Transfer
			(180)	-	-	-	-	-	-	-	-	
		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

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	51420	Holiday Pay	75,540	68,409	12,594	76,798	76,267	7,858	11.5%	76,267	-	Contract item
	51425	Firearm Incentive	500	2,500	-	3,000	3,000	500	20.0%	3,000	-	Contract item - \$1000 stipend for being an instructor (3 instructors)
	51430	Field Training Incentive OT	2,724	5,125	925	24,232	24,232	19,107	372.8%	24,232	-	Contract item - Field Training Officer Incentive, 2 hrs of OT per shift while training a new officer - 4 open positions to train at approx. 12 week period
	51435	Canine OT	6,265	12,436	10,275	17,098	17,098	4,662	37.5%	17,098	-	Comfort Dog @ 3.5 hrs a week overtime, plus Case law @ 3.5 hrs a week OT for Police canine.
	51450	Education Incentive	15,500	17,500	15,000	14,000	13,000	(4,500)	-25.7%	13,000	-	Per Police CBA - stipends for having a college degree
	51440	Training Coverage - OT	12,243	16,441	14,136	16,261	16,261	(180)	-1.1%	16,261	-	To cover periods when officers are at training. State increased mandated training to 24 hours for each officer.
		Salaries Total	2,373,220	2,565,006	1,929,757	2,716,471	2,704,369	139,363	5.4%	2,693,924	(10,445)	
								-				
	52100	Health Insurance	526,036	630,778	527,897	729,254	741,402	110,624	17.5%	741,402	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
	52110	Dental Insurance	40,155	45,078	36,292	47,996	43,325	(1,753)	-3.9%	43,325	-	4.4% rate increase
	52120	Life Insurance	1,552	1,584	1,312	1,584	1,584	-	0.0%	1,584	-	No change
	52130	LTD Insurance	968	960	800	960	960	-	0.0%	960	-	No change
	52200	FICA	9,962	10,946	8,180	11,332	11,332	388	3.5%	11,250	(82)	Based on wages: 6.2%
	52210	Medicare	33,669	37,193	26,355	39,389	39,213	2,021	5.4%	39,062	(151)	Based on wages: 1.45%
	52300	Retirement Town	22,573	23,135	18,915	23,303	23,303	168	0.7%	23,136	(167)	Based on wages: 12.75%
	52310	Retirement Police	656,670	712,222	531,483	758,508	754,763	42,540	6.0%	751,937	(2,826)	Based on wages: 30.95%
		Benefits Total	1,291,584	1,461,896	1,151,234	1,612,326	1,615,882	153,986	10.5%	1,612,656	(3,226)	
								-				
	55001	Accreditation	6,482	7,249	4,646	7,249	7,249	-	0.0%	7,249	-	Guardian Tracking \$2,049 and PowerDMS document and policy management software yearly account renews in August \$5,200- is necessary for CALEA Accreditation
	55035	Chiefs Expenses	1,194	1,200	146	1,200	1,200	-	0.0%	1,200	-	Covers empl. awards, retirements, dept meetings, hosting meals
	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.

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	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 (MC (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
		General Expenses Total	272,185	271,489	232,300	265,683	265,683	(5,806)	-2.1%	267,004	1,321	Lookup software (\$600) management with Town Clerk
		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%	800,289	(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.

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	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.
	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 firefighter notification, and Knox Box Cloud Service.
	55282	Building Supplies	3,137	3,500	2,548	3,500	3,500	-	0.0%	3,500	-	Laundry & misc bldg. cleaning supplies
	55308	Travel Reimbursement	78	1,195	464	900	900	(295)	-24.7%	1,195	295	Travel reimbursement for use of personal vehicle to attend meetings, briefings and training.
	55314	Uniforms	16,595	26,661	21,823	30,660	30,660	3,999	15.0%	26,661	(3,999)	Uniforms for 32 FT employees, 1 Call member
	55319	Vehicle Maintenance	50,878	43,500	42,679	45,000	45,000	1,500	3.4%	43,500	(1,500)	Vehicle Maintenance, Inspections, Tires, Annual Pump and Aerial Testing and Certifications, Plymo-Vent Exhaust Capture System
	55264	Shelter Equipment	-	1	-	1	1	-	0.0%	1	-	Place Holder - Agreement with SAU16 to provide, shelter, food and supplies as necessary
	55095	Emergency Management Equipment	-	2,500	310	2,500	2,500	-	0.0%	2,500	-	Examples of necessary equipment includes: EOC Audio-Visual equipment, and on scene materials (replacement cones, barricades, signage, barriers)
	55119	FEMA Reimb -Force Labor	-	1	-	1	1	-	0.0%	1	-	FEMA line if needed
	55118	FEMA Reimb - Force Equip	-	1	-	1	1	-	0.0%	1	-	FEMA line if needed
		General Expenses Total	284,338	277,773	209,641	300,214	300,214	22,441	8.1%	273,475	(26,739)	
	57006	Capital Outlay	-	1	-	1	1	-	0.0%	1	-	\$1 place holder if grant funds become available
		Capital Outlay Total	-	1	-	1	1	-	0.0%	1	-	
		Total Fire Department	4,177,336	4,441,683	3,369,847	4,724,888	4,682,888	241,205	5.4%	4,642,186	(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	-	2,586	-	1	1	(2,595)	-100.0%	1	-	

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 17, 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	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	-	
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%	78,527	(1,531)	1 FT: Health Officer
		Salaries Total	71,606	78,356	63,554	78,058	78,058	(298)	-0.4%	78,527	(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
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)	

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 17, 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	52100	PWA- Health Insurance	53,447	138,300	61,719	153,265	153,265	14,965	10.8%	153,265	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01431101	52110	PWA- Dental Insurance	5,670	10,702	5,269	9,181	9,181	(1,521)	-14.2%	9,181	-	4.4% rate increase
01431101	52120	PWA- Life Insurance	360	624	296	528	528	(96)	-15.4%	528	-	No change
01431101	52130	PWA- LTD Insurance	912	960	800	960	960	-	0.0%	960	-	No change
01431101	52200	PWA- FICA	26,676	42,920	25,481	36,264	36,264	(6,656)	-15.5%	35,616	(648)	Based on wages: 6.2%
01431101	52210	PWA- Medicare	6,239	10,038	6,135	8,481	8,481	(1,557)	-15.5%	8,330	(152)	Based on wages: 1.45%
01431101	52300	PWA- Retirement Town	58,967	90,776	53,912	74,549	74,549	(16,227)	-17.9%	73,217	(1,332)	Based on wages: 12.75%
		Benefits Total	152,269	294,320	153,611	283,228	283,228	(11,092)	-3.8%	281,097	(2,131)	
01431101	55003	PWA- Drug/Alcohol Testing	754	1,200	1,489	1,200	1,200	-	0.0%	1,200	-	Contract w/AWSU & ConvenientMD; required (per USDOT) random testing for all CDL holders & screening of new hires
01431101	55050	PWA- Conf/Room/Meals	1,055	3,000	674	2,000	2,000	(1,000)	-33.3%	3,000	1,000	National or regional conf 60% Dir, Town Eng; 100% Maint Supt, Hwy Supt.
01431101	55058	PWA- Contracted Services	17,836	1	13,509	2,500	2,500	2,499	249900.0%	1	(2,499)	Moved to CIP in 2025. Funding for as-needed Intersection/Traffic Reviews in 2026 as CIP Phase III Intersection Improvements was deferred to FY27)
01431101	55088	PWA- Dues	1,124	1,270	1,344	1,450	1,450	180	14.2%	1,270	(180)	Dues: APWA \$1025, NHPWA \$100, Mutual Aid \$25; Licenses: PE 2@150/2 yr. APWA Increased from \$995 in FY25 to \$1025 in FY26.
01431101	55091	PWA- Education/Training	1,530	2,000	627	2,000	2,000	-	0.0%	2,000	-	Education and training for staff (NHMA, NHDES, NEPW Association)
01431101	55128	PWA- Fuel	2,607	1,500	2,472	2,725	2,725	1,225	81.7%	1,500	(1,225)	Dir & Eng vehicles \$2.84/gal @ 80 gal/mo. Increase reflects actual usage over past two years.
01431101	55133	PWA- General Expenses	1,355	1,000	-	1,000	1,000	-	0.0%	1,000	-	Meal reimbursement during extended operations per Director's determination.
01431101	55158	PWA- Insurance Deductible	-	1	-	1	1	-	0.0%	1	-	Damage repairs on insurance claims
01431101	55181	PWA- Master Fuel Account	6,761	1	(2,240)	1	1	-	0.0%	1	-	Bulk fuel delivery charges less dept allocations; for 109 vehicles
01431101	55190	PWA- Mobile Communications	1,772	1,300	875	1,300	1,300	-	0.0%	1,300	-	60% Director, Town Engineer & Asst Engineer; 100% Highway, MiFi (Engineering) (\$108 @ 12 m.)
01431101	55200	PWA- Office Supplies	7,533	10,000	8,225	9,000	9,000	(1,000)	-10.0%	10,000	1,000	Gen office supplies \$6500; Eng supplies \$3500: plotter paper & ink, field books, Town Standards, scanning plans; 60% of copier billing.
01431101	55224	PWA- Postage	414	550	641	550	550	-	0.0%	550	-	General day to day mailings
01431101	55237	PWA- Radio Repairs	-	300	-	300	300	-	0.0%	300	-	4 Desk sets, 6 portables, 42 vehicle units
01431101	55238	PWA- Radio Replacement	-	500	-	500	500	-	0.0%	500	-	Digital repeater to communicate with Fire & Police
01431101	55319	PWA- Vehicle Maintenance	230	600	275	600	600	-	0.0%	600	-	Dir & Eng vehicles
		General Expenses Total	42,971	23,223	27,892	25,127	25,127	1,904	8.2%	23,223	(1,904)	
01431101	55998	PWA- Due from Water Fund	(128,188)	(196,916)	(120,770)	(173,581)	(173,581)	23,334	-11.8%	(171,066)	2,515	20% Water Fund offset
01431101	55999	PWA- Due from Sewer Fund	(128,188)	(196,916)	(120,770)	(173,581)	(173,581)	23,334	-11.8%	(171,066)	2,515	20% Sewer Fund offset
		Due from Water/Sewer Funds Total	(256,375)	(393,832)	(241,540)	(347,162)	(347,162)	46,670	-11.9%	(342,132)	5,030	
		Administration & Engineering Total	380,028	615,972	369,511	546,093	546,093	(69,879)	-11.3%	536,638	(9,455)	A
Highways and Streets												
01431202	51110	HWY- Sal/Wages FT	737,648	789,714	615,432	833,815	832,240	42,526	5.4%	829,950	(2,290)	12 FT - Highway Supt., General Foreman, 2 Foreman, 5 HEO, 1 Truck Driver, 2 Laborers
01431202	51210	HWY- Sal/Wages Temp	-	1	-	1	1	-	0.0%	1	-	Intern, Summer/Fall laborer
01431202	51121	HWY- Sal/Wages Incentive Reg	2,750	2,750	-	2,750	2,750	-	0.0%	2,750	-	Per SEIU CBA
01431202	51300	HWY- Sal/Wages OT	21,046	22,773	17,168	22,773	22,773	(0)	0.0%	22,773	-	Emergency ops, callouts, flood watch, voting/traffic control
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%

Town of Exeter												
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		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).
01431202	55071	HWY- Dam Maintenance	2,830	2,500	-	2,500	2,500	-	0.0%	2,500	-	Dam & abutment concrete & mechanical repairs at Pickpocket, Colcord, Sloans Brook
01431202	55072	HWY - Dam Registration	1,900	400	-	800	800	400	100.0%	400	(400)	Annual NHDES fees (due December) Sloans Brook
01431202	55091	HWY- Education/Training	1,918	1,500	600	1,500	1,500	-	0.0%	1,500	-	Classes, licensing (CDL, UNH Tech Transfer classes)
01431202	55096	HWY- Emergency Traffic Control	-	500	595	500	500	-	0.0%	500	-	Uniformed officer in high traffic, emergencies
01431202	55107	HWY- Equipment Rentals	2,601	4,500	650	4,500	4,500	-	0.0%	4,500	-	Rental of equipment not owned by Town: bulldozer, excavator, grader, screener
01431202	55128	HWY- Fuel	30,576	25,500	27,996	35,500	35,500	10,000	39.2%	25,500	(10,000)	Fuel for highway dept vehicles & equipment; contract price projected to be unleaded \$2.84/gal & diesel \$3.16/gal. 1600 gals gas & 5350 gals diesel.
01431202	55134	HWY- General Hand Tools	3,795	4,000	1,876	4,000	4,000	-	0.0%	4,000	-	Rep/repair hand tools: compacter, hand-saw, chainsaws, small power tools
01431202	55190	HWY- Mobile Communications	-	1	-	1	1	-	0.0%	1	-	moved to phone reimbursement
01431202	55212	HWY- Phone Reimbursement	2,569	2,800	2,722	3,300	3,300	500	17.9%	2,800	(500)	Cell Phone stipend for Supt + 3 Foremen (\$40/mo), On-Call Cell Phone, MiFi, & Tablets (\$112/mo)
01431202	55257	HWY- Safety Equipment	5,312	6,000	4,130	6,000	6,000	-	0.0%	6,000	-	Hardhats, vests, eye protection, Technu, steel-toed boot repl \$300/yr per employee. (Boot allowance increased from \$185/yr to \$300/yr per SEIU CBA.)
01431202	55267	HWY- Signs	7,802	8,000	3,987	8,000	8,000	-	0.0%	8,000	-	Sign replacement for retro reflectivity, damages.
01431202	55285	HWY- Storm Drain Repair	7,809	6,000	317	6,000	6,000	-	0.0%	6,000	-	Repair drain castings. 1,305 catch basins
01431202	55286	HWY- Street Marking	34,979	35,000	34,307	35,000	35,000	-	0.0%	35,000	-	Fog lines, center lines, parking spaces (butyl rubber by contractor); crosswalks 2x yr
01431202	55287	HWY- Street Repairs/Maint	11,862	18,000	13,247	18,000	18,000	-	0.0%	18,000	-	Patching town roads & shoulder repair materials; includes asphalt, concrete, gravel
01431202	55310	HWY- Tree Maintenance	17,488	25,000	3,204	25,000	25,000	-	0.0%	25,000	-	All trees in Town ROW & parks incl pruning, fertilizing & removal w/ licensed arborist; increasing demands for tree removal & pruning; additional street trees at Lincoln & presence of Emerald Ash Borer (EAB) - Reduced from \$55,535 to \$25,000 in FY25.
01431202	55314	HWY- Uniforms	9,704	7,400	7,244	7,400	7,400	-	0.0%	7,400	-	12 employees (Laundering, repair and replacement)
01431202	55319	HWY- Vehicle Maintenance	64,176	60,000	63,141	60,000	60,000	-	0.0%	60,000	-	Maintenance of all dept vehicles and equip
01431202	55337	HWY- Weed Control	9,000	9,000	9,000	9,000	9,000	-	0.0%	9,000	-	Along medians & curbing; contract w/licensed herbicide applicator, \$1K switch from Roundup to pre-emergent.
		General Expenses Total	214,322	229,601	178,332	242,501	242,501	12,900	5.6%	229,601	(12,900)	
01431202	55251	HWY-Road Paving/Maintenance	549,995	625,000	387,499	700,000	700,000	75,000	12.0%	625,000	(75,000)	Incl crack sealing, reconstruction, etc. 2024 Pavement Management Plan Update recommends \$1.1M annually to maintain current PCI.
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

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01431903	55061	PS- Contracted Snow Removal	-	1	11,315	1	1	-	0.0%	1	-	Funded from SNOW/ICE CAP Reserve when needed - Hire contractors w/10 wheelers to remove snow for safety downtown, Lincoln St, Portsmouth Ave.
01431903	55118	PS- FEMA Reimb Force Equip	-	1	-	1	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
01431903	55259	PS- Sand	1,274	2,000	307	2,000	2,000	-	0.0%	2,000	-	Purchase sand during winter months to spread along the 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												
01432304	51200	SW- Sal/Wages PT	25,500	24,951	18,808	25,796	25,796	845	3.4%	25,290	(506)	1 PT @ 16 hrs/wk including transfer station winter schedule and weekend trash removal
01432304	51300	SW- Sal/Wages OT	817	5,785	636	4,000	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			-	-	-	-	-	-	
01432304	55054	SW- Construction Debris	11,561	16,000	8,426	16,000	16,000	-	0.0%	16,000	-	Construction debris container at Transfer Station (WM contract)
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 pr 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

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		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	-	Pot 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
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	30,602	37,493	26,912	44,855	44,855	7,362	19.6%	44,610	(245)	Based on wages: 12.75%
		Benefits Total	86,643	114,680	69,720	156,856	156,856	42,176	36.8%	156,425	(431)	
01419406	55048	PM- Computer Software	684	5,000	4,104	5,000	5,000	-	0.0%	5,000	-	People GIS work order system (SimplicityFleet module)
01419406	55058	PM- Contract Services	62,030	70,000	84,205	70,000	70,000	-	0.0%	70,000	-	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	55069	PM- Custodial Supplies	15,588	20,000	13,670	20,000	20,000	-	0.0%	20,000	-	All Town buildings' paper & cleaning products
01419406	55091	PM- Education/Training	-	200	-	200	200	-	0.0%	200	-	Continuing education for Master Electrician & Carpenter.
01419406	55128	PM- Fuel	3,337	5,500	4,378	5,500	5,500	-	0.0%	5,500	-	Maintenance Dept vehicles (5); includes loaner vehicles to Town Departments; unleaded contract price projected to be \$2.84/gal

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01419406	55173	PM- Licenses	146	300	152	300	300	-	0.0%	300	-	License renewal fees for Electrician
01419406	55176	PM- Maintenance Bld Materials	1,592	1,200	559	1,200	1,200	-	0.0%	1,200	-	Stock paint, putty, nails, screws
01419406	55178	PM- Maintenance Tools	2,200	3,000	1,355	3,000	3,000	-	0.0%	3,000	-	HVAC Tech, plumber, elec. tools, replenish drill bits, small power tools
01419406	55190	PM- Mobile Communications	309	300	224	300	300	-	0.0%	300	-	Maint. Superintendent cell phone
01419406	55257	PM- Safety Equipment	1,662	2,000	549	2,000	2,000	-	0.0%	2,000	-	Fall protection, eye protection, steel-toed boot replacement \$300/yr (Boot allowance increased from \$185/yr to \$300/yr per SEIU CBA.)
01419406	55314	PM- Uniforms	4,218	6,050	3,421	6,050	6,050	-	0.0%	6,050	-	Uniforms and cleaning for 5 Staff
01419406	55392	PM- Fire Safety	25,358	24,000	23,605	24,000	24,000	-	0.0%	24,000	-	Insp. & Maint. of fire alarm systems, emergency lighting & fire extinguishers
		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
		Swasey Parkway- FICA	-	-	6	-	-	-	-	-	-	Recording Secretary for Swasey Parkway
		Swasey Parkway- Medicare	-	-	1	-	-	-	-	-	-	Recording Secretary for Swasey Parkway
		Town Buildings-Water/Sewer Bills	24,861	18,835	19,955	18,835	18,835	18,835	-	18,835	-	Water/Sewer bills for Town Buildings
		Town Buildings- Building Maintenance	76,101	94,000	67,540	94,000	94,000	94,000	-	94,000	-	Building Maintenance for Town Buildings, Incl Swasey Parkway & Raynes Barn
		Town Buildings- Natural Gas	60,701	72,250	46,761	72,250	72,250	72,250	-	72,250	-	Natural Gas for Town Buildings
		Town Buildings- Electricity	99,707	100,450	80,853	101,850	101,850	100,450	7175.0%	100,450	(1,400)	Electricity for Town Buildings, Incl. Swasey Parkway & Raynes Barn
		Train Station- Supplies	174	3,000	525	3,000	3,000	3,000	-	3,000	-	Light fixtures, electrical breakers, signage
		Train Station- Platform Lease Liability	27,636	28,021	27,750	36,996	36,996	28,021	312.2%	36,996	-	Platform Lease Liability Insurance for Train Station
		Train Station- Platform Lease	3,655	4,076	3,742	4,076	4,076	4,076	-	4,076	-	Platform Lease for Train Station
		Town Buildings Total	292,834	320,632	247,225	331,007	331,007	320,632	3090.4%	329,607	(1,400)	A
Maintenance Projects												
01419406	55177	PM- Maintenance Projects	65,403	100,000	24,909	100,000	100,000	100,000	-	100,000	-	Town owned building projects: Highway Garage Roof Structural Repairs to meet current snow load requirements (per Bureau Veritas report) - \$50K; Space Needs Assessment (Facilities Committee)- \$50K
		Total Maintenance Projects	65,403	100,000	24,909	100,000	100,000	100,000	-	100,000	-	A
		Town Maintenance/Buildings Total	828,427	999,745	707,931	1,103,233	1,103,233	1,030,615	1419.2%	1,098,987	(4,266)	A
Mechanics/Garage:												
01419415	51110	PG- Sal/Wages FT	126,919	180,178	69,977	184,975	195,498	15,320	8.5%	195,498	-	3 FT: 1 Mech foreman; 2 Mechanics
01419415	51300	PG- Sal/Wages OT	4,089	3,488	1,309	3,488	3,488	(0)	0.0%	3,488	-	Mechanic OT - 76 hours per year
01419415	51121	PG- Sal/Wages Education/Training	750	750	-	-	-	(750)	-100.0%	-	-	
		Salaries Total	131,759	184,417	71,286	188,463	198,986	14,569	7.9%	198,986	-	
01419415	52100	PG- Health Insurance	39,012	80,132	21,702	55,767	55,767	(24,365)	-30.4%	55,767	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
01419415	52110	PG- Dental Insurance	2,558	4,774	1,194	623	2,452	(2,322)	-48.6%	2,452	-	4.4% rate increase
01419415	52120	PG- Life Insurance	90	144	52	144	144	-	0.0%	144	-	No change
01419415	52200	PG- FICA	7,855	11,434	4,182	11,685	12,337	903	7.9%	12,337	-	Based on wages: 6.2%
01419415	52210	PG- Medicare	1,837	2,674	978	2,733	2,885	211	7.9%	2,885	-	Based on wages: 1.45%
01419415	52300	PG- Retirement Town	18,073	24,150	8,963	24,029	25,371	1,221	5.1%	25,371	-	Based on wages: 12.75%
		Benefits Total	69,425	123,308	37,071	94,981	98,956	(24,352)	-19.7%	98,956	-	
01419415	55128	PG- Fuel	1,209	1,500	1,018	1,500	1,500	-	0.0%	1,500	-	Mechanics shop truck & forklift
01419415	55129	PG- Fuel Dispensing System	4,027	4,000	2,750	4,000	4,000	-	0.0%	4,000	-	Fuel pumps, UST inspection, reporting equipment, Annual fuel island maintenance
01419415	55183	PG- Mechanics Tools	1,822	3,900	966	3,900	3,900	-	0.0%	3,900	-	Mechanics' allowance \$800/ea; replace Town owned tools; rental
01419415	55316	PG- Vehicle Equipment Stock	3,672	5,000	1,851	5,000	5,000	-	0.0%	5,000	-	Fluids, filters, bulbs, nuts & bolts for all Town Departments
01419415	55319	PG- Vehicle Maintenance	1,529	2,000	1,928	2,000	2,000	-	0.0%	2,000	-	Maintenance Dept vehicles (5) + forklift
01419415	55338	PG- Weight Testing/Repair	360	1,000	-	1,000	1,000	-	0.0%	1,000	-	3 mechanic lifts certified testing & repair, 2 crane mounted electric hoists
		General Expenses Total	12,619	17,400	8,513	17,400	17,400	-	0.0%	17,400	-	

Town of Exeter												
2026 General Fund Budget: SB												
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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
		Mechanics/Garage Total	213,803	325,125	116,871	300,844	315,342	(9,783)	-3.0%	315,342	-	A
		Total Public Works	5,385,450	6,277,826	4,365,647	6,543,802	6,552,081	274,255	4.4%	6,370,910	(181,171)	A
Welfare & Human Services												
Welfare												
01444110	51200	WE- Sal/Wages PT	21,529	46,519	25,338	47,291	47,291	772	1.7%	46,337	(954)	PT Welfare/ Human Services Administrator
		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/Awk (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%	4,885	(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

Town of Exeter												
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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	55542	PR- Senior Services	5,000	5,000	4,911	5,000	5,000	-	0.0%	5,000	-	Level Funded
01452001	55050	PR- Conf/Room/Meals			515		-	-		-	-	
		General Expenses Total	7,591	7,450	7,507	7,450	7,450	-	0.0%	7,450	-	
		Recreation Total	431,179	511,729	407,849	568,209	568,210	56,481	11.0%	561,240	(6,970)	A
Parks												
01452002	51110	PK- Sal/Wages FT	92,095	100,558	77,325	108,765	108,765	8,207	8.2%	108,765	-	2 FT (Foreman and Laborer)
01452002	51300	PK- Sal/Wages OT	2,955	4,812	2,988	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 signage
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
01452005	55006	SE- Fireworks	8,000	10,000	10,000	10,000	10,000	-	0.0%	10,000	-	Fireworks for AIM Festival, cost of fireworks have gone up and a need for police detail to keep residents from walking in shooting zone.
		Special Events Total	15,943	18,000	17,278	18,000	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)	
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)	

Town of Exeter												
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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
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	68,324	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	58,441	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	43,472	(12,010)	-21.6%	43,472	-	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	2,150,575	929,263	76.1%	2,150,575	-	
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
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	28,822	(10,792)	-27.2%	28,822	-	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	1,414,793	858,683	154.4%	1,414,793	-	
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	-	

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 17, 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
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	3,565,370	1,616,797	83.0%	3,565,370	-	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	55080	GG- Cash Over/Short	(6)	1	(1)	1	1	-	0.0%	1	-	Town-wide cash over/short in-house collections
01419417	55189	GG- Misc Expense	1,060	1	-	1	1	-	0.0%	1	-	Internal audit entry
01419417	55151	GG- Fire Protection	100,000	130,000	97,500	155,000	155,000	25,000	19.2%	130,000	(25,000)	Fire Protection System Fee
		General Expenses Total	103,105	130,004	102,625	155,004	155,004	25,000	19.2%	130,004	(25,000)	A
Vehicle Replacement												
01419416	57005	GG- CO - Leases	242,266	275,567	162,217	257,113	257,113	(18,454)	-6.7%	257,113	-	See separate list
01419418	57012	GG- CO - Vehicles		66,000	45,058	138,000	138,000	72,000	109.1%	66,000	(72,000)	See separate list
		Capital Outlay Total	242,266	341,567	207,275	395,113	395,113	53,546	15.7%	323,113	(72,000)	A
Cemeteries												
01419500	57000	GG-CO-Cemeteries	-	1	-	1	1	-	0.0%	1	-	
			-	1	-	1	1	-	0.0%	1	-	A
Capital Outlay-Other												
01419900	55361	GG- CO- Land Acquisition/Purchase	-	1	-	1	1	-	0.0%	1	-	
01419900	57006	GG- CO- Equipment	7,310	13,015	6,420	13,015	13,015	-	0.0%	13,015	-	Vehicle Data Gathering (AA Tracking) equipment
01419900	57014	GG-CO-Exeter Sportsman Club	-	1	-	1	1	-	0.0%	1	-	
		Capital Outlay Total	7,310	13,017	6,420	13,017	13,017	-	0.0%	13,017	-	A
		General Government Total	352,682	484,589	316,319	563,135	563,135	78,546	16.2%	466,135	(97,000)	
		Total Debt Service & Capital	2,412,340	2,433,162	2,264,890	4,148,477	4,128,505	1,695,343	69.7%	4,031,505	(97,000)	
Benefits & Taxes												
Payroll Taxes & Benefits												
		GG- Health Insurance Reserve	-	-	-	-	-	-	-	-	-	20% increase YOY
		GG- Dental Insurance Reserve	-	-	-	-	-	-	-	-	-	5% increase YOY
		GG- Life Insurance Reserve	-	-	-	-	-	-	-	-	-	0% increase YOY General Fund, Water Fund, Sewer Fund
		GG- LTD Insurance Reserve	-	-	-	-	-	-	-	-	-	0% increase YOY General Fund, Water Fund, Sewer Fund
01415535	52140	GG- Insurance Buyout	169,552	221,638	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
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	-	

Town of Exeter												
2026 General Fund Budget: SB												
Prepared: December 17, 2025												Version #3
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: SRC	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
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	27,325,353	2,869,027	11.7%	26,863,334	(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												
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	28,381,535	(1,240,296)	-4.2%	27,919,516	(462,019)	

Town of Exeter												
2026 Water Fund Budget: SB												
Prepared: December 17, 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
												Lead service line continued work (Federal requirement). Water System Hydraulic Model updates.
02433021	55055	WA- Consulting Services	12,000	13,250	7,506	13,250	13,250	-	0.0%	13,250	-	Primex
02433021	55124	WA- Fleet Insurance	443	474	474	652	652	178	37.6%	652	-	Primex
02433021	55228	WA- Property Insurance	60,435	64,665	64,665	89,065	89,065	24,400	37.7%	89,065	-	Line item for insurance deductible
02433021	55157	WA- Insurance Deductible	-	1	-	1	1	-	0.0%	1	-	Damage repairs on insurance claims
02433021	55158	WA- Insurance Reimbursed Repairs	-	1	-	1	1	-	0.0%	1	-	Legal expenses wellhead negotiations, administrative orders
02433021	55170	WA- Legal Expense	-	1	-	1	1	-	0.0%	1	-	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
02433021	55190	WA- Mobile Communications	394	800	225	800	800	-	0.0%	800	-	Bld packages, Requests for Proposals
02433021	55002	WA- Advertising	-	250	-	250	250	-	0.0%	250	-	Annual Consumer Confidence Rpt (CCR) & postage
02433021	55227	WA- Printing	3,000	3,000	3,280	3,500	3,500	500	16.7%	3,000	(500)	Notice of main flushing, Public Hearings, violations, lead service inventory inquiries. Mandated LSLI Public Notifications.
02433021	55171	WA- Legal/Public Notices	1,420	3,000	-	5,000	5,000	2,000	66.7%	3,000	(2,000)	Annual national conference Dir, Eng 20%, WS Mgr & Asst. Mgr 50%
02433021	55050	WA- Conf Rooms/Meals	333	2,880	16	2,880	2,880	-	0.0%	2,880	-	Treatment, Distribution & Backflow required CEUs & dues. 4 New Hires requiring Licensure.
02433021	55091	WA- Education/Training	4,495	5,000	4,681	6,000	6,000	1,000	20.0%	5,000	(1,000)	
		General Expenses Total	86,615	97,822	84,191	125,900	125,900	28,078	28.7%	122,400	(3,500)	
		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
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 W\$S)
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)	

Town of Exeter												
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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	(80)	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's OT rate = \$35/hr, 600 hours; for WD/SC/MWTP/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	11,985	17,416	11,341	18,772	18,772	1,356	7.8%	18,772	(0)	Based on wages: 6.2%
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

Town of Exeter												
2026 Water Fund Budget: SB												
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								2026 SB Budget vs. 2025 Budget \$ Increase/ (Decrease)	2026 SB Budget vs. 2025 Budget % Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)	
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB					Explanations
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 Hamplon 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 managment 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	-	-	-	-	-	-	
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

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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	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	48,908	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
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

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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
02471125	58023	Lary Lane GWTP SRF	242,133	246,879	246,879	251,718	251,718	4,839	2.0%	251,718	-	2036 Final payment
02471125	58027	Lincoln Street Phase #2	9,593	9,593	9,593	9,593	9,593	-	0.0%	9,593	-	2032 Final payment
02471125	58028	Court Street Culvert	3,747	3,747	3,747	3,747	3,747	-	0.0%	3,747	-	2027 Final payment
02471125	58032	Washington Street	55,000	55,000	55,000	50,000	50,000	(5,000)	-9.1%	50,000	-	2028 Final payment
02471125	58035	Salem St. Utility Design & Engin	25,385	-	-	-	-	-	-	-	-	2024 Final payment
02471125	58036	Surface Water Plant TTHM Treatment	88,241	88,241	88,241	88,241	88,241	-	0.0%	88,241	-	2034 Final payment
02471125	58038	Groundwater Sources	105,000	105,000	105,000	-	-	(105,000)	-100.0%	-	-	2025 Final payment
02471125	58042	Salem St. Utility Improvements	139,706	137,255	137,255	137,255	137,255	-	0.0%	137,255	-	2036 Final payment
02471125	58047	Groundwater Exploration	88,900	88,900	88,900	88,900	88,900	-	0.0%	88,900	-	2036 Final payment
02471125	58048	Westside Drive Design & Engin	-	-	-	21,113	21,113	21,113	-	21,113	-	2030 Final payment
02471125	58052	Groundwater Source Development	95,069	95,069	95,069	95,069	95,069	-	0.0%	95,069	-	2028 Final payment
02471125	58051	Westside Drive Construction	63,063	63,063	63,063	63,063	-	(63,063)	-100.0%	-	-	2038 Final payment (Bond only, excludes SRF)
02471125	58058	School Street Construction	-	-	-	-	-	-	-	-	-	2036 Final payment
02471125	58059	New GW Development Phase #2	-	-	-	-	-	-	-	-	-	2046 Final payment
		Water Debt Service Principal Total	1,265,810	1,130,428	1,130,428	1,054,347	991,284	(139,144)	-12.3%	991,284	-	
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	3,070	3,070	-	3,070	-	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	-	(45,027)	-100.0%	-	-	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	391,559	94,055	31.6%	391,559	-	
		Debt Service Total	1,613,896	1,427,932	1,427,933	1,515,357	1,382,843	(45,089)	-3.2%	1,382,843	-	
Capital Outlay												
02490027	55318	CO- Capital Outlay - Leases	-	-	-	-	-	-	-	-	-	See separate lease schedule
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	55361	CO- Capital Outlay - Land Acquisition/Purchase	-	-	-	-	-	-	-	-	-	
02490027	57015	CO- Water System Capital	38,360	270,000	58,736	200,000	200,000	(70,000)	-25.9%	270,000	70,000	SWTP Filter/Clarifier Maintenance \$29,463 (YR4 of contract); Stadium Well Cleaning & Rehabilitation \$60,000; SWTP Finished Water
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	
											-	
Payroll Benefit Reserves											-	
		Health Insurance Reserve	-	-	-	-	-	-	-	-	-	20% increase YOY
		Dental Insurance Reserve	-	-	-	-	-	-	-	-	-	5% increase YOY
		Payroll Benefit Reserves Total	-	-	-	-	-	-	-	-	-	
		Water Fund Total	4,073,241	4,635,000	3,573,245	4,823,481	4,690,264	55,264	1.2%	4,658,059	(32,206)	A
WF -Warrant Articles/Borrowing												

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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
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	500,000	500,000		500,000	-	CIP pg.38 - 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	2,673,000	(4,127,000)	-60.7%	2,673,000	-	
		Total Water Fund with WAR	4,073,241	11,435,000	3,573,245	7,491,542	7,363,264	(4,071,736)	-35.6%	7,331,059	(32,206)	

Town of Exeter												
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SEWER FUND												
Administration												
03432031	51110	SA- Sal/Wages FT	228,846	333,649	230,239	312,627	312,626	(21,023)	-6.3%	306,700	(5,926)	2 FT W/S Mgr & Asst Mgr Split 50/50, and GF allocations
03432031	51200	SA- Sal/Wages PT	3,237	3,225	3,587	3,325	3,229	4	0.1%	3,165	(64)	GF allocation (HR Assistant move to FT)
03432031	51210	SA- Sal/Wages Temp	-	3,500	-	3,500	3,500	-	0.0%	3,500	-	PT Seasonal Employee 50/50 W&S Split
03432031	51300	SA- Sal/Wages Temp	-	-	48	-	-	-	-	-	-	
		Salaries Total	232,083	340,374	233,875	319,452	319,355	(21,019)	-6.2%	313,365	(5,990)	
03432031	52100	SA- Health Insurance	41,573	76,377	59,998	79,826	78,056	1,679	2.2%	78,056	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%; Allocations from GF
03432031	52110	SA- Dental Insurance	3,645	5,407	3,523	4,726	4,726	(681)	-12.6%	4,726	-	4.4% rate increase; Allocations from GF
03432031	52120	SA- Life Insurance	183	302	188	286	286	(16)	-5.3%	286	-	Allocations from GF
03432031	52130	SA- LTD Insurance	540	602	418	641	641	39	6.5%	641	-	Allocations from GF
03432031	52140	SA- Health Insurance Buyout	2,377	2,813	1,729	2,351	2,351	(462)	-16.4%	2,351	-	Allocations from GF
03432031	52200	SA- FICA	14,250	21,103	13,544	19,806	19,800	(1,303)	-6.2%	19,429	(371)	Based on wages: 6.2%
03432031	52210	SA- Medicare	3,313	4,935	3,168	4,632	4,631	(305)	-6.2%	4,544	(87)	Based on wages: 1.45%
03432031	52300	SA- Retirement Town	30,760	43,759	27,167	39,860	39,860	(3,899)	-8.9%	39,104	(756)	Based on wages: 12.75%
03432031	52600	SA- Workers Comp Insurance	5,453	5,780	5,780	6,244	6,244	464	8.0%	6,244	-	Primex
		Benefits Total	102,094	161,078	115,515	158,372	156,595	(4,483)	-2.8%	155,381	(1,214)	
03432031	55293	SA- Supplies	4,070	4,500	2,804	4,500	4,500	-	0.0%	4,500	-	20% of general office supplies, copy costs, batteries; 50% of meter records maintenance; 50% supplies/maint. multi-function plotter
03432031	55224	SA- Postage	3,328	2,200	2,474	2,200	2,200	-	0.0%	2,200	-	Postage allocation, IPP notices and MOR reports
03432031	55055	SA- Consulting Services	36,733	8,250	61,061	8,250	8,250	-	0.0%	8,250	-	Process-related engineering services
03432031	55124	SA- Fleet Insurance	876	937	937	1,291	1,291	354	37.8%	1,291	-	Primex
03432031	55228	SA- Property Insurance	91,017	97,389	97,389	134,136	134,136	36,747	37.7%	134,136	-	Primex
03432031	55158	SA-Insurance Reimbursed Repairs	-	1	-	1	1	-	0.0%	1	-	Damage repairs on insurance claims
03432031	55170	SA- Legal Expense	-	7,500	-	5,000	5,000	(2,500)	-33.3%	7,500	2,500	Legal expenses related to EPA permit issues
03432031	55190	SA- Mobile Communications	394	800	225	800	800	-	0.0%	800	-	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
03432031	55002	SA- Advertising	-	500	-	500	500	-	0.0%	500	-	Bid packages, requests for proposals
03432031	55050	SA- Conf Rooms/Meals	333	2,880	80	2,880	2,880	-	0.0%	2,880	-	Annual national conference Dir, Eng 20%, WS Mgr & Asst. Mgr 50%
03432031	55091	SA- Education/Training	4,574	4,500	4,153	5,500	5,500	1,000	22.2%	4,500	(1,000)	Wastewater treatment and collections training. 4 New Hires requiring Licensure.
		General Expenses Total	141,325	129,457	169,123	165,058	165,058	35,801	27.5%	166,558	1,500	
		Administration Total	475,501	630,909	518,513	642,882	641,008	10,100	1.6%	635,304	(5,704)	A
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	1,962	1,559	2,048	2,048	86	4.4%	2,048	-	4.4% rate increase; Allocations from GF
03432134	52120	SB- Life Insurance	93	96	74	96	96	-	0.0%	96	-	Allocations from GF
03432134	52130	SB - LTD Insurance	113	110	83	120	120	10	9.1%	120	-	Allocations from GF

Town of Exeter												
2026 Sewer Fund Budget: SB												
Prepared: December 17, 2025												Version #3
								2026 SB Budget vs. 2025 Budget \$ Increase/ (Decrease)	2026 SB Budget vs. 2025 Budget % Difference	2026 Budget: Default	2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)	
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB					Explanations
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.
												Allocation of actuarial costs for GASB compliance. Split 50/25/25 GF/W/S (full valuation in 2026)
03432134	55055	SB- Consulting Services	1,650	215	3,750	1,900	1,900	1,685	783.7%	215	(1,685)	
												Annual and Single Audits Fees - per auditor's fee schedule. Allocated 50/25/25% between GF, Water & Sewer - Total \$55,500
03432134	55014	SB- Audit Fees	12,250	13,500	12,625	13,875	13,875	375	2.8%	13,500	(375)	
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
												1/2 Munilink UB Software Maintenance (3.5% incr for 8 mo.) & Munis Allocation @ 5% increase per vendor proforma
03432134	55270	SB- Software Agreement	17,629	18,080	17,285	18,890	18,890	810	4.5%	18,080	(810)	
		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
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)
												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	51310	SC- Sal/Wages Stand-By	3,895	5,460	5,995	7,280	7,280	1,820	33.3%	7,280	-	
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
												Maint., catch basin & sump pump removal, smoke & dye testing
03432532	55153	SC- W/ Abatement	-	5,000	-	5,000	5,000	-	0.0%	5,000	-	
03432532	55369	SC- Pipe Relining	4,302	5,000	-	5,000	5,000	-	0.0%	5,000	-	Relining vitrified clay, RCP

Town of Exeter												
2026 Sewer Fund Budget: SB												
Prepared: December 17, 2025												Version #3
								2026 SB Budget vs. 2025 Budget \$ Increase/ (Decrease)	2026 SB Budget vs. 2025 Budget %		2026 Default Budget vs. 2026 Budget \$ Increase/- (Decrease)	
Org	Object	Description	2024 Actual	2025 Budget	2025 Actual: October	2026 Budget: BRC	2026 Budget: SB			2026 Budget: Default		Explanations
03432532	55319	SC- Vehicle Maintenance	6,180	12,000	3,987	12,000	12,000	-	0.0%	12,000	-	10 vehicles, 3 trailers, split 50/50 with water dist
03432532	55140	SC- Grit Removal	1,772	2,750	542	2,750	2,750	-	0.0%	2,750	-	Transport of gravel, sand, etc. to Waste Management
03432532	55543	SC- CSO Monitoring	13,500	13,500	6,750	13,500	13,500	-	0.0%	13,500	-	Maintenance fee for Combined Sewer Overflow (CSO) \$ 13.5K annual contract for monitoring NPDES public notification of CSO events
03432532	55179	SC- Manhole Maintenance	24,917	50,000	18,600	40,000	40,000	(10,000)	-20.0%	50,000	10,000	Manholes, piping & service repairs (reduced \$20k in FY24 due to staffing shortages)
03432532	55236	SC- Pump & Control Maintenance	27,637	30,000	12,550	30,000	30,000	-	0.0%	30,000	-	Maintain 22 sewer pumps; wear rings, impellers, shaft couplings, seals
03432532	55173	SC- Licenses	105	850	275	850	850	-	0.0%	850	-	19 certifications for 16 individuals in sewer collection; 1/2 master electrician (due in Nov)
03432532	55190	SC- Mobile Communications	1,107	1,780	1,162	1,780	1,780	-	0.0%	1,780	-	4 MiFi's (50%),2 tablets
03432532	55003	SC- Drug/Alcohol Testing	388	500	358	500	500	-	0.0%	500	-	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening
03432532	55545	SC- Fire Alarm Communication	1,750	1,500	1,529	1,500	1,500	-	0.0%	1,500	-	Main Pump Station fire alarm, Webster Pump Station
03432532	55257	SC- Safety Equipment	1,419	2,750	1,697	2,750	2,750	-	0.0%	2,750	-	PPE & tools for new asbestos pipe OSHA standards, confined space equip. maint.
03432532	55314	SC- Uniforms	1,950	2,400	1,728	2,400	2,400	-	0.0%	2,400	-	7 split 50/50 WD/SC
03432532	55136	SC- GIS Software	8,413	12,000	10,872	12,000	12,000	-	0.0%	12,000	-	Neptune handheld and software agreement with Tri-Sales \$6,000 (50% W/S); PeopleGIS asset managment modules \$5,000, Upgrades & Support \$4,000
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	482,948	744,394	407,551	758,774	764,637	20,243	2.7%	794,636	29,999	A
Treatment												
03432633	51110	ST- Sal/Wages FT	249,214	389,050	201,713	400,133	400,133	11,083	2.8%	398,346	(1,787)	6 FT - WWTP Ops. Supervisor, Senior WWTP Operator, 4 WWTP Operators
03432633	51200	ST- Salaries/Wages PT	42,930		38,940	-	-	-	-	-	-	
03432633	51300	ST- Sal/Wages OT	18,186	20,027	16,398	20,027	20,027	(0)	0.0%	20,027	-	average OT rate = \$36.95/hr, 514 hours
03432633	51310	ST- Sal/Wages Stand-By	7,920	21,840	11,740	14,560	14,560	(7,280)	-33.3%	14,560	-	Pay for after hours on-call status, 1 employee at \$280/week. (Increased from \$210 to \$280 per SEIU CBA)
03432633	51400	ST- Longevity Pay	900	950	-	1,000	1,000	50	5.3%	1,000	-	1 FT per union contract
03432633	51121	ST- Education/Training	1,250	1,250	-	1,250	1,250	-	0.0%	1,250	-	
		Salaries Total	320,400	433,117	268,791	436,970	436,970	3,853	0.9%	435,183	(1,787)	
03432633	52100	ST- Health Insurance	99,277	172,266	86,881	150,553	150,553	(21,713)	-12.6%	150,553	-	AB20 rate increase 14.5%; ABSOS rate increase 18.8%
03432633	52110	ST- Dental Insurance	6,602	11,039	5,719	8,370	8,370	(2,669)	-24.2%	8,370	-	4.4% rate increase
03432633	52120	ST- Life Insurance	185	288	172	288	288	-	0.0%	288	-	No change
03432633	52140	ST- Health Insurance Buyout	-	-	867	4,303	4,303	4,303		4,303	-	
03432633	52200	ST- FICA	18,767	26,853	15,739	27,092	27,092	239	0.9%	26,981	(11)	Based on wages: 6.2%
03432633	52210	ST- Medicare	4,389	6,280	3,681	6,336	6,336	56	0.9%	6,310	(26)	Based on wages: 1.45%

Town of Exeter												
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Prepared: December 17, 2025												Version #3
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03432633	52300	ST- Retirement Town	36,521	56,736	30,237	55,714	55,714	(1,022)	-1.8%	55,486	(228)	Based on wages: 12.75%
03432633	52600	ST- Workers Comp Insurance	10,135	10,743	10,743	11,606	11,606	863	8.0%	11,606	-	Primex
		Benefits Total	175,875	284,205	154,038	264,262	264,262	(19,943)	-7.0%	263,897	(365)	
03432633	55022	ST- Building Maintenance	13,770	11,000	11,961	15,000	15,000	4,000	36.4%	11,000	(4,000)	3 high exposure buildings; 6 new bldgs & 4 large process tanks
03432633	55050	ST- Conf/Room/Meals	315			-	-	-			-	
03432633	55105	ST- Equipment Maintenance	99,375	130,000	103,041	136,500	136,500	6,500	5.0%	130,000	(6,500)	Equipment repair & replacement: chem feed pumps; flow meters; motorized valves; aerators; centrifuges (2); RAS/WAS pumps (6); UV Bulbs, Ballasts & wiper motors (\$50k); DO, ORP & TN probes replacement (\$15k); Atlas Copco, Solarbee circulator maint. contract, Semi-Annual Blower Filter Replacement for 3 Blowers
03432633	55337	ST- Weed Control	2,482	4,500	2,532	4,500	4,500	-	0.0%	4,500	-	Invasive species control in lagoons from 2x to 3x/yr
03432633	55204	ST- Outfall Dredging	-	6,000	-	1	1	(5,999)	-100.0%	6,000	5,999	Routine Bi-Annual Cleaning & Inspection of plant outfall. Will be needed in FY27.
03432633	55154	ST- Industrial Pre-treat	11,386	12,000	8,782	12,000	12,000	-	0.0%	12,000	-	Industrial pre-treatment permit renewals w/monitoring (Typ. 5/YR)
03432633	55220	ST- Pond/Lagoon Maintenance	-	2,000	285	2,000	2,000	-	0.0%	2,000	-	Inter-lagoon sluice gates/piping, wires, etc.
03432633	55173	ST- Licenses	736	1,000	202	1,000	1,000	-	0.0%	1,000	-	Required training for licensing; professional development; master electrician 15 hr training
03432633	55190	ST- Mobile Communications	2,014	2,600	929	2,600	2,600	-	0.0%	2,600	-	WWTP Ops. Sup. & On-call cellphones, 1 MiFi for SCADA backup
03432633	55545	ST- Alarm Communications	4,254	8,000	5,199	8,000	8,000	-	0.0%	8,000	-	WWTF fire alarms and SCADA alarms, 2 ATT Cellular Alarm Dialers, Comcast
03432633	55003	ST- Drug/Alcohol Testing	132	500	25	500	500	-	0.0%	500	-	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening new hires
03432633	55257	ST- Safety Equipment	2,613	3,500	2,337	3,500	3,500	-	0.0%	3,500	-	PPE, gas monitors, Tyvek suits, gloves, confined space equip. maint.
03432633	55314	ST- Uniforms	3,364	3,000	1,956	3,000	3,000	-	0.0%	3,000	-	Uniforms for 5 WWTP operators
03432633	55260	ST- SCADA Software/Hardware	8,739	7,500	4,961	7,500	7,500	-	0.0%	7,500	-	VT SCADA & maintenance agreement
03432633	55072	ST- Dam Registration	800	1,500	-	1,600	1,600	100	6.7%	1,500	(100)	Annual NHDES Dam registration fees: WWTP Outfall (\$750) & Clemson Pond (\$400)
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

Town of Exeter												
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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 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 apprv 4/14/2025 \$40,000; SB apprv 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	8,286,840	104,688	1.3%	8,210,020	(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
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	8,286,840	(790,312)	-8.7%	8,210,020	(76,821)	

Town Manager Update

Tax Abatements, Veteran's Credits & Exemptions

List for Select Board meeting January 5, 2026

Solar Exemption

Map/Lot/Unit	Location	Amount	Tax Year
54-5-2	26 Wadleigh St.	\$11,000	2026

Veterans Credit

Map/Lot/Unit	Location	Amount	Tax Year
68-6-715	7 Sterling Hill #715	\$500.00	2026
103-13-20	20 Donna Dr	\$500.00	2026
86-37	7 Carriage Dr	\$500.00	2026

Permits & Approvals

Town Manager Report

Select Board Committee Reports

Correspondence

December 16, 2025

Dear Neighbor,

As part of our everyday effort to deliver reliable energy to our customers and communities, we are preparing for an upcoming project in Exeter, Fremont, Brentwood, and Sandown, NH.

We're Always Working to Serve You Better

Starting in early January, contractor crews from Michels Power, Inc. will be working to replace existing wood transmission structures on or near your property. This work will take place within the power line corridor spanning from Old Town Farm Road in Exeter to Pheasant Run Drive in Sandown.

What You Can Expect

Since your property is on or near the project route, here is important information about how we will work in your neighborhood:

- **Reliable Service:** Be assured that this work will not interrupt electric service to your property.
- **Proper Identification:** All people working on this project will carry identification.
- **Where We Will Be Working:** Construction activity will take place within the power line corridor in Exeter, Fremont, Brentwood, and Sandown, NH.
- **Construction Hours:** The hours for construction are Monday through Friday, 7:00 a.m. - 7:00 p.m. If longer work hours are needed, we will request permission from municipal officials as applicable.
- **Construction Activities:** Construction will occur in phases, including the following:
 - Crews conducting survey digging in certain areas prior to construction activities.
 - Construction vehicles in the power line corridor, including heavy equipment, though we will make every effort to minimize any impact to your property.
 - Site grading, mowing/vegetation removal, adding gravel to the access road, and setting timber mats in wetland areas.
 - The new structures will be of similar height and placed near the existing structures.
 - When the project is completed, crews will restore areas that were disturbed by the work.
- **Project Completion:** We expect all work, including restoration, to be complete by Spring 2026. Please keep in mind that the schedule may change due to weather and other unexpected circumstances.

For More Information

Keeping the lines of communication open is important to us. Please contact Trinity Grant at trinity.grant@eversource.com or 603-860-5724 to learn more or discuss the project. You can also contact our **project hotline at 1-888-926-5334** or send an email to NHProjectsInfo@eversource.com.

Eversource is committed to being a good neighbor and doing our work with respect for you and your property. We will continue to provide regular project notifications via mailings, phone calls and/or emails. Thank you for your patience as this important project moves forward.

Sincerely,

*Trinity Grant*Trinity Grant
Eversource Project Services**RECEIVED**

DEC 20 2025

Town Manager's Office

The following are the upcoming stages of the construction process associated with this transmission structure replacement work:

Work Area Preparation

Construction vehicles and equipment must be able to access each transmission structure. For these vehicles, we will build or enhance gravel roads to provide access to structure locations. We'll also install level work pads to create a stable work area for equipment, such as drill rigs and cranes.

We use timber mats in or around wetlands to protect these environmentally sensitive areas. Temporary soil erosion and sedimentation controls (for example, silt fences and straw bales) and other environmental controls may be installed near the work areas during construction. We will maintain these controls as needed throughout the construction process. Typically, these environmental controls are removed after construction, though some may remain until the area is restored.



Foundation Drilling

When required, drilling activities usually take place for a few days at each location where structures are being replaced. Depending on soil conditions, the drilling may last longer. The size of the hole will also vary with the size of the new structure and soil conditions. At the end of the workday, any open foundation holes will be safely covered and secured. Once we complete the foundation installation, we will assemble and install the new structures.



New Structure Installations and Modifications to Existing Structures

Once the foundations are complete, we'll begin installing the new steel replacement structures. Steel structures often come in sections that are assembled on site. The structure pieces will be delivered to the power line corridor in advance of this installation process. Cranes and/or bucket trucks are used to lift the structures and set them into position on the foundations.



Where existing structures are being modified, crews will climb the structure or use bucket trucks to make the necessary modifications. Generally, it takes one to three days to assemble and erect each new structure or modify an existing structure.

Existing Structure Removal

The existing structures being replaced will be taken apart and removed from the site. Where needed, the old concrete foundations will be removed, and the hole filled with soil. We will recycle or properly dispose of all material removed from the site.



Photos show typical work areas and are for illustration only.



Pam McElroy <pmcelroy@exeternh.gov>

Fwd: CPCNH Announces Community Power Rates Effective February 1, 2026

1 message

Melissa Roy <mroy@exeternh.gov>

Fri, Jan 2, 2026 at 8:58 AM

To: Pam McElroy <pmcelroy@exeternh.gov>

Would you be able to add this to the packet?

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

From: **CPCNH News & Information** <info@cpcnh.org>

Date: Mon, Dec 29, 2025 at 12:44 PM

Subject: CPCNH Announces Community Power Rates Effective February 1, 2026

To: <mroy@exeternh.gov>



**COMMUNITY
POWER COALITION**
OF NEW HAMPSHIRE

**RATE
INFORMATION**

CPCNH Announces Community Power Rates Effective February 1, 2026

On Thursday, December 18, 2025, the Community Power Coalition of New Hampshire (CPCNH) Board of Directors approved a rate adjustment that will go into effect starting February 1, 2026. [Granite Basic rates](#) will be between 14.0 and 14.9 ¢/kWh, depending on customer utility and rate classes. Rates are based upon CPCNH cost of service, including a community reserve adder sufficient to retire financing obligations in calendar year 2026. Retiring financing obligations and building community reserves will position local programs through CPCNH to advance their competitiveness for years to come.

"Community Power rates transparently reflect the organization's cost requirements to serve our communities," said CPCNH Board Chair **Kimberley Quirk**. "Our commitment to enhancing community joint reserves will help position CPCNH to continue to realize the long-term value of community power, which is rooted in local decision-making and developing a more resilient energy future."

"The vision of Community Power is a marathon, not a sprint, and CPCNH will continue to support our communities with the benefits that come from enhanced local control, customer choice, market innovation, project development, and public advocacy," added Quirk.

Electric customers in NH have more choice today than ever before. Customers are free to choose between Community Power, third-party options, or their utility. To opt in, out, or to select cleaner power, customers can:

- Use our [online portal](#)
- Call [1-866-603-7697](tel:1-866-603-7697) (POWR) or email Info@CommunityPowerNH.gov


View rate information on CPCNH's [Residential](#) and [Commercial](#) rates webpages. You can learn more about CPCNH's recent rate setting process by watching our [December 19th Office Hour recording](#).

[View CPCNH's Rate Announcement Online](#)

[View CPCNH Residential Rates](#)

[View CPCNH Commercial Rates](#)

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 **For
Communities,
By Communities**

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Pam McElroy <pmcelroy@exeternh.gov>

Bulletin #1: Busy Legislative Start to 2026

1 message

NHMA Government Affairs <governmentaffairs@nhmunicipal.org>

Fri, Jan 2, 2026 at 1:08 PM

To: Pam McElroy <pmcelroy@exeternh.gov>

New Hampshire Municipal Association

THE SERVICE AND ACTION ARM OF NEW HAMPSHIRE MUNICIPALITIES

LEGISLATIVE BULLETIN

Legislative Bulletin 1

2026 Session

January 2, 2026



[Live Bill Tracker](#)
[Bill Hearings Schedule](#)

In this issue:

- A Busy Start to 2026
- Stand Up for Your Voice (NOW!)
- Topics to Watch This Year
- Upcoming Zoning and ZBA Bills
- New Home for House Hearings
- How to Make Your Voice Heard
- 2026 Legislative Calendar
- Bulleting Content is for Sharing!

A busy start to 2026

The **House and Senate meet on Wednesday, January 7**, to act on 225 pieces of legislation that were retained in committee last year, about one-third of which NHMA is following.

Nearly 150 bills are on the House or Senate consent calendars; unless any of these bills are removed from consent, the committee recommendations will be adopted with no floor debate. The Senate has

15 bills to debate on its regular calendar, while the House has 64.

Here are some of the key bills—all of which NHMA opposes—on the regular calendar with ought to pass (OTP) recommendations:

HB 314 (House): This bill, [as amended](#), makes it harder, if not impossible, for municipalities to fund lobbying efforts at the State House. (See below for MUCH more on this one!

HB 340 (Senate): This bill, as amended, updates the statute regarding electioneering by public employees. While this bill is an improvement on another electioneering bill vetoed by the governor last year, NHMA believes the existing statute is effective and supports leaving it as-is.

HB 707 (Senate): This bill, dealing with landfill siting and expansions, was amended to bring back Senate language included in the state budget and rejected by the House, that would change the law on landfill expansions so that no municipal “ordinance, bylaw, rule, regulation, agreement, or other restriction” can prevent the siting of a landfill expansion approved by the Department of Environmental Services. NHMA opposes the amendment because it would adversely impact municipalities with private landfills by allowing state-approved landfill expansions to override local zoning ordinances and also override agreements or contracts that municipalities negotiated with landfill operators. In addition, the same language is in a 2026 bill, which at the very least would allow the public to comment.

Some bills NHMA supports that have OTP recommendations include setting up a state website to store municipal records ([HB 164](#)) and creating a paint recycling program ([HB 451](#)). Two House bills supported by NHMA that provide state funding for local retirement costs ([HB 197](#)) and more funding for state aid grants (SAG) for eligible local wastewater projects ([HB 97](#)), are recommended inexpedient to legislate (ITL). Several problematic land use bills retained last year are recommended either as ITL or refer to interim study (which is the polite way to make a bill go away).

Click [here](#) and [here](#) for a list of bills scheduled for a vote next week.

The House kept **Thursday, January 8**, open in case it cannot get through these bills in one day, while the Senate is already holding public hearing that day. Check out our **weekly legislative calendar** for the full list of hearings.

Time to Stand Up for Your Voice (NOW!)

Time is running out to contact your local House members and ask them to vote **NO** on **HB 314** before it comes up for a vote on **Wednesday, January 7**.

As amended ([am-3026h](#)), **HB 314** restricts the free speech of statewide organizations representing local and county officials and imposes broader restrictions on associations using public funds, potentially leading to an all-out ban on local government lobbying.

Here are some of the reasons to oppose **HB 314**:

- **Hijacks local decision-making:** Allows the state legislature to dictate what locally formed and governed organizations can provide for services and how municipal and county governments interact with them.
- **Transparency already exists:** Membership dues are debated and voted on annually. **HB 314** replaces this with a confusing ballot mechanism.
- **Misleading ballot language:** A “no” vote would bar municipalities from joining NHMA or any group that lobbies, also cutting off education, training, and legal services.
- **Fewer voices = higher risk:** Without NHMA’s advocacy, towns lose representation on laws that impact budgets and operations. This diverts public officials’ focus away from their duties,

forcing them to spend considerable time in Concord interpreting and dealing with legislation without organizational support.

Call or [email your House members](#) now and urge them to **vote NO on HB 314**, as amended. Municipalities deserve the same ability as the state to join associations that provide essential services.

Topics to Watch This Year

Including retained 2025 bills, NHMA is currently following almost 400 bills that could impact municipal government. While no two legislative sessions are alike, here are some topics we believe you will be hearing a lot about over the coming months:

Zoning and land use: There are close to 100 bills dealing with local zoning and land use in 2026. While several bills seek to expand the erosion of local choice that began in earnest last year, others attempt to revise some of the most onerous changes and restore balance. Other bills would expand or create new voluntary affordable housing programs and incentives; however, in a non-budget year, these efforts will be an extremely tough sell. NHMA continues to support balanced, community-driven growth that delivers needed housing and commercial development while managing local impacts through creative, shared solutions.

Property taxes/municipal budgets: We're following 50-plus bills dealing with budget caps, overriding tax caps, property tax exemptions, and new disclosure requirements for warrant articles and/or tax bills. There are also multiple proposals to impose additional assessments on high-value, non-primary residences.

Elections: More bills dealing with election procedures, ballot counting, and absentee ballots.

Right-to-know: There are several attempts to define "citizen," one of which ([SB 626](#)) would be beneficial for municipalities struggling to respond to "fishing expedition" requests from out-of-state vendors or AI bots.

Bills targeting NHMA: While **HB 314**—which affects multiple organizations—will hopefully be dispatched next week (see above), there are a pair of bills this year **specifically taking aim at NHMA's ability to lobby and member municipalities' ability to govern the organization:**

- [HB 1359](#) requires a two-thirds majority vote of the legislative body, by roll call or ballot, to authorize funding the lobbying portion of municipal association dues. Worse, the bill attempts to change the business model under which NHMA has operated for more than 80 years.
- [HB 1360](#) creates a legislative oversight committee to review NHMA's finances, activities, and use of public funds.

We will continue to raise the alarm over these bills, which unlike most unsuccessful anti-lobbying legislation over the past decade, are specifically targeted at NHMA.

In addition to our weekly *Legislative Bulletin*, NHMA provides members access to **FastDemocracy**, an online bill tracking platform, for efficient, real-time updates to legislative activity of interest to members. This tool can help ensure that you know when the bills that you care about most are scheduled for public hearing or votes. Visit our online [Bill Tracker](#) page to learn more and feel free to subscribe to weekly or daily updates on subjects and bills of interest.

What else is on your mind? If there are particular bills that your municipality is concerned about or bills you have been communicating with your legislators on, please let us know by contacting governmentaffairs@nhmunicipal.org.

Upcoming Zoning and ZBA Bills

While the Bulletin typically focuses on what's happening in the next week, we wanted to flag several zoning bills will have public hearings on **Tuesday, January 13**.

The **House Housing Committee** is hearing 11 bills between 9:30 a.m. and 3:30 p.m. in **GP Room 231**, ten of which NHMA **supports** (not a typo— and we're neutral on the other bill). [Click here](#) to see the schedule.

More concerning is **SB 435**, which the **Senate Election Law and Municipal Affairs Committee** hearing at **9:15 a.m.** in **SH Room 122-123**. This bill would completely remove “unnecessary hardship” from the items a zoning board of adjustment may consider when reviewing a variance request, **significantly lowering the standard under which variances are considered**. You'll hear more about this one next week, but it's a significant enough change that you may want to mark it in your calendar to testify against or begin contacting committee members in advance to oppose this bill.

New Home for House Hearings

Whether you are a veteran of the public hearing process or are coming to Concord for the first time next year, you need to know that **House committees are meeting in a new location**. The Legislative Office Building (LOB), where House committees typically meet, is closed for renovation through late 2026. **Meetings are now being held at 1 Granite Place (GP)**, which is about 1.6 miles north of the State House.

Granite Place consists of two buildings sharing a common main entrance/lobby. The complex also houses the state departments of justice and agriculture, as well as the Judicial Council; access to those areas is limited. House committee meeting rooms are on the first two floors of the South building and are clearly marked. There are 10 committee rooms, compared to 14 in the LOB.

NHMA has created a [one-page handout](#) with more information, photos, and a link to the layout of the meeting rooms.

The House committee meeting area has the same safety and security protocols as the State House and security guards are posted at two entrances; if you leave the House meeting area through an unstaffed exit, you will not be able to re-enter and will have to go around to one of the two secure entrances.

There are 800 free parking spots available, which is a plus for anyone who has struggled to find a parking space downtown—although you'll still need to do that sometimes, as the Senate will continue to hold its hearings in committee rooms in the State House, including Senate committees that previously met in the LOB.

[More information](#) on Granite Place also can be found on the NH General Court Website.

How to Make your Voice Heard

The adage goes that “life is all about showing up.” The same can be said for legislative advocacy. If a bill is of importance to your municipality, it's always best to make your case – for or against – in person. Every Friday, NHMA posts a **Bill Hearings Schedule** for the upcoming week. However, if you can't make it to Concord, you can use the Legislature's online portal to put your position on the hearing record.

The House has an [online testimony submission system](#) that allows you to indicate your position on the bill with an option to attach testimony. If you want to email all the members of a House committee, you will have to copy their email addresses individually from the [committee page](#).

The Senate has [a remote sign-in sheet](#) where you can indicate whether you are supportive of a bill, opposed, or neutral. Written testimony can be submitted via the “Email Entire Committee” link found on the [Senate committee page](#).

If you have time to follow along, livestreams of [House](#) and [Senate](#) sessions and committee meetings are available on YouTube. Prior sessions and committee meetings are also archived.

Finally, if you just want to contact your local legislators, there are [Contact a Senator](#) and [Contact a Representative](#) links on the [General Court](#) website.

Note: For any readers who print the *Bulletin* out, all of the above links can be found on the General Court website at: <https://gc.nh.gov/>

Because the House and Senate have moved to digital calendars, committees can now reschedule when there is bad weather, absences, or other issues. If you are planning to attend a hearing or work session in person, we strongly recommend checking the [House Digital Calendar](#) and [Senate Digital Calendar](#) before heading to Concord. For those of you with an interest in a particular bill or set of bills, please use the ‘subscribe’ feature on [FastDemocracy](#) to get email updates when those bills are scheduled or rescheduled.

2026 Legislative Calendar

House Schedule

Wednesday, Jan. 7, 2026—Convening Day.

Thursday, Jan. 8, 2026—Last day to introduce House Bills.

Thursday, February 12, 2026—Last day to report House Bills going to a second committee.

Thursday, February 19, 2026—Last day to act on House Bills going to a second committee.

Thursday, March 5, 2026—Last day to report House Bills not in a second committee.

Thursday, March 12, 2026—Last day to act on House Bills not in a second committee.

Thursday, March 19, 2026—Last day to report all House Bills.

Thursday, March 26, 2026—CROSSOVER: Last day to act on all House Bills.

Thursday, April 16, 2026—Last day to report Senate Bills going to a second committee.

Thursday, April 23, 2026—Last day to act on Senate Bills going to a second committee.

Thursday, May 7, 2026—Last day to report all Senate Bills.

Thursday, May 14, 2026—Last day to act on all Senate Bills.

Thursday, May 21, 2026—Last day to form committee of conference.

Thursday, May 28, 2026—Last day to sign committee of conference reports (4:00 p.m.).

Thursday, June 4, 2026—Last day to act on committee of conference reports.

Senate Schedule

Wednesday, Jan. 7, 2026—Convening Day.

Monday, Feb. 23-Friday, Feb. 27, 2026—Senate break.

Thursday, March 5, 2026—Deadline for Policy Committees to ACT on all Senate bills with a fiscal impact, except bills exempted pursuant to Senate Rule 4-5.

Thursday, March 26, 2026—CROSSOVER: Deadline to ACT on all Senate bills.

Thursday, April 30, 2026—Deadline for Policy Committees to ACT on all House bills with a fiscal impact, except bills exempted pursuant to Senate Rule 4-5.

Thursday, May 14, 2026—Deadline to ACT on all House bills.

Thursday, May 21, 2026—Deadline to FORM Committees of Conference.

Thursday, May 28, 2026, at 4:00 p.m.—Deadline to SIGN Committee of Conference Reports.

Thursday, June 4, 2026—Deadline to ACT on Committee of Conference Reports.

Reminder: Bulletin Content is for Sharing!

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If you know anyone who may benefit from the NHMA *Legislative Bulletin*, feel free to pass this email along and encourage them to sign up!

Members can subscribe to the *Bulletin* through our member portal at:

<https://nhmunicipal.weblinkconnect.com/portal>

Once you are logged in, click “edit this profile” and “newsletter management.” You can sign up for the *Legislative Bulletin*, *Newslink*, and *Town & City* magazine in one place! (If you are having trouble logging into your account, [follow these steps](#).)

NHMA Events Calendar 2025 Final Legislative Bulletin

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Review Board Calendar

Non-Public Session