

Town of Exeter								
2024 Comparison Budgets								
Prepared: January 9, 2024								
Version #5								
DEPARTMENT	2022 Actual	2023 Budget	2023 Actual: October	2024 SB Budget	2024 SB Budget vs. 2023 Budget \$ Increase/- (Decrease)	2024 SB Budget vs. 2023 Budget %- Difference	2024 Default Budget	2024 Default Budget vs. 2024 SB Budget \$ Increase/- (Decrease)
General Fund Appropriations								
General Government								
Select Board	20,954	20,968	25,200	22,468	1,500	7.15%	20,968	(1,500)
Town Manager	259,922	267,235	234,950	314,675	47,440	17.75%	302,821	(11,854)
Human Resources	127,722	186,384	145,476	206,664	20,280	10.88%	202,271	(4,392)
Transportation	-	1	-	1	-	0.00%	1	-
Legal	93,210	100,000	45,910	100,000	-	0.00%	100,000	-
Information Technology	290,410	339,129	256,496	345,583	6,454	1.90%	314,722	(30,861)
Media Communications	-	-	-	65,691	65,691	#DIV/0!	60,367	(5,325)
Trustees of Trust Funds	891	891	891	891	-	0.00%	891	-
Town Moderator	969	754	861	1,351	597	79.29%	1,351	-
Town Clerk	369,995	390,028	325,932	459,705	69,677	17.86%	450,740	(8,965)
Elections/Registration	40,236	15,533	11,280	24,771	9,238	59.48%	21,371	(3,400)
Total General Government	1,204,309	1,320,922	1,046,996	1,541,800	220,878	16.72%	1,475,503	(66,297)
Finance								
Finance/Accounting	327,426	340,399	282,845	370,133	29,735	8.74%	359,718	(10,415)
Treasurer	9,542	9,692	7,952	9,692	-	0.00%	9,692	-
Tax Collection	88,835	117,157	91,933	120,611	3,454	2.95%	116,388	(4,222)
Assessing	237,485	242,908	208,739	270,562	27,654	11.38%	263,648	(6,914)
Total Finance	663,288	710,155	591,469	770,998	60,843	8.57%	749,446	(21,552)
Planning & Development								
Planning	251,030	285,460	223,324	301,174	15,714	5.50%	294,813	(6,361)
Economic Development	150,520	160,926	129,729	167,860	6,933	4.31%	164,512	(3,348)
Inspections/Code Enforcement	244,069	286,717	209,695	279,825	(6,892)	-2.40%	274,940	(4,885)
Conservation Commission	7,886	10,089	5,029	9,555	(534)	-5.29%	9,555	-
Renewable Energy Expense	-	1	-	1	-	0.00%	1	-
Zoning Board of Adjustment	4,016	4,326	3,952	4,376	51	1.17%	4,376	(0)
Historic District Commission	941	2,825	308	1,923	(902)	-31.94%	2,922	999
Heritage Commission	893	893	677	1,109	216	24.14%	1,109	-
Total Planning & Development	659,355	751,237	572,713	765,823	14,585	1.94%	752,227	(13,596)

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Public Safety								
Police	3,514,499	3,710,098	3,076,780	3,952,128	242,030	6.52%	3,920,022	(32,106)
Fire	3,778,625	4,091,172	3,296,792	4,235,231	144,059	3.52%	4,184,073	(51,158)
Dispatch	382,360	436,862	325,578	478,265	41,403	9.48%	478,265	-
Health	145,561	154,260	113,500	129,899	(24,360)	-15.79%	131,731	1,832
Total Public Safety	7,821,045	8,392,391	6,812,651	8,795,523	403,132	4.80%	8,714,091	(81,432)
Public Works - General Fund								
Administration & Engineering	363,789	458,725	128,229	573,740	115,015	25.07%	559,450	(14,290)
Highways & Streets	1,717,629	2,140,665	1,406,408	2,001,196	(139,469)	-6.52%	2,125,413	124,217
Snow Removal	400,704	313,016	353,665	314,696	1,680	0.54%	312,830	(1,866)
Solid Waste Disposal	1,320,262	1,403,449	1,023,627	1,488,354	84,905	6.05%	1,417,794	(70,560)
Street Lights	150,816	169,000	105,592	169,000	-	0.00%	169,000	-
Stormwater	84,689	92,360	-	92,360	-	0.00%	92,360	-
Total Public Works - General Fund	4,037,889	4,577,216	3,017,522	4,639,346	62,130	1.36%	4,676,848	37,502
Maintenance								
General	527,171	604,681	415,401	537,894	(66,787)	-11.05%	537,135	(759)
Town Buildings	291,273	303,607	236,141	303,611	4	0.00%	303,417	(194)
Maintenance Projects	66,469	100,000	62,658	100,000	-	0.00%	100,000	-
Mechanics/Garage	265,183	286,346	158,787	301,736	15,390	5.37%	301,736	-
Total Maintenance	1,150,096	1,294,634	872,988	1,243,241	(51,392)	-3.97%	1,242,288	(953)
Welfare & Human Services								
Welfare	131,252	84,977	150,446	144,094	59,117	69.57%	101,410	(42,684)
Human Services	105,105	98,610	73,083	98,325	(285)	-0.29%	98,610	285
Total Welfare & Human Services	236,357	183,587	223,529	242,419	58,832	32.05%	200,020	(42,399)
Parks & Recreation								
Recreation	371,176	391,392	323,093	437,248	45,856	11.72%	428,258	(8,990)
Parks	219,343	223,114	195,749	251,581	28,467	12.76%	240,242	(11,339)
Total Parks & Recreation	590,518	614,506	518,842	688,829	74,323	12.09%	668,500	(20,329)
Other Culture/Recreation								
Other Culture/Recreation	17,101	18,500	9,053	18,500	-	0.00%	18,500	-
Special Events	14,223	15,500	16,170	16,000	500	3.23%	15,500	(500)
Total Other Culture/Recreation	31,325	34,000	25,223	34,500	500	1.47%	34,000	(500)

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Public Library								
Library	1,126,706	1,172,320	957,092	1,185,689	13,369	1.14%	1,166,060	(19,629)
Total Library	1,126,706	1,172,320	957,092	1,185,689	13,369	1.14%	1,166,060	(19,629)
Debt Service & Capital								
Debt Service	1,379,475	1,497,588	1,497,586	2,069,272	571,684	38.17%	2,069,272	-
Vehicle Replacement/Lease	229,879	268,266	203,683	248,495	(19,771)	-7.37%	274,495	26,000
Misc. Expense	(1,997)	4	(2,607)	100,004	100,000	2500000.00%	20,004	(80,000)
Cemeteries	-	1	-	1	-	0.00%	1	-
Capital Outlay - Other	7,653	6,487	6,370	6,488	1	0.02%	6,487	(1)
Total Debt Service & Capital	1,615,010	1,772,346	1,705,033	2,424,260	651,914	36.78%	2,370,259	(54,001)
Benefits & Taxes								
Health Insurance Buyout/Sick Leave/Flex Spending	249,799	190,857	224,663	192,152	1,296	0.68%	192,152	-
Insurance Reserves	-	-	-	-	-	#DIV/0!	-	-
Unemployment	2,416	2,320	2,320	2,341	21	0.91%	2,341	-
Worker's Compensation	250,370	232,160	232,159	246,089	13,929	6.00%	246,089	-
Insurance	73,900	77,629	159,111	82,852	5,223	6.73%	82,852	-
Employee Wellness	-	-	-	5,000	5,000	#DIV/0!	-	(5,000)
Wage Reclassifications	-	-	-	-	-	#DIV/0!	-	-
Total Benefits & Taxes	576,485	502,966	618,254	528,434	25,469	5.06%	523,434	(5,000)
Total GF Operating Budget	19,712,383	21,326,280	16,962,311	22,860,862	1,534,582	7.20%	22,572,676	(288,186)

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Water Fund								
Administration	439,783	506,236	344,861	537,491	31,255	6.17%	550,818	13,327
Billing and Collection	177,064	195,191	141,032	211,744	16,553	8.48%	206,620	(5,124)
Distribution	777,761	1,007,816	620,770	954,024	(53,792)	-5.34%	1,013,535	59,511
Treatment	866,004	933,759	742,739	1,028,751	94,991	10.17%	957,278	(71,473)
Debt Service	1,323,020	1,431,038	1,431,038	1,640,513	209,475	14.64%	1,640,513	-
Capital Outlay	443,944	475,330	431,797	590,250	114,920	24.18%	460,000	(130,250)
Appropriations from Reserves	1,713	-	19,887	-	-	#DIV/0!	-	-
Total WF Operating Budget	4,029,290	4,549,370	3,732,123	4,962,773	413,403	9.09%	4,828,764	(134,010)
Sewer Fund								
Administration	489,504	515,471	370,999	566,755	51,284	9.95%	562,082	(4,673)
Billing and Collection	173,089	191,614	136,879	208,169	16,555	8.64%	203,043	(5,126)
Collection	483,837	810,564	413,334	717,012	(93,552)	-11.54%	816,282	99,270
Treatment	1,284,748	1,639,664	1,009,852	1,635,020	(4,643)	-0.28%	1,673,653	38,632
Debt Service	4,305,496	4,209,659	750,364	4,192,568	(17,091)	-0.41%	4,192,568	-
Capital Outlay	83,074	152,331	30,483	170,906	18,575	12.19%	121,656	(49,250)
Appropriations from Reserves	1,713	-	67,021	-	-	#DIV/0!	-	-
Total SF Operating Budget	6,821,461	7,519,302	2,778,932	7,490,430	(28,872)	-0.38%	7,569,284	78,854

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GENERAL FUND											
General Government											
Select Board											
01413010	51000	SB- Sal/Wages Elected	15,250	16,000	13,583	16,000	-	0.0%	16,000	-	\$3K each 4-Select Person, \$4K for 1- Chair Person
		Salaries Total	15,250	16,000	13,583	16,000	-	0.0%	16,000	-	
01413010	52120	SB- Life Insurance	32	42	35	42	-	0.0%	42	-	
01413010	52200	SB- FICA	946	992	842	992	-	0.0%	992	-	Based on wages: 6.2%
01413010	52210	SB- Medicare	221	232	197	232	-	0.0%	232	-	Based on wages: 1.45%
		Benefits Total	1,198	1,266	1,074	1,266	-	0.0%	1,266	-	
01413010	55055	SB- Consulting Services	-	100	9,485	100	-	0.0%	100	-	Expenses related to tax deeded properties, other services
01413010	55050	SB- Conf/Room/Meals	63	100	-	100	-	0.0%	100	-	NHMA seminars, mileage reimbursement
01413010	55106	SB- Equipment Purchase	-	1	-	1	-	0.0%	1	-	Placeholder for equipment needs
01413010	55267	SB- Signs	37	1	-	1	-	0.0%	1	-	Sign for the Town Office
01413010	55273	SB- Special Expense	4,405	3,500	1,058	5,000	1,500	42.9%	3,500	(1,500)	Proclamations, recognitions, special events for committees, E911
		General Expenses Total	4,505	3,702	10,542	5,202	1,500	40.5%	3,702	(1,500)	Committee activities, memberships
		Select Board Total	20,954	20,968	25,200	22,468	1,500	7.2%	20,968	(1,500)	
Town Manager											
01413011	51110	TM- Sal/Wages FT	184,502	194,776	164,939	229,369	34,593	17.8%	227,509	(1,860)	2 FT: Town Mgr and Executive Assistant
01413011	51200	TM- Sal/Wages PT	5,296	7,500	3,477	12,500	5,000	66.7%	7,500	(5,000)	2 PT: Recording secretaries @ \$18.50 per hour (SB/BRC/Advisory meetings), Vacation repl for Ex Asst, Interns \$5k
		Salaries Total	189,798	202,276	168,416	241,869	39,593	19.6%	235,009	(6,860)	
01413011	52100	TM- Health Insurance	53,475	48,179	40,718	57,606	9,427	19.6%	57,606	-	10% increase in the premium rate
01413011	52110	TM- Dental Insurance	3,743	3,495	2,960	3,978	483	13.8%	3,978	-	4.7% increase in the premium rate
01413011	52120	TM- Life Insurance	269	199	168	184	(15)	-7.5%	184	-	Life base is down 15%
01413011	52130	TM- LTD Insurance	1,176	1,237	940	959	(278)	-22.5%	959	-	15% reduction
01413011	52200	TM- FICA	11,211	12,384	10,031	14,996	2,612	21.1%	14,571	(425)	Based on wages: 6.2%
01413011	52210	TM- Medicare	2,622	3,090	2,346	3,507	417	13.5%	3,408	(99)	Based on wages: 1.45%
01413011	52300	TM- Retirement Town	25,941	26,854	22,815	31,034	4,180	15.6%	30,782	(252)	Based on wages: 13.53%
		Benefits Total	98,437	95,438	79,977	112,264	16,826	17.6%	111,487	(776)	
01413011	55050	TM- Conf/Room/Meals	2,049	2,000	3,061	3,000	1,000	50.0%	2,000	(1,000)	ICMA/MMANH/Primex conference, seminars; increased hotel costs
01413011	55058	TM- Contract Services	-	-	-	1	1	-	-	(1)	DocuSign software/function
01413011	55088	TM- Dues	17,442	16,700	15,853	17,500	800	4.8%	16,700	(800)	NHMA (townwide), ICMA (TM), MMANH (TM) annual dues
01413011	55091	TM- Education/Training	-	300	-	300	-	0.0%	300	-	ICMA/MMANH/Primex conference, seminars
01413011	55106	TM- Equipment Purchase	-	300	64	300	-	0.0%	300	-	Small equipment
01413011	55171	TM- Legal/Public Notices	1,233	700	1,773	700	-	0.0%	700	-	Budget/bond notices, public hearings, CDBG hearings
01413011	55198	TM - Office Equipment Leases	12,967	12,800	11,519	13,000	200	1.6%	12,800	(200)	Pitney Bowes Postage & Folding Machines; 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	55199	TM- Office Equipment Maintenance	331	-	-	-	-	-	-	-	
01413011	55200	TM- Supplies	4,029	3,000	2,643	4,500	1,500	50.0%	3,000	(1,500)	Supplies for town offices (paper, etc.)
01413011	55212	TM - Phone Reimbursement	1,380	1,380	1,050	1,560	180	13.0%	1,380	(180)	Phone reimbursement (TM, EA)
01413011	55224	TM- Postage	122	300	195	300	-	0.0%	300	-	TM office postage; postage rates have increased
01413011	55246	TM- Reference Material	-	100	-	100	-	0.0%	100	-	NHMA, ICMA publications
01413011	55291	TM- Subscriptions	205	250	204	250	-	0.0%	250	-	Exeter News-Letter, Google Storage
01413011	55302	TM- Town Report Expense	2,235	2,400	3,176	3,500	1,100	45.8%	2,400	(1,100)	Printing of annual Town Report (Select Print Solutions)
01413011	55308	TM- Travel Reimbursement	569	700	576	700	-	0.0%	700	-	Mileage reimbursement for TM/EA
		General Expenses Total	42,561	40,930	40,114	45,711	4,781	11.7%	40,930	(4,781)	
01413011	55998	TM- Due from Water Fund	(35,437)	(35,705)	(26,778)	(42,585)	(6,880)	19.3%	(42,303)	282	12.5% Water Fund Offset
01413011	55999	TM- Due from Sewer Fund	(35,437)	(35,705)	(26,778)	(42,585)	(6,880)	19.3%	(42,303)	282	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(70,874)	(71,409)	(53,557)	(85,169)	(13,760)	19.3%	(84,606)	563	
		Town Manager Total	259,922	267,235	234,950	314,675	47,440	17.8%	302,821	(11,854)	

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Human Resources											
01415515	51110	HR- Sal/Wages FT	114,426	154,025	127,599	174,534	20,509	13.3%	170,227	(4,307)	2 FT: Asst Town Manager/HR Director; HR Generalist
01415515	51200	HR- Sal/Wages PT	9,909	16,387	-	23,992	7,605	46.4%	23,400	(592)	PT position (6 mos in 2023)
		Salaries Total	124,335	170,412	127,599	198,526	28,114	16.5%	193,627	(4,899)	
01415515	52100	HR- Health Insurance	2,477	21,369	15,650	19,346	(2,023)	-9.5%	19,346	-	10% increase in the premium rate
01415515	52110	HR- Dental Insurance	3,119	3,799	2,685	3,088	(711)	-18.7%	3,088	-	4.7% increase in the premium rate
01415515	52120	HR- Life Insurance	179	216	189	184	(32)	-14.8%	184	-	Life base is down 15%
01415515	52130	HR- LTD Insurance	372	860	717	903	43	5.0%	903	-	15% reduction
01415515	52200	HR- FICA	8,078	10,205	7,845	12,309	2,104	20.6%	12,005	(304)	Based on wages: 6.2%
01415515	52210	HR- Medicare	1,889	2,832	1,835	2,879	47	1.6%	2,808	(71)	Based on wages: 1.45%
01415515	52300	HR- Retirement Town	16,038	21,220	17,644	23,614	2,394	11.3%	23,032	(583)	Based on wages: 13.53%
		Benefits Total	32,151	60,501	46,564	62,323	1,822	3.0%	61,365	(958)	
01415515	55050	HR- Conf Rooms/Meals	1,135	1,320	2,873	1,320	-	0.0%	1,320	-	Director - IPMA-HR, NHMA & Primex
01415515	55088	HR- Dues	440	1,334	700	1,334	-	0.0%	1,334	-	SHRM (Director & Assistant \$219), IPMA-HR-2 @\$156, Anhphehra 2@\$15, \$700 for ICMA
01415515	55091	HR- Education/Training	1,180	2,800	1,118	2,800	-	0.0%	2,800	-	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	1,611	1,500	122	1,500	-	0.0%	1,500	-	Benefits Fair, employee service and recognition
01415515	55099	HR- Employee Notices	430	1,500	553	1,500	-	0.0%	1,500	-	Posting of open job positions
01415515	55106	HR- Office Equipment Purchase	-	350	-	350	-	0.0%	350	-	Small office equipment items
01415515	55190	HR-Mobile Communications	611	613	708	613	-	0.0%	613	-	Cell Phone Plan HR Director (\$51.02/ month-town phone and plan)
01415515	55200	HR- Office Supplies	725	400	1,114	400	-	0.0%	400	-	Office supplies update filing system and address records retention issues
01415515	55224	HR- Postage	67	100	158	230	130	130.0%	230	-	Estimated mailings to all employees 3 times a year
01415515	55226	HR- Pre-Employment Screening	1,262	600	2,548	600	-	0.0%	600	-	Pre-employment expenses
01415515	55246	HR- Reference Materials	-	100	-	100	-	0.0%	100	-	Department Required Posters
01415515	55270	HR Software Agreement/Contract	-	180	-	180	-	0.0%	180	-	E-Fax secure HIPPA compliant faxing system - monthly subscription
01415515	55308	HR- Travel Reimbursement	35	100	39	100	-	0.0%	100	-	Mileage, Tolls, Parking
		General Expenses Total	7,496	10,897	12,883	11,027	130	1.2%	11,027	-	
01415515	55998	HR- Due from Water Fund	(18,130)	(27,713)	(20,785)	(32,606)	(4,893)	17.7%	(31,874)	732	12.5% Water Fund Offset
01415515	55999	HR- Due from Sewer Fund	(18,130)	(27,713)	(20,785)	(32,606)	(4,893)	17.7%	(31,874)	732	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(36,260)	(55,426)	(41,569)	(65,212)	(9,786)	17.7%	(63,748)	1,464	
		Human Resources Total	127,722	186,384	145,476	206,664	20,280	10.9%	202,271	(4,392)	
Transportation											
01419919	55040	GG - Transportation	-	1	-	1	-	0.0%	1	-	Request from COAST bus service with \$ 16.77K to come from Transportation Fund 05
		Transportation Total	-	1	-	1	-	0.0%	1	-	
Legal											
01415320	55170	GG- Legal Expense	93,210	100,000	45,910	100,000	-	0.0%	100,000	-	Professional legal services for Mitchell Municipal Group and other legal advisors
		Legal Total	93,210	100,000	45,910	100,000	-	0.0%	100,000	-	

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Information Technology											
01415025	51110	IT- Sal/Wages FT	179,081	195,664	161,576	199,751	4,087	2.1%	194,822	(4,929)	2 FT: IT Coord; Network Admin
		Salaries Total	179,081	195,664	161,576	199,751	4,087	2.1%	194,822	(4,929)	
01415025	52100	IT- Health Insurance	17,858	17,484	14,732	13,229	(4,255)	-24.3%	10,706	(2,523)	10% increase in the premium rate
01415025	52110	IT- Dental Insurance	945	2,859	765	2,984	125	4.4%	2,558	(426)	4.7% increase in the premium rate
01415025	52120	IT- Life Insurance	236	221	184	138	(83)	-37.6%	184	46	Life base is down 15%
01415025	52130	IT - LTD Insurance	822	777	665	920	143	18.4%	920	-	15% reduction
01415025	52200	IT- FICA	11,082	11,835	9,800	12,385	550	4.6%	12,079	(306)	Based on wages: 6.2%
01415025	52210	IT- Medicare	2,592	3,134	2,292	2,896	(237)	-7.6%	2,825	(71)	Based on wages: 1.45%
01415025	52300	IT- Retirement Town	25,073	26,975	22,351	27,026	51	0.2%	26,359	(667)	Based on wages: 13.53%
		Benefits Total	58,607	63,284	50,790	59,578	(3,706)	-5.9%	55,631	(3,947)	
01415025	55048	IT- Computer Software	15,994	21,600	8,272	16,800	(4,800)	-22.2%	16,800	-	See Narrative
01415025	55058	IT- Contract Services	8,000	8,000	-	8,000	-	0.0%	8,000	-	See Narrative
01415025	55088	IT- Dues		390	424	424	34	8.7%	390	(34)	See Narrative
01415025	55091	IT- Education/Training	495	3,000	-	3,000	-	0.0%	3,000	-	See Narrative
01415025	55106	IT- Equipment Purchase	179	600	139	600	-	0.0%	600	-	See Narrative
01415025	55136	IT- GIS Software	-	7,100	-	7,100	-	0.0%	7,100	-	See Narrative
01415025	55159	IT- Internet Services	17,824	26,828	21,319	27,878	1,050	3.9%	26,828	(1,050)	12.5% allocated to Water/Sewer Funds each; See Narrative
01415025	55190	IT- Mobile Communications	714	960	-	960	-	0.0%	960	-	See Narrative
01415025	55195	IT- Network Supplies	3,285	10,200	9,077	6,200	(4,000)	-39.2%	6,200	-	See Narrative
01415025	55200	IT-Office Supplies	2,039	1,200	1,427	1,500	300	25.0%	1,200	(300)	See Narrative
01415025	55213	IT- Phone Utilization	29,239	31,050	26,680	41,250	10,200	32.9%	31,050	(10,200)	12.5% allocated to Water/Sewer Funds each; See Narrative
01415025	55383	IT- Email Archiving	6,833	6,675	7,336	7,425	750	11.2%	6,675	(750)	12.5% allocated to Water/Sewer Funds each; See Narrative
01415025	55270	IT- Software Agreement	4,635	4,580	-	6,280	1,700	37.1%	4,580	(1,700)	See Narrative
01415025	55308	IT- Travel Reimbursement			44	250	250		-	(250)	
		General Expenses Total	89,238	122,183	74,719	127,667	5,484	4.5%	113,383	(14,284)	
01415025	57003	IT- CO- Computers	15,876	12,000	10,790	19,400	7,400	61.7%	12,000	(7,400)	See Narrative
01415025	57006	IT- CO- Equipment	1,036	1,500	248	4,020	2,520	168.0%	1,500	(2,520)	See Narrative
		Capital Outlay Total	16,913	13,500	11,037	23,420	9,920	73.5%	13,500	(9,920)	
01415025	55998	IT- Due from Water Fund	(26,714)	(27,751)	(20,813)	(32,416)	(4,665)	16.8%	(31,307)	1,109	12.5% Water Fund Offset
01415025	55999	IT- Due from Sewer Fund	(26,714)	(27,751)	(20,813)	(32,416)	(4,665)	16.8%	(31,307)	1,109	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(53,429)	(55,502)	(41,626)	(64,832)	(9,331)	16.8%	(62,613)	2,219	
		Information Technology Total	290,410	339,129	256,496	345,583	6,454	1.9%	314,722	(30,861)	

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Media Communications											
01419902	51110	COM- Sal/Wages FT	-	-	-	38,387	38,387		37,440	(947)	Split 50/50 with CATV Fund
		Salaries Total	-	-	-	38,387	38,387		37,440	(947)	
01419902	52100	COM- Health Insurance				14,402	14,402		14,402	-	10% increase in the premium rate
01419902	52110	COM- Dental Insurance				550	550		550	-	4.7% increase in the premium rate
01419902	52120	COM- Life Insurance				46	46		46	-	Life base is down 15%
01419902	52200	COM- FICA				2,380	2,380		2,321	(59)	Based on wages: 6.2%
01419902	52210	COM- Medicare				557	557		543	(14)	Based on wages: 1.45%
01419902	52300	COM- Retirement Town				5,194	5,194		5,066	(128)	Based on wages: 13.53%
		Benefits Total	-	-	-	23,127	23,127		22,927	(201)	
01419902	55048	COM- Computer Software				1,740	1,740			(1,740)	Online software (MailChimp, Canva, etc.) see narrative for details
01419902	55050	COM- Marketing				1,000	1,000			(1,000)	Facebook Ads, Physical Posters, Flyers, etc.
01419902	55088	COM- Dues				160	160			(160)	Membership to the National Association of Government Communicators, see narrative
01419902	55091	COM- Education/Training				887	887			(887)	Three UNH Digital Marketing Classes at \$279 + \$50 certificate program fee
01419902	55190	COM- Mobile Communications				390	390			(390)	50% CATV, 50% Media Communications -- used for communicating with Town Manager's office and other departments during the day and out of normal office hours - used for managing Town Social Media Accounts
		General Expenses Total	-	-	-	4,177	4,177		-	(4,177)	
		Media Communications Total	-	-	-	65,691	65,691		60,367	(5,325)	
Trustee of Trust Funds											
01413030	51000	TT- Sal/Wages Elected	828	828	828	828	-	0.0%	828	-	Wages for Trustee of Trust funds
		Salaries Total	828	828	828	828	-	0.0%	828	-	
01413030	52200	TT- FICA	51	51	51	51	-	0.0%	51	-	Based on wages: 6.2%
01413030	52210	TT- Medicare	12	12	12	12	-	0.0%	12	-	Based on wages: 1.45%
		Benefits Total	63	63	63	63	-	0.0%	63	-	
		Trustee of Trust Funds Total	891	891	891	891	-	0.0%	891	-	
Town Moderator											
01414040	51000	MO- Sal/Wages Elected	900	700	800	1,255	555	79.3%	1,255	-	2 deliberatives, 4 elections, 1 special election
		Salaries Total	900	700	800	1,255	555	79.3%	1,255	-	
01414040	52200	MO- FICA	56	43	50	78	34	79.3%	78	-	Based on wages: 6.2%
01414040	52210	MO- Medicare	13	10	12	18	8	79.3%	18	-	Based on wages: 1.45%
		Benefits Total	69	54	61	96	42	79.3%	96	-	
		Town Moderator Total	969	754	861	1,351	597	79.3%	1,351	-	

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Town Clerk											
01414051	51110	TC- Sal/Wages FT	217,259	233,415	194,876	252,988	19,573	8.4%	249,218	(3,770)	Includes 1 FT Town Clerk 1 FT Deputy TC + 2 FT Asst Clerks OT for Assistant Clerks
01414051	51300	TC- Sal/Wages OT	847	300	688	1,000	700	233.3%	300	(700)	
01414051	51400	TC- Longevity Pay	1,000	1,050	-	-	(1,050)	-100.0%	-	-	
		Salaries Total	219,106	234,765	195,565	253,988	19,223	8.2%	249,518	(4,470)	
01414051	52100	TC- Health Insurance	66,349	64,712	53,971	107,075	42,363	65.5%	107,075	-	10% increase in the premium rate
01414051	52110	TC- Dental Insurance	5,811	5,900	4,916	7,066	1,166	19.8%	7,066	-	4.7% increase in the premium rate
01414051	52120	TC- Life Insurance	266	270	218	230	(40)	-14.8%	230	-	Life base is down 15%
01414051	52130	TC- LTD Insurance	801	818	682	761	(57)	-7.0%	761	-	15% reduction
01414051	52200	TC- FICA	12,987	14,372	11,396	15,747	1,376	9.6%	15,470	(277)	Based on wages: 6.2%
01414051	52210	TC- Medicare	3,037	3,588	2,665	3,683	95	2.6%	3,618	(65)	Based on wages: 1.45%
01414051	52300	TC- Retirement Town	30,806	32,361	27,059	34,365	2,003	6.2%	33,760	(605)	Based on wages: 13.53%
		Benefits Total	120,058	122,021	100,907	168,927	46,906	38.4%	167,980	(947)	
01414051	55049	TC- Computer Supplies	-	1,200	98	1,200	-	0.0%	1,200	-	toner cartridges, validator ribbons, calculator ribbons, paper
01414051	55050	TC- Conf/Room/Meals	4,959	2,000	2,466	3,000	1,000	50.0%	2,000	(1,000)	Mandatory Fall Conf, Spring Reg, TC Certification Training, NECTCA Conference, NEMCI&A Certification, Clerkworks Training, Election Training, IIMC Conference, Cost of Rooms/Meals have increased
01414051	55058	TC- Contract Services	805	-	-	-	-	-	-	-	Moved to Office Equipment Lease
01414051	55084	TC- Dog Tags	668	600	760	800	200	33.3%	600	(200)	Dog tags, Cost of tags & Shipping have increased
01414051	55088	TC- Dues	485	360	55	360	-	0.0%	360	-	IIMC -\$175; NHCTCA-\$100; NEACTC-\$85.00
01414051	55091	TC- Education/Training	1,641	2,000	852	3,000	1,000	50.0%	2,000	(1,000)	Registration Fees for Mandatory Fall Conf, Spring Regional, TC Certification Training, NECTCA Conf, NEMCI&A Certification, Elections, IIMC Conference Registration fees have increased plus adding 2 clerks to Associations (increasing the certification levels of clerks)
01414051	55106	TC- Equipment Purchase	-	2,000	1,406	2,000	-	0.0%	2,000	-	Computers, printers, copiers, office furniture
01414051	55198	TC- Office Equipment Lease	3,923	5,000	3,854	4,000	(1,000)	-20.0%	5,000	1,000	GreatAmerica Financial Serv.- 3 printers; Leaf - 1 Sharp printer
01414051	55199	TC- Office Equip Maintenance	75	480	559	480	-	0.0%	480	-	Validators, Mobile printers used for elections
01414051	55200	TC- Office Supplies	2,882	2,000	2,304	2,500	500	25.0%	2,000	(500)	copy paper, general office supplies, envelopes All supplies & shipping has increased
01414051	55224	TC- Postage	5,848	5,000	5,379	6,000	1,000	20.0%	5,000	(1,000)	dog civil forfeiture letters, letters & forms, weekly State work, monthly Vital work, weekly MV registrations Certified postage has increased to \$8.53, law allows \$7 for cert mail. Postage in general has increased.
01414051	55241	TC- Record Retention	490	2,500	2,572	2,500	-	0.0%	2,500	-	Book Restoration
01414051	55246	TC- Reference Materials	178	300	-	-	(300)	-100.0%	300	300	Not Funding--Delete Line Item,
01414051	55270	TC- Software Agreement/Contract	8,869	9,002	9,002	9,650	648	7.2%	9,002	(648)	Interware Development Contract for MV, Boats, Vitals, Transfer Station Permits, Credit Cards, Reports, Support, Dogs On-line prgm, CC machines Cost of contract and support increased
01414051	55308	TC- Travel Reimbursement	8	800	153	1,300	500	62.5%	800	(500)	Mandatory Fall Conf, Spring Reg, TC Certification Training, NECTCA Conference, NEMCI&A Certification, Clerkworks Training, Election Training, IIMC Conference Cost of gas has increased
		General Expenses Total	30,831	33,242	29,460	36,790	3,548	10.7%	33,242	(3,548)	
		Town Clerk Total	369,995	390,028	325,932	459,705	69,677	17.9%	450,740	(8,965)	

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Elections											
01414052	51000	EL- Sal/Wages Elected	2,389	3,000	353	3,040	40	1.3%	3,040	-	Supervisors of the Checklist-4 mandated election, 2 deliberative, 1 special election, 3 mandatory sessions p/election
01414052	51210	EL- Sal/Wages Temp	6,674	2,000	2,508	7,384	5,384	269.2%	7,384	-	Ballot Clerks for 4 mandated elections, 1 special election
		Salaries Total	9,063	5,000	2,861	10,424	5,424	108.5%	10,424	-	
01414052	52200	EL- FICA	562	310	177	646	336	108.5%	646	-	Based on wages: 6.2%
01414052	52210	EL- Medicare	132	73	42	151	79	108.5%	151	-	Based on wages: 1.45%
		Benefits Total	693	383	219	797	415	108.5%	797	-	
01414052	55002	EL- Advertising	-	150	-	150	-	0.0%	150	-	Legal Notices
01414052	55200	EL- Office Supplies	1,024	600	453	1,500	900	150.0%	600	(900)	Copy paper, envelopes, general office supplies, and all supplies needed for election
01414052	55224	EL- Postage	3,556	2,000	135	5,000	3,000	150.0%	2,000	(3,000)	Mandated by SOS, sending absentee ballots and any other letters required to be sent by the Checklist Sups
01414052	55322	EL- Voting Expenses	25,900	3,500	6,637	3,000	(500)	-14.3%	3,500	500	Mandated by SOS to pay for coding, printing, collating, shipping costs and any other Special Town Elections held by the Town Cost of printing coding & shipping has increased.
01414052	55323	EL- Voting Machines Maint.	-	3,900	975	3,900	-	0.0%	3,900	-	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	30,480	10,150	8,200	13,550	3,400	33.5%	10,150	(3,400)	
		Elections Total	40,236	15,533	11,280	24,771	9,238	59.5%	21,371	(3,400)	
		Total General Government	1,204,309	1,320,922	1,046,996	1,541,800	220,878	16.7%	1,475,503	(66,297)	

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Finance Department											
Finance/Accounting											
01415001	51110	FI- Sal/Wages FT	238,459	248,117	207,378	268,034	19,917	8.0%	261,420	(6,614)	3 FT: Finance Dir, Sr Accountant, HR/Payroll Accountant
		Salaries Total	238,459	248,117	207,378	268,034	19,917	8.0%	261,420	(6,614)	
01415001	52100	FI- Health Insurance	58,750	45,581	37,984	50,139	4,558	10.0%	50,139	-	10% increase in the premium rate
01415001	52110	FI- Dental Insurance	3,472	3,493	2,911	3,657	164	4.7%	3,657	-	4.7% increase in the premium rate
01415001	52120	FI- Life Insurance	340	324	271	275	(49)	-15.1%	275	-	Life base is down 15%
01415001	52130	FI- LTD Insurance	695	952	762	903	(49)	-5.1%	903	-	15% reduction
01415001	52200	FI- FICA	14,123	15,169	12,453	16,618	1,449	9.6%	16,208	(410)	Based on wages: 6.2%
01415001	52210	FI- Medicare	3,303	3,812	2,912	3,886	75	2.0%	3,791	(96)	Based on wages: 1.45%
01415001	52300	FI- Retirement Town	31,272	34,200	28,687	36,265	2,065	6.0%	35,370	(895)	Based on wages: 13.53%
		Benefits Total	111,955	103,531	85,980	111,744	8,212	7.9%	110,343	(1,401)	
01415001	55014	FI- Audit Fees	24,250	27,585	12,500	28,995	1,410	5.1%	27,585	(1,410)	Annual and Single Audits Fees. 7.5% incr. on annual; SALY for single audits
01415001	55017	FI- Bank Fees	1,494	4,835	4,429	5,000	165	3.4%	4,835	(165)	417/mo based on 2023 average thru July - added fraud mitigation features for ACH and checks in 2023
01415001	55050	FI- Conf/Room/Meals	150	500	45	500	-	0.0%	500	-	Conferences/Meals for Finance Staff - FI was able to take advantage of local education opportunities in 2023. May not be the same in 2024
01415001	55058	FI- Contract Services	7,250	1,000	1,090	6,600	5,600	560.0%	6,600	-	GASB 74/75 valuation report and disclosure for annual financial audit
01415001	55088	FI- Dues	675	400	368	925	525	131.3%	400	(525)	Covers audit/accounting, government finance, and payroll memberships: APA: 350; AICPA: 350; NHGFOA: 35; GFOA: 190
01415001	55091	FI- Education/Training	350	4,000	745	4,000	-	0.0%	4,000	-	Training and Education for 3 Finance staff - FI was able to take advantage of local education opportunities in 2023. May not be the same in 2024
01415001	55198	FI- Office Equipment Leases	1,078	1,080	898	1,130	50	4.6%	1,080	(50)	Copier Lease \$1,080 + 5% escalator
01415001	55200	FI- Supplies	2,864	4,000	2,967	4,000	-	0.0%	4,000	-	Maintain PY budget level - folders, check stock, envelopes, paper, tax forms, deposit tickets, kitchen/office supplies
01415001	55224	FI- Postage	2,073	2,250	1,850	2,350	100	4.4%	2,250	(100)	Based on YTD thru July '23, annualized - postage for mailing checks & forms
01415001	55270	FI- Software Agreement	29,480	28,896	29,447	31,050	2,154	7.5%	28,896	(2,154)	Munis Software Agreement @ 7% increase over 2023 actual. 2023 was slightly underbudgeted
01415001	55308	FI- Travel Reimbursement	-	750	59	750	-	0.0%	750	-	Travel for 3 Finance staff - FI was able to take advantage of local education opportunities in 2023. May not be the same in 2024
		General Expenses Total	69,664	75,296	54,397	85,300	10,004	13.3%	80,896	(4,404)	
01415001	55998	FI- Due from Water Fund	(46,326)	(43,273)	(32,455)	(47,472)	(4,199)	9.7%	(46,470)	1,002	12.5% Water Fund Offset
01415001	55999	FI- Due from Sewer Fund	(46,326)	(43,273)	(32,455)	(47,472)	(4,199)	9.7%	(46,470)	1,002	12.5% Sewer Fund Offset
		Due from Water/Sewer Funds	(92,652)	(86,546)	(64,910)	(94,944)	(8,398)	9.7%	(92,941)	2,004	
		Finance/Accounting Total	327,426	340,399	282,845	370,133	29,735	8.7%	359,718	(10,415)	

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Treasurer											
01415002	51000	TR- Sal/Wages Elected	8,864	8,864	7,387	8,864	-	0.0%	8,864	-	Wages PT Treasurer
		Salaries Total	8,864	8,864	7,387	8,864	-	0.0%	8,864	-	
01415002	52200	TR- FICA	550	550	458	550	-	0.0%	550	-	Based on wages: 6.2%
01415002	52210	TR- Medicare	129	129	107	129	-	0.0%	129	-	Based on wages: 1.45%
		Benefits Total	678	678	565	678	-	0.0%	678	-	
01415002	55088	TR- Dues	-	50	-	50	-	0.0%	50	-	NHGFOA Dues
01415002	55091	TR- Education/Training	-	100	-	100	-	0.0%	100	-	Training and Education
		General Expenses Total	-	150	-	150	-	0.0%	150	-	
		Treasurer Total	9,542	9,692	7,952	9,692	-	0.0%	9,692	-	
Tax Collection											
01415003	51110	TX- Sal/Wages FT	91,451	106,294	87,570	121,515	15,221	14.3%	119,672	(1,843)	2 FT: Deputy Tax Collector, Collections Specialist
01415003	51300	TX- Sal/Wages OT	46		162	300	300		-	(300)	
		Salaries Total	91,498	106,294	87,732	121,815	15,521	14.6%	119,672	(2,143)	
01415003	52100	TX- Health Insurance	27,012	38,679	26,533	30,118	(8,561)	-22.1%	30,118	-	10% increase in the premium rate
01415003	52110	TX- Dental Insurance	1,435	2,100	1,453	1,668	(432)	-20.6%	1,668	-	4.7% increase in the premium rate
01415003	52120	TX- Life Insurance	140	162	142	138	(24)	-14.8%	138	-	Life base is down 15%
01415003	52200	TX- FICA	5,346	6,337	5,099	7,553	1,216	19.2%	7,420	(133)	Based on wages: 6.2%
01415003	52210	TX- Medicare	1,250	1,795	1,192	1,766	(29)	-1.6%	1,735	(31)	Based on wages: 1.45%
01415003	52300	TX- Retirement Town	12,683	14,644	12,133	16,482	1,837	12.5%	16,192	(290)	Based on wages: 13.53%
		Benefits Total	47,868	63,717	46,551	57,724	(5,992)	-9.4%	57,271	(454)	
01415003	55017	TX- Bank Fees	-	200	-	200	-	0.0%	200	-	Tax Online ACH \$10/monthly.
01415003	55050	TX- Conf/Room/Meals	50	460	160	200	(260)	-56.5%	460	260	Conferences for DTC (NH Tax Collector Association) Price increase - decrease no overnight stay
01415003	55058	TX- Contract Services	-	1	-	1	-	0.0%	1	-	Coverage for Collections Clerk (80 hours)
01415003	55073	TX- Deeded Property	-	2,000	-	2,000	-	0.0%	2,000	-	Expenses related to Tax deeded properties - 4th qtr
01415003	55088	TX- Dues	40	50	40	40	(10)	-20.0%	50	10	NHTC Dues - no increase
01415003	55091	TX- Education/Training	2,942	2,000	120	1,000	(1,000)	-50.0%	1,000	-	Training and workshops -decrease no college courses-workshop/seminars
01415003	55170	TX- Legal Expenses	-	2,000	-	2,000	-	0.0%	2,000	-	Legal services for liens,deeds and bankruptcies, if any
01415003	55198	TX- Office Equipment Leases	2,155	2,156	1,796	2,200	44	2.0%	2,156	(44)	Two Copier leases \$ \$179.60 per month
01415003	55200	TX- Supplies	1,667	1,800	1,276	1,900	100	5.6%	1,800	(100)	Paper, Ink, Envelopes, Storage Boxes, printer
01415003	55224	TX- Postage	8,729	10,000	9,157	11,500	1,500	15.0%	10,000	(1,500)	Mailing delinquency, lien, and deed notices, tax bills. Increase due to postage increases.
01415003	55247	TX- Registry of Deeds	1,012	950	637	1,000	50	5.3%	950	(50)	Liens & deeds recordings at Registry of Deeds - postage increase
01415003	55297	TX- Tax Billing Services	3,262	3,300	1,641	3,300	-	0.0%	3,300	-	Processing fees and materials for tax bills
01415003	55298	TX- Tax Lien/Deeded Searches	3,775	4,000	4,150	5,500	1,500	37.5%	4,000	(1,500)	Tax Lien Services -increase- certified mail fees - \$5 increase notice fee per parcel
		General Expenses Total	23,631	28,917	18,978	30,841	1,924	6.7%	27,917	(2,924)	
01415003	55998	TX- Due from Water Fund	(37,081)	(40,886)	(30,664)	(44,885)	(3,999)	9.8%	(44,236)	649	25% Water Fund Offset
01415003	55999	TX- Due from Sewer Fund	(37,081)	(40,886)	(30,664)	(44,885)	(3,999)	9.8%	(44,236)	649	25% Sewer Fund Offset
		Due from Water/Sewer Funds Total	(74,162)	(81,771)	(61,328)	(89,770)	(7,999)	9.8%	(88,471)	1,298	
		Tax Collection Total	88,835	117,157	91,933	120,611	3,454	2.9%	116,388	(4,222)	

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Assessing											
01415005	51110	AS- Sal/Wages FT	78,966	83,871	70,252	89,821	5,950	7.1%	87,605	(2,216)	1 FT: Assessor
01415005	51210	AS- Sal/Wages Temp	-	1	-	1	-	0.0%	1	-	
		Salaries Total	78,966	83,872	70,252	89,822	5,950	7.1%	87,606	(2,216)	
01415005	52100	AS- Health Insurance	21,008	19,396	16,164	21,336	1,940	10.0%	21,336	-	10% increase in the premium rate
01415005	52110	AS- Dental Insurance	1,168	1,050	875	1,099	49	4.7%	1,099	-	4.7% increase in the premium rate
01415005	52120	AS- Life Insurance	98	108	90	92	(16)	-14.8%	92	-	Life base is down 15%
01415005	52130	AS- LTD Insurance	622	760	630	718	(42)	-5.5%	718	-	15% reduction
01415005	52200	AS- FICA	5,372	5,144	4,662	5,569	425	8.3%	5,432	(137)	Based on wages: 6.2%
01415005	52210	AS- Medicare	1,256	1,272	1,090	1,302	30	2.4%	1,270	(32)	Based on wages: 1.45%
01415005	52300	AS- Retirement Town	11,103	11,562	9,719	12,153	591	5.1%	11,853	(300)	Based on wages: 13.53%
		Benefits Total	40,627	39,292	33,231	42,269	2,977	7.6%	41,800	(469)	
01415005	55050	AS- Conf/Room/Meals	-	50	-	50	-	0.0%	50	-	Meetings - meals- room
01415005	55058	AS- Contract Services	95,162	94,100	81,229	96,200	2,100	2.2%	94,100	(2,100)	Assessor contract with MRI
01415005	55088	AS- Dues	290	290	50	290	-	0.0%	290	-	IAAO & NHAHO dues
01415005	55091	AS- Education/Training	235	650	-	650	-	0.0%	650	-	Course or seminar
01415005	55106	AS- Equipment Purchase	-	1	-	1	-	0.0%	1	-	Small equipment
01415005	55128	AS- Fuel	-	1	-	1	-	0.0%	1	-	Assessor position
01415005	55171	AS- Legal/Public Notices	-	50	-	50	-	0.0%	50	-	Public Notices in news media
01415005	55180	AS- Mapping	4,465	4,600	4,930	5,300	700	15.2%	4,600	(700)	Yrly updates \$4,000 & Building placement \$20.00 per bldg
01415005	55198	AS- Office Equipment Lease	1,348	1,078	898	1,078	-	0.0%	1,078	-	Printer Lease, \$89.80/mo
01415005	55200	AS- Supplies	147	300	12	300	-	0.0%	300	-	Toner, envelopes, general supplies
01415005	55224	AS- Postage	704	1,500	1,066	5,300	3,800	253.3%	6,000	700	Sales questionnaires,cyclical letters, added \$4,500 for revaluation letters
01415005	55247	AS- Registry of Deeds	21	50	-	50	-	0.0%	50	-	Plans,deeds & recording fees
01415005	55250	AS- Revaluation	-	1	-	10,000	9,999	999900.0%	10,000	-	Independent Appraiser - Riverwoods
01415005	55270	AS- Software Agreement	15,519	17,071	17,071	19,200	2,129	12.5%	17,071	(2,129)	Vision contract \$8,854 web fee \$3,980 cloud fee \$6,335
01415005	55308	AS- Travel Reimbursement	-	1	-	1	-	0.0%	1	-	Use of personal car -1 employee
		General Expenses Total	117,892	119,743	105,257	138,471	18,728	15.6%	134,242	(4,229)	
		Assessing Total	237,485	242,908	208,739	270,562	27,654	11.4%	263,648	(6,914)	
		Total Finance	663,288	710,155	591,469	770,998	60,843	8.6%	749,446	(21,552)	

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Planning & Development											
Planning											
01419101	51110	PL- Sal/Wages FT	151,022	176,459	147,955	188,707	12,248	6.9%	184,051	(4,656)	2 FT : Town Planner; 1 FT Conservation/Sustainability Planner
01419101	51200	PL- Sal/Wages PT	30,605	27,450	18,874	28,601	1,151	4.2%	27,933	(668)	1 Admin Asst @ 20 hr/wk; Recording Sec @ \$18.50 per hr
		Salaries Total	181,627	203,909	166,829	217,308	13,399	6.6%	211,984	(5,324)	
01419101	52110	PL- Dental Insurance	1,871	3,799	1,583	3,978	179	4.7%	3,978	-	4.7% increase in the premium rate
01419101	52120	PL- Life Insurance	192	216	180	184	(32)	-14.8%	184	-	Life base is down 15%
01419101	52130	PL- LTD Insurance	970	991	826	928	(63)	-6.4%	928	-	15% reduction
01419101	52200	PL- FICA	11,589	12,483	10,343	13,473	990	7.9%	13,143	(330)	Based on wages: 6.2%
01419101	52210	PL- Medicare	2,711	3,116	2,419	3,151	35	1.1%	3,074	(77)	Based on wages: 1.45%
01419101	52300	PL- Retirement Town	21,098	24,326	20,455	25,532	1,206	5.0%	24,902	(630)	Based on wages: 13.53%
		Benefits Total	38,430	44,931	35,806	47,246	2,315	5.2%	46,209	(1,037)	
01419101	55050	PL- Conf/Room/Meals	200	800	209	800	-	0.0%	800	-	APA Conference, Seminars/training. Covers 2 FT employees, 1 PT
01419101	55058	PL- Contract Services	-	1	-	1	-	0.0%	1	-	
01419101	55088	PL- Dues	13,025	13,442	13,127	13,442	-	0.0%	13,442	-	Rockingham Planning Commission annual dues (2023 - \$13,127 estimated), APA dues (\$315).
01419101	55091	PL- Education/Training	453	500	90	500	-	0.0%	500	-	Seminars/Training for planning staff, board members
01419101	55136	PL- GIS Software	3,150	3,500	-	3,500	-	0.0%	3,500	-	Annual support and maintenance for building permit/zoning software. Paid annually in the fall.
01419101	55138	PL- Grant Matching	-	2,500	-	2,500	-	0.0%	2,500	-	No grants targeted at this time but to be ready if one comes along. The HDC Grant Matching line was reduced to \$1 so that any needed grant matching funds could come from this line item.
01419101	55155	PL- Inspection Services	-	1	-	1	-	0.0%	1	-	Placeholder for third party inspection as needed
01419101	55171	PL- Legal/Public Notices	1,875	2,000	1,062	2,000	-	0.0%	2,000	-	Primarily for Planning Board cases but also covers Planning dept.
01419101	55180	PL- Mapping	-	1	-	1	-	0.0%	1	-	Hasn't been spent in prior years due to in-house capabilities
01419101	55200	PL- Office Supplies	1,874	2,000	546	2,000	-	0.0%	2,000	-	Misc office supplies. Covers Planning & Building depts.
01419101	55384	PL- Sustainability Expense	1,038	1,250	467	1,250	-	0.0%	1,250	-	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	3,239	4,000	4,655	4,000	-	0.0%	4,000	-	Covers Planning and Building departments as well as Planning Board packages and administration of cases.
01419101	55227	PL- Printing	509	400	-	400	-	0.0%	400	-	Used for large printing jobs such as Zoning Ordinance
01419101	55246	PL- Reference Material	439	425	439	425	-	0.0%	425	-	Includes Exeter Newspaper (\$160) and Registry Review (\$229), RSA books and other reference material
01419101	55289	PL- Studies	5,000	5,000	-	5,000	-	0.0%	5,000	-	Conducting zoning analysis with current funds and under contract for \$5,000. 2024 funds will go towards working on Master Plan Action Agenda items.
01419101	55308	PL- Travel Reimbursement	170	800	93	800	-	0.0%	800	-	To cover mileage for staff to attend training, workshops, meetings, etc.
		General Expenses Total	30,972	36,620	20,689	36,620	-	0.0%	36,620	-	
		Planning Total	251,030	285,460	223,324	301,174	15,714	5.5%	294,813	(6,361)	

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Economic Development											
01465207	51110	ED- Sal/Wages FT	96,213	101,875	85,407	108,602	6,727	6.6%	105,922	(2,680)	1 FT: ED Director
		Salaries Total	96,213	101,875	85,407	108,602	6,727	6.6%	105,922	(2,680)	
01465207	52100	ED- Health Insurance	26,848	26,279	21,899	28,907	2,628	10.0%	28,907	-	10% increase in the premium rate
01465207	52110	ED- Dental Insurance	1,871	1,900	1,583	1,989	89	4.7%	1,989	-	4.7% increase in the premium rate
01465207	52120	ED- Life Insurance	111	108	90	92	(16)	-14.8%	92	-	Life base is down 15%
01465207	52130	ED- LTD Insurance	906	926	772	868	(58)	-6.3%	868	-	15% reduction
01465207	52200	ED- FICA	5,536	6,263	4,934	6,733	471	7.5%	6,567	(166)	Based on wages: 6.2%
01465207	52210	ED- Medicare	1,295	1,531	1,154	1,575	44	2.9%	1,536	(39)	Based on wages: 1.45%
01465207	52300	ED- Retirement Town	13,527	14,045	11,816	14,694	649	4.6%	14,331	(363)	Based on wages: 13.53%
		Benefits Total	50,094	51,051	42,249	54,858	3,807	7.5%	54,290	(568)	
01465207	55050	ED- Conf/Room/Meals	-	1,500	-	200	(1,300)	-86.7%	200	-	Classes complete.
01465207	55055	ED- Consulting Services	3,214	2,500	1,575	2,500	-	0.0%	2,500	-	Consulting (prop appraisals, marketing, etc.)
01465207	55091	ED- Education/Training	-	2,000	-	-	(2,000)	-100.0%	-	-	Classes complete.
01465207	55190	ED- Mobile Communications	639	600	499	600	-	0.0%	600	-	Cell Phone for ED Director
01465207	55200	ED- Office Supplies	46	400	-	500	100	25.0%	400	(100)	New printer, paper, pens, ink, etc.
01465207	55308	ED -Travel Reimbursement	314	1,000	-	600	(400)	-40.0%	600	-	
		General Expenses Total	4,213	8,000	2,074	4,400	(3,600)	-45.0%	4,300	(100)	
		Total Economic Development	150,520	160,926	129,729	167,860	6,933	4.3%	164,512	(3,348)	
Inspections & Code Enforcement											
01424002	51110	BI- Sal/Wages FT	162,396	164,325	142,321	178,410	14,085	8.6%	174,131	(4,279)	2 FT: Building Inspector, Deputy CEO
01424002	51200	BI- Sal/Wages PT	-	39,140	-	1	(39,139)	-100.0%	1	-	Unfilled position pulled for 2024 - 1 PT: Electrical Inspector (24 Hrs/Wk)
		Salaries Total	162,396	203,465	142,321	178,411	(25,054)	-12.3%	174,132	(4,279)	
01424002	52100	BI- Health Insurance	41,234	38,932	32,443	42,825	3,893	10.0%	42,825	-	10% increase in the premium rate
01424002	52110	BI- Dental Insurance	2,069	2,100	1,666	2,199	99	4.7%	2,199	-	4.7% increase in the premium rate
01424002	52120	BI- Life Insurance	184	216	155	184	(32)	-14.8%	184	-	Life base is down 15%
01424002	52130	BI- LTD Insurance	861	880	734	818	(62)	-7.0%	818	-	15% reduction
01424002	52200	BI- FICA	10,131	12,555	8,887	11,061	(1,494)	-11.9%	10,796	(265)	Based on wages: 6.2%
01424002	52210	BI- Medicare	2,370	3,010	2,078	2,587	(423)	-14.1%	2,525	(62)	Based on wages: 1.45%
01424002	52300	BI- Retirement Town	22,833	22,658	19,694	24,139	1,481	6.5%	23,560	(579)	Based on wages: 13.53%
		Benefits Total	79,681	80,351	65,657	83,813	3,462	4.3%	82,907	(906)	
01424002	55091	BI- Education/Training	-	250	-	250	-	0.0%	250	-	NE Building Officials Association Conference
01424002	55058	BI- Contracted Services	-	-	-	15,000	15,000	-	15,000	-	
01424002	55088	BI- Dues	250	300	30	300	-	0.0%	300	-	RNI and NHBOA Dues
01424002	55128	BI- Fuel	980	750	959	950	200	26.7%	750	(200)	Fuel for BI
01424002	55190	BI- Mobile Communications	599	600	499	600	-	0.0%	600	-	Cell Phone for BI
01424002	55308	BI- Travel Reimbursement	-	1,000	-	500	(500)	-50.0%	1,000	500	Mileage for Electrical inspector
01424002	55319	BI- Vehicle Maintenance	163	1	230	1	-	0.0%	1	-	
		General Expenses Total	1,992	2,901	1,717	17,601	14,700	506.7%	17,901	300	
		Inspections & Code Enf Total	244,069	286,717	209,695	279,825	(6,892)	-2.4%	274,940	(4,885)	

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Conservation Commission											
01461105	51200	CC- Sal/Wages PT	368	1,000	531	504	(496)	-49.6%	504	-	Recording secretaries @ \$18.50/hr avg about 6 hr/mtg
01461105	51210	CC- Sal/Wages Temp	-	2,520	-	2,520	-	0.0%	2,520	-	Interns 2@12/hr, 15 hrs/wk for 7 wks
		Salaries Total	368	3,520	531	3,024	(496)	-14.1%	3,024	-	
01461105	52200	CC- FICA	23	218	33	187	(31)	-14.1%	187	-	Based on wages: 6.2%
01461105	52210	CC- Medicare	5	51	8	44	(7)	-14.1%	44	-	Based on wages: 1.45%
		Benefits Total	28	269	41	231	(38)	-14.1%	231	-	
01461105	55051	CC- Conservation Land Administration	3,602	2,050	398	2,050	-	0.0%	2,050	-	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	55058	CC- Contract Services	993	1,000	975	1,000	-	0.0%	1,000	-	Raynes minor maintenance repair needs.
01461105	55088	CC- Dues	1,050	1,200	1,200	1,200	-	0.0%	1,200	-	For board to join related organizations: ESRLAC (\$150), NHACC (\$900), SELT (\$150)
01461105	55091	CC- Education/Training	70	250	60	250	-	0.0%	250	-	Training for board members and/or Cons & Sust planner (NHACC-3 members and other workshops)
01461105	55171	CC- Legal/Public Notices	-	50	-	50	-	0.0%	50	-	Covers approx 1 legal notice typ in newspaper
01461105	55224	CC- Postage	-	20	-	20	-	0.0%	20	-	Mailings to ConCom members (mostly elect distr)
01461105	55247	CC- Registry of Deeds	-	30	-	30	-	0.0%	30	-	Fee for registry of deeds (typically printing plans, deeds)
01461105	55254	CC- Roadside Mowing	1,775	1,700	1,825	1,700	-	0.0%	1,700	-	Mowing White, Perry, Irvine and 1/2 of Morrisette. This is paid out Oct-Dec
		General Expenses Total	7,490	6,300	4,458	6,300	-	0.0%	6,300	-	
		Conservation Commission Total	7,886	10,089	5,029	9,555	(534)	-5.3%	9,555	-	
Renewable Energy Expense											
01419118	55547	ENR- Renewable Energy Expense	-	1	-	1	-	0.0%	1	-	Potential Grant Matching
		General Expenses Total	-	1	-	1	-	0.0%	1	-	
		Renewable Energy Expense	-	1	-	1	-	0.0%	1	-	
Zoning Board of Adjustment											
01419103	51200	ZO- Sal/Wages PT	188	860	518	907	47	5.5%	907	(0)	Recording secretaries @ \$18.50 per hour
		Salaries Total	188	860	518	907	47	5.5%	907	(0)	
01419103	52200	ZO- FICA	12	53	32	56	3	5.5%	56	(0)	
01419103	52210	ZO- Medicare	3	12	7	13	1	5.5%	13	(0)	
		Benefits Total	14	66	40	69	4	5.5%	69	(0)	
01419103	55091	ZO- Education/Training	-	200	-	200	-	0.0%	200	-	min. training allotment for board members
01419103	55171	ZO- Legal/Public Notices	1,746	1,200	2,555	1,200	-	0.0%	1,200	-	
01419103	55224	ZO- Postage	2,069	2,000	840	2,000	-	0.0%	2,000	-	expenses are estimated for ZBA case administration (majority of costs paid by applicant)
		General Expenses Total	3,814	3,400	3,395	3,400	-	0.0%	3,400	-	
		Zoning Total	4,016	4,326	3,952	4,376	51	1.2%	4,376	(0)	

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Historic District Commission											
01419104	51200	HD- Sal/Wages PT	540	650	210	740	90	13.8%	740	-	Recording secretaries @ \$18.50 per hour
		Salaries Total	540	650	210	740	90	13.8%	740	-	
01419104	52200	HD- FICA	33	40	13	46	6	13.8%	46	-	Based on wages: 6.2%
01419104	52210	HD- Medicare	8	9	3	11	1	13.8%	11	-	Based on wages: 1.45%
		Benefits Total	41	50	16	57	7	13.8%	57	-	
01419104	55050	HD-Conf Rooms/Meals	-	200	-	200	-	0.0%	200	-	
01419104	55088	HD- Dues	-	50	-	50	-	0.0%	50	-	Min amt for dues associated with various organizations work with HDCs
01419104	55091	HD- Education/Training	100	200	-	200	-	0.0%	200	-	min. training allotment for board members
01419104	55138	HD- Grant Matching	-	1,000	-	1	(999)	-99.9%	1,000	999	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	-	100	-	100	-	0.0%	100	-	
01419104	55224	HD- Postage	260	350	82	350	-	0.0%	350	-	Expenses are estimated for HDC case administration
01419104	55227	HD- Printing	-	125	-	125	-	0.0%	125	-	Printing needs for HDC as they arise
01419104	55246	HD- Reference Material	-	100	-	100	-	0.0%	100	-	
		General Expenses Total	360	2,125	82	1,126	(999)	-47.0%	2,125	999	
		Historic District Commission Total	941	2,825	308	1,923	(902)	-31.9%	2,922	999	
Heritage Commission											
01419106	51200	HC- Sal/Wages PT	465	540	629	740	200	37.1%	740	-	Recording secretaries @ \$18.50 per hour
		Salaries Total	465	540	629	740	200	37.1%	740	-	
01419106	52200	HC- FICA	29	33	39	46	12	37.1%	46	-	Based on wages: 6.2%
01419106	52210	HC- Medicare	7	8	9	11	3	37.1%	11	-	Based on wages: 1.45%
		Benefits Total	36	41	48	57	15	37.1%	57	-	
01419106	55058	HC- Contract Services	-	1	-	1	-	0.0%	1	-	
01419106	55088	HC- Dues	-	50	-	50	-	0.0%	50	-	
01419106	55091	HC- Education/Training	91	200	-	200	-	0.0%	200	-	Min. training allotment for board members
01419106	55138	HC- Grant Matching	-	1	-	1	-	0.0%	1	-	
01419106	55224	HC- Postage	25	25	-	25	-	0.0%	25	-	Expenses are estimated for Heritage Commission case administration
01419106	55227	HC- Printing	-	35	-	35	-	0.0%	35	-	
		General Expenses Total	116	312	-	312	-	0.0%	312	-	
01419106	55347	Transfer Out	277	-	-	-	-	-	-	-	Year End Balance Transfer
			277	-	-	-	-	-	-	-	
		Heritage Commission Total	893	893	677	1,109	216	24.1%	1,109	-	
		Total Planning & Development	659,355	751,237	572,713	765,823	14,585	1.9%	752,228	(13,595)	

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Police Department											
Police											
	51110	Sal/Wages FT	1,706,249	1,911,185	1,578,123	1,966,070	54,885	2.9%	1,954,151	(11,919)	29 FT (Chief, Deputy, Sergeants, Lieutenant, Officers, Admin)
	51111	Sal/Wages Shift Differential	6,284	8,320	11,382	13,520	5,200	62.5%	13,520	-	Per Police CBA
	51121	Sal/Wages Incentive	6,031	6,000	4,650	3,000	(3,000)	-50.0%	3,000	-	Per Police CBA
	51123	Sal/Wages Bonus	-	-	36,000	-	-	-	-	-	Second lump-sum retention bonus (not subject to retirement); offset by ARPA
	51130	Personal Replacement OT	-	-	153	18,825	18,825	-	18,825	-	Overtime for Personal Leave Repl and Fitness day
	51150	Vacation Replacement OT	63,840	46,587	47,678	48,837	2,250	4.8%	48,837	-	Cost to cover the replacement of officers on vacation
	51200	Sal/Wages PT	18,825	14,500	31,909	95,022	80,522	555.3%	94,225	(797)	1 Auxiliary Officer who teaches DARE spring/fall, added part time officer who is the prosecutor at an increase of \$80,522
	51300	Sal/Wages OT	110,710	103,267	109,827	47,457	(55,810)	-54.0%	47,457	-	Coverage OT
	51350	FEMA Storm Related OT	-	1	-	-	(1)	-100.0%	-	-	Expenses related to declared emergencies
	51400	Longevity Pay	1,750	1,800	650	1,200	(600)	-33.3%	1,200	-	For hires before 1/1/2010 only
	51410	Sick Replacement OT	36,680	19,250	23,095	23,857	4,607	23.9%	23,857	-	covers for officers out sick
	51420	Holiday Pay	66,387	66,270	12,478	66,924	654	1.0%	66,924	-	contract item
	51425	Firearm Incentive	2,500	-	-	3,000	3,000	-	3,000	-	contract item (moved to Incentive)
	51430	Field Training Incentive OT	10,831	-	-	7,997	7,997	-	7,997	-	contract item (moved to Incentive)
	51435	Comfort Dog OT	-	5,600	4,537	5,600	-	0.0%	5,600	-	Offsetting reduction in Staff OT
	51450	Education Incentive	15,000	16,500	14,042	16,500	-	0.0%	16,500	-	Per Police CBA
	51455	Training Regular Pay	20,040	-	-	-	-	-	-	-	-
	51440	Training Coverage - OT	11,979	-	14,593	54,700	54,700	-	54,700	-	Training Coverage - OT
		Salaries Total	2,077,107	2,199,280	1,889,118	2,372,509	173,229	7.9%	2,359,793	(12,716)	
	52100	Health Insurance	436,960	436,880	362,057	520,619	83,739	19.2%	520,619	-	10% increase in the premium rate
	52110	Dental Insurance	30,816	34,656	28,793	40,584	5,928	17.1%	40,584	-	4.7% increase in the premium rate
	52120	Life Insurance	1,670	1,783	1,372	1,515	(268)	-15.0%	1,515	-	Life base is down 15%
	52130	LTD Insurance	1,068	1,092	910	959	(133)	-12.2%	959	-	15% reduction
	52200	FICA	8,772	9,473	7,629	10,248	775	8.2%	10,153	(95)	Based on wages: 6.2%
	52210	Medicare	30,311	32,314	26,121	34,401	2,087	6.5%	34,217	(184)	Based on wages: 1.45%
	52300	Retirement Town	20,682	21,390	17,975	22,363	973	4.5%	22,156	(207)	Based on wages: 13.53%
	52310	Retirement Police	647,557	659,636	544,899	660,681	1,045	0.2%	657,433	(3,248)	Based on wages: 31.28%
		Benefits Total	1,177,835	1,197,225	989,754	1,291,370	94,145	7.9%	1,287,636	(3,734)	
	55001	Accreditation	17,745	6,483	6,483	6,483	-	0.0%	6,483	-	Guardian Tracking and PowerDMS document management software yearly account renews in August
	55035	Chiefs Expenses	1,075	1,200	1,127	1,200	-	0.0%	1,200	-	Covers empl. awards, retirements, dept meetings, hosting meals
	55043	Community Relations	7,083	7,500	4,951	7,500	-	0.0%	7,500	-	Plaques, dare, crime prevention items includes NNO yearly, Halloween safety, Child badges, safety seats, Schreiber News.
	55045	Vehicle Computer Equipment	2,268	6,565	5,805	5,805	(760)	-11.6%	6,565	760	Cruiser laptop account to replace as needed includes installs and mounts/antenna
	55047	Computer Maintenance/Service Contract	17,109	17,500	14,950	21,318	3,818	21.8%	17,500	(3,818)	Certified Computer Solutions which is a 5 year contract-this is 5th year-2024 will see a new server for an increase to \$21,318 PD half of the total shared with Fire Department
	55050	Conf/Room/Meals	3,305	3,000	-	3,000	-	0.0%	3,000	-	Professional Development training conferences for the Chief and Deputy Chief- IACP convention, courses, etc.
	55057	Prosecutor Service	6,368	35,000	499	-	(35,000)	-100.0%	-	-	Moved to Part Time line item for salary
	55087	Dry Cleaning	10,800	10,800	10,800	10,800	-	0.0%	10,800	-	Contractual cost increase
	55088	Dues	9,436	8,993	6,455	8,993	-	0.0%	8,993	-	Yearly dues for SERT, NENA 911, NESPIN, Child Advocacy Center, and professional association memberships, NNEPAC
	55091	Education/Training	16,707	17,000	15,350	17,000	-	0.0%	17,000	-	Training course costs/meal reimbursement for the entire department (including civilians).
	55106	Equipment Purchase	16,392	39,883	12,247	44,537	4,654	11.7%	39,883	(4,654)	Mountain bike parts, stop stick replacement, flashlights, furniture/boards, Taser cartridges, etc.
	55128	Fuel	36,328	41,734	29,757	43,420	1,686	4.0%	41,734	(1,686)	Fuel for patrol vehicles

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	55133	General Expenses	12,224	6,000	4,857	7,500	1,500	25.0%	6,000	(1,500)	Towing charges, patrol enforcement supplies radar replacements, speed signs, promotional testing materials, hiring costs includes polygraph, medical, and psychological testing, Livescan fee, etc.
	55160	Investigation	345	5,000	564	5,000	-	0.0%	5,000	-	Covers drug investigation costs and equipment
	55190	Mobile Communications	5,497	3,050	3,870	3,904	854	28.0%	3,050	(854)	AT&T FirstNet department cell and laptop modem plan- n-all mobile comms expense lines (Staff, Detectives, and Patrol) into this one single line item.
	55193	Munitions	15,457	15,700	8,846	15,700	-	0.0%	15,700	-	This line item also includes firearms items and ammo for training and equipment for bean bag shotguns and simulated shooting drills protective gear, and includes the cost of both lethal and less lethal ammunition, gun accessories and cleaning, targets, range fees, etc.
	55199	Office Equipment Maintenance	5,772	5,725	4,770	5,725	-	0.0%	5,725	-	Maintenance contract of 6 machines including: copier printers and all service, parts, and labor
	55200	Office Supplies	12,101	11,800	8,952	11,800	-	0.0%	11,800	-	Department wide office supplies
	55224	Postage	852	1,000	890	1,000	-	0.0%	1,000	-	Postage costs for mailings
	55270	Software Agreement	17,855	23,410	21,208	27,314	3,904	16.7%	23,410	(3,904)	Central Square IMC full contract and DTS scheduling software, and Frontline FTO
	55314	Uniforms	24,599	16,200	16,447	16,200	-	0.0%	16,200	-	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	19,938	21,000	10,334	21,000	-	0.0%	21,000	-	Covers repair costs for 19 vehicles
	55390	Comfort Dog Expenses	-	8,000	8,372	2,000	(6,000)	-75.0%	2,000	-	Dog food, vet bills, equipment
	55321	Veterinarian Service	-	750	75	750	-	0.0%	750	-	contract with SPCA (\$750), unforeseen animal vet charges, rabies testing
	55104	Veterinarian Equipment	300	300	300	300	-	0.0%	300	-	ACO equipment, splitting the cost of Online dog Licensing Lookup software management with Town Clerk
		General Expenses Total	259,557	313,593	197,909	288,249	(25,344)	-8.1%	272,593	(15,656)	
		Total Police Department	3,514,499	3,710,098	3,076,780	3,952,128	242,030	6.5%	3,920,022	(32,106)	

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Fire Department											
	51110	Sal/Wages FT	1,959,552	2,135,655	1,777,073	2,218,998	83,343	3.9%	2,206,551	(12,447)	33 FT
	51121	Sal/Wages Incentive	2,002	20,350	16,550	18,585	(1,765)	-8.7%	18,585	-	Negotiated in CBA
	51123	Sal/Wages Bonus			52,000						Second lump-sum retention bonus (not subject to retirement); offset by ARPA
	51150	Vacation Replacement OT	22,803	19,487	17,250	11,669	(7,818)	-40.1%	11,669	-	Overtime for Vacation Leave Replacement
	51200	Sal/Wages PT	-	-	-	9,939	9,939		-	(9,939)	(NEW) 1 PT: Emergency Management Director - 24 hrs. Monthly - 8 months in FY24
	51300	Sal/Wages Call Back OT	85,966	88,201	69,722	93,876	5,675	6.4%	93,876	-	Overtime for emergency recall and other off-duty details
	51130	Personal Replacement OT	22,430	19,397	7,308	8,569	(10,828)	-55.8%	8,569	-	Overtime for Personal Leave Replacement
	51350	FEMA Storm Related OT	-	1	-	-	(1)	-100.0%	-	-	Expenses related to declared emergencies
	51400	Longevity Pay	2,700	1,850	-	1,950	100	5.4%	1,950	-	For employees hired prior to 1/1/2006
	51410	Sick Replacement OT	35,094	34,305	22,017	15,291	(19,014)	-55.4%	15,291	-	Overtime for Sick Replacement
	51420	Holiday Pay	99,111	110,172	2,755	113,074	2,902	2.6%	113,074	-	Holiday pay (12 holidays @ 12hrs)
	51600	Sal/Wages On Call	75	2,500	56	2,500	-	0.0%	2,500	-	PT On-Call salaries
		Salaries Total	2,229,732	2,431,918	1,964,731	2,494,451	62,533	2.6%	2,472,065	(22,386)	
	52100	Health Insurance	429,817	490,248	440,383	579,394	89,146	18.2%	579,394	-	10% increase in the premium rate
	52110	Dental Insurance	36,749	42,327	34,572	43,957	1,630	3.9%	43,957	-	4.7% increase in the premium rate
	52120	Life Insurance	2,347	3,564	2,848	3,029	(535)	-15.0%	3,029	-	Life base is down 15%
	52130	LTD Insurance	1,042	1,065	888	959	(106)	-10.0%	959	-	15% reduction
	52200	FICA	2,797	3,245	2,566	4,301	1,056	32.5%	3,685	(616)	Based on wages: 6.2%
	52210	Medicare	31,765	35,609	27,143	36,170	560	1.6%	35,845	(325)	Based on wages: 1.45%
	52300	Retirement Town	6,559	7,072	5,905	7,704	632	8.9%	7,514	(190)	Based on wages: 13.53%
	52320	Retirement Fire	725,445	751,156	591,317	736,009	(15,147)	-2.0%	732,658	(3,351)	Based on wages: 32.99%
		Benefits Total	1,236,520	1,334,286	1,105,621	1,411,523	77,236	5.8%	1,407,041	(4,482)	
	55019	Breathing Apparatus	4,240	6,120	3,317	5,450	(670)	-10.9%	6,120	670	Breathing apparatus testing and repairs & air compressor certification and repairs
	55035	Chiefs Expenses	739	750	481	750	-	0.0%	750	-	expenses for meetings, dinners
	55038	Cistern Maintenance	-	900	-	900	-	0.0%	900	-	Cistern & dry hydrant maintenance
	55041	Command Supplies	3,469	3,500	2,995	5,000	1,500	42.9%	3,500	(1,500)	Emergency Operations Center supplies during drills, exercise and incidents, including food, office supplies, & training material
	55042	Communications Equipment	4,007	10,793	4,007	11,154	361	3.3%	10,793	(361)	2 way radio (mobile and portable); RAVE Mobile Safety - Emergency Community Notification (Reverse 911)
	55043	Community Relations	-	5,000	3,744	5,000	-	0.0%	5,000	-	Annual Contract for Social Media Consultant and Community Relations Specialist.
	55224	Postage	245	300	78	250	(50)	-16.7%	300	50	Postage for General FD, Fire Prevention, new candidate hiring, etc.
	55058	Contract Services	16,991	17,565	14,325	21,318	3,753	21.4%	17,565	(3,753)	50% of annual contracted IT support for the Public Safety Complex. Shared cost with Police Department
	55087	Dry Cleaning	210	250	192	250	-	0.0%	250	-	Dry cleaning of chief officer uniforms & Class "A" dress uniforms.
	55088	Dues	7,247	7,831	7,975	9,227	1,396	17.8%	7,831	(1,396)	Annual Association Dues with multiple organizations
	55091	Education/Training	4,386	17,756	5,357	16,913	(843)	-4.7%	17,756	843	Tuition for college classes, fire certifications and education supplies.
	55106	General Equipment Purchase	46,919	45,000	29,232	45,000	-	0.0%	45,000	-	Necessary firefighting equipment purchases & replacement
	55123	Fire Prevention Supplies	5,653	5,565	3,564	6,722	1,157	20.8%	5,565	(1,157)	NFPA annual membership & Fire Prevention & Investigation Supplies
	55128	Fuel	15,606	20,015	16,024	21,214	1,199	6.0%	20,015	(1,199)	Gas and diesel fuel for all fire department vehicles, Plus 800 gallon tank at fire station
	55132	General Equipment Repair	3,487	3,450	3,678	3,450	-	0.0%	3,450	-	Small tool & equipment repair
	55133	General Expenses	3,025	3,620	1,153	3,620	-	0.0%	3,620	-	Background investigations, Water, Emergency scene rehab. supplies, etc.
	55144	Hazmat Supplies	1,523	1,525	1,695	2,686	1,161	76.1%	1,525	(1,161)	Hazardous materials monitoring equipment, clean up and control supplies.
	55149	Hose Replacement	5,732	5,660	5,660	5,812	152	2.7%	5,660	(152)	Fire hose replacement and repair.
	55151	Hydrant Maintenance Fee	20,000	20,000	15,280	-	(20,000)	-100.0%	-	-	Hydrant Maintenance Fee to Water Dept. (moved to GG)
	55190	Mobile Communications	5,410	5,458	3,350	6,095	637	11.7%	5,458	(637)	Cell phone plan and data usage for staff cars, engines, and fire prevention
	55199	Office Equipment Maintenance	2,492	2,510	2,135	2,660	150	6.0%	2,510	(150)	Lease Agreements/Service Contacts (copier & time clock)

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	55200	Office Supplies	2,403	2,500	900	2,500	-	0.0%	2,500	-	Office Supplies for entire Fire Department (except Health)
	55214	Physicals	20,352	2,625	1,526	1,700	(925)	-35.2%	2,625	925	Pre-employment physicals for new hires
	55050	Conf/Room/Meals	-	4,500	778	4,500	-	0.0%	4,500	-	Examples include - New England Chiefs, FDIC conference, IAFC - FRI International, IMT Annual Conference.
	55230	Protective Equipment	47,787	44,382	27,794	54,082	9,700	21.9%	44,382	(9,700)	Turnout gear replacement, inspections, repair.
	55237	Radio Repairs/Maintenance	3,781	5,728	2,695	5,740	12	0.2%	5,728	(12)	Maint. & programming FD Portable & Mobile Radios, Annual service contract with 2-Way Communications
	55270	Software Agreement	8,620	10,657	9,703	11,149	492	4.6%	10,657	(492)	All annual software agreements for IMC data collection & dispatching, Public Eye mobile data terminals, eDispatch firefighter notification, and Knox Box Cloud Service
	55282	Building Supplies	6,942	3,128	2,817	3,500	372	11.9%	3,128	(372)	Laundry & misc bldg. cleaning supplies
	55308	Travel Reimbursement				1,195	1,195		-	(1,195)	Travel reimbursement for use of personal vehicle to attend meetings, briefings and training.
	55314	Uniforms	30,197	25,958	22,923	26,661	703	2.7%	25,958	(703)	Uniforms for 32 FT employees, 2 Call members
	55319	Vehicle Maintenance	38,376	39,917	31,113	42,255	2,338	5.9%	39,917	(2,338)	Vehicle Maintenance, Inspections, Tires, Annual Pump and Aerial Testing and Certifications, Plymo-Vent Exhaust Capture System
	55264	Shelter Equipment	-	1	-	1	-	0.0%	1	-	Agreement with SAU16 to provide shelter food/supplies
	55095	Emergency Management Equipment	2,534	2,000	1,950	2,500	500	25.0%	2,000	(500)	Upgrades to EOC Audio-Visual equipment, and on scene materials (replacement cones, barricades, signage, barriers)
	55119	FEMA Reimb -Force Labor	-	1	-	1	-	0.0%	1	-	FEMA line if needed
	55118	FEMA Reimb - Force Equip	-	1	-	1	-	0.0%	1	-	FEMA line if needed
		General Expenses Total	312,373	324,966	226,440	329,256	4,290	1.3%	304,966	(24,290)	
	57006	Capital Outlay	-	1	-	1	-	0.0%	1	-	\$1 place holder if grant funds become available
		Capital Outlay Total	-	1	-	1	-	0.0%	1	-	
		Total Fire Department	3,778,625	4,091,172	3,296,792	4,235,231	144,059	3.5%	4,184,073	(51,158)	

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Public Safety Shared Services											
Dispatch											
01429905	51110	PDD- Sal/Wages FT	201,673	230,138	166,665	233,513	3,375	1.5%	233,513	-	5 FT Staff in General Fund budget. 1 FT in EMS Fund budget
01429905	51111	PDD- Sal/Wages Shift Differential	1,614	4,160	3,033	4,160	-	0.0%	4,160	-	Per Police CBA
01429905	51121	PDD- Sal/Wages Incentive Reg	500	500	2,307	500	-	0.0%	500	-	Per Police CBA
01429905	51123	PDD- Sal/Wages Retention Bonus		-	6,000	-	-	-	-	-	Second lump-sum retention bonus (not subject to retirement); offset by ARPA
01429905	51130	PDD- Personal Replacement OT				4,505	4,505		4,505	-	Overtime for Personal Leave Replacement
01429905	51150	PDD- Vacation Replacement OT	10,357	9,000	10,257	7,544	(1,456)	-16.2%	7,544	-	covers vacation/personal days for dispatchers
01429905	51200	PDD- Sal/Wages PT	272	2,500	543	2,500	-	0.0%	2,500	-	Reduced to budget for one at several shifts a month
01429905	51300	PDD-Sal/Wages OT	16,871	14,600	13,174	4,836	(9,764)	-66.9%	4,836	-	covers cost in emergencies and regular coverage added \$3000 from sick replacement
01429905	51350	PDD-FEMA Storm Related OT	-	-	-	-	-	-	-	-	Expenses related to declared emergencies
01429905	51400	PDD-Longevity Pay	-	-	-	-	-	-	-	-	contract item
01429905	51410	PDD-Sick Replacement OT	1,189	3,000	1,034	1,739	(1,261)	-42.0%	1,739	-	covers OT for dispatchers out sick removed \$3000 to be placed into reg OT
01429905	51420	PDD-Holiday Pay	10,559	10,665	3,071	10,791	126	1.2%	10,791	-	contract item
01429905	51430	PDD-Sal/Wages FTO Incentive	2,141	-	-	3,390	3,390		3,390	-	
01429905	51440	PDD-Training Coverage - OT	720	-	-	-	-	-	-	-	Training Regular Pay
01429905	51455	PDD-Training Regular Pay	3,222	-	-	-	-	-	-	-	Training Coverage - OT
01429905	51450	PDD-Education Incentive	1,500	2,500	2,208	2,000	(500)	-20.0%	2,000	-	contract item
		Salaries Total	250,618	277,063	208,292	275,478	(1,585)	-0.6%	275,478	-	
01429905	52100	PDD-Health Insurance	56,288	64,221	55,575	105,239	41,018	63.9%	105,239	-	10% increase in the premium rate
01429905	52110	PDD-Dental Insurance	3,864	4,579	4,026	7,635	3,056	66.7%	7,635	-	4.7% increase in the premium rate
01429905	52120	PDD-Life Insurance	232	270	199	230	(40)	-14.8%	230	-	Life base is down 15%
01429905	52200	PDD-FICA	15,165	17,178	12,740	17,080	(98)	-0.6%	17,080	-	Based on wages: 6.2%
01429905	52210	PDD-Medicare	3,530	4,017	2,973	3,994	(23)	-0.6%	3,994	-	Based on wages: 1.45%
01429905	52300	PDD-Retirement Town	34,613	37,859	27,551	36,934	(925)	-2.4%	36,934	-	Based on wages: 13.53%
		Benefits Total	113,692	128,124	103,064	171,112	42,988	33.6%	171,112	-	
01429905	55105	PDD-Equipment Maintenance	15,122	25,325	13,771	25,325	-	0.0%	25,325	-	2-way comms maintenance/service contracts, Acorn VS logger. Contracts paid at the end of the year. Dispatch 4G failovers
01429905	55108	PDD-Equipment Repair	2,537	5,800	-	5,800	-	0.0%	5,800	-	Uncovered replacement/repair costs for dispatch items and radio equipment and portable radios, cross agency
01429905	55277	SPOTS Computer Maintenance	-	-	-	-	-	-	-	-	computer connection with state police- removed by BRC
01429905	55256	PDD-Phone Repairs/Service	391	550	450	550	-	0.0%	550	-	dispatch center phone repairs, Firstnet emergency phone service, updates, sonicwall fee
		General Expenses Total	18,050	31,675	14,222	31,675	-	0.0%	31,675	-	
		Dispatch Total	382,360	436,862	325,578	478,265	41,403	9.5%	478,265	-	

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Health											
01441105	51110	FH- Sal/Wages FT	61,775	66,453	48,662	72,509	6,056	9.1%	70,720	(1,789)	1 FT: Health Officer
		Salaries Total	61,775	66,453	48,662	72,509	6,056	9.1%	70,720	(1,789)	
01441105	52100	FH- Health Insurance	26,738	26,185	19,639	-	(26,185)	-100.0%	-	-	10% increase in the premium rate
01441105	52110	FH- Dental Insurance	1,871	1,900	1,425	569	(1,331)	-70.1%	569	-	4.7% increase in the premium rate
01441105	52120	FH- Life Insurance	154	108	81	92	(16)	-14.8%	92	-	Life base is down 15%
01441105	52200	FH- FICA	3,571	4,036	2,819	4,496	459	11.4%	4,385	(111)	Based on wages: 6.2%
01441105	52210	FH- Medicare	835	1,048	659	1,051	4	0.4%	1,025	(26)	Based on wages: 1.45%
01441105	52300	FH- Town Retirement	8,686	9,158	6,568	9,810	652	7.1%	9,568	(242)	Based on wages: 13.53%
		Benefits Total	41,855	42,435	31,190	16,018	(26,416)	-62.3%	15,639	(379)	
01441105	55293	FH- Supplies	682	600	213	600	-	0.0%	600	-	Health Inspection and office supplies
01441105	55224	FH- Postage	29	50	23	50	-	0.0%	50	-	Health Dept. mailings
01441105	55055	FH- Consulting	-	1	-	1	-	0.0%	1	-	
01441105	55190	FH- Mobile Communications	958	996	522	996	-	0.0%	996	-	Phone plan & mobile data terminal usage for Health Officer
01441105	55191	FH- Mosquito Control	36,000	40,000	30,300	34,500	(5,500)	-13.8%	40,000	5,500	Mosquito control maintenance contract costs - reduction due to anticipated new vendor contract
01441105	55270	FH- Software Agreement	2,400	2,640	2,400	2,640	-	0.0%	2,640	-	Relevant FoodCode Pro forms and reporting
01441105	55308	FH- Travel Reimbursement	-	200	-	200	-	0.0%	200	-	Mileage reimbursement for Health Officer
01441105	55050	FH- Conf/Room/Meals	274	795	100	795	-	0.0%	795	-	Training, Meeting and Seminars for Health Officer
01441105	55088	FH- Dues	90	90	90	90	-	0.0%	90	-	Health Dept. dues & memberships
01441105	55091	FH- Education/Training	1,500	-	-	1,500	1,500	-	-	(1,500)	Approved College Classes for the new Health Officer
		General Expenses Total	41,931	45,372	33,648	41,372	(4,000)	-8.8%	45,372	4,000	
		Health Total	145,561	154,260	113,500	129,899	(24,360)	-15.8%	131,731	1,832	
		Total Public Safety Shared Services	527,921	591,122	439,078	608,164	17,043	2.9%	609,996	1,832	

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Public Works - General Fund											
Administration & Engineering											
01431101	51110	PWA- Sal/Wages FT	430,798	539,359	245,689	632,441	93,082	17.3%	613,119	(19,322)	6 FT: Director, Town Eng, Eng Tech, Office Mgr, Office Clerk, Asst Engineer, GIS Tech (FY) Currently there are 4 open positions 1- PT-recording secretary for River Committee @ \$18.50/hr
01431101	51200	PWA- Sal/Wages PT	-	1	9,322	222	221	22100.0%	222	-	
01431101	51300	PWA- Sal/Wages OT	487	500	503	700	200	40.0%	500	(200)	
		Salaries Total	431,284	539,860	255,514	633,363	93,503	17.3%	613,841	(19,522)	
01431101	52100	PWA- Health Insurance	83,184	127,472	44,005	136,300	8,828	6.9%	136,300	-	10% increase in the premium rate
01431101	52110	PWA- Dental Insurance	5,846	9,635	3,389	11,613	1,978	20.5%	11,613	-	4.7% increase in the premium rate
01431101	52120	PWA- Life Insurance	474	594	246	551	(43)	-7.2%	551	-	Life base is down 15%
01431101	52130	PWA- LTD Insurance	1,078	1,147	94	959	(188)	-16.4%	959	-	15% reduction
01431101	52200	PWA- FICA	25,148	19,959	15,217	39,269	19,309	96.7%	38,058	(1,210)	Based on wages: 6.2%
01431101	52210	PWA- Medicare	6,003	5,202	3,559	9,184	3,982	76.6%	8,901	(283)	Based on wages: 1.45%
01431101	52300	PWA- Retirement Town	63,764	44,678	33,040	85,664	40,986	91.7%	83,023	(2,641)	Based on wages: 13.53%
		Benefits Total	185,497	208,687	99,549	283,539	74,852	35.9%	279,404	(4,135)	
01431101	55003	PWA- Drug/Alcohol Testing	1,482	1,200	583	1,200	-	0.0%	1,200	-	Contract w/Access; required (per USDOT) random testing for all CDL holders & screening new hires
01431101	55050	PWA- Conf/Room/Meals	2,470	3,000	2,435	3,000	-	0.0%	3,000	-	National or regional conf 60% Dir, Town Eng; 100% Maint Supt, Hwy Supt @ \$1100 ea
01431101	55058	PWA- Contracted Services	-	1	810	1	-	0.0%	1	-	Moved to CIP
01431101	55088	PWA- Dues	555	700	748	700	-	0.0%	700	-	Dues: APWA \$210, NHPWA \$100, Mutual Aid \$25; Licenses: PE 2@150/2 yr
01431101	55091	PWA- Education/Training	1,488	2,000	-	2,000	-	0.0%	2,000	-	Education and training for staff (NHMA, NHDES, NEPW Association)
01431101	55128	PWA- Fuel	1,499	1,500	205	1,500	-	0.0%	1,500	-	Dir & Eng vehicles
01431101	55133	PWA- General Expenses	920	1,200	339	1,200	-	0.0%	1,200	-	Meal reimbursement during extended operations per Director's determination increased from \$8 to \$12
01431101	55158	PWA- Insurance Deductible	-	1	4,966	1	-	0.0%	1	-	Damage repairs on insurance claims
01431101	55181	PWA- Master Fuel Account	11,129	1	(7,923)	1	-	0.0%	1	-	Bulk fuel delivery charges less dept allocations; for 109 vehicles
01431101	55190	PWA- Mobile Communications	1,178	1,200	625	1,200	-	0.0%	1,200	-	60% Director, Town Engineer & Asst Engineer; 100% Highway, MiFi (Engineering)
01431101	55200	PWA- Office Supplies	7,869	10,000	5,084	10,000	-	0.0%	10,000	-	Gen office supplies \$6500; Eng supplies \$3500; plotter paper & ink, field books, Town Standards, scanning plans; 60% of copier billing
01431101	55224	PWA- Postage	198	500	269	500	-	0.0%	500	-	General day to day mailings
01431101	55237	PWA- Radio Repairs	125	600	-	600	-	0.0%	600	-	4 Desk sets, 6 portables, 42 vehicle units
01431101	55238	PWA- Radio Replacement	-	1,000	-	1,000	-	0.0%	1,000	-	Digital repeater to communicate with Fire & Police
01431101	55319	PWA- Vehicle Maintenance	40	600	18	600	-	0.0%	600	-	Dir & Eng vehicles
		General Expenses Total	28,953	23,503	8,159	23,503	-	0.0%	23,503	-	
01431101	55998	PWA- Due from Water Fund	(140,973)	(156,662)	(117,497)	(183,333)	(26,670)	17.0%	(178,649)	4,684	20% Water Fund offset
01431101	55999	PWA- Due from Sewer Fund	(140,973)	(156,662)	(117,497)	(183,333)	(26,670)	17.0%	(178,649)	4,684	20% Sewer Fund offset
		Due from Water/Sewer Funds Total	(281,946)	(313,325)	(234,993)	(366,665)	(53,341)	17.0%	(357,298)	9,367	
		Administration & Engineering Total	363,789	458,725	128,229	573,740	115,015	25.1%	559,450	(14,290)	

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Highways and Streets											
01431202	51110	HWY- Sal/Wages FT	615,976	720,653	583,721	751,574	30,921	4.3%	748,894	(2,680)	12 FT
01431202	51210	HWY- Sal/Wages Temp	-	1	284	1	-	0.0%	1	-	Intern, Summer/Fall laborer
01431202	51121	HWY- Sal/Wages Incentive Reg	2,750	2,750	-	2,750	-	0.0%	2,750	-	Per SEIU CBA
01431202	51300	HWY- Sal/Wages OT	13,882	20,000	16,818	20,000	-	0.0%	20,000	-	Emergency ops, callouts, flood watch, voting/traffic control
01431202	51310	HWY- Sal/Wages Stand-By	7,280	7,280	6,160	7,280	-	0.0%	7,280	-	After hours on-call status, \$140/wk per union contract
01431202	51350	HWY- FEMA Storm Related OT	-	1	-	-	(1)	-100.0%	-	-	Expenses related to declared emergencies
01431202	51400	HWY- Longevity Pay	6,650	7,050	-	7,050	-	0.0%	7,050	-	6 FT per union contract
		Salaries Total	646,539	757,735	606,984	788,655	30,920	4.1%	785,975	(2,680)	
01431202	52100	HWY- Health Insurance	181,947	229,653	150,011	180,623	(49,030)	-21.3%	180,623	-	10% increase in the premium rate
01431202	52110	HWY- Dental Insurance	10,600	14,478	9,657	16,048	1,570	10.8%	16,048	-	4.7% increase in the premium rate
01431202	52120	HWY- Life Insurance	529	702	545	597	(105)	-15.0%	597	-	Life base is down 15%
01431202	52200	HWY- FICA	38,475	46,117	36,022	48,897	2,779	6.0%	48,730	(166)	Based on wages: 6.2%
01431202	52210	HWY- Medicare	8,998	11,849	8,424	11,435	(414)	-3.5%	11,397	(39)	Based on wages: 1.45%
01431202	52300	HWY- Retirement Town	89,551	104,429	85,135	106,705	2,276	2.2%	106,342	(363)	Based on wages: 13.53%
		Benefits Total	330,100	407,229	289,793	364,305	(42,924)	-10.5%	363,737	(568)	
01431202	55013	HWY- Asphalt Reclamation	10,000	10,000	-	5,000	(5,000)	-50.0%	10,000	5,000	1x reduction of \$5K in 2024 - Grinding & screening to recycle asphalt and concrete into reusable product. Screening compost and sand
01431202	55020	HWY- Bridge Repairs	4,825	5,500	5,000	5,500	-	0.0%	5,500	-	Maintenance and repair of 7 Town-owned bridges
01431202	55066	HWY- Culvert Repairs/Replacement	1,380	4,000	-	3,000	(1,000)	-25.0%	4,000	1,000	1x reduction of \$1K in 2024 - Minor repairs, replace & clearing culverts (pipes & headers)
01431202	55071	HWY- Dam Maintenance	298	2,500	570	2,500	-	0.0%	2,500	-	Dam & abutment concrete & mechanical repairs at Pickpocket, Colcord, Sloans Brook
01431202	55072	HWY - Dam Registration	400	400	-	400	-	0.0%	400	-	Annual NHDES fees (due December) Sloans Brook
01431202	55091	HWY- Education/Training	770	1,500	2,160	1,500	-	0.0%	1,500	-	Classes, licensing (CDL, UNH Tech Transfer classes)
01431202	55096	HWY- Emergency Traffic Control	499	500	120	500	-	0.0%	500	-	Uniformed officer in high traffic, emergencies
01431202	55107	HWY- Equipment Rentals	5,523	4,500	2,426	4,500	-	0.0%	4,500	-	Rental of equipment not owned by Town, including bulldozer, excavator, grader, screen
01431202	55128	HWY- Fuel	20,783	28,000	23,233	25,000	(3,000)	-10.7%	28,000	3,000	Fuel for highway dept vehicles & equipment; contract price projected to be unleaded \$2.97/gal & diesel \$3.80/gal
01431202	55134	HWY- General Hand Tools	3,405	4,000	2,469	4,000	-	0.0%	4,000	-	Repl/repair hand tools incl. compacter, hand-saw, chainsaws, small power tools
01431202	55190	HWY- Mobile Communications	1,362	1	-	1	-	0.0%	1	-	moved to phone reimbursement
01431202	55212	HWY- Phone Reimbursement	1,564	2,400	1,308	2,400	-	0.0%	2,400	-	Cell Phone stipend \$40/mo for Supt + 3 Foremen
01431202	55257	HWY- Safety Equipment	6,447	5,000	4,339	5,000	-	0.0%	5,000	-	Hardhats, vests, eye protection, Technu, steel-toed boot repl \$185/yr per employee
01431202	55267	HWY- Signs	7,745	8,000	4,002	8,000	-	0.0%	8,000	-	Sign replacement for retro reflectivity, damages.
01431202	55285	HWY- Storm Drain Repair	4,246	6,000	2,675	6,000	-	0.0%	6,000	-	Repair drain castings. 1,305 catch basins
01431202	55286	HWY- Street Marking	37,166	35,000	33,707	35,000	-	0.0%	35,000	-	Fog lines, center lines, parking spaces (butyl rubber by contractor); crosswalks 2x yr
01431202	55287	HWY- Street Repairs/Maint	16,301	18,000	11,212	18,000	-	0.0%	18,000	-	Patching town roads & shoulder repair materials; includes asphalt, concrete, gravel
01431202	55310	HWY- Tree Maintenance	24,997	20,000	3,750	55,535	35,535	177.7%	20,000	(35,535)	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) - \$35K added in 2024 to establish Tree Committee budget.
01431202	55314	HWY- Uniforms	7,977	7,400	5,239	7,400	-	0.0%	7,400	-	12 employees (Laundering, repair and replacement)
01431202	55319	HWY- Vehicle Maintenance	51,033	50,000	50,923	50,000	-	0.0%	50,000	-	Maintenance of all dept vehicles and equip
01431202	55337	HWY- Weed Control	8,000	8,000	8,000	9,000	1,000	12.5%	8,000	(1,000)	Along medians & curbing; contract w/licensed herbicide applicator, \$1K switch from Roundup to pre-emergent.
		General Expenses Total	214,722	220,701	161,133	248,236	27,535	12.5%	220,701	(27,535)	
01431202	55251	HWY-Road Paving/Maintenance	470,484	700,000	345,988	550,000	(150,000)	-21.4%	700,000	150,000	Incl crack sealing, reconstruction, etc.
01431202	55067	HWY- Culvert Replacement	10,102	10,000	-	5,000	(5,000)	-50.0%	10,000	5,000	1x reduction of \$5K in 2024 - Replace culverts and repair headers & outlets in Town roads

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01431202	55266	HWY- Sidewalks/Curbing	15,758	15,000	2,512	15,000	-	0.0%	15,000	-	Sidewalks and curbing, minor repair & replacements
01431202	55284	HWY- Storm Drain Cleaning	29,925	30,000	-	30,000	-	0.0%	30,000	-	Annual clean 50% catch basins, material testing, MS4 permit compliance
01431202	57006	HWY- Capital Outlay-Equipment	-	-	-	-	-	-	-	-	
		Capital Outlay Total	526,269	755,000	348,499	600,000	(155,000)	-20.5%	755,000	155,000	
		Highways & Streets Total	1,717,629	2,140,665	1,406,408	2,001,196	(139,469)	-6.5%	2,125,413	124,217	
Snow Removal											
01431903	51300	PS- Sal/Wages - OT Snow	79,217	70,000	58,958	70,000	-	0.0%	70,000	-	Includes Mechanic
01431903	51200	PS- Salaries/Wages PT	1,431	-	-	1,733	1,733	-	-	(1,733)	Snow cleanup
01431903	51350	PS- Sal/Wages - FEMA Storm Related OT	-	1	-	1	-	0.0%	1	-	Expenses related to declared emergencies
		Salaries Total	80,648	70,001	58,958	71,734	1,733	2.5%	70,001	(1,733)	
01431903	52200	PS- FICA	4,995	4,340	3,655	4,448	107	2.5%	4,340	(107)	Based on wages: 6.2%
01431903	52210	PS- Medicare	1,156	1,015	855	1,040	25	2.5%	1,015	(25)	Based on wages: 1.45%
01431903	52300	PS- Retirement Town	10,950	9,657	9,073	9,471	(186)	-1.9%	9,471	-	Based on wages: 13.53%
		Benefits Total	17,101	15,012	13,583	14,959	(53)	-0.4%	14,826	(133)	
01431903	55026	PS- Calcium Chloride	-	1	-	1	-	0.0%	1	-	Salt additive used during harsh temperatures in the winter
01431903	55061	PS- Contracted Snow Removal	22,973	45,000	-	25,000	(20,000)	-44.4%	45,000	20,000	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%	1	-	Expenses declared winter emergencies
01431903	55119	PS- FEMA Reimb Force Labor	-	1	-	1	-	0.0%	1	-	Expenses declared winter emergencies
01431903	55128	PS- Fuel	14,360	17,000	15,874	17,000	-	0.0%	17,000	-	Fuel for snow removal vehicles; contract price projected to be unleaded \$3.09/gal & diesel \$3.49/gal
01431903	55216	PS- Plow Damages	1,335	3,500	1,844	3,500	-	0.0%	3,500	-	Private property damage caused by snow plows
01431903	55217	PS- Plow/Spreader Repair	-	-	-	-	-	-	-	-	Moved to vehicle maintenance
01431903	55218	PS- Plowing	99,304	80,000	132,354	80,000	-	0.0%	80,000	-	Hired contractors to supplement Town staff to plow, salt & sand
01431903	55258	PS- Salt	141,341	60,000	104,828	80,000	20,000	33.3%	60,000	(20,000)	Deicer for Town roads, sidewalks, parking lots; 2022 pricing \$67/ton
01431903	55259	PS- Sand	976	2,000	309	2,000	-	0.0%	2,000	-	Purchase sand during winter months to spread along the town roads, sidewalks & parking lots
01431903	55319	PS- Vehicle Maintenance	22,667	20,500	25,915	20,500	-	0.0%	20,500	-	Repair snow plows and snow removal equipment
		General Expenses Total	302,955	228,003	281,124	228,003	-	0.0%	228,003	-	
		Snow Removal Total	400,704	313,016	353,665	314,696	1,680	0.5%	312,830	(1,866)	

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Solid Waste Disposal											
01432304	51200	SW- Sal/Wages PT	18,678	20,877	17,012	23,962	3,085	14.8%	23,371	(591)	1 PT @ 16 hrs/wk including transfer station winter schedule and weekend trash removal
01432304	51300	SW- Sal/Wages OT	11,572	4,000	542	4,000	-	0.0%	4,000	-	OT for Highway employees assigned to Transfer Station
		Salaries Total	30,250	24,877	17,554	27,962	3,085	12.4%	27,371	(591)	
01432304	52200	SW- FICA	1,875	1,502	1,088	1,734	232	15.5%	1,697	(37)	Based on wages: 6.2%
01432304	52210	SW- Medicare	450	402	255	405	4	1.0%	397	(9)	Based on wages: 1.45%
01432304	52300	SW-Retirement	1,539	552	76	541	(11)	-2.0%	541	-	Based on wages: 13.53%
		Benefits Total	3,864	2,455	1,419	2,680	225	9.2%	2,635	(45)	
01432304	55018	SW- Blue Bags	114,615	78,000	40,133	78,000	-	0.0%	78,000	-	Includes vendor delivery to store; offset by revenue; projected production cost 30% increase after Jul 2021
01432304	55054	SW- Construction Debris	10,379	13,400	7,377	14,500	1,100	8.2%	13,400	(1,100)	Construction debris container at Transfer Station (WM contract)
01432304	55082	SW- Disposal/Recycling Contract	1,025,184	1,125,000	869,035	1,198,500	73,500	6.5%	1,125,000	(73,500)	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 (WM contract)
01432304	55086	SW- Brush Grinding	19,960	20,000	-	15,000	(5,000)	-25.0%	20,000	5,000	1x reduction of \$5K in 2024 - Brush grinding & removal by contractor 2 to 3x per yr as space needs require (contracted Dirt Doctor thru 2025)
01432304	55091	SW- Education/Training	-	200	240	200	-	0.0%	200	-	Solid waste training
01432304	55092	SW- Electricity	1,480	2,000	1,163	2,000	-	0.0%	2,000	-	Transfer station building
01432304	55093	SW- Electronic Waste Expense	8,605	10,000	5,590	10,000	-	0.0%	10,000	-	Removal of electronic waste collected at Transfer Station, offset by sticker revenue
01432304	55127	SW- Freon Waste Expense			250		-			-	
01432304	55150	SW- Household Haz Waste Removal	30,539	30,000	-	30,000	-	0.0%	30,000	-	Cost of annual Oct event; Exeter share \$11,300 the rest offset by regional collection revenue & State grant
01432304	55163	SW- Landfill Monitoring	34,437	41,035	37,702	52,706	11,671	28.4%	52,706	-	Gas and water quality testing, including PFAS & 1,4-dioxane at Cross Road landfill, (GZA = \$32,175, CEC = \$10,750, EA = \$9,781)
01432304	55173	SW- Licenses			61		-			-	
01432304	55186	SW- Metal Removal	2,175	1,500	775	1,500	-	0.0%	1,500	-	Hauling charge to remove metals & white goods
01432304	55201	SW- Operations Maintenance	4,473	6,000	3,266	6,000	-	0.0%	6,000	-	Mowing, materials and supplies at the Transfer Station (Security cameras and equipment)
01432304	55244	SW- Recycle Containers	13,475	26,000	25,985	26,000	-	0.0%	26,000	-	65 gal carts unit price \$75; offset by revenue
01432304	55293	SW- Supplies	1,436	1,500	2,531	1,500	-	0.0%	1,500	-	Stickers and garbage litter bags for Town & Public Works Offices to sell
01432304	55300	SW- Tire Disposal	273	2,000	228	2,000	-	0.0%	2,000	-	Disposal of Town tires
01432304	55366	SW- Yard Waste	16,208	16,532	8,104	16,856	324	2.0%	16,532	(324)	Twice per year curbside collection- leaf and yard waste (WM contract)
01432304	55551	SW- Food Waste Compost Program	2,909	2,950	2,213	2,950	-	0.0%	2,950	-	Weekly collection at Transfer Station (Mr. Fox)
		General Expenses Total	1,286,148	1,376,117	1,004,654	1,457,712	81,595	5.9%	1,387,788	(69,924)	
		Solid Waste Disposal Total	1,320,262	1,403,449	1,023,627	1,488,354	84,905	6.0%	1,417,794	(70,560)	
Street Lights											
01431605	55092	PW- Electricity- Street Lights	146,932	160,000	101,347	160,000	-	0.0%	160,000	-	All street lights in Town rights-of-way
01431605	55303	PW- Traffic Light Maintenance	3,884	9,000	4,245	9,000	-	0.0%	9,000	-	High St, Green St, Alum Dr, Holland Way, Continental Dr signals; controllers, loop detectors, bulbs, audibles & emergency vehicle pre-emption controllers
		General Expenses Total	150,816	169,000	105,592	169,000	-	0.0%	169,000	-	
		Street Lights Total	150,816	169,000	105,592	169,000	-	0.0%	169,000	-	

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Stormwater												
	1431118	55293	STW- Supplies	2,272	2,700	-	2,700	-	0.0%	2,700	-	Pet waste bags (Town Clerk & Highway), plotter supplies (ink, printheads, paper)
01431118	55058	STW- Contracted Services	54,417	57,100	-	57,100	-	0.0%	57,100	-	wet weather sample 134 outfalls/6 years ~ 22 outfalls/yr x \$700/outfall = \$15,400; outfall catchment investigations & remediation \$10,700; quarterly SWPPP inspections \$6k; AMP project TN changes \$6k; MS4 annual rpt \$6K; public outreach \$4K, staff training (IDDE, PTAP) \$9K	
01431118	55190	STW-Mobile Communications	-	480	-	480	-	0.0%	480	-	Tablet/mifi \$40.12/mo	
01431118	55291	STW- Subscriptions	-	4,080	-	4,080	-	0.0%	4,080	-	GPS, SmartNet, PeopleForms subscriptions	
01431118	55386	STW- Catch Basin Replacement	28,000	28,000	-	28,000	-	0.0%	28,000	-	Replace 7 Catch basins @ \$4k each (MS4 Permit requirement)	
		General Expenses Total	84,689	92,360	-	92,360	-	0.0%	92,360	-		
		Stormwater Total	84,689	92,360	-	92,360	-	0.0%	92,360	-		
		Subtotal before Maintenance	4,037,889	4,577,216	3,017,522	4,639,346	62,130	1.4%	4,676,848	37,502		

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Public Works - Maintenance											
General											
01419406	51110	PM- Sal/Wages FT	231,578	296,893	197,506	249,063	(47,830)	-16.1%	246,819	(2,244)	4 FT Maint Supt, Custodian, 2 Maint Tech - Unfilled HVAC/Plumb. position pulled for 2024
01419406	51200	PM- Sal/Wages PT	35,198	36,603	30,560	39,155	2,552	7.0%	38,189	(966)	1 PT Custodian @ 34hr per week
01419406	51300	PM- Sal/Wages OT	6,462	3,000	5,445	7,000	4,000	133.3%	7,000	-	Emergencies, callouts
01419406	51310	PM- Sal/Wages Stand-By	7,280	7,280	4,500	7,280	-	0.0%	7,280	-	Pay for after hours on-call status, \$140/week per union contract
01419406	51350	PM- FEMA Storm Related OT	-	1	-	-	(1)	-100.0%	-	-	Expenses related to declared emergencies
01419406	51400	PM- Longevity Pay	1,600	1,650	400	1,500	(150)	-9.1%	1,500	-	1 FT per union contract
01419406	51450	PM- Sal/Wages Education Incentive	750	750	-	750	-	0.0%	750	-	
		Salaries Total	282,868	346,177	238,912	304,748	(41,429)	-12.0%	301,538	(3,210)	
01419406	52100	PM- Health Insurance	46,584	71,439	31,777	60,262	(11,177)	-15.6%	60,262	-	10% increase in the premium rate
01419406	52110	PM- Dental Insurance	3,975	5,936	2,706	4,756	(1,180)	-19.9%	4,756	-	4.7% increase in the premium rate
01419406	52120	PM- Life Insurance	267	324	218	230	(94)	-29.0%	230	-	Life base is down 15%
01419406	52200	PM- FICA	17,117	21,160	14,433	18,894	(2,266)	-10.7%	18,695	(199)	Based on wages: 6.2%
01419406	52210	PM- Medicare	4,003	5,322	3,375	4,419	(903)	-17.0%	4,372	(47)	Based on wages: 1.45%
01419406	52300	PM- Retirement Town	34,823	42,673	28,450	35,935	(6,738)	-15.8%	35,631	(304)	Based on wages: 13.53%
		Benefits Total	106,769	146,854	80,960	124,496	(22,358)	-15.2%	123,947	(549)	
01419406	55048	PM- Computer Software	3,717	5,000	103	5,000	-	0.0%	5,000	-	Dropping TMA for annual maint of Fleet & Facility Maint software TMA (Dec); converting to People GIS work order system
01419406	55058	PM- Contract Services	93,315	46,500	67,645	46,500	-	0.0%	46,500	-	Town buildings roof snow removal \$6k; contracted cleaning Town Offices \$26k; Rec Ctr 2x week starting 2020 (\$11k); TH Finance Offices & Public Restrooms
01419406	55069	PM- Custodial Supplies	15,835	22,000	10,412	22,000	-	0.0%	22,000	-	All Town buildings' paper & cleaning products
01419406	55549	PM- Covid-19 Expenses	6,000	-	-	-	-	-	-	-	
01419406	55091	PM- Education/Training	-	800	620	800	-	0.0%	800	-	Continuing education requirements for License renewals Master Elect, Journeyman Plumber/Gas fitter. Education seminars Carpenter.
01419406	55128	PM- Fuel	5,408	6,200	3,677	6,200	-	0.0%	6,200	-	Maintenance Dept vehicles (5); includes loaner vehicles to Town Departments; unleaded contract price projected to be \$3.09/gal
01419406	55173	PM- Licenses	310	300	85	300	-	0.0%	300	-	Licenses for Electrician and HVAC Plumber Tech
01419406	55176	PM- Maintenance Bid Materials	3,080	1,200	761	1,200	-	0.0%	1,200	-	Stock paint, putty, nails, screws
01419406	55178	PM- Maintenance Tools	3,417	3,000	793	3,000	-	0.0%	3,000	-	HVAC Tech, plumber, elec. tools, replenish drill bits, small power tools
01419406	55190	PM- Mobile Communications	305	600	199	600	-	0.0%	600	-	Maint. Superintendent cell phone
01419406	55257	PM- Safety Equipment	1,183	2,000	837	2,000	-	0.0%	2,000	-	Fall protection, eye protection, steel-toed boot replacement \$185/yr
01419406	55314	PM- Uniforms	4,964	6,050	3,883	6,050	-	0.0%	6,050	-	Uniforms and cleaning for 5 Staff
01419406	55392	PM- Fire Safety	-	18,000	6,515	15,000	(3,000)	-16.7%	18,000	3,000	Fire alarm systems, emergency lighting & fire extinguishers
		General Expenses Total	137,534	111,650	95,529	108,650	(3,000)	-2.7%	111,650	3,000	approx \$30/month
		General Maintenance Total	527,171	604,681	415,401	537,894	(66,787)	-11.0%	537,135	(759)	

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Town Buildings											
		Swasey Parkway- Sal/Wages PT	-	-	300	-	-	-	-	-	Recording Secretary for Swasey Parkway
		Swasey Parkway- FICA	-	-	19	-	-	-	-	-	Recording Secretary for Swasey Parkway
		Swasey Parkway- Medicare	-	-	4	-	-	-	-	-	Recording Secretary for Swasey Parkway
		Town Buildings-Water/Sewer Bills	20,619	17,835	16,874	17,835	-	0.0%	17,835	-	Water/Sewer bills for Town Buildings
		Town Buildings- Building Maintenance	100,422	79,500	71,603	79,500	-	0.0%	79,500	-	Building Maintenance for Town Buildings, Incl Swasey Parkway & Raynes Barn
		Town Buildings-Covid-19 Expenses	5,000	-	-	-	-	-	-	-	Covid-19 for Town Buildings
		Town Buildings- Natural Gas	52,242	75,850	54,053	75,850	-	0.0%	75,850	-	Natural Gas for Town Buildings
		Town Buildings- Electricity	94,208	98,950	73,873	98,950	-	0.0%	98,950	-	Electricity for Town Buildings, Incl. Swasey Parkway & Raynes Barn
		Train Station- Supplies	632	3,800	216	3,800	-	0.0%	3,800	-	Light fixtures, electrical breakers, signage
		Train Station- Platform Lease Liability	14,454	23,790	19,200	23,600	(190)	-0.8%	23,600	-	Platform Lease Liability Insurance for Train Station
		Train Station- Platform Lease	3,697	3,882	-	4,076	194	5.0%	3,882	(194)	Platform Lease for Train Station
		Town Buildings Total	291,273	303,607	236,141	303,611	4	0.0%	303,417	(194)	
Maintenance Projects											
01419406	55177	PM- Maintenance Projects	66,469	100,000	62,658	100,000	-	0.0%	100,000	-	Town owned building projects
		Total Maintenance Projects	66,469	100,000	62,658	100,000	-	0.0%	100,000	-	
		Town Maintenance/Buildings Total	884,913	1,008,288	714,201	941,505	(66,783)	-6.6%	940,551	(953)	
Mechanics/Garage:											
01419415	51110	PG- Sal/Wages FT	147,808	162,950	95,852	171,090	8,140	5.0%	171,090	-	3 FT: 1 Mech foreman; 2 Mechanics
01419415	51300	PG- Sal/Wages OT	2,386	3,000	4,037	3,000	-	0.0%	3,000	-	Mechanic OT -76 hours per year
01419415	51121	PG- Sal/Wages Education/Training	750	750	-	750	-	0.0%	750	-	
		Salaries Total	150,944	166,700	101,549	174,840	8,140	4.9%	174,840	-	
01419415	52100	PG- Health Insurance	62,208	61,706	27,187	67,480	5,774	9.4%	67,480	-	10% increase in the premium rate
01419415	52110	PG- Dental Insurance	3,482	4,342	1,949	4,547	205	4.7%	4,547	-	4.7% increase in the premium rate
01419415	52120	PG- Life Insurance	110	162	50	138	(24)	-14.8%	138	-	Life base is down 15%
01419415	52200	PG- FICA	8,697	10,230	5,986	10,840	610	6.0%	10,840	-	Based on wages: 6.2%
01419415	52210	PG- Medicare	2,034	2,523	1,400	2,535	13	0.5%	2,535	-	Based on wages: 1.45%
01419415	52300	PG- Retirement Town	21,129	22,983	14,050	23,656	672	2.9%	23,656	-	Based on wages: 13.53%
		Benefits Total	97,661	101,946	50,622	109,196	7,250	7.1%	109,196	-	
01419415	55128	PG- Fuel	1,209	1,800	740	1,800	-	0.0%	1,800	-	Mechanics shop truck & forklift
01419415	55129	PG- Fuel Dispensing System	4,236	4,000	174	4,000	-	0.0%	4,000	-	Fuel pumps, UST inspection, reporting equipment, 23 year old fuel island maintenance
01419415	55183	PG- Mechanics Tools	3,193	3,900	1,515	3,900	-	0.0%	3,900	-	Increase mechanics' allowance from \$500 to \$800/ea (hasn't increased since 2000); replace Town owned tools; rental
01419415	55316	PG- Vehicle Equipment Stock	5,304	5,000	3,791	5,000	-	0.0%	5,000	-	Fluids, filters, bulbs, nuts & bolts for all Town Departments
01419415	55319	PG- Vehicle Maintenance	1,636	2,000	396	2,000	-	0.0%	2,000	-	Maintenance Dept vehicles (5) + forklift
01419415	55338	PG- Weight Testing/Repair	1,000	1,000	-	1,000	-	0.0%	1,000	-	3 mechanic lifts certified testing & repair, 2 crane mounted electric hoists
		General Expenses Total	16,578	17,700	6,616	17,700	-	0.0%	17,700	-	
		Mechanics/Garage Total	265,183	286,346	158,787	301,736	15,390	5.4%	301,736	-	
		Total Public Works	5,187,985	5,871,850	3,890,509	5,882,587	10,737	0.2%	5,919,135	36,548	

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Welfare & Human Services											
Welfare											
01444110	51110	WE- Sal/Wages FT	10,602	11,287	7,912	-	(11,287)	-100.0%	-	-	
01444110	51200	WE- Sal/Wages PT				39,651	39,651		-	(39,651)	New PT Welfare/ Human Services Administrator (9 mos)
		Salaries Total	10,602	11,287	7,912	39,651	28,364	251.3%	-	(39,651)	
01444110	52100	WE- Health Insurance	-	4,190	2,923	-	(4,190)	-100.0%	-	-	
01444110	52110	WE- Dental Insurance	-	304	206	-	(304)	-100.0%	-	-	
01444110	52120	WE- Life Insurance	-	17	12	-	(17)	-100.0%	-	-	
01444110	52200	WE- FICA	616	693	461	2,458	1,765	254.7%	-	(2,458)	Based on wages: 6.2%
01444110	52210	WE- Medicare	144	170	108	575	405	237.4%	-	(575)	Based on wages: 1.45%
01444110	52300	WE- Retirement - Town	1,491	1,556	1,101	-	(1,556)	-100.0%	-	-	Based on wages: 13.53%
		Benefits Total	2,251	6,931	4,812	3,033	(3,897)	-56.2%	-	(3,033)	
01444110	55025	WE - Direct Relief- Burial Expense	5,300	6,000	5,605	6,000	-	0.0%	6,000	-	Raised to \$2000 per RSA 165:27-a
01444110	55075	WE - Direct Relief- Electricity	12,517	6,000	8,707	6,000	-	0.0%	6,000	-	Above RCA utility assistance
01444110	55076	WE - Direct Relief-Food/Gas	-	500	27	250	(250)	-50.0%	250	-	Grocery store gift cards if St. V de P not available.
01444110	55077	WE - Direct Relief - Heat	6,593	3,500	9,677	7,000	3,500	100.0%	7,000	-	Oil or gas/propane
01444110	55078	WE - Direct Relief -Medical	4,824	2,500	1,652	5,000	2,500	100.0%	5,000	-	May advocate with other agencies.
01444110	55079	WE - Direct Relief- Rent	64,795	19,000	100,531	45,000	26,000	136.8%	45,000	-	May advocate with other agencies
01444110	55133	WE - Direct Relief Miscellaneous	4,306	1,500	1,642	4,400	2,900	193.3%	4,400	-	DR not included in other lines (car repairs, daycare, etc.)
01444110	55541	WE - Direct Relief- Hotel	19,279	27,000	9,389	27,000	-	0.0%	27,000	-	Shelters unavailable or children/elderly/handicapped.
		Direct Relief Expenses Total	117,613	66,000	137,230	100,650	34,650	52.5%	100,650	-	
01444110	55050	WE- Conf/Room/Meals	180	200	200	200	-	0.0%	200	-	NHLWAA Quarterly & Annual Mtg
01444110	55088	WE- Dues	40	40	40	40	-	0.0%	40	-	NHLWAA \$40; (Housing \$100 - move to Planning Dept)
01444110	55190	WE- Mobile Communications	180	180	120	180	-	0.0%	180	-	Off hours usage - split 50/50 with TM budget
01444110	55200	WE- Office Supplies	183	150	65	150	-	0.0%	150	-	notebooks, folders and desk supplies.
01444110	55224	WE- Postage	28	40	25	40	-	0.0%	40	-	Client/state/agencies - postage
01444110	55308	WE- Travel Reimbursement	176	150	42	150	-	0.0%	150	-	Local mtgs, NHMA Conf., NHLWAA Mtgs, Seminars
		General Expenses Total	786	760	492	760	-	0.0%	760	-	
		Welfare Total	131,252	84,977	150,446	144,094	59,117	69.6%	101,410	(42,684)	
Human Services											
01444511	55360	HS- Human Services Funding	105,105	98,610	73,083	98,325	(285)	-0.3%	98,610	285	See separate list (Human Services Funding Committee)
		Human Services Total	105,105	98,610	73,083	98,325	(285)	-0.3%	98,610	285	
		Total Welfare & Human Services	236,357	183,587	223,529	242,419	58,832	32.0%	200,020	(42,399)	

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Org	Object	Description	2022 Actual	2023 Budget	2023 Actual: October	2024 SB Budget	2024 SB Budget vs. 2023 Budget \$ Increase/- (Decrease)	2024 SB Budget vs. 2023 Budget %- Difference	2024 Default Budget	2024 Default Budget vs. 2024 SB Budget \$ Increase/- (Decrease)	Explanation
Parks & Recreation											
Recreation											
01452001	51110	PR- Sal/Wages FT	246,529	273,059	222,098	300,458	27,399	10.0%	293,039	(7,419)	4 FT: Director, Asst. Director, Rec Coord, Office Manager
		Salaries Total	246,529	273,059	222,098	300,458	27,399	10.0%	293,039	(7,419)	
01452001	52100	PR- Health Insurance	58,948	47,968	44,096	60,883	12,915	26.9%	60,883	-	
01452001	52110	PR- Dental Insurance	3,965	3,113	2,823	3,657	544	17.5%	3,657	-	
01452001	52120	PR- Life Insurance	380	378	346	321	(57)	-15.1%	321	-	
01452001	52130	PR- LTD Insurance	883	902	752	842	(60)	-6.7%	842	-	
01452001	52200	PR- FICA	14,728	16,539	13,797	18,628	2,089	12.6%	18,168	(460)	Based on wages: 6.2%
01452001	52210	PR- Medicare	3,444	4,350	3,227	4,357	7	0.2%	4,249	(108)	Based on wages: 1.45%
01452001	52300	PR- Retirement Town	34,662	37,633	30,707	40,652	3,019	8.0%	39,648	(1,004)	Based on wages: 13.53%
		Benefits Total	117,010	110,883	95,749	129,340	18,457	16.6%	127,769	(1,571)	
01452001	55088	PR- Dues	720	800	642	800	-	0.0%	800	-	NHRP/NRPA/NEPA Dues for Department Staff.
01452001	55224	PR- Postage	-	150	-	150	-	0.0%	150	-	Mailings
01452001	55293	PR- Supplies	1,917	1,500	790	1,500	-	0.0%	1,500	-	Level Funded, Office supplies: pens, paper, ink and other supplies
01452001	55542	PR- Senior Services	5,000	5,000	3,815	5,000	-	0.0%	5,000	-	Level Funded
		General Expenses Total	7,637	7,450	5,247	7,450	-	0.0%	7,450	-	
		Recreation Total	371,176	391,392	323,093	437,248	45,856	11.7%	428,258	(8,990)	
Parks											
01452002	51110	PK- Sal/Wages FT	65,359	95,794	74,908	102,511	6,717	7.0%	102,511	-	2 FT (Foreman and Laborer)
01452002	51300	PK- Sal/Wages OT	1,953	4,500	4,400	4,500	-	0.0%	4,500	-	OT for 2 FT Employees
		Salaries Total	67,312	100,294	79,308	107,011	6,717	6.7%	107,011	-	
01452002	52100	PK- Health Insurance	13,152	-	5,620	10,544	10,544	-	10,544	-	10% increase in the premium rate
01452002	52110	PK- Dental Insurance	516	2,950	317	1,668	(1,282)	-43.5%	1,668	-	4.7% increase in the premium rate
01452002	52120	PK- Life Insurance	24	108	50	92	(16)	-14.8%	92	-	Life base is down 15%
01452002	52200	PK- FICA	4,192	6,133	4,858	6,635	501	8.2%	6,635	-	Based on wages: 6.2%
01452002	52210	PK- Medicare	980	1,539	1,136	1,552	13	0.8%	1,552	-	Based on wages: 1.45%
01452002	52300	PK- Retirement Town	9,464	13,828	10,961	14,479	651	4.7%	14,479	-	Based on wages: 13.53%
		Benefits Total	28,328	24,558	22,941	34,969	10,411	42.4%	34,969	-	
01452002	55033	PK- Chem Toilet Rental	2,300	2,300	2,260	2,300	-	0.0%	2,300	-	Level Funded
01452002	55058	PK- Contract Services	74,869	58,010	60,125	69,350	11,340	19.5%	58,010	(11,340)	See Narrative
01452002	55106	PK- Equipment Purchase	5,000	1	-	1	-	0.0%	1	-	
01452002	55108	PK- Equipment Repairs	1,202	850	1,133	850	-	0.0%	850	-	Level Funded for this year, Hoping we don't have issues with equipment
01452002	55109	PK- Equipment Supplies	8,617	7,800	7,366	7,800	-	0.0%	7,800	-	Level Funded, Typical use is Flags, field paint, keys and locks, lumber mis
01452002	55128	PK- Fuel	4,812	4,200	4,031	4,200	-	0.0%	4,200	-	
01452002	55164	PK- Landscaping Supplies	15,263	14,500	12,112	14,500	-	0.0%	14,500	-	Level funded for this year.
01452002	55239	PK- Park Maintenance	7,136	7,000	4,042	7,000	-	0.0%	7,000	-	Level funded for this year.
01452002	55267	PK- Signs	1,081	700	513	700	-	0.0%	700	-	New signage is needed
01452002	55314	PK- Uniforms	965	900	153	900	-	0.0%	900	-	Level funded, Shoes, shirts, pants
01452002	55319	PK- Vehicle Maintenance	2,457	2,000	1,764	2,000	-	0.0%	2,000	-	Level Funded for this year, Hoping we don't have issues with equipment
01452002	55326	PK- Water Bills	-	1	-	1	(1)	-100.0%	1	1	
		General Expenses Total	123,703	98,262	93,500	109,601	11,339	11.5%	98,262	(11,339)	
		Parks Total	219,343	223,114	195,749	251,581	28,467	12.8%	240,242	(11,339)	
		Total Parks & Recreation	590,518	614,506	518,842	688,829	74,323	12.1%	668,500	(20,329)	

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Other Culture & Recreation											
Other Culture & Recreation											
01452004	55036	OC- Christmas Lights	4,901	5,000	134	5,000	-	0.0%	5,000	-	Churchill's greenery, Unitil electric bill
01452004	55037	OC- Christmas Parade	4,500	4,500	919	4,500	-	0.0%	4,500	-	Parade costs including bands, Police detail, etc.
01452004	55292	OC- Summer Concerts	7,700	9,000	8,000	9,000	-	0.0%	9,000	-	Summer concerts in Swasey Parkway
Other Culture & Recreation Total			17,101	18,500	9,053	18,500	-	0.0%	18,500	-	
Special Events											
01452005	55112	SE- Exeter Brass Band	3,734	4,000	4,158	4,000	-	0.0%	4,000	-	Payments to brass band performers
01452005	55320	SE- Veteran's Activities	2,489	3,500	4,012	4,000	500	14.3%	3,500	(500)	Memorial Day flags, Vets Day flags, Lunch
01452005	55006	SE- Fireworks	8,000	8,000	8,000	8,000	-	0.0%	8,000	-	Fireworks for AIM Festival
Special Events Total			14,223	15,500	16,170	16,000	500	3.2%	15,500	(500)	
Total Other Culture & Recreation			31,325	34,000	25,223	34,500	500	1.5%	34,000	(500)	
Public Library											
Library											
01455001	51110	LB- Sal/Wages FT	498,642	547,371	478,039	600,845	53,474	9.8%	584,355	(16,490)	11 FT Employees (added 1 FT positions in 2023)
01455001	51200	LB- Sal/Wages PT	123,195	185,800	82,305	130,000	(55,800)	-30.0%	130,000	-	PT Employees
Salaries Total			621,837	733,171	560,344	730,845	(2,326)	-0.3%	714,355	(16,490)	
01455001	52100	LB- Health Insurance	103,121	104,240	77,540	114,260	10,020	9.6%	114,260	-	10% increase in the premium rate
01455001	52110	LB- Dental Insurance	5,847	6,192	4,705	6,538	346	5.6%	6,538	-	4.7% increase in the premium rate
01455001	52120	LB- Life Insurance	419	540	378	505	(35)	-6.5%	505	-	Life base is down 15%
01455001	52130	LB- LTD Insurance	1,113	1,147	940	959	(188)	-16.4%	959	-	15% reduction
01455001	52140	LB- Health Insurance Buyout	2,521	2,932	7,625	2,920	(12)	-0.4%	2,920	-	
01455001	52200	LB- FICA	37,209	45,457	34,103	45,312	(144)	-0.3%	44,290	(1,022)	Based on wages: 6.2%
01455001	52210	LB- Medicare	8,702	10,631	7,976	10,597	(34)	-0.3%	10,358	(239)	Based on wages: 1.45%
01455001	52300	LB- Retirement Town	66,936	75,483	70,953	81,294	5,811	7.7%	79,063	(2,231)	Based on wages: 13.53%
01455001	52500	LB- Unemployment Comp	182	175	175	176	1	0.6%	176	-	Primex
01455001	52600	LB- Workers Comp Insurance	3,308	3,067	3,067	3,251	184	6.0%	3,251	-	Primex
01455001	55172	LB- Liability Insurance	1,338	1,431	1,431	1,531	100	7.0%	1,531	-	Primex
Benefits Total			230,696	251,295	208,894	267,344	16,049	6.4%	263,851	(3,493)	
01455001	55233	LB- Public Services	202,604	187,854	187,854	187,500	(354)	-0.2%	187,854	354	Appropriation for general Library expenses paid directly by Library
01455001	55313	LB- Transfer Budget Balance	71,570				-			-	
General Expenses Total			274,174	187,854	187,854	187,500	(354)	-0.2%	187,854	354	
Total Library			1,126,706	1,172,320	957,092	1,185,689	13,369	1.1%	1,166,060	(19,629)	

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Debt Service & Capital											
Debt Services											
01471121	58003	Epping Rd Water Tank	105,000	105,000	105,000	105,000	-	0.0%	105,000	-	2028 Final payment
01471121	58004	Great Dam Removal	155,000	155,000	155,000	155,000	-	0.0%	155,000	-	2024 Final payment
01471121	58007	Sidewalk Program	55,000	55,000	55,000	55,000	-	0.0%	55,000	-	2025 Final payment
01471121	58008	Linden St. Bridge/Culvert	70,000	70,000	70,000	65,000	(5,000)	-7.1%	65,000	-	2025 Final payment
01471121	58026	Lincoln Street Ph#2	97,188	97,188	97,188	97,188	-	0.0%	97,188	-	2032 Final payment
01471121	58029	Court Street Culvert	116,090	111,253	111,253	111,253	-	0.0%	111,253	-	2027 Final payment
01471121	58031	String Bridge Rehabilitation	60,000	60,000	60,000	-	(60,000)	-100.0%	-	-	2023 Final payment
01471121	58034	Rec Park Development	45,000	45,000	45,000	45,000	-	0.0%	45,000	-	2024 Final payment
01471121	58035	Salem St. Utility Design & Engin	5,538	5,077	5,077	5,077	-	0.0%	5,077	-	2024 Final payment
01471121	58037	Library Renovations/Addition	255,000	254,825	254,825	255,000	175	0.1%	255,000	-	2035 Final payment
01471121	58043	Salem St. Utility Improvements	56,996	56,441	56,441	56,441	-	0.0%	56,441	-	2036 Final payment
01471121	58044	Recreation Center Building		111,100	111,100	111,100	-	0.0%	111,100	-	2032 Final payment
01471121	58045	Westside Drive Design & Engin		-		8,737	8,737		8,737	-	2028 Final payment ESTIMATE
01471121	58049	Solar Array at Cross Road				239,164	239,164		239,164	-	2043 Final payment
01471121	58050	Intersection Imprv Program				72,274	72,274		72,274	-	2033 Final payment
01471121	58051	Westside Drive Construction				55,482	55,482		55,482	-	2038 Final payment (Bond only, excludes SRF)
		GF Debt Service Principal Total	1,020,812	1,125,884	1,125,884	1,436,716	310,832	27.6%	1,436,716	-	
01472122	58514	Epping Rd Water Tank Interest	32,730	27,459	27,459	22,188	(5,271)	-19.2%	22,188	-	2028 Final payment
01472122	58515	Great Dam Removal Interest	23,715	15,810	15,810	7,905	(7,905)	-50.0%	7,905	-	2024 Final payment
01472122	58518	Sidewalk Program Interest	5,848	4,693	4,693	3,401	(1,292)	-27.5%	3,401	-	2025 Final payment
01472122	58519	Linden St. Bridge/Culvert	7,136	5,666	5,666	4,021	(1,645)	-29.0%	4,021	-	2025 Final payment
01472122	58527	Lincoln Street Ph#2	50,635	45,678	45,678	40,722	(4,956)	-10.8%	40,722	-	2032 Final payment
01472122	58528	Court Street Culvert	34,290	28,369	28,369	22,696	(5,673)	-20.0%	22,696	-	2027 Final payment
01472122	58530	String Bridge Rehabilitation	6,120	3,060	3,060	-	(3,060)	-100.0%	-	-	2023 Final payment
01472122	58534	Rec Park Development	6,885	4,590	4,590	2,295	(2,295)	-50.0%	2,295	-	2024 Final payment
01472122	58535	Salem St. Utility Design & Engin	800	518	518	259	(259)	-50.0%	259	-	2024 Final payment
01472122	58537	Library Renovations/Addition	151,356	138,351	138,351	125,355	(12,996)	-9.4%	125,355	-	2035 Final payment
01472122	58543	Salem St. Utility Improvements	39,148	35,811	35,811	32,933	(2,878)	-8.0%	32,933	-	2036 Final payment
01472122	58544	Recreation Center Building		61,698	61,698	50,995	(10,703)	-17.3%	50,995	-	2032 Final payment
01472122	58545	Westside Drive Design & Engin		-		874	874		874	-	2028 Final payment ESTIMATE
01472122	58549	Solar Array at Cross Road				238,287	238,287		238,287	-	2043 Final payment
01472122	58550	Intersection Imprv Program				37,474	37,474		37,474	-	2033 Final payment
01472122	58551	Westside Drive Construction				43,151	43,151		43,151	-	2038 Final payment (Bond only, excludes SRF)
		GF Debt Service Interest Total	358,663	371,703	371,702	632,556	260,853	70.2%	632,556	-	
01472323	58501	GF- TAN Interest	-	1	-	1	-	0.0%	1	-	Reserve for Tax Anticipation Note
		TAN Interest Total	-	1	-	1	-	0.0%	1	-	
		Debt Services Total	1,379,475	1,497,588	1,497,586	2,069,272	571,684	38.2%	2,069,272	-	
Miscellaneous											
01419417	55081	GG- Disaster Repairs - Insured	-	1	-	1	-	0.0%	1	-	
01419417	55224	GG- Postage	(3,021)	1	(2,477)	1	-	0.0%	1	-	Town-wide postage reserve
01419417	55060	GG- Cash Over/Short	(67)	1	6	1	-	0.0%	1	-	Town-wide cash over/short in-house collections
01419417	55189	GG- Misc Expense	1,092	1	(136)	1	-	0.0%	1	-	Internal audit entry
01419417	55151	GG- Fire Protection				100,000	100,000		20,000	(80,000)	Fire Protection System Fee (moved from the Fire Dept in 2024)
		General Expenses Total	(1,997)	4	(2,607)	100,004	100,000	2500000%	20,004	(80,000)	
Vehicle Replacement											
01419416	57005	GG- CO - Leases	120,895	242,266	203,683	248,495	6,229	2.6%	248,495	-	See separate list
01419418	57012	GG- CO - Vehicles	108,984	26,000	-	-	(26,000)	-100.0%	26,000	26,000	See separate list
		Capital Outlay Total	229,879	268,266	203,683	248,495	(19,771)	-7.4%	274,495	26,000	
Cemeteries											
01419500	57000	GG-CO-Cemeteries	-	1	-	1	-	0.0%	1	-	
			-	1	-	1	-	0.0%	1	-	

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Capital Outlay-Other											
01419900	55361	GG- CO- Land Acquisition/Purchase	-	1	-	1	-	0.0%	1	-	
01419900	57006	GG- CO- Equipment	7,653	6,486	6,370	6,486	-	0.0%	6,486	-	Vehicle Data Gathering (AA Tracking) - includes 3% escalator for 9 mo.
01419900	57014	GG-CO-Exeter Sportsman Club				1	1		-	(1)	
		Capital Outlay Total	7,653	6,487	6,370	6,488	1	0.0%	6,487	(1)	
		General Government Total	235,535	274,758	207,447	354,988	80,230	29.2%	300,987	(54,001)	
		Total Debt Service & Capital	1,615,010	1,772,346	1,705,033	2,424,260	651,914	36.8%	2,370,259	(54,001)	
Benefits & Taxes											
Payroll Taxes & Benefits											
		GG- Health Insurance Reserve		-		-	-		-	-	10% increase YOY General Fund, Water Fund, Sewer Fund
		GG- Dental Insurance Reserve		-		-	-		-	-	2% increase YOY General Fund, Water Fund, Sewer Fund
		GG- Life Insurance Reserve		-		-	-		-	-	2% increase YOY General Fund, Water Fund, Sewer Fund
		GG- LTD Insurance Reserve		-		-	-		-	-	2% increase YOY General Fund, Water Fund, Sewer Fund
01415535	52140	GG- Insurance Buyout	167,786	189,633	132,379	177,360	(12,272)	-6.5%	177,360	-	Health Insurance Buyout
01415535	52200	GG- FICA	2,405	1	4,070	10,996	10,995	1099534.0%	10,996	-	Based on buyout: 6.2%
01415535	52210	GG- Medicare	1,233	1	1,940	2,572	2,571	257072.5%	2,572	-	Based on buyout: 1.45%
01415536	52150	GG-Retirement/ Sick Leave Buyout	77,191	1	81,278	1	-	0.0%	1	-	Use funds in Sick Leave CRF
01415536	52200	GG-FICA	40		3,388	1	1		1	-	Retirement/ Sick Leave Buyout
01415536	52210	GG- Medicare	322		1,179	1	1		1	-	Retirement/ Sick Leave Buyout
01415531	55125	GG- Flexible Spending Fees	822	1,221	429	1,221	-	0.0%	1,221	-	Fees for employees FSA account
01415531	55098	GG- Employee Wellness				5,000	5,000		-	(5,000)	Employee wellness needs beyond those provided by the Town's health insurance carrier.
01415531	55371	GG- Wage Reclassifications		-	-	-	-		-	-	Wage adjustments/classifications
		Payroll Taxes & Benefits Total	249,799	190,857	224,663	197,152	6,296	3.3%	192,152	(5,000)	
Unemployment											
01415533	52500	GG- Unemployment Comp	2,416	2,320	2,320	2,341	21	0.9%	2,341	-	Primex
		Unemployment Total	2,416	2,320	2,320	2,341	21	0.9%	2,341	-	
Worker's Compensation											
01415537	52600	GG- Workers Comp Insurance	250,370	232,160	232,159	246,089	13,929	6.0%	246,089	-	Primex
		Worker's Compensation Total	250,370	232,160	232,159	246,089	13,929	6.0%	246,089	-	
Insurance											
01419614	55124	GG- Fleet Insurance	8,248	8,826	8,825	9,443	617	7.0%	9,443	-	Primex
01419614	55157	GG- Insurance Deductible	-	3,000	1,000	3,000	-	0.0%	3,000	-	Town has \$1K deductible per occurrence
01419614	55158	GG- Ins Reimbursed Repairs	4,155	1	2,749	1	-	0.0%	1	-	
01419614	55172	GG- Liability Insurance	61,497	65,802	146,538	70,408	4,606	7.0%	70,408	-	Primex
		Insurance Total	73,900	77,629	159,111	82,852	5,223	6.7%	82,852	-	
		Total Benefits & Taxes	576,485	502,966	618,254	528,434	25,469	5.1%	523,434	(5,000)	
		Total General Fund	19,712,383	21,326,280	16,962,311	22,860,862	1,534,582	7.20%	22,572,676	(288,186)	

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Warrant Articles/Other											
01500000	59090	Parks & Rec CRF		100,000		75,000	(25,000)	-25.0%			CIP P#14 Continued investment in capital reserve fund established in 2019
01500000	59017	Sick Leave Expendable Trust Fund		100,000		100,000	-	0.0%			Sick Leave Capital Reserve - (GF Fund Balance)
01500000	59049	Snow/Ice Deficit Fund		50,000		50,000	-	0.0%			Snow/Ice Deficit Non-Capital CRF - (GF Fund Balance)
		Planet Playground Renovation		-		297,500	297,500				CIP P#15 - (GF Fund Balance) - Only moves forward if matching grant >/= amount is received
		Sidewalk Replacement Fund		-		50,000	50,000				CIP P#23 - 50K rec from BRC - would go to 200K should Planet Playground grant fall through
		Water Street Reconstruction - Planning		-		100,000	100,000				CIP P#27 - Grant eligible
		ADA Improvements Revolving Fund		25,000		50,000	25,000	100.0%			CIP P#7 - (GF Fund Balance)
		Great Bay Total Nitrogen General Permit		-		75,000	75,000				CIP P#17
01500000	59060	Swasey Parkway Permit Fee Approp		3,900		-	(3,900)	-100.0%			Appropriation from Fund Balance - remits Swasey Parkway fees to the Parkway Expendable Trust Fund
		Town Hall Revolving Fund		5,000		-	(5,000)	-100.0%			
01500000	59102	Public Works Facility		25,000		-	(25,000)	-100.0%			CIP P#1 (GF Fund Balance)
01500000	59095	Conservation Fund Appropriation		50,000		-	(50,000)	-100.0%			CIP P#11 (GF Fund Balance)
01500000		Linden Street Bridge		295,000		-	(295,000)	-100.0%			CIP P#17
01500000		Downtown Traffic, Parking & Pedestrian Flow Analysis		50,000		-	(50,000)	-100.0%			CIP P#9 (GF Fund Balance)
01500000		Fire Inspector Vehicle Replacement		49,313		-	(49,313)	-100.0%			CIP P#42 (GF Fund Balance)
		Sidewalk Tractor Replacement		40,286		-	(40,286)	-100.0%			CIP P#49, Cost: \$177,705-Lease Purchase \$ 35,541 for 5 yrs
01500001		DPW Truck #5 replacement		53,558		-	(53,558)	-100.0%			CIP P #50 (GF Fund Balance)
		Total Warrant Articles	-	847,057	-	797,500	(49,557)	-5.9%	-		
Borrowing/ Other											
		School Street Area Reconstruction		-		2,213,400	2,213,400				CIP P#22
		Police Complex with Fire Substation		-		17,522,500	17,522,500				CIP P#3
		Landfill Solar Array Project		1,609,645		-	(1,609,645)	-100.0%			
		Intersection Improvements Program		798,000		-	(798,000)	-100.0%			CIP P#16
		Westside Dr Area Reconstruction		2,415,000		-	(2,415,000)	-100.0%			CIP P#26 (Water & Sewer Fund components)
		Total Borrowing/Other	-	4,822,645	-	19,735,900	14,913,255	309.2%	-	(19,735,900)	
		Total GF Warrant Articles/Other	-	5,669,702	-	20,533,400	14,863,698	262.2%	-	(20,533,400)	
		Total General Fund Budget & Warrant Articles	19,712,383	26,995,982	16,962,311	43,394,262	16,398,280	60.7%	22,572,676	(20,821,586)	

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WATER FUND											
Administration											
02433021	51110	WA- Sal/Wages FT	243,048	264,044	177,736	293,347	29,303	11.1%	285,843	(7,504)	2 FT W/S Mgr & Asst Mgr Split 50/50, and GF allocations
02433021	51200	WA- Sal/Wages PT	961	-	-	3,043	3,043		2,969	(74)	GF allocation
02433021	51210	WA- Sal/wages Temp	3,273	3,500	3,417	3,500	-	0.0%	3,500	-	PT Seasonal Employee 50/50 W&S Split
		Salaries Total	247,283	267,544	181,153	299,890	32,346	12.1%	292,312	(7,578)	
02433021	52100	WA- Health Insurance	55,244	59,039	38,641	67,336	8,297	14.1%	67,336	-	Allocations from GF
02433021	52110	WA- Dental Insurance	3,922	4,632	3,203	5,568	936	20.2%	5,568	-	Allocations from GF
02433021	52120	WA- Life Insurance	285	304	198	265	(39)	-12.8%	265	-	Allocations from GF
02433021	52130	WA- LTD Insurance	556	589	442	540	(49)	-8.3%	540	-	Allocations from GF
02433021	52140	WA - Health Insurance Buyout	2,186	641	481	2,377	1,736	270.8%	2,377	-	Allocations from GF
02433021	52200	WA- FICA	15,036	16,577	11,067	18,593	2,016	12.2%	18,123	(470)	Based on wages: 6.2%
02433021	52210	WA- Medicare	3,517	3,890	2,588	4,348	458	11.8%	4,239	(110)	Based on wages: 1.45%
02433021	52300	WA- Retirement Town	34,187	35,927	25,178	39,690	3,763	10.5%	38,675	(1,015)	Based on wages: 13.53%
02433021	52600	WA- Workers Comp Insurance	5,548	5,144	5,144	5,453	309	6.0%	5,453	-	Primex
		Benefits Total	120,481	126,743	86,940	144,170	17,428	13.8%	142,575	(1,595)	
02433021	55293	WA- Supplies	2,987	4,500	2,265	4,500	-	0.0%	4,500	-	20% of general office supplies, copy costs, batteries; 50% of meter records maintenance; 50% Supplies/maint. multi-function plotter
02433021	55055	WA- Consulting Services	7,500	35,000	270	10,000	(25,000)	-71.4%	35,000	25,000	Lead service line continued work (Federal requirement)
02433021	55124	WA- Fleet Insurance	387	414	414	443	29	7.0%	443	-	Primex
02433021	55228	WA- Property Insurance	52,786	56,482	56,482	60,435	3,953	7.0%	60,435	-	Primex
02433021	55157	WA- Insurance Deductible	-	1	1,000	1	-	0.0%	1	-	Line item for insurance deductible
02433021	55158	WA- Insurance Reimbursed Repairs	-	1	8,224	1	-	0.0%	1	-	Damage repairs on insurance claims
02433021	55170	WA- Legal Expense	-	1	-	1	-	0.0%	1	-	Legal expenses wellhead negotiations, administrative orders
02433021	55190	WA- Mobile Communications	97	800	40	800	-	0.0%	800	-	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
02433021	55002	WA- Advertising	250	250	-	250	-	0.0%	250	-	Bid packages, Requests for Proposals
02433021	55227	WA- Printing	2,694	3,000	2,843	3,000	-	0.0%	3,000	-	Annual Consumer Confidence Rpt (CCR) & postage
02433021	55171	WA- Legal/Public Notices	395	3,000	-	3,000	-	0.0%	3,000	-	Notice of main flushing, Public Hearings, violations, lead service inventory inquiries
02433021	55050	WA- Conf Rooms/Meals	821	3,500	723	3,500	-	0.0%	3,500	-	Annual national conference Dir 20%, WS Mgr & Asst. Mgr 50%
02433021	55091	WA- Education/Training	4,104	5,000	4,507	5,000	-	0.0%	5,000	-	Treatment, Distribution & Backflow required CEUs & dues
02433021	55098	WA- Employee Wellness			-	2,500	2,500			(2,500)	Employee wellness needs beyond those provided by the Town's health insurance carrier.
		General Expenses Total	72,020	111,949	76,767	93,431	(18,518)	-16.5%	115,931	22,500	
		Administration Total	439,783	506,236	344,861	537,491	31,255	6.2%	550,818	13,327	

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Billing											
02433124	51110	WB- Sal/Wages FT	78,711	80,023	62,255	89,762	9,739	12.2%	88,549	(1,213)	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
02433124	51200	WB- Sal/Wages PT	4,970	13,100	3,821	13,819	719	5.5%	13,478	(341)	1 PT Utilities Clerk 24 hrs/wk (50/50 split W&S)
02433124	51300	WB- Sal/Wages OT	12	-	-	75	75	-	75	-	Allocations from GF
02433124	51400	WB - Longevity Pay	-	-	-	-	-	-	-	-	Allocations from GF
		Salaries Total	83,694	93,122	66,076	103,656	10,534	11.3%	102,102	(1,554)	
02433124	52100	WB- Health Insurance	28,459	28,383	22,439	28,031	(352)	-1.2%	28,031	-	Allocations from GF
02433124	52110	WB- Dental Insurance	1,925	1,912	1,521	1,869	(43)	-2.2%	1,869	-	Allocations from GF
02433124	52120	WB- Life Insurance	102	108	83	92	(16)	-14.8%	92	-	Allocations from GF
02433124	52130	WB - LTD Insurance	135	119	89	113	(6)	-5.0%	113	-	Allocations from GF
02433124	52200	WB- FICA	5,058	5,749	3,983	6,427	677	11.8%	6,330	(96)	Based on wages: 6.2%
02433124	52210	WB- Medicare	1,183	1,375	931	1,503	128	9.3%	1,480	(23)	Based on wages: 1.45%
02433124	52300	WB- Retirement Town	11,038	11,034	8,594	12,155	1,121	10.2%	11,991	(164)	Based on wages: 13.53%
02433124	52600	WB- Workers Comp Insurance	1,293	1,199	1,199	1,271	72	6.0%	1,271	-	Primex
		Benefits Total	49,191	49,879	38,840	51,461	1,582	3.2%	51,178	(283)	
02433124	55200	WB- Supplies	2,450	3,750	2,148	3,250	(500)	-13.3%	3,750	500	Water bill processing, ink cartridges, paper, letterhead, pens, etc - based on historical
02433124	55224	WB- Postage	6,509	6,325	5,487	6,325	-	0.0%	6,325	-	Certified shut-off notices - based on review of historical spend
02433124	55055	WB- Consulting Services	-	500	-	1,650	1,150	230.0%	1,650	-	Allocation of actuarial costs for GASB compliance. Split 50/25/25 GF/W/S
02433124	55014	WB- Audit Fees	12,125	13,795	6,250	14,500	705	5.1%	13,795	(705)	Financial and Single Audit Fees - Allocated btw Finance, Water & Sewer
02433124	55213	WB- Phone Utilization	4,781	5,175	4,369	6,875	1,700	32.9%	5,175	(1,700)	12.5% allocation of IT cost
02433124	55159	WB- Internet Services	601	4,471	581	4,646	175	3.9%	4,471	(175)	12.5% allocation of IT internet services (website)
02433124	55383	WB- Email Filtering/Archiving	1,031	1,113	1,113	1,238	125	11.2%	1,113	(125)	12.5% allocation of IT cost
02433124	55270	WB- Software Agreement	16,521	16,811	16,168	17,893	1,082	6.4%	16,811	(1,082)	1/2 Munilink UB Software Maintenance (5% incr for 8 mo.) & Munis Allocation @ 7% increase (projected)
02433124	55308	WB- Travel Reimbursement	-	250	-	250	-	0.0%	250	-	Previously was for munis PACE training travel
02433124	55091	WB- Education/Training	160	-	-	-	-	-	-	-	Previously was for munis travel
		General Expenses Total	44,178	52,190	36,116	56,627	4,437	8.5%	53,340	(3,287)	
		Water Billing Total	177,064	195,191	141,032	211,744	16,553	8.5%	206,620	(5,124)	

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Distribution											
02433222	51110	WD- Sal/Wages FT	163,168	231,582	136,284	236,716	5,134	2.2%	236,716	-	8 FT split 50/50 Water Distribution/Sewer Collection
02433222	51300	WD- Sal/Wages OT	37,177	21,000	14,431	21,000	-	0.0%	21,000	-	Avg's OT rate = \$35/hr, 600 hours; for WDW/SC/WWTP/PS (calls from dispatch or SCADA alarms)
02433222	51310	WD- Sal/Wages Stand-By	3,220	7,280	844	7,280	-	0.0%	7,280	-	Pay for after hours on-call status, 2 employees at \$140/week
02433222	51400	WD- Longevity Pay	-	2,100	-	2,150	50	2.4%	2,150	-	4 FT per union contract, split 50/50 WD/SC
02433222	51121	WD-Sal/Wages Education/Training	1,500	1,125	-	1,125	-	0.0%	1,125	-	
		Salaries Total	205,065	263,087	151,559	268,271	5,184	2.0%	268,271	-	
02433222	52100	WD- Health Insurance	48,421	76,169	29,534	74,334	(1,836)	-2.4%	74,334	-	10% increase in the premium rate
02433222	52110	WD- Dental Insurance	3,104	5,139	1,759	4,936	(203)	-4.0%	4,936	-	4.7% increase in the premium rate
02433222	52120	WD- Life Insurance	142	216	110	184	(33)	-15.0%	184	-	Life base is down 15%
02433222	52140	WD - Health Insurance Buyout				1,606	1,606		1,606	-	
02433222	52200	WD- FICA	12,512	16,152	9,089	16,633	481	3.0%	16,633	-	Based on wages: 6.2%
02433222	52210	WD- Medicare	2,926	3,974	2,126	3,890	(84)	-2.1%	3,890	-	Based on wages: 1.45%
02433222	52300	WD- Retirement Town	28,604	36,268	20,957	36,297	29	0.1%	36,297	-	Based on wages: 13.53%
02433222	52600	WD- Workers Comp Insurance	10,311	9,561	9,561	10,135	574	6.0%	10,135	-	Primex
		Benefits Total	106,021	147,479	73,136	148,014	535	0.4%	148,014	-	
02433222	55022	WD- Building Maintenance	5,882	10,000	4,604	7,000	(3,000)	-30.0%	10,000	3,000	9 water pumping stations/wells
02433222	55105	WD- Equipment Maintenance	5,116	7,000	1,559	5,000	(2,000)	-28.6%	7,000	2,000	Pumps, generators, misc equipment
02433222	55252	WD- Road Repairs	9,783	25,000	4,389	25,000	-	0.0%	25,000	-	Trench patch, materials, crushing; replacing deteriorating service saddles
02433222	55319	WD- Vehicle Maintenance	6,648	10,000	6,427	10,000	-	0.0%	10,000	-	15 vehicles/equipment, 4 trailers split 50/50 WD/SC
02433222	55296	WD- System Maintenance	54,537	84,000	43,438	60,000	(24,000)	-28.6%	84,000	24,000	5 Hydrant assemblies, risers, service saddles, curbstops, pipe, valve boxes, other parts; 100 hydrant maintenance @ \$220 (\$22K); 100 valves turning @ \$100/valve (\$10K)
02433222	55059	WD- Tank Maintenance	154,711	115,100	89,550	102,089	(13,011)	-11.3%	115,100	13,011	Tank maintenance & rehab programs - 1 MG Hampton Rd \$37,300/yr; 1.5 MG Epping Rd Tower \$64,789/yr
02433222	55173	WD- Licenses	104	800	339	800	-	0.0%	800	-	Distribution licenses exams/renewals \$50/ea
02433222	55190	WD- Mobile Communication	1,325	1,600	1,171	1,600	-	0.0%	1,600	-	4 MiFi's (50%); additional tablet
02433222	55545	WD- Fire Alarm Communication	2,325	3,500	3,830	3,500	-	0.0%	3,500	-	Pump station fire alarms for Gilman, Lary, & Stadium
02433222	55134	WD- General Hand Tools	1,623	1,800	932	1,800	-	0.0%	1,800	-	Drills, bits, taps, dies, ratchet wrenches
02433222	55003	WD- Drug/Alcohol Testing	351	900	245	900	-	0.0%	900	-	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening new hires
02433222	55257	WD- Safety Equipment	2,010	4,000	317	4,000	-	0.0%	4,000	-	PPE incl hardhats, gloves, Tyvek suits, respirators
02433222	55314	WD- Uniforms	1,466	2,400	1,391	2,400	-	0.0%	2,400	-	Per union contract, 8 split 50/50 WD/SC
02433222	55136	WD- GIS Software	9,258	30,000	25,635	25,000	(5,000)	-16.7%	30,000	5,000	Software revisions/maintenance; handheld and software agreement with TiSales; Upgraded Leica GPS Antena \$11,000; People GIS asset mnngt modules
02433222	55188	WD- Metering & Back Flow	99,067	163,000	132,957	163,000	-	0.0%	163,000	-	Rebuild/replace meters to AWWWA accuracy specifications, 400 meters >10 yrs old \$140k; brass meter parts \$15k; testing, repair & replace backflow devices \$8k, brass fittings
02433222	55235	WD- Pump Station & Towers	19,833	24,450	5,303	24,450	-	0.0%	24,450	-	Pumps, I/O cards, check valve rebuilds, fuses/breakers
02433222	55194	WD- Natural Gas	7,823	12,000	7,908	12,000	-	0.0%	12,000	-	Heating/generator fuel; new generators at new well buildings
02433222	55092	WD- Electricity	73,356	87,500	55,050	75,000	(12,500)	-14.3%	87,500	12,500	Water Pumping Stations and towers; 3 wells; increase in rates
02433222	55128	WD- Fuel	11,458	14,200	11,029	14,200	-	0.0%	14,200	-	Vehicles & equipment fuel; increase in price
		General Expenses Total	466,675	597,250	396,075	537,739	(59,511)	-10.0%	597,250	59,511	
		Water Distribution Total	777,761	1,007,816	620,770	954,024	(53,792)	-5.3%	1,013,535	59,511	

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Treatment											
02433523	51110	WT- Sal/Wages FT	235,341	264,966	225,436	306,231	41,265	15.6%	277,125	(29,106)	5 FT (including 1 new operator (7 months))
02433523	51300	WT- Sal/Wages OT	45,784	19,075	45,364	19,075	-	0.0%	19,075	-	
02433523	51310	WT- Sal/Wages Stand-By	7,220	14,560	6,160	14,560	-	0.0%	14,560	-	Pay for after hours on-call status, 2 employees at \$140/week per union contract
02433523	51400	WT- Longevity Pay	2,750	1,800	-	1,900	100	5.6%	1,900	-	2 FT per union contract
02433523	51121	WT-Sal/Wages Education/Training	2,250	1,500	-	1,500	-	0.0%	1,500	-	
		Salaries Total	293,345	301,901	276,961	343,266	41,365	13.7%	314,160	(29,106)	
02433523	52100	WT- Health Insurance	91,181	90,814	77,656	113,671	22,857	25.2%	99,437	(14,234)	10% increase in the premium rate
02433523	52110	WT- Dental Insurance	5,728	5,900	5,006	7,171	1,271	21.5%	6,176	(995)	4.7% increase in the premium rate
02433523	52120	WT- Life Insurance	251	216	209	207	(9)	-4.2%	184	(23)	Life base is down 15%
02433523	52200	WT- FICA	17,859	18,520	16,811	21,282	2,762	14.9%	19,478	(1,805)	Based on wages: 6.2%
02433523	52210	WT- Medicare	4,177	4,575	3,932	4,977	402	8.8%	4,555	(422)	Based on wages: 1.45%
02433523	52300	WT- Retirement Town	40,668	41,623	38,314	46,444	4,820	11.6%	42,506	(3,938)	Based on wages: 13.53%
02433523	52600	WT- Workers Comp Insurance	10,308	9,559	9,559	10,132	573	6.0%	10,132	-	Primex
		Benefits Total	170,172	171,208	151,487	203,885	32,677	19.1%	182,468	(21,417)	
02433523	55022	WT- Building Maintenance	19,437	12,000	10,121	12,000	-	0.0%	12,000	-	3 buildings @ SWTP & GWTP
02433523	55368	WT- Basin/Lagoon Cleaning	1,174	5,000	-	5,000	-	0.0%	5,000	-	SWTP clearwell cleaning, GWTP basin cleanings
02433523	55105	WT- Equipment Maintenance	73,584	45,000	42,419	45,000	-	0.0%	45,000	-	Repair pumps & blowers; replacement parts; chemical tubing; \$15k for Clearwell/CRT/River intake cleaning and inspection
02433523	55294	WT- Supplies Lab Equip	25,597	30,000	21,716	30,000	-	0.0%	30,000	-	Safe Drinking Water Act compliance; chloramine testing reagents & field units; in-line instrumentation calibration
02433523	55055	WT- Consulting	5,000	5,000	2,500	30,000	25,000	500.0%	5,000	(25,000)	Chloramine nitrification action plan assistance; PFOA asstt, Part Time Water Treatment Supervisor \$50K
02433523	55270	WT- Software Equip/Contracted Srv	10,835	10,000	5,195	10,000	-	0.0%	10,000	-	VT SCADA/telemetry support, hydraulic model H2O Map
02433523	55173	WT- Licenses	251	1,000	-	1,000	-	0.0%	1,000	-	Treatment licenses exams/renewals \$50/ea
02433523	55190	WT- Mobile Communication	1,980	2,600	935	2,600	-	0.0%	2,600	-	WTP Operations Supervisor cellphone and WTP Ipad for SCA
02433523	55545	WT- Fire Alarm Communication	2,196	1,500	-	1,500	-	0.0%	1,500	-	SWTP/GWTP fire alarms
02433523	55257	WT- Safety Equipment	546	1,500	856	1,500	-	0.0%	1,500	-	Boots, gloves, hard hats, eye & hearing protection
02433523	55314	WT- Uniforms	1,518	1,650	1,595	2,600	950	57.6%	1,650	(950)	Per union contract, 3 emp: Possible addition of 4th Operator
02433523	55271	WT- Software Services	1,750	11,000	8,037	11,000	-	0.0%	11,000	-	VT SCADA software maintenance service
02433523	55072	WT- Dam Registrations	3,000	3,000	-	3,000	-	0.0%	3,000	-	Annual NHDES fees/Reservoir & Pickpocket dams Skinner Springs in Stratham (Pickpocket Dam in Brentwood now tax exempt); Pan Am charges for Summer St
02433523	55229	WT-Property Taxes	433	400	291	400	-	0.0%	400	-	
02433523	55161	WT- Lab testing	24,705	40,000	10,424	40,000	-	0.0%	40,000	-	Coliform bacteria, organic carbon, volatile & synthetic, quarterly PFOA/PFAS \$4,500/qr; 30 Lead & Copper samples
02433523	55034	WT- Chemicals	143,107	165,000	132,202	170,000	5,000	3.0%	165,000	(5,000)	11 chemicals including ammonium sulfate for chloramines & greensand filters; New regulations require the addition of ferric chloride for arsenic precipitation. Experiencing high fuel surcharges and chemical costs tied to petroleum
02433523	55194	WT- Natural Gas	13,451	27,500	16,123	27,500	-	0.0%	27,500	-	heating/generator fuel
02433523	55092	WT- Electricity	68,754	90,000	57,474	80,000	(10,000)	-11.1%	90,000	10,000	Pumps, lights, etc.
02433523	55128	WT- Fuel	1,402	3,000	1,357	3,000	-	0.0%	3,000	-	Water Treatment Plant truck: 2nd truck on order
02433523	55211	WT- Phone Lease Alarms	3,769	5,500	3,046	5,500	-	0.0%	5,500	-	AT&T texting alarm services
		General Expenses Total	402,488	460,650	314,291	481,600	20,950	4.5%	460,650	(20,950)	
		Water Treatment Total	866,004	933,759	742,739	1,028,751	94,991	10.2%	957,278	(71,473)	

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Debt Service											
02471125	58024	Water Tank SRF	215,297	222,514	222,514	229,972	7,458	3.4%	229,972	-	2028 Final payment
02471125	58010	Water Line- Main & Lincoln Sts	120,000	120,000	120,000	120,000	-	0.0%	120,000	-	2024 Final payment
02471125	58012	Portsmouth Ave Waterline	15,268	15,268	15,268	-	(15,268)	-100.0%	-	-	2023 Final payment
02471125	58023	Lary Lane GWTP SRF	232,914	237,479	237,479	242,133	4,654	2.0%	242,133	-	2036 Final payment
02471125	58027	Lincoln Street Phase #2	9,593	9,593	9,593	9,593	-	0.0%	9,593	-	2032 Final payment
02471125	58028	Court Street Culvert	3,910	3,747	3,747	3,747	-	0.0%	3,747	-	2027 Final payment
02471125	58032	Washington Street	55,000	55,000	55,000	55,000	-	0.0%	55,000	-	2028 Final payment
02471125	58035	Salem St. Utility Design & Engin	27,692	25,385	25,385	25,385	-	0.0%	25,385	-	2024 Final payment
02471125	58036	Surface Water Plant TTHM Treatment	88,241	88,241	88,241	88,241	-	0.0%	88,241	-	2034 Final payment
02471125	58038	Groundwater Sources	105,000	105,000	105,000	105,000	-	0.0%	105,000	-	2025 Final payment
02471125	58042	Salem St. Utility Improvements	141,078	139,706	139,706	139,706	-	0.0%	139,706	-	2036 Final payment
02471125	58047	Groundwater Exploration		88,900	88,900	88,900	-	0.0%	88,900	-	2036 Final payment
02471125	58048	Westside Drive Design & Engin				24,197	24,197		24,197	-	2028 Final payment ESTIMATE
02471125	58052	Groundwater Source Development				95,069	95,069		95,069	-	2028 Final payment
02471125	58051	Westside Drive Construction				63,063	63,063		63,063	-	2038 Final payment (Bond only, excludes SRF)
		Water Debt Service Principal Total	1,013,994	1,110,833	1,110,832	1,290,006	179,173	16.1%	1,290,006	-	
02472126	58524	Water Tank SRF	55,450	48,233	48,233	40,774	(7,459)	-15.5%	40,774	-	2028 Final payment
02472126	58502	Water Line- Main & Lincoln Sts	18,360	12,240	12,240	6,120	(6,120)	-50.0%	6,120	-	2024 Final payment
02472126	58504	Portsmouth Ave Waterline	1,634	817	817		(817)	-100.0%		-	2023 Final payment
02472126	58522	Lary Lane GWTP SRF	78,719	74,153	74,153	69,499	(4,654)	-6.3%	69,499	-	2036 Final payment
02472126	58525	Lincoln Street Phase #2	4,998	4,509	4,509	4,020	(489)	-10.8%	4,020	-	2032 Final payment
02472126	58529	Court Street Culvert	1,155	956	956	764	(192)	-20.1%	764	-	2027 Final payment
02472126	58531	Washington Street	18,870	16,065	16,065	13,260	(2,805)	-17.5%	13,260	-	2028 Final payment
02472126	58535	Salem St. Utility Design & Engin	4,002	2,589	2,589	1,295	(1,294)	-50.0%	1,295	-	2024 Final payment
02472126	58536	Surface Water Plant TTHM Treatment	7,518	6,578	6,578	5,639	(939)	-14.3%	5,639	-	2034 Final payment
02472126	58538	Groundwater Sources	21,420	16,065	16,065	10,710	(5,355)	-33.3%	10,710	-	2025 Final payment
02472126	58542	Salem St. Utility Improvements	96,902	88,642	88,642	81,517	(7,125)	-8.0%	81,517	-	2036 Final payment
02472126	58547	Groundwater Exploration		49,358	49,358	40,795	(8,563)	-17.3%	40,795	-	2036 Final payment
02472126	58548	Westside Drive Design & Engin				2,420	2,420		2,420	-	2028 Final payment ESTIMATE
02472126	58552	Groundwater Source Development				24,647	24,647		24,647	-	2028 Final payment
02472126	58551	Westside Drive Construction				49,047	49,047		49,047	-	2038 Final payment (Bond only, excludes SRF)
		Water Debt Service Interest Total	309,026	320,205	320,206	350,507	30,302	9.5%	350,507	-	
		Debt Service Total	1,323,020	1,431,038	1,431,038	1,640,513	209,475	14.6%	1,640,513	-	
Capital Outlay											
02490027	55318	CO- Capital Outlay - Leases	15,329	15,329	-	-	(15,329)	-100.0%	-	-	See separate lease schedule
02490027	57006	CO- Capital Outlay - Equipment				22,500	22,500		-	(22,500)	Air Compressor (split 50/50 water/sewer) CIP p#62
02490027	57009	CO- Capital Outlay - Vehicle	26,493			26,750	26,750		-	(26,750)	See separate lease schedule
		CO- Capital Outlay - Land									
02490027	55361	Acquisition/Purchase	-	1	-		(1)	-100.0%		-	
02490027	57015	CO- Water System Capital	402,123	460,000	431,797	541,000	81,000	17.6%	460,000	(81,000)	Filter/Clarifier Maint. \$441,000 year 2 of contract; Stadium Well Rehab/Repairs \$60,000; River Pump Station Pump Replacement \$40,000
		Capital Outlay Total	443,944	475,330	431,797	590,250	114,920	24.2%	460,000	(130,250)	
Water Appropriations from Reserves											
02490100	55010	WF- Approp frm Res Rate Study	1,713		19,887	-	-		-	-	
		Approp. from Reserves Total	1,713	-	19,887	-	-		-	-	
		Water Fund Total	4,029,290	4,549,370	3,732,123	4,962,773	413,403	9.1%	4,828,764	(134,010)	

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WF -Warrant Articles/Borrowing											
		School Street Area Reconstruction				1,692,800	1,692,800			(1,692,800)	CIP P#22
		Surface Water Treatment Plant - Design				500,000	500,000			(500,000)	CIP P#2 - 2-Yr plan
02500000	59102	Public Works Garage Design		12,500			(12,500)	-100.0%		-	CIP P#1 Design (General Fund & Sewer Fund components)
		Groundwater Source Development		500,000			(500,000)	-100.0%		-	
		Westside Dr Area Reconstruction		2,745,000			(2,745,000)	-100.0%		-	CIP P#26 (General & Sewer Fund components)
		Total Warrant Articles/Borrowing	-	3,257,500	-	2,192,800	(1,064,700)	-32.7%	-	(2,192,800)	
		Total Water Fund with WAR	4,029,290	7,806,870	3,732,123	7,155,573	(651,297)	-8.3%	4,828,764	(2,326,810)	

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SEWER FUND											
Administration											
03432031	51110	SA- Sal/Wages FT	242,741	264,044	177,395	293,347	29,303	11.1%	285,843	(7,504)	2 FT W/S Mgr & Asst Mgr Split 50/50, and GF allocations
03432031	51200	SA- Sal/Wages PT	961	-	-	3,043	3,043		2,969	(74)	GF allocation (HR Assistant move to FT)
03432031	51210	SA- Sal/Wages Temp	3,273	3,500	3,417	3,500	-	0.0%	3,500	-	PT Seasonal Employee 50/50 W&S Split
		Salaries Total	246,976	267,544	180,813	299,890	32,346	12.1%	292,312	(7,578)	
03432031	52100	SA- Health Insurance	55,245	59,039	38,533	67,336	8,297	14.1%	67,336	-	Allocations from GF
03432031	52110	SA- Dental Insurance	3,922	4,632	3,203	5,568	936	20.2%	5,568	-	Allocations from GF
03432031	52120	SA- Life Insurance	287	304	197	265	(39)	-12.8%	265	-	Allocations from GF
03432031	52130	SA- LTD Insurance	556	589	442	540	(49)	-8.3%	540	-	Allocations from GF
03432031	52140	SA- Health Insurance Buyout	2,186	641	481	2,377	1,736	270.8%	2,377	-	Allocations from GF
03432031	52200	SA- FICA	15,018	16,588	11,047	18,593	2,005	12.1%	18,123	(470)	Based on wages: 6.2%
03432031	52210	SA- Medicare	3,512	3,879	2,584	4,348	469	12.1%	4,239	(110)	Based on wages: 1.45%
03432031	52300	SA- Retirement Town	34,144	35,927	25,132	39,690	3,763	10.5%	38,675	(1,015)	Based on wages: 13.53%
03432031	52600	SA- Workers Comp Insurance	5,548	5,144	5,144	5,453	309	6.0%	5,453	-	Primex
		Benefits Total	120,418	126,743	86,761	144,170	17,428	13.8%	142,575	(1,595)	
03432031	55293	SA- Supplies	4,664	4,500	2,427	4,500	-	0.0%	4,500	-	20% of general office supplies, copy costs, batteries; 50% of meter records maintenance; 50% supplies/maint. multi-function plotter
03432031	55224	SA- Postage	1,809	2,000	2,118	2,000	-	0.0%	2,000	-	Postage allocation, IPP notices and MOR reports
03432031	55055	SA- Consulting Services	26,495	12,000	4,327	5,000	(7,000)	-58.3%	12,000	7,000	
03432031	55124	SA- Fleet Insurance	765	818	818	876	58	7.1%	876	-	Primex
03432031	55228	SA- Property Insurance	79,498	85,065	85,065	91,018	5,953	7.0%	91,018	-	Primex
03432031	55158	SA-Insurance Reimbursed Repairs	-	1	1,548	1	-	0.0%	1	-	Damage repairs on insurance claims
03432031	55170	SA- Legal Expense	4,647	7,500	5,216	7,500	-	0.0%	7,500	-	Legal expenses related to EPA permit issues
03432031	55190	SA- Mobile Communications	193	800	40	800	-	0.0%	800	-	20% Director, Town Engineer, Asst Engineer cellphones, 50% W/S Manager
03432031	55002	SA- Advertising	250	500	-	500	-	0.0%	500	-	Bid packages, requests for proposals
03432031	55050	SA- Conf Rooms/Meals	1,029	3,500	583	3,500	-	0.0%	3,500	-	Annual national conference
03432031	55091	SA- Education/Training	2,762	4,500	1,284	4,500	-	0.0%	4,500	-	Wastewater treatment and collections training
03432031	55098	SA- Employee Wellness			-	2,500	2,500			(2,500)	Employee wellness needs beyond those provided by the Town's health insurance carrier.
		General Expenses Total	122,111	121,184	103,425	122,695	1,511	1.2%	127,195	4,500	
		Administration Total	489,504	515,471	370,999	566,755	51,284	9.9%	562,082	(4,673)	

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Billing											
03432134	51110	SB- Sal/Wages FT	78,191	80,023	62,074	89,762	9,739	12.2%	88,549	(1,213)	1 FT Utilities Clerk (50/50 split W&S) & GF Allocations
03432134	51200	SB- Sal/Wages PT	4,572	13,100	3,183	13,819	719	5.5%	13,478	(341)	1 PT Utilities Clerk 24 hrs/wk (from 16 hrs/wk PRYR) (50/50 split W&S)
03432134	51300	SB- Sal/Wages OT	12	-	-	75	75	-	75	-	Allocations from GF
		Salaries Total	82,776	93,122	65,257	103,656	10,534	11.3%	102,102	(1,554)	
03432134	52100	SB- Health Insurance	28,086	28,383	22,331	28,031	(352)	-1.2%	28,031	-	Allocations from GF
03432134	52110	SB- Dental Insurance	1,925	1,912	1,505	1,869	(43)	-2.2%	1,869	-	Allocations from GF
03432134	52120	SB- Life Insurance	110	108	83	92	(16)	-14.8%	92	-	Allocations from GF
03432134	52130	SB - LTD Insurance	135	119	89	113	(6)	-5.0%	113	-	Allocations from GF
03432134	52200	SB- FICA	5,005	5,774	3,933	6,427	653	11.3%	6,330	(96)	Based on wages: 6.2%
03432134	52210	SB- Medicare	1,171	1,350	920	1,503	153	11.3%	1,480	(23)	Based on wages: 1.45%
03432134	52300	SB- Retirement Town	10,964	11,034	8,569	12,155	1,121	10.2%	11,991	(164)	Based on wages: 13.53%
03432134	52600	SB- Workers Comp Insurance	1,293	1,199	1,199	1,271	72	6.0%	1,271	-	Primex
		Benefits Total	48,688	49,879	38,629	51,461	1,582	3.2%	51,178	(283)	
03432134	55200	SB- Supplies	2,436	3,750	2,076	3,250	(500)	-13.3%	3,750	500	Water bill processing, ink cartridges, paper, letterhead, pens, etc based on historical
03432134	55224	SB- Postage	3,500	2,750	2,000	2,750	-	0.0%	2,750	-	Postage for sewer bills - based on review of historical spend.
03432134	55055	SB- Consulting Services	488	500	270	1,650	1,150	230.0%	1,650	-	Allocation of actuarial costs for GASB compliance. Split 50/25/25 GF/W/S
03432134	55014	SB- Audit Fees	12,125	13,793	6,250	14,500	707	5.1%	13,793	(707)	Financial and Single Audit Fees - Allocated btw Finance, Water & Sewer
03432134	55213	SB- Phone Utilization	4,781	5,175	4,369	6,875	1,700	32.9%	5,175	(1,700)	12.5% allocation of IT cost
03432134	55247	SB- Registry of Deeds	-	-	26	-	-	-	-	-	Sewer Lien Releases
03432134	55159	SB- Internet Services	601	4,471	581	4,646	175	3.9%	4,471	(175)	12.5% allocation of IT internet services (website)
03432134	55383	SB- Email Archiving	1,031	1,113	1,113	1,238	125	11.2%	1,113	(125)	12.5% allocation of IT cost
03432134	55270	SB- Software Agreement	16,621	16,811	16,168	17,893	1,082	6.4%	16,811	(1,082)	1/2 Munilink UB Software Maintenance (5% incr for 8 mo.) & Munis Allocation @ 7% increase (projected)
03432134	55308	SB- Travel Reimbursement	-	250	-	250	-	0.0%	250	-	Previously was for munis PACE training travel
03432134	55091	SB- Education & Training	42	-	140	-	-	-	-	-	Previously was for munis travel
		General Expenses Total	41,625	48,613	32,993	53,052	4,439	9.1%	49,763	(3,289)	
		Sewer Billing Total	173,089	191,614	136,879	208,169	16,555	8.6%	203,043	(5,126)	

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Collection											
03432532	51110	SC- Sal/Wages FT	156,769	231,582	135,144	236,716	5,134	2.2%	236,716	-	8 FT split 50/50 WD/SC
03432532	51300	SC- Sal/Wages OT	3,489	21,000	640	21,000	-	0.0%	21,000	-	WD/SC/WWTP/PS (calls from dispatch or SCADA alarms)
03432532	51310	SC- Sal/Wages Stand-By	3,220	7,280	844	7,280	-	0.0%	7,280	-	Pay for after hours on-call status, 2 employees at \$140/week per union contract split 50/50 WD/SC
03432532	51400	SC- Longevity Pay	-	2,100	-	2,150	50	2.4%	2,150	-	8 FT per union contract split 50/50 WD/SC
03432532	51121	SC- Education/Training	-	1,125	-	1,125	-	0.0%	1,125	-	
		Salaries Total	163,478	263,087	136,628	268,271	5,184	2.0%	268,271	-	
03432532	52100	SC-Health Insurance	46,829	76,169	29,311	74,334	(1,836)	-2.4%	74,334	-	10% increase in the premium rate
03432532	52110	SC- Dental Insurance	2,878	5,139	1,754	4,936	(203)	-4.0%	4,936	-	4.7% increase in the premium rate
03432532	52120	SC- Life Insurance	149	216	108	184	(33)	-15.0%	184	-	Life base is down 15%
03432532	52140	SC - Health Insurance Buyout	-	-	-	1,606	1,606	-	1,606	-	
03432532	52200	SC- FICA	9,952	16,152	8,166	16,633	481	3.0%	16,633	-	Based on wages: 6.2%
03432532	52210	SC- Medicare	2,327	3,974	1,910	3,890	(84)	-2.1%	3,890	-	Based on wages: 1.45%
03432532	52300	SC- Retirement Town	22,985	36,268	18,907	36,297	29	0.1%	36,297	-	Based on wages: 13.53%
03432532	52600	SC- Workers Comp Ins	10,308	9,559	9,559	10,132	573	6.0%	10,132	-	Primex
		Benefits Total	95,429	147,477	69,715	148,011	534	0.4%	148,011	-	
03432532	55022	SC- Building Maintenance	10,989	10,000	5,658	10,000	-	0.0%	10,000	-	10 pumping stations
03432532	55105	SC- Equipment Maintenance	4,844	5,000	2,104	5,000	-	0.0%	5,000	-	consumables; repairs; cutting heads
03432532	55252	SC- Road Repairs	-	20,000	290	10,000	(10,000)	-50.0%	20,000	10,000	Sewer trench paving; compaction test requirements, service repairs at mains
03432532	55153	SC- I/I Abatement	-	20,000	-	5,000	(15,000)	-75.0%	20,000	15,000	Maint., catch basin & sump pump removal, smoke & dye testing
03432532	55369	SC- Pipe Relining	5,600	40,000	-	5,000	(35,000)	-87.5%	40,000	35,000	Relining vitrified clay, RCP
03432532	55319	SC- Vehicle Maintenance	13,073	10,000	3,649	10,000	-	0.0%	10,000	-	10 vehicles, 3 trailers, split 50/50 with water dist
03432532	55140	SC- Grit Removal	-	2,750	664	2,750	-	0.0%	2,750	-	Transport of gravel, sand, etc. to Waste Management
03432532	55543	SC- CSO Monitoring	13,500	13,500	9,000	13,500	-	0.0%	13,500	-	Maintenance fee for Combined Sewer Overflow (CSO) \$ 13.5K annual contract for monitoring NPDES public notification of CSO events \$5000
03432532	55179	SC- Manhole Maintenance	26,340	70,000	45,135	50,000	(20,000)	-28.6%	70,000	20,000	Manholes, piping & service repairs (reduce \$20k due to staffing shortages)
03432532	55236	SC- Pump & Control Maintenance	25,463	49,450	10,815	30,000	(19,450)	-39.3%	49,450	19,450	Maintain 22 sewer pumps; wear rings, impellers, shaft couplings, seals
03432532	55173	SC- Licenses	316	850	399	850	-	0.0%	850	-	19 certifications for 16 individuals in sewer collection; 1/2 master electrician (due in Nov)
03432532	55190	SC- Mobile Communications	1,794	1,600	1,484	1,780	180	11.3%	1,600	(180)	4 MiFi's (50%) Verizon contract increase
03432532	55003	SC- Drug/Alcohol Testing	334	500	149	500	-	0.0%	500	-	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening
03432532	55545	SC- Fire Alarm Communication	-	1,500	700	1,500	-	0.0%	1,500	-	Main Pump Station fire alarm, Webster Pump Station
03432532	55257	SC- Safety Equipment	2,637	2,750	1,754	2,750	-	0.0%	2,750	-	PPE & tools for new asbestos pipe OSHA standards, confined space equip. maint.
03432532	55314	SC- Uniforms	1,190	2,400	1,391	2,400	-	0.0%	2,400	-	7 split 50/50 WD/SC
03432532	55136	SC- GIS Software	9,257	10,000	4,893	10,000	-	0.0%	10,000	-	Software revisions/maintenance; handheld and software agreement with TiSales; new asset mngt modules
03432532	55260	SC- SCADA Software	-	3,000	300	3,000	-	0.0%	3,000	-	Software annual maintenance; I/O cards
03432532	55301	SC- Tools	218	2,500	259	2,500	-	0.0%	2,500	-	Sewer augers, CCTV parts
03432532	55194	SC- Natural Gas	7,971	15,000	10,521	15,000	-	0.0%	15,000	-	Heat & generator fuel; increase in price
03432532	55092	SC- Electricity	89,910	105,000	96,799	105,000	-	0.0%	105,000	-	Heat, lights, pumps, etc.
03432532	55128	SC- Fuel	11,493	14,200	11,029	14,200	-	0.0%	14,200	-	Diesel, propane, gasoline for vehicles, equipment and pumping stations; increase in price
		General Expenses Total	224,930	400,000	206,991	300,730	(99,270)	-24.8%	400,000	99,270	
		Collection Total	483,837	810,564	413,334	717,012	(93,552)	-11.5%	816,282	99,270	

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Org	Object	Description	2022 Actual	2023 Budget	2023 Actual: October	2024 SB Budget	2024 SB Budget vs. 2023 Budget \$ Increase/-(Decrease)	2024 SB Budget vs. 2023 Budget %-Difference	2024 Default Budget	2024 Default Budget vs. 2024 SB Budget \$ Increase/-(Decrease)	Explanation
Treatment											
03432633	51110	ST- Sal/Wages FT	234,707	284,894	197,310	331,804	46,910	16.5%	302,826	(28,978)	6 FT (including 1 new operator for 9 months)
03432633	51300	ST- Sal/Wages OT	23,009	19,000	14,286	19,000	-	0.0%	19,000	-	average OT rate = \$36.95/hr, 514 hours
03432633	51310	ST- Sal/Wages Stand-By	7,140	14,560	5,880	14,560	-	0.0%	14,560	-	After hrs on-call status, 2 employees at \$140/wk per contract
03432633	51350	ST- Sal/Wages Storm Related FEMA	-	1	-	(1)	-100.0%	-	-	-	Expenses related to declared emergencies
03432633	51400	ST- Longevity Pay	800	850	-	900	50	5.9%	900	-	1 FT per union contract
03432633	51121	ST- Education/Training	750	750	-	1,750	1,000	133.3%	1,750	-	
		Salaries Total	266,406	320,055	217,476	368,014	47,959	15.0%	339,036	(28,978)	
03432633	52100	ST- Health Insurance	97,492	116,664	75,690	141,814	25,150	21.6%	127,580	(14,234)	10% increase in the premium rate
03432633	52110	ST- Dental Insurance	6,293	7,799	4,916	9,160	1,361	17.5%	8,165	(995)	4.7% increase in the premium rate
03432633	52120	ST- Life Insurance	153	270	180	252	(18)	-6.7%	229	(23)	Life base is down 15%
03432633	52200	ST- FICA	15,541	19,646	12,700	22,817	3,171	16.1%	21,020	(1,797)	Based on wages: 6.2%
03432633	52210	ST- Medicare	3,634	4,838	2,970	5,336	498	10.3%	4,916	(420)	Based on wages: 1.45%
03432633	52300	ST- Retirement Town	37,177	44,130	29,925	49,792	5,662	12.8%	45,872	(3,921)	Based on wages: 13.53%
03432633	52600	ST- Workers Comp Insurance	10,311	9,561	9,561	10,135	574	6.0%	10,135	-	Primex
		Benefits Total	170,601	202,908	135,942	239,306	36,398	17.9%	217,917	(21,390)	
03432633	55022	ST- Building Maintenance	16,704	11,000	6,243	11,000	-	0.0%	11,000	-	3 high exposure buildings; 6 new bldgs & 4 large process tanks Chem feed pumps, flow meters, motorized valves, aerators; new centrifuges (2), RAS/WAS pumps (6), UV Bulbs, Ballasts & wiper motors (\$50k); DO, ORP & TN probes replacement; Atlas Copco, Solarbee circulator maint contract
03432633	55105	ST- Equipment Maintenance	79,567	147,500	62,822	100,000	(47,500)	-32.2%	147,500	47,500	Copco, Solarbee circulator maint contract
03432633	55337	ST- Weed Control	2,202	4,500	2,243	4,500	-	0.0%	4,500	-	Invasive species control in lagoons from 2x to 3x/yr
03432633	55204	ST- Outfall Dredging	-	3,000	3,000	6,000	3,000	100.0%	3,000	(3,000)	biennial inspection & cleaning if needed: original vendor retired 2023 = \$5500
03432633	55154	ST- Industrial Pre-treat	10,125	15,000	7,376	15,000	-	0.0%	15,000	-	5 significant industrial permits with monitoring
03432633	55220	ST- Pond/Lagoon Maintenance	245	2,000	1,193	2,000	-	0.0%	2,000	-	Inter-lagoon sluice gates/piping, wires, etc.
03432633	55173	ST- Licenses	295	1,000	419	1,000	-	0.0%	1,000	-	Required training for licensing; professional development; master electrician 15 hr training
03432633	55190	ST- Mobile Communications	1,313	3,000	963	3,000	-	0.0%	3,000	-	WWTP operators' 1 MiFi for SCADA backup
03432633	55545	ST- Alarm Communications	3,675	7,500	3,852	8,000	500	6.7%	7,500	(500)	WWTF fire alarms and SCADA alarms, 7 @ \$1500/building: 2 ATT CELLULAR ALARM DIALERS
03432633	55003	ST- Drug/Alcohol Testing	196	500	20	500	-	0.0%	500	-	Contract w/Fleet Screen & Convenient MD; USDOT required random testing for all CDL holders & screening new hires PPE, gas monitors, Tyvek suits, gloves, confined space equip. maint.
03432633	55257	ST- Safety Equipment	7,887	3,500	2,075	3,500	-	0.0%	3,500	-	
03432633	55314	ST- Uniforms	2,363	3,700	1,817	3,700	-	0.0%	3,700	-	uniforms for 5 operators Possibly adding 5th operator in 2024
03432633	55260	ST- SCADA Software/Hardware	7,362	7,500	5,117	7,500	-	0.0%	7,500	-	Software revisions/annual maintenance
03432633	55072	ST- Dam Registration	1,500	1,500	-	1,500	-	0.0%	1,500	-	Annual NHDES dam fees for WWTP and Clemson Pond lagoons CSO testing, GBTN Permit testing, NPDES EPA effluent testing (PFAS/PFOA, Arsenic), groundwater monitor report, Great Bay & river monitoring from \$75k & TN annual report; Biosolids monitoring (PFAS/PFOA including car washes)
03432633	55161	ST- Lab Testing	78,043	120,000	108,003	120,000	-	0.0%	120,000	-	
03432633	55034	ST- Chemicals	88,446	160,000	91,761	130,000	(30,000)	-18.8%	160,000	30,000	polymer, magnesium hydroxide & supplemental carbon Biweekly centrifuge solids generation & weekly disposal at Turnkey; July 2023 price increase (\$135 per ton to \$145 per ton)
03432633	55373	ST- Solids Handling	301,711	310,000	192,259	325,000	15,000	4.8%	310,000	(15,000)	Building heat; increase in price
03432633	55194	ST- Natural Gas	15,226	30,000	13,328	30,000	-	0.0%	30,000	-	Aerators, lights, recirc. & chem feed pumps; increase in rate
03432633	55092	ST- Electricity	225,224	280,000	149,375	250,000	(30,000)	-10.7%	280,000	30,000	
03432633	55128	ST- Fuel	5,658	5,400	4,567	5,400	-	0.0%	5,400	-	2 vehicles; increase in price
03432633	55131	ST- Gas Monitoring	-	100	-	100	-	0.0%	100	-	Hydrogen sulfide monitoring
		General Expenses Total	847,741	1,116,700	656,434	1,027,700	(89,000)	-8.0%	1,116,700	89,000	
		Sewer Treatment Total	1,284,748	1,639,664	1,009,852	1,635,020	(4,643)	-0.3%	1,673,653	38,632	

Town of Exeter											
2024 Sewer Fund Budget											
Prepared: January 9, 2024											
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Debt Service											
03471135	58009	Jady Hill Phase II	130,000	130,000	130,000	130,000	-	0.0%	130,000	-	2032 Final payment
03471135	58013	Portsmouth Av Sewerline	79,732	79,732	79,732		(79,732)	-100.0%		-	2023 Final payment
03471135	58011	Sewerline Lincoln & Main Sts	15,000	15,000	15,000	15,000	-	0.0%	15,000	-	2024 Final payment
03471135	58025	Lincoln Street Ph#2	53,219	53,219	53,219	53,219	-	0.0%	53,219	-	2032 Final payment
03471135	58035	Salem St. Utility Design & Engin	26,769	24,538	24,538	24,538	-	0.0%	24,538	-	2024 Final payment
03471135	58033	Wastewater Treatment Plant	2,620,678	2,620,678	-	2,620,678	-	0.0%	2,620,678	-	2039 Final payment
03471135	58040	SWTP Lagoon Sludge Removal	143,650	145,000	145,000	145,000	-	0.0%	145,000	-	2036 Final payment
03471135	58041	Salem St. Utility Improvements	89,726	88,853	88,853	88,853	-	0.0%	88,853	-	2036 Final payment
03471135	58046	Westside Drive Design & Engin				8,737	8,737		8,737	-	2028 Final payment ESTIMATE
03471135	58053	Court Street Pump Station				76,056	76,056		76,056	-	2028 Final payment
03471135	58051	Westside Drive Construction				19,757	19,757		19,757	-	2038 Final payment (Bond only, excludes SRF)
		Sewer Debt Service Principal Total	3,158,775	3,157,020	536,342	3,181,838	24,818	0.8%	3,181,838	-	
03472136	58520	Jady Hill Phase II	50,750	31,879	31,879	27,350	(4,529)	-14.2%	27,350	-	2032 Final payment
03472136	58505	Portsmouth Ave Sewerlins	8,531	4,266	4,266		(4,266)	-100.0%		-	2023 Final payment
03472136	58503	Sewerline Lincoln & Main Sts	2,295	1,530	1,530	765	(765)	-50.0%	765	-	2024 Final payment
03472136	58526	Lincoln Street Ph#2	27,727	25,013	25,013	22,299	(2,714)	-10.9%	22,299	-	2032 Final payment
03472136	58535	Salem St. Utility Design & Engin	3,868	2,503	2,503	1,251	(1,252)	-50.0%	1,251	-	2024 Final payment
03472136	58533	Wastewater Treatment Plant	891,031	838,617	-	786,203	(52,414)	-6.3%	786,203	-	2039 Final payment
03472136	58540	SWTP Lagoon Sludge Removal	100,890	92,455	92,455	85,060	(7,395)	-8.0%	85,060	-	2036 Final payment
03472136	58541	Salem St. Utility Improvements	61,630	56,376	56,376	51,845	(4,531)	-8.0%	51,845	-	2036 Final payment
03472136	58546	Westside Drive Design & Engin				874	874		874	-	2028 Final payment ESTIMATE
03472136	58553	Court Street Pump Station				19,717	19,717		19,717	-	2028 Final payment
03472136	58551	Westside Drive Construction				15,366	15,366		15,366	-	2038 Final payment (Bond only, excludes SRF)
		Sewer Debt Service Interest Total	1,146,722	1,052,639	214,022	1,010,730	(41,909)	-4.0%	1,010,730	-	
		Debt Service Total	4,305,496	4,209,659	750,364	4,192,568	(17,091)	-0.4%	4,192,568	-	
Capital Outlay											
03490237	57010	CO- Capital Outlay - Leases	15,329	102,330	-	106,655	4,325	4.2%	106,655	-	See separate Lease schedule
03490237	55361	CO- Capital Outlay - Land Acquisition/Purchase		1	-	1	-	0.0%	1	-	
03490237	57006	CO- Capital Outlay - Equipment				22,500	22,500			(22,500)	Air Compressor (split 50/50 water/sewer) CIP p#62
3490237	57017	CO- Capital Outlay- WWTP	41,253	50,000	30,483	15,000	(35,000)	-70.0%	15,000	-	coating repairs to WWTF UV basin walls and flume walls
03490237	57009	CO- Capital Outlay - Vehicle	26,493			26,750	26,750			(26,750)	See separate Lease schedule
		Capital Outlay Total	83,074	152,331	30,483	170,906	18,575	12.2%	121,656	(49,250)	
Sewer Appropriations from Reserves											
03490363	55010	SF- Approp from Res Rate Study	1,713		19,887		-			-	
03490363	55540	SF-Approp frm Reserves-Siphons			47,134		-			-	
		Sewer Appropriations from Reserves Total	1,713	-	67,021	-	-	-	-	-	
		Sewer Fund Total	6,821,461	7,519,302	2,778,932	7,490,430	(28,872)	-0.4%	7,569,284	78,854	
Warrant Articles/Borrowing											
16491042		School Street Area Reconstruction				2,603,800	2,603,800			(2,603,800)	CIP P#22
		Webster Ave Pump Station				884,000	884,000			(884,000)	CIP P#36 additional funding required for this project
03500000	59102	Public Works Garage Design		12,500			(12,500)	-100.0%		-	CIP P#1 Design (General Fund & Water Fund components)
		Court Street Pump Station		400,000			(400,000)	-100.0%		-	CIP P#27
		Sewer Capacity Rehabilitation		380,000			(380,000)	-100.0%		-	CIP P#28
		Westside Dr Area Reconstruction		860,000			(860,000)	-100.0%		-	CIP P#26 (General & Water Fund components)
03500000		Vacuum Utility Truck #67		100,273			(100,273)	-100.0%		-	CIP P#58, Cost: \$548,369-Lease Purchase \$100,273 for 7 yrs
		Total Warrant Articles/Borrowing	-	1,752,773	-	3,487,800	1,735,027	99.0%	(3,487,800)	(3,487,800)	
		Total Sewer Fund with WAR	6,821,461	9,272,075	2,778,932	10,978,230	1,706,155	18.4%	7,569,284	(3,408,946)	