TOWN OF BOW, NH

PRELIMINARY

FY 2025-26 Town Budget

Public Hearing

February 6, 2025

FY 2025-26 Appropriations Summary

Account Name	FY 22 Actual	FY 23 Actual	FY 24-25 Budget	2025-26 Town Manager Proposed	2025-26 Selectmen Proposed	2025-26 Budget Comm. Proposed	Variance Bud. Comm. from BOS	Variance from 2024-25
BOARD OF SELECTMEN	19,458	19,145	23,117	23,123	23,123	23,123	0	6
TOWN MANAGER	286,622	305,456	319,500	335,463	334,463	334,463	0	14,963
LEGAL SERVICES	47,987	59,807	60,000	125,000	75,000	75,000	0	15,000
PERSONNEL	9,587	12,240	11,760	27,190	11,760	11,760	0	0
ENERGY COMMITTEE	0	0	750	750	750	750	0	0
PATRIOTIC PURPOSES	0	500	500	500	10,500	10,500	0	10,000
ASSESSING	148,899	131,651	141,380	141,380	141,380	141,380	0	0
COMMUNITY DEVELOPMENT	392,926	412,634	447,225	493,242	493,242	493,242	0	46,017
ELECTIONS & REGISTRATIONS	16,145	14,351	33,317	24,692	24,692	24,692	0	-8,625
EMERGENCY MANAGEMENT	32,492	34,212	34,774	42,628	35,343	35,343	0	569
FACILITIES	488,530	483,502	463,922	564,946	531,371	531,371	0	67,449
FINANCE	266,319	293,231	305,690	319,787	319,787	319,787	0	14,097
TECHNOLOGY	107,323	112,631	102,050	108,910	108,910	108,910	0	6,860
TOWN INSURANCES	100,428	110,471	130,135	149,395	149,395	149,395	0	19,260
DEBT SERVICE	1,254,753	1,153,025	1,121,894	1,070,767	1,070,767	1,070,767	0	-51,127
FIRE	1,384,151	1,302,419	1,591,377	1,781,964	1,641,071	1,641,071	0	49,694
HEALTH OFFICER	1,987	2,041	2,703	2,703	2,703	2,703	0	0
HERITAGE COMMISSION	1,778	750	750	1,750	750	750	0	0
HUMAN SERVICES	12,319	3,080	10,191	13,069	7,669	7,669	0	-2,522
LIBRARY	566,643	616,783	644,071	658,734	658,734	658,734	0	14,663
PARKS & RECREATION	0	0	0	0	0	0	0	0
POLICE	1,834,566	1,808,811	2,265,321	2,373,646	2,302,717	2,302,717	0	37,397
PUBLIC WORKS	1,673,944	1,697,369	2,051,721	2,162,420	2,077,320	2,077,320	0	25,599
CEMETERIES	31,014	30,220	50,152	50,152	50,152	50,152	0	0
SOLID WASTE	885,025	953,909	1,030,587	1,046,587	1,046,587	1,046,587	0	16,000
FIELDS MAINTENANCE	27,046	15,639	41,600	54,300	54,300	54,300	0	12,700
TOWN CLERK/TAX COLLECTOR	250,747	261,503	280,431	306,641	306,641	306,641	0	26,210
WATER	90,140	120,324	132,631	138,523	138,523	138,523	0	5,892
SEWER	149,838	199,201	178,684	184,854	184,854	184,854	0	6,170
TOTAL OPERATING BUDGET	**11,480,667**	**11,554,905**	**11,428,763**	**12,203,114**	**11,802,503**	**11,802,503**		**326,270**
SPECIAL WARRANT ARTICLES	1,019,728	3,651,517	6,398,700	4,843,297	4,843,297	4,843,297		-1,555,403
	12,500,395	**15,206,422**	**17,827,463**	**17,046,411**	**16,645,800**	**16,645,800**		**-1,229,133**

FY2025-26 Revenue Overview

Account Name	FY 22-23 Actual	FY 23 Actual	2024-2025 Budget	Town Manager Proposed Budget	Selectmen Proposed Budget	Bud. Comm. Proposed Budget	Variance Bud. Comm. from BOS	Variance from 2024-25
TAXES	78,726	60,000	60,000	62,500	62,500	62,500	0	2,500
BUSINESS LICENSES & FEES	3,795	3,000	3,200	3,200	3,200	3,200	0	0
MOTOR VEHICLE FEES	2,860,410	2,758,000	2,879,000	2,979,000	3,022,750	3,022,750	0	143,750
BUILDING PERMITS	91,800	85,150	85,150	90,150	90,150	90,150	0	5,000
OTHER LICENSES & FEES	19,070	27,650	22,900	17,800	17,800	17,800	0	-5,100
FEDERAL / STATE OF NH	1,015,090	2,163,503	2,168,825	1,040,066	1,040,066	1,040,066	0	-1,128,759
INCOME FROM DEPARTMENTS	633,041	540,400	586,125	586,125	601,125	601,125	0	15,000
OTHER REVENUE	462,740	217,000	475,000	420,000	545,000	545,000	0	70,000
TRANSFERS FROM CAPITAL RESERVES	465,675	367,083	2,749,400	2,481,800	2,481,800	2,481,800	0	-267,600
TRANSFERS FROM OTHER FUNDS	56,306	0	150,000	150,000	150,000	150,000	0	0
BOND PROCEEDS	0	0	0	0	0	0	0	0
WATER	93,769	121,593	132,631	138,523	138,523	138,523	0	5,892
SEWER	267,085	174,790	178,684	184,854	184,854	184,854	0	6,170
	6,047,508	**6,518,169**	**9,852,600**	**8,154,018**	**8,337,768**	**8,337,768**		**-1,153,147**
	6,452,887	**8,688,253**	**7,974,863**	**8,892,393**	**8,308,032**	**8,308,032**		**917,530**

	2022 Actual	2023 Actual	2024 Actual	Town Manager Proposed Budget	Selectmen Proposed Budget	Bud. Comm. Proposed Budget		
NET APPROPRIATIONS	14,225,174	8,688,253	8,268,461	8,892,393	8,308,032	8,308,032		
FUND BALANCE VOTED	(5,305,605)	(640,117)	(288,000)	(150,000)	(150,000)	(150,000)		
ADDITIONAL FUND BALANCE	(35,000)							
Add: OVERLAY	262,187	200,520	1,021,467	500,000	500,000	500,000		
WAR SERVICE CREDITS	248,000	325,500	353,000	353,000	353,000	353,000		
Total Tax Levy	**9,394,756**	**8,574,156**	**9,354,928**	**9,595,393**	**9,011,032**	**9,011,032**		
Net Valuation	**1,299,968**	**1,310,569**	**1,962,836**	**1,962,836**	**1,962,836**	**1,962,836**		
Municipal Tax Rate	**$7.22**	**$6.54**	**$4.77**	**$4.89**	**$4.59**	**$4.59**		
		-$0.68	**-$1.77**	**$0.12**	**-$0.18**	**-$0.18**		
		-9.4%	**-5.0%**	**2.6%**	**-3.7%**	**-3.7%**		

2025-26 Budget Summary

Department Account #	Account Description	2022-23 *Actual*	2023-24 *Actual*	2024-25 *Budget*	Town Mgr. 2025-26 *Proposed*	Selectmen 2025-26 *Proposed*	Bud. Comm. 2025-26 *Proposed*	Variance Bud. Comm. from BOS
BOARD OF SELECTMEN								
01-4130-0-112	BOS-Elected Officials	9,375	8,125	12,500	12,500	12,500	12,500	0
01-4130-0-221	BOS-Social Security	521	453	775	775	775	775	0
01-4130-0-222	BOS-Medicare	122	106	182	182	182	182	0
01-4130-0-260	BOS-Workers Compensation	17	19	20	26	26	26	0
01-4130-0-560	BOS-Memberships	8,247	8,532	8,640	8,640	8,640	8,640	0
01-4130-0-561	BOS-Professional Dev.	155	70	150	150	150	150	0
01-4130-0-620	BOS-Office Supplies	95	45	100	100	100	100	0
01-4130-0-690	BOS-Miscellaneous	926	1,795	750	750	750	750	0
		19,458	**19,145**	**23,117**	**23,123**	**23,123**	**23,123**	**0**
TOWN MANAGER								
01-4131-1-110	TM-Full Time Wages	186,922	193,294	203,492	208,308	208,308	208,308	0
01-4131-1-130	TM-Overtime	1,771	2,480	1,000	1,000	1,000	1,000	0
01-4131-1-211	TM-Medical Insurance	35,268	36,818	48,941	55,581	55,581	55,581	0
01-4131-1-212	TM-Dental Insurance	1,093	1,127	1,181	1,240	1,240	1,240	0
01-4131-1-213	TM-Life & Disability Insurance	1,351	1,391	1,513	1,560	1,560	1,560	0
01-4131-1-221	TM-Social Security	11,454	12,098	12,679	12,915	12,915	12,915	0
01-4131-1-222	TM-Medicare	2,679	2,829	2,966	3,020	3,020	3,020	0
01-4131-1-230	TM-Retirement	26,016	29,617	27,668	29,354	29,354	29,354	0
01-4131-1-260	TM-Workers' Compensation	321	315	360	360	360	360	0
01-4131-1-341	TM-Telephone	852	1,089	960	960	960	960	0
01-4131-1-390	TM-Contract Services	4,040	3,797	3,230	3,230	3,230	3,230	0
01-4131-1-550	TM-Printing	6,170	6,863	5,500	7,500	6,500	6,500	0
01-4131-1-560	TM-Memberships	951	2,643	1,035	1,035	1,035	1,035	0
01-4131-1-561	TM-Professional Dev.	2,328	2,781	3,000	3,500	3,500	3,500	0
01-4131-1-570	TM-Travel/Mileage	193	181	175	225	225	225	0
01-4131-1-620	TM-Office Supplies	3,568	5,331	4,300	4,300	4,300	4,300	0
01-4131-1-625	TM-Postage	317	86	250	250	250	250	0
01-4131-1-670	TM-Publications	529	1,206	0	125	125	125	0
01-4131-1-810	TM-Advertising	672	1,440	1,000	750	750	750	0
01-4131-1-830	TM-Training	126	70	250	250	250	250	0
		286,622	**305,456**	**319,500**	**335,463**	**334,463**	**334,463**	**0**
LEGAL								
01-4153-0-320	LGL-Legal Fees	**47,987**	**59,807**	**60,000**	**125,000**	**75,000**	**75,000**	**0**
PERSONNEL								
01-4155-0-115	PER-Longevity Pay	0	0	0	15,430	0	0	0
01-4155-0-250	PER-Unemployment Compensation	1,926	1,760	1,760	1,760	1,760	1,760	0
01-4155-0-390	PER-Contract Services	3,740	6,162	4,750	4,750	4,750	4,750	0
01-4155-0-681	PER-Employee Recognition	1,357	2,453	2,500	2,500	2,500	2,500	0
01-4155-0-810	PER-Advertising	2,564	1,866	2,500	2,500	2,500	2,500	0
01-4155-0-830	PER-Training	0	0	250	250	250	250	0
		9,587	**12,241**	**11,760**	**27,190**	**11,760**	**11,760**	**0**

2025-26 Budget Summary

Department Account #	Account Description	2022-23 *Actual*	2023-24 *Actual*	2024-25 *Budget*	Town Mgr. 2025-26 *Proposed*	Selectmen 2025-26 *Proposed*	Bud. Comm. 2025-26 *Proposed*	Variance Bud. Comm. from BOS
PATRIOTIC PURPOSES								
01-4583-0-810	PP-Town Celebrations	**0**	**500**	**500**	**500**	**10,500**	**10,500**	**0**
ASSESSING								
01-4152-0-341	AS-Telephone	0	0	0	0	0	0	0
01-4152-0-390	AS-Assessing Services	147,966	130,874	137,500	137,500	137,500	137,500	0
01-4152-0-550	AS-Memberships	20	20	50	50	50	50	0
01-4152-0-560	AS-Printing	0	150	1,700	1,700	1,700	1,700	0
01-4152-0-620	AS-Office Supplies	205	28	300	300	300	300	0
01-4152-0-625	AS-Postage	709	578	1,500	1,500	1,500	1,500	0
01-4152-0-820	AS-Recording Fees	0	0	80	80	80	80	0
01-4152-0-830	AS-Training	0	0	250	250	250	250	0
		148,899	**131,650**	**141,380**	**141,380**	**141,380**	**141,380**	**0**
COMMUNITY DEVELOPMENT								
01-4191-4-110	CD-Full Time Wages	205,861	254,622	289,768	304,561	304,561	304,561	0
01-4191-4-111	CD-Part Time Wages	23,381	16,155	4,219	4,269	4,269	4,269	0
01-4191-4-130	CD-Overtime	3,179	1,544	1,057	1,672	1,672	1,672	0
01-4191-4-211	CD-Medical Insurance	15,260	34,509	40,810	42,387	42,387	42,387	0
01-4191-4-212	CD-Dental Insurance	1,329	1,738	2,361	2,480	2,480	2,480	0
01-4191-4-213	CD-Life & Disability Insurance	1,580	1,728	2,432	2,505	2,505	2,505	0
01-4191-4-221	CD-Social Security	15,010	18,450	18,293	19,251	19,251	19,251	0
01-4191-4-222	CD-Medicare	3,510	4,315	4,279	4,502	4,502	4,502	0
01-4191-4-230	CD-Retirement	27,850	34,676	39,349	39,045	39,045	39,045	0
01-4191-4-260	CD-Workers Compensation	2,187	1,977	2,442	2,735	2,735	2,735	0
01-4191-4-341	CD-Telephone	485	764	0	1,500	1,500	1,500	0
01-4191-4-370	CD-Mapping Services	7,175	6,550	7,550	8,200	8,200	8,200	0
01-4191-4-371	CD-Marketing	303	453	800	800	800	800	0
01-4191-4-390	CD-Contract Services	52,339	9,503	10,200	27,746	27,746	27,746	0
01-4191-4-430	CD-Dept. Equip. & Maint.	240	0	0	0	0	0	0
01-4191-4-550	CD-Printing	583	519	800	650	650	650	0
01-4191-4-560	CD-Memberships	10,699	11,110	11,165	11,305	11,305	11,305	0
01-4191-4-570	CD-Travel/Mileage	3,075	4,962	3,100	5,025	5,025	5,025	0
01-4191-4-620	CD-Office Supplies	3,494	1,541	2,000	2,000	2,000	2,000	0
01-4191-4-625	CD-Postage	3,962	2,011	2,000	3,000	3,000	3,000	0
01-4191-4-670	CD-Publications	1,763	0	0	1,850	1,850	1,850	0
01-4191-4-740	CD-Office Equip./Maint.	4,486	1,662	500	1,750	1,750	1,750	0
01-4191-4-810	CD-Advertising	4,735	2,776	2,500	3,000	3,000	3,000	0
01-4191-4-820	CD-Recording Fees	0	0	100	100	100	100	0
01-4191-4-830	CD-Training	440	1,069	1,500	2,909	2,909	2,909	0
		392,926	**412,634**	**447,225**	**493,242**	**493,242**	**493,242**	**0**
ELECTION & REGISTRATION								
01-4141-0-120	EL-Ballot Clerk Wages	691	470	3,000	1,000	1,000	1,000	0
01-4141-0-112	EL-Elected Officials	7,577	9,093	7,500	3,150	3,150	3,150	0
01-4141-0211	EL-Medical Insurance	0	13	0	0	0	0	0

2025-26 Budget Summary

Department Account #	Account Description	2022-23 *Actual*	2023-24 *Actual*	2024-25 *Budget*	Town Mgr. 2025-26 *Proposed*	Selectmen 2025-26 *Proposed*	Bud. Comm. 2025-26 *Proposed*	Variance Bud. Comm. from BOS
01-4141-0-212	EL- Dental Insurance	0	1	0	0	0	0	0
01-4141-0-221	EL-Social Security	513	593	651	258	258	258	0
01-4141-0-222	EL-Medicare	120	139	153	61	61	61	0
01-4141-0-230	EL-Retirement	0	6	0	0	0	0	0
01-4141-0-260	EL-Workers Compensation	13	12	13	15	15	15	0
01-4141-0-390	EL-Contract Services	3,783	2,417	4,700	2,908	2,908	2,908	0
01-4141-0-560	EL-Memberships	65	0	0	0	0	0	0
01-4141-0-611	EL-Ballots	2,144	1,339	2,000	2,400	2,400	2,400	0
01-4141-0-620	EL-Office Supplies	927	99	200	250	250	250	0
01-4141-0-625	EL-Postage	235	170	1,000	1,250	1,250	1,250	0
01-4141-0-740	EL-Equipment & Maintenance	0	0	14,000	13,300	13,300	13,300	0
01-4141-0-810	EL-Advertising	78	0	100	100	100	100	0
		16,145	**14,352**	**33,317**	**24,692**	**24,692**	**24,692**	**0**
EMERGENCY MANAGEMENT								
01-4290-0-111	EM-Part Time Wages	23,651	24,887	27,226	28,389	25,623	25,623	0
01-4290-0-221	EM-Social Security	1,466	1,543	1,689	1,761	1,589	1,589	0
01-4290-0-222	EM-Medicare	343	361	395	412	372	372	0
01-4290-0-260	EM-Workers Compensation	2,991	2,244	2,384	2,670	2,670	2,670	0
01-4290-0-341	EM-Telephone	480	480	480	480	480	480	0
01-4290-0-390	EM-Contract Service	845	0	300	600	600	600	0
01-4290-0-560	EM-Memberships	449	250	450	699	699	699	0
01-4290-0-570	EM-Travel/Mileage	550	538	430	590	590	590	0
01-4290-0-620	EM-Office Supplies/Equipment	1,225	3,469	600	800	800	800	0
01-4290-0-550	EM-Printing * new account	0	0	0	800	0	0	0
01-4290-0-625	EM-Postage	120	0	120	3,627	120	120	0
01-4290-0-740	EM-Office Equipment	0	180	300	1,000	1,000	1,000	0
01-4290-0-830	EM-Training	371	260	400	800	800	800	0
		32,492	**34,212**	**34,774**	**42,628**	**35,342**	**35,342**	**0**
FACILITIES								
01-4194-0-110	FAC-Full Time Wages	35,117	47,119	45,183	58,337	58,337	58,337	0
01-4194-0-111	FAC-Part Time Wages	49,035	43,815	42,568	44,498	44,498	44,498	0
01-4194-0-130	FAC-Overtime	4,201	8,917	4,000	5,000	5,000	5,000	0
01-4194-0-211	FAC-Medical Insurance	15,099	19,242	21,146	31,814	26,999	26,999	0
01-4194-0-212	FAC-Dental Insurance	533	613	591	774	774	774	0
01-4194-0-213	FAC-Life & Disability Insurance	448	453	514	530	530	530	0
01-4194-0-221	FAC-Social Security	3,749	3,471	5,689	4,170	4,170	4,170	0
01-4194-0-222	FAC-Medicare	1,382	1,427	1,331	1,620	1,620	1,620	0
01-4194-0-230	FAC-Retirement	6,441	7,717	6,654	8,575	8,575	8,575	0
01-4194-0-260	FAC-Workers Compensation	2,199	2,177	2,464	2,997	2,997	2,997	0
01-4194-0-341	FAC-Telephone	1,340	1,456	960	1,440	1,440	1,440	0
01-4194-0-390	FAC-Contracted Services	7,125	2,043	1,000	500	500	500	0
01-4194-0-570	FAC-Travel/Mileage	636	407	1,000	1,300	1,300	1,300	0
01-4194-0-620	FAC-Office Supplies	144	682	250	350	350	350	0
01-4194-0-660	FAC-Vehicle Maintenance	937	1,034	1,000	1,000	1,000	1,000	0

2025-26 Budget Summary

Department Account #	Account Description	2022-23 *Actual*	2023-24 *Actual*	2024-25 *Budget*	Town Mgr. 2025-26 *Proposed*	Selectmen 2025-26 *Proposed*	Bud. Comm. 2025-26 *Proposed*	Variance Bud. Comm. from BOS
01-4194-0-635	FAC-Vehicle Fuels, Gasoline	0	0	0	0	0	0	0
01-4194-0-630	FAC-General Supplies	220	1,750	750	1,500	1,500	1,500	0
01-4194-0-740	FAC-General Equipment	5,861	1,790	2,000	2,000	2,000	2,000	0
01-4194-0-830	FAC-Training	0	0	100	0	0	0	0
		134,470	**144,113**	**137,200**	**166,405**	**161,590**	**161,590**	**0**
Municipal Office Building								
01-4194-1-341	MOB-Telephone, Internet, Cable	16,020	20,184	16,100	21,000	21,000	21,000	0
01-4194-1-390	MOB-Contract Services	7,541	8,220	8,763	12,652	7,192	7,192	0
01-4194-1-410	MOB-Electricity	9,492	9,434	9,966	12,600	12,600	12,600	0
01-4194-1-411	MOB-Natural Gas	6,341	4,245	6,658	5,250	5,250	5,250	0
01-4194-1-413	MOB-Sewer	2,549	2,184	2,185	2,200	2,200	2,200	0
01-4194-1-430	MOB-Building Maintenance	10,819	15,997	4,000	4,000	4,000	4,000	0
01-4194-1-435	MOB-Building Projects	10,130	0	0	6,000	1,200	1,200	0
01-4194-1-630	MOB-Building Supplies	2,285	5,290	2,500	3,500	3,500	3,500	0
		65,176	**65,554**	**50,172**	**67,202**	**56,942**	**56,942**	**0**
Public Safety Center								
01-4194-2-341	PSC-Telephone, Internet, Cable	22,333	22,096	22,500	22,500	22,500	22,500	0
01-4194-2-390	PSC-Contract Services	8,667	12,351	11,111	11,510	11,510	11,510	0
01-4194-2-395	PSC-Tech/Security Services	12,357	10,889	15,000	6,500	6,500	6,500	0
01-4194-2-410	PSC-Electricity	35,962	27,601	37,760	39,648	39,648	39,648	0
01-4194-2-411	PSC-Natural Gas	4,610	3,428	4,841	5,083	5,083	5,083	0
01-4194-2-413	PSC-Sewer	1,092	1,092	1,094	1,100	1,100	1,100	0
01-4194-2-420	PSC-Woodhill Radio Tower	2,457	2,359	2,200	2,360	2,360	2,360	0
01-4194-2-430	PSC-Building Maintenance	11,875	11,757	7,000	7,000	7,000	7,000	0
01-4194-2-435	PSC-Building Project	14,769	0	750	50,000	50,000	50,000	0
01-4194-2-630	PSC-Building Supplies	2,836	2,234	3,000	2,500	2,500	2,500	0
		116,958	**93,807**	**105,256**	**148,201**	**148,201**	**148,201**	**0**
Public Works Building								
01-4194-3-341	PWB-Telephone, Internet, Cable	6,012	6,314	6,100	6,300	6,300	6,300	0
01-4194-3-390	PWB-Contract Services	6,480	15,490	6,209	11,644	11,644	11,644	0
01-4194-3-410	PWB-Electricity	16,195	18,269	17,005	20,948	20,948	20,948	0
01-4194-3-411	PWB-Propane Fuel	31,397	19,463	32,967	34,615	34,615	34,615	0
01-4194-3-430	PWB-Building Maintenance	7,723	6,738	6,000	5,000	5,000	5,000	0
01-4194-3-435	PWB-Building Projects	11,917	16,077	22,500	17,000	0	0	0
01-4194-3-630	PWB-Building Supplies	1,080	1,604	1,200	1,200	1,200	1,200	0
		80,803	**83,955**	**91,981**	**96,707**	**79,707**	**79,707**	**0**
Community Center								
01-4194-4-341	CC-Telephone, Internet	4,766	5,005	4,800	5,000	5,000	5,000	0
01-4194-4-390	CC-Contract Services	4,047	6,305	6,398	7,500	7,500	7,500	0
01-4194-4-410	CC-Electricity	3,258	2,980	3,421	3,592	3,592	3,592	0
01-4194-4-411	CC-Natural Gas	13,731	11,681	14,418	15,139	15,139	15,139	0
01-4194-4-413	CC-Sewer	1,092	1,456	1,460	1,500	1,500	1,500	0
01-4194-4-430	CC-Building Maintenance	1,956	20,455	3,500	7,000	7,000	7,000	0
01-4194-4-435	CC-Building Projects	0	1,094	500	500	500	500	0
01-4194-4-630	CC-Building Supplies	819	2,052	7,300	1,500	1,500	1,500	0
		29,670	**51,028**	**41,797**	**41,731**	**41,731**	**41,731**	**0**

2025-26 Budget Summary

Department Account #	Account Description	2022-23 *Actual*	2023-24 *Actual*	2024-25 *Budget*	Town Mgr. 2025-26 *Proposed*	Selectmen 2025-26 *Proposed*	Bud. Comm. 2025-26 *Proposed*	Variance Bud. Comm. from BOS
Old Town Hall								
01-4194-5-341	OTH-Telephone	1,745	1,893	1,900	1,900	1,900	1,900	0
01-4194-5-390	OTH-Contract Services	3,249	3,413	3,736	3,923	3,923	3,923	0
01-4194-5-410	OTH-Electricity	2,617	2,943	2,748	3,045	3,045	3,045	0
01-4194-5-411	OTH-Propane Gas	423	703	444	750	750	750	0
01-4194-5-430	OTH-Building Maintenance	1,648	3,611	1,000	1,500	1,500	1,500	0
		9,682	**12,563**	**9,828**	**11,118**	**11,118**	**11,118**	**0**
Rescue Building								
01-4194-6-390	RB-Contract Services	760	2,508	1,110	1,235	1,235	1,235	0
01-4194-6-411	RB-Natural Gas	3,382	2,949	3,552	3,730	3,730	3,730	0
01-4194-6-430	RB-Building Maintenance	6,337	135	0	750	750	750	0
01-4194-6-630	RB-Building Supplies	845	0	0	0	0	0	0
		11,324	**5,592**	**4,662**	**5,715**	**5,715**	**5,715**	**0**
Bow Bog Meeting House								
01-4194-7-390	BBM-Contract Services	845	760	845	805	805	805	0
01-4194-7-410	BBM-Electricity	493	496	340	500	500	500	0
01-4194-7-430	BBM-Building Maintenance	324	0	0	0	0	0	0
01-4194-7-435	BBM-Building Projects	0	0	0	0	0	0	0
		1,662	**1,256**	**1,185**	**1,305**	**1,305**	**1,305**	**0**
Bow Center School								
01-4194-8-390	BCS-Contract Services	1,085	705	785	705	705	705	0
01-4194-8-410	BCS-Electricity/Gas	0	0	0	-	0	0	0
01-4194-8-430	BCS-Building Maintenance	0	0	250	1,500	0	0	0
01-4194-8-435	BCS-Building Projects	6,472	1,304	0	-	0	0	0
		7,557	**2,009**	**1,035**	**2,205**	**705**	**705**	**0**
Field Buildings								
01-4194-9-390	FLD-Contract Services	735	1,090	735	3,380	3,380	3,380	0
01-4194-9-410	FLD-Electricity	5,863	7,359	6,157	7,727	7,727	7,727	0
01-4194-9-430	FLD-Building Maintenance	11,631	3,066	4,040	750	750	750	0
01-4194-9-443	FLD-Equipment Rental	3,420	5,410	4,375	5,500	5,500	5,500	0
01-4194-9-517	FLD-Field Building Supplies	0	1,486	5,500	1,500	1,500	1,500	0
01-4194-9-630	FLD-Field Materials	9,579	5,214	0	5,500	5,500	5,500	0
		31,229	**23,625**	**20,807**	**24,357**	**24,357**	**24,357**	**0**
	TOTAL FACILITIES	**488,530**	**483,502**	**463,922**	**564,946**	**531,371**	**531,371**	**0**
FINANCE								
01-4150-3-110	FN-Full Time Wages	168,046	182,052	182,437	188,195	188,195	188,195	0
01-4150-3-111	FN-Part Time Wages	11,761	13,650	25,972	31,159	31,159	31,159	0
01-4150-3-112	FN-Elected Officials	4,119	4,916	4,625	4,670	4,670	4,670	0
01-4150-3-130	FN-Overtime	91	2,466	0	0	0	0	0
01-4150-3-211	FN-Medical Insurance	15,671	18,622	20,838	22,414	22,414	22,414	0
01-4150-3-212	FN-Dental Insurance	1,065	796	1,181	1,240	1,240	1,240	0
01-4150-3-213	FN-Life & Disability Insurance	1,326	866	1,435	1,449	1,449	1,449	0
01-4150-3-221	FN-Social Security	11,450	12,976	13,209	13,890	13,890	13,890	0

2025-26 Budget Summary

Department Account #	Account Description	2022-23 *Actual*	2023-24 *Actual*	2024-25 *Budget*	Town Mgr. 2025-26 *Proposed*	Selectmen 2025-26 *Proposed*	Bud. Comm. 2025-26 *Proposed*	Variance Bud. Comm. from BOS
01-4150-3-222	FN-Medicare	2,678	3,035	3,089	3,249	3,249	3,249	0
01-4150-3-230	FN-Retirement	23,623	23,464	24,684	23,995	23,995	23,995	0
01-4150-3-260	FN-Workers Compensation	285	278	320	365	365	365	0
01-4150-3-301	FN-Audit	15,100	17,650	15,500	15,600	15,600	15,600	0
01-4150-3-390	FN-Contract Services	6,051	4,871	6,300	6,684	6,684	6,684	0
01-4150-3-550	FN-Printing	744	442	0	0	0	0	0
01-4150-3-570	FN-Travel/Mileage	0	0	100	100	100	100	0
01-4150-3-620	FN-Office Supplies	2,054	2,623	2,500	3,000	3,000	3,000	0
01-4150-3-625	FN-Postage	2,170	1,775	2,250	2,428	2,428	2,428	0
01-4150-3-680	FN-Miscellaneous	0	0	0	0	0	0	0
01-4150-3-810	FN-Advertising	0	0	0	0	0	0	0
01-4150-3-830	FN-Training	85	2,749	1,250	1,349	1,349	1,349	0
01-4909-3-760	CAP-FIN-Financial Software	0	0	0	-	0	0	0
		266,319	**293,231**	**305,690**	**319,787**	**319,787**	**319,787**	**0**
TECHNOLOGY								
01-4151-0-390	IT-Contract Services	56,873	56,118	52,050	53,660	53,660	53,660	0
01-4151-0-395	IT-Software Licensing/Support	35,175	25,718	25,000	26,250	26,250	26,250	0
01-4151-0-740	IT-Computer Equip./Maint.	15,276	28,895	25,000	25,000	25,000	25,000	0
01-4151-0-745	IT-Software	0	1,900	0	4,000	4,000	4,000	0
		107,323	**112,631**	**102,050**	**108,910**	**108,910**	**108,910**	**0**
TOWN INSURANCES								
01-4196-0-520	INS-Property & Liability Ins	**100,428**	**110,471**	**130,135**	**149,395**	**149,395**	**149,395**	**0**
DEBT SERVICE								
01-4711-0-980	DBT-Long Term Debt, Principal	1,060,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0
01-4721-0-981	DBT-Long Term Debt, Interest	194,753	153,024	121,893	70,766	70,766	70,766	0
01-4723-0-990	DBT-Tax Anticipation Notes, Interest	0	1	1	1	1	1	0
		1,254,753	**1,153,025**	**1,121,894**	**1,070,767**	**1,070,767**	**1,070,767**	**0**
FIRE DEPARTMENT								
01-4220-6-110	FD-Full Time Wages	600,979	609,188	634,102	756,819	667,907	667,907	0
01-4220-6-120	FD-Call Wages	74,012	96,373	111,184	112,607	112,607	112,607	0
01-4220-6-130	FD-Overtime	47,822	59,929	47,583	47,583	47,583	47,583	0
01-4220-6-211	FD-Medical Insurance	123,543	123,156	197,904	224,975	193,286	193,286	0
01-4220-6-212	FD-Dental Insurance	3,969	3,421	4,721	5,577	4,957	4,957	0
01-4220-6-213	FD-Life & Disability Insurance	5,831	4,910	6,424	6,472	6,472	6,472	0
01-4220-6-221	FD-Social Security	2,999	3,562	6,894	6,981	6,981	6,981	0
01-4220-6-222	FD-Medicare	10,554	11,082	11,497	13,297	12,008	12,008	0
01-4220-6-230	FD-Retirement	208,939	196,226	213,232	234,483	208,831	208,831	0
01-4220-6-260	FD-Workers Compensation	50,614	55,227	56,689	56,689	56,689	56,689	0
01-4220-6-341	FD-Telephone	3,934	3,269	4,480	4,960	4,960	4,960	0
01-4220-6-350	FD-Medical Fees	9,627	5,685	9,314	11,042	11,042	11,042	0
01-4220-6-390	FD-Contract Services	140,239	45,600	159,421	168,936	168,936	168,936	0
01-4220-6-430	FD-Office Equipment Maint.	466	33	0	0	0	0	0

2025-26 Budget Summary

Department Account #	Account Description	2022-23 *Actual*	2023-24 *Actual*	2024-25 *Budget*	Town Mgr. 2025-26 *Proposed*	Selectmen 2025-26 *Proposed*	Bud. Comm. 2025-26 *Proposed*	Variance Bud. Comm. from BOS
01-4220-6-431	FD-Equipment Maint.	5,022	10,764	25,015	27,517	27,517	27,517	0
01-4220-6-432	FD-Radio Maint.	1,894	0	750	4,000	4,000	4,000	0
01-4220-6-560	FD-Memberships	586	2,165	1,750	1,750	1,750	1,750	0
01-4220-6-570	FD-Travel/Mileage	0	0	125	125	125	125	0
01-4220-6-620	FD-Office Supplies/Photo Supplies	2,590	1,907	2,500	2,500	2,500	2,500	0
01-4220-6-625	FD-Postage	43	64	125	150	150	150	0
01-4220-6-635	FD-Vehicle Fuels, Gas	2,843	3,583	2,329	3,581	3,581	3,581	0
01-4220-6-636	FD-Vehicle Fuels, Diesel	13,562	10,818	11,172	10,818	10,818	10,818	0
01-4220-6-660	FD-Vehicle Parts	9,927	3,957	20,050	22,055	22,055	22,055	0
01-4220-6-680	FD-Misc. Supplies	40,789	39,391	50,332	50,332	50,332	50,332	0
01-4220-6-740	FD-Equipment	13,115	7,316	6,284	8,484	8,484	8,484	0
01-4220-6-830	FD-Training	10,250	4,792	7,500	7,500	7,500	7,500	0
		1,384,151	**1,302,418**	**1,591,377**	**1,789,234**	**1,641,072**	**1,641,072**	**0**
HEALTH OFFICER								
01-4410-0-113	HO-Stipend	1,816	1,871	2,396	2,396	2,396	2,396	0
01-4410-0-221	HO-Social Security	35	36	149	149	149	149	0
01-4410-0-222	HO-Medicare	26	27	35	35	35	35	0
01-4410-0-260	HO-Workers Compensation	109	107	123	123	123	123	0
44100-0561	HO-Meeting Expense	0	0	0	0	0	0	0
		1,987	**2,041**	**2,703**	**2,703**	**2,703**	**2,703**	**0**
ENERGY COMMITTEE								
01-4139-0-550	EC-Promotional Materials	0	0	0	0	0	0	0
01-4139-0-620	EC-Tabling Materials	0	0	0	0	0	0	0
01-4139-0-680	EC-Miscellaneous Items	0	0	750	750	750	750	0
01-4139-0-830	EC-Membership & Training	0	0	0	0	0	0	0
		0	**0**	**750**	**750**	**750**	**750**	**0**
HERITAGE COMMISSION								
01-4589-0-620	HC-Office Supplies	227	200	200	200	200	200	0
01-4589-0-680	HC-Preservaton & Restoration	0	350	350	1,350	350	350	0
01-4589-0-690	HC-Other Miscellaneous	684	195	200	200	200	200	0
01-4589-0-950	HC-Transfer to Heritage Fund	868	5	0	0	0	0	0
		1,779	**750**	**750**	**1,750**	**750**	**750**	**0**
OUTSIDE AGENCIES								
01-4415-0-392	HA-Red Cross	0	0	0	0	0	0	0
01-4415-0-393	CASA	500	500	500	500	500	500	0
01-4415-0-395	Community Action Program	7,100	0	2,900	2,900	0	0	0
01-4415-0-397	HA-Riverbend Comm. Mental Health	0	0	0	0	0	0	0
01-4415-0-396	The Samaritans	0	0	0	0	0	0	0
01-4415-0-398	VNA * new request 2025	0	0	0	2,500	0	0	0
		7,600	**500**	**3,400**	**5,900**	**500**	**500**	**0**
HUMAN SERVICES								
01-4441-0-111	WL-Part Time Wages	2,018	2,333	3,486	3,846	3,846	3,846	0
01-4441-0-221	WL-Social Security	125	145	217	232	232	232	0
01-4441-0-222	WL-Medicare	29	34	51	54	54	54	0

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Department Account #	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	Town Mgr. 2025-26 Proposed	Selectmen 2025-26 Proposed	Bud. Comm. 2025-26 Proposed	Variance Bud. Comm. from BOS
01-4441-0-260	WL-Workers Compensation	5	4	7	7	7	7	0
01-4441-0-560	WL-Professional Dev.	30	0	30	30	30	30	0
01-4441-0-891	WL-Assistance	2,512	65	3,000	3,000	3,000	3,000	0
		4,719	**2,581**	**6,791**	**7,169**	**7,169**	**7,169**	**0**
LIBRARY								
01-4550-9-110	Full Time Salaries	224,307	240,501	235,479	237,729	237,729	237,729	0
01-4550-9-111	Part Time Salaries	100,872	69,942	125,135	133,276	133,276	133,276	0
01-4550-9-120	Vacation Coverage	0	0	1,069	1,145	1,145	1,145	0
01-4550-9-211	Group Insurance - Medical	60,099	68,496	91,191	84,816	84,816	84,816	0
01-4550-9-212	Group Insurance - Dental	2,643	2,959	3,284	3,184	3,184	3,184	0
01-4550-9-213	Group Insurance - Life & STD	2,081	2,131	2,090	2,153	2,153	2,153	0
01-4550-9-221	Social Security	19,659	18,724	22,425	23,073	23,073	23,073	0
01-4550-9-225	Medicare	4,598	4,379	5,245	5,396	5,396	5,396	0
01-4550-9-230	Retirement	30,846	32,990	31,861	30,310	30,310	30,310	0
01-4550-9-260	Workers Compensation	963	991	1,082	1,212	1,212	1,212	0
01-4550-9-950	Telephone	0	0	6,000	7,000	7,000	7,000	0
01-4550-9-231	Sewer	0	0	360	360	360	360	0
01-4550-9-233	Natural Gas	0	0	10,000	10,000	10,000	10,000	0
01-4550-9-234	Electricity	0	0	17,000	17,000	17,000	17,000	0
01-4550-9-251	Building Maintenance	0	0	16,000	23,830	23,830	23,830	0
01-4550-9-252	Grounds Maintenance	0	0	4,000	5,500	5,500	5,500	0
01-4550-9-260	Contracted Services	0	0	350	350	350	350	0
01-4550-9-270	Equipment Repair	0	0	15,000	15,900	15,900	15,900	0
01-4550-9-310	Collection Development	0	0	42,000	42,000	42,000	42,000	0
01-4550-9-351	Supplies	0	0	7,000	7,000	7,000	7,000	0
01-4550-9-355	Postage	0	0	700	1,000	1,000	1,000	0
01-4550-9-410	Special Programs	0	0	4,500	4,500	4,500	4,500	0
01-4550-9-450	Professional Development	0	0	2,000	2,000	2,000	2,000	0
01-4550-9-510	Preservation	0	0	300	0	0	0	0
014550-9-950	Appropriation transfer	120,575	175,671	0	0	0	0	0
		566,643	**616,784**	**644,071**	**658,734**	**658,734**	**658,734**	**0**
PARKS & RECREATION								
01-4520-8-110	PR-Full Time Wages	0	0	0	0	0	0	0
01-4520-8-111	PR-Part-Time Wages	0	0	0	0	0	0	0
01-4520-8-120	PR-Seasonal Wages	0	0	0	0	0	0	0
01-4520-8-211	PR-Medical Insurance	0	0	0	0	0	0	0
01-4520-8-212	PR-Dental Insurance	0	0	0	0	0	0	0
01-4520-8-213	PR-Life & Disability Insurance	0	0	0	0	0	0	0
01-4520-8-221	PR-Social Security	0	0	0	0	0	0	0
01-4520-8-222	PR-Medicare	0	0	0	0	0	0	0
01-4520-8-230	PR-Retirement	0	0	0	0	0	0	0
01-4520-8-260	PR-Workers Compensation	0	0	0	0	0	0	0
01-4520-8-341	PR-Telephone	0	0	0	0	0	0	0
01-4520-8-390	PR- Contract Services	0	0	0	0	0	0	0
01-4520-8-430	PR-Repairs To Equipment	0	0	0	0	0	0	0
01-4520-8-560	PR-Memberships	0	0	0	0	0	0	0

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Department Account #	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	Town Mgr. 2025-26 Proposed	Selectmen 2025-26 Proposed	Bud. Comm. 2025-26 Proposed	Variance Bud. Comm. from BOS
01-4520-8-570	PR-Travel/Mileage	0	0	0	0	0	0	0
01-4520-8-615	PR-Uniforms & Clothing	0	0	0	0	0	0	0
01-4520-8-620	PR-Office Supplies	0	0	0	0	0	0	0
01-4520-8-625	PR-Postage	0	0	0	0	0	0	0
01-4520-8-635	PR-Gasoline & Diesel Fuel	0	0	0	0	0	0	0
01-4520-8-660	PR-Vehicle Parts	0	0	0	0	0	0	0
01-4520-8-740	PR-Equipment	0	0	0	0	0	0	0
45201-0875	PR-Program Activities	0	0	0	0	0	0	0
		0	**0**	**0**	**0**	**0**	**0**	**0**
POLICE DEPARTMENT								
01-4210-5-110	PD-Full Time Wages	908,471	911,964	1,211,978	1,191,337	1,191,337	1,191,337	0
01-4210-5-111	PD-Part Time Wages	834	1,335	0	0	0	0	0
01-4210-5-130	PD-Overtime	134,676	120,059	75,000	125,000	75,000	75,000	0
01-4210-5-211	PD-Medical Insurance	148,760	132,964	244,321	271,694	271,694	271,694	0
01-4210-5-212	PD-Dental Insurance	6,207	5,236	8,851	9,294	9,294	9,294	0
01-4210-5-213	PD-Life & Disability Insurance	7,622	6,107	10,369	10,193	10,193	10,193	0
01-4210-5-221	PD-Social Security	3,582	3,862	4,080	4,002	4,002	4,002	0
01-4210-5-222	PD-Medicare	15,339	15,813	18,662	19,608	19,351	19,351	0
01-4210-5-230	PD-Retirement	338,227	300,017	370,973	406,801	391,931	391,931	0
01-4210-5-260	PD-Workers Compensation	18,892	17,154	21,159	20,221	20,221	20,221	0
01-4210-5-341	PD-Telephone	9,257	7,063	8,500	9,500	9,500	9,500	0
01-4210-5-350	PD-Medical Services	600	448	600	600	600	600	0
01-4210-5-351	PD-Animal Control	0	0	100	100	100	100	0
01-4210-5-355	PD-Photo Supplies	219	120	250	300	300	300	0
01-4210-5-390	PD-Contract Services	110,672	208,593	151,234	155,800	150,000	150,000	0
01-4210-5-430	PD-Repairs	1,534	2,149	2,250	2,500	2,500	2,500	0
01-4210-5-432	PD-Radio/Radar Maint.	7,042	1,771	4,000	6,000	6,000	6,000	0
01-4210-5-450	PD-Uniforms	9,818	21,093	9,000	10,000	10,000	10,000	0
01-4210-5-810	PD-Advertising	0	447	100	100	100	100	0
01-4210-5-560	PD-Memberships	889	1,032	1,355	1,855	1,855	1,855	0
01-4210-5-570	PD-Travel/Mileage	0	251	300	300	300	300	0
01-4210-5-620	PD-Office Supplies	3,667	5,149	4,000	5,000	5,000	5,000	0
01-4210-5-625	PD-Postage	169	17	300	300	300	300	0
01-4210-5-635	PD-Vehicle Fuels, Gasoline	31,461	17,533	25,839	25,839	25,839	25,839	0
01-4210-5-660	PD-Vehicle Parts	6,022	6,568	7,500	7,500	7,500	7,500	0
01-4210-5-662	PD-Tires	2,776	2,985	3,000	3,000	3,000	3,000	0
01-4210-5-663	PD-Batteries	0	0	500	500	500	500	0
01-4210-5-670	PD-Manuals - Books	225	259	300	300	300	300	0
01-4210-5-680	PD-Police Equip./Maint.	5,552	5,155	5,000	5,000	5,000	5,000	0
01-4210-5-688	PD-Police Supplies	3,801	3,300	4,000	4,000	4,000	4,000	0
01-4210-5-740	PD-Office Equipment	2,848	2,759	3,500	3,500	3,500	3,500	0
01-4210-5-765	PD-Vehicles & Equipment	47,047	0	60,800	66,000	66,000	66,000	0
01-4210-5-830	PD-Training	8,359	7,608	7,500	7,500	7,500	7,500	0
		1,834,566	**1,808,811**	**2,265,321**	**2,373,645**	**2,302,717**	**2,302,717**	**0**

DPW ADMINISTRATION

2025-26 Budget Summary

Department Account #	Account Description	2022-23 *Actual*	2023-24 *Actual*	2024-25 *Budget*	Town Mgr. 2025-26 *Proposed*	Selectmen 2025-26 *Proposed*	Bud. Comm. 2025-26 *Proposed*	Variance Bud. Comm. from BOS
01-4311-7-110	DPW-Full Time Wages	732,598	719,747	858,943	890,596	890,596	890,596	0
01-4311-7-111	DPW - Part Time Wages	36,345	38,324	39,398	40,581	40,581	40,581	0
01-4311-7-120	DPW-Seasonal Wages	14,243	23,330	32,047	32,697	32,697	32,697	0
01-4311-7-130	DPW-Overtime	84,377	68,776	80,000	120,000	80,000	80,000	0
01-4311-7-211	DPW-Medical Insurance	140,338	145,597	188,266	205,850	205,850	205,850	0
01-4311-7-212	DPW-Dental Insurance	6,862	6,598	7,671	8,054	8,054	8,054	0
01-4311-7-213	DPW-Life & Disability Insurance	7,029	6,628	7,885	7,237	7,237	7,237	0
01-4311-7-221	DPW-Social Security	56,696	55,041	62,645	67,200	67,200	67,200	0
01-4311-7-222	DPW-Medicare	13,260	12,877	14,651	15,716	15,716	15,716	0
01-4311-7-230	DPW-Retirement	114,588	110,011	127,039	128,851	123,751	123,751	0
01-4311-7-260	DPW-Workers Compensation	24,581	22,490	27,531	31,137	31,137	31,137	0
01-4311-7-341	DPW-Telephone	2,362	2,904	3,600	3,600	3,600	3,600	0
01-4311-7-390	DPW-Contract Services	1,629	245	1,500	1,500	1,500	1,500	0
01-4311-7-620	DPW-Office Supplies	1,709	1,556	2,000	2,000	2,000	2,000	0
01-4311-7-625	DPW-Postage	10	9	50	50	50	50	0
01-4311-7-740	DPW-Office Equipment	709	814	750	750	750	750	0
01-4311-7-810	DPW-Advertising	0	0	500	500	500	500	0
		1,237,336	**1,214,947**	**1,454,476**	**1,556,320**	**1,511,220**	**1,511,220**	**0**
HIGHWAY								
01-4312-7-390	DPW-Contracted Services	2,065	0	5,000	5,000	5,000	5,000	0
01-4312-7-394	DPW-Striping/Tree Removal	8,146	4,200	45,000	20,000	20,000	20,000	0
01-4312-7-396	DPW-Torch Gases	1,708	2,124	2,000	2,000	2,000	2,000	0
01-4312-7-398	DPW-Outside Repairs	7,707	14,526	10,000	18,000	18,000	18,000	0
01-4312-7-432	DPW-Radio Maintenance	0	356	0	0	0	0	0
01-4312-7-440	DPW-Equipment Rental	2,559	1,683	3,000	3,000	3,000	3,000	0
01-4312-7-603	DPW-Traffic Control Supplies	50	550	1,500	1,500	1,500	1,500	0
01-4312-7-612	DPW-Paint	3,410	4,434	3,000	8,000	8,000	8,000	0
01-4312-7-613	DPW-Signs	6,455	3,244	5,000	5,000	5,000	5,000	0
01-4312-7-614	DPW-Drainage Materials	8,928	16,072	15,000	18,000	18,000	18,000	0
01-4312-7-615	DPW-Uniforms Clothing	8,181	10,355	11,000	11,000	11,000	11,000	0
01-4312-7-616	DPW-First Aid Supplies	698	179	700	700	700	700	0
01-4312-7-619	DPW-Steel Iron	2,507	2,999	5,000	5,000	5,000	5,000	0
01-4312-7-630	DPW-Building Materials	20	145	1,000	1,000	1,000	1,000	0
01-4312-7-635	DPW-Vehicle Fuels, Gasoline	14,631	13,644	17,500	18,000	18,000	18,000	0
01-4312-7-636	DPW-Vehicle Fuels, Diesel	78,303	75,608	75,000	75,000	75,000	75,000	0
01-4312-7-640	DPW-Guardrail	3,225	0	5,000	5,000	5,000	5,000	0
01-4312-7-650	DPW-Landscape Materials	3,066	1,732	3,000	3,000	3,000	3,000	0
01-4312-7-660	DPW-Vehicle Parts	79,990	64,326	82,000	85,000	85,000	85,000	0
01-4312-7-661	DPW-Grease-Oil	4,201	4,298	5,000	4,700	4,700	4,700	0
01-4312-7-662	DPW-Tires	5,793	8,156	14,500	15,500	15,500	15,500	0
01-4312-7-664	DPW-Plow Blades	11,732	22,389	16,000	17,000	17,000	17,000	0
01-4312-7-680	DPW-Asphalt	28,935	24,232	30,250	32,000	32,000	32,000	0
01-4312-7-684	DPW-Sand Screening	4,500	4,000	12,500	12,500	12,500	12,500	0
01-4312-7-685	DPW-Road Salt	97,552	147,598	170,000	170,000	130,000	130,000	0
01-4312-7-686	DPW-Magnesium Chloride	2,000	42	2,200	2,200	2,200	2,200	0

2025-26 Budget Summary

Department Account #	Account Description	2022-23 *Actual*	2023-24 *Actual*	2024-25 *Budget*	Town Mgr. 2025-26 *Proposed*	Selectmen 2025-26 *Proposed*	Bud. Comm. 2025-26 *Proposed*	Variance Bud. Comm. from BOS
01-4909-7-688	CAP-Gravel Crushing	0	0	0	0	0	0	0
01-4312-7-691	DPW-Tire Chains	434	1,206	1,500	1,500	1,500	1,500	0
01-4312-7-740	DPW-Replace Equipment	9,926	11,192	10,200	18,500	18,500	18,500	0
01-4902-7-740	CAP-DPW-Equipment	0	0	0	0	0	0	0
01-4312-7-830	DPW-Training Programs	490	1,201	1,000	1,000	1,000	1,000	0
		397,212	**440,491**	**552,850**	**559,100**	**519,100**	**519,100**	**0**
STREET LIGHTING								
01-4316-0-410	SL-Electricity	**39,395**	**41,931**	**39,395**	**42,000**	**42,000**	**42,000**	**0**
BRIDGES								
01-4313-7-725	DPW-Bridge Maintenance	**0**	**0**	**5,000**	**5,000**	**5,000**	**5,000**	**0**
	TOTAL PUBLIC WORKS	**1,673,944**	**1,697,369**	**2,051,721**	**2,162,420**	**2,077,320**	**2,077,320**	**0**
CEMETERIES								
01-4195-0-390	CEM-Contract Services	29,845	28,000	45,150	45,150	45,150	45,150	0
01-4195-0-412	CEM-Water	386	302	302	302	302	302	0
01-4195-0-430	CEM-Equipment Maint.	0	0	500	500	500	500	0
01-4195-0-620	CEM-Supplies	0	1,898	3,000	3,000	3,000	3,000	0
01-4195-0-690	CEM-Mower Parts/Equipment	752	0	1,000	1,000	1,000	1,000	0
01-4195-0-830	CEM-Training	31	20	200	200	200	200	0
		31,013	**30,220**	**50,152**	**50,152**	**50,152**	**50,152**	**0**
FIELDS MAINTENANCE								
01-4524-9-390	FLD-Contracted Services	8,877	5,241	19,800	19,800	19,800	19,800	0
01-4524-9-517	FLD-Field Supplies	18,169	10,398	21,800	34,500	34,500	34,500	0
		27,046	**15,639**	**41,600**	**54,300**	**54,300**	**54,300**	**0**
SOLID WASTE								
01-4324-0-390	SW-Contract Services	872,716	930,858	1,003,807	1,022,807	1,022,807	1,022,807	0
01-4324-0-393	SW-Appliances Disposal	215	59	500	500	500	500	0
01-4324-0-394	SW-Recycling Committee	879	1,356	750	750	750	750	0
01-4324-0-397	SW-Well Testing	10,550	20,970	13,000	13,000	13,000	13,000	0
01-4324-0-560	SW-Memberships	666	666	530	530	530	530	0
01-4324-0-740	SW-Equipment	0	0	12,000	9,000	9,000	9,000	0
		885,025	**953,909**	**1,030,587**	**1,046,587**	**1,046,587**	**1,046,587**	**0**
TOWN CLERK - TAX COLLECTOR								
01-4140-2-110	TC-Full Time Wages	51,205	54,122	58,434	61,399	61,399	61,399	0
01-4140-2-111	TC-Part Time Wages	45,871	49,081	47,356	61,126	61,126	61,126	0
01-4140-2-112	TC-Elected Clerk/Tax Collector	75,581	79,506	86,294	91,927	91,927	91,927	0
01-4140-2-130	TC-Overtime	227	59	640	676	676	676	0
01-4140-2-211	TC-Medical Insurance	16,784	19,145	20,838	22,414	22,414	22,414	0
01-4140-2-212	TC-Dental Insurance	1,067	1,080	1,181	1,240	1,240	1,240	0
01-4140-2-213	TC-Life & Disability Insurance	1,137	1,166	1,210	1,246	1,246	1,246	0
01-4140-2-221	TC-Social Security	11,257	11,864	11,949	13,289	13,289	13,289	0
01-4140-2-222	TC-Medicare	2,633	2,775	2,795	3,108	3,108	3,108	0
01-4140-2-230	TC-Retirement	17,845	18,384	19,582	19,448	19,448	19,448	0
01-4140-2-260	TC-Workers Compensation	267	266	300	336	336	336	0

2025-26 Budget Summary

Department Account #	Account Description	2022-23 *Actual*	2023-24 *Actual*	2024-25 *Budget*	Town Mgr. 2025-26 *Proposed*	Selectmen 2025-26 *Proposed*	Bud. Comm. 2025-26 *Proposed*	Variance Bud. Comm. from BOS
01-4140-2-390	TC-Contract Services	11,405	9,090	13,216	13,216	13,216	13,216	0
01-4140-2-560	TC-Memberships	100	40	430	430	430	430	0
01-4140-2-561	TC-Professional Dev.	1,674	1,973	2,786	2,786	2,786	2,786	0
01-4140-2-620	TC-Office Supplies	3,007	2,090	2,355	2,700	2,700	2,700	0
01-4140-2-625	TC-Postage	9,451	9,628	9,826	10,000	10,000	10,000	0
01-4140-2-740	TC-Office Equip./Maint.	1,239	1,233	1,239	1,300	1,300	1,300	0
01-4140-2-830	TC-Training	0	0	0	0	0	0	0
		250,748	**261,502**	**280,431**	**306,641**	**306,641**	**306,641**	**0**
WATER								
03-4331-0-312	WF-Management Services	54,776	39,169	63,000	67,070	67,070	67,070	0
03-4331-0-410	WF-Electricity	14,894	15,402	14,894	16,421.00	16,421	16,421	0
03-4331-0-414	WF-Natural Gas	1,887	1,694	1,887	2,082.00	2,082	2,082	0
03-4331-0-314	WF-System Monitoring	2,094	2,936	2,500	2,600.00	2,600	2,600	0
03-4331-0-426	WF- Water Meters	0	94	8,500	8,500.00	8,500	8,500	0
03-4331-0-625	WF-Postage	52	277	0	0	0	0	0
03-4331-0-436	WF-System Maintenance	16,437	60,752	41,850	41,850.00	41,850	41,850	0
		90,140	**120,324**	**132,631**	**138,523**	**138,523**	**138,523**	**0**
SEWER								
02-4326-0-312	SF-Management Services	123,664	137,075	120,000	124,800	124,800	124,800	0
02-4326-0-314	SF-System Monitoring	2,190	2,135	1,650	1,716	1,716	1,716	0
02-4326-0-410	SF-Electricity	10,855	13,235	10,855	11,968	11,968	11,968	0
02-4326-0-414	SF-Natural Gas	879	856	879	970	970	970	0
02-4326-0-436	SF-System Maintenance	11,759	45,496	33,000	33,000	33,000	33,000	0
02-4326-0-625	SF-Postage	492	403	300	400	400	400	0
02-4326-0-753	SF-Equipment	0	0	12,000	12,000	12,000	12,000	0
		149,838	**199,200**	**178,684**	**184,854**	**184,854**	**184,854**	**0**
	TOTAL OPERATING	**10,080,668**	**10,154,405**	**11,475,732**	**12,210,384**	**11,802,504**	**11,802,504**	
TRANSFER TO CAPITAL RESERVES								
01-4915-7-067	CRF-Bridge & Highway Construction	1,000	641,117	288,000	15,000	15,000	15,000	0
01-4915-7-066	CRF-Public Works Equipment	218,500	230,000	335,000	335,000	335,000	335,000	0
01-4915-6-065	CRF-Fire Equipment	35,500	70,000	90,000	60,000	60,000	60,000	0
01-4915-5-063	CRF-Police Equipment	30,000	41,000	50,000	78,000	78,000	78,000	0
13-0000-0-000	Rec Revolving to Comm Center	0	0	150,000	150,000	150,000	150,000	0
01-4915-8-068	CRF-Recreation Improvements	20,000	40,000	0	0	0	0	0
01-4915-1-062	CRF-Municipal Buildings & Grounds	65,000	125,000	150,000	150,000	150,000	150,000	0
01-4915-6-064	CRF-Fire Trucks	110,000	180,000	214,000	275,000	275,000	275,000	0
01-4915-9-087	TRS-Library Emergency Repairs	0	0	2,500	0	0	0	0
01-4915-9-072	CRF-Library Building Repairs	5,000	5,000	5,000	60,000	60,000	60,000	0
01-4915-4-069	CRF-Community Center	5,000	100,000	500,000	500,000	500,000	500,000	0
01-4915-6-078	CRF-Fire Suppression Water Supply	10,000	10,000	10,000	10,000	10,000	10,000	0
01-4915-0-077	CRF-Water System Improvement/Repla	50,000	50,000	50,000	50,000	50,000	50,000	0
01-4915-0-079	CRF-Property Revaluation	18,000	30,000	30,000	30,000	30,000	30,000	0

2025-26 Budget Summary

Department Account #	Account Description	2022-23 *Actual*	2023-24 *Actual*	2024-25 *Budget*	Town Mgr. 2025-26 *Proposed*	Selectmen 2025-26 *Proposed*	Bud. Comm. 2025-26 *Proposed*	Variance Bud. Comm. from BOS
01-4917-0-086	TRF-Health Maintenance	0	43,000	12,000	45,000	45,000	45,000	0
		568,000	**1,565,117**	**1,736,500**	**1,758,000**	**1,758,000**	**1,758,000**	**0**
CAPITAL PROJECTS								
01-4901-9-711	CAP-PR-Field Improvements	0	0	0	0	0	0	0
01-4901-8-730	CAP-PR-Bow Youth Center Purchase	0	0	0	0	0	0	0
01-4902-5-740	CAP-PD-Equipment	31,774	0	0	0	0	0	0
01-4902-5-750	CAP-PD-Vehicles	0	59,000	60,800	0	0	0	0
01-4902-6-740	CAP-FD-Equipment	174,300	57,400	169,500	0	0	0	0
01-4902-6-750	CAP-FD-Vehicles	0	0	181,800	1,580,700	1,580,700	1,580,700	0
01-4902-7-740	CAP-DPW-Equipment	0	0	49,300	0	0	0	0
01-4902-7-750	CAP-DPW-Vehicles	99,625	0	518,800	661,000	661,000	661,000	0
01-4903-1-730	CAP-FAC-Municipal Building Repai	0	90,000	85,100	87,800	87,800	87,800	0
01-4903-3-730	CAP-FAC-Public Works Building	0	0	152,000	66,600	66,600	66,600	0
01-4909-9-730	CAP-P&R-Hanson Playground Equipmer	0	0	0	0	0	0	0
01-4903-9-730	CAP-FAC-Equipment Storage Shed	0	0	0	0	0	0	0
01-4909-0-715	CAP-Cemetery Devevelopment	0	0	0	0	0	0	0
01-4909-0-410	CAP-Street Light Replacement	0	0	0	0	0	0	0
01-4915-9-072	CAP- Library Building Repairs	0	0		85,700	85,700	85,700	0
01-4909-0-791	CAP-Property Revaluation	0	0	71,500	0	0	0	0
01-4909-4-730	CAP-FAC-Town Center	0	35,000	0	0	0	0	0
01-4909-7-725	CAP-Bridge Reconstruction	0	1,275,000	1,491,800	0	0	0	0
01-4909-7-727	CAP-Road Projects	0	0	337,700	0	0	0	0
01-4909-7-721	CAP-Road Improvements	146,029	570,000	570,000	565,000	565,000	565,000	0
01-4909-7-726	CAP-Culvert Maintenance	0	0	800,000	0	0	0	0
01-4909-7-723	CAP-Bridge Maintenance	0	0	0	0	0	0	0
01-4909-3-747	CAP-FAC-Fuel System	0	0	0	0	0	0	0
		451,728	**2,086,400**	**4,488,300**	**3,046,800**	**3,046,800**	**3,046,800**	**0**
Union Contract Warrant Article								
Fire					**20,826**	**20,826**	**20,826**	
Police					**17,671**	**17,671**	**17,671**	
	TOTAL APPROPRIATION	**11,100,396**	**13,805,922**	**17,700,532**	**17,053,681**	**16,645,801**	**16,645,801**	

2025-26 Revenue Summary

Revenues		2022-23	2023-24	2024-25	Town Mgr. 2025-26	Selectmen 2025-26	Bud. Comm. 2025-26	Variance Bud. Comm.
Account #	Account Description	*Actual*	*Actual*	*Budget*	*Proposed*	*Proposed*	*Proposed*	from BOS
TAXES								
01-3185-0-804	Timber Yield Taxes	*27,167*	*5,960*	10,000	10,000	10,000	10,000	0
01-3187-0-805	Gravel Tax	*6,500*	*2,040*	0	2,500	2,500	2,500	0
01-3186-0-806	Payment in Lieu of Taxes	*388*	*799*	0	-	-	-	0
01-3190-0-801	Interest & Penalties, Property	*20,595*	*24,324*	25,000	25,000	25,000	25,000	0
01-3190-0-802	Interest & Penalties, Tax Liens	*24,075*	*23,868*	25,000	25,000	25,000	25,000	0
		78,726	***56,991***	**60,000**	**62,500**	**62,500**	**62,500**	**0**
BUSINESS LICENSES & FEES								
01-3210-0-824	Filing Fees	*0*	*10*	0	0	0	0	0
01-3210-0-821	Uniform Commercial Code	*3,765*	*2,520*	3,200	3,200	3,200	3,200	0
01-3210-0-822	Wetlands Permits	*30*	*30*	0	0	0	0	0
01-3210-0-823	Pole Tax	*0*	*60*	0	0	0	0	0
		3,795	***2,620***	***3,200***	***3,200***	***3,200***	***3,200***	**0**
MOTOR VEHICLE FEES								
01-3220-0-000	Motor Vehicle Permits	*2,855,839*	*3,180,508*	2,875,000	2,975,000	3,018,750	3,018,750	0
01-3221-0-839	Boat Registrations	*4,571*	*12,789*	4,000	4,000	4,000	4,000	0
		2,860,410	***3,193,296***	**2,879,000**	**2,979,000**	**3,022,750**	**3,022,750**	**0**
BUILDING PERMITS								
01-3230-0-000	Building Permits	*91,680*	*95,859*	85,000	90,000	90,000	90,000	0
01-3230-0-839	Driveway Permits	*120*	*555*	150	150	150	150	0
		91,800	***96,414***	**85,150**	**90,150**	**90,150**	**90,150**	**0**
OTHER LICENSES & FEES								
01-3290-0-827	Dog Licences Town	*7,757*	*7,115*	7,000	7,000	7,000	7,000	0
01-3290-0-825	Marriage Licenses	*210*	*196*	200	200	200	200	0
01-3290-0-852	Returned Check Fee	*538*	*389*	500	500	500	500	0
01-3290-0-857	Impact Fee - Safety Bldg.	*10,465*	*8,705*	15,000	10,000	10,000	10,000	0
01-3290-0-899	Other Licenses, Permits, Fees	*100*	*225*	200	100	100	100	0
		19,070	***16,630***	**22,900**	**17,800**	**17,800**	**17,800**	**0**
FEDERAL / STATE OF NH								
01-3310-0-920	Federal Grants	*62,038*	*0*	0	0	0	0	0
01-3351-0-000	Shared Revenue	*0*	*0*	0	0	0	0	0
01-3352-0-000	Meals & Rooms Tax	*724,847*	*781,279*	750,000	807,000	807,000	807,000	0
01-3353-0-000	Highway Block Grant	*226,393*	*182,480*	225,000	233,000	233,000	233,000	0
01-3356-0-000	State-Federal Forests	*77*	*66*	75	66	66	66	0
01-3359-0-910	Boston & Maine R.R.	*1,735*	*943*	950	-	-	-	0
01-3359-0-915	State of NH, Bridge Aid	*0*	*0*	1,192,800	0	0	0	0
		1,015,090	***964,768***	**2,168,825**	**1,040,066**	**1,040,066**	**1,040,066**	**0**

2025-26 Revenue Summary

Revenues		2022-23	2023-24	2024-25	Town Mgr. 2025-26	Selectmen 2025-26	Bud. Comm. 2025-26	Variance Bud. Comm.
Account #	Account Description	*Actual*	*Actual*	*Budget*	*Proposed*	*Proposed*	*Proposed*	from BOS
INCOME FROM DEPARTMENTS								
01-3401-1-850	Administrative Revenue	*0*	*50*	0	0	0	0	0
01-3401-2-826	Vital Stat Research Town	*2,022*	*1,874*	1,500	1,500	1,500	1,500	0
01-3401-2-828	Fish & Game Town	*15*	*22*	0	0	0	0	0
01-3401-2-831	Municipal Agent Fee	*37,353*	*38,322*	36,000	36,000	36,000	36,000	0
01-3401-2-832	Title Application Fee	*3,860*	*4,132*	4,000	4,000	4,000	4,000	0
01-3401-2-856	Dog Fines	*1,176*	*1,477*	2,000	2,000	2,000	2,000	0
01-3401-4-831	Planning Board Fees	*55,262*	*24,155*	30,000	30,000	30,000	30,000	0
01-3401-4-832	ZBA Fees	*3,690*	*1,360*	3,000	3,000	3,000	3,000	0
01-3401-5-856	Police Parking Fines	*970*	*440*	1,000	1,000	1,000	1,000	0
01-3401-5-851	Police Reports	*502*	*680*	500	500	500	500	0
01-3401-5-855	Police Permits	*310*	*410*	400	400	400	400	0
01-3401-5-835	Police Witness Fees	*600*	*300*	1,000	1,000	1,000	1,000	0
01-3401-5-845	Police Details	*2,685*	*0*	15,000	10,000	10,000	10,000	0
01-3401-5-843	School Resource Officer	*55,390*	*50,883*	50,000	55,000	55,000	55,000	0
01-3401-6-845	Fire - Ambulance	*302,217*	*275,074*	280,000	280,000	295,000	295,000	0
01-3401-6-855	Fire Permits & Inspections	*1,995*	*2,960*	2,000	2,000	2,000	2,000	0
01-3401-6-870	Other Fire Revenue	*250*	*0*	250	250	250	250	0
01-3401-7-836	Septic Design Review	*375*	*655*	725	725	725	725	0
01-3401-7-846	DPW-Snow Removal	*34,850*	*33,714*	35,000	35,000	35,000	35,000	0
01-3401-7-855	Excavation Permits	*150*	*366*	1,000	1,000	1,000	1,000	0
01-3401-0-838	Cemetery Lots	*8,720*	*11,440*	10,000	10,000	10,000	10,000	0
01-3401-0-851	Copies	*1,085*	*119*	750	750	750	750	0
01-3404-0-836	Tipping Fees	*80,895*	*66,889*	80,000	80,000	80,000	80,000	0
01-3404-0-846	School Solid Waste Disposal	*33,647*	*23,710*	32,000	32,000	32,000	32,000	0
01-3404-0-872	Recycling Revenues	*5,023*	*8,314*	0	0	0	0	0
		633,041	***547,345***	**586,125**	**586,125**	**601,125**	**601,125**	**0**
OTHER REVENUE								
01-3501-0-000	Sale of Town Property	*4,753*	*0*	5,000	5,000	5,000	5,000	0
01-3502-0-000	Interest on Deposits	*413,757*	*697,642*	450,000	375,000	500,000	500,000	0
01-3503-0-000	Rent	*2,655*	*10,389*	0	20,000	20,000	20,000	0
01-3508-0-000	Private Grant & Donations	*4,000*	*4,000*	0	0	0	0	0
01-3506-0-000	Insurance Refunds	*13,396*	*0*	0	20,000	20,000	20,000	0
01-3509-0-000	Other Revenue	*24,179*	*89,583*	20,000	0	-	-	0
		462,740	***801,614***	**475,000**	**420,000**	**545,000**	**545,000**	**0**
TRANSFERS FROM CAPITAL RESERVES								
01-3915-0-061	CRF-Land Purchase	*0*	*0*	0	0	0	0	0
01-3915-0-067	CRF-Bridge & Highway Constr.	*0*	*0*	1,436,700	0	0	0	0
01-3915-0-076	CRF-Bridge	*0*	*0*	0	0	0	0	0
01-3915-0-063	CRF-Police Equipment	*31,774*	*0*	60,800	0	0	0	0
01-3915-0-065	CRF-Fire Equipment	*174,300*	*0*	169,500	0	0	0	0
01-3915-0-064	CRF-Fire Trucks	*0*	*0*	181,800	1,580,700	1,580,700	1,580,700	0
01-3915-0-066	CRF-Public Works Equipment	*154,601*	*0*	568,100	661,000	661,000	661,000	0
01-3915-0-062	CRF-Municipal Facilities	*105,000*	*0*	237,100	154,400	154,400	154,400	0
01-3915-0-068	CRF-Recreation Improvements	*0*	*0*	23,900	0	0	0	0
01-3915-0-079	CRF-Property Revaluation	*0*	*0*	71,500	-	-	-	0
01-3915-0-081	CRF- Library	*0*	*0*	0	85,700	85,700	85,700	0
01-3915-0-080	CRF-Transportation Maintenance	*0*	*0*	0	0	0	0	0
01-3916-0-083	TRF-Cemetery Perpetual Care	*0*	*0*	0	0	0	0	0
		465,675	***0***	**2,749,400**	**2,481,800**	**2,481,800**	**2,481,800**	**0**

2025-26 Revenue Summary

Revenues		2022-23	2023-24	2024-25	Town Mgr. 2025-26	Selectmen 2025-26	Bud. Comm. 2025-26	Variance Bud. Comm.
Account #	Account Description	*Actual*	*Actual*	*Budget*	*Proposed*	*Proposed*	*Proposed*	from BOS
TRANSFERS FROM OTHER FUNDS								
01-3917-0-007	From Conservation Fund	*56,306*	*0*	0	0	0	0	0
01-3939-0-000	General Fund Surplus	*0*	*0*	288,000	0	0	0	0
13-0000-0-000	From Rec Revolving Fund	*0*	*0*	150,000	150,000	150,000	150,000	0
		56,306	***0***	***438,000***	**150,000**	**150,000**	**150,000**	**0**
WATER								
03-3402-0-809	WF-Water Usage	*90,447*	*60,751*	132,631	138,523	138,523	138,523	
03-3402-0-845	WF-Water Hookup Fees	*2,010*	*5,335*	0	0	0	0	0
03-3402-0-854	WF-Water Application Fees	*1,312*	*0*	0	0	0	0	0
		93,769	***66,086***	**132,631**	**138,523**	**138,523**	**138,523**	**0**
SEWER								
02-3403-0-808	SF-Sewer Usage	*182,288*	*181,790*	178,684	184,854	184,854	184,854	0
02-3403-0-858	SF-Hookup Fees	*17,400*	*3,000*	0	0	0	0	0
02-3502-0-808	SF-Interest & Penalties, Sewer	*198*	*458*	0				0
02-3502-0-000	SF-Interest On Deposits	*67,199*	*118,442*	0				0
		267,085	***303,689***	**178,684**	**184,854**	**184,854**	**184,854**	**0**
	TOTAL REVENUE	***6,103,814***	***6,049,454***	**9,778,915**	**8,154,018**	**8,337,768**	**8,337,768**	**0**

Second Session of Annual Town Meeting
March 12, 2025
(Deliberative)

3. To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of $11,802,503 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority Vote Required)

4. To see if the Town will vote to raise and appropriate $1,108,000 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)

(Recommended by Selectmen 5-0 and Budget Committee X-X)

Public Works Department CRF	$335,000
Fire Truck CRF	$275,000
Municipal Buildings & Grounds CRF	$150,000
Police Department Equipment CRF	$78,000
Fire Equipment CRF	$60,000
Library Building Maintenance CRF	$60,000
Water System Improvement/Replacement CRF	$50,000
Health Maintenance Trust Fund	$45,000
Revaluation CRF	$30,000
Bridge and Highway Construction CRF	$15,000
Fire Suppression CRF	$10,000
Total	**$1,108,000**

5. To see if the Town will vote to raise and appropriate the sum of $1,118,700 for the purchase of a pumper truck for the Fire Department and to authorize the withdrawal of $1,118,700 from the Fire Truck Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee X-X)

6. To see if the Town will vote to raise and appropriate the sum of $661,000 for the purchase of two (2) six-wheel dump trucks and equipment for the Department of Public Works and to authorize the withdrawal of $661,000 from the Public Works Department Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee X-X)

7. To see if the Town will vote to raise and appropriate the sum of $565,000 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, 2029, whichever is sooner. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee X-X)

8. To see if the Town will vote to raise and appropriate the sum of $500,000 to be added to the Community Building Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee X-X)

9. To see if the Town will vote to raise and appropriate the sum of $150,000 to be added to the Community Building Capital Reserve Fund previously established and to authorize the transfer of $150,000 from the Recreation Revolving Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee X-X

10. To see if the Town will vote to raise and appropriate the sum of $462,000 for the purchase of an ambulance for the Fire Department and to authorize the withdrawal of $462,000 from the Fire Truck Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee X-X)

11. To see if the Town will vote to raise and appropriate the sum of $85,700 for the replacement of the HVAC system at the Baker Free Library, and to authorize the withdrawal of $85,700 from the Library Building Maintenance Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Budget Committee X-X)

12. To see if the Town will vote to raise and appropriate the sum of $66,600 for the installation of an air ventilation system at the Department of Public Works facility and to authorize the withdrawal of $66,600 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee X-X)

13. To see if the Town will vote to raise and appropriate the sum of $46,400 for the purpose of converting the lights at the Municipal Building to LED technology and to authorize the withdrawal of $46,400 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 4-1 and Budget Committee X-X)

14. To see if the Town will vote to raise and appropriate the sum of $41,400 for the purchase of a work truck for the Town Facilities Department and to authorize the withdrawal of $41,400 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 4-1 and Budget Committee X-X)

15. To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen of the Town of Bow, and the AFSCME, Council 93, Local 3657 that calls for the following increase in salaries and benefits:

Fiscal Year	Estimated Increase
2025-26	$38,498
2026-27	$42,292
2027-28	$44,186

And further to raise and appropriate the sum of thirty-eight thousand four hundred ninety-eight dollars ($38,498) for the 2025-26 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required)

(Recommended by the Board of Selectmen 5-0 and Budget Committee 5-0)

16. Shall the Town of Bow, if Article 15 is defeated, authorize the governing body to call one special meeting, at its option, to address article 15 cost items only? (Majority vote).