

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
GENERAL FUND								
General Government								
Select Board								
01413010	51000	SB- Sal/Wages Elected	15,750	16,000	16,000	-	0.0%	\$3K each 4-Select Person, \$4K for 1- Chair Person
		Salaries Total	15,750	16,000	16,000	-	0.0%	
01413010	52120	SB- Life Insurance	42	210	42	(168)	-80.0%	
01413010	52200	SB- FICA	977	992	992	-	0.0%	Based on wages: 6.2%
01413010	52210	SB- Medicare	229	232	232	-	0.0%	Based on wages: 1.45%
		Benefits Total	1,247	1,434	1,266	(168)	-11.7%	
01413010	55055	SB- Consulting Services	-	100	100	-	0.0%	Expenses related to tax deeded properties, other services
01413010	55050	SB- Conf/Room/Meals	-	100	100	-	0.0%	NHMA seminars, mileage reimbursement
01413010	55106	SB- Equipment Purchase	-	1	1	-	0.0%	Placeholder for equipment needs
01413010	55267	SB- Signs	-	1	1	-	0.0%	Sign for the Town Office
01413010	55273	SB- Special Expense	3,250	3,000	3,500	500	16.7%	Proclamations, recognitions, special events for committees, E911 Committee activities, memberships
		General Expenses Total	3,250	3,202	3,702	500	15.6%	
		Select Board Total	20,247	20,636	20,968	332	1.6%	
Town Manager								
01413011	51110	TM- Sal/Wages FT	188,180	187,882	191,472	3,590	1.9%	2 FT: Town Mgr and Executive Assistant
01413011	51200	TM- Sal/Wages PT	6,649	7,500	7,500	-	0.0%	2 PT: Recording secretaries @ \$15 per hour (SB/BRC/Advisory meetings),
		Salaries Total	194,828	195,382	198,972	3,590	1.8%	Vacation repl for Ex Asst
01413011	52100	TM- Health Insurance	52,938	53,475	48,179	(5,296)	-9.9%	1.5% decrease in the premium rate; 16% of Executive Asst allocated to Welfare
01413011	52110	TM- Dental Insurance	3,799	3,743	3,495	(248)	-6.6%	1.5% increase in the premium rate; 16% of Executive Asst allocated to Welfare
01413011	52120	TM- Life Insurance	195	216	199	(17)	-7.9%	No change in the premium rate; 16% of Executive Asst allocated to Welfare
01413011	52130	TM- LTD Insurance	1,128	1,210	1,237	27	2.2%	
01413011	52200	TM- FICA	11,540	12,114	12,336	223	1.8%	Based on wages: 6.2%
01413011	52210	TM- Medicare	2,699	2,833	2,885	52	1.8%	Based on wages: 1.45%
01413011	52300	TM- Retirement Town	23,604	26,416	26,407	(9)	0.0%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	95,903	100,007	94,738	(5,269)	-5.3%	
01413011	55050	TM- Conf/Room/Meals	50	1,000	2,000	1,000	100.0%	ICMA/MMANH/Primex conference, seminars
01413011	55088	TM- Dues	16,032	16,500	16,700	200	1.2%	NHMA (townwide), ICMA (TM), MMANH (TM) annual dues
01413011	55091	TM- Education/Training	170	300	300	-	0.0%	ICMA/MMANH/Primex conference, seminars
01413011	55106	TM- Equipment Purchase	-	300	300	-	0.0%	Small equipment
01413011	55171	TM- Legal/Public Notices	676	400	700	300	75.0%	Budget/bond notices, public hearings, CDBG hearings
01413011	55198	TM - Office Equipment Leases	12,629	12,700	12,800	100	0.8%	Pitney Bowes Postage & Folding Machines (2021 3 pmts - 2022 4 qtrly pmts); Canon printer \$253.87/mo 1 1/2 yrs left on lease; Great America Brother printers \$269.40/mo (TM only) 2 1/2 yrs left on lease
01413011	55200	TM- Supplies	2,521	3,000	3,000	-	0.0%	Supplies for town offices (paper, etc.)
01413011	55212	TM - Phone Reimbursement	1,915	1,380	1,380	-	0.0%	Phone reimbursement (TM, EA- 50/50 split with Welfare)
01413011	55224	TM- Postage	179	300	300	-	0.0%	TM office postage needs (Reserve moved to GG); postage rates have increased

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01413011	55246	TM- Reference Material	-	100	100	-	0.0%	NHMA, ICMA publications
01413011	55291	TM- Subscriptions	117	200	250	50	25.0%	Exeter News-Letter, Google Storage
01413011	55302	TM- Town Report Expense	2,332	2,400	2,400	-	0.0%	Printing of annual Town Report (Select Print Solutions)
01413011	55308	TM- Travel Reimbursement	61	700	700	-	0.0%	Mileage reimbursement for TM/EA
		General Expenses Total	36,683	39,280	40,930	1,650	4.2%	
01413011	55998	TM- Due from Water Fund	(33,927)	(35,437)	(35,705)	(268)	0.8%	12.5% water fund
01413011	55999	TM- Due from Sewer Fund	(33,927)	(35,437)	(35,705)	(268)	0.8%	12.5% sewer fund
		Due from Water/Sewer Funds	(67,854)	(70,874)	(71,409)	(535)	0.8%	
						-		
		Town Manager Total	259,561	263,795	263,231	(564)	-0.2%	
Human Resources								
01415515	51110	HR- Sal/Wages FT	81,799	123,385	146,425	23,040	18.7%	2 FT: Asst Town Manager/HR Director; HR Assistant (FY)
01415515	51200	HR- Sal/Wages PT	25,474	8,610	16,387	7,777	90.3%	New PT position proposal
		Salaries Total	107,273	131,995	162,812	30,817	23.3%	
01415515	52100	HR- Health Insurance	9,803	17,774	21,369	3,595	20.2%	1.5% decrease in the premium rate
01415515	52110	HR- Dental Insurance	1,317	3,119	3,799	680	21.8%	1.5% increase in the premium rate
01415515	52120	HR- Life Insurance	106	144	216	72	50.0%	No change in the premium rate
01415515	52130	HR- LTD Insurance	819	821	860	39	4.8%	
01415515	52200	HR- FICA	7,354	8,184	10,094	1,911	23.3%	Based on wages: 6.2%
01415515	52210	HR- Medicare	1,523	1,914	2,361	447	23.3%	Based on wages: 1.45%
01415515	52300	HR- Retirement Town	11,360	17,348	20,192	2,844	16.4%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	32,281	49,304	58,891	9,588	19.4%	
01415515	55050	HR- Conf Rooms/Meals	-	1,320	1,320	-	0.0%	Director - IPMA-HR, NHMA & Primex
01415515	55055	HR- Consulting Services	-	1		(1)	-100.0%	
01415515	55088	HR- Dues	659	561	1,334	773	137.8%	SHRM (Director & Assistant \$219), IPMA-HR-2 @\$156, Anhpehra 2@\$15, \$700 for ICMA
01415515	55091	HR- Education/Training	49	4,875	2,800	(2,075)	-42.6%	Munis Training-\$800 per day 5 days recommended by Finance \$4,000 (\$800 to W&S) for new Munis upgrade, NHMA conference, \$150, IPMA-HR Conference, \$ 700, Sheehan Phinney Annual Labor Employment Review, \$25 and HR online training, \$800
01415515	55097	HR- Employee Relations	815	1,500	1,500	-	0.0%	Benefits Fair, employee service and recognition
01415515	55099	HR- Employee Notices	56	1,500	1,500	-	0.0%	Posting of open job positions
01415515	55106	HR- Office Equipment Purchase		350	350	-	0.0%	Small office equipment items
01415515	55190	HR-Mobile Communications	384	585	613	28	4.8%	Cell Phone Plan HR Director (\$51.02 per month-town phone and plan)
01415515	55200	HR- Office Supplies	763	775	400	(375)	-48.4%	Office supplies update filing system and address records retention issues
01415515	55224	HR- Postage	6	350	100	(250)	-71.4%	Estimated mailings to all employees 3 times a year
01415515	55226	HR- Pre-Employment Screening	1,382	600	600	-	0.0%	Pre-employment expenses
01415515	55246	HR- Reference Materials	-	100	100	-	0.0%	Department Required Posters
01415515	55270	HR Software Agreement/Contract		180	180	-	0.0%	E-Fax secure HIPPA compliant faxing system - monthly subscription
01415515	55308	HR- Travel Reimbursement	-	100	100	-	0.0%	Mileage, Tolls, Parking
		General Expenses Total	4,114	12,797	10,897	(1,900)	-14.8%	
01415515	55998	HR- Due from Water Fund	(14,408)	(18,130)	(27,713)	(9,583)	52.9%	12.5% to water fund
01415515	55999	HR- Due from Sewer Fund	(14,408)	(18,130)	(27,713)	(9,583)	52.9%	12.5% to sewer fund
		Due from Water/Sewer Funds	(28,816)	(36,260)	(55,426)	(19,166)	52.9%	
		Human Resources Total	114,852	157,836	177,174	19,339	12.3%	

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Transportation								
01419919	55040	GG - Transportation	-	1	1	-	0.0%	Request from COAST bus service with \$ 16.77K to come from Transportation Fund 05
		Transportation Total	-	1	1	-	0.0%	
Legal								
01415320	55170	GG- Legal Expense	91,974	80,000	100,000	20,000	25.0%	Professional legal services for Mitchell Municipal Group and other legal advisors
		Legal Total	91,974	80,000	100,000	20,000	25.0%	
Information Technology								
01415025	51110	IT- Sal/Wages FT	140,111	181,342	189,420	8,078	4.5%	3 FT: IT Coord (Split 80% GF and 20% CATV Fund); IT Tech (Split 40% GF, 5% Water/Sewer each, 50% CATV); Network Admin (12.5% Water/Sewer each)
		Salaries Total	140,111	181,342	189,420	8,078	4.5%	
01415025	52100	IT- Health Insurance	17,781	17,858	17,484	(374)	-2.1%	1.5% decrease in the premium rate
01415025	52110	IT- Dental Insurance	959	2,816	2,859	43	1.5%	1.5% increase in the premium rate
01415025	52120	IT- Life Insurance	133	221	221	-	0.0%	No change in the premium rate
01415025	52130	IT - LTD Insurance	739	760	777	17	2.2%	
01415025	52200	IT- FICA	8,313	11,243	11,744	501	4.5%	Based on wages: 6.2%
01415025	52210	IT- Medicare	1,944	2,629	2,747	117	4.5%	Based on wages: 1.45%
01415025	52300	IT- Retirement Town	18,175	25,497	26,130	633	2.5%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	48,045	61,024	61,962	937	1.5%	
01415025	55048	IT- Computer Software	21,226	15,994	21,600	5,606	35.1%	See Narrative
01415025	55058	IT- Contract Services	7,525	8,000	8,000	-	0.0%	See Narrative
01415025	55088	IT- Dues	184		390	390		See Narrative
01415025	55091	IT- Education/Training	2,285	3,000	3,000	-	0.0%	See Narrative
01415025	55106	IT- Equipment Purchase	316	1,200	600	(600)	-50.0%	See Narrative
01415025	55136	IT- GIS Software	8,600	8,000	7,100	(900)	-11.3%	See Narrative
01415025	55159	IT- Internet Services	30,285	25,593	26,828	1,235	4.8%	12.5% allocated to Water/Sewer Funds each; See Narrative
01415025	55190	IT- Mobile Communications	564	960	960	-	0.0%	See Narrative
01415025	55195	IT- Network Supplies	25,339	4,700	10,200	5,500	117.0%	See Narrative
01415025	55200	IT-Office Supplies	1,022	1,200	1,200	-	0.0%	See Narrative
01415025	55213	IT- Phone Utilization	25,974	27,000	31,050	4,050	15.0%	12.5% allocated to Water/Sewer Funds each; See Narrative
01415025	55383	IT- Email Archiving	8,606	5,400	6,675	1,275	23.6%	12.5% allocated to Water/Sewer Funds each; See Narrative
01415025	55270	IT- Software Agreement	1,080	9,080	4,580	(4,500)	-49.6%	See Narrative
		General Expenses Total	133,007	110,127	122,183	12,056	10.9%	
01415025	57003	IT- CO- Computers	15,252	13,650	12,000	(1,650)	-12.1%	See Narrative
01415025	57006	IT- CO- Equipment	216	1,500	1,500	-	0.0%	See Narrative
		Capital Outlay Total	15,468	15,150	13,500	(1,650)	-10.9%	
01415025	55998	IT- Due from Water Fund	(24,152)	(26,714)	(27,751)	(1,037)	3.9%	12.5% of wages/benefits for IT Coord and Network Admin; 5% of wages/benefits for IT Tech
01415025	55999	IT- Due from Sewer Fund	(24,152)	(26,714)	(27,751)	(1,037)	3.9%	12.5% of wages/benefits for IT Coord and Network Admin; 5% of wages/benefits for IT Tech
		Due from Water/Sewer Funds	(48,305)	(53,429)	(55,502)	(2,073)	3.9%	
		Information Technology Total	288,326	314,215	331,562	17,348	5.5%	

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Trustee of Trust Funds								
01413030	51000	TT- Sal/Wages Elected	828	828	828	-	0.0%	Wages for Trustee of Trust funds
		Salaries Total	828	828	828	-	0.0%	
01413030	52200	TT- FICA	51	51	51	-	0.0%	Based on wages: 6.2%
01413030	52210	TT- Medicare	12	12	12	-	0.0%	Based on wages: 1.45%
		Benefits Total	63	63	63	-	0.0%	
		Trustee of Trust Funds Total	891	891	891	-	0.0%	
Town Moderator								
01414040	51000	MO- Sal/Wages Elected	350	1,050	700	(350)	-33.3%	1 deliberative, 1 election, 1 special election
		Salaries Total	350	1,050	700	(350)	-33.3%	
01414040	52200	MO- FICA	22	65	43	(22)	-33.3%	Based on wages: 6.2%
01414040	52210	MO- Medicare	5	15	10	(5)	-33.3%	Based on wages: 1.45%
		Benefits Total	27	80	54	(27)	-33.3%	
		Town Moderator Total	377	1,130	754	(377)	-33.3%	
Town Clerk								
01414051	51110	TC- Sal/Wages FT	213,296	220,460	229,548	9,089	4.1%	Includes 1 FT Town Clerk 1 FT Deputy TC + 2 FT Asst Clerks
01414051	51300	TC- Sal/Wages OT	111	300	300	-	0.0%	OT for Assistant Clerks
01414051	51400	TC- Longevity Pay	950	1,000	1,050	50	5.0%	Longevity for 1 Assistant Clerk
		Salaries Total	214,357	221,760	230,898	9,139	4.1%	
01414051	52100	TC- Health Insurance	66,019	66,469	64,712	(1,757)	-2.6%	1.5% decrease in the premium rate
01414051	52110	TC- Dental Insurance	5,900	5,811	5,900	89	1.5%	1.5% increase in the premium rate
01414051	52120	TC- Life Insurance	244	270	270	-	0.0%	No change in the premium rate
01414051	52130	TC- LTD Insurance	779	801	818	17	2.1%	
01414051	52200	TC- FICA	12,356	13,749	14,316	567	4.1%	Based on wages: 6.2%
01414051	52210	TC- Medicare	2,890	3,216	3,348	133	4.1%	Based on wages: 1.45%
01414051	52300	TC- Retirement Town	26,949	31,179	31,838	659	2.1%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	115,136	121,495	121,202	(293)	-0.2%	
01414051	55049	TC- Computer Supplies	262	1,200	1,200	-	0.0%	toner cartridges, validator ribbons, calculator ribbons
01414051	55050	TC- Conf/Room/Meals	1,232	2,000	2,000	-	0.0%	Mandatory Fall Conf, Spring Reg, TC Certification Training, NECTCA Conference, NEMCI&A Certification, Clerkworks Training, Election Training, IIMC Conference
01414051	55058	TC- Contract Services	328	-	-	-	-	Moved to Office Equipment Lease
01414051	55084	TC- Dog Tags	577	600	600	-	0.0%	Dog tags
01414051	55088	TC- Dues	265	300	360	60	20.0%	IIMC -\$175; NHCTCA-\$100; NEACTC-\$85.00
01414051	55091	TC- Education/Training	680	2,000	2,000	-	0.0%	Registration Fees for Mandatory Fall Conf, Spring Regional, TC Certification Training, NECTCA Conf, NEMCI&A Certification, Elections, IIMC Conference
01414051	55106	TC- Equipment Purchase	1,234	2,000	2,000	-	0.0%	Computers, printers, copiers, office furniture, panels between work stations
01414051	55198	TC- Office Equipment Lease	4,659	4,993	5,000	7	0.1%	GreatAmerica Financial Serv.- 3 printers; Leaf - 1 Sharp printer
01414051	55199	TC- Office Equip Maintenance	8	480	480	-	0.0%	Validators, Mobile printers used for elections
01414051	55200	TC- Office Supplies	1,483	2,000	2,000	-	0.0%	copy paper, general office supplies, envelopes
01414051	55224	TC- Postage	5,658	5,000	5,000	-	0.0%	dog civil forfeiture letters, letters & forms, weekly State work, monthly Vital work, weekly MV registrations

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01414051	55241	TC- Record Retention	5,000	2,500	2,500	-	0.0%	Book Restoration
01414051	55246	TC- Reference Materials	178	300	300	-	0.0%	Not Funding--Delete Line Item,
01414051	55270	TC- Software Agreement/Contract	8,738	8,900	9,002	102	1.1%	Interware Development Contract for MV, Boats, Vitals, Transfer Station Permits, Credit Cards, Reports, Support, Dogs On-line prgm, CC machines
01414051	55308	TC- Travel Reimbursement	104	800	800	-	0.0%	Mandatory Fall Conf, Spring Reg, TC Certification Training, NECTCA Conference, NEMCI&A Certification, Clerkworks Training, Election Training, IIMC Conference
		General Expenses Total	30,405	33,073	33,242	169	0.5%	
		Town Clerk Total	359,898	376,327	385,342	9,014	2.4%	
Elections								
01414052	51000	EL- Sal/Wages Elected	450	3,000	3,000	-	0.0%	Supervisors of the Checklist-1 mandated election, 1 deliberative, 1 special election
01414052	51210	EL- Sal/Wages Temp	1,593	8,800	2,000	(6,800)	-77.3%	Ballot Clerks for 1 mandated elections, 1 deliberative, 1 special election
		Salaries Total	2,043	11,800	5,000	(6,800)	-57.6%	
01414052	52200	EL- FICA	127	732	310	(422)	-57.6%	Based on wages: 6.2%
01414052	52210	EL- Medicare	30	171	73	(99)	-57.6%	Based on wages: 1.45%
		Benefits Total	156	903	383	(520)	-57.6%	
01414052	55002	EL- Advertising	-	300	150	(150)	-50.0%	Legal Notices
01414052	55200	EL- Office Supplies	531	600	600	-	0.0%	Copy paper, envelopes, general office supplies, and all supplies needed for election
01414052	55224	EL- Postage	1,772	4,000	2,000	(2,000)	-50.0%	Mandated by SOS, sending absentee ballots and any other letters required to be sent by the Checklist Sups
01414052	55322	EL- Voting Expenses	3,019	6,500	3,500	(3,000)	-46.2%	Mandated by SOS to pay for coding, printing, collating, shipping costs and any other Special Town Elections held by the Town
01414052	55323	EL- Voting Machines Maint.	1,029	900	3,900	3,000	333.3%	Mandated by the State of NH for servicing and maintaining of the Accuvote Machines, \$3,000 software maintenance on new polling pads
		General Expenses Total	6,351	12,300	10,150	(2,150)	-17.5%	
		Elections Total	8,550	25,003	15,533	(9,470)	-37.9%	
		Total General Government	1,144,676	1,239,834	1,295,456	55,622	4.5%	

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Finance Department								
Finance/Accounting								
01415001	51110	FI- Sal/Wages FT	240,396	250,585	243,608	(6,977)	-2.8%	3 FT: Finance Dir, Sr Accountant, HR/Payroll Accountant
		Salaries Total	240,396	250,585	243,608	(6,977)	-2.8%	
01415001	52100	FI- Health Insurance	62,670	59,499	45,581	(13,918)	-23.4%	1.5% decrease in the premium rate
01415001	52110	FI- Dental Insurance	4,463	4,777	3,493	(1,284)	-26.9%	1.5% increase in the premium rate
01415001	52120	FI- Life Insurance	266	270	324	54	20.0%	No change in the premium rate
01415001	52130	FI- LTD Insurance	1,060	1,076	952	(124)	-11.5%	
01415001	52200	FI- FICA	14,103	15,536	15,104	(433)	-2.8%	Based on wages: 6.2%
01415001	52210	FI- Medicare	3,298	3,633	3,532	(101)	-2.8%	Based on wages: 1.45%
01415001	52300	FI- Retirement Town	30,292	35,232	33,590	(1,642)	-4.7%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	116,152	120,024	102,576	(17,448)	-14.5%	
01415001	55014	FI- Audit Fees	22,500	26,250	27,585	1,335	5.1%	Annual Audit and Single Fees for Melanson
01415001	55017	FI- Bank Fees	1,229	1,000	4,835	3,835	383.5%	Bank fees historical: \$1,250 + the addition of fraud mitigation features for ACH and checks: \$3,585
01415001	55050	FI- Conf/Room/Meals	-	500	500	-	0.0%	Conferences/Meals for Finance Staff - NHGFOA
01415001	55058	FI- Contract Services	750	6,500	1,000	(5,500)	-84.6%	Off year for GAS 74/75 Valuation, Report and Disclosure
01415001	55088	FI- Dues	50	100	400	300	300.0%	NHGFOA + AICPA
01415001	55091	FI- Education/Training	70	4,780	4,000	(780)	-16.3%	Training and Education for 3 Finance staff
01415001	55198	FI- Office Equipment Leases	1,114	1,080	1,080	-	0.0%	Copier Lease \$1,080
01415001	55200	FI- Supplies	4,248	4,000	4,000	-	0.0%	Folders,check stock, envelopes, paper, tax forms, deposit tickets, kitchen/office supplies
01415001	55224	FI- Postage	1,879	2,500	2,250	(250)	-10.0%	Postage for mailing checks and forms
01415001	55270	FI- Software Agreement	26,059	27,521	28,896	1,375	5.0%	Munis Software Agreement
01415001	55308	FI- Travel Reimbursement	179	1,300	750	(550)	-42.3%	Travel for 3 Finance staff
		General Expenses Total	58,078	75,531	75,296	(235)	-0.3%	
01415001	55998	FI- Due from Water Fund	(45,706)	(46,326)	(43,273)	3,053	-6.6%	12.5% Water Fund Offset
01415001	55999	FI- Due from Sewer Fund	(45,706)	(46,326)	(43,273)	3,053	-6.6%	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(91,411)	(92,652)	(86,546)	6,106	-6.6%	
		Finance/Accounting Total	323,215	353,488	334,934	(18,554)	-5.2%	
Treasurer								
01415002	51000	TR- Sal/Wages Elected	8,864	8,864	8,864	-	0.0%	Wages for Elected PT Treasurer
		Salaries Total	8,864	8,864	8,864	-	0.0%	
01415002	52200	TR- FICA	550	550	550	-	0.0%	Based on wages: 6.2%
01415002	52210	TR- Medicare	129	129	129	-	0.0%	Based on wages: 1.45%
		Benefits Total	678	678	678	-	0.0%	
01415002	55088	TR- Dues	50	50	50	-	0.0%	NHGFOA Dues
01415002	55091	TR- Education/Training	-	100	100	-	0.0%	Training and Education
01415002	55200	TR -Supplies	-	100	-	(100)	-100.0%	
		General Expenses Total	50	250	150	(100)	-40.0%	
		Treasurer Total	9,592	9,792	9,692	(100)	-1.0%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
Tax Collection								
01415003	51110	TX- Sal/Wages FT	101,306	96,586	100,956	4,370	4.5%	2 FT: Deputy Tax Collector, Collections Specialist
01415003	51300	TX- Sal/Wages OT				-		
01415003	51400	TX- Longevity	1,500	-	-	-		
		Salaries Total	102,806	96,586	100,956	4,370	4.5%	
01415003	52100	TX- Health Insurance	25,494	29,766	38,679	8,913	29.9%	1.5% decrease in the premium rate
01415003	52110	TX- Dental Insurance	1,421	1,570	2,100	530	33.8%	1.5% increase in the premium rate
01415003	52120	TX- Life Insurance	134	162	162	-	0.0%	No change in the premium rate
01415003	52200	TX- FICA	6,100	5,988	6,259	271	4.5%	Based on wages: 6.2%
01415003	52210	TX- Medicare	1,427	1,400	1,464	63	4.5%	Based on wages: 1.45%
01415003	52300	TX- Retirement Town	12,839	13,580	13,922	342	2.5%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	47,414	52,467	62,586	10,119	19.3%	
01415003	55017	TX- Bank Fees	4,409	200	200	-	0.0%	Tax Online ACH \$10/monthly.
01415003	55050	TX- Conf/Room/Meals	50	425	460	35	8.2%	Conferences for DTC (NH Tax Collector Association) Price increase
01415003	55058	TX- Contract Services	-	1	1	-	0.0%	Coverage for Collections Clerk (80 hours)
01415003	55073	TX- Deeded Property	-	2,000	2,000	-	0.0%	Expenses related to Tax deeded properties - 4th qtr
01415003	55088	TX- Dues	40	50	50	-	0.0%	NHTC Dues
01415003	55091	TX- Education/Training	2,345	2,000	2,000	-	0.0%	Education reimbursement
01415003	55170	TX- Legal Expenses	-	2,000	2,000	-	0.0%	Legal services for liens,deeds and bankruptcies, if any
01415003	55198	TX- Office Equipment Leases	2,191	2,156	2,156	-	0.0%	Two Copier leases \$ \$179.60 per month
01415003	55200	TX- Supplies	1,500	1,800	1,800	-	0.0%	Paper, Ink, Envelopes, Storage Boxes, printer
01415003	55224	TX- Postage	9,918	8,500	10,000	1,500	17.6%	Mailing delinquency, lien, and deed notices, tax bills. Increase due to postage increases.
01415003	55247	TX- Registry of Deeds	992	950	950	-	0.0%	Liens & deeds recordings at Registry of Deeds
01415003	55297	TX- Tax Billing Services	2,983	3,600	3,300	(300)	-8.3%	Processing fees and materials for tax bills
01415003	55298	TX- Tax Lien/Deeded Searches	3,160	4,000	4,000	-	0.0%	Tax Lien Services
		General Expenses Total	27,589	27,682	28,917	1,235	4.5%	
01415003	55998	TX- Due from Water Fund	(37,126)	(37,081)	(40,886)	(3,805)	10.3%	25% Water Fund Offset
01415003	55999	TX- Due from Sewer Fund	(37,126)	(37,081)	(40,886)	(3,805)	10.3%	25% Sewer Fund Offset
		Due from Water/Sewer Funds Total	(74,251)	(74,162)	(81,771)	(7,609)	10.3%	
		Tax Collection Total	103,558	102,573	110,688	8,115	7.9%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
Assessing								
01415005	51110	AS- Sal/Wages FT	66,177	74,873	82,687	7,814	10.4%	1 FT: Assessor
01415005	51210	AS- Sal/Wages Temp	-	1	1	-	0.0%	
		Salaries Total	66,177	74,874	82,688	7,814	10.4%	
01415005	52100	AS- Health Insurance	19,606	19,806	19,396	(410)	-2.1%	1.5% decrease in the premium rate
01415005	52110	AS- Dental Insurance	1,050	1,034	1,050	16	1.5%	1.5% increase in the premium rate
01415005	52120	AS- Life Insurance	54	54	108	54	100.0%	No change in the premium rate
01415005	52130	AS- LTD Insurance	61		760	760		
01415005	52200	AS- FICA	4,662	4,642	5,127	485	10.4%	Based on wages: 6.2%
01415005	52210	AS- Medicare	1,090	1,086	1,199	113	10.4%	Based on wages: 1.45%
01415005	52300	AS- Retirement Town	8,353	10,527	11,402	875	8.3%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	34,875	37,149	39,042	1,893	5.1%	
01415005	55050	AS- Conf/Room/Meals	-	50	50	-	0.0%	Meetings - meals- room
01415005	55058	AS- Contract Services	111,750	110,500	94,100	(16,400)	-14.8%	Assessor contract with MRI
01415005	55088	AS- Dues	275	270	290	20	7.4%	IAAO & NHAAO dues
01415005	55091	AS- Education/Training	35	500	650	150	30.0%	Course or seminar
01415005	55106	AS- Equipment Purchase	-	1	1	-	0.0%	Small equipment
01415005	55128	AS- Fuel	-	1	1	-	0.0%	Assessor position
01415005	55171	AS- Legal/Public Notices	-	50	50	-	0.0%	Public Notices in news media
01415005	55180	AS- Mapping	3,763	4,150	4,600	450	10.8%	Yrly updates \$3,850 & Building placement \$15.00 per bdlg
01415005	55198	AS- Office Equipment Lease	1,114	1,078	1,078	-	0.0%	Printer Lease, \$89.80/mo
01415005	55200	AS- Supplies	419	500	300	(200)	-40.0%	Toner, envelopes, general supplies
01415005	55224	AS- Postage	667	1,300	1,500	200	15.4%	Sales questionnaires,cyclical letters, exemption requalification notices (elderly, veterans)
01415005	55247	AS- Registry of Deeds	21	50	50	-	0.0%	Plans,deeds & recording fees
01415005	55250	AS- Revaluation	-	1	1	-	0.0%	Independent Appraiser
01415005	55270	AS- Software Agreement	14,432	15,535	17,071	1,536	9.9%	Vision contract \$7,861 web fee \$3,554 cloud fee \$5,656
01415005	55308	AS- Travel Reimbursement	-	1	1	-	0.0%	Use of personal car -1 employee
		General Expenses Total	132,475	133,987	119,743	(14,244)	-10.6%	
		Assessing Total	233,527	246,010	241,473	(4,537)	-1.8%	
		Total Finance	669,892	711,863	696,787	(15,076)	-2.1%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
Planning & Development								
Planning								
01419101	51110	PL- Sal/Wages FT	108,105	151,209	174,135	22,926	15.2%	2 FT : Town Planner; 1 FT Conservation/Sustainabilty Planner (FY)
01419101	51200	PL- Sal/Wages PT	53,873	42,438	26,419	(16,019)	-37.7%	1 Admin Asst @ 20 hr/wk; Recording Sec @ \$15 per hr
		Salaries Total	161,978	193,647	200,554	6,907	3.6%	
01419101	52110	PL- Dental Insurance	1,900	3,119	3,799	680	21.8%	1.5% increase in the premium rate
01419101	52120	PL- Life Insurance	108	144	216	72	50.0%	No change in the premium rate
01419101	52130	PL- LTD Insurance	943	970	991	21	2.2%	
01419101	52200	PL- FICA	10,050	12,006	12,434	428	3.6%	Based on wages: 6.2%
01419101	52210	PL- Medicare	2,350	2,808	2,908	100	3.6%	Based on wages: 1.45%
01419101	52300	PL- Retirement Town	13,646	21,260	24,012	2,752	12.9%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	28,998	40,307	44,360	4,053	10.1%	
01419101	55050	PL- Conf/Room/Meals	200	200	800	600	300.0%	APA Conference, Seminars/training. Covers two full time employees and 1 part time
01419101	55058	PL- Contract Services	422	1	1	-	0.0%	
01419101	55088	PL- Dues	12,763	13,315	13,442	127	1.0%	Rockingham Planning Commission annual dues (2023 - \$13,127 estimated), APA dues (\$315).
01419101	55091	PL- Education/Training	-	500	500	-	0.0%	Seminars/Training for planning staff, board members
01419101	55136	PL- GIS Software	3,000	3,500	3,500	-	0.0%	Annual support and maintenance for building permit/zoning software. Paid annually in the fall.
01419101	55138	PL- Grant Matching	-	2,500	2,500	-	0.0%	No grants targeted at this time but to be ready if one comes along
01419101	55155	PL- Inspection Services	-	1	1	-	0.0%	Placeholder for third party inspection as needed
01419101	55171	PL- Legal/Public Notices	5,180	2,000	2,000	-	0.0%	Primarily for Planning Board cases but also covers Planning dept.
01419101	55180	PL- Mapping			1	1		Hasn't been spent in prior years due to in-house capabilities
01419101	55200	PL- Office Supplies	768	2,000	2,000	-	0.0%	Misc office supplies. Covers Planning & Building depts.
01419101	55384	PL- Sustainability Expense	-	2,500	1,250	(1,250)	-50.0%	Provide source of funding for Clean Energy NH membership, annual Local Energy Solutions conference, & attendance at New England Municipal Sustainability meetings
01419101	55224	PL- Postage	4,073	4,000	4,000	-	0.0%	Covers Planning and Building departments as well as Planning Board packages and administration of cases.
01419101	55227	PL- Printing	1	400	400	-	0.0%	Used for large printing jobs such as Zoning Ordinance
01419101	55246	PL- Reference Material	423	425	425	-	0.0%	Includes Exeter Newspaper (\$160) and Registry Review (\$229), RSA books and other reference material
01419101	55289	PL- Studies	-	5,000	5,000	-	0.0%	Conducting zoning analysis with current funds and under contract for \$5,000. No decisions have been made for 2023 at this time but will work on Master Plan Action Agenda items.
01419101	55308	PL- Travel Reimbursement	216	800	800	-	0.0%	To cover mileage for staff to attend training, workshops, meetings, etc.
		General Expenses Total	27,046	37,142	36,620	(522)	-1.4%	
		Planning Total	218,022	271,096	281,534	10,438	3.9%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
Economic Development								
01465207	51110	ED- Sal/Wages FT	93,722	96,361	100,746	4,385	4.6%	1 FT: ED Director
		Salaries Total	93,722	96,361	100,746	4,385	4.6%	
01465207	52100	ED- Health Insurance	26,924	26,848	26,279	(569)	-2.1%	1.5% decrease in the premium rate
01465207	52110	ED- Dental Insurance	1,900	1,871	1,900	29	1.5%	1.5% increase in the premium rate
01465207	52120	ED- Life Insurance	108	108	108	-	0.0%	No change in the premium rate
01465207	52130	ED- LTD Insurance	882	906	926	20	2.2%	
01465207	52200	ED- FICA	5,451	5,974	6,246	272	4.6%	Based on wages: 6.2%
01465207	52210	ED- Medicare	1,275	1,397	1,461	64	4.6%	Based on wages: 1.45%
01465207	52300	ED- Retirement Town	11,829	13,548	13,892	344	2.5%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	48,368	50,653	50,812	159	0.3%	
01465207	55050	ED- Conf/Room/Meals	-	1,200	1,500	300	25.0%	OU EDI Conference and accommodations -5 Days
01465207	55055	ED- Consulting Services	1,620	1,200	2,500	1,300	108.3%	Consulting (prop appraisals, marketing, etc.)
01465207	55091	ED- Education/Training	-	1,900	2,000	100	5.3%	OU EDI final classes
01465207	55190	ED- Mobile Communications	823	600	600	-	0.0%	Cell Phone for ED Director
01465207	55200	ED- Office Supplies	-	400	400	-	0.0%	Paper, Pens, Ink, etc.
01465207	55308	ED -Travel Reimbursement	-	800	1,000	200	25.0%	Mileage for ED Director, Airfare to OU EDI Conference
		General Expenses Total	2,443	6,100	8,000	1,900	31.1%	
		Total Economic Development	144,534	153,114	159,558	6,444	4.2%	
Inspections & Code Enforcement								
01424002	51110	BI- Sal/Wages FT	156,192	157,582	163,069	5,487	3.5%	2 FT: Building Inspector, Deputy CEO
01424002	51200	BI- Sal/Wages PT	-	38,857	39,140	283	0.7%	1 PT: Electrical Inspector (24 Hrs/Wk)
		Salaries Total	156,192	196,439	202,209	5,770	2.9%	
01424002	52100	BI- Health Insurance	39,775	39,775	38,932	(843)	-2.1%	1.5% decrease in the premium rate
01424002	52110	BI- Dental Insurance	2,100	2,069	2,100	31	1.5%	1.5% increase in the premium rate
01424002	52120	BI- Life Insurance	216	216	216	-	0.0%	No change in the premium rate
01424002	52130	BI- LTD Insurance	838	861	880	19	2.2%	
01424002	52200	BI- FICA	9,864	12,179	12,537	358	2.9%	Based on wages: 6.2%
01424002	52210	BI- Medicare	2,307	2,848	2,932	84	2.9%	Based on wages: 1.45%
01424002	52300	BI- Retirement Town	19,745	22,156	22,488	332	1.5%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	74,845	80,105	80,085	(20)	0.0%	
01424002	55091	BI- Education/Training	-	250	250	-	0.0%	NE Building Officials Association Conference
01424002	55088	BI- Dues	470	300	300	-	0.0%	RNI and NHBOA Dues
01424002	55128	BI- Fuel	737	750	750	-	0.0%	Fuel for BI
01424002	55190	BI- Mobile Communications	748	600	600	-	0.0%	Cell Phone for BI
01424002	55308	BI- Travel Reimbursement	-	1,000	1,000	-	0.0%	Mileage for Electrical inspector
01424002	55319	BI- Vehicle Maintenance	-	1	1	-	0.0%	
		General Expenses Total	1,955	2,901	2,901	-	0.0%	
		Inspections & Code Enf Total	232,992	279,445	285,195	5,750	2.1%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
Conservation Commission								
01461105	51200	CC- Sal/Wages PT	218	1,000	1,000	-	0.0%	Recording secretaries @ \$15/hr avg about 6 hr/mtg
01461105	51210	CC- Sal/Wages Temp	-	2,520	2,520	-	0.0%	Interns 2@12/hr, 15 hrs/wk for 7 wks
		Salaries Total	218	3,520	3,520	-	0.0%	
01461105	52200	CC- FICA	13	218	218	-	0.0%	Based on wages: 6.2%
01461105	52210	CC- Medicare	3	51	51	-	0.0%	Based on wages: 1.45%
		Benefits Total	17	269	269	-	0.0%	
01461105	55044	CC- Community Services	340	-		-		Moved to Conservation Land Administration
								Covers costs for outreach activities (Spring Tree program, pollinator projects, star gazing event, etc), trail maintenance (bridge, signs, paint, etc) and conservation land administration work such as property monitoring and maintenance needs like invasive brush removal, and supplies such as tools, gloves and equipment.
01461105	55051	CC- Conservation Land Administration	52	2,050	2,050	-	0.0%	
01461105	55058	CC- Contract Services	6,790	1,000	1,000	-	0.0%	Raynes minor maintenance repair needs.
01461105	55088	CC- Dues	700	1,200	1,200	-	0.0%	For board to join related organizations: ESRLAC (\$150), NHACC (\$900), SELT (\$150)
01461105	55091	CC- Education/Training	-	250	250	-	0.0%	Training for board members and/or Cons & Sust planner (NHACC-3 members and other workshops)
01461105	55171	CC- Legal/Public Notices	93	50	50	-	0.0%	Covers approx 1 legal notice typ in newspaper
01461105	55224	CC- Postage	-	20	20	-	0.0%	Mailings to ConCom members (mostly elect distr)
01461105	55247	CC- Registry of Deeds	-	30	30	-	0.0%	Fee for registry of deeds (typically printing plans, deeds)
01461105	55254	CC- Roadside Mowing	1,575	1,700	1,700	-	0.0%	Mowing White, Perry, Irvine and 1/2 of Morrisette. This is paid out Oct-Dec
01461105	55293	CC- Supplies	100	-	-	-		
		General Expenses Total	9,650	6,300	6,300	-	0.0%	
		Conservation Commission Total	9,884	10,089	10,089	-	0.0%	
Renewable Energy Expense								
01419118	55547	ENR- Renewable Energy Expense		1	1	-	0.0%	Potential Grant Matching
		General Expenses Total	-	1	1	-	0.0%	
		Renewable Energy Expense	-	1	1	-	0.0%	
Zoning Board of Adjustment								
01419103	51200	ZO- Sal/Wages PT	150	860	860	-	0.0%	Recording secretaries @ \$15 per hour
		Salaries Total	150	860	860	-	0.0%	
01419103	52200	ZO- FICA	9	53	53	-	0.0%	
01419103	52210	ZO- Medicare	2	12	12	-	0.0%	
		Benefits Total	11	66	66	-	0.0%	
01419103	55091	ZO- Education/Training	-	200	200	-	0.0%	min. training allotment for board members
01419103	55171	ZO- Legal/Public Notices	2,045	1,200	1,200	-	0.0%	
01419103	55224	ZO- Postage	1,443	2,000	2,000	-	0.0%	expenses are estimated for ZBA case administration (majority of costs paid by applicant)
		General Expenses Total	3,488	3,400	3,400	-	0.0%	
		Zoning Total	3,649	4,326	4,326	-	0.0%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
Historic District Commission								
01419104	51200	HD- Sal/Wages PT	300	650	650	-	0.0%	Recording secretaries @ \$15 per hour
		Salaries Total	300	650	650	-	0.0%	
01419104	52200	HD- FICA	19	40	40	-	0.0%	Based on wages: 6.2%
01419104	52210	HD- Medicare	4	9	9	-	0.0%	Based on wages: 1.45%
		Benefits Total	23	50	50	-	0.0%	
01419104	55050	HD-Conf Rooms/Meals	-	200	200	-	0.0%	
01419104	55088	HD- Dues	-	50	50	-	0.0%	Min amt for dues associated with various organizations work with HDCs
01419104	55091	HD- Education/Training	-	200	200	-	0.0%	min. training allotment for board members
01419104	55138	HD- Grant Matching	-	1,000	1,000	-	0.0%	CLG (Certified Local Government) Grant match. We did not apply for a CLG grant in 2022 but anticipate submitting in 2023.
01419104	55171	HD- Legal/Public Notices	157	100	100	-	0.0%	
01419104	55224	HD- Postage	950	350	350	-	0.0%	Expenses are estimated for HDC case administration
01419104	55227	HD- Printing	-	125	125	-	0.0%	Printing needs for HDC as they arise
01419104	55246	HD- Reference Material	-	100	100	-	0.0%	
		General Expenses Total	1,106	2,125	2,125	-	0.0%	
		Historic District Commission Total	1,429	2,825	2,825	-	0.0%	
Heritage Commission								
01419106	51200	HC- Sal/Wages PT	210	540	540	-	0.0%	Recording secretaries @ \$15 per hour
		Salaries Total	210	540	540	-	0.0%	
01419106	52200	HC- FICA	13	33	33	-	0.0%	Based on wages: 6.2%
01419106	52210	HC- Medicare	3	8	8	-	0.0%	Based on wages: 1.45%
		Benefits Total	16	41	41	-	0.0%	
01419106	55058	HC- Contract Services	-	1	1	-	0.0%	
01419106	55088	HC- Dues	-	50	50	-	0.0%	
01419106	55091	HC- Education/Training	-	200	200	-	0.0%	Min. training allotment for board members
01419106	55138	HC- Grant Matching	-	1	1	-	0.0%	
01419106	55224	HC- Postage	-	25	25	-	0.0%	Expenses are estimated for Heritage Commission case administration
01419106	55227	HC- Printing	-	35	35	-	0.0%	
		General Expenses Total	-	312	312	-	0.0%	
01419106	55347	Transfer Out	667			-		
			667	-	-	-		Year End Balance Transfer
		Heritage Commission Total	893	893	893	-	0.0%	
		Total Planning & Development	611,403	721,789	744,422	22,633	3.1%	

Town of Exeter								
2023 General Fund Budget								
						2023		
						Budget vs.		
Org	Object	Description	2021	2022	2023	2023 Budget vs.		
			Actual	Budget	Budget	2022 Budget		
						%-		
						Difference	Explanation	
Police Department								
Police								
	51110	Sal/Wages FT	1,612,027	1,806,113	1,902,245	96,132	5.3%	29 FT (Chief, Deputy, Sergeants, Lieutenant, Officers, Admin)
	51111	Sal/Wages Shift Differential			8,320	8,320		Per Police CBA
	51121	Sal/Wages Incentive	-	-	6,000	6,000		Per Police CBA
	51150	Vacation Replacement OT	58,432	46,587	46,587	-	0.0%	Cost to cover the replacement of officers on vacation
	51200	Sal/Wages PT	9,824	14,500	14,500	-	0.0%	Currently have 1 Auxiliary Officer who teaches DARE spring/fall
	51300	Sal/Wages OT	83,626	97,000	103,267	6,267	6.5%	Coverage OT
	51350	FEMA Storm Related OT	-	1	1	-	0.0%	Expenses related to declared emergencies
	51400	Longevity Pay	1,700	1,750	1,800	50	2.9%	For hires before 1/1/2010 only
	51410	Sick Replacement OT	15,555	19,250	19,250	-	0.0%	covers for officers out sick
	51420	Holiday Pay	69,799	58,514	66,270	7,756	13.3%	contract item
	51425	Firearm Incentive	1,500	1,500	-	(1,500)	-100.0%	contract item (moved to Incentive)
	51430	Field Training Incentive OT	583	5,000	-	(5,000)	-100.0%	contract item (moved to Incentive)
	51435	Comfort Dog OT	-	-	5,600	5,600		Offsetting reduction in Staff OT
	51450	Education Incentive	2,860	4,160	16,500	12,340	296.6%	Per Police CBA
	51455	Training Regular Pay	7,752	-	-	-		Training Regular Pay
	51440	Training Coverage - OT	9,710	-	-	-		Training Coverage - OT
		Salaries Total	1,873,368	2,054,375	2,190,340	135,965	6.6%	
	52100	Health Insurance	420,147	467,262	436,880	(30,382)	-6.5%	1.5% decrease in the premium rate
	52110	Dental Insurance	30,344	32,301	34,656	2,355	7.3%	1.5% increase in the premium rate
	52120	Life Insurance	1,571	1,782	1,783	1	0.1%	No change in the premium rate
	52130	LTD Insurance	1,026	1,068	1,092	24	2.2%	
	52200	FICA	8,207	12,606	9,428	(3,178)	-25.2%	Based on wages: 6.2%
	52210	Medicare	27,146	29,783	31,760	1,977	6.6%	Based on wages: 1.45%
	52300	Retirement Town	17,729	26,545	20,969	(5,576)	-21.0%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
	52310	Retirement Police	547,016	627,009	657,814	30,805	4.9%	Based on wages: 33.88% Jan-Jun; 31.28% Jul-Dec
		Benefits Total	1,053,187	1,198,356	1,194,382	(3,974)	-0.3%	
								Guardian Tracking (\$1581) and PowerDMS document management software yearly account renews in August (\$4341)-is necessary to continue towards CALEA Accreditation
	55001	Accreditation	5,796	5,922	6,483	561	9.5%	
	55035	Chiefs Expenses	1,184	1,200	1,200	-	0.0%	Covers empl. awards, retirements, dept meetings, hosting meals
								Contractor will assist as Public information officer,plaques, dare, crime prevention items includes NNO yearly, Halloween safety, Child badges, safety seats, etc.
	55043	Community Relations	2,159	7,500	7,500	-	0.0%	
								Update/cruiser laptops with puchase and install one new Rhino Tablet with mount and antenna
	55045	Vehicle Computer Equipment	2,395	6,565	6,565	-	0.0%	
								Certified Computer Solutions (\$16,440) which is a 5 year contract-this is 3rd year, PD laptop service (\$375), Cross Agency expense for IMC (\$400)
	55047	Computer Maintenance/Service Contract	17,500	17,500	17,500	-	0.0%	
								Professional Development training conferences for the Chief and Deputy Chief- IACP convention etc.
	55050	Conf/Room/Meals	660	3,000	3,000	-	0.0%	
								Per diem contracts with attorneys for assistance with Police Prosecution involves motion drafting, advising, and courtroom assistance, etc.
	55057	Prosecutor Service	9,275	35,000	35,000	-	0.0%	
	55064	Court Mileage Reimbursement	-	1	-	(1)	-100.0%	
	55087	Dry Cleaning	12,000	10,800	10,800	-	0.0%	Contractual cost increase
	55088	Dues	8,495	8,918	8,993	75	0.8%	Yearly dues for SERT, NENA 911, NESPIN,Child Advocacy Center, and professional association memberships

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
	55091	Education/Training	21,608	17,000	17,000	-	0.0%	Training course costs/meal reimbursement for the entire department (including civilians), increase for yearly mental health training for all officers and dispatchers with MHP
	55106	Equipment Purchase	22,680	17,750	39,883	22,133	124.7%	Mountain bike parts, stop stick replacement, flashlights, some building improvement costs, furniture/boards, Taser cartridges, less lethal tools- OC Tasers- cost: \$110,665 installment purchase \$22,133 for 5 years
	55128	Fuel	30,487	40,000	41,734	1,734	4.3%	Fuel for patrol vehicles using monthly average at the rate of \$2.35 ESTIMATE
	55133	General Expenses	4,019	6,000	6,000	-	0.0%	Towing charges, patrol enforcement supplies radar replacements, speed signs, promotional testing materials, hiring costs includes polygraph, medical, and psychological testing, Livescan fee (\$476), etc.
	55160	Investigation	5,000	5,000	5,000	-	0.0%	Covers drug investigation costs and equipment
	55190	Mobile Communications	1,935	5,253	3,050	(2,203)	-41.9%	AT&T FirstNet department cell and laptop modem plan- there is also a Dispatch phone failover plan- We put all mobile comms expense lines (Staff and Patrol) into this one single line item-overall increase of \$2106 yearly
	55193	Munitions	12,074	15,700	15,700	-	0.0%	There is an ammunition shortage across the country and an increase in firearms ammunition costs (pistol and rifle). We will also need to add a rifle to our shooting simulator as currently we have only pistols (\$2,700). This line item also includes items for training and equipment for bean bag shotguns and simulated shooting drills protective gear, and includes the cost of both lethal and less lethal ammunition, gun accessories and cleaning, targets, range fees, etc.
	55199	Office Equipment Maintenance	5,724	5,725	5,725	-	0.0%	Maintenance contract of 6 machines including: copier printers and all service, parts, and labor
	55200	Office Supplies	10,053	11,800	11,800	-	0.0%	Office supplies, new contract eliminates ink toner, evidence, prosecution, photo
	55224	Postage	1,083	1,200	1,000	(200)	-16.7%	Postage costs for mailings
	55270	Software Agreement	17,070	17,855	23,410	5,555	31.1%	Central Square IMC full contract- records, emergency operations, and interface for POL and FD Dispatch Center
	55314	Uniforms	15,780	16,200	16,200	-	0.0%	Cost for uniforms and uniform related equipment for 40 employees- include bullet proof vest replacements and contractual clothing allowance for staff division of \$400 each/year.
	55319	Vehicle Maintenance	20,304	21,000	21,000	-	0.0%	Covers repair costs for 19 vehicles
	55390	Comfort Dog Expenses	-	-	8,000	8,000		Cost of dog, food, vet bills, equipment
	55321	Veterinarian Service	750	1,000	750	(250)	-25.0%	contract with SPCA (\$750), unforeseen animal vet charges, rabies testing
	55104	Veterinarian Equipment	300	300	300	-	0.0%	ACO equipment added splitting cost of the online dog licensing lookup
		General Expenses Total	228,330	278,189	313,593	35,404	12.7%	software management with Town Clerk
		Total Police Department	3,154,884	3,530,920	3,698,315	167,395	4.7%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
Fire Department								
	51110	Sal/Wages FT	1,917,459	2,006,989	2,128,363	121,374	6.0%	33 FT
	51121	Sal/Wages Incentive		8,402	20,350	11,948	142.2%	Negotiated in CBA
	51150	Vacation Replacement OT	34,201	19,487	19,487	-	0.0%	Overtime for Vacation Leave Replacement
	51200	Sal/Wages PT	9,811	1	-	(1)	-100.0%	1 PT: Office Clerk (20hr/wk) (removed in 2022)
	51300	Sal/Wages Call Back OT	77,354	100,136	88,201	(11,935)	-11.9%	Overtime for emergency recall and other off-duty details
	51130	Personal Replacement OT	-	19,397	19,397	-	0.0%	Overtime for Personal Leave Replacement
	51350	FEMA Storm Related OT	-	1	1	-	0.0%	Expenses related to declared emergencies
	51400	Longevity Pay	4,550	2,700	1,850	(850)	-31.5%	For employees hired prior to 1/1/2006
	51410	Sick Replacement OT	29,528	34,305	34,305	-	0.0%	Overtime for Sick Replacement
	51420	Holiday Pay	86,621	101,193	110,172	8,979	8.9%	Holiday pay (12 holidays @ 12hrs)
	51600	Sal/Wages On Call	321	2,500	2,500	-	0.0%	PT On-Call salaries
		Salaries Total	2,159,845	2,295,111	2,424,626	129,515	5.6%	
	52100	Health Insurance	380,701	447,404	490,248	42,844	9.6%	1.5% decrease in the premium rate
	52110	Dental Insurance	36,776	38,311	42,327	4,016	10.5%	1.5% increase in the premium rate
	52120	Life Insurance	1,752	2,692	3,564	872	32.4%	No change in the premium rate
	52130	LTD Insurance	989	1,042	1,065	23	2.2%	
	52200	FICA	5,480	3,059	3,217	158	5.2%	Based on wages: 6.2%
	52210	Medicare	30,916	33,279	35,157	1,878	5.6%	Based on wages: 1.45%
	52300	Retirement Town	9,599	6,586	6,809	223	3.4%	Based on wages: 14.06%
	52320	Retirement Fire	661,110	740,878	749,533	8,655	1.2%	Based on wages: 32.99%
		Benefits Total	1,127,323	1,273,251	1,331,920	58,669	4.6%	
	55019	Breathing Apparatus	9,434	11,666	6,120	(5,546)	-47.5%	Breathing apparatus testing and repairs & air compressor certification and repairs
	55035	Chiefs Expenses	729	720	750	30	4.2%	expenses for meetings, dinners
	55038	Cistern Maintenance	373	1,600	900	(700)	-43.8%	Cistern & dry hydrant maintenance
	55041	Command Supplies	-	5,000	3,500	(1,500)	-30.0%	Emergency Operations Center supplies during drills, exercise and incidents, including food, office supplies, & training material
	55042	Communications Equipment	3,757	10,960	10,793	(167)	-1.5%	2 way radio (mobile and portable); RAVE Mobile Safety - Emergency Community Notification (Reverse 911)
	55043	Community Relations	-	-	5,000	5,000		Annual Contract for Social Media Consultant and Community Relations Specialist.
	55224	Postage	437	519	300	(219)	-42.2%	Postage for General FD, Fire Prevention, new candidate hiring, etc.
	55058	Contract Services	16,565	16,815	17,565	750	4.5%	50% of annual contracted IT support for the Public Safety Complex. Shared cost with Police Department
	55087	Dry Cleaning	202	325	250	(75)	-23.1%	Dry cleaning of chief officer uniforms & Class "A" dress uniforms.
	55088	Dues	7,537	7,234	7,831	597	8.3%	Seacoast Region Hazmat team annual assessment, Annual Association Dues with multiple organizations
	55091	Education/Training	15,500	15,476	17,756	2,280	14.7%	Tuition for college classes, fire certifications and education supplies.
	55106	General Equipment Purchase	43,392	45,000	45,000	-	0.0%	Firefighting equipment purchase and replacement.
	55123	Fire Prevention Supplies	5,510	5,450	5,565	115	2.1%	NFPA annual membership, Fire Prevention/Investigation Supplies
	55128	Fuel	12,607	12,440	20,015	7,575	60.9%	Gas and diesel fuel for all fire department vehicles, Plus 800 gallon tank at fire station
	55132	General Equipment Repair	3,114	3,500	3,450	(50)	-1.4%	Small tool & equipment repair.
	55133	General Expenses	3,224	3,200	3,620	420	13.1%	Background investigations, water, emergency scene rehabilitation, supplies, etc.
	55144	Hazmat Supplies	1,259	1,525	1,525	-	0.0%	Hazardous materials monitoring equipment, clean up and control supplies.

Town of Exeter								
2023 General Fund Budget								
						2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget			Explanation
	55149	Hose Replacement	4,166	5,629	5,660	31	0.6%	Fire hose replacement and repair.
	55151	Hydrant Maintenance	20,000	20,000	20,000	-	0.0%	Hydrant Maintenance Fee/Rental to Water Department
	55190	Mobile Communications	4,608	5,458	5,458	-	0.0%	Cell phone plan and data usage for staff cars, engines, and fire prevention
	55199	Office Equipment Maintenance	2,458	2,409	2,510	101	4.2%	Lease Agreements/Service Contacts (copier & time clock)
	55200	Office Supplies	2,128	2,265	2,500	235	10.4%	Office Supplies for entire Fire Department (except Health)
	55214	Physicals	3,800	10,630	2,625	(8,005)	-75.3%	Pre-employment for new hires and Annual physicals for all fire personnel.
	55050	Conf/Room/Meals	400	4,200	4,500	300	7.1%	Examples include - FDIC conference, IAFC - FRI International, IMT Annual Conference.
	55230	Protective Equipment	35,982	36,367	44,382	8,015	22.0%	Turnout gear replacement, inspections, repair.
	55237	Radio Repairs/Maintenance	4,664	8,728	5,728	(3,000)	-34.4%	Maint. & programming FD Portable & Mobile Radios, Annual service contract; Emergency Operations Center radio reprogramming, replacement & repairs
	55270	Software Agreement	8,423	8,569	10,657	2,088	24.4%	Annual agreements for IMC data collection & dispatching, Public Eye mobile data terminals, eDispatch firefighter notification, and Knox Box Cloud Service
	55282	Building Supplies	1,905	3,128	3,128	-	0.0%	Laundry & misc bldg. cleaning supplies
	55314	Uniforms	25,070	24,496	25,958	1,462	6.0%	Uniforms for 32 FT employees, 3 Call members
	55319	Vehicle Maintenance	43,027	38,922	39,917	995	2.6%	Vehicle maintenance, inspections, tires, annual pump and aerial testing and certifications.
	55264	Shelter Equipment	-	1	1	-	0.0%	Agreement with SAU16 to provide shelter food/supplies
	55095	Emergency Management Equipment	1,875	2,500	2,000	(500)	-20.0%	Upgrades to computers and on scene materials (replacement cones, barricades, signage, barriers)
	55119	FEMA Reimb -Force Labor	-	-	1	1		FEMA line if needed
	55118	FEMA Reimb - Force Equip	-	-	1	1		FEMA line if needed
		General Expenses Total	282,145	314,732	324,966	10,234	3.3%	
	57006	Capital Outlay	14,862	1	1	-	0.0%	\$1 place holder if grant funds become available.
		Capital Outlay Total	14,862	1	1	-	0.0%	
		Total Fire Department	3,584,175	3,883,095	4,081,513	198,418	5.1%	
Public Safety Shared Services								
Communications								
01429905	51110	PDD- Sal/Wages FT	194,590	219,390	230,138	10,748	4.9%	5 FT Staff
01429905	51111	PDD- Sal/Wages Shift Differential			4,160	4,160		Per Police CBA
01429905	51121	PDD- Sal/Wages Incentive Reg			500	500		Per Police CBA
01429905	51150	PDD- Vacation Replacement OT	7,134	9,000	9,000	-	0.0%	covers vacation/personal days for dispatchers
01429905	51200	PDD- Sal/Wages PT	-	2,500	2,500	-	0.0%	Reduced to budget for one at several shifts a month
01429905	51300	PDD-Sal/Wages OT	13,537	14,600	14,600	-	0.0%	covers cost in emergencies and regular coverage added \$3000 from sick replacement
01429905	51350	PDD-FEMA Storm Related OT	-	1	-	(1)	-100.0%	Expenses related to declared emergencies
01429905	51410	PDD-Sick Replacement OT	2,895	3,000	3,000	-	0.0%	covers OT for dispatchers out sick removed \$3000 to be placed into reg OT
01429905	51420	PDD-Holiday Pay	11,118	9,115	10,665	1,550	17.0%	contract item
01429905	51440	PDD-Training Coverage - OT	-	-	-	-		Training Regular Pay
01429905	51455	PDD-Training Regular Pay	1,481	-	-	-		Training Coverage - OT
01429905	51450	PDD-Education Incentive	-	1,000	2,500	1,500	150.0%	contract item
		Salaries Total	230,754	258,606	277,063	18,457	7.1%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
01429905	52100	PDD-Health Insurance	43,037	83,034	64,221	(18,813)	-22.7%	1.5% decrease in the premium rate
01429905	52110	PDD-Dental Insurance	2,453	4,542	4,579	37	0.8%	1.5% increase in the premium rate
01429905	52120	PDD-Life Insurance	248	270	270	-	0.0%	No change in the premium rate
01429905	52200	PDD-FICA	13,951	16,034	17,178	1,144	7.1%	Based on wages: 6.2%
01429905	52210	PDD-Medicare	3,263	3,750	4,017	268	7.1%	Based on wages: 1.45%
01429905	52300	PDD-Retirement Town	28,927	36,009	37,859	1,850	5.1%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	91,879	143,638	128,124	(15,514)	-10.8%	
01429905	55105	PDD-Equipment Maintenance	20,485	20,825	25,325	4,500	21.6%	2-way comms maintenance/service yearly and monthly contracts, Acorn VS logger (\$1275). Contracts paid at the end of the year.
01429905	55108	PDD-Equipment Repair	5,289	5,800	5,800	-	0.0%	Uncovered replacement/repair costs for dispatch items and radio equipment and portable radios, cross agency
01429905	55256	PDD-Phone Repairs/Service	-	450	550	100	22.2%	dispatch center phone repairs, Firstnet emergency phone service \$533, updates, sonicwall fee
		General Expenses Total	25,773	27,075	31,675	4,600	17.0%	
		Communications Total	348,406	429,319	436,862	7,543	1.8%	
Health								
01441105	51110	FH- Sal/Wages FT	57,872	61,870	64,685	2,815	4.5%	1 FT: Health Officer
		Salaries Total	57,872	61,870	64,685	2,815	4.5%	
01441105	52100	FH- Health Insurance		26,738	26,185	(553)	-2.1%	1.5% decrease in the premium rate
01441105	52110	FH- Dental Insurance	1,900	1,871	1,900	29	1.5%	1.5% increase in the premium rate
01441105	52120	FH- Life Insurance	81	108	108	-	0.0%	No change in the premium rate
01441105	52200	FH- FICA	3,588	3,836	4,010	175	4.5%	Based on wages: 6.2%
01441105	52210	FH- Medicare	839	897	938	41	4.5%	Based on wages: 1.45%
01441105	52300	FH- Town Retirement	7,305	8,699	8,919	220	2.5%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	13,712	42,149	42,060	(89)	-0.2%	
01441105	55293	FH- Supplies	1,210	600	600	-	0.0%	Health Inspection and office supplies
01441105	55224	FH- Postage	13	58	50	(8)	-13.8%	Health Dept. mailings
01441105	55055	FH- Consulting	-	1	1	-	0.0%	Hazardous Materials Remediation & Consulting for Sportsmen's Club project
01441105	55190	FH- Mobile Communications	1,023	1,000	996	(4)	-0.4%	Phone plan & mobile data terminal usage for Health Officer.
01441105	55191	FH- Mosquito Control	36,600	39,000	40,000	1,000	2.6%	Mosquito control maintenance contract costs
01441105	55270	FH- Software Agreement	2,400	2,400	2,640	240	10.0%	Metverse forms and reporting
01441105	55308	FH- Travel Reimbursement	87	200	200	-	0.0%	Mileage reimbursement for Health Officer
01441105	55050	FH- Conf/Room/Meals	-	795	795	-	0.0%	Training, Meeting and Seminars for Health Officer
01441105	55088	FH- Dues	90	90	90	-	0.0%	Health Dept. dues & memberships
01441105	55091	FH- Education/Training	1,500	1,500	-	(1,500)	-100.0%	
		General Expenses Total	42,922	45,644	45,372	(272)	-0.6%	
		Health Total	114,507	149,663	152,117	2,454	1.6%	
		Total Public Safety Shared Services	462,913	578,982	588,980	9,998	1.7%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
Public Works - General Fund								
Administration & Engineering								
01431101	51110	PWA- Sal/Wages FT	398,532	482,042	530,253	48,212	10.0%	6 FT: Director, Town Eng, Eng Tech, Office Mgr, Office Clerk, Asst Engineer, new GIS Tech (6 mos)
01431101	51200	PWA- Sal/Wages PT	-	1	1	-	0.0%	1- PT-recording secretary for River Committee @ \$15/hr
01431101	51300	PWA- Sal/Wages OT	-	500	500	-	0.0%	
		Salaries Total	398,532	482,543	530,754	48,212	10.0%	
01431101	52100	PWA- Health Insurance	55,879	109,930	127,472	17,542	16.0%	1.5% decrease in the premium rate
01431101	52110	PWA- Dental Insurance	5,086	6,881	9,635	2,754	40.0%	1.5% increase in the premium rate
01431101	52120	PWA- Life Insurance	518	540	594	54	10.0%	No change in the premium rate
01431101	52130	PWA- LTD Insurance	1,119	1,136	1,147	11	1.0%	
01431101	52200	PWA- FICA	24,102	29,918	32,907	2,989	10.0%	Based on wages: 6.2%
01431101	52210	PWA- Medicare	5,637	6,997	7,696	699	10.0%	Based on wages: 1.45%
01431101	52300	PWA- Retirement Town	50,250	67,845	73,107	5,262	7.8%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	142,590	223,247	252,558	29,311	13.1%	
01431101	55003	PWA- Drug/Alcohol Testing	571	1,200	1,200	-	0.0%	Contract w/Access; required (per USDOT) random testing for all CDL holders & screening new hires
01431101	55050	PWA- Conf/Room/Meals	4	3,000	3,000	-	0.0%	National or regional conf 60% Dir, Town Eng; 100% Maint Supt, Hwy Supt @ \$1100 ea
01431101	55058	PWA- Contracted Services	-	1	1	-	0.0%	Moved to CIP
01431101	55088	PWA- Dues	695	700	700	-	0.0%	Dues: APWA \$210, NHPWA \$100, Mutual Aid \$25; Licenses: PE 2@150/2 yr
01431101	55091	PWA- Education/Training	127	2,000	2,000	-	0.0%	Education and training for staff (NHMA, NHDES, NEPW Association)
01431101	55128	PWA- Fuel	959	1,345	1,500	155	11.5%	Dir & Eng vehicles; unleaded contract price projected to be \$2.97/gal
01431101	55133	PWA- General Expenses	614	850	1,200	350	41.2%	Meal reimbursement during extended operations per Director's determination increased from \$8 to \$12
01431101	55158	PWA- Insurance Deductible	-	1	1	-	0.0%	Damage repairs on insurance claims
01431101	55181	PWA- Master Fuel Account	(7,547)	1	1	-	0.0%	Bulk fuel delivery charges less dept allocations; for 109 vehicles
01431101	55190	PWA- Mobile Communications	1,173	1,200	1,200	-	0.0%	60% Director, Town Engineer & Asst Engineer; 100% Highway, MiFi (Engineering)
01431101	55200	PWA- Office Supplies	5,816	10,000	10,000	-	0.0%	Gen office supplies \$6500; Eng supplies \$3500: plotter paper & ink, field books, Town Standards, scanning plans; 60% of copier billing
01431101	55224	PWA- Postage	300	500	500	-	0.0%	General day to day mailings
01431101	55237	PWA- Radio Repairs	205	600	600	-	0.0%	4 Desk sets, 6 portables, 42 vehicle units
01431101	55238	PWA- Radio Replacement	1,000	1,000	1,000	-	0.0%	Digital repeater to communicate with Fire & Police
01431101	55319	PWA- Vehicle Maintenance	556	600	600	-	0.0%	Dir & Eng vehicles
		General Expenses Total	4,473	22,998	23,503	505	2.2%	
01431101	55998	PWA- Due from Water Fund	(128,453)	(140,973)	(156,662)	(15,690)	11.1%	20% Water Fund offset
01431101	55999	PWA- Due from Sewer Fund	(128,453)	(140,973)	(156,662)	(15,690)	11.1%	20% Sewer Fund offset
		Due from Water/Sewer Funds Total	(256,906)	(281,946)	(313,325)	(31,379)	11.1%	
		Administration & Engineering Total	288,690	446,842	493,490	46,648	10.4%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
Highways and Streets								
01431202	51110	HWY- Sal/Wages FT	618,085	680,031	702,501	22,470	3.3%	12 FT
01431202	51210	HWY- Sal/Wages Temp	-	1	1	-	0.0%	Intern, Summer/Fall laborer
01431202	51121	HWY- Sal/Wages Incentive Reg		1,000	2,750	1,750	175.0%	Per SEIU CBA
01431202	51300	HWY- Sal/Wages OT	6,874	20,000	20,000	-	0.0%	Emergency ops, callouts, flood watch, voting/traffic control
01431202	51310	HWY- Sal/Wages Stand-By	7,280	7,280	7,280	-	0.0%	After hours on-call status, \$140/wk per union contract
01431202	51350	HWY- FEMA Storm Related OT	-	1	1	-	0.0%	Expenses related to declared emergencies
01431202	51400	HWY- Longevity Pay	6,900	7,150	7,050	(100)	-1.4%	6 FT per union contract
		Salaries Total	639,139	715,463	739,583	24,120	3.4%	
01431202	52100	HWY- Health Insurance	191,092	206,353	229,653	23,300	11.3%	1.5% decrease in the premium rate
01431202	52110	HWY- Dental Insurance	12,486	14,614	14,478	(136)	-0.9%	1.5% increase in the premium rate
01431202	52120	HWY- Life Insurance	817	702	702	-	0.0%	No change in the premium rate
01431202	52200	HWY- FICA	38,600	44,296	45,854	1,558	3.5%	Based on wages: 6.2%
01431202	52210	HWY- Medicare	9,027	10,360	10,724	364	3.5%	Based on wages: 1.45%
01431202	52300	HWY- Retirement Town	79,806	100,453	101,973	1,520	1.5%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	331,828	376,778	403,384	26,606	7.1%	
01431202	55013	HWY- Asphalt Reclamation	10,958	10,000	10,000	-	0.0%	Grinding & screening to recycle asphalt and concrete into reusable product.
01431202	55020	HWY- Bridge Repairs	23,223	5,500	5,500	-	0.0%	Screening compost and sand
01431202	55066	HWY- Culvert Repairs/Replacement	3,128	4,000	4,000	-	0.0%	Maintenance and repair of 7 Town-owned bridges
01431202	55071	HWY- Dam Maintenance	-	2,500	2,500	-	0.0%	Minor repairs, replace & clearing culverts (pipes & headers)
01431202	55072	HWY - Dam Registration	400	400	400	-	0.0%	Dam & abutment concrete & mechanical repairs at Pickpocket, Colcord, Sloans Brook
01431202	55091	HWY- Education/Training	1,100	1,500	1,500	-	0.0%	Annual NHDES fees (due December) Sloans Brook
01431202	55096	HWY- Emergency Traffic Control	390	500	500	-	0.0%	Classes, licensing (CDL, UNH Tech Transfer classes)
01431202	55107	HWY- Equipment Rentals	2,514	4,500	4,500	-	0.0%	Uniformed officer in high traffic, emergencies
01431202	55128	HWY- Fuel	18,377	19,455	28,000	8,545	43.9%	Rental of equipment not owned by Town, including bulldozer, excavator, grader, screen
01431202	55134	HWY- General Hand Tools	3,993	4,000	4,000	-	0.0%	Fuel for highway dept vehicles & equipment; contract price projected to be unleaded \$2.97/gal & diesel \$3.80/gal
01431202	55190	HWY- Mobile Communications	857	1	1	-	0.0%	Repl/repair hand tools incl. compacter, hand-saw, chainsaws, small power tools
01431202	55212	HWY- Phone Reimbursement	1,800	2,400	2,400	-	0.0%	moved to phone reimbursement
01431202	55257	HWY- Safety Equipment	5,323	5,000	5,000	-	0.0%	Cell Phone stipend \$40/mo for Supt + 3 Foremen
01431202	55267	HWY- Signs	7,485	8,000	8,000	-	0.0%	Hardhats, vests, eye protection, Technu, steel-toed boot repl \$185/yr per employee
01431202	55285	HWY- Storm Drain Repair	3,703	6,000	6,000	-	0.0%	Sign replacement for retro reflectivity, damages.
01431202	55286	HWY- Street Marking	25,906	35,000	35,000	-	0.0%	Repair drain castings. 1,305 catch basins
01431202	55287	HWY- Street Repairs/Maint	14,668	18,000	18,000	-	0.0%	Fog lines, center lines, parking spaces (butyl rubber by contractor); crosswalks 2x yr
01431202	55310	HWY- Tree Maintenance	6,106	20,000	20,000	-	0.0%	Patching town roads & shoulder repair materials; includes asphalt, concrete, gravel
01431202	55314	HWY- Uniforms	7,435	6,700	7,400	700	10.4%	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)
01431202	55319	HWY- Vehicle Maintenance	57,383	50,000	50,000	-	0.0%	12 employees (Laundering, repair and replacement)
								Maintenance of all dept vehicles and equip

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
01431202	55337	HWY- Weed Control	8,000	8,000	8,000	-	0.0%	Along medians & curbing; contract w/licensed herbicide applicator, \$2000/app x 4/yr
		General Expenses Total	202,749	211,456	220,701	9,245	4.4%	
01431202	55251	HWY-Road Paving/Maintenance	666,526	800,000	700,000	(100,000)	-12.5%	Incl crack sealing, reconstruction, etc. 3% increase material cost
01431202	55067	HWY- Culvert Replacement	23,000	10,000	10,000	-	0.0%	Replace culverts and repair headers & outlets in Town roads
01431202	55266	HWY- Sidewalks/Curbing	6,764	15,000	15,000	-	0.0%	Sidewalks and curbing, minor repair & replacements
01431202	55284	HWY- Storm Drain Cleaning	20,480	30,000	30,000	-	0.0%	Annual clean 50% catch basins, material testing, MS4 permit compliance
		Capital Outlay Total	716,770	855,000	755,000	(100,000)	-11.7%	
		Highways & Streets Total	1,890,486	2,158,697	2,118,668	(40,029)	-1.9%	
Snow Removal								
01431903	51300	PS- Sal/Wages - OT Snow	48,064	70,000	70,000	-	0.0%	Includes Mechanic
01431903	51350	PS- Sal/Wages - FEMA Storm Related C	-	1	1	-	0.0%	Expenses related to declared emergencies
		Salaries Total	48,064	70,001	70,001	-	0.0%	
01431903	52200	PS- FICA	2,977	4,340	4,340	-	0.0%	Based on wages: 6.2%
01431903	52210	PS- Medicare	696	1,015	1,015	-	0.0%	Based on wages: 1.45%
01431903	52300	PS- Retirement Town	5,594	9,842	9,657	(185)	-1.9%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	9,267	15,197	15,012	(185)	-1.2%	
01431903	55026	PS- Calcium Chloride	-	1	1	-	0.0%	Salt additive used during harsh temperatures in the winter
01431903	55061	PS- Contracted Snow Removal	8,793	45,000	45,000	-	0.0%	Hire contractors w/10 wheelers to remove snow for safety downtown, Lincoln St, Ports Ave.
01431903	55118	PS- FEMA Reimb Force Equip	-	1	1	-	0.0%	Expenses declared winter emergencies
01431903	55119	PS- FEMA Reimb Force Labor	-	1	1	-	0.0%	Expenses declared winter emergencies
01431903	55128	PS- Fuel	11,428	17,000	17,000	-	0.0%	Fuel for snow removal vehicles; contract price projected to be unleaded \$2.97/gal & diesel \$3.80/gal
01431903	55216	PS- Plow Damages	2,076	3,500	3,500	-	0.0%	Private property damage caused by snow plows
01431903	55218	PS- Plowing	87,748	80,000	80,000	-	0.0%	Hired contractors to supplement Town staff to plow, salt & sand
01431903	55258	PS- Salt	73,725	60,000	60,000	-	0.0%	Deicer for Town roads, sidewalks, parking lots; 2022 pricing \$67/ton
01431903	55259	PS- Sand	831	2,000	2,000	-	0.0%	Purchase sand during winter months to spread along the town roads, sidewalks & parking lots
01431903	55319	PS- Vehicle Maintenance	7,730	20,500	20,500	-	0.0%	Repair snow plows and snow removal equipment
		General Expenses Total	192,331	228,003	228,003	-	0.0%	
		Snow Removal Total	249,662	313,201	313,016	(185)	-0.1%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
Solid Waste Disposal								
01432304	51200	SW- Sal/Wages PT	19,033	19,146	20,017	871	4.5%	1 PT @ 16 hrs/wk including transfer station winter schedule and weekend trash removal
01432304	51300	SW- Sal/Wages OT	9,833	4,000	4,000	-	0.0%	OT for Highway employees assigned to Transfer Station
		Salaries Total	28,866	23,146	24,017	871	3.8%	
01432304	52200	SW- FICA	1,793	1,435	1,489	54	3.8%	Based on wages: 6.2%
01432304	52210	SW- Medicare	419	336	348	13	3.8%	Based on wages: 1.45%
01432304	52300	SW-Retirement	1,271	562	552	(10)	-1.8%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	3,484	2,333	2,389	56	2.4%	
01432304	55018	SW- Blue Bags	96,604	115,000	78,000	(37,000)	-32.2%	Includes vendor delivery to store; offset by revenue; projected production cost 30% increase after Jul 2021
01432304	55054	SW- Construction Debris	11,769	13,400	13,400	-	0.0%	Construction debris container at Transfer Station
01432304	55082	SW- Disposal/Recycling Contract	933,314	996,000	1,125,000	129,000	13.0%	5-year contract extension with WM runs June 2022 - May 2027, reflects 6.5% annual rates increase and anticipated fuel surcharges; recycled materials value highly variable
01432304	55086	SW- Brush Grinding	6,081	20,000	20,000	-	0.0%	Brush grinding & removal by contractor 2 to 3x per yr as space needs require (contracted Dirt Doctor thru 2025)
01432304	55021	SW-Brush Cutting/Removal				-		
01432304	55091	SW- Education/Training	200	200	200	-	0.0%	Solid waste training
01432304	55092	SW- Electricity	1,719	1,500	2,000	500	33.3%	Transfer station building
01432304	55093	SW- Electronic Waste Expense	9,171	10,000	10,000	-	0.0%	Removal of electronic waste collected at Transfer Station, offset by sticker revenue
01432304	55150	SW- Household Haz Waste Removal	22,858	42,750	30,000	(12,750)	-29.8%	Cost of annual Oct event; Exeter share \$11,300 the rest offset by regional collection revenue & State grant
01432304	55163	SW- Landfill Monitoring	16,729	41,035	41,035	-	0.0%	Gas and water quality testing, including PFAS & 1,4-dioxane at Cross Road landfill, GMZ expanded & 3 monitoring wells added \$31k; replace damaged soil gas standpipes \$10k; (landfill cap settlement & slope repair \$75k Oct 2021)
01432304	55186	SW- Metal Removal	1,275	1,500	1,500	-	0.0%	Hauling charge to remove metals & white goods
01432304	55201	SW- Operations Maintenance	8,907	6,000	6,000	-	0.0%	Mowing, materials and supplies at the Transfer Station (Security cameras and equipment)
01432304	55244	SW- Recycle Containers	12,818	19,000	26,000	7,000	36.8%	65 gal carts unit price \$75; offset by revenue
01432304	55293	SW- Supplies	1,678	1,500	1,500	-	0.0%	Stickers and garbage litter bags for Town & Public Works Offices to sell
01432304	55300	SW- Tire Disposal	279	2,000	2,000	-	0.0%	Disposal of Town tires
01432304	55366	SW- Yard Waste	15,971	16,450	16,532	82	0.5%	Twice per year curbside collection- leaf and yard waste
01432304	55551	SW- Food Waste Compost Program	1,864	2,741	2,950	209	7.6%	Weekly collection at Transfer Station (Mr. Fox)
		General Expenses Total	1,141,238	1,289,076	1,376,117	87,041	6.8%	
		Solid Waste Disposal Total	1,173,589	1,314,555	1,402,523	87,968	6.7%	
Street Lights								
01431605	55092	PW- Electricity- Street Lights	160,379	160,000	160,000	-	0.0%	All street lights in Town rights-of-way
01431605	55303	PW- Traffic Light Maintenance	12,928	9,000	9,000	-	0.0%	High St, Green St, Alum Dr, Holland Way, Continental Dr signals; controllers, loop detectors, bulbs, audibles & emergency vehicle pre-emption controllers
		General Expenses Total	173,307	169,000	169,000	-	0.0%	
		Street Lights Total	173,307	169,000	169,000	-	0.0%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
Stormwater								
01431118	55293	STW- Supplies	2,659	2,700	2,700	-	0.0%	Pet waste bags (Town Clerk & Highway), plotter supplies (ink, printheads, paper)
01431118	55058	STW- Contracted Services	43,487	57,100	57,100	-	0.0%	wet weather sample 134 outfalls/6 years ~ 22 outfalls/yr x \$700/outfall = \$15,400; outfall catchment investigations & remediation \$10k; quarterly SWPPP inspections \$6k; AMP project TN changes \$6k; MS4 annual rpt \$6500; TN (NPS only) annual report \$10k; staff training (GIS/Inspections/Maintenance) \$3200
01431118	55190	STW-Mobile Communications	-	480	480	-	0.0%	Tablet/mifi \$40.12/mo
01431118	55291	STW- Subscriptions	4,077	4,080	4,080	-	0.0%	GPS, SmartNet, PeopleForms subcriptions
01431118	55386	STW- Catch Basin Replacement		28,000	28,000	-	0.0%	Replace 7 Catch basins @ \$4k each (MS4 Permit requirement)
		General Expenses Total	50,223	92,360	92,360	-	0.0%	
		Stormwater Total	50,223	92,360	92,360	-	0.0%	
		Subtotal before Maintenance	3,825,956	4,494,655	4,589,058	94,403	2.1%	

Town of Exeter								
2023 General Fund Budget								
							2023	
						2023 Budget	Budget vs.	
						vs. 2022 Budget	2022 Budget	
						\$ Increase/-	%-	
						(Decrease)	Difference	
Org	Object	Description	2021	2022	2023			Explanation
			Actual	Budget	Budget			
Public Works - Maintenance								
General								
01419406	51110	PM- Sal/Wages FT	225,130	278,431	291,292	12,861	4.6%	5 FT Maint Supt, Custodian, 3 Maint Techs
01419406	51200	PM- Sal/Wages PT	34,616	35,132	35,834	702	2.0%	1 PT Custodian @ 34hr per week
01419406	51300	PM- Sal/Wages OT	6,462	3,000	3,000	-	0.0%	Emergencies, callouts
01419406	51310	PM- Sal/Wages Stand-By	7,280	7,280	7,280	-	0.0%	Pay for after hours on-call status, \$140/week per union contract
01419406	51350	PM- FEMA Storm Related OT	-	1	1	-	0.0%	Expenses related to declared emergencies
01419406	51400	PM- Longevity Pay	1,550	1,600	1,650	50	3.1%	2 FT per union contract
01419406	51450	PM- Sal/Wages Education Incentive		750	750	-	0.0%	
		Salaries Total	275,037	326,194	339,807	13,613	4.2%	
01419406	52100	PM- Health Insurance	46,512	73,506	71,439			1.5% decrease in the premium rate
01419406	52110	PM- Dental Insurance	4,073	5,846	5,936	90	1.5%	1.5% increase in the premium rate
01419406	52120	PM- Life Insurance	273	324	324	-	0.0%	No change in the premium rate
01419406	52200	PM- FICA	16,610	20,178	21,068	890	4.4%	Based on wages: 6.2%
01419406	52210	PM- Medicare	3,884	4,719	4,927	208	4.4%	Based on wages: 1.45%
01419406	52300	PM- Retirement Town	30,386	40,818	41,915	1,097	2.7%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	101,738	145,391	145,609	218	0.2%	
01419406	55048	PM- Computer Software	3,000	5,000	5,000	-	0.0%	Dropping TMA for annual maint of Fleet & Facility Maint software TMA (Dec); converting to People GIS work order system
								Town buildings roof snow removal \$6k; contracted cleaning Town Offices \$26k; Rec Ctr 2x week starting 2020 (\$11k); TH Finance Offices & Public Restrooms
01419406	55058	PM- Contract Services	61,240	46,500	46,500	-	0.0%	
01419406	55069	PM- Custodial Supplies	12,261	18,000	22,000	4,000	22.2%	All Town buildings' paper & cleaning products
01419406	55549	PM- Covid-19 Expenses	6,191	6,000	-	(6,000)	-100.0%	
01419406	55091	PM- Education/Training	800	800	800	-	0.0%	Continuing education requirements for License renewals Master Elect, Journeyman Plumber/Gas fitter. Education seminars Carpenter.
01419406	55128	PM- Fuel	4,703	4,000	6,200	2,200	55.0%	Maintenance Dept vehicles (5); also includes loaner vehicles to Town Departments; unleaded contract price projected to be \$2.97/gal
01419406	55173	PM- Licenses	20	300	300	-	0.0%	Licenses for Electrician and HVAC Plumber Tech
01419406	55176	PM- Maintenance Bld Materials	422	1,200	1,200	-	0.0%	Stock paint, putty, nails, screws
01419406	55178	PM- Maintenance Tools	1,500	3,000	3,000	-	0.0%	HVAC Tech, plumber, elec. tools, replenish drill bits, small power tools
01419406	55190	PM- Mobile Communications	304	600	600	-	0.0%	Maint. Superintendent cell phone
01419406	55257	PM- Safety Equipment	1,556	2,000	2,000	-	0.0%	Fall protection, eye protection, steel-toed boot replacement \$185/yr
01419406	55314	PM- Uniforms	3,781	5,500	6,050	550	10.0%	Uniforms and cleaning for 5 Staff
01419406		PM- Fire Safety			18,000	18,000		Fire alarm systems, emergency lighting & fire extinguishers
		General Expenses Total	95,778	92,900	111,650	18,750	20.2%	approx \$30/month
		General Maintenance Total	472,553	564,485	597,066	32,581	5.8%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
<u>Town Buildings</u>								
		Swasey Parkway- Sal/Wages PT	-	-	-	-		Recording Secretary for Swasey Parkway
		Swasey Parkway- FICA	-	-	-	-		Recording Secretary for Swasey Parkway
		Swasey Parkway- Medicare	-	-	-	-		Recording Secretary for Swasey Parkway
		Town Buildings-Water/Sewer Bills	17,151	16,735	17,835	1,100	6.6%	Water/Sewer bills for Town Buildings
		Town Buildings- Building Maintenance	81,987	76,500	79,500	3,000	3.9%	Building Maintenance for Town Buildings, Incl Swasey Parkway & Raynes Barn
		Town Buildings-Covid-19 Expenses	3,585	5,000	-	(5,000)	-100.0%	Covid-19 for Town Buildings
		Town Buildings- Natural Gas	47,017	60,000	75,850	15,850	26.4%	Natural Gas for Town Buildings
		Town Buildings- Electricity	97,782	104,950	98,950	(6,000)	-5.7%	Electricity for Town Buildings, Incl. Swasey Parkway & Raynes Barn
		Train Station- Supplies	1,324	3,800	3,800	-	0.0%	Light fixtures, electrical breakers, signage
		Train Station- Platform Lease Liability	22,603	23,790	23,790	-	0.0%	Platform Lease Liability Insurance for Train Station
		Train Station- Platform Lease	3,439	3,400	3,882	482	14.2%	Platform Lease for Train Station
		Town Buildings Total	274,888	294,175	303,607	9,432	3.2%	
<u>Maintenance Projects</u>								
01419406	55177	PM- Maintenance Projects	85,472	100,000	100,000	-	0.0%	Town owned building projects
		Total Maintenance Projects	85,472	100,000	100,000	-	0.0%	
		Town Maintenance/Buildings Total	832,914	958,660	1,000,673	42,013	4.4%	
<u>Mechanics/Garage:</u>								
01419415	51110	PG- Sal/Wages FT	100,510	150,009	160,730	10,721	7.1%	3 FT: 1 Mech foreman; 2 Mechanics
01419415	51300	PG- Sal/Wages OT	1,824	3,000	3,000	-	0.0%	Mechanic OT -76 hours per year
01419415	51121	PG- Sal/Wages Education/Training		750	750	-	0.0%	
		Salaries Total	102,333	153,759	164,480	10,721	7.0%	
01419415	52100	PG- Health Insurance	46,464	80,446	61,706	(18,740)	-23.3%	1.5% decrease in the premium rate
01419415	52110	PG- Dental Insurance	2,913	5,614	4,342	(1,272)	-22.7%	1.5% increase in the premium rate
01419415	52120	PG- Life Insurance	117	162	162	-	0.0%	No change in the premium rate
01419415	52200	PG- FICA	5,957	9,486	10,198	712	7.5%	Based on wages: 6.2%
01419415	52210	PG- Medicare	1,393	2,219	2,385	166	7.5%	Based on wages: 1.45%
01419415	52300	PG- Retirement Town	12,938	21,513	22,683	1,170	5.4%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	69,782	119,440	101,476	(17,965)	-15.0%	
01419415	55128	PG- Fuel	1,127	1,600	1,800	200	12.5%	Mechanics shop truck & forklift
01419415	55129	PG- Fuel Dispensing System	4,590	4,000	4,000	-	0.0%	Fuel pumps, UST inspection, reporting equipment, 23 year old fuel island maintenance
01419415	55183	PG- Mechanics Tools	1,326	3,900	3,900	-	0.0%	Increase mechanics' allowance from \$500 to \$800/ea (hasn't increased since 2000); replace Town owned tools; rental
01419415	55316	PG- Vehicle Equipment Stock	4,145	5,000	5,000	-	0.0%	Fluids, filters, bulbs, nuts & bolts for all Town Departments
01419415	55319	PG- Vehicle Maintenance	951	2,000	2,000	-	0.0%	Maintenance Dept vehicles (5) + forklift
01419415	55338	PG- Weight Testing/Repair	649	1,000	1,000	-	0.0%	3 mechanic lifts certified testing & repair, 2 crane mounted electric hoists
		General Expenses Total	12,788	17,500	17,700	200	1.1%	
		Mechanics/Garage Total	184,903	290,699	283,656	(7,044)	-2.4%	
		Total Public Works	4,843,773	5,744,014	5,873,386	129,372	2.3%	

Town of Exeter								
2023 General Fund Budget								
							2023	
						2023 Budget	Budget vs.	
						vs. 2022 Budget	2022 Budget	
						\$ Increase/-	%-	
						(Decrease)	Difference	
Org	Object	Description	2021	2022	2023			Explanation
			Actual	Budget	Budget			
Welfare & Human Services								
Welfare								
01444110	51110	WE- Sal/Wages FT	8,111	11,258	11,145	(113)	-1.0%	16% of Executive Assistant
		Salaries Total	8,111	11,258	11,145	(113)	-1.0%	
01444110	52100	WE- Health Insurance			4,190	4,190		16% of Executive Assistant
01444110	52110	WE- Dental Insurance			304	304		16% of Executive Assistant
01444110	52120	WE- Life Insurance			17	17		16% of Executive Assistant
01444110	52200	WE- FICA	497	698	691	(7)	-1.0%	Based on wages: 6.2%
01444110	52210	WE- Medicare	116	163	162	(2)	-1.0%	Based on wages: 1.45%
01444110	52300	WE-Retirement - Town	1,023	1,583	1,537	(46)	-2.9%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	1,637	2,444	6,901	4,456	182.3%	
01444110	55025	WE- Direct Relief- Burial Expense	2,250	3,000	6,000	3,000	100.0%	Raised to \$2000 per RSA 165:27-a
01444110	55075	WE - Direct Relief- Electricity	3,939	6,000	6,000	-	0.0%	Above RCA utility assistance
01444110	55076	WE - Direct Relief-Food/Gas	-	500	500	-	0.0%	Grocery store gift cards if St. V de P not available.
01444110	55077	WE - Direct Relief - Heat	221	2,500	3,500	1,000	40.0%	Oil or gas/propane
01444110	55078	WE - Direct Relief -Medical	-	2,500	2,500	-	0.0%	May advocate with other agencies.
01444110	55079	WE - Direct Relief- Rent	29,923	19,000	19,000	-	0.0%	May advocate with other agencies
01444110	55133	WE- Direct Relief Miscellaneous	4,512	1,500	1,500	-	0.0%	DR not included in other lines (car repairs, daycare, etc.)
01444110	55541	WE - Direct Relief- Hotel	44,550	27,000	27,000	-	0.0%	Shelters unavailable or children/elderly/handicapped.
		Direct Relief Expenses Total	85,395	62,000	66,000	4,000	6.5%	
01444110	55050	WE- Conf/Room/Meals	215	200	200	-	0.0%	NHLWAA Quarterly & Annual Mtg
01444110	55088	WE- Dues	140	140	40	(100)	-71.4%	NHLWAA \$40; (Housing \$100 - move to Planning Dept)
01444110	55190	WE- Mobile Communications	134	180	180	-	0.0%	Off hours usage - split 50/50 with TM budget
01444110	55200	WE-Office Supplies	151	150	150	-	0.0%	notebooks, folders and desk supplies.
01444110	55224	WE- Postage	35	30	40	10	33.3%	Client/state/agencies - postage
01444110	55308	WE- Travel Reimbursement	41	150	150	-	0.0%	Local mtgs, NHMA Conf., NHLWAA Mtgs, Seminars
		General Expenses Total	716	850	760	(90)	-10.6%	
		Welfare Total	95,858	76,552	84,806	8,254	10.8%	
Human Services								
01444511	55360	HS- Human Services Funding	100,970	105,105	98,610	(6,495)	-6.2%	See separate list (Human Services Funding Committee)
		Human Services Total	100,970	105,105	98,610	(6,495)	-6.2%	
		Total Welfare & Human Services	196,828	181,657	183,416	1,759	1.0%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
Parks & Recreation								
Recreation								
01452001	51110	PR- Sal/Wages FT	242,866	257,136	264,834	7,698	3.0%	4 FT: Director, Asst. Director, Rec Coord, Office Manager
01452001	51300	PR- Sal/Wages OT	1,188	-	-	-		Recreation Coordinator nights and weekends
		Salaries Total	244,054	257,136	264,834	7,698	3.0%	
01452001	52100	PR- Health Insurance	40,562	63,378	47,968	(15,410)	-24.3%	1.5% decrease in the premium rate
01452001	52110	PR- Dental Insurance	3,806	4,277	3,113	(1,164)	-27.2%	1.5% increase in the premium rate
01452001	52120	PR- Life Insurance	250	270	378	108	40.0%	No change in the premium rate
01452001	52130	PR- LTD Insurance	859	883	902	19	2.2%	
01452001	52200	PR- FICA	14,783	15,942	16,420	477	3.0%	Based on wages: 6.2%
01452001	52210	PR- Medicare	3,457	3,728	3,840	112	3.0%	Based on wages: 1.45%
01452001	52300	PR- Retirement Town	30,655	36,153	36,520	367	1.0%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	94,373	124,632	109,141	(15,491)	-12.4%	
01452001	55088	PR- Dues	655	700	800	100	14.3%	NHRP/NRPA/NEPA Dues for Department Staff. NHRPA raised membership fees for the first time in 10 years
01452001	55224	PR- Postage	240	150	150	-	0.0%	Mailings
01452001	55293	PR- Supplies	2,482	1,500	1,500	-	0.0%	Office supplies: pens, paper, ink and other supplies
01452001	55542	PR- Senior Services	4,611	5,000	5,000	-	0.0%	Senior Programming will need to go up as we develop more programming at 10 Hampton Rd. For now, We can produce enough of programming.
		General Expenses Total	7,987	7,350	7,450	100	1.4%	
		Recreation Total	346,414	389,118	381,425	(7,693)	-2.0%	
Parks								
01452002	51110	PK- Sal/Wages FT	53,975	86,471	94,008	7,537	8.7%	2 FT (Foreman and Laborer)
01452002	51300	PK- Sal/Wages OT	2,025	4,500	4,500	-	0.0%	OT for 2 FT Employees
01452002	51400	PK- Longevity Pay	792	-	-	-		Per Union Contract
		Salaries Total	56,792	90,971	98,508	7,537	8.3%	
01452002	52100	PK- Health Insurance	24,495	46,813	-	(46,813)	-100.0%	Medical buyout
01452002	52110	PK- Dental Insurance	1,364	2,906	2,950	44	1.5%	1.5% increase in the premium rate
01452002	52120	PK- Life Insurance	83	108	108	-	0.0%	No change in the premium rate
01452002	52200	PK- FICA	3,510	5,640	6,107	467	8.3%	Based on wages: 6.2%
01452002	52210	PK- Medicare	821	1,319	1,428	109	8.3%	Based on wages: 1.45%
01452002	52300	PK- Retirement Town	7,049	12,791	13,586	795	6.2%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
		Benefits Total	37,320	69,577	24,180	(45,397)	-65.2%	
01452002	55033	PK- Chem Toilet Rental	3,695	2,100	2,300	200	9.5%	Prices remain high due inflation. This would cover all passive recreational porta potties such as concert series, playground porta potties as well as general park porta potties.
01452002	55058	PK- Contract Services	64,081	45,050	58,010	12,960	28.8%	The cost of materials and labor has increased due to covid. This line is very important for the parks to stay well maintained. It consists of Fertilization, Mulching and Edging, Irrigation Maintenance, Dock Maintenance, and other contractor services. We have added in the following services to this line: Product Parks Software, Janitor service and pest control.
01452002	55106	PK- Equipment Purchase	4,102	5,000	1	(4,999)	-100.0%	
01452002	55108	PK- Equipment Repairs	1,151	850	850	-	0.0%	We have had numerous repairs on various pieces of equipment. This should remain level funded.

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
01452002	55109	PK- Equipment Supplies	10,309	7,800	7,800	-	0.0%	Typical use is Flags, field paint, keys and locks, lumber misc.
01452002	55128	PK- Fuel	2,913	4,200	4,200	-	0.0%	Fuel estimate-Staying with a two man crew. Will split during the summer with a seasonal going with both full time staff to accomplish tasks for the day.
01452002	55164	PK- Landscaping Supplies	19,598	14,500	14,500	-	0.0%	All materials have skyrocketed in the past year, mulch, playground chips. Our biggest challenge is paying for pool chemicals.
01452002	55239	PK- Park Maintenance	8,070	7,000	7,000	-	0.0%	This line include Bench repair, Playground repairs, Structural repairs and construction and fence repairs with all the supplied associated with these type of projects.
01452002	55267	PK- Signs	1,187	700	700	-	0.0%	More signage is needed
01452002	55314	PK- Uniforms	1,281	750	900	150	20.0%	Shoes, shirts, pants (pricing has increased for beathable material for shirts).
01452002	55319	PK- Vehicle Maintenance	2,165	2,500	2,000	(500)	-20.0%	The fleet is getting older and needs to be babied.
01452002	55326	PK- Water Bills			1	1		
		General Expenses Total	118,551	90,450	98,262	7,812	8.6%	
		Parks Total	212,664	250,998	220,950	(30,048)	-12.0%	
		Total Parks & Recreation	559,078	640,116	602,375	(37,741)	-5.9%	
Other Culture & Recreation								
Other Culture & Recreation								
01452004	55036	OC- Christmas Lights	4,804	5,000	5,000	-	0.0%	Churchill's greenery, Unutil electric bill
01452004	55037	OC- Christmas Parade	7,931	4,500	4,500	-	0.0%	Parade costs including bands, Police detail, etc.
01452004	55292	OC- Summer Concerts	10,945	9,000	9,000	-	0.0%	Summer concerts in Swasey Parkway
		Other Culture & Recreation Total	23,680	18,500	18,500	-	0.0%	
Special Events								
01452005	55112	SE- Exeter Brass Band	3,531	4,000	4,000	-	0.0%	Payments to brass band performers
01452005	55320	SE- Veteran's Activities	2,163	3,500	3,500	-	0.0%	Memorial Day flags, Vets Day flags, Lunch
01452005	55006	SE- Fireworks	8,000	8,000	8,000	-	0.0%	Fireworks for AIM Festival
		Special Events Total	13,694	15,500	15,500	-	0.0%	
		Total Other Culture & Recreation	37,374	34,000	34,000	-	0.0%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
Public Library								
Library								
01455001	51110	LB- Sal/Wages FT	470,875	490,683	547,371	56,688	11.6%	9 FT Employees
01455001	51200	LB- Sal/Wages PT	132,137	191,500	185,800	(5,700)	-3.0%	14 PT Employees
		Salaries Total	603,012	682,183	733,171	50,988	7.5%	
01455001	52100	LB- Health Insurance	105,738	106,165	104,240	(1,925)	-1.8%	1.5% decrease in the premium rate
01455001	52110	LB- Dental Insurance	6,208	6,114	6,192	78	1.3%	1.5% increase in the premium rate
01455001	52120	LB- Life Insurance	405	486	540	54	11.1%	No change in the premium rate
01455001	52130	LB- LTD Insurance	1,092	1,086	1,147	61	5.6%	
01455001	52140	LB- Health Insurance Buyout		-	2,932	2,932		1 employee
01455001	52200	LB- FICA	36,039	42,295	45,457	3,161	7.5%	Based on wages: 6.2%
01455001	52210	LB- Medicare	8,429	9,892	10,631	739	7.5%	Based on wages: 1.45%
01455001	52300	LB- Retirement Town	57,788	68,990	75,483	6,493	9.4%	Based on wages: 14.06% Jan-Jun; 13.53% Jul-Dec
01455001	52500	LB- Unemployment Comp	218	182	175	(7)	-3.8%	Primex
01455001	52600	LB- Workers Comp Insurance	2,660	3,308	3,067	(241)	-7.3%	Primex
01455001	55172	LB- Liability Insurance	1,274	1,338	1,431	93	7.0%	Primex
		Benefits Total	219,850	239,856	251,295	11,439	4.8%	
01455001	55233	LB- Public Services	202,604	202,604	187,854	(14,750)	-7.3%	Appropriation for general Library expenses paid directly by Library
01455001	55313	LB- Transfer Budget Balance	55,203			-		
		General Expenses Total	257,807	202,604	187,854	(14,750)	-7.3%	
		Total Library	1,080,669	1,124,643	1,172,320	47,677	4.2%	

Town of Exeter								
2023 General Fund Budget								
						2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget			Explanation
Debt Service & Capital								
Debt Services								
01471121	58003	GF- Epping Rd Water Tank	105,000	105,000	105,000	-	0.0%	2028 Final payment
01471121	58004	GF- Great Dam Removal	155,000	155,000	155,000	-	0.0%	2024 Final payment
01471121	58005	GF- Great Dam Study	34,200	-	-	-		2021 Final payment
01471121	58007	GF- Sidewalk Program	55,000	55,000	55,000	-	0.0%	2025 Final payment
01471121	58008	GF- Linden St. Bridge/Culvert	70,000	70,000	70,000	-	0.0%	2025 Final payment
01471121	58026	GF- Lincoln Street Ph#2	97,188	97,188	97,188	-	0.0%	2032 Final payment
01471121	58029	GF- Court Street Culvert	116,090	116,090	111,253	(4,837)	-4.2%	2027 Final payment
01471121	58031	GF- String Bridge Rehabilitation	65,000	60,000	60,000	-	0.0%	2023 Final payment
01471121	58034	GF- Rec Park Development	45,000	45,000	45,000	-	0.0%	2024 Final payment
01471121	58035	GF- Salem St. Utility Design & Engin	5,538	5,538	5,077	(461)	-8.3%	2024 Final payment
01471121	58037	GF- Library Renovations/Addition	251,600	255,000	254,825	(175)	-0.1%	2035 Final payment
01471121	58043	GF- Salem St. Utility Improvements		56,996	56,441	(555)	-1.0%	2036 Final payment
01471121	58044	GF- Recreation Center Building			111,100	111,100		2032 Final payment
01471121	58045	GF- Westside Drive Design & Engin			-	-		2027 Final payment ESTIMATE
		GF Debt Service Principal Total	999,616	1,020,812	1,125,884	105,072	10.3%	
01472122	58514	GF- Epping Rd Water Tank Interest	38,001	38,756	27,459	(11,297)	-29.1%	2028 Final payment
01472122	58515	GF- Great Dam Removal Interest	31,620	23,715	15,810	(7,905)	-33.3%	2024 Final payment
01472122	58516	GF- Great Dam Study Interest	1,026	-	-	-		2021 Final payment
01472122	58518	GF- Sidewalk Program Interest	7,553	5,848	4,693	(1,155)	-19.8%	2025 Final payment
01472122	58519	GF- Linden St. Bridge/Culvert	9,306	7,136	5,666	(1,470)	-20.6%	2025 Final payment
01472122	58527	GF- Lincoln Street Ph#2	55,591	50,635	45,678	(4,957)	-9.8%	2032 Final payment
01472122	58528	GF- Court Street Culvert	40,211	34,290	28,369	(5,921)	-17.3%	2027 Final payment
01472122	58530	GF- String Bridge Rehabilitation	9,435	6,120	3,060	(3,060)	-50.0%	2023 Final payment
01472122	58534	GF- Rec Park Development	9,180	6,885	4,590	(2,295)	-33.3%	2024 Final payment
01472122	58535	GF- Salem St. Utility Design & Engin	1,083	800	518	(282)	-35.3%	2024 Final payment
01472122	58537	GF- Library Renovations/Addition	165,562	151,356	138,351	(13,005)	-8.6%	2035 Final payment
01472122	58543	GF- Salem St. Utility Improvements		39,148	35,811	(3,337)	-8.5%	2036 Final payment
01472122	58544	GF- Recreation Center Building			61,698	61,698		2032 Final payment
01472122	58545	GF- Westside Drive Design & Engin			-	-		2027 Final payment ESTIMATE
		GF Debt Service Interest Total	368,567	364,689	371,703	7,014	1.9%	
01472323	58501	GF- TAN Interest	-	1	1	-	0.0%	Reserve for Tax Anticipation Note
		TAN Interest Total	-	1	1	-	0.0%	
		Debt Services Total	1,368,183	1,385,502	1,497,588	112,086	8.1%	
Miscellaneous								
01419417	55081	GG- Disaster Repairs - Insured	-	1	1	-	0.0%	
01419417	55224	GG- Postage	5,513	1	1	-	0.0%	Town-wide postage reserve
01419417	55060	GG- Cash Over/Short	19	1	1	-	0.0%	Town-wide cash over/short in-house collections
01419417	55189	GG- Misc Expense	(1,531)	1	1	-	0.0%	Internal audit entry
		General Expenses Total	4,001	4	4	-	0.0%	
Vehicle Replacement								
01419416	57005	GG- CO - Leases	290,976	285,077	203,683	(81,393)	-28.6%	See separate list
01419418	57012	GG- CO - Vehicles	-	110,000	26,000	(84,000)	-76.4%	See separate list
		Capital Outlay Total	290,976	395,077	229,683	(165,393)	-41.9%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
<u>Cemeteries</u>								
01419500	57000	GG-CO-Cemeteries	-	1	1	-	0.0%	
			-	1	1	-	0.0%	
<u>Capital Outlay-Other</u>								
01419900	55361	GG- CO- Land Acquisition/Purchase	-	1	1	-	0.0%	
01419900	57006	GG- CO- Equipment	5,304	4,250	6,486	2,236	52.6%	Vehicle Data Gathering (AA Tracking) - includes 3% escalator for 9 mo.
		Capital Outlay Total	5,304	4,251	6,487	2,236	52.6%	
		General Government Total	300,281	399,333	236,175	(163,157)	-40.9%	
		Total Debt Service & Capital	1,668,464	1,784,835	1,733,763	(51,071)	-2.9%	
<u>Benefits & Taxes</u>								
<u>Payroll Taxes & Benefits</u>								
01415535	52140	GG- Insurance Buyout	74,822	148,219	189,633	41,414	27.9%	Health Insurance Buyout
01415535	52200	GG- FICA	4,069	1	1	-	0.0%	
01415535	52210	GG- Medicare	2,494	1	1	-	0.0%	
01415536	52150	GG-Retirement/ Sick Leave Buyout	48,263	1	1	-	0.0%	Use funds in Sick Leave CRF
01415531	55125	GG- Flexible Spending Fees	685	1,221	1,221	-	0.0%	Fees for employees FSA account
01415531	55371	GG- Wage Reclassifications	-	-	80,000	80,000		Wage adjustments/classifications
		Payroll Taxes & Benefits Total	130,332	149,443	270,857	121,414	81.2%	
<u>Unemployment</u>								
01415533	52500	GG- Unemployment Comp	2,897	2,416	2,320	(96)	-4.0%	Primex
		Unemployment Total	2,897	2,416	2,320	(96)	-4.0%	
<u>Worker's Compensation</u>								
01415537	52600	GG- Workers Comp Insurance	201,346	250,370	232,160	(18,210)	-7.3%	Primex
		Worker's Compensation Total	201,346	250,370	232,160	(18,210)	-7.3%	
<u>Insurance</u>								
01419614	55124	GG- Fleet Insurance	7,855	8,248	8,826	578	7.0%	Primex
01419614	55157	GG- Insurance Deductible	2,000	3,000	3,000	-	0.0%	Town has \$1K deductible per occurrence
01419614	55158	GG- Ins Reimbursed Repairs	8,434	1	1	-	0.0%	
01419614	55172	GG- Liability Insurance	58,568	61,497	65,802	4,305	7.0%	Primex
		Insurance Total	76,857	72,746	77,629	4,883	6.7%	
		Total Benefits & Taxes	411,433	474,975	582,966	107,991	22.7%	
		Total General Fund	18,425,563	20,650,723	21,287,697	636,975	3.1%	

Town of Exeter								
2023 General Fund Budget								
Org	Object	Description	2021 Actual	2022 Budget	2023 Budget	2023 Budget vs. 2022 Budget \$ Increase/- (Decrease)	2023 Budget vs. 2022 Budget %- Difference	Explanation
<u>Warrant Articles/Other</u>								
01500000	59***	Raynes Barn Improvements		100,000		(100,000)	-100.0%	CIP P#12 Building Maint. Town is seeking LCHIP grant to reduce Town's expense (GF Fund Balance)
01500000	59***	Police Body Cameras		42,846		(42,846)	-100.0%	CIP P#14, Cost: \$204,139-Lease Purchase \$ 42,846 for 5 yrs
01500000	59090	Parks & Rec CRF		100,000	100,000	-	0.0%	CIP P#12 Continued investment in capital reserve fund established in 2019 (GF Fund Balance)
01500000	59***	Highway 1-Ton Dump Body Truck #9		71,801		(71,801)	-100.0%	CIP P#71 (GF Fund Balance)
01500000		Highway Pavement Hot Box		59,481		(59,481)	-100.0%	CIP P#63
01500000	59080	Intersection Improvements Program		50,000		(50,000)	-100.0%	CIP P#18, requested to advance one yr in response to intersection concerns
01500000	59102	Public Works Facility		-	50,000	50,000		CIP P#1 (GF Fund Balance)
01500000	59***	Fire Dept Car#3 Replacement		47,969		(47,969)	-100.0%	CIP P#41 (GF Fund Balance)
01500000	59***	Facilities Condition Assessment		45,000		(45,000)	-100.0%	CIP P#2, Recommended by Facilities Committee
01500000	59***	Highway Ford Explorer Hybrid #65		44,750		(44,750)	-100.0%	CIP P#59
01500000	59***	Bike & Pedestrian Improvement Plan		25,000		(25,000)	-100.0%	CIP P#9 Develop a Bike & Pedestrian Master Plan for inclusion in the Town's Master Plan Document
01500000	59017	Sick Leave Expendable Trust Fund		100,000	100,000	-	0.0%	Sick Leave Capital Reserve - Funds from GF Balance
01500000	59049	Snow/Ice Deficit Fund		50,000	50,000	-	0.0%	Snow/Ice Deficit Non-Capital CRF (GF Fund Balance)
01500000	59060	Swasey Parkway Permit Fee Approp		3,625		(3,625)	-100.0%	Appropriation from Fund Balance to turn over Swasey Parkway fees to the SP Expendable Trust Fund - Amount
		Town Hall Revolving Fund		5,000		(5,000)	-100.0%	
01500000	59095	Conservation Fund Appropriation			50,000	50,000		CIP P#11 (GF Fund Balance)
01500000	59093	Pickpocket Dam				-		
01500000		Linden Street Bridge			295,000	295,000		CIP P#17
		ADA Improvements Revolving Fund			25,000	25,000		CIP P#7 (GF Fund Balance)
01500000		Downtown Traffic, Parking & Pedestrian Flow Analysis			50,000	50,000		CIP P#9 (GF Fund Balance)
01500000		Fire Inspector Vehicle Replacement			49,313	49,313		CIP P#42 (GF Fund Balance)
		Sidewalk Tractor Replacement			40,286	40,286		CIP P#49, Cost: \$177,705-Lease Purchase \$ 35,541 for 5 yrs
01500001		DPW Truck #5 replacement			53,558	53,558		CIP P #50 (GF Fund Balance)
		Total Warrant Articles	-	745,472	863,157	117,685	15.8%	
<u>Borrowing/ Other</u>								
		Westside Dr Area Reconst Design		69,338		(69,338)	-100.0%	CIP P#25 Westside Drive Area Reconstruction (Water & Sewer Fund components)
		10 Hampton Rd. Property Purchase		1,250,000		(1,250,000)	-100.0%	Purchase property for new Parks & Rec offices and \$100K in improvements
		Salem St. Area Utility Replacements		-	-	-		
		Police Complex with Fire Substation			16,300,000	16,300,000		CIP P#3
		Intersection Improvements Program			798,000	798,000		CIP P#16
		Westside Dr Area Reconstruction			2,415,000	2,415,000		CIP P#26 (Water & Sewer Fund components)
		Total Borrowing/Other	-	1,319,338	19,513,000	18,193,662	1379.0%	
		Total GF Warrant Articles/Other	-	2,064,810	20,376,157	18,311,347	886.8%	
		Total General Fund Budget & Warrant Articles	18,425,563	22,715,533	41,663,854	18,948,322	83.4%	