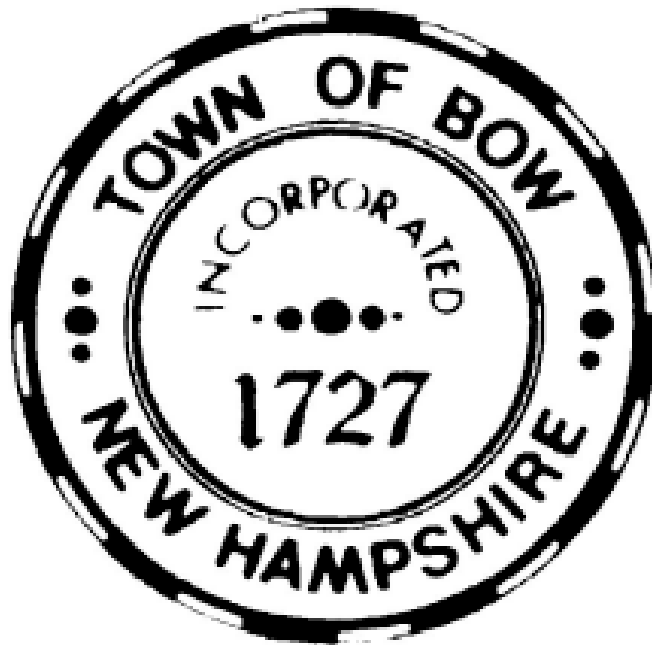


Town of Bow, NH



PRELIMINARY

2021-22 Town Budget

Public Hearing

February 8, 2021

Bow Budget Workbook

FY2021-22 Budget Overview

Account Name	2020-21 Budget	Town Mgr. Recommend	2021-22				
			Selectmen Recommend	Bud Comm Recommend	BC-\$Chg from BOS	BC-\$Chg from '19-20	BC-%Chg from '19-20
BUDGET SUMMARY							
BOARD OF SELECTMEN	23,157	22,361	22,361	22,361	0	-796	-3.4%
TOWN MANAGER	272,653	280,832	280,832	280,832	0	8,179	3.0%
LEGAL SERVICES	100,000	60,000	60,000	60,000	0	-40,000	-40.0%
SETTLEMENTS	1,500,000	1,400,000	1,400,000	1,400,000	0	-100,000	-6.7%
PERSONNEL	7,794	9,244	9,244	9,244	0	1,450	18.6%
PATRIOTIC PURPOSES	500	500	500	500	0	0	0.0%
ASSESSING	127,250	156,325	156,325	156,325	0	29,075	22.8%
COMMUNITY DEVELOPMENT	425,896	448,524	444,477	444,477	0	18,581	4.4%
ELECTIONS & REGISTRATIONS	18,217	10,811	9,411	9,411	0	-8,806	-48.3%
EMERGENCY MANAGEMENT	30,388	29,868	29,868	29,868	0	-520	-1.7%
FACILITIES	405,509	433,870	404,841	404,841	0	-668	-0.2%
FINANCE	253,862	261,514	261,375	261,375	0	7,513	3.0%
TECHNOLOGY	97,389	97,785	97,785	97,785	0	396	0.4%
TOWN INSURANCES	82,395	88,327	88,327	88,327	0	5,932	7.2%
DEBT SERVICE	1,373,254	1,326,408	1,326,408	1,326,408	0	-46,846	-3.4%
FIRE	1,308,707	1,373,730	1,363,526	1,363,526	0	54,819	4.2%
HEALTH OFFICER	2,552	2,581	2,581	2,581	0	29	1.1%
HERITAGE COMMISSION	1,750	11,750	3,000	3,000	0	1,250	71.4%
HUMAN SERVICES	13,481	10,013	10,013	10,013	0	-3,468	-25.7%
LIBRARY	530,151	550,362	550,362	550,362	0	20,211	3.8%
PARKS & RECREATION	50,595	91,719	0	62,726	62,726	12,131	24.0%
POLICE	1,758,582	1,911,365	1,876,598	1,876,598	0	118,016	6.7%
PUBLIC WORKS	1,777,928	1,856,877	1,757,875	1,757,875	0	-20,053	-1.1%
CEMETERIES	40,650	40,650	40,650	40,650	0	0	0.0%
SOLID WASTE	839,343	844,255	844,255	844,255	0	4,912	0.6%
FIELDS AND PARKS	27,108	38,300	31,400	31,400	0	4,292	15.8%
TOWN CLERK/TAX COLLECTOR	234,560	245,093	245,093	245,093	0	10,533	4.5%
WATER	137,190	143,071	143,071	143,071	0	5,881	4.3%
SEWER	192,613	197,805	197,805	197,805	0	5,192	2.7%
TOTAL OPERATING BUDGET	11,633,474	11,943,940	11,657,982	11,720,708	62,726	87,234	0.7%
SPECIAL WARRANT ARTICLES	5,276,702	1,949,700	2,359,300	1,859,300	-500,000	-3,417,402	-64.8%
TOTAL GROSS BUDGET	16,910,176	13,893,640	14,017,282	13,580,008	-437,274	-3,330,168	-19.7%

Bow Budget Workbook

FY2020-21 Revenue Overview

Account Name	2020-21 Budget	2021-22					
		Town Mgr. Recommend	Selectmen Recommend	Bud Comm Recommend	BC-\$Chg from BOS	BC-\$Chg from '19-20	BC-%Chg from '19-20
REVENUE SUMMARY							
TAXES	110,000	109,000	109,000	109,000	0	-1,000	-0.9%
BUSINESS LICENSES & FEES	2,000	2,500	2,500	2,500	0	500	25.0%
MOTOR VEHICLE FEES	2,400,000	2,400,000	2,400,000	2,400,000	0	0	0.0%
BUILDING PERMITS	70,000	70,150	70,150	70,150	0	150	0.2%
OTHER LICENSES & FEES	13,400	15,100	15,100	15,100	0	1,700	12.7%
FEDERAL / STATE OF NH	697,272	606,585	606,585	606,585	0	-90,687	-13.0%
INCOME FROM DEPARTMENTS	550,675	528,975	528,975	528,975	0	-21,700	-3.9%
OTHER REVENUE	293,256	66,400	66,400	66,400	0	-226,856	-77.4%
TRANSFERS FROM CAPITAL RESERVES	3,989,693	620,200	944,677	616,800	-327,877	-3,372,893	-84.5%
TRANSFERS FROM OTHER FUNDS	61,500	58,900	58,900	58,900	0	-2,600	-4.2%
BOND PROCEEDS	0	0	0	0	0	0	*
WATER	137,190	143,071	143,071	143,071	0	5,881	4.3%
SEWER	192,613	197,805	197,805	197,805	0	5,192	2.7%
TOTAL GROSS REVENUES	8,517,599	4,818,686	5,143,163	4,815,286	-327,877	-3,702,313	-43.5%
NET APPROPRIATION	8,392,577	9,074,954	8,874,119	8,764,722	-109,397	216,869	2.6%

FY2020-21 Tax Rate Overview

	2020	2020		
		Town Mgr.	Selectmen	Budget Committee
TAX RATE				
NET APPROPRIATIONS	8,434,842	9,074,954	8,874,119	8,764,722
FUND BALANCE VOTED				
ADDITIONAL FUND BALANCE		(250,000)	(250,000)	(140,000)
Add: OVERLAY	390,000	200,000	200,000	200,000
WAR SERVICE CREDITS	225,000	225,000	225,000	225,000
NET TAXABLE APPROPRIATION	9,049,842	9,249,954	9,049,119	9,049,722
NET TAXABLE VALUATION (x1,000)	1,272,627	1,272,627	1,272,627	1,272,627
MUNICIPAL TAX RATE	\$7.11	\$7.27	\$7.11	\$7.11
	0.0%	2.3%	0.0%	0.0%

2021-22 Budget Summary

<u>Department</u>	2019-20	2019-20	2020-21	Selectmen	Budget committee			
					2021-22	2021-22	\$ Chg.	% Chg.
<u>Department</u>	2019-20	2019-20	2020-21	2021-22	2021-22	\$ Chg.	% Chg.	
<u>Acct #</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Proposed</u>	<u>from '19-20</u>	<u>from '19-20</u>	
<u>BOARD OF SELECTMEN</u>								
01-4130-0-112	BOS-Elected Officials	5,000	4,583	12,500	12,500	12,500	0	0.0%
01-4130-0-221	BOS-Social Security	310	284	775	775	775	0	0.0%
01-4130-0-222	BOS-Medicare	73	67	182	182	182	0	0.0%
01-4130-0-260	BOS-Workers Compensation	12	11	12	11	11	(1)	-10.1%
01-4130-0-560	BOS-Memberships	7,373	7,851	8,143	8,143	8,143	0	0.0%
01-4130-0-561	BOS-Professional Dev.	295	0	295	150	150	(145)	-49.2%
01-4130-0-620	BOS-Office Supplies	360	24	250	100	100	(150)	-60.0%
01-4130-0-690	BOS-Miscellaneous	225	1,912	1,000	500	500	(500)	-50.0%
		13,648	14,733	23,157	22,361	22,361	-796	-3.4%
<u>TOWN MANAGER</u>								
01-4131-1-110	TM-Full Time Wages	174,502	171,981	175,703	180,921	180,921	5,218	3.0%
01-4131-1-130	TM-Overtime	1,000	951	1,000	1,000	1,000	0	0.0%
01-4131-1-211	TM-Medical Insurance	32,510	31,735	36,086	34,090	34,090	(1,996)	-5.5%
01-4131-1-212	TM-Dental Insurance	1,110	1,085	1,128	1,128	1,128	0	0.0%
01-4131-1-213	TM-Life & Disability Insurance	1,380	1,138	1,300	1,486	1,486	186	14.3%
01-4131-1-221	TM-Social Security	10,882	10,685	10,956	11,280	11,280	324	3.0%
01-4131-1-222	TM-Medicare	2,545	2,499	2,563	2,638	2,638	75	2.9%
01-4131-1-230	TM-Retirement	19,604	19,318	25,854	31,848	31,848	5,994	23.2%
01-4131-1-260	TM-Workers' Compensation	327	349	383	306	306	(77)	-20.1%
01-4131-1-341	TM-Telephone	360	360	360	960	960	600	166.7%
01-4131-1-390	TM-Contract Services	2,420	4,867	3,200	1,745	1,745	(1,455)	-45.5%
01-4131-1-550	TM-Printing	6,000	5,702	6,000	4,985	4,985	(1,015)	-16.9%
01-4131-1-560	TM-Memberships	1,100	911	1,100	1,230	1,230	130	11.8%
01-4131-1-561	TM-Professional Dev.	1,720	1,206	1,720	2,115	2,115	395	23.0%
01-4131-1-570	TM-Travel/Mileage	50	130	100	100	100	0	0.0%
01-4131-1-620	TM-Office Supplies	4,500	6,212	4,300	4,300	4,300	0	0.0%
01-4131-1-625	TM-Postage	150	247	150	150	150	0	0.0%
01-4131-1-670	TM-Publications	0	0	0	0	0	0	*
01-4131-1-810	TM-Advertising	300	845	500	300	300	(200)	-40.0%
01-4131-1-830	TM-Training	150	170	250	250	250	0	0.0%
		260,610	260,391	272,653	280,832	280,832	8,179	3.0%
<u>LEGAL</u>								
01-4153-0-320	LGL-Legal Fees	100,000	81,200	100,000	60,000	60,000	(40,000)	-40.0%
<u>Settlements</u>								
01-4154-0-811	Settlements	1,800,000	1,800,000	1,500,000	1,400,000	1,400,000	(100,000)	-6.7%
<u>PERSONNEL</u>								
01-4155-0-250	PER-Unemployment Compensation	2,000	2,244	2,244	2,244	2,244	0	0.0%
01-4155-0-390	PER-Contract Services	3,500	4,782	3,500	4,750	4,750	1,250	35.7%
01-4155-0-681	PER-Employee Recognition	1,300	70	1,300	1,500	1,500	200	15.4%
01-4155-0-810	PER-Advertising	500	0	500	500	500	0	0.0%
01-4155-0-830	PER-Training	300	0	250	250	250	0	0.0%
		7,600	7,096	7,794	9,244	9,244	1,450	18.6%

2021-22 Budget Summary

Department

Department Acct #	2019-20 Budget	2019-20 Actual	2020-21 Budget	Selectmen 2021-22 Proposed	Budget committee		
					2021-22 Proposed	\$ Chg. from '19-20	% Chg. from '19-20

PATRIOTIC PURPOSES

01-4583-0-810	PP-Town Celebrations	500	0	500	500	500	0	0.0%
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ASSESSING

01-4152-0-341	AS-Telephone	0	0	0	0	0	0	*
01-4152-0-390	AS-Assessing Services	179,915	115,915	125,300	155,300	155,300	30,000	23.9%
01-4152-0-550	AS-Memberships	1,000	20	750	0	0	(750)	-100.0%
01-4152-0-560	AS-Printing	225	1,058	100	225	225	125	125.0%
01-4152-0-620	AS-Office Supplies	800	40	500	300	300	(200)	-40.0%
01-4152-0-625	AS-Postage	750	1,254	500	500	500	0	0.0%
01-4152-0-820	AS-Recording Fees	0	23	0	0	0	0	*
01-4152-0-830	AS-Training	100	0	100	0	0	(100)	-100.0%
01-4152-0-391	AS-Revaluation	63,500	63,500	0	0	0	0	*
		246,290	181,810	127,250	156,325	156,325	29,075	22.8%

COMMUNITY DEVELOPMENT

01-4191-4-110	CD-Full Time Wages	233,369	233,105	243,058	247,965	247,965	4,907	2.0%
01-4191-4-111	CD-Part Time Wages	40,000	48,527	41,965	51,146	51,146	9,181	21.9%
01-4191-4-130	CD-Overtime	1,663	583	1,200	877	877	(323)	-26.9%
01-4191-4-211	CD-Medical Insurance	43,449	42,872	45,480	44,346	44,346	(1,134)	-2.5%
01-4191-4-212	CD-Dental Insurance	1,665	1,619	2,255	2,255	2,255	0	0.0%
01-4191-4-213	CD-Life & Disability Insurance	2,287	1,768	2,200	2,452	2,452	252	11.5%
01-4191-4-221	CD-Social Security	17,052	19,293	17,746	18,600	18,600	854	4.8%
01-4191-4-222	CD-Medicare	3,988	4,512	4,151	4,350	4,350	199	4.8%
01-4191-4-230	CD-Retirement	26,254	26,445	27,284	34,988	34,988	7,704	28.2%
01-4191-4-260	CD-Workers Compensation	2,041	2,120	2,257	2,338	2,338	81	3.6%
01-4191-4-370	CD-Mapping Services	5,500	3,390	5,500	5,500	5,500	0	0.0%
01-4191-4-371	CD-Marketing	1,200	433	1,200	800	800	(400)	-33.3%
01-4191-4-390	CD-Contract Services	5,000	1,980	4,600	3,500	3,500	(1,100)	-23.9%
01-4191-4-430	CD-Dept. Equip. & Maint.	0	0	0	0	0	0	*
01-4191-4-550	CD-Printing	750	444	1,200	1,000	1,000	(200)	-16.7%
01-4191-4-560	CD-Memberships	10,075	10,263	10,200	10,360	10,360	160	1.6%
01-4191-4-570	CD-Travel/Mileage	3,500	2,533	3,500	3,000	3,000	(500)	-14.3%
01-4191-4-620	CD-Office Supplies	2,200	1,840	2,600	2,000	2,000	(600)	-23.1%
01-4191-4-625	CD-Postage	2,000	2,429	2,000	2,000	2,000	0	0.0%
01-4191-4-670	CD-Publications	400	162	400	200	200	(200)	-50.0%
01-4191-4-740	CD-Office Equip./Maint.	500	350	500	500	500	0	0.0%
01-4191-4-810	CD-Advertising	2,500	3,614	3,500	3,500	3,500	0	0.0%
01-4191-4-820	CD-Recording Fees	150	97	100	100	100	0	0.0%
01-4191-4-830	CD-Training	3,000	1,862	3,000	2,700	2,700	(300)	-10.0%
		408,543	410,240	425,896	444,477	444,477	18,581	4.4%

ELECTION & REGISTRATION

01-4141-0-120	EL-Ballot Clerk Wages	3,417	221	3,000	2,000	2,000	(1,000)	-33.3%
01-4141-0-112	EL-Elected Officials	2,620	3,219	6,200	2,000	2,000	(4,200)	-67.7%
01-4141-0-221	EL-Social Security	375	213	571	248	248	(323)	-56.6%
01-4141-0-222	EL-Medicare	88	50	134	58	58	(76)	-56.7%
01-4141-0-260	EL-Workers Compensation	10	11	12	5	5	(7)	-59.2%

2021-22 Budget Summary

Department

Department Acct #	2019-20 Budget	2019-20 Actual	2020-21 Budget	Selectmen 2021-22 Proposed	Budget committee		
					2021-22 Proposed	\$ Chg. from '19-20	% Chg. from '19-20
01-4141-0-390 EL-Contract Services	3,300	2,611	4,700	2,000	2,000	(2,700)	-57.4%
01-4141-0-560 EL-Memberships	25	65	50	50	50	0	0.0%
01-4141-0-611 EL-Ballots	1,000	1,225	2,000	1,500	1,500	(500)	-25.0%
01-4141-0-620 EL-Office Supplies	200	595	200	200	200	0	0.0%
01-4141-0-625 EL-Postage	250	156	350	1,000	1,000	650	185.7%
01-4141-0-740 EL-Equipment & Maintenance	0	0	0	0	0	0	*
01-4141-0-810 EL-Advertising	700	101	1,000	350	350	(650)	-65.0%
	11,985	8,467	18,217	9,411	9,411	-8,806	-48.3%

EMERGENCY MANAGEMENT

01-4290-0-111 EM-Part Time Wages	21,394	18,254	22,698	21,931	21,931	(767)	-3.4%
01-4290-0-221 EM-Social Security	1,326	2,547	1,407	1,360	1,360	(47)	-3.3%
01-4290-0-222 EM-Medicare	311	595	330	318	318	(12)	-3.6%
01-4290-0-260 EM-Workers Compensation	824	866	931	1,233	1,233	302	32.4%
01-4290-0-341 EM-Telephone	360	360	535	655	655	120	22.4%
01-4290-0-390 EM-Contract Service	480	0	480	480	480	0	0.0%
01-4290-0-560 EM-Memberships	550	435	550	550	550	0	0.0%
01-4290-0-570 EM-Travel/Mileage	418	475	557	641	641	84	15.1%
01-4290-0-620 EM-Office Supplies/Equipment	525	369	800	800	800	0	0.0%
01-4290-0-625 EM-Postage	200	0	200	0	0	(200)	-100.0%
01-4290-0-740 EM-Office Equipment	1,000	1,114	1,100	1,100	1,100	0	0.0%
01-4290-0-830 EM-Training	600	87	800	800	800	0	0.0%
	27,988	25,102	30,388	29,868	29,868	-520	-1.7%

FACILITIES

01-4194-0-110 FAC-Full Time Wages	0	0	38,803	41,379	41,379	2,576	6.6%
01-4194-0-111 FAC-Part Time Wages	26,746	29,495	27,918	40,698	40,698	0	*
01-4194-0-130 FAC-Overtime	0	0	0	2,000	2,000	0	*
01-4194-0-211 FAC-Medical Insurance	0	0	15,591	14,729	14,729	0	*
01-4194-0-212 FAC-Dental Insurance	0	0	564	564	564	0	*
01-4194-0-213 FAC-Life & Disability Insurance	0	0	0	467	467	0	*
01-4194-0-221 FAC-Social Security	1,658	2,132	4,137	5,089	5,089	952	23.0%
01-4194-0-222 FAC-Medicare	388	499	968	1,190	1,190	222	22.9%
01-4194-0-230 FAC-Retirement	0	0	4,334	5,818	5,818	1,484	34.2%
01-4194-0-260 FAC-Workers Compensation	841	821	1,683	2,355	2,355	672	39.9%
01-4194-0-341 FAC-Telephone	360	360	360	480	480	120	33.3%
01-4194-0-390 FAC-Contracted Services	20,000	0	20,000	0	0	(20,000)	-100.0%
01-4194-0-570 FAC-Travel/Mileage	0	788	1,200	1,200	1,200	0	0.0%
01-4194-0-620 FAC-Office Supplies	100	218	100	100	100	0	0.0%
01-4194-0-630 FAC-General Supplies	0	1,129	100	100	100	0	0.0%
01-4194-0-740 FAC-General Equipment	1,000	1,296	1,000	1,000	1,000	0	0.0%
01-4194-0-830 FAC-Training	0	0	100	100	100	0	0.0%
	51,093	36,737	116,858	117,269	117,269	-13,974	-12.0%

Municipal Office Building

01-4194-1-341 MOB-Telephone, Internet, Cable	13,400	14,115	13,500	15,500	15,500	2,000	14.8%
01-4194-1-390 MOB-Contract Services	6,305	2,914	7,145	4,825	4,825	(2,320)	-32.5%
01-4194-1-410 MOB-Electricity	11,208	10,097	10,542	10,500	10,500	(42)	-0.4%
01-4194-1-411 MOB-Natural Gas	6,440	4,778	6,177	6,000	6,000	(177)	-2.9%

2021-22 Budget Summary

Department

Department Acct #	2019-20 Budget	2019-20 Actual	2020-21 Budget	Selectmen 2021-22 Proposed	Budget committee		
					2021-22 Proposed	\$ Chg. from '19-20	% Chg. from '19-20
01-4194-1-413 MOB-Sewer	2,185	1,911	2,185	2,185	2,185	0	0.0%
01-4194-1-430 MOB-Building Maintenance	4,500	3,191	4,500	3,950	3,950	(550)	-12.2%
01-4194-1-435 MOB-Building Projects	0	0	0	10,000	10,000	10,000	*
01-4194-1-630 MOB-Building Supplies	2,000	2,630	2,000	2,000	2,000	0	0.0%
	46,038	39,636	46,049	54,960	54,960	8,911	19.4%
<u>Public Safety Center</u>							
01-4194-2-341 PSC-Telephone, Internet, Cable	20,185	22,649	22,240	25,000	25,000	2,760	12.4%
01-4194-2-390 PSC-Contract Services	10,800	17,445	20,925	13,775	13,775	(7,150)	-34.2%
01-4194-2-410 PSC-Electricity	36,587	28,162	33,097	30,000	30,000	(3,097)	-9.4%
01-4194-2-411 PSC-Natural Gas	4,877	2,169	4,445	2,500	2,500	(1,945)	-43.8%
01-4194-2-413 PSC-Sewer	1,093	1,456	1,093	1,500	1,500	407	37.2%
01-4194-2-420 PSC-Woodhill Radio Tower	0	1,250	1,500	1,300	1,300	(200)	-13.3%
01-4194-2-430 PSC-Building Maintenance	3,000	10,909	3,000	7,000	7,000	8,000	266.7%
01-4194-2-435 PSC-Building Project	0	0	0	2,000	2,000	2,000	*
01-4194-2-630 PSC-Building Supplies	1,000	2,195	800	2,200	2,200	1,400	175.0%
	77,542	86,235	87,100	85,275	85,275	2,175	2.5%
<u>Public Works Building</u>							
01-4194-3-341 PWB-Telephone, Internet, Cable	3,955	4,019	3,955	4,500	4,500	545	13.8%
01-4194-3-390 PWB-Contract Services	9,900	13,717	10,000	4,135	4,135	(5,865)	-58.7%
01-4194-3-410 PWB-Electricity	26,745	18,802	23,568	20,000	20,000	(3,568)	-15.1%
01-4194-3-411 PWB-Propane Fuel	31,059	21,187	27,571	23,000	23,000	(4,571)	-16.6%
01-4194-3-430 PWB-Building Maintenance	14,500	25,527	26,050	5,000	5,000	(21,050)	-80.8%
01-4194-3-435 PWB-Building Projects	0	0	0	28,000	28,000	28,000	*
01-4194-3-630 PWB-Building Supplies	1,150	1,027	1,290	1,200	1,200	(90)	-7.0%
	87,309	84,279	92,434	85,835	85,835	-6,599	-7.1%
<u>Community Center</u>							
01-4194-4-341 CC-Telephone, Internet	3,060	3,125	3,030	3,500	3,500	470	15.5%
01-4194-4-390 CC-Contract Services	7,000	7,733	8,135	3,070	3,070	(5,065)	-62.3%
01-4194-4-410 CC-Electricity	8,711	4,322	7,339	6,000	6,000	(1,339)	-18.2%
01-4194-4-411 CC-Natural Gas	14,051	10,313	13,836	12,000	12,000	(1,836)	-13.3%
01-4194-4-413 CC-Sewer	1,456	1,638	1,456	1,700	1,700	244	16.8%
01-4194-4-430 CC-Building Maintenance	4,000	32,580	5,000	2,250	2,250	(2,750)	-55.0%
01-4194-4-435 CC-Building Projects	0	0	0	5,500	5,500	5,500	*
01-4194-4-630 CC-Building Supplies	1,000	922	1,000	1,000	1,000	0	0.0%
	39,278	60,633	39,796	35,020	35,020	-4,776	-12.0%
<u>Old Town Hall</u>							
01-4194-5-341 OTH-Telephone	980	2,175	2,125	1,332	1,332	(793)	-37.3%
01-4194-5-390 OTH-Contract Services	1,150	2,522	2,728	1,845	1,845	(883)	-32.4%
01-4194-5-410 OTH-Electricity	6,428	3,082	3,828	3,000	3,000	(828)	-21.6%
01-4194-5-411 OTH-Propane Gas	1,756	1,059	1,771	500	500	(1,271)	-71.8%
01-4194-5-430 OTH-Building Maintenance	0	229	5,000	1,000	1,000	(4,000)	-80.0%
	10,314	9,067	15,452	7,677	7,677	-7,775	-50.3%
<u>Rescue Building</u>							
01-4194-6-390 RB-Contract Services	1,000	686	938	850	850	(88)	-9.4%
01-4194-6-411 RB-Natural Gas	2,575	2,342	2,721	2,500	2,500	(221)	-8.1%
01-4194-6-430 RB-Building Maintenance	1,000	435	1,000	0	0	(1,000)	-100.0%
01-4194-6-630 RB-Building Supplies	150	0	150	0	0	(150)	-100.0%
	4,725	3,463	4,809	3,350	3,350	-1,459	-30.3%

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Department Acct #	2019-20 Budget	2019-20 Actual	2020-21 Budget	Selectmen 2021-22 Proposed	Budget committee			
					2021-22 Proposed	\$ Chg. from '19-20	% Chg. from '19-20	
<u>Bow Boq Meeting House</u>								
01-4194-7-390	BBM-Contract Services	650	838	838	763	763	(75)	-8.9%
01-4194-7-410	BBM-Electricity	504	489	487	500	500	13	2.7%
01-4194-7-430	BBM-Building Maintenance	0	0	923	0	0	(923)	-100.0%
01-4194-7-435	BBM-Building Projects	0	0	0	12,357	12,357	12,357	*
		1,154	1,327	2,248	13,620	13,620	11,372	505.9%
<u>Bow Center School</u>								
01-4194-8-390	BCS-Contract Services	435	2,135	763	635	635	(128)	-16.8%
01-4194-8-410	BCS-Electricity/Gas	0	0	0	0	0	0	*
01-4194-8-430	BCS-Building Maintenance	1,100	73	0	0	0	0	*
01-4194-8-435	BCS-Building Projects	0	0	0	1,200	1,200	1,200	*
		1,535	2,208	763	1,835	1,835	1,072	140.5%
	TOTAL FACILITIES	318,988	323,585	405,509	404,841	404,841	-11,053	-2.7%

FINANCE

01-4150-3-110	FN-Full Time Wages	143,583	148,989	154,153	156,001	156,001	1,848	1.2%
01-4150-3-111	FN-Part Time Wages	7,915	5,934	20,330	21,118	21,118	788	3.9%
01-4150-3-112	FN-Elected Treasurer	4,243	4,081	4,326	4,391	4,391	65	1.5%
01-4150-3-130	FN-Overtime	0	0	0	0	0	0	*
01-4150-3-211	FN-Medical Insurance	14,417	14,191	16,002	15,117	15,117	(885)	-5.5%
01-4150-3-212	FN-Dental Insurance	1,110	1,086	1,128	1,128	1,128	0	0.0%
01-4150-3-213	FN-Life & Disability Insurance	1,332	1,001	1,934	1,455	1,455	(479)	-24.8%
01-4150-3-221	FN-Social Security	9,656	9,856	11,087	11,254	11,254	167	1.5%
01-4150-3-222	FN-Medicare	2,259	2,305	2,593	2,632	2,632	39	1.5%
01-4150-3-230	FN-Retirement	16,039	16,436	17,219	21,934	21,934	4,715	27.4%
01-4150-3-260	FN-Workers Compensation	286	309	340	270	270	(70)	-20.6%
01-4150-3-301	FN-Audit	13,500	14,000	13,500	14,000	14,000	500	3.7%
01-4150-3-390	FN-Contract Services	5,500	6,169	5,600	6,475	6,475	875	15.6%
01-4150-3-550	FN-Printing	450	0	400	0	0	(400)	-100.0%
01-4150-3-570	FN-Travel/Mileage	50	0	50	50	50	0	0.0%
01-4150-3-620	FN-Office Supplies	2,500	3,167	2,700	3,200	3,200	500	18.5%
01-4150-3-625	FN-Postage	1,600	1,455	1,600	1,550	1,550	(50)	-3.1%
01-4150-3-680	FN-Miscellaneous	0	0	0	0	0	0	*
01-4150-3-810	FN-Advertising	100	0	100	0	0	(100)	-100.0%
01-4150-3-830	FN-Training	800	70	800	800	800	0	0.0%
01-4909-3-760	CAP-FIN-Financial Software	0	0	0	0	0	0	*
		225,340	229,049	253,862	261,375	261,375	7,513	3.0%

TECHNOLOGY

01-4151-0-390	IT-Contract Services	45,600	39,840	47,400	47,520	47,520	120	0.3%
01-4151-0-395	IT-Software Licensing/Support	12,000	12,342	15,000	19,380	19,380	4,380	29.2%
01-4151-0-740	IT-Computer Equip./Maint.	21,000	13,136	25,000	27,900	27,900	2,900	11.6%
01-4151-0-745	IT-Software	500	45	9,989	2,985	2,985	(7,004)	-70.1%
		79,100	65,363	97,389	97,785	97,785	396	0.4%

TOWN INSURANCES

01-4196-0-520	INS-Property & Liability Ins	80,621	80,621	82,395	88,327	88,327	5,932	7.2%
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					2021-22 Proposed	\$ Chg. from '19-20	% Chg. from '19-20

DEBT SERVICE

01-4711-0-980	DBT-Long Term Debt, Principal	1,065,000	1,065,000	1,060,000	1,060,000	1,060,000	0	0.0%
01-4721-0-981	DBT-Long Term Debt, Interest	352,776	340,589	313,253	266,407	266,407	(46,846)	-15.0%
01-4723-0-990	DBT-Tax Anticipation Notes, Interest	1	0	1	1	1	0	0.0%
		1,417,777	1,405,589	1,373,254	1,326,408	1,326,408	-46,846	-3.4%

FIRE DEPARTMENT

01-4220-6-110	FD-Full Time Wages	541,749	552,256	588,422	605,658	605,658	17,236	2.9%
01-4220-6-120	FD-Call Wages	89,241	40,299	98,212	103,797	103,797	5,585	5.7%
01-4220-6-130	FD-Overtime	31,616	51,536	33,941	38,629	38,629	4,688	13.8%
01-4220-6-211	FD-Medical Insurance	102,625	93,027	99,754	99,240	99,240	(514)	-0.5%
01-4220-6-212	FD-Dental Insurance	4,439	3,818	4,509	4,509	4,509	0	0.0%
01-4220-6-213	FD-Life & Disability Insurance	4,572	3,888	5,603	6,825	6,825	1,222	21.8%
01-4220-6-221	FD-Social Security	5,533	3,201	6,090	6,436	6,436	346	5.7%
01-4220-6-222	FD-Medicare	9,608	10,714	10,449	10,848	10,848	399	3.8%
01-4220-6-230	FD-Retirement	172,526	189,365	187,270	212,551	212,551	25,281	13.5%
01-4220-6-260	FD-Workers Compensation	49,967	53,733	57,777	47,145	47,145	(10,632)	-18.4%
01-4220-6-341	FD-Telephone	3,000	3,719	3,000	4,000	4,000	1,000	33.3%
01-4220-6-350	FD-Medical Fees	11,020	5,117	11,020	11,020	11,020	0	0.0%
01-4220-6-390	FD-Contract Services	127,651	109,957	121,150	128,413	128,413	7,263	6.0%
01-4220-6-430	FD-Office Equipment Maint.	75	421	75	0	0	(75)	-100.0%
01-4220-6-431	FD-Equipment Maint.	12,000	7,829	12,000	9,500	9,500	(2,500)	-20.8%
01-4220-6-432	FD-Radio Maint.	750	93	750	750	750	0	0.0%
01-4220-6-560	FD-Memberships	1,585	1,665	1,585	1,585	1,585	0	0.0%
01-4220-6-570	FD-Travel/Mileage	100	84	100	100	100	0	0.0%
01-4220-6-620	FD-Office Supplies/Photo Supplies	2,000	2,301	2,000	2,000	2,000	0	0.0%
01-4220-6-625	FD-Postage	100	134	100	100	100	0	0.0%
01-4220-6-635	FD-Vehicle Fuels, Gas	1,700	1,561	1,800	1,800	1,800	0	0.0%
01-4220-6-636	FD-Vehicle Fuels, Diesel	9,315	8,035	9,880	9,800	9,800	(80)	-0.8%
01-4220-6-660	FD-Vehicle Parts	16,500	17,570	12,000	17,600	17,600	5,600	46.7%
01-4220-6-680	FD-Misc. Supplies	27,570	19,975	27,570	27,570	27,570	0	0.0%
01-4220-6-740	FD-Equipment	7,650	3,560	7,650	7,650	7,650	0	0.0%
01-4220-6-830	FD-Training	7,300	4,987	6,000	6,000	6,000	0	0.0%
		1,240,192	1,188,846	1,308,707	1,363,526	1,363,526	54,819	4.2%

HEALTH OFFICER

01-4410-0-113	HO-Stipend	2,214	926	2,259	2,281	2,281	22	1.0%
01-4410-0-221	HO-Social Security	138	49	141	142	142	1	0.7%
01-4410-0-222	HO-Medicare	33	28	33	34	34	1	3.0%
01-4410-0-260	HO-Workers Compensation	149	132	119	124	124	5	4.2%
44100-0561	HO-Meeting Expense	0	0	0	0	0	0	*
		2,534	1,135	2,552	2,581	2,581	29	1.1%

HERITAGE COMMISSION

01-4290-0-111	HC-Part Time Wages	0	0	0	0	0	0	*
01-4290-0-221	HC-Social Security	0	0	0	0	0	0	*
01-4290-0-222	HC-Medicare	0	0	0	0	0	0	*

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Department Acct #	2019-20 Budget	2019-20 Actual	2020-21 Budget	Selectmen 2021-22 Proposed	Budget committee		
					2021-22 Proposed	\$ Chg. from '19-20	% Chg. from '19-20
01-4589-0-620	500	266	500	500	500	0	0.0
01-4589-0-680	1,000	372	1,000	1,000	1,000	0	0.0
01-4589-0-690	250	111	250	1,500	1,500	1,250	5.0
	1,750	750	1,750	3,000	3,000	1,250	0.7

OUTSIDE AGENCIES

01-4415-0-392	500	0	0	0	0	0	*
01-4415-0-393	0	0	500	500	500	0	0.0%
44152-0394	0	0	0	0	0	0	*
01-4415-0-395	2,500	2,900	2,900	2,900	2,900	0	0.0%
01-4415-0-397	400	0	3,500	0	0	(3,500)	-100.0%
44152-0396	0	0	0	0	0	0	*
	3,400	2,900	6,900	3,400	3,400	-3,500	-50.7%

HUMAN SERVICES

01-4441-0-111	3,191	2,694	3,272	3,321	3,321	49	1.5%
01-4441-0-221	199	311	203	206	206	3	1.5%
01-4441-0-222	47	73	48	49	49	1	2.1%
01-4441-0-260	6	6	8	7	7	(1)	-14.2%
01-4441-0-560	50	30	50	30	30	(20)	-40.0%
44111-0620	0	0	0	0	0	0	*
01-4441-0-891	3,000	1,482	3,000	3,000	3,000	0	0.0%
	6,493	4,596	6,581	6,613	6,613	32	0.5%

LIBRARY

01-4550-9-110	191,387	181,670	193,398	201,745	201,745	8,347	4.3%
01-4550-9-111	91,437	83,896	95,521	103,388	103,388	7,867	8.2%
01-4550-9-120	1,288	0	1,319	1,319	1,319	0	0.0%
01-4550-9-211	62,599	58,614	69,484	65,639	65,639	(3,845)	-5.5%
01-4550-9-212	2,689	2,605	2,731	2,717	2,717	(14)	-0.5%
01-4550-9-213	2,050	1,655	2,050	2,015	2,015	(35)	-1.7%
01-4550-9-221	17,615	15,955	17,995	19,001	19,001	1,006	5.6%
01-4550-9-225	4,120	3,731	4,209	4,444	4,444	235	5.6%
01-4550-9-230	21,378	20,069	21,603	28,366	28,366	6,763	31.3%
01-4550-9-260	929	903	1,037	892	892	(145)	-14.0%
01-4550-9-950	4,480	5,458	4,400	6,000	6,000	1,600	36.4%
01-4550-9-231	364	273	364	360	360	(4)	-1.1%
01-4550-9-233	8,000	5,286	8,240	8,000	8,000	(240)	-2.9%
01-4550-9-234	17,255	10,697	17,773	17,000	17,000	(773)	-4.3%
01-4550-9-251	11,585	51,947	11,585	11,000	11,000	(585)	-5.0%
01-4550-9-252	3,900	2,751	4,500	4,500	4,500	0	0.0%
01-4550-9-260	350	3,451	350	350	350	0	0.0%
01-4550-9-270	18,167	14,523	15,347	15,000	15,000	(347)	-2.3%
01-4550-9-310	46,307	23,253	43,870	44,250	44,250	380	0.9%
01-4550-9-351	6,875	3,985	6,875	6,875	6,875	0	0.0%
01-4550-9-355	600	1,328	700	700	700	0	0.0%
01-4550-9-410	4,000	2,411	4,500	4,500	4,500	0	0.0%
01-4550-9-450	1,800	(677)	2,000	2,000	2,000	0	0.0%

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Department Acct #	2019-20 Budget	2019-20 Actual	2020-21 Budget	Selectmen 2021-22 Proposed	Budget committee		
					2021-22 Proposed	\$ Chg. from '19-20	% Chg. from '19-20

01-4550-9-510	Preservation	300	0	300	300	300	0	0.0%
		519,475	493,785	530,151	550,362	550,362	20,211	3.8%

PARKS & RECREATION

01-4520-8-110	PR-Full Time Wages	68,371	1,602	0	0	0	0	*
01-4520-8-111	PR-Part-Time Wages	31,599	41,553	39,828	0	48,850	9,022	22.7%
01-4520-8-120	PR-Seasonal Wages	0	0	0	0	0	0	*
01-4520-8-211	PR-Medical Insurance	14,047	0	0	0	0	0	*
01-4520-8-212	PR-Dental Insurance	555	0	0	0	0	0	*
01-4520-8-213	PR-Life & Disability Insurance	659	0	0	0	0	0	*
01-4520-8-221	PR-Social Security	6,199	3,507	2,470	0	3,029	559	22.6%
01-4520-8-222	PR-Medicare	1,450	827	578	0	709	131	22.7%
01-4520-8-230	PR-Retirement	7,675	0	0	0	0	0	*
01-4520-8-260	PR-Workers Compensation	5,437	5,623	1,459	0	2,118	659	45.2%
01-4520-8-341	PR-Telephone	360	0	360	0	480	120	33.3%
01-4520-8-390	PR- Contract Services	854	3,473	1,375	0	3,350	1,975	143.6%
01-4520-8-430	PR-Repairs To Equipment	500	401	1,000	0	1,000	0	0.0%
01-4520-8-560	PR-Memberships	300	390	225	0	390	165	73.3%
01-4520-8-570	PR-Travel/Mileage	150	0	150	0	150	0	0.0%
01-4520-8-615	PR-Uniforms & Clothing	200	49	200	0	200	0	0.0%
01-4520-8-620	PR-Office Supplies	1,200	1,083	1,200	0	1,200	0	0.0%
01-4520-8-625	PR-Postage	300	74	250	0	250	0	0.0%
01-4520-8-635	PR-Gasoline & Diesel Fuel	0	0	0	0	0	0	*
01-4520-8-660	PR-Vehicle Parts	500	0	500	0	0	(500)	-100.0%
01-4520-8-740	PR-Equipment	1,000	1,072	1,000	0	1,000	0	0.0%
45201-0875	PR-Program Activities	0	0	0	0	0	0	*
		141,356	59,654	50,595	0	62,726	12,131	24.0%

POLICE DEPARTMENT

01-4210-5-110	PD-Full Time Wages	934,205	870,038	950,012	983,941	983,941	33,929	3.6%
01-4210-5-111	PD-Part Time Wages	16,890	4,446	14,160	0	0	(14,160)	-100.0%
01-4210-5-130	PD-Overtime	45,000	96,120	61,077	75,000	75,000	13,923	22.8%
01-4210-5-211	PD-Medical Insurance	189,187	156,693	155,371	174,892	174,892	19,521	12.6%
01-4210-5-212	PD-Dental Insurance	7,768	8,198	7,890	7,889	7,889	(1)	0.0%
01-4210-5-213	PD-Life & Disability Insurance	9,736	6,214	8,078	8,359	8,359	281	3.5%
01-4210-5-221	PD-Social Security	10,313	3,665	4,128	3,381	3,381	(747)	-18.1%
01-4210-5-222	PD-Medicare	14,444	15,356	14,867	15,355	15,355	488	3.3%
01-4210-5-230	PD-Retirement	261,802	271,435	278,406	349,748	349,748	71,342	25.6%
01-4210-5-260	PD-Workers Compensation	18,511	19,626	20,803	19,248	19,248	(1,555)	-7.5%
01-4210-5-341	PD-Telephone	8,000	6,121	8,000	7,500	7,500	(500)	-6.3%
01-4210-5-350	PD-Medical Services	600	674	1,000	1,000	1,000	0	0.0%
01-4210-5-351	PD-Animal Control	0	0	100	100	100	0	0.0%
01-4210-5-355	PD-Photo Supplies	0	0	300	300	300	0	0.0%
01-4210-5-390	PD-Contract Services	100,000	104,076	104,400	107,915	107,915	3,515	3.4%
01-4210-5-430	PD-Repairs	3,000	3,198	3,000	3,000	3,000	0	0.0%
01-4210-5-432	PD-Radio/Radar Maint.	3,000	3,353	9,600	8,000	8,000	(1,600)	-16.7%
01-4210-5-450	PD-Uniforms	9,700	10,737	8,700	8,700	8,700	0	0.0%
01-4210-5-560	PD-Memberships	955	934	940	1,220	1,220	280	29.8%

2021-22 Budget Summary

Department

Department Acct #		2019-20 Budget	2019-20 Actual	2020-21 Budget	Selectmen 2021-22 Proposed	Budget committee		
						2021-22 Proposed	\$ Chg. from '19-20	% Chg. from '19-20
01-4210-5-570	PD-Travel/Mileage	300	132	300	500	500	200	66.7%
01-4210-5-620	PD-Office Supplies	4,000	3,955	4,000	4,000	4,000	0	0.0%
01-4210-5-625	PD-Postage	300	279	300	300	300	0	0.0%
01-4210-5-635	PD-Vehicle Fuels, Gasoline	20,500	15,049	20,000	16,000	16,000	(4,000)	-20.0%
01-4210-5-660	PD-Vehicle Parts	6,000	6,274	7,500	7,000	7,000	(500)	-6.7%
01-4210-5-662	PD-Tires	2,500	2,469	3,000	3,000	3,000	0	0.0%
01-4210-5-663	PD-Batteries	500	439	500	500	500	0	0.0%
01-4210-5-670	PD-Manuals - Books	450	790	300	300	300	0	0.0%
01-4210-5-680	PD-Police Equip./Maint.	11,600	11,274	9,250	8,950	8,950	(300)	-3.2%
01-4210-5-688	PD-Police Supplies	2,500	2,352	7,600	3,500	3,500	(4,100)	-53.9%
01-4210-5-740	PD-Office Equipment	3,000	4,048	3,000	3,000	3,000	0	0.0%
01-4210-5-765	PD-Vehicles & Equipment	0	0	45,000	46,000	46,000	1,000	2.2%
01-4210-5-830	PD-Training	7,000	7,097	7,000	8,000	8,000	1,000	14.3%
		1,691,761	1,635,041	1,758,582	1,876,598	1,876,598	118,016	6.7%

DPW ADMINISTRATION

01-4311-7-110	DPW-Full Time Wages	728,573	692,424	717,598	731,011	731,011	13,413	1.9%
01-4311-7-111	DPW - Part Time Wages	32,094	26,807	32,049	33,341	33,341	1,292	4.0%
01-4311-7-120	DPW-Seasonal Wages	3,839	25,178	36,765	38,748	38,748	1,983	5.4%
01-4311-7-130	DPW-Overtime	80,000	65,617	79,500	79,500	79,500	0	0.0%
01-4311-7-211	DPW-Medical Insurance	185,682	160,053	139,892	158,070	158,070	18,178	13.0%
01-4311-7-212	DPW-Dental Insurance	7,768	7,110	7,326	7,326	7,326	0	0.0%
01-4311-7-213	DPW-Life & Disability Insurance	7,591	5,799	9,619	7,485	7,485	(2,134)	-22.2%
01-4311-7-221	DPW-Social Security	52,360	51,687	53,718	54,722	54,722	1,004	1.9%
01-4311-7-222	DPW-Medicare	12,246	12,088	12,563	12,798	12,798	235	1.9%
01-4311-7-230	DPW-Retirement	90,318	83,665	89,092	113,958	113,958	24,866	27.9%
01-4311-7-260	DPW-Workers Compensation	26,030	27,294	29,825	25,986	25,986	(3,839)	-12.9%
01-4311-7-341	DPW-Telephone	3,000	3,549	4,200	4,200	4,200	0	0.0%
01-4311-7-390	DPW-Contract Services	2,500	782	5,125	1,500	1,500	(3,625)	-70.7%
01-4311-7-620	DPW-Office Supplies	1,600	2,690	1,600	2,000	2,000	400	25.0%
01-4311-7-625	DPW-Postage	50	30	50	50	50	0	0.0%
01-4311-7-740	DPW-Office Equipment	1,500	2,360	1,500	1,500	1,500	0	0.0%
01-4311-7-810	DPW-Advertising	500	1,021	500	500	500	0	0.0%
		1,235,651	1,168,155	1,220,922	1,272,695	1,272,695	51,773	4.2%

HIGHWAY

01-4312-7-390	DPW-Contracted Services	27,800	30,590	33,500	35,000	35,000	1,500	4.5%
01-4312-7-394	DPW-Striping/Tree Removal	16,800	16,338	32,000	12,000	12,000	(20,000)	-62.5%
01-4312-7-396	DPW-Torch Gases	1,250	1,821	1,500	2,000	2,000	500	33.3%
01-4312-7-398	DPW-Outside Repairs	8,000	8,145	16,000	10,000	10,000	(6,000)	-37.5%
01-4312-7-432	DPW-Radio Maintenance	0	311	0	0	0	0	*
01-4312-7-440	DPW-Equipment Rental	2,000	1,800	2,000	2,000	2,000	0	0.0%
01-4312-7-603	DPW-Traffic Control Supplies	1,000	2,899	1,000	1,000	1,000	0	0.0%
01-4312-7-612	DPW-Paint	5,500	2,553	5,500	3,000	3,000	(2,500)	-45.5%
01-4312-7-613	DPW-Traffic Control Supplies	6,000	3,566	6,000	6,000	6,000	0	0.0%
01-4312-7-614	DPW-Drainage Materials	13,500	8,801	13,500	9,000	9,000	(4,500)	-33.3%
01-4312-7-615	DPW-Uniforms Clothing	11,500	9,520	12,000	12,000	12,000	0	0.0%
01-4312-7-616	DPW-First Aid Supplies	700	600	700	700	700	0	0.0%

2021-22 Budget Summary

Department

Department Acct #	2019-20 Budget	2019-20 Actual	2020-21 Budget	Selectmen 2021-22 Proposed	Budget committee		
					2021-22 Proposed	\$ Chg. from '19-20	% Chg. from '19-20
01-4312-7-619 DPW-Steel Iron	500	447	1,000	2,500	2,500	1,500	150.0%
01-4312-7-630 DPW-Building Materials	0	414	0	1,000	1,000	1,000	*
01-4312-7-635 DPW-Vehicle Fuels, Gasoline	15,000	13,439	16,560	13,800	13,800	(2,760)	-16.7%
01-4312-7-636 DPW-Vehicle Fuels, Diesel	54,000	33,297	59,800	52,900	52,900	(6,900)	-11.5%
01-4312-7-640 DPW-Guardrail	6,500	0	10,000	5,000	5,000	(5,000)	-50.0%
01-4312-7-650 DPW-Landscape Materials	2,000	755	2,000	2,000	2,000	0	0.0%
01-4312-7-660 DPW-Vehicle Parts	70,000	68,739	80,500	70,000	70,000	(10,500)	-13.0%
01-4312-7-661 DPW-Grease-Oil	3,000	3,432	3,000	3,500	3,500	500	16.7%
01-4312-7-662 DPW-Tires	7,000	8,914	8,000	8,000	8,000	0	0.0%
01-4312-7-664 DPW-Plow Blades	0	11,302	10,000	12,500	12,500	2,500	25.0%
01-4312-7-680 DPW-Asphalt	33,000	17,392	33,000	25,000	25,000	(8,000)	-24.2%
01-4312-7-684 DPW-Sand Screening	12,500	11,750	12,500	12,500	12,500	0	0.0%
01-4312-7-685 DPW-Road Salt	140,000	94,198	140,000	130,000	130,000	(10,000)	-7.1%
01-4312-7-686 DPW-Magnesium Chloride	2,000	2,500	2,000	2,000	2,000	0	0.0%
01-4909-7-688 CAP-Gravel Crushing	24,500	18,600	0	0	0	0	*
01-4312-7-691 DPW-Tire Chains	2,000	1,582	2,000	2,000	2,000	0	0.0%
01-4312-7-740 DPW-Replace Equipment	4,200	8,062	10,675	7,280	7,280	(3,395)	-31.8%
01-4902-7-740 CAP-DPW-Equipment	18,500	17,946	0	0	0	0	*
01-4312-7-830 DPW-Training Programs	2,500	512	2,500	2,500	2,500	0	0.0%
	491,250	400,224	517,235	445,180	445,180	-72,055	-13.9%
<u>STREET LIGHTING</u>							
01-4316-0-410 SL-Electricity	37,000	42,142	39,771	40,000	40,000	229	0.6%
TOTAL PUBLIC WORKS	1,763,901	1,610,521	1,777,928	1,757,875	1,757,875	(20,053)	-1.1%
<u>CEMETERIES</u>							
01-4195-0-390 CEM-Contract Services	15,000	24,348	35,450	35,450	35,450	0	0.0%
01-4195-0-430 CEM-Equipment Maint.	500	0	500	500	500	0	0.0%
01-4195-0-620 CEM-Supplies	3,500	2,342	3,500	3,500	3,500	0	0.0%
01-4195-0-690 CEM-Mower Parts/Equipment	1,000	611	1,000	1,000	1,000	0	0.0%
01-4195-0-830 CEM-Training	200	0	200	200	200	0	0.0%
	20,200	27,301	40,650	40,650	40,650	0	0.0%
<u>SOLID WASTE</u>							
01-4324-0-390 SW-Contract Services	763,893	772,337	819,563	821,675	821,675	2,112	0.3%
01-4324-0-393 SW-Appliances Disposal	500	95	500	500	500	0	0.0%
01-4324-0-394 SW-Recycling Committee	0	62	1,500	1,500	1,500	0	0.0%
01-4324-0-397 SW-Well Testing	9,250	19,900	9,250	9,250	9,250	0	0.0%
43241-0402 SW-HAZARDOUS WASTE DISPOSAL	0	380	0	0	0	0	*
01-4324-0-560 SW-Memberships	530	0	530	530	530	0	0.0%
01-4324-0-740 SW-Equipment	12,000	1,305	8,000	10,800	10,800	2,800	35.0%
	786,173	794,078	839,343	844,255	844,255	4,912	0.6%
<u>FIELDS & PARKS</u>							
01-4524-0-390 FLD-Contracted Services	0	0	0	0	0	0	*
01-4524-0-410 FLD-Electricity	4,863	3,109	2,708	3,500	3,500	792	29.2%
01-4524-0-430 FLD-Building Maintenance	0	0	3,000	3,000	3,000	0	0.0%
01-4524-0-443 FLD-Equipment Rental	3,470	2,635	3,000	3,000	3,000	0	0.0%
01-4524-0-517 FLD-Field Supplies	18,155	6,360	15,000	13,500	13,500	(1,500)	-10.0%

2021-22 Budget Summary

Department

Department Acct #		2019-20	2019-20	2020-21	Selectmen	Budget committee		
		Budget	Actual	Budget	2021-22 Proposed	2021-22 Proposed	\$ Chg. from '19-20	% Chg. from '19-20
01-4524-0-630	FLD-Field Materials	3,400	533	3,400	8,400	8,400	5,000	147.1%
		29,888	12,637	27,108	31,400	31,400	4,292	15.8%
TOWN CLERK - TAX COLLECTOR								
01-4140-2-110	TC-Full Time Wages	43,615	43,347	45,704	46,383	46,383	679	1.5%
01-4140-2-111	TC-Part Time Wages	37,219	32,841	37,609	39,937	39,937	2,328	6.2%
01-4140-2-112	TC-Elected Clerk/Tax Collector	63,561	65,429	66,832	71,270	71,270	4,438	6.6%
01-4140-2-130	TC-Overtime	464	202	496	503	503	7	1.4%
01-4140-2-211	TC-Medical Insurance	25,672	25,246	28,496	26,919	26,919	(1,577)	-5.5%
01-4140-2-212	TC-Dental Insurance	1,110	1,087	1,128	1,128	1,128	0	0.0%
01-4140-2-213	TC-Life & Disability Insurance	1,124	847	1,069	1,195	1,195	126	11.8%
01-4140-2-221	TC-Social Security	8,982	8,720	9,340	9,802	9,802	462	4.9%
01-4140-2-222	TC-Medicare	2,101	2,040	2,185	2,293	2,293	108	4.9%
01-4140-2-230	TC-Retirement	12,024	12,220	12,626	16,613	16,613	3,987	31.6%
01-4140-2-260	TC-Workers Compensation	296	300	314	235	235	(79)	-25.2%
01-4140-2-390	TC-Contract Services	10,950	10,588	12,963	13,030	13,030	67	0.5%
01-4140-2-560	TC-Memberships	400	75	430	430	430	0	0.0%
01-4140-2-561	TC-Professional Dev.	499	2	2,275	2,275	2,275	0	0.0%
01-4140-2-620	TC-Office Supplies	1,500	1,419	3,080	3,080	3,080	0	0.0%
01-4140-2-625	TC-Postage	9,000	7,452	9,000	9,000	9,000	0	0.0%
01-4140-2-740	TC-Office Equip./Maint.	470	469	1,013	1,000	1,000	(13)	-1.3%
01-4140-2-830	TC-Training	1,545	1,130	0	0	0	0	*
01-4909-2-760	CAP-TC-Town Clerk Software	0	0	0	0	0	0	*
		220,532	213,413	234,560	245,093	245,093	10,533	4.5%
WATER								
03-4331-0-312	WF-Management Services	57,450	48,066	58,599	59,771	59,771	1,172	2.0%
03-4331-0-410	WF-Electricity	13,500	16,228	14,144	15,000	15,000	856	6.1%
03-4331-0-414	WF-Natural Gas	1,700	1,492	1,837	1,500	1,500	(337)	-18.3%
03-4331-0-314	WF-System Monitoring	3,000	1,855	3,560	2,450	2,450	(1,110)	-31.2%
03-4331-0-426	WF- Water Meters	6,500	0	6,500	6,500	6,500	0	0.0%
03-4331-0-436	WF-System Maintenance	45,000	17,312	52,550	57,850	57,850	5,300	10.1%
		127,150	84,953	137,190	143,071	143,071	5,881	4.3%
SEWER								
02-4326-0-312	SF-Management Services	106,930	99,825	84,155	105,259	105,259	21,104	25.1%
02-4326-0-410	SF-Electricity	9,000	8,855	9,920	12,000	12,000	2,080	21.0%
02-4326-0-414	SF-Natural Gas	800	724	728	750	750	22	3.0%
02-4326-0-314	SF-System Monitoring	1,800	3,185	4,810	1,650	1,650	(3,160)	-65.7%
02-4326-0-625	SF-Postage	250	0	250	396	396	146	58.4%
02-4326-0-436	SF-System Maintenance	109,750	322	92,750	77,750	77,750	(15,000)	-16.2%
		228,530	112,912	192,613	197,805	197,805	5,192	2.7%
TRANSFER TO CAPITAL RESERVES								
01-4915-7-067	CRF-Bridge & Highway Construction	120,000	120,000	120,000	1,000	1,000	-119,000	-99.2%
01-4915-7-066	CRF-Public Works Equipment	180,000	180,000	192,500	205,500	205,500	13,000	6.8%
01-4915-6-065	CRF-Fire Equipment	37,000	37,000	33,000	33,000	33,000	0	0.0%
01-4915-5-063	CRF-Police Equipment	30,000	30,000	26,000	42,500	42,500	16,500	63.5%

2021-22 Budget Summary

<u>Department</u>						Budget committee		
<u>Department</u>		2019-20	2019-20	2020-21	2021-22	2021-22	\$ Chg.	% Chg.
<u>Acct #</u>		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Proposed</u>	from '19-20	from '19-20
01-4915-8-068	CRF-Recreation Improvements	16,000	16,000	20,000	20,000	20,000	0	0.0%
01-4915-1-062	CRF-Municipal Buildings & Grounds	65,000	65,000	65,000	65,000	265,000	200,000	307.7%
01-4915-6-064	CRF-Fire Trucks	100,000	100,000	112,500	112,500	112,500	0	0.0%
01-4915-9-087	TRS-Library Emergency Repairs	8,000	0	5,000	0	0	-5,000	-100.0%
01-4915-9-072	CRF-Library Building Repairs	20,000	20,000	20,000	5,000	5,000	-15,000	-75.0%
01-4915-4-069	CRF-Community Center	0	0	5,000	5,000	5,000	0	0.0%
01-4915-6-078	CRF-Fire Suppression Water Supply	0	0	10,000	10,000	10,000	0	0.0%
01-4915-0-077	CRF-Water System Improvement/Repl	0	0	50,000	50,000	50,000	0	0.0%
01-4915-0-079	CRF-Revaluation	0	0	0	18,000	18,000	18,000	*
01-4917-0-086	TRF-Health Maintenance	104,893	104,893	19,116	0	0	-19,116	-100.0%
		680,893	672,893	678,116	567,500	767,500	89,384	0
CAPITAL PROJECTS								
01-4901-8-711	CAP-PR-Field Improvements	0	0	0	0	0	0	*
01-4901-8-730	CAP-PR-Bow Youth Center Purchase	0	0	0	700,000	0	0	*
01-4902-5-740	CAP-PD-Equipment	38,892	41,129	13,830	35,000	35,000	21,170	153.1%
01-4902-5-750	CAP-PD-Vehicles	0	0	43,000	0	0	(43,000)	-100.0%
01-4902-6-740	CAP-FD-Equipment	0	0	0	146,600	146,600	146,600	*
01-4902-6-750	CAP-FD-Vehicles	675,000	286,707	249,900	78,000	78,000	(171,900)	-68.8%
01-4902-7-740	CAP-DPW-Equipment	0	0	0	61,800	61,800	61,800	*
01-4902-7-750	CAP-DPW-Vehicles	67,000	63,586	481,074	0	0	(481,074)	-100.0%
01-4903-1-730	CAP-FAC-Municipal Building Repai	90,000	0	75,000	0	0	(75,000)	-100.0%
01-4903-5-730	CAP-FAC-Old Town Hall Repairs	0	0	0	0	0	0	*
01-4903-8-730	CAP-FAC-Recreation Improvements	0	0	0	95,200	95,200	95,200	*
01-4903-3-730	CAP-FAC-Salt Containment/Mixing She	0	0	275,000	76,500	76,500	(198,500)	-72.2%
01-4909-0-715	CAP-Cemetery Devevelopment	0	0	0	0	0	0	*
01-4909-0-410	CAP-Street Light Replacement	0	0	50,264	0	0	(50,264)	-100.0%
01-4909-7-725	CAP-Road/Bridge Reconstruction	60,000	0	2,646,518	0	0	(2,646,518)	-100.0%
01-4909-7-721	CAP-Road Improvements	0	0	0	62,500	62,500	62,500	*
01-4909-7-721	CAP-Road Improvements	370,000	419,831	550,000	475,000	475,000	(75,000)	-13.6%
01-4909-7-726	CAP-Culvert Maintenance	0	0	38,000	61,200	61,200	23,200	61.1%
01-4909-7-723	CAP-Bridge Maintenance	0	0	0	0	0	0	*
01-4909-3-747	CAP-FAC-Fuel System	0	0	176,000	0	0	(176,000)	-100.0%
		1,300,892	811,252	4,598,586	1,791,800	1,091,800	-3,506,786	-76.3%
	TOTAL APPROPRIATION	13,764,110	12,619,912	16,910,176	14,017,282	13,580,008	-3,330,168	-19.7%

Bow Budget Workbook

Revenues

Department Acct #	2019-20 Estimate	2019-20 Actual	2020-21 Estimate	Selectmen 2020-21 Proposed	Budget committee			2021-22 Proposed
					2020-21 Proposed	\$ Chg. from '20-21	% Chg. from '19-20	
TAXES								
01-3185-0-804 Timber Yield Taxes	7,000	7,413	7,000	7,000	7,000	0	0.0%	0
01-3189-0-805 Gravel Tax	8,000	2,795	8,000	7,000	7,000	(1,000)	-12.5%	0
01-3190-0-801 Interest & Penalties, Property	45,000	16,741	40,000	40,000	40,000	0	0.0%	0
01-3190-0-802 Interest & Penalties, Tax Liens	50,000	46,487	55,000	55,000	55,000	0	0.0%	0
	110,000	73,435	110,000	109,000	109,000	-1,000	-0.9%	0
BUSINESS LICENSES & FEES								
01-3210-0-824 Filing Fees	0	10	0	0	0	0	*	0
01-3210-0-821 Uniform Commercial Code	2,000	2,910	2,000	2,500	2,500	500	25.0%	0
01-3210-0-822 Wetlands Permits	0	0	0	0	0	0	*	0
01-3210-0-823 Pole Tax	0	0	0	0	0	0	*	0
	2,000	2,920	2,000	2,500	2,500	500	25.0%	0
MOTOR VEHICLE FEES								
01-3220-0-000 Motor Vehicle Permits	2,325,000	2,332,913	2,400,000	2,400,000	2,400,000	0	0.0%	0
BUILDING PERMITS								
01-3230-0-000 Building Permits	70,000	68,103	70,000	70,000	70,000	0	0.0%	0
01-3230-0-839 Driveway Permits	0	195	0	150	150	150	*	0
	70,000	68,298	70,000	70,150	70,150	150	0.2%	0
OTHER LICENSES & FEES								
01-3290-0-827 Dog Licences Town	8,750	6,460	7,000	7,000	7,000	0	0.0%	0
01-3290-0-825 Marriage Licenses	200	210	150	150	150	0	0.0%	0
01-3290-0-852 Returned Check Fee	300	225	250	250	250	0	0.0%	0
01-3290-0-857 Impact Fee - Safety Bldg.	6,500	17,096	6,000	7,500	7,500	1,500	25.0%	0
01-3290-0-899 Other Licenses, Permits, Fees	0	50	0	200	200	200	*	0
	15,750	24,041	13,400	15,100	15,100	1,700	12.7%	0
FEDERAL / STATE OF NH								
01-3310-0-920 Federal Grants	0	7,137	0	0	0	0	*	0
01-3351-0-000 Shared Revenue	63,778	63,778	63,778	0	0	(63,778)	-100.0%	0
01-3352-0-000 Meals & Rooms Tax	400,213	400,213	400,213	380,000	380,000	(20,213)	-5.1%	0
01-3353-0-000 Highway Block Grant	231,759	231,734	231,759	225,000	225,000	(6,759)	-2.9%	0
01-3356-0-000 State-Federal Forests	81	88	85	85	85	0	0.0%	0
01-3359-0-910 Boston & Maine R.R.	1,366	1,437	1,437	1,500	1,500	63	4.4%	0
01-3359-0-000 Other State Grants	0	97,863	0	0	0	0	*	0
	697,197	802,251	697,272	606,585	606,585	-90,687	-13.0%	0
INCOME FROM DEPARTMENTS								
01-3401-1-850 Administrative Revenue	2,000	75	2,000	1,000	1,000	(1,000)	-50.0%	0
01-3401-2-826 Vital Stat Research Town	1,300	1,422	1,300	1,400	1,400	100	7.7%	0
01-3401-2-828 Fish & Game Town	0	6	0	0	0	0	*	0
01-3401-2-831 Municipal Agent Fee	33,000	34,074	34,000	34,000	34,000	0	0.0%	0
01-3401-2-832 Title Application Fee	4,000	3,600	4,000	4,000	4,000	0	0.0%	0
01-3401-2-856 Dog Fines	0	2,343	100	500	500	400	400.0%	0
01-3401-4-831 Planning Board Fees	10,000	22,588	15,000	15,000	15,000	0	0.0%	0
01-3401-4-832 ZBA Fees	1,000	1,960	1,000	1,000	1,000	0	0.0%	0
01-3401-5-856 Police Parking Fines	500	1,296	750	750	750	0	0.0%	0
01-3401-5-851 Police Reports	1,500	365	1,250	1,000	1,000	(250)	-20.0%	0
01-3401-5-855 Police Permits	100	650	250	300	300	50	20.0%	0
01-3401-5-835 Police Witness Fees	2,500	1,891	2,000	2,000	2,000	0	0.0%	0
01-3401-5-845 Police Details	20,000	13,658	20,000	20,000	20,000	0	0.0%	0
01-3401-5-843 School Resource Officer	57,530	44,694	58,000	58,000	58,000	0	0.0%	0
01-3401-6-845 Fire - Ambulance	215,000	217,995	220,000	220,000	220,000	0	0.0%	0
01-3401-6-855 Fire Permits & Inspections	2,000	1,675	2,500	2,000	2,000	(500)	-20.0%	0

Bow Budget Workbook

Revenues

Department	2019-20	2019-20	Selectmen		Budget committee			2021-22
			Estimate	Actual	Estimate	Proposed	2020-21	
Acct #	Estimate	Actual	Estimate	Proposed	Proposed	from '20-21	from '19-20	Proposed
01-3401-6-870 Other Fire Revenue	1,500	140	1,500	1,000	1,000	(500)	-33.3%	0
01-3401-7-836 Septic Design Review	750	950	750	750	750	0	0.0%	0
01-3401-7-846 DPW-Snow Removal	35,000	29,357	35,000	35,000	35,000	0	0.0%	0
01-3401-7-855 Excavation Permits	1,500	300	1,500	1,500	1,500	0	0.0%	0
01-3401-8-841 Recreation	12,000	1,543	2,500	2,000	2,000	(500)	-20.0%	0
01-3401-0-838 Cemetery Lots	2,500	1,400	2,500	2,500	2,500	0	0.0%	0
01-3401-0-851 Copies	650	1,230	750	750	750	0	0.0%	0
01-3404-0-836 Tipping Fees	110,000	69,324	110,000	90,000	90,000	(20,000)	-18.2%	0
01-3404-0-846 School Solid Waste Disposal	28,079	21,079	32,025	32,025	32,025	0	0.0%	0
01-3404-0-872 Recycling Revenues	2,000	7,177	2,000	2,500	2,500	500	25.0%	0
	544,409	480,789	550,675	528,975	528,975	-21,700	-3.9%	0
OTHER REVENUE								
01-3501-0-000 Sale of Town Property	15,000	27,000	10,000	10,000	10,000	0	0.0%	0
01-3502-0-000 Interest on Deposits	100,000	135,651	175,000	50,000	50,000	(125,000)	-71.4%	0
01-3503-0-000 Rent	8,000	1,760	5,000	1,000	1,000	(4,000)	-80.0%	0
01-3508-0-000 Private Grant & Donations	0	19,513	0	0	0	0	*	0
01-3506-0-000 Insurance Refunds	0	10,196	0	0	0	0	*	0
01-3509-0-000 Other Revenue	25,371	9,720	103,256	5,400	5,400	(97,856)	-94.8%	0
	148,371	203,840	293,256	66,400	66,400	-226,856	-77.4%	0
TRANSFERS FROM CAPITAL RESERVES								
01-3915-0-061 CRF-Land Purchase	0	0	0	327,877	0	0	*	0
01-3915-0-067 CRF-Bridge & Highway Construction	60,000	31,309	2,684,719	62,500	62,500	(2,622,219)	-97.7%	0
39150-1007 BRIDGE CRF	0	0	0	61,200	61,200	61,200	*	0
01-3915-0-063 CRF-Police Equipment	42,000	38,767	48,000	35,000	35,000	(13,000)	-27.1%	0
01-3915-0-065 CRF-Fire Equipment	0	0	0	146,600	146,600	146,600	*	0
01-3915-0-064 CRF-Fire Trucks	675,000	286,707	249,900	78,000	78,000	(171,900)	-68.8%	0
01-3915-0-066 CRF-Public Works Equipment	67,000	85,837	481,074	61,800	61,800	(419,274)	-87.2%	0
01-3915-0-062 CRF-Municipal Facilities	90,000	0	526,000	76,500	76,500	(449,500)	-85.5%	0
01-3915-0-068 CRF-Recreation Improvements	0	0	0	95,200	95,200	95,200	*	0
01-3916-0-083 TRF-Cemetery Perpetual Care	0	0	0	0	0	0	*	0
	934,000	442,619	3,989,693	944,677	616,800	-3,372,893	-84.5%	0
TRANSFERS FROM OTHER FUNDS								
01-3917-0-007 Transfer From Conservation Funds	65,000	69,338	61,500	58,900	58,900	(2,600)	-4.2%	0
WATER								
03-3402-0-809 WF-Water Usage	75,000	77,605	136,190	142,071	142,071	5,881	4.3%	0
03-3402-0-845 WF-Water Hookup Fees	1,000	3,750	1,000	1,000	1,000	0	0.0%	0
03-3402-0-854 WF-Water Application Fees	0	2,360	0	0	0	0	*	0
	76,000	83,715	137,190	143,071	143,071	5,881	4.3%	0
SEWER								
02-3403-0-808 SF-Sewer Usage	222,730	242,085	192,613	197,805	197,805	5,192	2.7%	0
02-3403-0-858 SF-Hookup Fees	1,500	350	0	0	0	0	*	0
02-3502-0-808 SF-Interest & Penalties, Sewer	300	257	0	0	0	0	*	0
02-3502-0-000 SF-Interest On Deposits	4,000	16,869	0	0	0	0	*	0
	228,530	259,561	192,613	197,805	197,805	5,192	2.7%	0
TOTAL REVENUE	5,216,257	4,843,719	8,517,599	5,143,163	4,815,286	-3,702,313	-43.5%	0

Purchase of Bow Youth Center Building

21 Bow Center Road
Bow, New Hampshire
Building Built in 2008 on 5.85 Acres of Land

- **Purchase Price:** \$1,250,000
- **Size:** Approximately 7,000 square feet
- **Building Specs:** Currently has 50 parking space, two (2) large fields, public water with septic system, irrigation, central air, FHA, natural gas, fire alarm system, four (4) bathrooms (two [2] on each floor), indoor gym 40' x 40' as well as room to expand for additional gym, three (3) sheds for storage of outdoor equipment. Building contents included.
- **Purchase price paid over two (2) years**



Year 1 payment of \$700,000 – No Change to Tax Rate

a. Use of capital reserve fund – land purchase	\$327,877
b. Reduction of contribution to Facilities CRF	\$200,000 (1)
c. Budget savings from Parks & Rec	\$ 62,726
d. Use of fund balance	<u>\$109,397</u>
Total	\$700,000

Year 2 payment of \$550,000 – No Change to Tax Rate

a. Reduction of contribution to Facilities CRF	\$200,000 (1)
b. Budget savings from Parks & Rec	\$ 62,726
c. Use of fund balance	\$267,274
d. Fund raising	<u>\$ 20,000</u>
Total	\$550,000

(1) This money was going to be used to renovate and move the Celebrating Children Preschool within the Municipal Office Building. This recreation program will move to the new building.

Benefits:

- Ideal location next to elementary and middle schools, and Town conservation land and trails
- Provides more space for the Recreation Department to expand, providing more activities for children, adults and seniors.
- Allows the Town to continue providing a valuable service to families that might need, or want, before and after school recreational programs from 7:00 a.m. to 8:30 am and 2:15 p.m. to 5:45 p.m., which will allow the Recreation Department to become self-sustaining.
- Enhances the Town's sense of community by providing a hub for activity and interaction between all age levels of the community.

Downside:

- Loss of tax revenue - \$29,395

CURRENT Recreation Expense and Revenues

	<u>Operating Budget</u>	<u>Revolving Fund w/ Celebrating Children</u>	<u>Total Recreation</u>
<u>Revenues</u>	(from Taxation)	(Fee supported)	
Program Fees		\$217,918	\$217,918
<u>Expense</u>			
Wages & Benefits	\$54,706	\$218,041	\$272,747
Operating	<u>\$8,020</u>	<u>\$30,107</u>	<u>\$38,127</u>
Surplus/(Deficit)	(\$62,726)	(\$30,230)	(\$92,956)

PROJECTED Recreation Expense and Revenues - Recreation with BYC programs and Celebrating Children.

	<u>Total Recreation</u>	<u>Bow Youth Center Programs</u>	<u>Total</u>
<u>Revenues</u>			
Program Fees	\$217,918	\$650,235	\$868,153
<u>Expense</u>			
Wages & Benefits	\$272,747	\$278,265	\$551,012
Full Time Director Costs		\$47,188	\$47,188
Operating Costs	<u>\$38,127</u>	\$14,236	\$52,363
Building Costs		<u>\$79,727</u>	<u>\$79,727</u>
Surplus/(Deficit)	(\$92,956)	\$230,819	\$137,863

These numbers are based on a "non-COVID-19" year.

**Town of Bow
Appropriation Articles**

**Second Session of Annual Town Meeting
March 17, 2021
(Deliberative)**

3. To see if the Town will vote to approve the purchase of the land and building at 21 Bow Center Road, known as the Bow Youth Center, at a cost not to exceed \$1,250,000 payable over term of two years with an annual appropriation of \$700,000 in the first year and \$550,000 in the second year, and further to raise and appropriate \$700,000 for the first year's payment and to further authorize the withdrawal of \$327,877 from the Land Purchase Capital Reserve Fund created for that purpose, to be used toward the first year's payment with the balance to come from general taxation. In the following year, the appropriation of \$550,000 will be contained in the operating budget. (2/3 majority vote required)
4. To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of \$_____ for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority Vote Required)
5. To see if the Town will vote to raise and appropriate \$549,500 and authorize payment into existing capital reserve and expendable trust funds in the following amounts for the purpose for which such funds were established. (Majority Vote Required)

Bridge and Highway Construction Capital Reserve Fund	\$1,000
Community Center Capital Reserve Fund	\$5,000
Fire Equipment Capital Reserve Fund	\$33,000
Fire suppression Capital Reserve Fund	\$10,000
Fire Truck Capital Reserve Fund	\$112,500
Library Building Repairs Capital Reserve Fund	\$5,000
Municipal Buildings and Grounds Capital Reserve Fund	\$65,000
Police Department Equipment Capital Reserve Fund	\$42,500
Public Works Department Equipment Capital Reserve Fund	\$205,500
Recreation Improvements Capital Reserve Fund	\$20,000
Water System Improvement/Replacement Capital Reserve Fund	\$50,000

6. To see if the Town will vote to raise and appropriate \$616,800 for the purposes listed below, and to authorize funding these amounts by withdrawal from the listed capital reserve funds in the following amounts:

Bridge Capital Reserve Fund <i>Bow Bog Road culvert - engineering</i>	\$61,200
Bridge and Highway Construction Capital Reserve Fund <i>Falcon Way/White Rock Intersection - engineering</i>	\$62,500
Fire Equipment Capital Reserve Fund <i>Turnout gear; defibrillators</i>	\$146,600
Fire Truck Capital Reserve Fund <i>1 ton pickup truck</i>	\$78,000
Municipal Buildings and Grounds Capital Reserve Fund <i>Salt mixing shed; storage building</i>	\$171,700
Public Works Department Equipment Capital Reserve Fund <i>Tiltrotator, tractor</i>	\$61,800
Police Department Equipment Capital Reserve Fund <i>IMC data merge</i>	\$35,000

This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until these specified purchases are complete or June 30, 2025, whichever occurs sooner.

7. To see if the Town will vote to raise and appropriate the sum of \$475,000 for the reconstruction and paving of Town roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2026, whichever is sooner.
(Majority Vote Required)
8. To see if the Town will authorize the establishment of a capital reserve fund to meet our constitutional and statutory requirement that assessments are at full and true value at least as often as every fifth year. Furthermore, to raise and appropriate the sum of \$18,000 towards this purpose and to appoint the selectmen as agents to expend from the fund. (Majority Vote Required)