

Town of Exeter
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>
Current Year Levy Tax Collection	\$ 14,158,016
Last Year's Levy Tax Collection	148,218
Prior Years Property Tax Collection	12,949
Interest & Penalty	80,778
PILOT & Tax Treaty (excluded from levy) Collection	-
Other Local Property Taxes	-
Licenses and Permits	98,258
Fines and Forfeitures	-
Investment Income	13,144
Departmental	385,941
Rescue Run Revenue	-
Police & Fire Detail	91,175
Other Local Non-Property Tax Revenues	-
Tuition	-
Impact Aid	-
Medicaid	-
Federal Stabilization Funds	-
Federal Food Service Reimbursement	-
CDBG	-
COPS Grants	-
SAFER Grants	-
Other Federal Aid Funds	-
MV Excise Tax Reimbursement	524,271
State PILOT Program	-
Distressed Community Relief Fund	-
Library Resource Aid	49,367
Library Construction Aid	75,968
Public Service Corporation Tax	84,777
Meals & Beverage Tax / Hotel Tax	116,801
LEA Aid	-
Group Home	-
Housing Aid Capital Projects	-
Housing Aid Bonded Debt	-
State Food Service Revenue	-
Incentive Aid	-
Property Revaluation Reimbursement	-
Other State Revenue	-
Motor Vehicle Phase Out	40,265
Other Revenue	32,702
Local Appropriation for Education	-
Regional Appropriation for Education	-
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Rounding	-
Total Revenue	\$ 15,912,630
Financing Sources: Transfer from Capital Funds	\$ -
Financing Sources: Transfer from Other Funds	91,440
Financing Sources: Debt Proceeds	-
Financing Sources: Other	-
Rounding	-
Total Other Financing Sources	\$ 91,440

Town of Exeter
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	IT			Works	Rec	Department
Compensation- Group A	\$ 521,110	\$ 46,230	\$ 6,260	\$ -	\$ 73,098	\$ 142,036	\$ 358,074	\$ -	\$ -
Compensation - Group B	-	-	-	-	-	-	-	-	-
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	29,209	-	-
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	111,533	22,307	-	-	22,307	22,307	178,453	-	-
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	6,980	1,396	-	-	1,396	1,396	11,169	-	-
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	46,145	2,006	2,006	-	20,063	4,013	16,050	-	-
Life Insurance	532	44	44	-	89	89	355	-	-
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	5,499	-	-	-	7,621	9,877	38,533	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	31,265	4,620	-	-	1,101	1,101	7,699	-	-
Purchased Services	153,476	24,561	-	32,666	300	2,122	1,352	-	-
Materials/Supplies	16,258	1,701	-	-	1,586	23,282	29,702	-	-
Software Licenses	18,624	-	-	10,276	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	49,393	-	-
Insurance	121,547	-	-	-	-	-	-	-	-
Maintenance	7,883	-	-	-	-	2,387	18,687	-	-
Vehicle Operations	5,000	-	-	-	-	-	26,499	-	-
Utilities	42,668	-	-	-	-	17,984	9,918	-	-
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	88,366	-	-
Trash Removal & Recycling	-	-	-	-	-	-	75,360	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	10,200	-	-	-	-	-	-	-	-
Other Operation Expenditures	113,410	-	349	-	622	22,903	481,635	-	-
Tipping Fees	-	-	-	-	-	-	89,495	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,212,130	\$ 102,865	\$ 8,659	\$ 42,942	\$ 128,183	\$ 249,497	\$ 1,509,949	\$ -	\$ -

Town of Exeter
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal
Compensation- Group A	\$ -	\$ -	\$ 108,456	\$ -	\$ -	\$ -	\$ 1,255,264
Compensation - Group B	-	-	-	-	-	-	-
Compensation - Group C	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	29,209
Overtime - Group B	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-
Active Medical Insurance- Group A	-	-	-	-	-	-	356,907
Active Medical Insurance- Group B	-	-	-	-	-	-	-
Active Medical Insurance- Group C	-	-	-	-	-	-	-
Active Dental insurance- Group A	-	-	-	-	-	-	22,337
Active Dental Insurance- Group B	-	-	-	-	-	-	-
Active Dental Insurance- Group C	-	-	-	-	-	-	-
Payroll Taxes	-	-	6,019	-	-	-	96,302
Life Insurance	-	-	89	-	-	-	1,242
State Defined Contribution- Group A	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	1,101	-	-	-	62,631
Other Benefits- Group B	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	45,786
Purchased Services	-	-	2,870	-	-	-	217,347
Materials/Supplies	-	-	474	-	-	-	73,003
Software Licenses	-	-	-	-	-	-	28,900
Capital Outlays	-	-	36,418	-	-	-	85,811
Insurance	-	-	-	-	-	-	121,547
Maintenance	-	-	-	-	-	-	28,957
Vehicle Operations	-	-	1,068	-	-	-	32,567
Utilities	-	-	8,771	-	-	-	79,341
Contingency	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	88,366
Trash Removal & Recycling	-	-	-	-	-	-	75,360
Claims & Settlements	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	10,200
Other Operation Expenditures	-	-	2,480	-	-	-	621,399
Tipping Fees	-	-	-	-	-	-	89,495
Local Appropriation for Education	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	12,164,473	-	-	12,164,473
Supplemental Appropriation for Education	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	184,817	-	184,817
Municipal Debt- Interest	-	-	-	-	17,322	-	17,322
School Debt- Principal	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 167,746	\$ 12,164,473	\$ 202,139	\$ -	\$ 15,788,583

Financing Uses: Transfer to Capital Funds	\$ 90,000
Financing Uses: Transfer to Other Funds	9,900
Financing Uses: Payment to Bond Escrow Agent	-
Financing Uses: Other	-
Total Other Financing Uses	<u>\$ 99,900</u>

Net Change in Fund Balance¹ 115,587

Fund Balance1- beginning of year \$2,701,717

Funds removed from Reportable Government Services (RGS)	-
Funds added to Reportable Government Services (RGS)	-
Prior period adjustments	-
Misc. Adjustment	(73,434)
Fund Balance¹ - beginning of year adjusted	<u>2,628,283</u>

Rounding
Fund Balance¹ - end of year \$ 2,743,870

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Exeter
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2018						\$ 2,701,717	-	\$ 2,701,717	
<i>CDBG fund balance from FY 18 not removed from fund balance and adjustment reflected in FY 19</i>						(73,434)	-	(73,434)	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 2,628,283</u>	-	<u>\$ 2,628,283</u>	
General Fund	\$ 15,821,455	\$ 91,440	\$ 15,267,063	\$ 564,970	\$ 80,862	\$ 2,116,892	\$ -	\$ 2,116,892	\$ 2,197,754
Property Revaluation Fund	-	10,000	-	-	10,000	110,074	-	110,074	120,074
Vehicle Replacement Fund	16,099	-	36,418	-	(20,319)	191,150	-	191,150	170,831
Public Works - Roads Fund	-	333,795	360,633	-	(26,838)	143,947	-	143,947	117,109
Public Works - Equipment Fund	-	121,275	49,393	-	71,882	66,220	-	66,220	138,102
Totals per audited financial statements	<u>15,837,554</u>	<u>556,510</u>	<u>15,713,507</u>	<u>564,970</u>	<u>115,587</u>	<u>2,628,283</u>	<u>-</u>	<u>2,628,283</u>	<u>2,743,870</u>
<u>Reconciliation from financial statements to MTP2</u>									
Eliminate transfers between Funds reported on MTP2:									
- from General Fund to Public Works - Roads Fund	\$ -	\$ (333,795)	\$ -	\$ (333,795)	\$ -	\$ -	\$ -	\$ -	\$ -
- from General Fund to Public Works - Equipment Fund	-	(121,275)	-	(121,275)	-	-	-	-	-
- from General Fund to Property Revaluation Fund	-	(10,000)	-	(10,000)	-	-	-	-	-
Police and Fire detail net in financial statements, gross on MTP2	75,076	-	75,076	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 15,912,630</u>	<u>\$ 91,440</u>	<u>\$ 15,788,583</u>	<u>\$ 99,900</u>	<u>\$ 115,587</u>	<u>\$ 2,628,283</u>	<u>\$ -</u>	<u>\$ 2,628,283</u>	<u>\$ 2,743,870</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.