



2018
MS-737

Proposed Budget

Bow

For the period beginning July 1, 2018 and ending June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	03	\$280,479	\$282,379	\$273,443	\$0	\$273,443	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$233,898	\$221,602	\$278,237	\$0	\$278,237	\$0
4150-4151	Financial Administration	03	\$558,872	\$482,503	\$432,515	\$0	\$432,515	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$131,800	\$88,986	\$1,892,000	\$0	\$1,892,000	\$0
4155-4159	Personnel Administration	03	\$86,800	\$9,606	\$10,923	\$0	\$10,923	\$0
4191-4193	Planning and Zoning	03	\$267,964	\$414,008	\$419,395	\$0	\$419,395	\$0
4194	General Government Buildings	03	\$250,830	\$173,890	\$269,384	\$0	\$269,384	\$0
4195	Cemeteries	03	\$23,200	\$19,605	\$22,700	\$0	\$22,700	\$0
4196	Insurance	03	\$68,221	\$72,996	\$83,468	\$0	\$83,468	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,902,064	\$1,765,575	\$3,682,065	\$0	\$3,682,065	\$0
Public Safety								
4210-4214	Police	03	\$1,707,326	\$1,547,198	\$1,714,444	\$0	\$1,714,444	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	03	\$1,204,985	\$1,140,530	\$1,174,872	\$0	\$1,174,872	\$0
4240-4249	Building Inspection		\$119,427	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	03	\$18,231	\$18,546	\$18,180	\$0	\$18,180	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$3,049,969	\$2,706,274	\$2,907,496	\$0	\$2,907,496	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Highways and Streets								
4311	Administration	03	\$1,269,321	\$1,226,997	\$1,305,339	\$0	\$1,305,339	\$0
4312	Highways and Streets	03	\$509,845	\$515,410	\$464,950	\$0	\$464,950	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$39,008	\$35,514	\$37,000	\$0	\$37,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$1,818,174	\$1,777,921	\$1,807,289	\$0	\$1,807,289	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$718,050	\$647,213	\$694,930	\$0	\$694,930	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	03	\$125,241	\$116,593	\$228,585	\$0	\$228,585	\$0
Sanitation Subtotal			\$843,291	\$763,806	\$923,515	\$0	\$923,515	\$0
Water Distribution and Treatment								
4331	Administration	03	\$99,634	\$111,831	\$160,045	\$0	\$160,045	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$99,634	\$111,831	\$160,045	\$0	\$160,045	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Health								
4411	Administration	03	\$2,345	\$2,391	\$2,496	\$0	\$2,496	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$4,650	\$4,650	\$3,400	\$0	\$3,400	\$0
Health Subtotal			\$6,995	\$7,041	\$5,896	\$0	\$5,896	\$0
Welfare								
4441-4442	Administration and Direct Assistance	03	\$11,911	\$4,666	\$8,424	\$0	\$8,424	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$11,911	\$4,666	\$8,424	\$0	\$8,424	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	03	\$304,779	\$201,357	\$201,357	\$0	\$201,357	\$0
4550-4559	Library	03	\$506,270	\$506,270	\$506,991	\$0	\$506,991	\$0
4583	Patriotic Purposes	03	\$500	\$500	\$500	\$0	\$500	\$0
4589	Other Culture and Recreation	03	\$1,750	\$1,748	\$1,750	\$0	\$1,750	\$0
Culture and Recreation Subtotal			\$813,299	\$709,875	\$710,598	\$0	\$710,598	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Debt Service								
4711	Long Term Bonds and Notes - Principal	03	\$825,000	\$825,000	\$1,065,000	\$0	\$1,065,000	\$0
4721	Long Term Bonds and Notes - Interest	03	\$403,238	\$416,302	\$392,406	\$0	\$392,406	\$0
4723	Tax Anticipation Notes - Interest	03	\$1	\$0	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$1,228,239	\$1,241,302	\$1,457,407	\$0	\$1,457,407	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$656,207	\$666,003	\$0	\$0	\$0	\$0
4903	Buildings		\$4,358,858	\$4,347,040	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$477,000	\$279,791	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$5,492,065	\$5,292,834	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations			\$15,265,641	\$14,381,125	\$11,662,735	\$0	\$11,662,735	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	07	\$0	\$0	\$172,000	\$0	\$172,000	\$0
		<i>Purpose: Dump Truck</i>						
4902	Machinery, Vehicles, and Equipment	11	\$0	\$0	\$115,000	\$0	\$115,000	\$0
		<i>Purpose: Public Works Tractor</i>						
4902	Machinery, Vehicles, and Equipment	13	\$0	\$0	\$60,000	\$0	\$60,000	\$0
		<i>Purpose: Public Works Pickup Truck</i>						
4902	Machinery, Vehicles, and Equipment	14	\$0	\$0	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Public Works Radios</i>						
4902	Machinery, Vehicles, and Equipment	15	\$0	\$0	\$50,000	\$0	\$0	\$50,000
		<i>Purpose: Library HVAC Equipment</i>						
4902	Machinery, Vehicles, and Equipment	16	\$0	\$0	\$40,000	\$0	\$40,000	\$0
		<i>Purpose: Safety Center Security Equipment</i>						
4902	Machinery, Vehicles, and Equipment	17	\$0	\$0	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Old Town Hall Heating System</i>						
4902	Machinery, Vehicles, and Equipment	21	\$0	\$0	\$8,600	\$0	\$8,600	\$0
		<i>Purpose: Police ATVs</i>						
4903	Buildings	12	\$0	\$0	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Municipal Building Insulation</i>						
4903	Buildings	19	\$0	\$0	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Municipal Building Bathrooms</i>						
4903	Buildings	26	\$0	\$0	\$0	\$94,345	\$0	\$94,345
		<i>Purpose: Community Center Renovations</i>						
4909	Improvements Other than Buildings	05	\$0	\$0	\$285,000	\$0	\$285,000	\$0
		<i>Purpose: Road Reconstruction</i>						
4909	Improvements Other than Buildings	08	\$0	\$0	\$170,000	\$0	\$170,000	\$0
		<i>Purpose: Culvert Replacement</i>						



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Special Warrant Articles

4909	Improvements Other than Buildings	18	\$0	\$0	\$30,000	\$0	\$30,000	\$0
<i>Purpose: Hanson Park Irrigation Well</i>								
4909	Improvements Other than Buildings	20	\$0	\$0	\$16,656	\$0	\$16,656	\$0
<i>Purpose: Cemetery Layout</i>								
4915	To Capital Reserve Fund	04	\$0	\$0	\$560,300	\$0	\$560,300	\$0
<i>Purpose: Bridge and Highway CRF</i>								
4915	To Capital Reserve Fund	06	\$0	\$0	\$172,000	\$0	\$172,000	\$0
<i>Purpose: Capital Reserve Contributions</i>								
4915	To Capital Reserve Fund	09	\$0	\$0	\$145,665	\$0	\$145,665	\$0
<i>Purpose: Public Works Equipment CRF</i>								
4916	To Expendable Trusts/Fiduciary Funds	10	\$0	\$0	\$123,582	\$0	\$123,582	\$0
<i>Purpose: Employee HRA ETF</i>								
Total Proposed Special Articles			\$0	\$0	\$2,128,803	\$94,345	\$2,078,803	\$144,345



Individual Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Total Proposed Individual Articles								



Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$0	\$5,000	\$5,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	03	\$0	\$8,000	\$8,000
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$0	\$100,000	\$100,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$0	\$113,000	\$113,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	03	\$0	\$38,500	\$38,500
3220	Motor Vehicle Permit Fees	03	\$0	\$2,250,000	\$2,250,000
3230	Building Permits	03	\$0	\$65,000	\$65,000
3290	Other Licenses, Permits, and Fees	03	\$0	\$10,400	\$10,400
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$2,363,900	\$2,363,900
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$0	\$397,801	\$397,801
3353	Highway Block Grant	03	\$0	\$223,995	\$223,995
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$0	\$75	\$75
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	03	\$0	\$2,736	\$2,736
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$0	\$624,607	\$624,607



Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Charges for Services					
3401-3406	Income from Departments	03	\$0	\$506,840	\$506,840
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$0	\$506,840	\$506,840
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$0	\$15,000	\$15,000
3502	Interest on Investments	03	\$0	\$50,000	\$50,000
3503-3509	Other	03	\$0	\$17,500	\$17,500
Miscellaneous Revenues Subtotal			\$0	\$82,500	\$82,500
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	03	\$0	\$228,585	\$228,585
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	20, 13, 17, 14, 19, 07, 11, 18, 21, 16, 12, 08	\$0	\$792,256	\$792,256
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds	03	\$0	\$50,000	\$50,000
Interfund Operating Transfers In Subtotal			\$0	\$1,070,841	\$1,070,841
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	09, 04	\$0	\$490,965	\$490,965
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$490,965	\$490,965
Total Estimated Revenues and Credits			\$0	\$5,252,653	\$5,252,653





Budget Summary

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$9,794,226	\$11,662,735	\$11,662,735
Special Warrant Articles	\$5,902,065	\$2,128,803	\$2,078,803
Individual Warrant Articles	\$0	\$0	\$0
Total Appropriations	\$15,696,291	\$13,791,538	\$13,741,538
Less Amount of Estimated Revenues & Credits	\$8,997,902	\$5,252,653	\$5,252,653
Estimated Amount of Taxes to be Raised	\$6,698,389	\$8,538,885	\$8,488,885



Supplemental Schedule

1. Total Recommended by Budget Committee	\$13,741,538
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$1,065,000
3. Interest: Long-Term Bonds & Notes	\$392,406
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$1,457,406
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$12,284,132
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$1,228,413
 Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	\$14,969,951