

TOWN MANAGER'S BUDGET MESSAGE

Board of Selectmen:

In accordance with RSA 37:6, I am submitting the Town Manager's recommended Town of Bow municipal budget for FY 2026-27. This proposed budget includes appropriation estimates for all Town services, including operating expenses and warrant articles, as well as revenue estimates.

If adopted, the proposed budget would result in a municipal tax rate increase of 6.2% over the current rate. The municipal portion of the property tax rate has dropped by 12% over the past three fiscal years. The Town has done a great job making the adjustments necessary to maintain a stable tax rate with slight decreases each year.

Increased labor costs are a contributing factor in the proposed rate increase, including a cost-of-living adjustment and step increases. The addition of a new Administrative Captain position in the Fire Department is being proposed in the budget. Duties would include administrative work and support, plan review and inspections, emergency management and health officer. More information may be found in the Fire Department narrative.

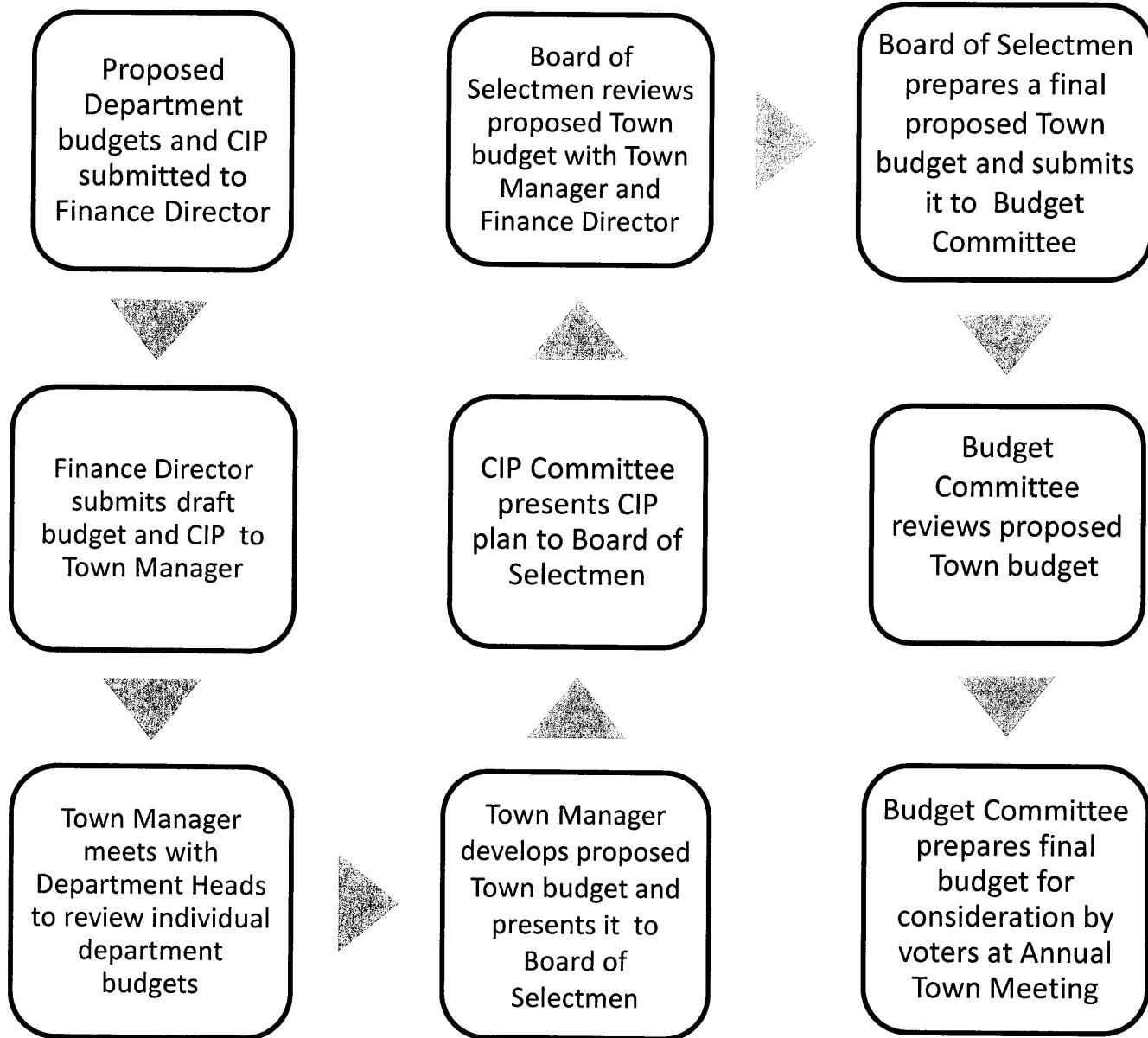
The development of this budget began with a review of the Town's capital equipment and infrastructure needs. Projects and purchases were discussed with the department heads before presentation to the Capital Improvements Plan (CIP) Committee. The Finance Director and Department heads worked closely with the Committee to provide additional information and background.

The next step in the process was the submittal and review of proposed department budgets. The department heads, Finance Director and I continue to seek the most cost effective and efficient manner with which to provide services. We work hard to ensure that the funds provided are spent in the most fiscally responsible and cost-effective manner. The activities of each department are highlighted in this overview presentation.

As in the past, the department heads, Finance Director and I have worked together to develop this budget. We sat down together and took a very close look at the current and proposed budgets. All department heads presented well thought out budgets and I would like to thank them for the time and effort that they have put into this budget process.

David L. Stack
Town Manager

TOWN OF BOW BUDGET PROCESS



ESTIMATED TAX RATE IMPACT

The proposed Town operating budget is \$12,526,699 and the proposed special warrant articles are \$3,476,400. The estimated revenues are \$6,831,278. If the proposed budget and warrant articles are approved, it would result in a Total Tax Levy of \$9,783,571, an increase of \$570,355 from the current amount. The Tax Levy also includes appropriations for War Service Tax Credits and Tax Overlay. The purpose of Overlay is to provide funding for all abatements granted against the current year tax levy.

The estimated Town portion of the Tax Rate for FY2026-27 is \$4.91 per thousand dollars of property value, an increase of 6.2% from the current tax rate.

	Actual FY 2025-26	Proposed FY 2026-27
TOWN OPERATING BUDGET	\$11,802,503	\$12,526,699
WARRANT ARTICLES	\$4,755,499	\$3,476,400
Less: ESTIMATED REVENUES	(\$8,284,135)	(\$6,831,278)
Net Appropriation	\$8,273,867	\$9,171,821
Add: OVERLAY	\$609,599	\$282,000
Add: WAR SERVICE CREDITS	\$329,750	\$329,750
Total Tax Levy	\$9,213,216	\$9,783,571
Net Assessed Valuation	\$1,994,105	\$1,994,105
Total Estimated Tax Rate	\$4.62	\$4.91 +6.2%

Municipal Tax Rate History

	2022	2023	2024	2025
Tax Rate	\$7.22	\$6.93	\$4.76	\$4.62
\$ +/-	+\$0.07	(-\$0.29)	(-\$2.17)	(-\$0.14)
% +/-	+1%	(-4%)	(-5%)	(-3%)

SUMMARY INVENTORY OF VALUATION

The total value of all taxable buildings, land and utilities in Bow is \$2,111,183,310. The Town's current net assessed value is \$1,994,105,469. This amount represents the total taxable buildings, land and utilities less any exemptions granted and any new value "captured" in the Town's two Tax Increment Finance Districts.

Most of the Town's revenues are derived from property taxes and this net assessed value is used to calculate the property tax rate. For budgeting purposes, and to be conservative, we are using the same value to calculate the proposed tax rate.

Bow Net Assessed Value

Taxable Value	2024	2025
Land	\$508,805,098	\$510,630,340
Buildings	\$1,398,793,000	\$1,416,330,700
Utilities	\$165,696,000	\$184,222,270
 Total Taxable	\$2,073,294,098	\$2,111,183,310
 Exemptions*	 (\$118,700)	 (\$261,700)
Optional Exemptions**	(\$6,009,900)	(\$11,737,260)
Net value before TIF	\$2,067,165,498	\$2,099,184,350
Less Retained TIF Value	(\$104,329,081)	(\$105,078,881)
 Total Net Taxable	\$1,962,836,417	\$1,994,105,469

*Exemption for Improvements to Assist Persons with Disabilities (RSA 72:37-a)

**Optional exemptions are those enacted at Town Meeting, including Blind Exemption (RSA 32:37), Elderly Exemption RSA 72:39-a,b), Disabled Exemption (RSA 73:37-b), Wood Heating Systems Exemption (RSA 72:70), and Solar Energy Systems Exemption (RSA 72:62).

Breakdown by Class

	2024	2025
Residential	\$1,588,012,046	\$1,604,500,288
	76.6%	76.0%
Commercial	\$319,586,052	\$322,460,752
	15.4%	15.3%
Utilities	\$165,712,400	\$184,222,270
	8.0%	8.7%

BUDGET SUMMARY

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposed	Variance
Board of Selectmen	\$22,946	\$24,342	\$23,123	\$23,832	\$709
Town Manager	\$303,534	\$312,821	\$334,463	\$349,052	\$14,589
Legal Services	\$40,000	\$81,384	\$75,000	\$75,000	\$0
Personnel	\$10,955	\$9,105	\$11,760	\$12,035	\$275
Energy Committee	\$750	\$750	\$750	\$750	\$0
Patriotic Purposes	\$500	\$500	\$10,500	\$10,500	\$0
Assessing	\$136,071	\$141,380	\$141,380	\$96,980	(\$44,400)
Community Development	\$440,433	\$443,197	\$493,243	\$524,347	\$31,104
Elections & Registrations	\$12,298	\$14,436	\$24,692	\$24,971	\$279
Emergency Management	\$33,637	\$34,989	\$35,342	\$0	(\$35,342)
Facilities	\$467,081	\$504,003	\$531,371	\$529,085	(\$2,286)
Finance	\$285,759	\$316,442	\$319,787	\$340,159	\$20,372
Technology	\$97,865	\$102,050	\$108,910	\$112,321	\$3,411
Town Insurances	\$110,471	\$130,135	\$149,395	\$150,705	\$1,310
Debt Service	\$1,181,286	\$1,121,894	\$1,070,767	\$1,042,102	(\$28,665)
Fire	\$1,439,833	\$1,501,334	\$1,641,071	\$1,777,359	\$136,288
Health Officer	\$2,671	\$2,115	\$2,703	\$0	(\$2,703)
Heritage Commission	\$750	\$750	\$750	\$3,000	\$2,250
Human Services	\$7,187	\$8,958	\$7,669	\$10,569	\$2,900
Library	\$617,325	\$636,823	\$658,734	\$682,166	\$23,432
Police	\$1,939,923	\$1,947,454	\$2,302,717	\$2,494,852	\$192,135
Public Works	\$1,927,870	\$2,014,524	\$2,077,320	\$2,184,977	\$107,657
Cemeteries	\$38,950	\$34,135	\$50,152	\$50,152	\$0
Solid Waste	\$937,086	\$843,101	\$1,046,587	\$1,214,071	\$167,484
Fields Maintenance	\$26,600	\$15,099	\$54,300	\$54,894	\$594
Town Clerk/Tax Collector	\$261,513	\$282,322	\$306,641	\$330,254	\$23,613
Water	\$153,274	\$252,233	\$138,523	\$163,189	\$24,666
Sewer	\$162,959	\$314,970	\$184,854	\$269,377	\$84,523
Total Operating Budget	\$12,059,527	\$11,091,246	\$11,802,503	\$12,526,699	\$724,195
Special Warrant Articles	\$3,651,517	\$6,422,298	\$4,755,499	\$3,476,400	(\$1,279,099)
TOTAL GROSS BUDGET	\$15,711,044	\$17,513,544	\$16,558,002	\$16,003,099	(\$554,904)

OPERATING BUDGET

The Town's operating budget includes the cost of all general government services such as fire, police, and public works. These three department budgets account for 52% of the total operating budget. The total appropriation for all Town departments is \$12,526,699, an increase of \$724,195 over the current FY 2025-26 budget.

Personnel Wages and Benefits

Approximately 74% of the Town's operating budget is for payment of wages and benefits.

Cost of Living Adjustment (COLA): Funds are included in the proposed budget for a 3% Cost of Living Adjustment to the Town's Wage Grade/Step plan. The total cost of the COLA is \$279,837.

Health and Dental Insurance: The Town has received notice from HealthTrust, the Town's provider, that the premium for employee health insurance will decrease by 3.4% in the coming fiscal year. The premium for dental coverage will increase by 4.4%.

NH State Retirement System: The Town's contribution rates for Town Employees, Police and Fire will remain the same as the current fiscal year – Employees (12.75%), Police (30.95%), and Fire (29.15%).

Employer Contribution Rates

	FY 2024-25	FY 2025-26	FY 2026-27
Group I			
Employees	13.53%	12.75%	12.75%
Teachers	19.64%	19.23%	19.23%
Group II			
Police	31.28%	30.95%	30.95%
Fire	30.35%	29.15%	29.15%

CAPITAL EXPENDITURES

Capital Expenditures

There will be separate warrant articles requesting approval of additional capital expenditures as recommended by the Capital Improvements Committee, Board of Selectmen, and Budget Committee.

Purpose	Appropriation	(Sources)	
		CRF	Taxes
To CRF and TF	\$1,530,500		\$1,530,500
Road Reclamation and Paving	\$565,000		\$565,000
Community Ctr. CRF	\$500,000		\$500,000
DPW 6-wheel dump truck	\$342,000	\$342,000	
DPW front end loader	\$250,800	\$250,800	
Library flooring	\$62,200	\$62,200	
Community Bldg. - heat	\$56,000	\$56,000	
PD Radios	\$53,600	\$53,600	
Library cistern	\$46,600	\$46,600	
DPW roof	\$41,400	\$41,400	
PD Rifles	\$28,300	\$28,300	
Total	\$3,476,400	\$880,900	\$2,595,500

Capital Reserve Funds and Trust Funds

The Capital Improvements Plan (CIP) Committee has recommended that \$1,530,500 be deposited into the Town's capital reserve and expendable trust funds. There will be a special warrant article presented to fund the reserves in the following amounts:

Purpose	Actual FY2024-25	Actual FY 2025-26	Proposed FY 2026-27
Community Building CRF	\$500,000	\$500,000	\$500,000
Public Works Equipment CRF	\$335,000	\$335,000	\$325,000
Fire Trucks CRF	\$214,000	\$275,000	\$275,000
Municipal Buildings & Grounds CRF	\$150,000	\$150,000	\$160,000
Police Department Equipment CRF	\$50,000	\$78,000	\$78,000
Fire Department Equipment CRF	\$90,000	\$60,000	\$50,000
Library Building Maintenance CRF	\$5,000	\$60,000	\$60,000
Public Water System CRF	\$50,000	\$50,000	\$50,000
Revaluation CRF	\$30,000	\$30,000	\$20,000
Bridge and Highway Construction CRF		\$15,000	
Fire Suppression CRF	\$10,000	\$10,000	\$10,000
Library Emergency	\$2,500		\$2,500
Total	\$1,436,500	\$1,563,000	\$1,530,500

REVENUE SUMMARY

Account Name	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Variance
	Actual	Actual	Budget	Proposed	
Taxes	\$60,000	\$62,500	\$62,500	\$52,500	(\$10,000)
Business Licenses & Fees	\$3,000	\$3,200	\$3,200	\$3,200	\$0
Motor Vehicle Fees	\$2,758,000	\$2,879,000	\$3,022,750	\$3,122,750	\$100,000
Building Permits	\$85,150	\$85,150	\$90,150	\$100,150	\$10,000
Other Licenses & Fees	\$27,650	\$22,900	\$17,800	\$17,800	\$0
Federal/State of NH	\$2,163,503	\$2,168,825	\$1,040,066	\$1,051,587	\$11,521
Income from Departments	\$540,400	\$586,125	\$601,125	\$624,825	\$23,700
Other Revenue	\$217,000	\$475,000	\$545,000	\$545,000	\$0
Transfers from Capital Reserve	\$367,083	\$2,749,400	\$2,428,167	\$880,900	(\$1,547,267)
Transfers from Other Funds	\$0	\$150,000	\$150,000	\$0	(\$150,000)
Water	\$121,593	\$132,631	\$138,523	\$163,189	\$24,666
Sewer	\$174,790	\$178,684	\$184,854	\$269,377	\$84,523
TOTAL REVENUES	\$6,518,169	\$9,493,415	\$8,284,135	\$6,831,278	(\$1,452,857)

The Town's largest source of revenue is the property tax. While these revenues make up a significant amount, we also have revenues from different sources, including motor vehicle registrations, license and fee income, grants, and transfers from capital reserves.

Motor Vehicle Permits: Registration fee income has been increased by \$100,000 based on historical trends.

Meals and Rooms Tax Revenue has been increased by just under \$57,000, based on a new formula enacted by the legislature for calculating the municipal distribution portion of that revenue.

Interest income has been kept level due to the expectation of a decrease in interest rates over the next 12-18 months.

UNASSIGNED FUND BALANCE

The Town has a policy that it must achieve and maintain a minimum unassigned fund balance of 8% of the municipality's appropriation and will work toward maintaining an unassigned fund balance of at least 14% of unassigned fund balance.

A municipality's appropriation is defined as the municipality's gross general fund operating expenditures, plus the local school net tax commitment, the statewide enhanced education tax and the county appropriation.

The purpose of this policy is to ensure a stable tax rate, an excellent credit rating and to improve the financial stability of the Town of Bow by protecting the Town against unexpected emergencies, economic downturns, pending litigation, fluctuating revenues and unanticipated expenditures.

Unassigned Fund Balance History

	2022	2023	2024	2025
Municipal Unassigned Fund Balance	\$2,705,548	\$4,263,200	\$4,839,355	\$5,116,070
Municipal and School Expenditures	\$38,828,583	\$42,597,088	\$46,802,729	\$46,780,439
Fund Balance as % of Total	6.97%	10.01%	10.34%	10.94%

ADMINISTRATION

BOARD OF SELECTMEN

The Select Board consists of five elected members. Under the provisions of RSA 41:8, the Select Board's duty is to "manage the prudential affairs of the Town and perform the duties by law prescribed."

Budget Overview

Salaries: \$2,500 each annually

Memberships: NHMA Annual Dues. The Town is a member of the New Hampshire Municipal Association, a nonprofit, non-partisan membership organization of municipalities. NHMA supports effective municipal government by leveraging the collaborative strengths of New Hampshire cities and towns through education, training, advocacy, and legal services. There is expected to be an estimated 3% increase in membership dues for the New Hampshire Municipal Association

Professional Development: Registration fees for NHMA training workshops and webinars.

TOWN MANAGER

Mission Statement

The Town Manager's Office is committed to being responsive, ethical, and transparent while providing quality, innovative, and effective service to the Board of Selectmen, Town residents, Town departments, and the business community. We are committed to presenting annually a fiscally responsible municipal operating budget and we foster and promote effective working relationships with Town employees, boards, committees, and commissions.

Personnel Summary

Position	FY 2025-26 Budget	FY 2026-27 Proposed
Town Manager	1	1
Administrative Assistant	1	1
Total FTE	2	2

Budget Overview

The total proposed increase is \$14,589.

Wages and Benefits: The total increase is \$12,383 and this includes step increases and COLA. There is also a decrease in health insurance costs due to a change of coverage.

Operating: There is a \$2,206 increase in operating expenses.

LEGAL SERVICES

The average cost for legal services over the last three fiscal years was \$66,100, with the largest amount of \$92,357 occurring in FY 2024-25 due to collective bargaining negotiations.

PERSONNEL

There is a modest increase of \$275.

PATRIOTIC PURPOSES

No change. The funds are used to offset the cost of the Memorial Day ceremony.

ENERGY COMMITTEE

No change.

Town of Bow
4130 Board of Selectmen

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u>		<u>Variance</u>	<u>Notes</u>
				<u>Budget</u> FY26-27			
Wages							
01-4130-0-112 BOS-Elected Officials	\$ 8,125	\$ 13,333	\$ 12,500	\$ 12,500	\$ -	\$ 208.33/month for 5 Selectboard members	
Total Wages	\$ 8,125	\$ 13,333	\$ 12,500	\$ 12,500	\$ -		
Benefits							
01-4130-0-221 BOS-Social Security	\$ 453	\$ 827	\$ 775	\$ 775	\$ -		
01-4130-0-222 BOS-Medicare	\$ 106	\$ 193	\$ 182	\$ 182	\$ -		
01-4130-0-260 BOS-WC	\$ 19	\$ 20	\$ 26	\$ 28	\$ 2		
Total Benefits	\$ 578	\$ 1,041	\$ 983	\$ 985	\$ 2		
Total Wages and Benefits	\$ 8,703	\$ 14,374	\$ 13,483	\$ 13,485	\$ 2		
Operating							
01-4130-0-560 BOS-Memberships	\$ 8,532	\$ 8,781	\$ 8,640	\$ 9,047	\$ 407	3% est. increase in NHMA membership fees	
01-4130-0-561 BOS-Professional Dev.	\$ 70	\$ -	\$ 150	\$ 150	\$ -		
01-4130-0-620 BOS-Office Supplies	\$ 45	\$ 287	\$ 100	\$ 150	\$ 50	Nameplates, manuals for new comm. members	
01-4130-0-690 BOS-Miscellaneous	\$ 1,795	\$ 900	\$ 750	\$ 1,000	\$ 250	Cards, flowers, remembrances, Boston Post Cane	
Total Operating	\$ 10,442	\$ 9,969	\$ 9,640	\$ 10,347	\$ 707		
Total Expenditures	\$ 19,145	\$ 24,342	\$ 23,123	\$ 23,832	\$ 709		

Town of Bow
4131 Town Manager

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u> <u>Budget</u> <u>FY26-27</u>	<u>Variance</u>	<u>Notes</u>
Wages						
01-4131-1-110 TM-Full Time Wages	\$ 193,294	\$ 199,508	\$ 208,308	\$ 224,707	\$ 16,399	
01-4131-1-111 TM-Part Time Wages	\$ -	\$ -	\$ -	\$ -	\$ -	
01-4131-1-130 TM-Overtime	\$ 2,480	\$ 1,676	\$ 1,000	\$ 1,000	\$ -	
Total Wages	\$ 195,773	\$ 201,184	\$ 209,308	\$ 225,707	\$ 16,399	
Benefits						
01-4131-1-211 TM-Medical Insurance	\$ 36,818	\$ 41,557	\$ 55,581	\$ 46,307	\$ (9,274)	
01-4131-1-212 TM-Dental Insurance	\$ 1,127	\$ 1,181	\$ 1,240	\$ 1,268	\$ 28	
01-4131-1-213 TM-Life & Disability Ins.	\$ 1,391	\$ 1,343	\$ 1,560	\$ 1,607	\$ 47	
01-4131-1-221 TM-Social Security	\$ 12,098	\$ 12,597	\$ 12,915	\$ 13,932	\$ 1,017	
01-4131-1-222 TM-Medicare	\$ 2,829	\$ 2,946	\$ 3,020	\$ 3,258	\$ 238	
01-4131-1-230 TM-Retirement	\$ 29,122	\$ 30,232	\$ 29,354	\$ 33,097	\$ 3,743	3% for TM ICMA
01-4131-1-260 TM-WC	\$ 315	\$ 318	\$ 360	\$ 544	\$ 184	
Total Benefits	\$ 83,701	\$ 90,173	\$ 104,030	\$ 100,013	\$ (4,017)	
Total Wages and Benefits	\$ 279,474	\$ 291,357	\$ 313,338	\$ 325,721	\$ 12,383	
Operating						
01-4131-1-341 TM-Telephone	\$ 1,089	\$ 960	\$ 960	\$ 960	\$ -	
01-4131-1-390 TM-Contract Services	\$ 3,797	\$ 4,631	\$ 3,230	\$ 3,230	\$ -	
01-4131-1-550 TM-Printing	\$ 6,863	\$ 7,357	\$ 6,500	\$ 8,500	\$ 2,000	400 Town Reports
01-4131-1-560 TM-Memberships	\$ 2,643	\$ 1,058	\$ 1,035	\$ 1,066	\$ 31	3% est. increase
01-4131-1-561 TM-Professional Dev.	\$ 2,781	\$ 3,315	\$ 3,500	\$ 3,650	\$ 150	
01-4131-1-570 TM-Travel/Mileage	\$ 181	\$ 294	\$ 225	\$ 250	\$ 25	
01-4131-1-620 TM-Office Supplies	\$ 5,331	\$ 3,025	\$ 4,300	\$ 4,300	\$ -	
01-4131-1-625 TM-Postage	\$ 86	\$ 94	\$ 250	\$ 250	\$ -	
01-4131-1-670 TM-Publications	\$ 1,206	\$ 278	\$ 125	\$ 125	\$ -	
01-4131-1-810 TM-Advertising	\$ 1,440	\$ 452	\$ 750	\$ 750	\$ -	
01-4131-1-830 TM-Training	\$ 70	\$ -	\$ 250	\$ 250	\$ -	
Total Operating	\$ 25,486	\$ 21,463	\$ 21,125	\$ 23,331	\$ 2,206	
Total Expenditures	\$ 304,960	\$ 312,821	\$ 334,463	\$ 349,052	\$ 14,589	

Town of Bow
4153 Legal Expenses

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u>		
				<u>Budget</u> FY26-27	<u>Variance</u>	<u>Notes</u>
Operating						
01-4153-0-320 LGL-Legal Fees	\$ 59,807	\$ 81,384	\$ 75,000	\$ 75,000	\$ -	Based on actual fees
Total Operating	\$ 59,807	\$ 81,384	\$ 75,000	\$ 75,000	\$ -	
Total Expenditures	\$ 59,807	\$ 81,384	\$ 75,000	\$ 75,000	\$ -	

Town of Bow
4155 Personnel Administration

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u> <u>Budget</u> <u>FY26-27</u>	<u>Variance</u>	<u>Notes</u>
Benefits						
01-4155-0-250 PER-Unemployment	\$ 1,760	\$ 1,675	\$ 1,760	\$ 1,785	\$ 25	Primex Actual for Calendar Year 2026
Total Benefits						
	\$ 1,760	\$ 1,675	\$ 1,760	\$ 1,785	\$ 25	
Operating						
01-4155-0-390 PER-Contract Services	\$ 6,162	\$ 3,168	\$ 4,750	\$ 5,000	\$ 250	Onsite Random Testing
01-4155-0-681 PER-Employee Recognition	\$ 2,453	\$ 3,338	\$ 2,500	\$ 2,500	\$ -	
01-4155-0-810 PER-Advertising	\$ 1,866	\$ (54)	\$ 2,500	\$ 2,500	\$ -	
01-4155-0-830 PER-Training	\$ -	\$ 225	\$ 250	\$ 250	\$ -	
Total Operating						
	\$ 10,480	\$ 6,677	\$ 10,000	\$ 10,250	\$ 250	
Total Expenditures						
	\$ 12,240	\$ 8,352	\$ 11,760	\$ 12,035	\$ 275	

Town of Bow
4583 Patriotic Purposes

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u>		<u>Variance</u>	<u>Notes</u>
				<u>Budget</u> <u>FY26-27</u>			
Operating							
01-4583-0-810 PP-Town Celebrations	\$ 500	\$ 500	\$ 10,500	\$ 10,500	\$ -		Additional funds for 300th
Total Operating							
Total Expenditures	\$ 500	\$ 500	\$ 10,500	\$ 10,500	\$ -		

**Town of Bow
4359 Energy Committee**

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u>		<u>Variance</u>	<u>Notes</u>
				<u>Budget</u> FY26-27			
Operating							
01-4359-0-680 ENC-Energy Committee	\$ 191	\$ -	\$ 750	\$ 750	\$ -		
Total Operating							
Total Expenditures	\$ 191	\$ -	\$ 750	\$ 750	\$ -		

COMMUNITY DEVELOPMENT

Mission Statement

The mission of the Town of Bow Community Development Department is to support the community by providing efficient and transparent services in planning, zoning, and permitting. We are dedicated to maintaining accurate public records, assisting Town Boards and Committees, and delivering high-quality customer service that fosters responsible growth and preserves Bow's unique character.

Personnel Summary

Position	FY 2025-26 Budget	FY 2026-27 Proposed
Community Development Director	1	1
Building Inspector/Code Enforcement	1	1
Administrative Assistant	1	1
Land Use Assistant	1	1
Total FTE	4	4

Department Activities

The Community Development Department continues to modernize operations through digitizing documents and processes. All of the property files have now been scanned and returned from the scanning vendor and the electronic files are being uploaded to DocStar, our document management system. Bow's DocStar records are now cloud-hosted, which will allow remote access for the public when the project is complete. All building permits are submitted, reviewed, and processed online via Cloupermit and the planning module is being implemented as well.

We kicked off Phase I of the 2027 Master Plan update with several meetings of the newly appointed Master Plan Steering Committee. To date, the level of public participation with the Master Plan has been exceptional. With our consultant, the Central NH Regional Planning Commission, the Steering Committee has developed and released a town-wide survey to collect input on the direction of the Town.

We have welcomed new staff and shifted a position, so we are all busy training and learning. This has been a good opportunity to review operations and make improvements where needed.

Proposed Budget

In the 2026-2027 budget year, we will embark on Phase II of the Master Plan update. The cost and workload has been divided over three years, with \$12,000 budgeted for each year.

The proposed budget includes funding for our regular Department activities including postage and advertising costs for Planning Board and Zoning Board of Adjustment public notices and mileage for the Building Inspector.

Additional funds have been requested for updates and improvements to our GIS online mapping.

Training continues to be important, as our Department has some new members and one employee has shifted roles.

A few budget lines have been slightly reduced to better reflect our current Department needs. For example, our paper, office supplies, and printing costs are reduced as a result of moving to digital platforms.

Contract Services has been reduced due to the DocStar annual licensing being relocated to the IT budget, as it is a program used by multiple departments.

ASSESSING

Assessing services are provided by Whitney Consulting Group under a contract with the Town. The proposed budget has dropped by \$44,400.

Town of Bow
4191 Community Development

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u>		<u>Variance</u>	<u>Notes</u>
				<u>Budget</u> FY26-27			
Wages							
01-4191-4-110 CD-Full Time Wages	\$ 254,622	\$ 282,656	\$ 304,561	\$ 319,624	\$ 15,063		
01-4191-4-111 CD-Part Time Wages	\$ 16,155	\$ 1,740	\$ 4,269	\$ 5,242	\$ 973	120 hours	
01-4191-4-130 CD-Overtime	\$ 1,544	\$ 57	\$ 1,672	\$ 1,148	\$ (524)		
Total Wages	\$ 272,320	\$ 284,453	\$ 310,502	\$ 326,014	\$ 15,512		
Benefits							
01-4191-4-211 CD-Medical Insurance	\$ 34,509	\$ 39,771	\$ 42,387	\$ 61,506	\$ 19,119	Open Position- Family Heath Plan	
01-4191-4-212 CD-Dental Insurance	\$ 1,738	\$ 1,721	\$ 2,480	\$ 2,610	\$ 130	Open Position- Family Dental Plan	
01-4191-4-213 CD-Life & Disability Ins.	\$ 1,728	\$ 2,269	\$ 2,505	\$ 2,647	\$ 142		
01-4191-4-221 CD-Social Security	\$ 18,450	\$ 19,197	\$ 19,251	\$ 20,213	\$ 962		
01-4191-4-222 CD-Medicare	\$ 4,315	\$ 4,489	\$ 4,502	\$ 4,727	\$ 225		
01-4191-4-230 CD-Retirement	\$ 34,108	\$ 38,098	\$ 39,045	\$ 40,899	\$ 1,854		
01-4191-4-260 CD-WC	\$ 1,977	\$ 2,286	\$ 2,735	\$ 2,893	\$ 158		
Total Benefits	\$ 96,823	\$ 107,833	\$ 112,905	\$ 135,494	\$ 22,589		
Total Wages and Benefits	\$ 369,144	\$ 392,286	\$ 423,407	\$ 461,508	\$ 38,101		
Operating							
01-4191-4-341 CD-Telephone	\$ 764	\$ 874	\$ 1,500	\$ 1,500	\$ -		
01-4191-4-370 CD-Mapping Services	\$ 6,550	\$ 12,680	\$ 8,200	\$ 8,700	\$ 500	GIS Update, WEBGIS support, AGOL support	
01-4191-4-371 CD-Marketing	\$ 453	\$ 152	\$ 800	\$ 500	\$ (300)	2 events @ \$250 each	
01-4191-4-390 CD-Contract Services	\$ 9,618	\$ 9,722	\$ 27,746	\$ 22,200	\$ (5,546)	DocStar fees moved to IT/\$12K Master Plan phase 2	
01-4191-4-550 CD-Printing	\$ 519	\$ 253	\$ 650	\$ 400	\$ (250)		
01-4191-4-560 CD-Memberships	\$ 11,110	\$ 11,187	\$ 11,305	\$ 11,305	\$ -		
01-4191-4-570 CD-Travel/Mileage	\$ 4,962	\$ 4,794	\$ 5,025	\$ 5,025	\$ -		
01-4191-4-620 CD-Office Supplies	\$ 1,541	\$ 685	\$ 2,000	\$ 1,500	\$ (500)		
01-4191-4-625 CD-Postage	\$ 2,011	\$ 2,745	\$ 3,000	\$ 3,000	\$ -		
01-4191-4-670 CD-Publications	\$ -	\$ -	\$ 1,850	\$ 1,250	\$ (600)		
01-4191-4-740 CD-Office Equip./Maint.	\$ 1,662	\$ 183	\$ 1,750	\$ 1,200	\$ (550)	Flat file cabinet needed	
01-4191-4-810 CD-Advertising	\$ 2,776	\$ 3,047	\$ 3,000	\$ 3,250	\$ 250		
01-4191-4-820 CD-Recording Fees	\$ -	\$ -	\$ 100	\$ 100	\$ -		
01-4191-4-830 CD-Training	\$ 1,069	\$ 1,149	\$ 2,909	\$ 2,909	\$ -		
Total Operating	\$ 43,034	\$ 47,471	\$ 69,835	\$ 62,839	\$ (6,996)		
Total Expenditures	\$ 412,178	\$ 439,757	\$ 493,242	\$ 524,347	\$ 31,105		

Town of Bow
4152 Assessing

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u>		<u>Variance</u>	<u>Notes</u>
				<u>Budget</u> FY26-27			
Expenditures							
01-4152-0-390 AS-Assessing Services	\$ 130,874	\$ 71,300	\$ 137,500	\$ 95,000	\$ (42,500)	New firm/New contract/ No Reval	
01-4152-0-550 AS-Memberships	\$ 20	\$ 20	\$ 50	\$ 50	\$ -	NHAAO membership	
01-4152-0-560 AS-Printing	\$ 150	\$ -	\$ 1,700	\$ 850	\$ (850)		
01-4152-0-620 AS-Office Supplies	\$ 28	\$ 27	\$ 300	\$ 200	\$ (100)		
01-4152-0-625 AS-Postage	\$ 578	\$ 513	\$ 1,500	\$ 800	\$ (700)		
01-4152-0-820 AS-Recording Fees	\$ -	\$ -	\$ 80	\$ 80	\$ -		
01-4152-0-830 AS-Training	\$ -	\$ -	\$ 250	\$ -	\$ (250)		
Total Operating	\$ 131,651	\$ 71,861	\$ 141,380	\$ 96,980	\$ (44,400)		
Total Expenditures	\$ 131,651	\$ 71,861	\$ 141,380	\$ 96,980	\$ (44,400)		

ELECTIONS AND REGISTRATIONS

Mission Statement

To facilitate free, fair, efficient elections and town and school meetings during the 2026 calendar year.

Department Responsibilities

The Town Moderator, Town Clerk and Supervisors of the Checklist, working with the Select Board, are responsible for running elections and town meetings. The School Moderator works with the Supervisors of the Checklist for the School Meeting. Volunteers are enlisted at all events. Town Employees, Public Safety and other various departments will also assist when needed. The election officials strive to provide a safe, efficient environment for the community to cast their ballots and attend annual meetings.

Budget Overview

The budget reflects projected wages, supplies, ballots, postage and contracted services for the updated Pollbook Tablets and the Election Tabulator that will be utilized in the 2026 election year.

In 2026, the Town of Bow will hold three elections: the Town/School Election in March, the State Primary in September and the State General Election in November. We will also have a Town and School Meeting in March. At these elections, one Moderator and three Supervisors of the Checklist will be compensated. Supervisors of the Checklist are also paid for the Town and School Meetings. Although the number of helpers at each event varies, they are asked if they would like compensation and to contact the finance office to complete the necessary paperwork. Few volunteers request this, but in the past, we've had about four to six people who regularly request payment.

Town of Bow
4141 Election & Vital Statistics

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u>		<u>Variance</u>	<u>Notes</u>
				<u>Budget</u> 26-27			
Wages							
01-4141-0-112 EL-Elected Officials	\$ 9,093	\$ 5,911	\$ 3,150	\$ 9,000	\$ 5,850		3 elections- based on actual
01-4141-0-120 EL-Ballot Clerk Wages	\$ 470	\$ 773	\$ 1,000	\$ 3,300	\$ 2,300		est. 20 clerks*12 hours
Total Wages	\$ 9,563	\$ 6,684	\$ 4,150	\$ 12,300	\$ 8,150		
Benefits							
01-4141-0-211 Elections - Medical	\$ 13	\$ -	\$ -	\$ -	\$ -		
01-4141-0-212 Elections - Dental Ins.	\$ 1	\$ -	\$ -	\$ -	\$ -		
01-4141-0-221 EL-Social Security	\$ 593	\$ 414	\$ 258	\$ 763	\$ 505		
01-4141-0-222 EL-Medicare	\$ 139	\$ 97	\$ 61	\$ 178	\$ 117		
01-4141-0-230 Elections - Retirement	\$ 6	\$ -	\$ -		\$ -		
01-4141-0-260 EL-WC	\$ 12	\$ 14	\$ 15	\$ 15	\$ -		
Total Benefits	\$ 763	\$ 525	\$ 334	\$ 956	\$ 622		
Total Wages and Benefits	\$ 10,327	\$ 7,210	\$ 4,484	\$ 13,256	\$ 8,772		
Operating							
01-4141-0-390 EL-Contract Services	\$ 2,417	\$ 3,970	\$ 2,908	\$ 5,850	\$ 2,942		
01-4141-0-560 EL-Memberships	\$ -	\$ -	\$ -	\$ -	\$ -		
01-4141-0-611 EL-Ballots	\$ 1,339	\$ 2,000	\$ 2,400	\$ 2,400	\$ -		
01-4141-0-620 EL-Office Supplies	\$ 99	\$ 766	\$ 250	\$ 365	\$ 115		
01-4141-0-625 EL-Postage	\$ 170	\$ 490	\$ 1,250	\$ 2,000	\$ 750	est. 80 cents per piece	
01-4141-0-740 EL-Equipment & Maintenance	\$ -	\$ -	\$ 13,300	\$ 1,000	\$ (12,300)		
01-4141-0-810 EL-Advertising	\$ -	\$ -	\$ 100	\$ 100	\$ -		
Total Operating	\$ 4,025	\$ 7,227	\$ 20,208	\$ 11,715	\$ (8,493)		
Total Expenditures	\$ 14,351	\$ 14,436	\$ 24,692	\$ 24,971	\$ 279		

TOWN FACILITIES

Mission Statement

The Town Facilities Department maintains the Town's public properties striving to meet the needs of employees and community. The department provides custodial and maintenance services and project management for small and large projects.

Personnel Summary

Position	FY 2025-26 Budget	FY 2026-27 Proposed
Building and Facilities Manager	0.5	0.5
Custodian	1	1
Maintenance Aide	1	1
Total FTE	2.5	2.5

Budget Overview

The overall proposed budget will increase by \$103,049, or 21%. Personnel wages and benefits account for 27% of the total department budget and operating costs for the remaining 73%. Our Maintenance Aide position is shared with the Baker Free Library (50%), Bow Recreation Center (25%) and the Facilities Department (25%) which eliminated two part-time positions in favor of a new full-time position allowing for flexibility and efficiency.

Projects Summary

Phone/Internet System: The current phone and internet systems rely heavily on the Town's current IT provider's hardware (fire wall) and multiple older components. Recently the Town has experienced several outages negatively affecting our ability to communicate via phone, email or accessing the internet. In addition, the Town's office phones are at their end of life, components, parts and updates are no longer available. This project combines our phone and internet system integration in such a way that will boost reliability while adding enhanced security features. As designed, this should end our communications issues and provide one point of contact should our internet/phone system go down. This project will have a one-time cost of \$4,837 to install the required hardware at four of the Town's primary office buildings as well as the Recreation Center in addition to our monthly subscription.

Bow Center School House: Exterior paint \$15,000. In anticipation of the Town's 300th anniversary the schoolhouse needs a new paint job which would include removing loose paint as well as repairing some of the woodwork. This project will be completed by Town staff over the summer of 2026.

Municipal Building: LED light conversion \$10,000. The Town has received several proposals in recent years to provide an LED update. These proposals have ranged in price from \$37,000 to \$42,000 before rebates. In the time that we've been evaluating our options technology has improved and we are now able to utilize our existing fixtures while utilizing new LED technology at a substantial savings. This project may be available for a rebate however we will not know to what extent until the project is completed.

Rain gutter installation \$7,000. This project has been discussed as part of an anticipated parking lot reconstruction; however, we do not know when this project will take place. These gutters will be installed in the rear of the building only with coverage of the two employee entries and Community Dev. basement storage. The goal of this limited coverage will be to reduce the moisture in the basement as well as direct water away from employee walking areas that are prone to freezing in the winter. The long-term goal would be to install gutters fully on the building and provide for the necessary drainage, however, to do so would cost \$30,000. We feel that covering the most critical area at this time would be prudent.

Town of Bow
4194 Facilities

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u> <u>Budget</u> <u>FY26-27</u>	<u>Variance</u>	<u>Notes</u>
Wages						
01-4194-0-110 FAC-Full Time Wages	\$ 47,119	\$ 44,921	\$ 58,337	\$ 61,356	\$ 3,019	
01-4194-0-111 FAC-Part Time Wages	\$ 43,815	\$ 43,506	\$ 44,498	\$ 44,711	\$ 213	
01-4194-0-130 FAC-Overtime	\$ 8,917	\$ 6,451	\$ 5,000	\$ 5,000	\$ -	
Total Wages	\$ 99,851	\$ 94,878	\$ 107,835	\$ 111,067	\$ 3,232	
Benefits						
01-4194-0-211 FAC-Medical Insurance	\$ 19,242	\$ 22,463	\$ 26,999	\$ 28,659	\$ 1,660	
01-4194-0-212 FAC-Dental Insurance	\$ 613	\$ 617	\$ 774	\$ 805	\$ 31	
01-4194-0-213 FAC-Life & Disability Ins.	\$ 453	\$ 477	\$ 530	\$ 601	\$ 71	
01-4194-0-221 FAC-Social Security	\$ 3,471	\$ 3,401	\$ 4,170	\$ 6,886	\$ 2,716	
01-4194-0-222 FAC-Medicare	\$ 1,427	\$ 1,413	\$ 1,620	\$ 1,610	\$ (10)	
01-4194-0-230 FAC-Retirement	\$ 7,560	\$ 7,521	\$ 8,575	\$ 7,823	\$ (752)	
01-4194-0-260 FAC-WC	\$ 2,177	\$ 2,492	\$ 2,997	\$ 4,513	\$ 1,516	
Total Benefits	\$ 34,942	\$ 38,383	\$ 45,665	\$ 50,898	\$ 5,233	
Total Wages and Benefits	\$ 134,793	\$ 133,261	\$ 153,500	\$ 161,965	\$ 8,465	
Operating						
01-4194-0-341 FAC-Telephone	\$ 1,456	\$ 1,064	\$ 1,440	\$ 1,240	\$ (200)	2 stipends and 1 town phone
01-4194-0-390 FAC-Contracted Services	\$ 2,043	\$ 814	\$ 500	\$ 350	\$ (150)	Uniforms
01-4194-0-570 FAC-Travel/Mileage	\$ 407	\$ 1,044	\$ 1,300	\$ 750	\$ (550)	
01-4194-0-620 FAC-Office Supplies	\$ 682	\$ 189	\$ 350	\$ 250	\$ (100)	
01-4194-0-630 FAC-General Supplies	\$ 1,034	\$ 1,094	\$ 1,500	\$ 1,000	\$ (500)	
01-4194-0-635 FAC-Vehicle Fuels, Gasoline	\$ -	\$ -	\$ -	\$ -	\$ -	
01-4194-0-660 FAC-Vehicle Maintenance	\$ 1,750	\$ 72	\$ 1,000	\$ -	\$ (1,000)	
01-4194-0-740 FAC-General Equipment	\$ 1,790	\$ 4,072	\$ 2,000	\$ 2,000	\$ -	
Total Operating FAC	\$ 9,162	\$ 8,348	\$ 8,090	\$ 5,590	\$ (2,500)	
01-4194-1-341 MOB-Telephone, Internet, Cable	\$ 20,184	\$ 17,763	\$ 21,000	\$ 24,974	\$ 3,974	
01-4194-1-390 MOB-Contract Services	\$ 8,220	\$ 14,346	\$ 7,192	\$ 10,322	\$ 3,130	
01-4194-1-410 MOB-Electricity	\$ 9,434	\$ 6,601	\$ 12,600	\$ 10,000	\$ (2,600)	estimate based on actual
01-4194-1-411 MOB-Natural Gas	\$ 4,245	\$ 3,164	\$ 5,250	\$ 5,000	\$ (250)	
01-4194-1-413 MOB-Sewer	\$ 2,184	\$ 2,195	\$ 2,200	\$ 3,500	\$ 1,300	
01-4194-1-430 MOB-Building Maintenance	\$ 15,997	\$ 6,266	\$ 4,000	\$ 7,500	\$ 3,500	Routine Maint./Ext. Painting
01-4194-1-435 MOB-Building Projects	\$ -	\$ -	\$ 1,200	\$ 19,867	\$ 18,667	Gutters \$7000, Lights \$10,000, Phones \$2867
01-4194-1-630 MOB-Building Supplies	\$ 5,290	\$ 2,740	\$ 3,500	\$ 2,700	\$ (800)	
Total Operating MOB	\$ 65,554	\$ 53,075	\$ 56,942	\$ 83,863	\$ 26,921	

01-4194-2-341 PSC-Telephone, Internet, Cable	\$ 22,096	\$ 25,822	\$ 22,500	\$ 21,395	\$ (1,105)	
01-4194-2-390 PSC-Contract Services	\$ 12,351	\$ 12,474	\$ 11,510	\$ 12,433	\$ 923	
01-4194-2-410 PSC-Electricity	\$ 27,601	\$ 31,173	\$ 39,648	\$ 35,000	\$ (4,648)	estimate based on actual
01-4194-2-411 PSC-Natural Gas	\$ 3,428	\$ 3,262	\$ 5,083	\$ 5,083	\$ -	estimate based on actual
01-4194-2-413 PSC-Sewer	\$ 1,092	\$ 1,097	\$ 1,100	\$ 2,000	\$ 900	
01-4194-2-420 PSC-Woodhill Radio Tower	\$ 2,359	\$ 1,966	\$ 2,360	\$ 2,500	\$ 140	
01-4194-2-430 PSC-Building Maintenance	\$ 11,757	\$ 52,949	\$ 7,000	\$ 8,000	\$ 1,000	Added tech services to this account
01-4194-2-435 PSC-Building Projects	\$ -	\$ 832	\$ 50,000	\$ 470	\$ (49,530)	
01-4194-2-630 PSC-Building Supplies	\$ 2,234	\$ 2,974	\$ 2,500	\$ 3,000	\$ 500	Janitorial supplies and landscaping
01-4194-2-740 PSC-Building Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Operating PSC	\$ 82,917	\$ 132,550	\$ 141,701	\$ 89,881	\$ (51,820)	
01-4194-3-341 PWB-Telephone, Internet, Cable	\$ 6,314	\$ 7,720	\$ 6,300	\$ 16,277	\$ 9,977	
01-4194-3-390 PWB-Contract Services	\$ 15,490	\$ 11,574	\$ 11,644	\$ 13,335	\$ 1,691	
01-4194-3-410 PWB-Electricity	\$ 18,269	\$ 21,244	\$ 20,948	\$ 25,000	\$ 4,052	estimate based on actual
01-4194-3-411 PWB-Propane Fuel	\$ 19,463	\$ 19,865	\$ 34,615	\$ 22,000	\$ (12,615)	estimate based on actual
01-4194-3-430 PWB-Building Maintenance	\$ 6,738	\$ 20,912	\$ 5,000	\$ 15,000	\$ 10,000	Routine Maint./Furnace Maint./Facility Updating
01-4194-3-435 PWB-Building Projects	\$ 16,077	\$ 9,784	\$ -	\$ 1,050	\$ 1,050	
01-4194-3-630 PWB-Building Supplies	\$ 1,604	\$ 2,876	\$ 1,200	\$ 2,000	\$ 800	
01-4194-3-740 PWB-Building Equip./Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Operating PWB	\$ 83,954	\$ 93,974	\$ 79,707	\$ 94,662	\$ 14,955	
01-4194-4-341 CC-Telephone, Internet	\$ 5,005	\$ 5,827	\$ 5,000	\$ 10,152	\$ 5,152	
01-4194-4-390 CC-Contract Services	\$ 6,305	\$ 10,279	\$ 7,500	\$ 4,145	\$ (3,355)	
01-4194-4-410 CC-Electricity	\$ 2,980	\$ 2,361	\$ 3,592	\$ 2,500	\$ (1,092)	estimate based on actual
01-4194-4-411 CC-Natural Gas	\$ 11,681	\$ 12,446	\$ 15,139	\$ 15,500	\$ 361	estimate based on actual
01-4194-4-413 CC-Sewer	\$ 1,456	\$ 1,463	\$ 1,500	\$ 2,500	\$ 1,000	estimate based on actual
01-4194-4-430 CC-Building Maintenance	\$ 20,659	\$ 9,950	\$ 7,000	\$ 15,000	\$ 8,000	Routine Maintenance
01-4194-4-435 CC-Building Projects	\$ 1,094	\$ -	\$ 500	\$ 950	\$ 450	Spring and Fall Flowers \$500, Phone NRC \$450
01-4194-4-630 CC-Building Supplies	\$ 2,052	\$ 7,361	\$ 1,500	\$ 1,000	\$ (500)	
01-4194-4-684 CC-Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Operating CC	\$ 51,231	\$ 49,688	\$ 41,731	\$ 51,747	\$ 10,016	
01-4194-5-341 OTH-Telephone	\$ 1,893	\$ 1,869	\$ 1,900	\$ 1,868	\$ (32)	
01-4194-5-390 OTH-Contract Services	\$ 3,413	\$ 3,047	\$ 3,923	\$ 3,266	\$ (657)	
01-4194-5-410 OTH-Electricity	\$ 2,943	\$ 2,325	\$ 3,045	\$ 3,000	\$ (45)	estimate based on actual
01-4194-5-411 OTH-Propane Gas	\$ 703	\$ 373	\$ 750	\$ 500	\$ (250)	
01-4194-5-430 OTH-Building Maintenance	\$ 3,611	\$ 4,671	\$ 1,500	\$ 3,000	\$ 1,500	Repainting Building
01-4194-5-435 OTH-Building Projects	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Operating OTH	\$ 12,563	\$ 12,286	\$ 11,118	\$ 11,634	\$ 516	
01-4194-6-390 RB-Contract Services	\$ 2,508	\$ 4,484	\$ 1,235	\$ 3,160	\$ 1,925	
01-4194-6-411 RB-Natural Gas	\$ 2,949	\$ 2,700	\$ 3,730	\$ 2,800	\$ (930)	estimate based on actual
01-4194-6-430 RB-Building Maintenance	\$ 135	\$ -	\$ 750	\$ 250	\$ (500)	
01-4194-6-630 RB-Building Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	

Total Operating RB	\$ 5,592	\$ 7,184	\$ 5,715	\$ 6,210	\$ 495		
01-4194-7-390 BBM-Contract Services	\$ 760	\$ 951	\$ 805	\$ 951	\$ 146		
01-4194-7-410 BBM-Electricity	\$ 496	\$ 496	\$ 500	\$ 500	\$ -	estimate based on actual	
01-4194-7-430 BBM-Building Maintenance	\$ -	\$ 264	\$ -	\$ 500	\$ 500		
01-4194-7-435 BBM-Building Projects	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Operating BBMH	\$ 1,256	\$ 1,711	\$ 1,305	\$ 1,951	\$ 646		
01-4194-8-390 BCS-Contract Services	\$ 705	\$ 882	\$ 705	\$ 882	\$ 177		
01-4194-8-410 BCS-Electricity/Gas	\$ -	\$ -	\$ -	\$ -	\$ -		
01-4194-8-430 BCS-Building Maintenance	\$ -	\$ 190	\$ -	\$ -	\$ -		
01-4194-8-435 BCS-Building Projects	\$ 1,304	\$ -	\$ -	\$ 1,500	\$ 1,500	Repair Siding, Paint Exterior	
Total Operating BCS	\$ 2,009	\$ 1,073	\$ 705	\$ 2,382	\$ 1,677		
01-4194-9-390 FLD-Contracted Services	\$ 1,090	\$ 1,728	\$ 3,380	\$ 1,800	\$ (1,580)		
01-4194-9-410 FLD-Electricity	\$ 7,359	\$ 5,128	\$ 7,727	\$ 5,500	\$ (2,227)	estimate based on actual	
01-4194-9-430 FLD-Building Maintenance	\$ 3,066	\$ 7,775	\$ 750	\$ 1,500	\$ 750	Building, Fences, Playground	
01-4194-9-443 FLD-Equipment Rental	\$ 5,410	\$ 9,226	\$ 5,500	\$ 7,900	\$ 2,400	Portable Toilets \$5100, Holiday Lights at Rotary Pk \$2800	
01-4194-9-517 FLD-Field Supplies	\$ 1,486	\$ 4,921	\$ 1,500	\$ -	\$ (1,500)		
01-4194-9-630 FLD-Field Materials	\$ 5,214	\$ -	\$ 5,500	\$ 2,500	\$ (3,000)	Mulch and Flag Replacement	
Total Operating FLD	\$ 23,625	\$ 28,778	\$ 24,357	\$ 19,200	\$ (5,157)		
Grand Total FAC Operating	\$ 337,862	\$ 388,667	\$ 371,371	\$ 367,120	\$ (4,251)		
Total Expenditures	\$ 472,655	\$ 521,928	\$ 531,371	\$ 529,085	\$ (2,286)		

FINANCE DEPARTMENT

Mission Statement

To facilitate the exchange of accurate financial information to all parties both internal and external to the Town in addition to safeguarding the financial interests and upholding effective internal controls while maintaining compliance with Federal, State, and Local regulations, Generally Accepted Accounting Principles, and the Government Accounting Standards Board.

Personnel Summary

Position	FY 2025-26 Budget	FY 2026-27 Proposed
Finance Director	1	1
Bookkeeper	1	1
Account Clerk	0.6	0.6
Total FTE	2.6	2.6

Department Responsibilities

The Finance Department is responsible for management of the Town of Bow's financial transactions and oversight. These areas include budget preparation, capital improvements program, utility billing, project oversight, payroll, human resources, employee benefits, accounts payable and receivable, cash management, compliance, and financial reporting at the Federal, State, and Local levels.

Our department works collaboratively with all other Town departments. From warrant preparations to managing the Town's technology needs, to supporting the Trustees of both the Trust Funds and Library, the Finance Department is an integral part of Town operations.

We operate in a manner that is fair, confidential, accurate, and efficient when interacting with both internal and external stakeholders of the Town. We serve the community with professionalism and integrity.

Activities

During the past year, the finance team has been busy with creation of documentation to assist in the continuance of operations and minimize any gaps in service due to unforeseen operational disruptions. We have reviewed financial policies and procedures, the personnel manual and safety manual, and have updated, as necessary. We have begun the yearlong process of creating our SOP manual and department wide cross training to maximize efficiency.

We have worked with our insurance carrier to set up a personnel organizational system to ensure confidentiality and increase ease of document location. Staff completed recommended training in the areas of HR, Employee Relations, Insurance, Safety, and Cyber-related topics.

We have created a contact database for our water system customers which has proved invaluable for quick notification of water flushing events or changes in the water system outside of the regular billing cycle. We will be completing a similar database for our Sewer system customers in early 2026.

Budget Overview

Increases in the budget are related to personnel and insurance changes from the prior year. Operating increases are due to increase in postage rates as well as a 3% estimated increase in our contracted services pricing. The increase in training is due to our new staff member's enrollment in the NHGFOA accounting certificate course and the required NHMA Budget and Finance Workshop as part of that certification. This expense will be a one-time expense as the remaining Finance staff have completed this training.

TECHNOLOGY

The town continues to replace workstations and equipment reaching end of life with the assistance of our Managed Service Provider to increase efficiency of operations and decrease downtime for the benefit of our constituents.

As part of our technological responsibilities, we have set up training courses for employees town-wide, on IT issues to help safeguard the town's infrastructure. We are currently developing a continuing operations plan for our IT needs in the event of a disruption.

TOWN INSURANCES

The Town's liability insurance coverage is provided by Primex. The amount budgeted for Property and Liability Insurance is \$150,705, an increase of \$1,310 from the prior year. Each year, we complete a P3 Evaluation which helps the town secure a discount on our insurance rates through documentation and implementation of safety processes and procedures across town operations.

DEBT SERVICE

Debt service encompasses the payment of principal and interest related to long-term borrowing and, for purposes of the annual budget, is calculated on an annual basis over the term or life of the debt. These yearly debt service payments decline over time and the amount paid each year is a lesser sum than in the previous year. This allows faster paydown of debt and lower total interest paid over the life of the loan. In the past, the Town has bonded the cost of the construction of the new water and sewer systems in the commercial zone, the purchases of the Hammond Preserve and Nottingcook properties, and the construction of the safety center.

As debt is retired, the Town would be able to fund the cost of other capital projects to meet the needs of the Town. For example, in FY 2027-28, one of the bonds will be retired and approximately \$600,000 will be available to cover new debt without affecting the tax rate, if that is what the Town chooses to do.

Outstanding bonds include those issued for Commercial Water and Sewer System construction (issued 2008 and 2011) and the construction of the Bow Safety Center (issued 2016). There is \$1,042,100 budgeted in the general fund for the payments scheduled for FY 2026-27, a reduction of \$28,666 from the current fiscal year.

TOTAL OUTSTANDING DEBT				
	Principal	Interest	Total	(Decrease)
2027	\$995,000	\$47,100	\$1,042,100	(28,666.00)
2028	\$345,000	\$32,006	\$377,006	(665,094.00)
2029	\$345,000	\$27,259	\$372,259	(4,747.00)
2030	\$235,000	\$21,414	\$256,414	(115,845.00)
2031	\$235,000	\$14,171	\$249,171	(7,243.00)
2032	\$235,000	\$4,724	\$239,724	(9,447.00)
Total	\$2,390,000	\$146,674	\$2,536,674	

Commercial Water/Sewer System (2011)

	Principal	Interest	Total
2027	\$650,000	\$3,465	\$653,465

Commercial Water/Sewer System (2008)

	Principal	Interest	Total
2027	\$110,000	\$4,308	\$114,308
2028	\$110,000	\$951	\$110,951
2029	\$110,000	\$951	\$110,951
Total	\$330,000	\$6,210	\$336,210

Public Safety Center (2016)

	Principal	Interest	Total
2027	\$235,000	\$39,327	\$274,327
2028	\$235,000	\$31,055	\$266,055
2029	\$235,000	\$26,308	\$261,308
2030	\$235,000	\$21,414	\$256,414
2031	\$235,000	\$14,171	\$249,171
2032	\$235,000	\$4,724	\$239,724
Total	\$1,410,000	\$136,999	\$1,546,999

Town of Bow
4150 Financial Administration

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u>		
				<u>Budget</u> FY26-27	<u>Variance</u>	<u>Notes</u>
Wages						
01-4150-3-110 FN-Full Time Wages	\$ 182,052	\$ 196,868	\$ 188,195	\$ 194,054	\$ 5,859	
01-4150-3-111 FN-Part Time Wages	\$ 13,650	\$ 25,449	\$ 31,159	\$ 31,179	\$ 20	
01-4150-3-112 FN-Elected Officials	\$ 4,916	\$ 3,675	\$ 4,670	\$ 4,670	\$ -	Treasurers/Trustees stipends, Recording Secretary-30 hrs
01-4150-3-130 FN-Overtime	\$ 2,466	\$ -	\$ -	\$ -	\$ -	
Total Wages	\$ 203,084	\$ 225,992	\$ 224,024	\$ 229,902	\$ 5,878	
Benefits						
01-4150-3-211 FN-Medical Insurance	\$ 18,622	\$ 20,796	\$ 22,414	\$ 34,238	\$ 11,824	additional 2 person plan from opt out
01-4150-3-212 FN-Dental Insurance	\$ 796	\$ 1,180	\$ 1,240	\$ 1,282	\$ 42	additional 2 person plan from opt out
01-4150-3-213 FN-Life & Disability Ins.	\$ 866	\$ 1,304	\$ 1,449	\$ 1,492	\$ 43	
01-4150-3-221 FN-Social Security	\$ 12,976	\$ 14,644	\$ 13,890	\$ 14,211	\$ 321	
01-4150-3-222 FN-Medicare	\$ 3,035	\$ 3,425	\$ 3,249	\$ 3,324	\$ 75	
01-4150-3-230 FN-Retirement	\$ 23,016	\$ 25,299	\$ 23,995	\$ 24,742	\$ 747	
01-4150-3-260 FN-WC	\$ 278	\$ 284	\$ 365	\$ 544	\$ 179	
Total Benefits	\$ 59,589	\$ 66,933	\$ 66,602	\$ 79,833	\$ 13,231	
Total Wages and Benefits	\$ 262,673	\$ 292,925	\$ 290,626	\$ 309,735	\$ 19,109	
Operating						
01-4150-3-301 FN-Audit	\$ 17,650	\$ 13,100	\$ 15,600	\$ 17,050	\$ 1,450	10% increase for new contract
01-4150-3-390 FN-Contract Services	\$ 6,446	\$ 4,958	\$ 6,684	\$ 6,250	\$ (434)	Monthly ACH Fee, Accufund-5 hrs help, GASB
01-4150-3-550 FN-Printing	\$ 442	\$ -	\$ -	\$ -	\$ -	
01-4150-3-570 FN-Travel/Mileage	\$ -	\$ 172	\$ 100	\$ 200	\$ 100	increase in mileage
01-4150-3-620 FN-Office Supplies	\$ 2,623	\$ 2,590	\$ 3,000	\$ 2,500	\$ (500)	
01-4150-3-625 FN-Postage	\$ 1,775	\$ 1,812	\$ 2,428	\$ 2,624	\$ 196	est. .80 per piece
01-4150-3-830 FN-Training	\$ 2,749	\$ 885	\$ 1,349	\$ 1,800	\$ 451	Memberships/NHMA/NHGFOA/GFOA/(\$440 for Acct cert)
Total Operating	\$ 31,685	\$ 23,518	\$ 29,161	\$ 30,424	\$ 1,263	
Total Expenditures	\$ 294,358	\$ 316,442	\$ 319,787	\$ 340,159	\$ 20,372	

Town of Bow
4151 Information Technology

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u>		
				<u>Budget</u> FY26-27	<u>Variance</u>	<u>Notes</u>
Operating						
01-4151-0-390 IT-Contract Services	\$ 56,118	\$ 84,041	\$ 53,660	\$ 56,184	\$ 2,524	Mainstay - PD, Mainstay - Town, - 3% increase
01-4151-0-395 IT-Software Licensing/Support	\$ 25,718	\$ 8,605	\$ 26,250	\$ 30,437	\$ 4,187	3% increase, \$3000 annual fee for Docstar moved from CD Budget to IT Budget
01-4151-0-740 IT-Computer Equip./Maint.	\$ 28,895	\$ 21,376	\$ 25,000	\$ 21,500	\$ (3,500)	Fire switch-1 ,Town Hall - 4, PD Systems- 5 ,Wireless Access Points-PD- 4, Town -2
01-4151-0-745 IT-Software	\$ 1,900	\$ -	\$ 4,000	\$ 4,200	\$ 200	Meraki subscription renewal
Total Operating	\$ 112,631	\$ 114,022	\$ 108,910	\$ 112,321	\$ 3,411	
Total Expenditures	\$ 112,631	\$ 114,022	\$ 108,910	\$ 112,321	\$ 3,411	

Town of Bow
4196 Town Insurances

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u>		
				<u>Budget</u> FY26-27	<u>Variance</u>	<u>Notes</u>
Operating						
01-4196-0-520 INS-Property & Liability Ins	\$ 110,471	\$ 130,135	\$ 149,395	\$ 150,705	\$ 1,310	.9% increase
Total Operating						
Total Expenditures	\$ 110,471	\$ 130,135	\$ 149,395	\$ 150,705	\$ 1,310	

Town of Bow
4711 Principal

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u> <u>Budget</u> <u>FY26-27</u>	<u>Variance</u>	<u>Notes</u>
Operating						
01-4711-0-980 DBT-Long Term Debt, Principal	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 995,000	\$ (5,000)	
Total Operating	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 995,000	\$ (5,000)	
Total Expenditures	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 995,000	\$ (5,000)	

Town of Bow
4721 Interest

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u>		<u>Variance</u>	<u>Notes</u>
				<u>Budget</u> <u>FY26-27</u>			
Operating							
01-4721-0-981 DBT-Long Term Debt, Interest	\$ 153,024	\$ 121,892	\$ 70,766	\$ 47,101	\$ (23,665)		
Total Operating	\$ 153,024	\$ 121,892	\$ 70,766	\$ 47,101	\$ (23,665)		
Total Expenditures	\$ 153,024	\$ 121,892	\$ 70,766	\$ 47,101	\$ (23,665)		

Town of Bow
4723 Tax Anticipation Notes

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u> <u>Budget</u> FY26-27	<u>Variance</u>	<u>Notes</u>
Operating						
01-4723-0-990 DBT-Tax Anticipation Notes, Interest	\$ -	\$ -	\$ 1	\$ 1	\$ -	
Total Operating						
Total Expenditures	\$ -	\$ -	\$ 1	\$ 1	\$ -	

FIRE DEPARTMENT

Mission

The Mission of the Bow Fire Department is to protect lives, property, and the environment, with practical and safe responses to all emergencies and calls to service. The Bow Fire Department is dedicated to improving each resident's overall quality of living through life safety, education, and emergency response.

Personnel Summary

Position	FY 2025-26 Budget	FY 2026-27 Proposed
Fire Chief	1	1
Captain - Administrative	0	1
Captain - Paramedic	2	2
Captain - AEMT	1	1
Firefighter - AEMT	3	3
Firefighter - Paramedic	1	1
Total FTE	8	9

Budget Overview

The Bow Fire Department's proposed FY 2026-27 budget continues its commitment to maintaining high-quality emergency services while adapting to personnel and operational changes. The department has implemented strategic adjustments across wages, benefits, and operations to ensure fiscal responsibility and operational readiness while initiating a long overdue position to improve our response capabilities.

The total FY 2026-27 budget proposal for the Bow Fire Department is \$1,777,359, representing a \$115,461 increase from the FY 2025-26 budget. This increase supports workforce expansion, modernization of essential equipment, and ongoing efforts to improve training, communication, and emergency readiness.

Operating Expenses

Operating costs rose modestly by \$6,970. Notable adjustments include:

- Telephone: +\$480 reflecting absorbed costs from Emergency Management.
- Contract Services: +\$195 to fund EMS Training Platform offset by reductions in CAMFA.
- Memberships: +\$699 due to absorbed Emergency Management memberships.
- Equipment: +\$5,880 to upgrade the KNOX connect system for neighboring towns' EKEY integration.

Training: +\$1,500 for expanded EMS and Emergency Management Dept.

Vehicle Diesel & Gasoline amounts adjusted respectively, based on prior year's actual usage.

Total operating expenses amount to \$330,720, reflecting prudent cost management and the consolidation of Emergency Management functions into Fire Department operations.

Personnel and Wages

The department's total wages and benefits increases are primarily by salary adjustments and the addition of an administrative Captain/ EMO. This position will absorb the Emergency Management Dept into the fire departments control as well as the Health Officer duties. This position provides another cross trained fire professional as well as providing much needed administrative support to the Office of the Chief.

New Position

The Fire Department continues to face growing operational, administrative, and community engagement demands. To sustain effective service delivery and strengthen leadership capacity, the department proposes establishing a new Administrative Captain position. Establishing this position will provide the Department with the administrative strength, operational flexibility, and communication capacity needed to meet modern public safety demands. The total all-in cost for the position is \$140,961, however This amount will be offset by incorporating the emergency management and health officer budgets into the Fire budget, resulting in a net cost of \$102,915.

The Administrative Captain will manage daily administrative operations, including budgeting, scheduling, documentation, and communication with town and state partners. This allows the Fire Chief and line officers to focus more on leadership, training, and emergency operations. This position adds critical operational capacity to address multiple or overlapping emergencies, increasing supervision, coordination, and incident safety. The Administrative Captain provides command-level support and ensures leadership continuity when the Chief is unavailable. This dual-capacity role increases the department's resilience and operational effectiveness.

The Fire Chief's responsibilities have expanded with increasing call volume, personnel oversight, and regulatory requirements. This new position directly complements and assists the Fire Chief by assuming significant administrative and coordination duties.

The Administrative Captain will also assume the Emergency Management Director position, ensuring that the Town of Bow remains prepared for all hazards through planning, coordination, drills, and disaster recovery management.

The new position will serve as the Departments Public Information Officer which will enhance communication and community engagement. Responsibilities include managing public information, promoting staff and departmental capabilities, and coordinating public education and outreach initiatives.

This position will serve as the department's head grant writer, researching, preparing, and managing grants to enhance training, equipment, and infrastructure while reducing local cost burdens.

FIRE DEPARTMENT

Call wages have been decreased by \$42,498 due to the removal of the part-time inspector role.

Medical insurance costs are up \$24,148 with the addition of the new position.

Overall, wages and benefits total \$1,446,639, an increase of \$108,491 compared to FY 2025-26.

Town of Bow
4220 Fire Department

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u> <u>Budget</u> FY26-27	<u>Variance</u>	<u>Notes</u>
Wages						
01-4220-6-110 FD-Full Time Wages	\$ 609,188	\$ 638,445	\$ 688,735	\$ 814,666	\$ 125,931	New position - \$95,451.20 partially offset by EM and HO budgets
01-4220-6-120 FD-Call Wages	\$ 96,373	\$ 98,832	\$ 112,607	\$ 70,109	\$ (42,498)	
01-4220-6-130 FD-Overtime	\$ 59,929	\$ 56,309	\$ 47,583	\$ 49,010	\$ 1,427	3% increase
Total Wages	\$ 765,489	\$ 793,586	\$ 848,925	\$ 933,785	\$ 84,860	
Benefits						
01-4220-6-211 FD-Medical Insurance	\$ 123,156	\$ 154,684	\$ 193,286	\$ 217,434	\$ 24,148	New position benefit
01-4220-6-212 FD-Dental Insurance	\$ 3,421	\$ 3,922	\$ 4,957	\$ 5,933	\$ 976	New position benefit
01-4220-6-213 FD-Life & Disability Ins.	\$ 4,910	\$ 4,516	\$ 6,472	\$ 7,366	\$ 894	New position benefit
01-4220-6-221 FD-Social Security	\$ 3,562	\$ 3,376	\$ 6,981	\$ 4,347	\$ (2,634)	Call FF only
01-4220-6-222 FD-Medicare	\$ 11,082	\$ 11,441	\$ 12,007	\$ 12,829	\$ 822	
01-4220-6-230 FD-Retirement	\$ 192,839	\$ 208,780	\$ 208,831	\$ 217,520	\$ 8,689	new position Group 1
01-4220-6-260 FD-WC	\$ 55,227	\$ 65,622	\$ 56,689	\$ 47,425	\$ (9,264)	
Total Benefits	\$ 394,197	\$ 452,342	\$ 489,223	\$ 512,854	\$ 23,631	
Total Wages and Benefits	\$ 1,159,686	\$ 1,245,928	\$ 1,338,148	\$ 1,446,639	\$ 108,491	
Operating						
01-4220-6-341 FD-Telephone	\$ 3,269	\$ 3,946	\$ 4,960	\$ 5,440	\$ 480	Add EM phone stipend
01-4220-6-350 FD-Medical Fees	\$ 5,685	\$ 4,105	\$ 11,042	\$ 11,042	\$ -	Bi-annual physicals
01-4220-6-390 FD-Contract Services	\$ 31,881	\$ 149,407	\$ 168,936	\$ 169,131	\$ 195	Add EM training expense
01-4220-6-430 FD-Office Equipment Maint.	\$ 33	\$ -	\$ -	\$ -	\$ -	
01-4220-6-431 FD-Equipment Maint.	\$ 10,764	\$ 4,978	\$ 27,517	\$ 27,500	\$ (17)	
01-4220-6-432 FD-Radio Maint.	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	
01-4220-6-560 FD-Memberships	\$ 2,165	\$ 2,711	\$ 1,750	\$ 2,449	\$ 699	\$699 from EM
01-4220-6-570 FD-Travel/Mileage	\$ -	\$ 552	\$ 125	\$ 125	\$ -	
01-4220-6-620 FD-Office Supplies/Photo Supplies	\$ 1,907	\$ 978	\$ 2,500	\$ 2,500	\$ -	
01-4220-6-625 FD-Postage	\$ 64	\$ 21	\$ 150	\$ -	\$ (150)	
01-4220-6-635 FD-Vehicle Fuels, Gas	\$ 3,583	\$ 4,557	\$ 3,581	\$ 4,236	\$ 655	reflects actual usage
01-4220-6-636 FD-Vehicle Fuels, Diesel	\$ 10,818	\$ 8,655	\$ 10,818	\$ 8,546	\$ (2,272)	reflects actual usage
01-4220-6-660 FD-Vehicle Parts	\$ 3,957	\$ 10,852	\$ 22,055	\$ 22,055	\$ -	
01-4220-6-680 FD-Misc. Supplies	\$ 39,391	\$ 48,495	\$ 50,332	\$ 50,332	\$ -	
01-4220-6-740 FD-Equipment	\$ 7,316	\$ 8,810	\$ 8,484	\$ 14,364	\$ 5,880	Upgrade KNOX connect system for neighboring towns EKEY system.
01-4220-6-830 FD-Training	\$ 4,792	\$ 7,338	\$ 7,500	\$ 9,000	\$ 1,500	\$800 from EM
20-4220-6-540 DGF-Fire Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Operating	\$ 125,626	\$ 255,406	\$ 323,750	\$ 330,720	\$ 6,970	
Total Expenditures	\$ 1,285,313	\$ 1,501,334	\$ 1,661,898	\$ 1,777,359	\$ 115,461	

HERITAGE COMMISSION

Budget Overview

Over the past two fiscal years, the Commission has spent \$6,394 on our space in the lower level of the Municipal Building. This includes display shelving, picture hanging hardware, binding of Town Reports, cataloging software, shelving units, membership in historic preservation organizations, etc.

Our plans for the coming year are to add more display space, continue membership in historical preservation organizations and record oral history interviews with longtime residents of Bow. Therefore, the plan is to purchase a Sony camcorder (estimated cost \$3,048), fabricate three display towers (estimated cost of materials \$170 each), and maintain our membership and attend conferences in historical preservation organizations (\$278 per year).

The plans for the future beyond 2026-27 envisions monitors and associated software for video presentations, additional lighting for maps, photos and documents displayed on the walls, and additional frames for wall displays.

Therefore, our request for FY 2026-27 is \$3,000.

Town of Bow
4589 Heritage Commission

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u>		
				<u>Budget</u> <u>FY26-27</u>	<u>Variance</u>	<u>Notes</u>
Operating						
01-4589-0-620 HC-Office Supplies	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	
01-4589-0-680 HC-Preservaton & Restoration	\$ 350	\$ 350	\$ 350	\$ 510	\$ 160	3 display shelves
01-4589-0-690 HC-Other Miscellaneous	\$ 195	\$ 200	\$ 200	\$ 2,290	\$ 2,090	Camcorder for recording historical interviews
01-4589-0-950 HC-Transfer to Heritage Fund	\$ 5	\$ -	\$ -	\$ -	\$ -	
Total Operating	\$ 750	\$ 750	\$ 750	\$ 3,000	\$ 2,250	
Total Expenditures	\$ 750	\$ 750	\$ 750	\$ 3,000	\$ 2,250	

HUMAN SERVICES

Mission Statement

The mission of the Bow Human Services Department is to reduce social and economic dependency by offering temporary financial assistance and other essential services. We serve individuals in our community who are in need, including those who are elderly or disabled. When services needed are beyond what we can provide, we connect people with agencies in the Capital Region that can help.

Personnel Summary

Position	FY 2025-26 Budget	FY 2026-27 Proposed
Human Services Director	as needed	as needed
Total FTE		

Budget Overview

The operating budget is staying the same. The large majority of services that are provided to residents include food assistance and holiday assistance.

Food Assistance

The Human Services Department provides food assistance to families in need. This is made possible thanks to the incredible generosity of our town residents, clubs, and local organizations. Food drives are held throughout the year, organized by businesses, residents, and groups such as the Bow Scouting Troops, Young at Heart Club, Bow Recreation, and the Pay It Forward Program. These drives bring in much-needed donations for our community members facing difficult times. Additionally, this year we began the back-pack food program for students in all 3 Bow schools to assist with food insecurities over the weekend and long school breaks.

Holiday Assistance

The holiday season is one of the busiest times for the department. In November and December, we were able to provide holiday meals for 65 families and holiday gifts for 25 children.

- **Thanksgiving Assistance:** Food purchases were provided by the Bow Young at Heart Club, Bow Garden Club, Bow Recreation Michelle V's Fitness classes, Bow Methodist Church, and Community Crossroads Church.
- **Holiday Gifts:** These were donated by The Giving Tree at the Bow branch of Merrimack County Savings Bank, local businesses, and generous residents who adopted families.
- **Holiday Meals:** The Capital Region Food Program provided food vouchers to Market Basket for Christmas, allowing families to enjoy a holiday meal with their loved ones.

The budget also includes funding for the Community Action Program. Information on their programs is included.

Town of Bow
4441 Welfare Assistance

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u> <u>Budget</u> <u>FY26-27</u>	<u>Variance</u>	<u>Notes</u>
Wages						
01-4441-0-111 WL-Part Time Wages	\$ 2,333	\$ 3,486	\$ 3,846	\$ 3,846	\$ -	
Total Wages	\$ 2,333	\$ 3,486	\$ 3,846	\$ 3,846	\$ -	
Benefits						
01-4441-0-221 WL-Social Security	\$ 145	\$ 216	\$ 232	\$ 232	\$ -	
01-4441-0-222 WL-Medicare	\$ 34	\$ 51	\$ 54	\$ 54	\$ -	
01-4441-0-260 WL-WC	\$ 4	\$ 5	\$ 7	\$ 7	\$ -	
Total Benefits	\$ 183	\$ 272	\$ 293	\$ 293	\$ -	
Total Wages and Benefits	\$ 2,516	\$ 3,758	\$ 4,139	\$ 4,139	\$ -	
Operating						
01-4441-0-560 WL-Professional Dev.	\$ -	\$ -	\$ 30	\$ 30	\$ -	
01-4441-0-891 WL-Assistance	\$ 65	\$ 1,800	\$ 3,000	\$ 3,000	\$ -	
Total Operating	\$ 65	\$ 1,800	\$ 3,030	\$ 3,030	\$ -	
Total Expenditures	\$ 2,580	\$ 5,558	\$ 7,169	\$ 7,169	\$ -	

Town of Bow
4415 Health Agencies

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u>		
				<u>Budget</u> FY26-27	<u>Variance</u>	<u>Notes</u>
Operating						
01-4415-0-392 HA-Red Cross	\$ -	\$ -	\$ -	\$ -	\$ -	
01-4415-0-393 CASA	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	
01-4415-0-395 Community Action Program	\$ -	\$ 2,900	\$ -	\$ 2,900	\$ 2,900	Request was late last year. Received on time this year.
01-4415-0-397 HA-Riverbend	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Operating	\$ 500	\$ 3,400	\$ 500	\$ 3,400	\$ 2,900	
Total Expenditures	\$ 500	\$ 3,400	\$ 500	\$ 3,400	\$ 2,900	

September 8, 2025

David L. Stack
Town of Bow
10 Grandview Rd
Bow, NH 03304-3410

Dear Selectmen,

I am writing to respectfully request that the Town of Bow include support for Court Appointed Special Advocates (CASA) of New Hampshire in its upcoming annual budget. As you may know, CASA of NH recruits, trains and supports volunteers who advocate on behalf of abused and neglected children throughout the state – including children in your own community.

When a child enters the court system due to abuse or neglect, a CASA volunteer becomes a consistent, caring presence – amplifying that child's voice, ensuring their needs are heard, and helping them find a safe, permanent home where they can heal and thrive. In a system overwhelmed and understaffed, CASA volunteers are often the one constant in a child's life.

To illustrate CASA's impact, I want to share the words of a young woman who had a CASA volunteer advocate as a child:

My CASA volunteer was the only adult who didn't give up on me. She showed up to every hearing, every school meeting, and just listened when no one else would. Because of her, I finished high school, stayed out of trouble, and believed I mattered. I wouldn't be where I am today without her.

– Former CASA Youth

In the past year alone, CASA of NH has served more than 1,500 children statewide, with 219 children from Merrimack County. Unfortunately, CASA of NH had to refuse 31 children from Merrimack County due to not having a trained advocate available. Community support is essential for CASA of NH to be able to meet the need for more volunteers.

A contribution of \$ from Bow would help CASA serve children in your area. It would also send a powerful message: that your town stands up for its most vulnerable residents.

Thank you for your consideration of this request. Please don't hesitate to reach out if you would like more information about CASA of NH's work in your community. If you have any questions regarding this request, or require additional materials, please contact Tarah Bergeron at tbergeron@casanh.org

With my deepest appreciation,

Marcia Sink
Marcia R. Sink
President and CEO



**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**
EMPOWERING COMMUNITIES SINCE 1965



August 18th, 2025

Board of Selectmen, Town of Bow
10 Grandview Road
Bow, New Hampshire 03304

Dear Board of Selectmen:

The Community Action Program Belknap-Merrimack Counties (CAPBM) operates a resource center open to Bow residents in Suncook, NH. The Suncook Area Resource Center is primarily funded by three main sources: local tax dollars, in conjunction with funding from the Electric Assistance Program—via the state utility companies—and the federally-funded Low-Income Home Energy Assistance Program (LIHEAP), also known as the Fuel Assistance Program. The center serves as the main resource hub for residents to access our agency's programs in your community. Local support for our center is vital for us to continue providing these services and support to Bow residents.

We have compiled data to demonstrate how many Bow residents have accessed our agency's programs, including the number of residents served and the dollar amount of assistance provided through the work of CAPBM. In the most recent program year, for instance, CAPBM has served 597 Bow residents, 123 Bow households and 12,929 meals through our core programs. We have provided \$205,394.60 worth of service dollars to residents of Bow.

To help us continue providing support to your local community, we respectfully request consideration of our services and submit the following recommendation to the Budget Committee:

“To see if the Town will vote to raise and appropriate the sum of \$4,200.00 for the continuation of services to the low-income residents of Bow through the Suncook Area Center of the Community Action Program Belknap-Merrimack Counties, Inc.”

We thank you for your continued interest and support of our programs. As always, we will be available to answer any questions that you may have. I can be reached via phone at 603-225-3295 ext. 1150 or via email at bheyward@capbm.org

Sincerely,

Beth Heyward
Director of Strategy and Planning

BAKER FREE LIBRARY

Mission Statement

Baker Free Library provides relevant and reliable resources to support educational, cultural, and information needs for the whole community.

Budget Overview

The Budget is projected to increase \$26,258, approximately 3%.

Since the approval of the five-year Strategic Plan in December of 2023, the library staff and Board of Trustees have been working hard to use available resources to bring these goals to fruition.

In an effort to build the framework for a Library of Things, board games have been added to the collection and are available for check out. Additionally, our telescope was repaired and put back into circulation. We are also pleased to work in collaboration with the Bow Garden Club to check out seeds through our “Seed Library”.

This also reflects another one of our Strategic Plan goals: to strengthen partnerships and collaborations across the community. We have also partnered with (and received grants from) the New Hampshire Humanities to Go which has brought many wonderful lectures and workshops to the Baker Free Library. In this same vein, we also have been able to support the educational and cultural enrichment of the Bow community by offering various opportunities such as concerts (indoors and in our newly renovated outdoor landscaping), craft and art classes, and a continuous, rotating art gallery. While most of the programs occur within the library’s indoor and outdoor spaces, we also try to extend our reach by offering programs off our library grounds. Examples of such programs include: White Rock book discussion groups, concert in the park in collaboration with Bow Rotary, participation in town wide trunk or treat, and periodic visits to the Bow schools.

In the coming year, we are excited to continue our efforts in the above areas as well as improving the comfort and usability of our spaces, fostering a warm, welcoming and safe space for our community.

In this vein some of our line increases reflect these needs and goals. While our programming and supply budget lines have remained level for many years, our attendance has skyrocketed. This has necessitated the need to impose maximum registration numbers resulting in wait lists for many of our most popular Youth and Adult programs. In response to this, we are attempting to increase the number of programs we provide. This, along with general inflation/increases on program speaker and material rates requires an increase in budget to meet the needs and expectations of the Bow community. In the library budget this looks like an increase from \$7,000 to \$8,000 in our “Supplies” line and an increase from \$4,500 to \$9,500 in our programming line (this also reflects some program planning for the kick off Bow’s 300th Anniversary).

In addition to the Supply and Programming line, we see a strong need to maintain the physical spaces entrusted to the library. As such, we modestly increased Building and Grounds maintenance lines to meet the growing needs of an aging building. This reflects a total increase of \$2,600.

Lastly, in line with our Strategic Plan, we are looking to improve staff professional development. As a result, we added \$500 to our “Professional Development” line. This will allow us to send our staff to (hopefully) one professional development opportunity each year.

Any wage increases in this budget reflect step and COLA adjustments.

The library staff and trustees continue to pride ourselves on creating a warm, welcoming, safe space for our community to gather, learn, grow, and feel the deep sense of community that Bow knows and loves.

Town of Bow
4550 Library

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u>		<u>Variance</u>	<u>Notes</u>
				<u>Budget</u> <u>FY26-27</u>			
Wages							
01-4550-9-110 LB-Full Time Wages	\$ 241,668	\$ 223,201	\$ 237,729	\$ 248,115	\$ 10,386		
01-4550-9-111 LB-Part Time Wages	\$ 69,942	\$ 92,847	\$ 133,276	\$ 137,118	\$ 3,842	5 extra hrs for Youth Svcs Asst.	
01-4550-9-120 LB-Substitute Wages	\$ -	\$ -	\$ 1,145	\$ 1,202	\$ 57		
Total Wages	\$ 311,610	\$ 316,048	\$ 372,150	\$ 386,435	\$ 14,285		
Benefits							
01-4550-9-211 LB-Medical Insurance, FT	\$ 68,496	\$ 35,286	\$ 84,816	\$ 78,083	\$ (6,733)		
01-4550-9-212 LB-Dental Insurance, FT	\$ 2,959	\$ 1,163	\$ 3,184	\$ 4,073	\$ 889		
01-4550-9-213 LB-Life & Disability Ins.	\$ 2,132	\$ 1,222	\$ 2,153	\$ 2,741	\$ 588		
01-4550-9-214 LB-Medical Insurance, PT	\$ -	\$ -	\$ -	\$ -	\$ -		
01-4550-9-215 LB-Dental Insurance, PT	\$ -	\$ -	\$ -	\$ -	\$ -		
01-4550-9-221 LB-Social Security, FT	\$ 18,724	\$ 19,330	\$ 23,073	\$ 23,960	\$ 887		
01-4550-9-222 LB-Medicare, FT	\$ 4,379	\$ 4,521	\$ 5,396	\$ 5,603	\$ 207		
01-4550-9-224 LB-Social Security, PT	\$ -	\$ -	\$ -	\$ -	\$ -		
01-4550-9-225 LB-Medicare, PT	\$ -	\$ -	\$ -	\$ -	\$ -		
01-4550-9-226 LB-Social Security ,Sub	\$ -	\$ -	\$ -	\$ -	\$ -		
01-4550-9-227 LB-Medicare, Sub	\$ -	\$ -	\$ -	\$ -	\$ -		
01-4550-9-230 LB-Retirement	\$ 32,361	\$ 27,043	\$ 30,310	\$ 31,634	\$ 1,324		
01-4550-9-260 LB-WC	\$ 991	\$ 952	\$ 1,212	\$ 1,225	\$ 13		
Total Benefits	\$ 130,041	\$ 89,518	\$ 150,144	\$ 147,319	\$ (2,825)		
Total Wages and Benefits	\$ 441,651	\$ 405,565	\$ 522,294	\$ 533,753	\$ 11,459		
Operating							
01-4550-9-950 LB-Appropriation Transfer	\$ 111,413	\$ 231,257	\$ 136,440	\$ 148,413	\$ 11,973		
Total Operating	\$ 111,413	\$ 231,257	\$ 136,440	\$ 148,413	\$ 11,973		
Total Expenditures	\$ 553,064	\$ 636,823	\$ 658,734	\$ 682,166	\$ 26,258		

POLICE DEPARTMENT**Mission Statement**

The Bow Police Department is dedicated to enhancing the quality of life in our community by enforcing the law, fostering safety and security, and collaborating with residents to make Bow a safer, more desirable place to live, work, and visit.

Personnel Summary

Position	FY 2025-26 Budget	FY 2026-27 Proposed
Chief of Police	1	1
Lieutenants	2	2
Detective Sergeant	1	1
Sergeants	3	3
Police Officers	6	6
Administrative Assistant	1	1
Total FTE	14	14

Department Activities

From November 1, 2024 through October 27, 2025, the department handled 11,020 calls for service, including 24 domestic violence cases, 22 DWI arrests, 1,314 citizen assists, and 62 drug-related investigations. We have noted a rise in complex cases involving domestic violence, sexual assaults, child abuse, neglect, Internet crimes, lost persons, and mental health incidents, which demand significant time and resources for interviews and evidence collection. Our partnerships with the Merrimack County Child Advocacy Center and the NH Internet Crimes Against Children Task Force remain integral to these efforts.

The department has strengthened community ties through initiatives such as Toys for Tots, Cub Scout Tours, K-9 Demonstrations, Touch-a-Truck, National Drug Take Back, Civilian Response to Active Shooter (CRASE) presentations, Scam and Fraud talks, Trunk or Treat, National Night Out, Bow Athletic Club events, and the Bow Police Association/Bow Athletic Associations Turkey Trot. We also conducted targeted traffic enforcement through Office of Highway Safety grants.

In 2025, we celebrated officer achievements at an August awards ceremony, launched a drone program with Sgt. Welch as a certified Part 107 operator. Officer Seth Guilmette and K9 Hunter, who completed K9 certification and contributed to drug arrests and missing child searches. In spring 2026, two additional officers will attend drone school to enhance our capabilities. In February, the police department achieved the prestigious New Hampshire State Accreditation and was the second department in the state to do so at the time. In addition, we identified Bow Police Officer Augustus B. Farmer was killed in the line of duty on June 15, 1893. Officer Farmer's name will be etched into both the New Hampshire and National Law Enforcement memorial walls. His name has

been added to the Officer Down Memorial Page in Washington D.C., and we will be placing a memorial plaque on a piece of granite honoring his sacrifice at the safety center.

Budget Overview

The FY 2026-27 Bow Police Department budget reflects an increase of approximately 7%, driven by a 3% cost-of-living increase agreed upon by the collective bargaining unit, rising personnel costs, mandatory training requirements, and contractual service increases. Unless otherwise noted, wage adjustments reflect step, longevity, and the agreed cost-of-living increases based on years of service. Non-personnel expenses have been carefully managed to minimize increases while supporting critical operations and new initiatives, such as the drone program and K9 unit.

Personnel, Wages & Benefits: The budget supports 14 sworn officers and 1 civilian administrative assistant, including holiday pay and a 3% cost-of-living increase agreed upon by the collective bargaining unit. Increases also reflect higher town retirement contributions and a projected rise in health insurance premiums. Recruitment remains critical, as hiring, vetting, academy training, and field training for non-certified officers takes nearly a year, impacting operational costs.

Overtime: The overtime budget, historically set at \$75,000 since 2018, is insufficient to cover holidays, vacations, sick leave, medical/military leave, investigations, training, and staffing shortages, particularly with four open positions. The 3% cost-of-living increase, recent pay raises, and the academy's increase in mandatory training from 8 to 24 hours per officer annually further strain this line. A funding increase is essential to maintain patrol operations.

As you are aware, I have advocated over the past four years to increase the Police Department's overtime line from \$75,000 to \$100,000. This line has remained unchanged since 2018 and is not sufficient to meet current operational demands.

Through October 28, 2025, we are approaching full expenditure of the \$75,000 allocation despite the fiscal year being only four months in. The key drivers include:

- **Chronic staffing shortages:** The department began the budget year with three vacancies and one officer on six-week military leave. One officer resigned in August to go back to being an attorney, which made it four open positions close to the start of the budget year. And we currently have one officer on paternity leave (FMLA), and another officer expected to be on paternity leave (FMLA) in May 2026.
- **Mandatory coverage requirements:** Backfilling four open patrol shifts weekly, plus coverage for paternity leave, vacation, sick leave, court appearances, and training.
- **Higher wage rates:** Due to staffing issues, most overtime is worked by Sergeants and Lieutenants, whose salaries significantly exceed those of patrol officers.
- **Cumulative wage increases:** Multiple cost-of-living adjustments and annual step increases since 2018 have further inflated overtime costs.

These factors, combined with the mandatory need to maintain 24/7 patrol coverage, have rendered the current budget line unsustainable.

I am bringing this to your attention and that of the Board of Selectmen again to highlight the structural deficit in the overtime account and the operational realities driving its depletion. Maintaining the overtime budget at 2018 levels is no longer sustainable and may impact both public safety and fiscal stability. Thank you for your support in addressing this important budget need.

Contract Services: Prosecution services and County Dispatch fees are projected to rise by 3%. The addition of Daigle Law Group training helps address the increased training requirements. Other services reflect a 3% cost increase.

Grants: Continued applications for NH Fish & Game, DWI enforcement, and traffic/ seatbelt safety grants enhance patrol efforts without additional taxpayer burden.

Vehicle Service: A \$1,000 increase covers enhanced maintenance, including yearly detailing for 24/7 fleet vehicles.

The Bow Police Department thanks the Board of Selectmen, Budget Committee, and Bow community for their continued support. Through collaborative partnerships, innovative programs, and dedicated recruitment, we remain committed to fostering a safe, vibrant community. We look forward to expanding our drone and K9 capabilities, and building a fully staffed, professional team to serve the Bow community.

Town of Bow
4210 Police Department

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u> <u>Budget</u> <u>FY26-27</u>	<u>Variance</u>	<u>Notes</u>
Wages						
01-4210-5-110 PD-Full Time Wages	\$ 911,964	\$ 971,815	\$ 1,209,008	\$ 1,319,928	\$ 110,920	4 open positions
01-4210-5-111 PD-Part Time Wages	\$ 1,335	\$ -	\$ -	\$ -	\$ -	
01-4210-5-130 PD-Overtime	\$ 120,059	\$ 161,137	\$ 75,000	\$ 100,000	\$ 25,000	
Total Wages	\$ 1,033,358	\$ 1,132,952	\$ 1,284,008	\$ 1,419,928	\$ 135,920	
Benefits						
01-4210-5-211 PD-Medical Insurance	\$ 149,629	\$ 143,641	\$ 271,694	\$ 265,222	\$ (6,472)	4 open positions - Family plans
01-4210-5-212 PD-Dental Insurance	\$ 5,236	\$ 7,889	\$ 9,294	\$ 9,788	\$ 494	4 open positions - Family plans
01-4210-5-213 PD-Life & Disability Ins.	\$ 6,107	\$ 7,798	\$ 10,193	\$ 10,683	\$ 490	
01-4210-5-221 PD-Social Security	\$ 3,862	\$ 4,063	\$ 4,002	\$ 4,512	\$ 510	
01-4210-5-222 PD-Medicare	\$ 15,813	\$ 17,600	\$ 19,351	\$ 25,296	\$ 5,945	
01-4210-5-230 PD-Retirement	\$ 294,149	\$ 337,978	\$ 391,931	\$ 411,533	\$ 19,602	
01-4210-5-260 PD-WC	\$ 17,154	\$ 18,047	\$ 20,221	\$ 32,090	\$ 11,869	
Total Benefits	\$ 491,952	\$ 537,015	\$ 726,686	\$ 759,124	\$ 32,438	
Total Wages and Benefits	\$ 1,525,310	\$ 1,669,967	\$ 2,010,694	\$ 2,179,052	\$ 168,358	
Operating						
01-4210-5-341 PD-Telephone	\$ 7,063	\$ 11,132	\$ 9,500	\$ 9,500	\$ -	
01-4210-5-350 PD-Medical Services	\$ 448	\$ 321	\$ 600	\$ 600	\$ -	
01-4210-5-351 PD-Animal Control	\$ -	\$ 127	\$ 100	\$ 100	\$ -	
01-4210-5-355 PD-Photo Supplies	\$ 120	\$ -	\$ 300	\$ 300	\$ -	
01-4210-5-390 PD-Contract Services	\$ 208,593	\$ 124,471	\$ 150,000	\$ 155,711	\$ 5,711	3% increase + ADT Alarm System
01-4210-5-430 PD-Repairs	\$ 2,149	\$ 325	\$ 2,500	\$ 2,500	\$ -	
01-4210-5-432 PD-Radio/Radar Maint.	\$ 1,771	\$ 4,131	\$ 6,000	\$ 6,000	\$ -	
01-4210-5-450 PD-Uniforms	\$ 21,093	\$ 19,141	\$ 10,000	\$ 10,000	\$ -	
01-4210-5-560 PD-Memberships	\$ 1,032	\$ 1,307	\$ 1,855	\$ 1,855	\$ -	
01-4210-5-570 PD-Travel/Mileage	\$ 251	\$ -	\$ 300	\$ 300	\$ -	
01-4210-5-620 PD-Office Supplies	\$ 5,149	\$ 2,729	\$ 5,000	\$ 5,000	\$ -	
01-4210-5-625 PD-Postage	\$ 17	\$ -	\$ 300	\$ 300	\$ -	
01-4210-5-635 PD-Vehicle Fuels, Gasoline	\$ 17,533	\$ 25,866	\$ 25,839	\$ 22,234	\$ (3,605)	Reflects actual usage - 8234 gallons
01-4210-5-660 PD-Vehicle Parts	\$ 6,568	\$ 4,685	\$ 7,500	\$ 8,500	\$ 1,000	detailing- 4 cars @ \$250
01-4210-5-662 PD-Tires	\$ 2,985	\$ 2,980	\$ 3,000	\$ 3,000	\$ -	
01-4210-5-663 PD-Batteries	\$ -	\$ 681	\$ 500	\$ 500	\$ -	
01-4210-5-670 PD-Manuals - Books	\$ 259	\$ 332	\$ 300	\$ 300	\$ -	
01-4210-5-680 PD-Police Equip./Maint.	\$ 5,155	\$ 4,668	\$ 5,000	\$ 5,000	\$ -	
01-4210-5-688 PD-Police Supplies	\$ 3,300	\$ 3,950	\$ 4,000	\$ 4,000	\$ -	
01-4210-5-740 PD-Office Equipment	\$ 2,759	\$ 2,719	\$ 3,500	\$ 3,500	\$ -	
01-4210-5-765 PD-Vehicles & Equipment	\$ -	\$ 62,233	\$ 66,000	\$ 66,000	\$ -	need updated quote
01-4210-5-810 PD-Advertising	\$ 447	\$ 318	\$ 100	\$ 100	\$ -	
01-4210-5-830 PD-Training	\$ 7,608	\$ 5,373	\$ 7,500	\$ 10,500	\$ 3,000	Additional Academy trainings
Total Operating	\$ 294,299	\$ 277,487	\$ 309,694	\$ 315,799	\$ 6,105	
Total Expenditures	\$ 1,819,609	\$ 1,947,454	\$ 2,320,388	\$ 2,494,852	\$ 174,464	

DEPARTMENT OF PUBLIC WORKS

Mission

To enhance the quality of life for all residents and visitors by providing proper maintenance and safe operations of the town's infrastructure including roadways, bridges, storm drains, buildings, cemeteries, public properties and Parks and Recreational field areas.

Personnel Summary

Position	FY 2025-26 Budget	FY 2026-27 Proposed
Director	1	1
Highway Foreman	1	1
Fleet Manager	1	1
Heavy Equipment Operator(s)	2	2
Driver/Laborer(s)	4	4
Groundskeeper	1	1
Mechanic(s)	3	3
Administrative Assistant	0.5	0.5
Total FTE	13.5	13.5

Employees: 13 Full Time Employees, 1 Part Time Admin. Assistant, 3 "As needed" plow operators

Highway: 159 Roads - 100+ miles paved, 3 Miles gravel/dirt, 7 miles Class VI roads (non-maintained)

Bridges: 5 Total - Dunklee Road, River Road, Page Road, Birchdale Road and River Road Railroad

Cemeteries: 3 operational – Evans Cemetery, and Alexander Cemetery and 8 Historic / Private

Parks and Fields: Hanson Park (4 multi-sports fields), Sergeants Park (1 multi-sports field), Knox Road (practice field), and 3 public playgrounds

Fleet Maintenance: Service and maintenance of 55 Town vehicles and 8 power generators.

Department Activities

The 2025 construction season consisted of paving 4.327 miles of roadway, including culvert replacements, underdrainage installation, roadside ditching, and gravel shoulder installation on the following roads.: Heidi Lane, Nancy Drive, Dean Avenue, Erin Drive, Betty Lane, Poor Richards Drive, Rosewood Drive and Ryan Road.

Public safety throughout the community is our Department's primary goal. The Bow Public Works Department strives to provide the best service possible to all residents in a timely and cost-effective

manner. In FY2024-25, the Department worked on 34 winter weather events and used 3,122 cubic yards of salt/sand mix to treat the roads for safe travel. We purchased 1,581 tons of road salt at \$77.35 per ton. We took in 50 tractor-trailer loads, at an estimated cost of \$122,290.

Page Road bridge was replaced with a new precast concrete arch superstructure with wing walls.

Additional Oversight of Contracted Services: Asphalt Paving, Cemetery Mowing, Invasive Species Control, Traffic Paint Line Striping, Field Fertilization, Solid Waste, Street Lighting, Water distribution, and Sewer collection.

Multiple hazardous trees were removed throughout town on the following roads: Putney Road, Grandview Road, Brown Hill Road, Knox Road.

Improvements were made to the White Roack Hill Road/Falcon Way intersection, including the addition of a new left turning lane on Falcon Way, the installation of new pedestrian warning signs, a new crosswalks , and a new sidewalk on the “tennis court” side of White Rock.

Budget Overview

The proposed FY2026-27 Public Works budget is projected to increase a combined \$108, 251, or 4.7%. The bulk of this is for wages and benefits.

DPW Administration

The Administration budget contains all personnel salaries, wages and benefits. It also includes office operating expenses.

The predominate increase in personnel costs is due to four employees qualifying for their next longevity step due to their years of service working for the town.

Highway

The Highway section of the budget includes the operational costs for the department, including road maintenance, snow clearing, vehicle parts, etc.

Bridges

No change.

Street lighting

6% increase in electric costs

Cemeteries

No increase

Fields and Parks

3% increase for contracted mowing services

Town of Bow
4311 DPW Administration

						<u>Proposed</u>	
	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>		<u>Budget</u> <u>FY26-27</u>	<u>Variance</u>	<u>Notes</u>
Wages							
01-4311-7-110 DPW-Full Time Wages	\$ 719,747	\$ 793,498	\$ 890,596	\$ 931,720	\$ 41,124		\$7K for expected retirement payout
01-4311-7-111 DPW - Part Time Wages	\$ 38,324	\$ 39,973	\$ 40,581	\$ 41,802	\$ 1,221		
01-4311-7-120 DPW-Seasonal Wages	\$ 23,330	\$ 17,937	\$ 32,697	\$ 34,205	\$ 1,508		
01-4311-7-130 DPW-Overtime	\$ 68,776	\$ 84,919	\$ 80,000	\$ 80,000	\$ -		188.75 hours by Foreman
Total Wages	\$ 850,177	\$ 936,327	\$ 1,043,874	\$ 1,087,727	\$ 43,853		
Benefits							
01-4311-7-211 DPW-Medical Insurance	\$ 141,771	\$ 181,861	\$ 205,850	\$ 209,317	\$ 3,467		Family plan for open position
01-4311-7-212 DPW-Dental Insurance	\$ 6,598	\$ 7,328	\$ 8,054	\$ 7,559	\$ (495)		Insurance change
01-4311-7-213 DPW-Life & Disability Ins.	\$ 6,628	\$ 7,043	\$ 7,237	\$ 7,895	\$ 658		
01-4311-7-221 DPW-Social Security	\$ 55,041	\$ 60,017	\$ 67,200	\$ 67,439	\$ 239		
01-4311-7-222 DPW-Medicare	\$ 12,877	\$ 14,037	\$ 15,716	\$ 15,772	\$ 56		
01-4311-7-230 DPW-Retirement	\$ 108,066	\$ 120,961	\$ 123,751	\$ 128,994	\$ 5,243		
01-4311-7-260 DPW-WC	\$ 22,490	\$ 22,819	\$ 31,137	\$ 45,754	\$ 14,617		includes Highway
Total Benefits	\$ 353,471	\$ 414,065	\$ 458,945	\$ 482,730	\$ 23,785		
Total Wages and Benefits	\$ 1,203,648	\$ 1,350,393	\$ 1,502,819	\$ 1,570,457	\$ 67,638		
Operating							
01-4311-7-341 DPW-Telephone	\$ 2,904	\$ 2,977	\$ 3,600	\$ 3,600	\$ -		
01-4311-7-390 DPW-Contract Services	\$ 842	\$ 115	\$ 1,500	\$ 11,500	\$ 10,000		Construction Standards Manual
01-4311-7-620 DPW-Office Supplies	\$ 1,556	\$ 7,032	\$ 2,000	\$ 2,000	\$ -		
01-4311-7-625 DPW-Postage	\$ 9	\$ 2	\$ 50	\$ 50	\$ -		
01-4311-7-740 DPW-Office Equipment	\$ 814	\$ 10	\$ 750	\$ 750	\$ -		
01-4311-7-810 DPW-Advertising	\$ -	\$ -	\$ 500	\$ 500	\$ -		
Total Operating	\$ 6,124	\$ 10,136	\$ 8,400	\$ 18,400	\$ 10,000		
Total Expenditures	\$ 1,209,772	\$ 1,360,528	\$ 1,511,219	\$ 1,588,857	\$ 77,638		

Town of Bow
4312 Highway Department

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u>		
				<u>Budget</u> FY26-27	<u>Variance</u>	<u>Notes</u>
Operating						
01-4312-7-390 DPW-Contracted Services	\$ 9,165	\$ 4,030	\$ 5,000	\$ 5,000	\$ -	
01-4312-7-393 DPW - Striping** New- Renamed	\$ -	\$ -	\$ -	\$ -	\$ -	Separated Striping and Tree Removal accounts/offset by vehicle reg fees
01-4312-7-394 DPW-Tree Removal	\$ 49,832	\$ 82,011	\$ 20,000	\$ 20,000	\$ -	Separated Striping and Tree Removal accounts
01-4312-7-396 DPW-Torch Gases	\$ 2,398	\$ 2,806	\$ 2,000	\$ 2,000	\$ -	
01-4312-7-398 DPW-Outside Repairs	\$ 6,240	\$ 14,714	\$ 18,000	\$ 20,000	\$ 2,000	
01-4312-7-432 DPW-Radio Maintenance	\$ -	\$ 450	\$ -	\$ -	\$ -	
01-4312-7-440 DPW-Equipment Rental	\$ 3,683	\$ -	\$ 3,000	\$ 4,000	\$ 1,000	
01-4312-7-603 DPW-Traffic Control Supplies	\$ 705	\$ 748	\$ 1,500	\$ 1,500	\$ -	
01-4312-7-612 DPW-Paint	\$ 153	\$ 5,401	\$ 8,000	\$ 10,000	\$ 2,000	
01-4312-7-613 DPW-Signs	\$ 4,123	\$ 7,973	\$ 5,000	\$ 5,000	\$ -	
01-4312-7-614 DPW-Drainage Materials	\$ 22,103	\$ 9,753	\$ 18,000	\$ 18,000	\$ -	
01-4312-7-615 DPW-Uniforms Clothing	\$ 11,421	\$ 9,331	\$ 11,000	\$ 11,000	\$ -	
01-4312-7-616 DPW-First Aid Supplies	\$ 507	\$ 394	\$ 700	\$ 700	\$ -	
01-4312-7-619 DPW-Steel Iron	\$ 327	\$ 2,702	\$ 5,000	\$ 5,000	\$ -	
01-4312-7-630 DPW-Building Materials	\$ 419	\$ 727	\$ 1,000	\$ 1,000	\$ -	
01-4312-7-635 DPW-Vehicle Fuels, Gasoline	\$ 32,295	\$ 8,859	\$ 18,000	\$ 18,000	\$ -	6,667 gallons @ avg. 2.700 per gallon (Reflects actual usage)
01-4312-7-636 DPW-Vehicle Fuels, Diesel	\$ 65,193	\$ 50,150	\$ 75,000	\$ 85,000	\$ 10,000	31,250 gallons @ avg. 2.7222 per gallon (Reflects actual usage)
01-4312-7-640 DPW-Guardrail	\$ 28	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	
01-4312-7-650 DPW-Landscape Materials	\$ 635	\$ 549	\$ 3,000	\$ 3,000	\$ -	
01-4312-7-660 DPW-Vehicle Parts	\$ 80,874	\$ 78,760	\$ 85,000	\$ 90,000	\$ 5,000	
01-4312-7-661 DPW-Grease-Oil	\$ 3,734	\$ 6,097	\$ 4,700	\$ 4,700	\$ -	
01-4312-7-662 DPW-Tires	\$ 12,078	\$ 12,820	\$ 15,500	\$ 15,000	\$ (500)	
01-4312-7-664 DPW-Plow Blades	\$ 12,633	\$ 20,627	\$ 17,000	\$ 17,000	\$ -	
01-4312-7-680 DPW-Asphalt	\$ 39,040	\$ 26,532	\$ 32,000	\$ 32,000	\$ -	
01-4312-7-684 DPW-Sand Screening	\$ 7,394	\$ 10,360	\$ 12,500	\$ 12,500	\$ -	
01-4312-7-685 DPW-Road Salt	\$ 77,235	\$ 130,786	\$ 130,000	\$ 135,000	\$ 5,000	1600 tons @ 80.54 per ton
01-4312-7-686 DPW-Magnesium Chloride	\$ 178	\$ -	\$ 2,200	\$ 2,200	\$ -	
01-4312-7-691 DPW-Tire Chains	\$ 280	\$ 750	\$ 1,500	\$ 1,500	\$ -	
01-4312-7-740 DPW-Replace Equipment	\$ 9,107	\$ 16,702	\$ 18,500	\$ 21,500	\$ 3,000	
01-4312-7-830 DPW-Training Programs	\$ 768	\$ 2,231	\$ 1,000	\$ 1,000	\$ -	
Total Operating	\$ 452,547	\$ 511,261	\$ 519,100	\$ 546,600	\$ 27,500	
Total Expenditures	\$ 452,547	\$ 511,261	\$ 519,100	\$ 546,600	\$ 27,500	

Town of Bow
4313 Bridges

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u>		
				<u>Budget</u> <u>FY26-27</u>	<u>Variance</u>	<u>Notes</u>
Operating						
01-4313-7-725-DPW Bridge Maint.	\$ -	\$ 1,734	\$ 5,000	\$ 5,000	\$ -	
Total Operating						
Total Expenditures	\$ -	\$ 1,734	\$ 5,000	\$ 5,000	\$ -	

Town of Bow
4316 Street Lighting

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u> <u>Budget</u> <u>26-27</u>	<u>Variance</u>	<u>Notes</u>
Operating						
01-4316-0-410 SL-Electricity	\$ 41,931	\$ 41,000	\$ 42,000	\$ 44,520	\$ 2,520	6% est increase
Total Operating						
Total Expenditures	\$ 41,931	\$ 41,000	\$ 42,000	\$ 44,520	\$ 2,520	

Town of Bow
4195 Care of Cemeteries

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u> <u>Budget</u> <u>FY26-27</u>	<u>Variance</u>	<u>Notes</u>
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Operating

01-4195-0-390 CEM-Contract Services	\$ 28,000	\$ 32,350	\$ 45,150	\$ 45,150	\$ -	
01-4195-0-412 CEM-Water	\$ 302	\$ 226	\$ 302	\$ 302	\$ -	
01-4195-0-430 CEM-Equipment Maint.	\$ -	\$ 432	\$ 500	\$ 500	\$ -	
01-4195-0-620 CEM-Supplies	\$ 1,898	\$ 1,050	\$ 3,000	\$ 3,000	\$ -	
01-4195-0-690 CEM-Mower Parts/Equip	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	
01-4195-0-830 CEM-Training	\$ 20	\$ 78	\$ 200	\$ 200	\$ -	
Total Operating	\$ 30,220	\$ 34,135	\$ 50,152	\$ 50,152	\$ -	
Total Expenditures	\$ 30,220	\$ 34,135	\$ 50,152	\$ 50,152	\$ -	

Town of Bow
4524 Fields & Parks

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u>		<u>Variance</u>	<u>Notes</u>
				<u>Budget</u> <u>FY26-27</u>			
Operating							
01-4524-9-390 FLD-Contracted Services	\$ 5,241	\$ 5,577	\$ 19,800	\$ 20,394	\$ 594		Contracted 3% increase
01-4524-9-410 FLD-Electricity	\$ -	\$ 211	\$ -	\$ -	\$ -		
01-4524-9-517 FLD-Field Supplies	\$ 10,398	\$ 9,270	\$ 34,500	\$ 34,500	\$ -		
Total Operating	\$ 15,639	\$ 15,099	\$ 54,300	\$ 54,894	\$ 594		
Total Expenditures	\$ 15,639	\$ 15,099	\$ 54,300	\$ 54,894	\$ 594		

SOLID WASTE

Municipal Solid Waste (MSW) and Recyclables are collected by contract. The Town recently signed a 5-year contract with Casella to conduct the collection. The MSW is disposed of at the Win-waste facility in Concord and the recyclables are processed at the Casella facility.

Budget Overview

The Town solicited bids from solid waste haulers to provide waste and solid waste collection and transportation. The bid was awarded to Casella and Town saw a fairly significant increase in the amount paid for these services.

MSW is transported to and processed at the Win-Waste facility in Concord. The tipping fees for MSW will be increasing from \$90.00 per ton to \$100.00 per ton.

Recycling disposal fees are currently have been budgeted at \$169.60 per ton based on the average amount processed and average cost per ton.

The Town's Solid Waste and Recycling Committee conducts an annual Household Hazardous Waste Collection Day, typically in the months of October-November. It is estimated that there will be a 10% increase for collection services and disposal provided by a contractor for the day.

The Town is responsible for the purchase and replacement of solid waste and recycling toters. The amount budgeted reflects a projected 10% increase in the cost.

Town of Bow
4324 Solid Waste

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Proposed</u>		
				<u>Budget</u> <u>26-27</u>	<u>Variance</u>	<u>Notes</u>
Operating						
01-4324-0-390 SW-Contract Services	\$ 930,858	\$ 828,562	\$ 1,022,807	\$ 162,484		
01-4324-1-390 SW-Contract Services- Curbside Pick up				\$ 420,355	\$ -	\$35,029.65/month -includes Town and School
01-4324-2-390 SW-Contract Services- Wheelabrator				\$ 240,394	\$ -	Tipping fees =2277 tons at \$105.58 per ton
01-4324-3-390 SW-Contract Services- Recycling and Curbside				\$ 524,541	\$ -	\$43,711.75/month - includes Town and School
01-4324-4-390 SW-Contract Services- HHW day				\$ 33,000	\$ -	10% increase in fees
01-4324-5-390 SW-Contract Services- Compost Program				\$ 3,360	\$ -	\$140 per pick-up
01-4324-0-393 SW-Appliances Disposal	\$ 59	\$ -	\$ 500	\$ 500	\$ -	
01-4324-0-394 SW-Recycling Committee	\$ 1,356	\$ 1,568	\$ 750	\$ 750	\$ -	
01-4324-0-397 SW-Well Testing	\$ 20,970	\$ 6,585	\$ 13,000	\$ 13,000	\$ -	
01-4324-0-560 SW-Memberships	\$ 666	\$ 658	\$ 530	\$ 530	\$ -	
01-4324-0-740 SW-Equipment	\$ -	\$ 5,727	\$ 12,000	\$ 14,000	\$ 2,000	
Total Operating	\$ 953,909	\$ 843,101	\$ 1,049,587	\$ 28,780	\$ 164,484	
Total Expenditures	\$ 953,909	\$ 843,101	\$ 1,049,587	\$ 28,780	\$ 164,484	

TOWN CLERK/TAX COLLECTOR

Mission Statement

The mission of the Town Clerk/Tax Collector's (TC/TC) office is to discharge its statutory responsibilities of collecting all taxes and fees due to the Town in an efficient and effective manner and enable the Town to maximize its revenues and meet its financial obligations. It is also the mission of the TC/TC office to provide excellent customer service to the Town residents.

Personnel Summary

Position	FY 2025-26 Budget	FY 2026-27 Proposed
Town Clerk/Tax Collector	1	1
Deputy Town Clerk/Tax Collector	0.5	0.5
Assistant Town Clerk/Tax Collector	1	1
Account Clerk	0.5	0.5
Total FTE	3	3

Financial Summary

Continuing the positive trend from previous years, the Town portion of motor vehicle revenue increased by \$71,323 since July 1, 2025. For the year ending 2025, we registered 14,318 vehicles, 303 boats, and 1,883 dogs. We also processed 235 vital records and fish and game transactions.

- 2025 Taxes: Collected 98.57%, totaling \$19,985,263.00 as of 9/30/2025.
- 2024 Liened Taxes: Collected 99.56%, totaling \$40,155,097 as of 9/30/2025.
- 2023 Liened Taxes: Collected 99.85%, totaling \$37,016,356 as of 9/30/2025.
- Dog Licenses: Generated \$7,385 in revenue as of 6/30/2025.
- Transportation Fund: Brought in \$68,625 through the \$5 fee applied to eligible vehicles as of 6/30/2025.

Our staff continues to perform exceptionally well. Due to the outstanding customer service provided by our office, many companies choose to register their vehicles in our town, when possible, which has significantly boosted motor vehicle revenue.

Residents continue to appreciate the convenience of the online portal, which helps reduce in-person traffic at the office but increases postage costs. Our current turnaround time for processing online transactions is 24 hours during the workweek.

These results underscore the Town's continued commitment to prudent fiscal management and the maintenance of a stable and reliable revenue base.

Budget Overview

Staffing and Personnel Costs: The TCTC Office is staffed by two (2) full-time and two (2) part-time employees, including the Tax Collector/Town Clerk, Deputy Tax Collector/Town Clerk, and Account Clerks.

Salaries and benefits in the proposed 2025–2026 budget increased by \$12,449.21 compared to the 2024–2025 budget due to cost of living adjustment and Step increases for eligible employees, as well as additional part time hours for vacation coverage to ensure adequate coverage during high demand months and elections.

Operating Expenses: The proposed operating expenses for 2025–2026 increased by \$2,712.00, primarily due to higher postage costs. Online motor vehicle renewals and dog license renewals have grown substantially, resulting in a \$2,210 increase in postage for mailing motor vehicle registrations, dog tags, monthly renewal notices, and lien and deed notices.

Additional increases occurred in contract services due to increase in vendor costs, mileage, and professional development costs which is required to attend town and tax collector conferences and training for ensuring compliance with state laws.

There is no capital expense included in the proposed 2025–2026 budget.

Summary

The overall TCTC budget request for the Town Clerk/Tax Collector's office reflects a modest and responsible increase necessary to maintain high quality service delivery and meet statutory obligations. Our Office remains committed to operational efficiency, revenue growth, and exceptional customer service for the Town's residents.

Town of Bow
4140 Town Clerk-Tax Collector

	<u>Actual</u> FY23-24	<u>Actual</u> FY24-25	<u>Budget</u> FY25-26	<u>Proposed</u>		
				<u>Budget</u> 26-27	<u>Variance</u>	<u>Notes</u>
Wages						
01-4140-2-110 TC-Full Time Wages	\$ 54,122	\$ 57,926	\$ 61,399	\$ 62,754	\$ 1,355	
01-4140-2-111 TC-Part Time Wages	\$ 49,081	\$ 52,340	\$ 61,126	\$ 64,099	\$ 2,973	Additional 40 hours to cover vacations
01-4140-2-112 TC-Elected Clerk/Tax Collector	\$ 79,506	\$ 85,497	\$ 91,927	\$ 93,122	\$ 1,195	
01-4140-2-130 TC-Overtime	\$ 59	\$ 206	\$ 676	\$ 676	\$ -	
Total Wages	\$ 182,768	\$ 195,969	\$ 215,128	\$ 220,650	\$ 5,522	
Benefits						
01-4140-2-211 TC-Medical Insurance	\$ 19,145	\$ 20,801	\$ 22,414	\$ 21,563	\$ (851)	
01-4140-2-212 TC-Dental Insurance	\$ 1,080	\$ 1,180	\$ 1,240	\$ 1,316	\$ 76	
01-4140-2-213 TC-Life & Disability Ins.	\$ 1,166	\$ 1,183	\$ 1,246	\$ 1,283	\$ 37	
01-4140-2-221 TC-Social Security	\$ 11,864	\$ 12,713	\$ 13,289	\$ 13,680	\$ 391	
01-4140-2-222 TC-Medicare	\$ 2,775	\$ 2,973	\$ 3,108	\$ 3,199	\$ 91	
01-4140-2-230 TC-Retirement	\$ 18,053	\$ 19,492	\$ 19,448	\$ 19,874	\$ 426	
01-4140-2-260 TC-WC	\$ 266	\$ 294	\$ 336	\$ 544	\$ 208	
Total Benefits	\$ 54,349	\$ 58,637	\$ 61,081	\$ 61,460	\$ 379	
Total Wages and Benefits	\$ 237,117	\$ 254,606	\$ 276,209	\$ 282,110	\$ 5,901	
Operating						
01-4140-2-390 TC-Contract Services	\$ 9,090	\$ 11,674	\$ 13,216	\$ 28,660	\$ 15,444	\$12K Scanning/\$3K Upload Support
01-4140-2-560 TC-Memberships	\$ 40	\$ 80	\$ 430	\$ 430	\$ -	
01-4140-2-561 TC-Professional Dev.	\$ 1,973	\$ 2,003	\$ 2,786	\$ 3,100	\$ 314	Increase in conference and mileage expense
01-4140-2-620 TC-Office Supplies	\$ 2,090	\$ 2,171	\$ 2,700	\$ 2,505	\$ (195)	
01-4140-2-625 TC-Postage	\$ 9,628	\$ 10,603	\$ 10,000	\$ 12,210	\$ 2,210	Estimated .80 per piece
01-4140-2-740 TC-Office Equip./Maint.	\$ 1,233	\$ 1,184	\$ 1,300	\$ 1,239	\$ (61)	
Total Operating	\$ 24,054	\$ 27,716	\$ 30,432	\$ 48,144	\$ 17,712	
Total Expenditures	\$ 261,171	\$ 282,322	\$ 306,641	\$ 330,254	\$ 23,613	

WATER AND SEWER UTILITIES

Water System

The Bow Municipal Water System is managed and operated by WhiteWater under a contract with the Town. The system's operational costs are covered by fees charged to system users. The Town's engineers are currently working on a plan for a proposed new water main interconnection to the Hooksett Village Water District system.

Sewer System

The Bow Sanitary Sewer System is also managed and operated by WhiteWater under a contract with the Town. The system's operational costs are covered by fees charged to system users. There are currently no current plans to extend the sewer system.

The operating costs for both systems are covered by user fees.

Town of Bow
4331 Water Systems

	<u>Actual</u> <u>FY23-24</u>	<u>Actual</u> <u>FY24-25</u>	<u>Budget</u> <u>FY25-26</u>	<u>Budget</u> <u>FY26-27</u>	<u>Variance</u>	<u>Notes</u>
Operating						
03-4331-0-312 WF-Management Services	\$ 39,169	\$ 56,262	\$ 67,070	\$ 72,000	\$ 4,930	
03-4331-0-314 WF-System Monitoring	\$ 2,936	\$ 3,733	\$ 2,600	\$ 4,000	\$ 1,400	
03-4331-0-410 WF-Electricity	\$ 15,402	\$ 18,202	\$ 16,421	\$ 19,300	\$ 2,879	6% est. increase based on PY actual
03-4331-0-414 WF-Natural Gas	\$ 1,694	\$ 1,696	\$ 2,082	\$ 2,165	\$ 83	4% est. increase based on PY actual
03-4331-0-426 WF- Water Meters	\$ 94	\$ 1,738	\$ 8,500	\$ 9,800	\$ 1,300	Stiles software yearly fee
03-4331-0-436 WF-System Maintenance	\$ 60,752	\$ 56,892	\$ 41,850	\$ 55,300	\$ 13,450	
03-4331-0-XXX WF-Postage- New Acct.				\$ 624	\$ 624	66 bills X 12 months X .80 per piece(estimate)
Total Operating	\$ 120,047	\$ 138,522	\$ 138,523	\$ 163,189	\$ 24,666	
Total Expenditures	\$ 120,047	\$ 138,522	\$ 138,523	\$ 163,189	\$ 24,666	

Town of Bow
4326 Sewer Operations

	<u>Actual</u> <u>23-24</u>	<u>Actual</u> <u>24-25</u>	<u>Budget</u> <u>25-26</u>	<u>Proposed</u> <u>Budget</u>		
				<u>26-27</u>	<u>Variance</u>	<u>Notes</u>
02-4326-0-312 SF-Management Services-WW	\$ 137,075	\$ 287,529	\$ 124,800	\$ 88,862	\$ (35,938)	Just WW fees per contract 4% increase from PY (\$7495 X 12)
02-4326-0-312 SF-Management Services-Concord- New Acct. <i>WW \$24709 X 4</i>	\$ -	\$ -	\$ -	\$ 98,834	\$ 98,834	New account to separate WW and Concord fees (\$24709 X 4)
02-4326-0-314 SF-System Monitoring	\$ 2,135	\$ 1,166	\$ 1,716	\$ 1,784	\$ 68	
02-4326-0-410 SF-Electricity	\$ 13,235	\$ 19,161	\$ 11,968	\$ 20,311	\$ 8,343	Reflects actual PY expense with a 6% est increase
02-4326-0-414 SF-Natural Gas	\$ 856	\$ 835	\$ 970	\$ 1,010	\$ 40	4% est. increase
02-4326-0-417 SF-Sewage Processing	\$ -	\$ -	\$ -	\$ -	\$ -	
02-4326-0-436 SF-System Maintenance	\$ 45,496	\$ 5,702	\$ 33,000	\$ 34,000	\$ 1,000	
02-4326-0-533 SF-Supplies	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -	
02-4326-0-625 SF-Postage	\$ 403	\$ 578	\$ 400	\$ 576	\$ 176	180 Bills X 4 Qtrs X .80 per piece (est.)
02-4326-0-753 SF-Equipment	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	
Total Operating	\$ 199,201	\$ 326,970	\$ 196,854	\$ 269,377	\$ 72,523	
Total Expenditures	\$ 199,201	\$ 326,970	\$ 196,854	\$ 269,377	\$ 72,523	

CAPITAL EXPENDITURES

Capital Expenditures

There will be separate warrant articles requesting approval of additional capital expenditures as recommended by the Capital Improvements Committee, Board of Selectmen, and Budget Committee.

Purpose	Appropriation	(Sources)	
		CRF	Taxes
To CRF and TF	\$1,530,500		\$1,530,500
Road Reclamation and Paving	\$565,000		\$565,000
Community Ctr. CRF	\$500,000		\$500,000
DPW 6-wheel dump truck	\$342,000	\$342,000	
DPW front end loader	\$250,800	\$250,800	
Library flooring	\$62,200	\$62,200	
Community Bldg. - heat	\$56,000	\$56,000	
PD Radios	\$53,600	\$53,600	
Library cistern	\$46,600	\$46,600	
DPW roof	\$41,400	\$41,400	
PD Rifles	\$28,300	\$28,300	
Total	\$3,476,400	\$880,900	\$2,595,500

Capital Reserve Funds and Trust Funds

The Capital Improvements Plan (CIP) Committee has recommended that \$1,530,500 be deposited into the Town's capital reserve funds. There will be a special warrant article presented to fund the reserves in the following amounts:

Purpose	Actual FY2024-25	Actual FY 2025-26	Proposed FY 2026-27
Community Building CRF	\$500,000	\$500,000	\$500,000
Public Works Equipment CRF	\$335,000	\$335,000	\$325,000
Fire Trucks CRF	\$214,000	\$275,000	\$275,000
Municipal Buildings & Grounds CRF	\$150,000	\$150,000	\$160,000
Police Department Equipment CRF	\$50,000	\$78,000	\$78,000
Fire Department Equipment CRF	\$90,000	\$60,000	\$50,000
Library Building Maintenance CRF	\$5,000	\$60,000	\$60,000
Public Water System CRF	\$50,000	\$50,000	\$50,000
Revaluation CRF	\$30,000	\$30,000	\$20,000
Bridge and Highway Construction CRF		\$15,000	
Fire Suppression CRF	\$10,000	\$10,000	\$10,000
Library Emergency	\$2,500		\$2,500
Total	\$1,436,500	\$1,563,000	\$1,530,500

Category	Acct #	Description	2023-24	2024-25	2025	2026-27	2026
			Actual	Actual	Town Meeting	Department Recommend	Town Meeting
TRANSFERS FROM CAPITAL RESERVES							
01-3915-0-061							
CRF-Land Purchase							
		Notes: Falcon Way/White Rock Rd Intersection					
01-3915-0-067			<u>121,683</u>	<u>1,436,700</u>	<u>1,436,700</u>		
CRF-Bridge & Highway Construction							
		Notes: Falcon Way/White Rock Rd Intersection					
		Bow Bog Culvert					
		River Road					
01-3915-0-076							
CRF-Bridge							
		Notes:					
01-3915-0-063			<u>59,000</u>	<u>60,800</u>	<u>60,800</u>	<u>81,900</u>	
CRF-Police Equipment							
		Notes: K-9 Vehicle (outfitted)					
01-3915-0-XXX						<u>108,800</u>	
Library							
		Notes:					
01-3915-0-065			<u>57,400</u>	<u>169,500</u>	<u>169,500</u>		
CRF-Fire Equipment							
		Notes: Jaws of Life					
		Stryker Cots					
01-3915-0-064				<u>181,800</u>	<u>181,800</u>		
CRF-Fire Trucks							
		Notes: Forestry Truck - additional funds					
		Command Vehicle (outfitted)					
01-3915-0-066				<u>568,100</u>	<u>568,100</u>	<u>592,800</u>	
CRF-Public Works Equipment							
		Notes: 6 Wheel Dump Truck					
		Front End Loader					
01-3915-0-062			<u>90,000</u>	<u>237,100</u>	<u>237,100</u>	<u>97,400</u>	
CRF-Municipal Facilities							
		Notes: Community Building Heat					
		DPW Roof					

<u>Category</u>	<u>Acct #</u>	<u>Description</u>	2023-24	2024-25	2025	2026-27	2026
			<i>Actual</i>	<i>Actual</i>	Town Meeting	Department Recommend	Town Meeting
01-3915-0-068		CRF-Recreation Improvements		23,900			
		Notes: Hanson Park Playground Equipment Gosling Field Parking Lot					
01-3915-0-079		CRF-Property Revaluation		71,500			
		Notes: Revaluation 12:00:00 AM					
01-3915-0-080		CRF-Transportation Maintenance	39,000				
		Notes:					
01-3916-0-083		TRF-Cemetery Perpetual Care					
		Notes:					
TOTAL TRANSFER FROM CRFS			367,083	2,749,400	2,654,000	880,900	
			=====	=====	=====	=====	=====

<u>Category</u>	<u>Acct #</u>	<u>Description</u>	2023-24	2024-25	2025	2026-27	2026
			<i>Actual</i>	<i>Actual</i>	Town Meeting	Department Recommend	Town Meeting
TAXES							
01-3185-0-804			5,960	9,978	10,000	10,000	
Timber Yield Taxes							
Notes:							
01-3186-0-806			799	835	-	-	
Payment in Lieu of Taxes							
Notes:							
01-3187-0-805			3,572	929	2,500	2,500	
Gravel Tax							
Notes:							
TOTAL TAXES			10,331	11,742	12,500	12,500	
INTEREST & COSTS							
01-3190-0-801			24,288	24,302	25,000	15,000	
Interest & Penalties, Property							
Notes:							
01-3190-0-802			24,632	23,426	25,000	25,000	
Interest & Penalties, Tax Liens							
Notes:							
TOTAL INTEREST & COSTS			48,920	47,728	50,000	40,000	
BUSINESS LICENSES & FEES							
01-3210-0-824			10	-			
Filing Fees							
Notes:							
01-3210-0-821			2,520	3,795	3,200	3,200	
Uniform Commercial Code							
Notes:							
01-3210-0-822			30	40	-	-	
Wetlands Permits							
Notes:							

<u>Category</u>	<u>Acct #</u>	<u>Description</u>	2023-24	2024-25	2025	2026-27	2026
			<i>Actual</i>	<i>Actual</i>	Town Meeting	Department Recommend	Town Meeting
	01-3210-0-823		60	-		-	
	Pole Tax						
	Notes:						
	TOTAL BUSINESS LICENSES, FEES		2,620	3,835	3,200	3,200	3,200
MOTOR VEHICLE FEES							
	01-3220-0-000		3,173,960	3,409,286	3,018,750	3,118,750	
	Motor Vehicle Permits						
	Notes:						
	01-3221-0-839		5,103	5,357	4,000	4,000	
	Boat Registrations						
	Notes:						
	TOTAL MOTOR VEHICLE FEES		3,179,063	3,414,642	3,022,750	3,122,750	3,122,750
	Notes:						
BUILDING PERMITS							
	01-3230-0-000		95,859	124,825	90,000	100,000	
	Building Permits						
	Notes:						
	01-3230-0-839		555	185	150	150	
	Driveway Permits						
	Notes:						
OTHER LICENSES & FEES							
	01-3290-0-827		7,115	7,319	7,000	7,000	
	Dog Licences Town						
	Notes:						
	01-3290-0-825		196	196	200	200	
	Marriage Licenses						
	Notes:						
	01-3290-0-852		389	226	500	500	
	Returned Check Fee						
	Notes:						
	01-3290-0-857		8,705	14,518	10,000	10,000	

Category	Acct #	Description	2023-24	2024-25	2025	2026-27	2026
			Actual	Actual	Town Meeting	Department Recommend	Town Meeting
		Impact Fee - Safety Bldg.					
		Notes:					
	01-3290-0-899		225	350	100	100	
	Other Licenses, Permits, Fees						
		Notes:					
		TOTAL OTHER LICENSES & FEES	16,630	22,609	17,800	17,800	
			=====	=====	=====	=====	
FEDERAL / STATE OF NH							
	01-3310-0-920						
	Federal Grants						
		Notes:					
	01-3351-0-000						
	Shared Revenue						
		Notes:					
	01-3352-0-000		781,279	810,342	807,000	810,341	
	Meals & Rooms Tax						
		Notes:					
	01-3353-0-000		228,057	233,936	233,000	241,190	
	Highway Block Grant						
		Notes:					
	01-3356-0-000		66	70	66	56	
	State-Federal Forests						
		Notes:					
	01-3359-0-000		914	-	-	-	
	Other State Grants						
		Notes:					
	01-3359-0-910		943	-	-	-	
	Boston & Maine R.R.						
		Notes:					
	01-3359-0-915						
	State of NH, Bridge Aid						
		Notes:					

Category	Acct #	Description	2023-24	2024-25	2025	2026-27	2026
			Actual	Actual	Town Meeting	Department Recommend	Town Meeting
		TOTAL FEDERAL/STATE OF NH	1,011,259	1,044,347	1,040,066	1,051,587	
			=====	=====	=====	=====	=====

INCOME FROM DEPARTMENTS

01-3401-1-850

Administrative Revenue

Notes:

01-3401-2-826

Vital Stat Research Town

Notes:

01-3401-2-828

Fish & Game Town

Notes:

01-3401-2-831

Municipal Agent Fee

Notes:

01-3401-2-832

Title Application Fee

Notes:

01-3401-2-856

Dog Fines

Notes:

01-3401-4-831

Planning Board Fees

Notes:

01-3401-4-832

ZBA Fees

Notes:

01-3401-5-835

Police Witness Fees

Notes:

01-3401-5-843

50,883

50,000

50,000

60,000

Category	Acct #	Description	2023-24	2024-25	2025	2026-27	2026
			<i>Actual</i>	<i>Actual</i>	Town Meeting	Department Recommend	Town Meeting
School Resource Officer							
Notes:							
01-3401-5-845			2,775		-	15,000	15,000
Police Details							
Notes:							
01-3401-5-851			680	895	500	500	
Police Reports							
Notes:							
01-3401-5-855			400	500	400	400	
Police Permits							
Notes:							
01-3401-5-856			450	497	1,000	1,000	
Police Parking Fines							
Notes:							
01-3401-6-845			311,980	283,962	295,000	295,000	
Fire - Ambulance							
Notes:							
01-3401-6-855			2,960	4,895	2,000	2,000	
Fire Permits & Inspections							
Notes:							
01-3401-6-870			-	9,675	250	250	
Other Fire Revenue							
Notes:							
01-3401-7-836			655	152	725	725	
Septic Design Review							
Notes:							
01-3401-7-846			33,714	31,622	35,000	35,000	
DPW-Snow Removal							
Notes:							
01-3401-7-855			366	1,500	1,000	1,000	
Excavation Permits							
Notes:							

<u>Category</u>	<u>Acct #</u>	<u>Description</u>	2023-24	2024-25	2025	2026-27	2026
			<i>Actual</i>	<i>Actual</i>	Town Meeting	Department Recommend	Town Meeting
01-3401-0-838		Cemetery Lots	<u>11,440</u>	<u>9,200</u>	<u>10,000</u>	<u>10,000</u>	<u> </u>
		Notes:					
01-3401-0-851		Copies	<u>119</u>	<u>62</u>	<u>750</u>	<u>750</u>	<u> </u>
		Notes:					
01-3404-0-836		Tipping Fees	<u>66,889</u>	<u>17,534</u>	<u>80,000</u>	<u>80,000</u>	<u> </u>
		Notes:					
01-3404-0-846		School Solid Waste Disposal	<u>23,710</u>	<u>28,012</u>	<u>32,000</u>	<u>49,500</u>	<u> </u>
		Notes:					
01-3404-0-872		Recycling Revenues	<u>8,314</u>	<u>4,670</u>	<u>-</u>	<u>-</u>	<u> </u>
		Notes:					
TOTAL INCOME FROM DEPTS.			<u>586,844</u>	<u>515,450</u>	<u>601,125</u>	<u>624,825</u>	<u> </u>
			<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

OTHER REVENUE

01-3501-0-000		Sale of Town Property	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u> </u>
		Notes:					
01-3502-0-000		Interest on Deposits	<u>720,705</u>	<u>639,706</u>	<u>500,000</u>	<u>500,000</u>	<u> </u>
		Notes:					
01-3503-0-000		Rent	<u>10,389</u>	<u>21,023</u>	<u>20,000</u>	<u>20,000</u>	<u> </u>
		Notes:					
01-3508-0-000		Private Grant & Donations	<u>-</u>	<u>4,000</u>	<u> </u>	<u> </u>	<u> </u>
		Notes:					

<u>Category</u>	<u>Acct #</u>	<u>Description</u>	2023-24	2024-25	2025	2026-27	2026
			<i>Actual</i>	<i>Actual</i>	Town Meeting	Department Recommend	Town Meeting
01-3506-0-000				-	2,572	20,000	20,000
Insurance Refunds							
		Notes: Lighting conversion rebates					
01-3509-0-000			85,746	-			-
Other Revenue							
		Notes:					
TOTAL OTHER REVENUE			816,840	667,302	545,000	545,000	545,000
TOTAL OPERATING REVENUE			5,768,921	5,852,664	5,382,591	5,517,812	5,517,812

<u>Category</u>	<u>Acct #</u>	<u>Description</u>	2023-24	2024-25	2025	2026-27	2026
			<i>Actual</i>	<i>Actual</i>	Town Meeting	Department Recommend	Town Meeting

TRANSFERS FROM CAPITAL RESERVES**01-3915-0-061**

CRF-Land Purchase

- - - - -**Notes:** Falcon Way/White Rock Rd Intersection**01-3915-0-067**

CRF-Bridge & Highway Construction

121,683 1,436,700 1,436,700 - -**Notes:** Falcon Way/White Rock Rd Intersection

Bow Bog Culvert

River Road

01-3915-0-076

CRF-Bridge

- - - - -**Notes:****01-3915-0-063**

CRF-Police Equipment

59,000 60,800 60,800 81,900 -**Notes:** K-9 Vehicle (outfitted)**01-3915-0-XXX**

Library

- - - 108,800 -**Notes:****01-3915-0-065**

CRF-Fire Equipment

57,400 169,500 169,500 - -**Notes:** Jaws of Life

Stryker Cots

01-3915-0-064

CRF-Fire Trucks

- 181,800 181,800 - -**Notes:** Forestry Truck - additional funds

Command Vehicle (outfitted)

01-3915-0-066

CRF-Public Works Equipment

- 568,100 568,100 592,800 -**Notes:** 6 Wheel Dump Truck

Front End Loader

01-3915-0-062

CRF-Municipal Facilities

90,000 237,100 237,100 97,400 -

Category	Acct #	Description	2023-24	2024-25	2025	2026-27	2026
			<i>Actual</i>	<i>Actual</i>	Town Meeting	Department Recommend	Town Meeting
Notes: Community Building Heat DPW Roof							
01-3915-0-068				23,900			
CRF-Recreation Improvements							
Notes: Hanson Park Playground Equipment Gosling Field Parking Lot							
01-3915-0-079				71,500			
CRF-Property Revaluation							
Notes: Revaluation 12:00:00 AM							
01-3915-0-080			39,000				
CRF-Transportation Maintenance							
Notes:							
01-3916-0-083							
TRF-Cemetery Perpetual Care							
Notes:							
TOTAL TRANSFER FROM CRFS			367,083	2,749,400	2,654,000	880,900	
<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>							
PROCEEDS FROM BONDS							
01-3934-825							
Bond Proceeds, PSB Building							
Notes:							
TRANSFERS FROM OTHER FUNDS							
01-3917-0-007							
Transfer From Conservation Funds				<u>\$63,683</u>			
Notes:							
01-3939-0-000					288,000		
General Fund Surplus							
Notes:							
TOTAL TRANS. FROM OTHER FUNDS			<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	288,000	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>							

<u>Category</u>	<u>Acct #</u>	<u>Description</u>	2023-24	2024-25	2025	2026-27	2026
			<i>Actual</i>	<i>Actual</i>	Town Meeting	Department Recommend	Town Meeting
TOTAL GENERAL FUND REVENUE			<u><u>6,136,004</u></u>	<u><u>8,602,064</u></u>	<u><u>8,324,591</u></u>	<u><u>6,398,712</u></u>	<u><u></u></u>

<u>Category</u>	<u>Acct #</u>	<u>Description</u>	2023-24	2024-25	2025	2026-27	2026
			<i>Actual</i>	<i>Actual</i>	Town Meeting	Department Recommend	Town Meeting
WATER FUND							
03-3402-0-809		WF-Water Usage	121,593	134,593	132,631	163,189	
		Notes:					
03-3402-0-845		WF-Water Hookup Fees	-	-	-	-	
		Notes:					
03-3402-0-854		WF-Water Application Fees	-	-	-	-	
		Notes:					
TOTAL WATER FUND			121,593	134,593	132,631	163,189	
			=====	=====	=====	=====	
SEWER FUND							
02-3403-0-808		SF-Sewer Usage	174,790	179,990	178,684	269,377	
		Notes:					
02-3403-0-858		SF-Hookup Fees	-	-	-	-	
		Notes:					
02-3502-0-808		SF-Interest & Penalties, Sewer	-	-	-	-	
		Notes:					
02-3502-0-000		SF-Interest On Deposits	-	-	-	-	
		Notes:					
TOTAL SEWER FUND			174,790	179,990	178,684	269,377	
			=====	=====	=====	=====	
TOTAL REVENUE							
			6,432,387	8,916,647	8,635,906	6,831,278	
			=====	=====	=====	=====	

PARKS AND RECREATION

Mission Statement

To provide diverse recreational opportunities for all ages; to provide safe, fun, engaging and nurturing preschool, Before & After School and Summer Camp programs; to improve quality of life and build a sense of community through our activities and special events; and to help people enjoy the outdoors with our fields, trails and programs.

Department Activities

Sixty-five programs were offered this year and enjoyed by over 2,000 participants. In addition to our regular programs, new programs included: Ballroom Dancing, Cookie Decorating, Crochet Classes, Jewelry Making, Nerf Battle Kid's Night Out, Slime Adventure and Spy Academy.

This summer 101 campers attended Camp Bowgie, and 188 campers were enrolled in Bow Rec Day Camp with an average of 106 campers each day. At Bow Recreation Center, we currently have 33 children enrolled in Celebrating Children Preschool and 219 children enrolled in the Before and After School program with an average of 23 children attending the Before School Program and 145 children attending the After School Program on a daily basis..

Throughout the year, we organized Community Events including: a cardboard sled competition; the Easter Egg Hunt and Easter Bunny Breakfast hosted by the Bow Men's Club; Trunk or Treat Event at BES and the annual Town of Bow Tree Lighting event. Parks & Rec also participated in the BACToberfest event, the BES Community Open House and the BHS Open House.

Recreation Revolving Fund

The establishment of the Recreation Revolving Fund was approved at the 2013 Town Meeting. Money received from fees for all recreation programs and services are allowed to accumulate in the fund and are not considered to be part of the General Fund unreserved fund balance.

All Recreation Department program revenues are being deposited into the fund, and all program expenses and administrative costs are covered by these revenues. There are no tax dollars allocated within the general fund to operate the Recreation Department.

In 2022, the Town purchased the Bow Youth Center in order to provide a before and after school program and a second summer camp.

In both FY 2024-25 and FY 2025-26, the Town Meeting voted to transfer \$150,000 each year from the Recreation Revolving Fund to the Community Building Capital Reserve Fund.

Recreation Revolving Fund Balance

	Expended	Revenue	Net	Balance
FY 2013-14	\$300	\$11,301	\$11,001	\$10,801
FY 2014-15	\$29,256	\$35,418	\$6,162	\$17,163
FY 2015-16	\$37,435	\$44,057	\$6,622	\$23,785
FY 2016-17	\$54,548	\$66,260	\$11,712	\$35,497
FY 2017-18	\$59,895	\$109,023	\$49,128	\$84,625
FY 2018-19	\$122,179	\$157,324	\$35,145	\$119,770
FY 2019-20	\$126,181	\$128,752	\$2,571	\$122,341
FY 2020-21	\$159,299	\$168,009	\$8,710	\$131,051
FY 2021-22	\$679,479	\$843,404	\$163,925	\$294,976
FY 2022-23	\$819,472	\$1,137,602	\$318,130	\$613,106
FY 2023-24 - Op	\$908,767	\$1,050,829	\$142,062	
FT 2023-24 - Cap	\$20,843	\$0	(\$20,843)	
total	\$929,610	\$1,050,829	\$121,219	\$734,325
FY 2024-25 - Op	\$1,048,189	\$1,149,608	\$101,419	
FY 2024-25 - Cap	\$179,000	\$0	(\$179,000)	
total	\$1,227,189	\$1,149,608	(\$77,581)	\$656,744
Projected				
FY 2025-26 - Op	\$1,035,804	\$1,151,853	\$116,049	
FY 2025-26 - Cap	\$210,200	\$0	(\$210,200)	
total	\$1,246,004	\$1,151,853	(\$94,151)	\$562,593
FY 2026-27 - Op	\$1,176,774	\$1,240,976	\$64,202	
FY 2026-27 - Cap				
total	\$1,176,774	\$1,240,976	\$64,202	\$626,795

Capital Projects

Town Meeting voted to transfer \$150,000 in FY 2024-25 and \$150,000 in FY 2025-26 from the revolving fund into the Community Building Capital Reserve Fund. This has been made possible through the addition of a robust after and before school recreation program after the Bow Youth Center building was purchased.

Town Of Bow
Recreation Revolving Fund Revenues

	<u>FY 23</u> <u>Actual</u>	<u>FY 24-25</u> <u>Actual</u>	<u>FY 25-26</u> <u>Budget</u>	<u>Proposed</u> <u>FY 26-27</u>	<u>Variance</u>	<u>Notes</u>
Recreation Revolving Fund - Fees						
13-3401-0-841 RRF- Program Fees	\$44	\$0	\$0	\$0	\$0	
13-3401-0-863 RA-Administrative Fees	\$0	\$0	\$0	\$0	\$0	
13-3401-0-870 RRF-Other Revenue	\$0	\$0	\$0	\$0	\$0	
Total RRF Fees	\$44	\$0	\$0	\$0	\$0	
Program Fees						
13-3401-1-841 RP-Program Fees	\$144,453	\$196,915	\$95,248	\$115,800	\$20,552	more programs
13-3401-1-862 RP-Registration Fees	\$0	\$0	\$0	\$0	\$0	
13-3401-1-864 RP-Non-Resident Fees	\$0	\$0	\$0	\$0	\$0	
Total Program Fees	\$144,453	\$196,915	\$95,248	\$115,800	\$20,552	
Celebrating Children						
13-3401-2-841 CC-Program Fees	\$77,751	\$80,740	\$88,920	\$104,790	\$15,870	more students and increase in fees
13-3401-2-862 CC-Registration Fees	\$0		\$1,885	\$1,885	\$0	
13-3401-2-864 CC-Non-Resident Fees	\$0	\$0	\$0	\$0	\$0	
Total Celebrating Children	\$77,751	\$80,740	\$90,805	\$106,675	\$15,870	
Before and After School and Bow Rec Day Camp Program Revenue						
13-3401-3-841 BAS-Program Fees	\$712,417	\$835,617	\$839,000	\$892,441	\$53,441	increase in fees to offset salary increases/increase in trip fees
13-3401-3-862 BAS-Registration Fees	\$450	\$690	\$10,650	\$10,650	\$0	
13-3401-3-864 BAS-Non-Resident Fees	\$0	\$0	\$0	\$0	\$0	
Total Before and After School Program Revenue	\$712,867	\$836,307	\$849,650	\$903,091	\$53,441	
Summer Camp- Camp Bowgie						
13-3401-4-841 SC-Program Fees	\$74,303	\$3,011	\$78,000	\$82,260	\$4,260	increase in fees to offset salary increases/increase in trip fees
13-3401-4-862 SC-Registration Fees	\$0	\$0	\$3,150	\$3,150	\$0	
13-3401-4-864 SC-Non-Resident Fees	\$0	\$0	\$0	\$0	\$0	
Total Summer Camp Fees	\$74,303	\$3,011	\$81,150	\$85,410	\$4,260	
Interest						
Interest	\$41,412	\$32,635	\$35,000	\$30,000	-\$5,000	
Total Interest	\$41,412	\$32,635	\$35,000	\$30,000	-\$5,000	
Total Income	\$1,050,829	\$1,149,608	\$1,151,853	\$1,240,976	\$89,123	

Town of Bow
Recreation Revolving Fund - Recreation Administration

	FY 23	FY 24-25	FY 25-26	FY 26-27		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Variance</u>	<u>Notes</u>
Recreation Administration Expenses						
13-4520-0-110 RA-Full Time Wages	\$133,233	\$137,797	\$208,136	\$237,146	\$29,010	Sherri, Darcy, Shannon, Custodian 10 hours
13-4520-0-111 RA-Part-Time Wages	\$51,455	\$47,805	\$0	\$0	\$0	
13-4520-0-130 RA-Overtime	\$0	\$11	\$0	\$0	\$0	
13-4520-0-211 RA-Medical Insurance	\$43,671	\$48,359	\$71,002	\$90,829	\$19,827	
13-4520-0-212 RA-Dental Insurance	\$1,215	\$1,181	\$2,015	\$4,955	\$2,940	
13-4520-0-213 RA-Life & Disability Insurance	\$1,164	\$1,174	\$1,686	\$1,889	\$203	
13-4520-0-221 RA-Social Security	\$10,597	\$11,090	\$12,904	\$14,703	\$1,799	
13-4520-0-222 RA-Medicare	\$2,479	\$2,594	\$3,018	\$3,439	\$421	
13-4520-0-230 RA-Retirement	\$18,545	\$18,645	\$0	\$30,236	\$30,236	
13-4520-0-260 RA-Workers Compensation	\$2,059	\$2,185	\$5,932	\$5,932	\$0	
13-4520-0-341 RA-Telephone, Internet	\$4,908	\$4,553	\$6,000	\$0	-\$6,000	moved to BAS/SC
13-4520-0-371 RA-Community Events	\$1,873	\$943	\$0	\$2,500	\$2,500	
13-4520-0-390 RA- Contract Services	\$10,562	\$6,005	\$10,799	\$10,799	\$0	
13-4520-0-410 RA-Electricity	\$15,826	\$13,182	\$14,570	\$14,570	\$0	
13-4520-0-411 RA-Natural Gas	\$3,160	\$3,342	\$3,307	\$3,307	\$0	
13-4520-0-412 RA-Water	\$0	\$0	\$0	\$0	\$0	
13-4520-0-430 RA-Building Maintenance	\$3,027	\$1,270	\$10,000	\$10,000	\$0	
13-4520-0-440 RA-Equipment Rental	\$0	\$0	\$0	\$0	\$0	
13-4520-0-533 RA-Program Expenses	\$229	\$0	\$0	\$0	\$0	
13-4520-0-560 RA-Memberships	\$550	\$520	\$1,470	\$1,470	\$0	Based on actual
13-4520-0-561 RA-Professional Development	\$0	\$0	\$1,000	\$1,000	\$0	
13-4520-0-570 RA-Travel/Mileage	\$0	\$0	\$0	\$0	\$0	
13-4520-0-612 RA-Employee Expense		\$0		\$300	\$300	
13-4520-0-615 RA-Uniforms & Clothing	\$0	\$0	\$1,600	\$200	-\$1,400	employee expense
13-4520-0-620 RA-Office Supplies	\$1,873	\$2,243	\$800	\$800	\$0	
13-4520-0-625 RA-Postage	\$70	\$17	\$100	\$100	\$0	
13-4520-0-630 RA-Building Supplies	\$2,533	\$1,581	\$3,600	\$3,600	\$0	
13-4520-0-730 RRF-CAP-Capital Projects	\$0	\$0	\$0	\$0	\$0	
13-4520-0-740 RA-Equipment	\$451	\$42,762	\$0	\$0	\$0	
Total Recreation Administration	\$309,481	\$347,258	\$357,939	\$437,774	\$79,835	
Total Wages and Benefits	\$264,419	\$256,159	\$304,693	\$389,128		
Total Operating	\$45,062	\$91,099	\$53,246	\$48,646	\$79,835	

Town of Bow
Recreation Revolving Fund - Recreation Programs

	<u>FY 23</u> <u>Actual</u>	<u>FY 24-25</u> <u>Actual</u>	<u>FY 25-26</u> <u>Budget</u>	<u>FY 26-27</u> <u>Proposed</u>	<u>Variance</u>	<u>Notes</u>
<u>Recreation Programs</u>						
13-4520-1-111 RP-Part-Time Wages	\$0	\$0	\$34,000	\$109,495	\$75,495	Instructors, Part Time Staff
13-4520-1-120 RP-Seasonal Wages	\$51,577	\$42,959	\$0	\$0	\$0	
13-4520-1-130 RP-Overtime	\$0	\$0	\$0	\$0	\$0	
13-4520-1-XXX Dental	\$0	\$0	\$0	\$647	\$647	M Blakey
13-4520-1-221 RP-Social Security	\$3,198	\$2,663	\$2,108	\$4,644	\$2,536	
13-4520-1-222 RP-Medicare	\$748	\$623	\$493	\$1,086	\$593	
13-4520-1-260 RP-Workers Compensation	\$1,789	\$1,899	\$2,004	\$0	-\$2,004	
13-4520-1-390 RP- Contract Services	\$206	\$58	\$240	\$300	\$60	
13-4520-1-396 RP-Contracted Services, Instructors	\$38,076	\$26,618	\$19,725	\$26,700	\$6,975	Increased Programs offered
13-4520-1-435 RP-Equipment Repairs	\$0	\$0	\$0	\$0	\$0	
13-4520-1-440 RP-Equipment Rental	\$0	\$0	\$0	\$0	\$0	
13-4520-1-533 RP-Program Expenses	\$4,101	\$3,684	\$6,200	\$3,500	-\$2,700	
13-4520-1-561 RP-Professional Development	\$0	\$0	\$0	\$0	\$0	
13-4520-1-612	\$0	\$0	\$0	\$0	\$0	
13-4520-1-615	\$0	\$0	\$0	\$200	\$200	
New account Community Programs Moved from RA	\$0		\$2,500	\$0	-\$2,500	
13-4520-1-740 RP-Equipment	\$0		\$500	\$1,500	\$1,000	
Total Recreation Programs	\$99,695	\$78,503	\$67,770	\$148,071	\$80,301	
Total Wages and Benefits	\$57,312	\$48,144	\$38,605	\$38,605		
Total Operating	\$42,383	\$30,359	\$29,165	\$109,466	\$80,301	

Town of Bow
Recreation Revolving Fund - Celebrating Children

	<u>FY 23</u> <u>Actual</u>	<u>FY 24-25</u> <u>Actual</u>	<u>FY 25-26</u> <u>Budget</u>	<u>FY 26-27</u> <u>Proposed</u>	<u>Variance</u>	<u>Notes</u>
<u>Celebrating Children</u>						
13-4520-2-111 CC-Part-Time Wages	\$0	\$0	\$0	\$0	\$0	
13-4520-2-120 CC-Seasonal Wages	\$56,536	\$57,633	\$76,051	\$71,380	-\$4,671	
13-4520-2-130 CC-Overtime	\$0	\$0	\$0	\$0	\$0	
13-4520-2-221 CC-Social Security	\$3,505	\$3,573	\$4,716	\$4,426	-\$290	
13-4520-2-222 CC-Medicare	\$820	\$836	\$1,103	\$1,035	-\$68	
13-4520-2-260 CC-Workers Compensation	\$457	\$785	\$512	\$1,251	\$739	
13-4520-2-390 CC- Contract Services	\$51	\$0	\$0	\$0	\$0	
13-4520-2-396 CC-Contracted Services, Instructors	\$50	\$0	\$0	\$0	\$0	
13-4520-2-435 CC-Equipment Repairs	\$0	\$0	\$6,300	\$0	-\$6,300	
13-4520-2-440 CC-Equipment Rental	\$0	\$0	\$0	\$0	\$0	
13-4520-2-533 CC-Program Expenses	\$4,757	\$3,367	\$5,000	\$5,330	\$330	
13-4520-2-561 CC-Professional Development	\$0	\$0	\$350	\$350	\$0	
13-4520-2-740 CC-Equipment	\$0	\$0	\$0	\$0	\$0	
Total Celebrating Children	\$66,176	\$66,194	\$94,032	\$83,772	-\$10,260	
Total Wages and Benefits	\$61,318	\$76,715	\$82,382	\$78,092		
Total Operating	\$4,858	-\$10,521	\$11,650	\$5,680	-\$10,260	

Town of Bow
Recreation Revolving Fund - Before and After School Program

	<u>FY 23</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>		<u>Notes</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Variance</u>	
<u>Before and After School Program</u>						
13-4520-3-111 BAS-Part-Time Wages	\$83,326	\$61,666	\$261,948	\$0	-\$261,948	moved to seasonal wages
13-4520-3-120 BAS-Seasonal Wages	\$170,493	\$232,586	\$0	\$302,473	\$302,473	before, after, receptionist, non-school days
13-4520-3-130 BAS-Overtime	\$6	\$154	\$0	\$0	\$0	
13-4520-3-211 BAS Health Ins		\$6,642				
13-4520-3-212 BAS Dental Ins		\$434				
13-4520-3-212 BAS Life and Disability		\$358				
13-4520-3-221 BAS-Social Security	\$15,737	\$18,544	\$16,241	\$18,753	\$2,512	
13-4520-3-222 BAS-Medicare	\$3,680	\$4,337	\$3,798	\$4,386	\$588	
13-4520-3-230 BAS-Retirement		\$5,463				
13-4520-3-260 BAS-Workers Compensation	\$1,502	\$1,750	\$1,682	\$0	-\$1,682	
13-4520-3-371 BAS - Community Events	\$209	\$0	\$0	\$0	\$0	
13-4520-3-390 BAS- Contract Services	\$26,348	\$53,935	\$50,536	\$0	-\$50,536	
13-4520-3-341 BAS-Telephone, Internet ** New	\$0	\$0	\$0	\$6,000	\$6,000	moved from RA Expenses
13-4520-0-410 RA-Electricity	\$15,826	\$0	\$14,537	\$14,310	-\$227	6% increase
13-4520-0-411 RA-Natural Gas	\$3,160	\$0	\$3,307	\$4,160	\$853	4% increase
13-4520-3-396 BAS-Contracted Services, Instructors	\$0	\$0	\$0	\$40,150	\$40,150	
13-4520-3-430 BAS - Building Maintenance	\$5,783	\$0	\$10,000	\$11,500	\$1,500	
13-4520-3-432 BAS - Building Projects** New Acct	\$0	\$0	\$0	\$10,000	\$10,000	
13-4520-3-435 BAS-Equipment Maintenance	\$19,852	\$0	\$20,000	\$0	-\$20,000	
13-4520-3-440 BAS-Equipment Rental	\$0	\$0	\$0	\$0	\$0	
13-4520-3-533 BAS-Program Expenses	\$15,937	\$19,206	\$16,500	\$21,876	\$5,376	increase in bussing rates and field trips/offset by income
13-4520-3-612	\$0	\$0	\$0	\$400	\$400	
13-4520-3-615	\$0	\$0	\$0	\$600	\$600	
13-4520-3-561 BAS-Professional Development	\$141	\$0	\$0	\$1,000	\$1,000	
13-4520-3-620 BAS-Office Supplies	\$23	\$0	\$2,200	\$1,600	-\$600	
13-4520-3-630 BAS - Building Supplies ** Check acct	\$0	\$2,484	\$0	\$5,000	\$5,000	
13-4520-3-740 BAS-Equipment	\$77,351	\$2,876	\$1,500	\$4,500	\$3,000	based on actual
Total Before and After School Program	\$439,377	\$410,434	\$402,249	\$446,708	\$44,459	
Total Wages and Benefits	\$274,745	\$0	\$283,699	\$325,612		
Total Operating	\$164,632	\$410,434	\$118,550	\$121,096		

Town of Bow
Recreation Revolving Fund - Camp Bowgie

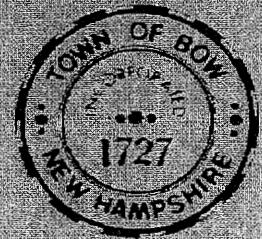
	<u>FY 23</u> <u>Actual</u>	<u>FY 24-25</u> <u>Actual</u>	<u>FY 25-26</u> <u>Budget</u>	<u>FY 25-26</u> <u>Proposed</u>	<u>Variance</u>	<u>Notes</u>
<u>Summer Camp</u>						
13-4520-4-111 SC-Part-Time Wages	\$0	\$0	\$0	\$0	\$0	
13-4520-4-120 SC-Seasonal Wages	\$39,004	\$42,914	\$43,488	\$40,826	-\$2,662	
13-4520-4-130 SC-Overtime	\$0	\$0	\$0	\$0	\$0	
13-4520-4-221 SC-Social Security	\$2,418	\$2,661	\$2,697	\$2,531	-\$166	
13-4520-4-222 SC-Medicare	\$566	\$622	\$631	\$592	-\$39	
13-4520-4-260 SC-Workers Compensation	\$0	\$0	\$0	\$0	\$0	
13-4520-4-390 SC- Contract Services	\$0	\$0	\$0	\$200	\$200	
13-4520-4-396 SC-Contracted Services, Instructors	\$0	\$225	\$0	\$0	\$0	
13-4520-4-435 SC-Equipment Repairs	\$0	\$0	\$0	\$0	\$0	
13-4520-4-440 SC-Equipment Rental	\$0	\$0	\$0	\$0	\$0	
13-4520-4-612	\$0	\$0	\$0	\$100	\$100	
13-4520-4-615	\$0	\$0	\$0	\$200	\$200	
13-4520-4-533 SC-Program Expenses	\$10,755	\$12,805	\$11,500	\$16,000	\$4,500	increase in bussing prices and field trips/offset by income
13-4520-4-561 SC-Professional Development	\$0	\$0	\$0	\$0	\$0	
13-4520-4-740 SC-Equipment	\$0	\$0	\$0	\$0	\$0	
Total Summer Camp	\$52,742	\$59,228	\$58,316	\$60,449	\$2,133	
Total Wages and Benefits	\$41,988	\$46,510	\$46,816	\$46,816		
Total Operating	\$10,754	\$12,718	\$11,500	\$13,633	\$2,133	

TOWN OF BOW, NEW HAMPSHIRE

FY2026-27 through FY2031-32

Capital Improvements Plan

2025



Conclusion and Recommendations

The Capital Improvements Program (CIP) Committee conducted a comprehensive review of departmental submissions, existing obligations, project documentation, and feedback from public sessions. The following summary outlines the Committee's evaluation of proposed capital projects, including those whose size and cost may justify consideration of bonding.

Community Center

The Committee recommends keeping the Community Center Capital Reserve Fund contribution at \$500,000 to preserve capacity for a future, Select Board-approved solution. It further recommends discontinuing the separate \$237,600 "Community Center Safety Compliance" allocation, as the previously identified items have been addressed. The Committee also requests that members of the CIP Committee, acting in an unofficial capacity, prepare an analysis of a Design-Build delivery method and present recommendations to the Select Board. In parallel, the Building Committee should evaluate near-term, lower-cost, reusable heating options for the existing facility and report back with estimated capital and operating costs and operational impacts.

Municipal Buildings & Grounds

To address expanded Facilities needs across Town buildings, the Committee recommends increasing the annual contribution to the Municipal Buildings & Grounds Capital Reserve Fund by \$10,000, bringing the total to \$160,000 beginning in FY2026/27. The Committee further recommends eliminating the planned Facilities Vehicle purchase by meeting the need through the repurposing of a surplus vehicle; removing Phase III renovations from the Municipal Office Building schedule, as the Buildings & Facilities Committee voted to address remaining office space improvements through smaller projects funded by staff and the operating budget; reassigning the 1-ton truck to the Parks & Recreation budget due to the truck primarily being used to plow the recreation property; and eliminating Carriage House Phase I, since the Heritage Commission intends to secure donation pledges to offset many of these costs. Phase II of the Carriage House has also been tabled by the Buildings & Facilities Advisory Committee pending funding outcomes for Phase I. Finally, the Committee recommends proceeding with the sale of the Bow Bog Meeting House.

Library

The Committee recommends maintaining the \$60,000 contribution in FY2026/27 and increasing the annual contribution from \$20,000 to \$30,000 for FY2027/28 through FY2035/36 to address long-term building needs. The main-floor carpet project (estimated at \$57,900) is recommended to move to FY2027/28 from FY2026/27 and defers the roof replacement to FY2038/39 from FY2031/32 pending design considerations. The Committee also recommends establishing a \$2,500 annual contribution to the Library Emergency Fund (currently \$0). The library cistern replacement is designated an emergency project at \$45,000 in FY2026/27, to be funded with \$29,000 from the Library Emergency Fund and \$17,000 from the Capital

Capital Reserve Fund	FY25/26 Committee Recommendation	FY25/26 Town/School Meeting Approval	FY26/27 Committee Recommendation	Change
Bow School District	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Community Center	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Fire Department Equipment	\$ 60,000	\$ 60,000	\$ 50,000	\$ (10,000)
Fire Suppression Water Supply	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Fire Trucks	\$ 275,000	\$ 275,000	\$ 275,000	\$ -
Library Building Maintenance	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Library Emergency Maintenance	\$ -	\$ -	\$ 2,500	\$ 2,500
Municipal Buildings & Grounds	\$ 150,000	\$ 150,000	\$ 160,000	\$ 10,000
Police Equipment	\$ 78,000	\$ 78,000	\$ 78,000	\$ -
Property Revaluation	\$ 30,000	\$ 30,000	\$ 20,000	\$ (10,000)
Public Water System(s)	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Public Works Equipment	\$ 335,000	\$ 335,000	\$ 325,000	\$ (10,000)
Total	\$ 2,548,000	\$ 2,548,000	\$ 2,530,500	\$ (17,500)

The Committee recommends total contributions of \$2,530,500 to the Town and School capital reserve funds. This is a decrease of \$17,500 from last year's Town/School Meeting approved amounts. Increases to Municipal Buildings & Grounds (\$10,000) & Library Emergency Fund (\$2,500) were more than offset by decreases in Fire Department Equipment (\$10,000), Property Revaluation (\$10,000), and Public Works Equipment (\$10,000).

Respectfully Submitted,

Mark Davis, Chair (Citizen Representative)
 Glenn Dugas, Vice Chair (Citizen Representative)
 Angela Brennan (Select Board Representative)
 Harry Judd (Citizen Representative)
 Jeffrey Knight (Budget Committee Representative)
 Bryce Larrabee (School Board Representative)
 Jonathan Pietrangelo (Planning Board Representative)
 Ben Davis (Planning Board Alternate)
 Martin Osterloh (School Board Alternate)

TOWN OF BOW
Capital Improvements Projects

revised: 11/25/2025

Administration

Funding Source Purchase / Project	New	Inflation	Current	Purchase	Est.	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
	/Chg	Rate	Est. Cost	Year	Life						
Property Revaluation CRF											
Property Revaluation	3.5%	75,500	2029-2030	5	72,900	-	-	-	86,600	-	-
<i>Total:</i>					72,900	-	-	-	86,600	-	-
Beginning Capital Reserve Balance					99,700	56,800	76,800	96,800	116,800	50,200	70,200
Proposed Contribution					30,000	20,000	20,000	20,000	20,000	20,000	20,000
Proposed Expenditure					(72,900)	-	-	-	(86,600)	-	-
Ending Est. Capital Reserve Balance					56,800	76,800	96,800	116,800	50,200	70,200	90,200

Tax Impact											
	Amount Raised by Taxes				20,000	20,000	20,000	20,000	20,000	20,000	20,000
	Estimated Tax Rate Impact				\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01

TOWN OF BOW
Capital Improvements Projects

revised: 11/25/2025

Bridge and Highway

Funding Source Purchase / Project	New /Chg	Inflation Rate	Current Est. Cost	Purchase Year	Est. Life	Current	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
General Fund Taxation												
Annual Paving		0.0%	565,000	2025-2026	1	565,000	674,000	571,000	571,000	600,000	600,000	600,000
<i>Total:</i>						565,000	674,000	571,000	571,000	600,000	600,000	600,000
Bridge & Highway Construction CRF												
White Rock Hill Culvert		3.5%	103,500	2030-2031	25		-	-	-	-	123,000	-
River Road Railroad Bridge		3.5%	1,147,600	2039-2040	50		-	-	-	-	-	-
Garvin Falls Road Culvert		3.5%	113,400	2058-2059	50		-	-	-	-	-	-
Birchdale Road Bridge		3.5%	828,600	2067-2068	50		-	-	-	-	-	-
Bow Bog Road Culvert		3.5%	800,000	2024-2025	50		-	-	-	-	-	-
Dunklee Road Bridge		3.5%	1,472,200	2070-2071	50		-	-	-	-	-	-
Falcon Way/White Rock Intersection		3.5%	361,600	2024-2025	50		-	-	-	-	-	-
River Road Bridge		3.5%	298,360	2024-2025	50		-	-	-	-	-	-
South Bow Road Culverts (3)		3.5%	137,800	2068-2069	50		-	-	-	-	-	-
Beginning Capital Reserve Balance						44,699	59,699	74,699	89,699	104,699	119,699	11,699
Proposed Contribution						15,000						
State Bridge Aid Reimbursement						-						
Proposed Expenditure						-	-	-	-	-	(123,000)	-
Ending Est. Capital Reserve Balance						59,699	74,699	89,699	104,699	119,699	11,699	26,699
Bridge Capital Reserve Fund												
Page Road Bridge	*	3.5%	1,833,700	2045+	50	232,637	-	-	-	-	-	-
<i>Total:</i>			1,833,700			232,637	-	-	-	-	-	-
Beginning Capital Reserve Balance						253,333	20,696	20,696	20,696	20,696	20,696	20,696
Proposed Contribution						-	-					
State Bridge Aid Reimbursement						(232,637)	-	-	-	-	-	-
Proposed Expenditure						-	-	-	-	-	-	-
Ending Est. Capital Reserve Balance						20,696						
Tax Impact												
Amount Raised by Taxes							689,000	586,000	586,000	615,000	615,000	615,000
Estimated Tax Rate Impact							\$ 0.51	\$ 0.43	\$ 0.42	\$ 0.44	\$ 0.44	\$ 0.43

Town of Bow
Summary of Capital Improvement Projects and Funding

Department

Funding Source Purchase / Project	New /Chg	Inflation Rate	Current Est. Cost	Purchase Year	Est. Life	2025 Current	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
Community Center CRF												
Community Center Safety Compliance		3.5%	0	2026-2027	20		-	-	-	-	-	-
Community Center-Heating System	*	3.5%	54,100	2026-2027	15		56,000	-	-	-	-	-
<i>Total:</i>			54,100			56,000	-	-	-	-	-	-
Beginning Capital Reserve Balance				143,110		793,110	1,237,110	1,737,110	2,237,110	2,737,110	3,237,110	
Proposed Contribution				500,000		500,000	500,000	500,000	500,000	500,000	500,000	500,000
RRF Contribution				150,000								
Proposed Expenditure				-		(56,000)	-	-	-	-	-	-
Ending Est. Capital Reserve Balance				793,110		1,237,110	1,737,110	2,237,110	2,737,110	3,237,110	3,737,110	
Tax Impact												
Amount Raised by Taxes						500,000	500,000	500,000	500,000	500,000	500,000	500,000
Estimated Tax Rate Impact						\$ 0.37	\$ 0.37	\$ 0.36	\$ 0.36	\$ 0.36	\$ 0.36	\$ 0.35

TOWN OF BOW
Capital Improvements Projects

revised: 11/25/2025

Facilities

Funding Source	New /Chg	Inflation Rate	Current Est. Cost	Purchase Year	Est. Life	Current	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	3.50%
Purchase / Project													
Municipal Buildings and Grounds CRF													
Municipal Office Building (1927)													
MOB Renovation Phase III	3.5%		0	2026-2027	30		-	-	-	-	-	-	-
Telephone Sys-move to Op.Budget	*	3.5%	0	2026-2027	10		-	-	-	-	-	-	-
1-ton Truck-move to RRF	*	3.5%	76,500	2028-2029	20		-	-	-	-	-	-	-
Municipal Building Paving	3.5%		107,200	2028-2029	15		-	-	118,800	-	-	-	-
MOB Heating System Distribution	*	3.5%	135,000	2029-2030	15		-	-	-	160,400	-	-	-
MOB Boiler	3.5%		41,800	2030-2031	20		-	-	-	-	49,700	-	-
Generator	*	3.5%	46,000	2036-2037	20		-	-	-	-	-	-	-
MOB Renovations Phase II (Storage and Heating)	3.5%		42,900	2045+	20		-	-	-	-	-	-	-
Exterior Walls - Vinyl Siding	3.5%		100,000	2037-2038	30		-	-	-	-	-	-	-
Roof-Asphalt	3.5%		80,000	2045+	30		-	-	-	-	-	-	-
<i>Total:</i>							-	-	118,800	160,400	49,700	-	-
Public Works Building (1987)													
DPW Building Air Conditioning	3.5%		66,600	2025-2026	20	66,600	-	-	-	-	-	-	-
DPW Roof and Siding Repair	*	3.5%	40,000	2026-2027	20		41,400	-	-	-	-	-	-
DPW Building Insulation	3.5%		112,500	2027-2028	50		-	120,500	-	-	-	-	-
DPW Energy Recovery Unit	*	3.5%	74,100	2027-2028	10		-	79,400	-	-	-	-	-
DPW Shop Heaters	*	3.5%	115,000	2031-2032	30		-	-	-	-	-	141,400	-
DPW Building Paving	*	3.5%	110,900	2031-2032	15		-	-	-	-	-	136,400	-
Roof-membrane	3.5%		30,800	2032-2033	25		-	-	-	-	-	-	-
Roof-metal	3.5%		203,000	2037-2038	50		-	-	-	-	-	-	-
Drainage	3.5%		30,800	2037-2038	50		-	-	-	-	-	-	-
Generator	3.5%		43,200	2039-2040	20		-	-	-	-	-	-	-
Fuel System Replacement	3.5%		142,200	2040-2041	20		-	-	-	-	-	-	-
Exterior Walls-Vinyl	3.5%		30,800	2043-2044	30		-	-	-	-	-	-	-
Exterior Walls-Metal	3.5%		104,600	2045+	50		-	-	-	-	-	-	-
Mixing Shed	3.5%		78,800	2045+	50		-	-	-	-	-	-	-
DPW Building Heating/Ventilation	3.5%		155,000	2045+	30		-	-	-	-	-	-	-
Salt Shed	3.5%		331,700	2045+	50		-	-	-	-	-	-	-
<i>Total:</i>			1,670,000				66,600	41,400	199,900	-	-	-	277,800
Public Safety Building (2017)													
Safety Center Carpet	3.5%		81,600	2027-2028	10		-	87,500	-	-	-	-	-
PSC Security System	3.5%		77,700	2029-2030	7		-	-	-	95,500	-	-	-
Generator	3.5%		93,200	2037-2038	50		-	-	-	-	-	-	-
Safety Center Overhead Doors	3.5%		56,000	2031-2032	20		-	-	-	-	-	68,900	-
Safety Center Paving	3.5%		173,800	2032-2033	15		-	-	-	-	-	-	-
HVAC	3.5%		208,100	2036-2037	20		-	-	-	-	-	-	-
Roof-asphalt	3.5%		125,100	2045+	30		-	-	-	-	-	-	-
Exterior Walls-Vinyl Siding	3.5%		93,000	2045+	30		-	-	-	-	-	-	-
Drainage	3.5%		30,800	2045+	50		-	-	-	-	-	-	-
<i>Total:</i>			939,300				-	-	87,500	-	95,500	-	68,900

TOWN OF BOW
Capital Improvements Projects

revised: 11/25/2025

Facilities

Funding Source	New /Chg	Inflation Rate	Current Est. Cost	Purchase Year	Est. Life	Current	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	3.50%
Purchase / Project													
Other Buildings													
Bow Bog Meeting House - Ext. Paint		3.5%	0	2026-2027	15		-	-	-	-	-	-	-
Carriage House- Phase 1	*	3.5%	0	2027-2028	50		-	-	-	-	-	-	-
Carriage House- Phase 2	*	3.5%	0	2029-2030	50		-	-	-	-	-	-	-
Old Town Hall HVAC System		3.5%	35,700	2033-2034	15		-	-	-	-	-	-	-
<i>Total:</i>			35,700				-	-	-	-	-	-	-

Beginning Capital Reserve Balance		210,896	294,296	412,896	285,496	326,696	230,796	341,096
Proposed Contribution		150,000	160,000	160,000	160,000	160,000	160,000	160,000
Proposed Expenditure		(66,600)	(41,400)	(287,400)	(118,800)	(255,900)	(49,700)	(346,700)
Ending Est. Capital Reserve Balance		294,296	412,896	285,496	326,696	230,796	341,096	154,396

Municipal Facilities Emergency CRF								
Beginning Capital Reserve Balance		34,987	34,987	34,987	34,987	34,987	34,987	34,987
Proposed Contribution								
Proposed Expenditure		-	-	-	-	-	-	-
Ending Est. Capital Reserve Balance		34,987	34,987	34,987	34,987	34,987	34,987	34,987

Tax Impact								
Amount Raised by Taxes			160,000	160,000	160,000	160,000	160,000	160,000
Estimated Tax Rate Impact			\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.11	\$ 0.11	\$ 0.11

TOWN OF BOW
Capital Improvements Projects

revised: 11/25/2025

Fire Department

Funding Source	New	Inflation	Current	Purchase	Est.	2025	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	
	/Chg	Rate	Est. Cost	Year	Life	Current							
Fire Equipment CRF													
2018	Radio Equipment - Call & Vehicle Seats	3.5%	168,000	2028-2029	10		-	-	186,300	-	-	-	-
2025	Radio Equipment -Full Time Staff	*	32,000	2035-2036	10		-	-	-	-	-	-	-
2024	Power Cot #1	3.5%	38,900	2031-2032	7	37,500	-	-	-	-	-	-	47,800
2024	Power Cot #2	3.5%	38,900	2031-2032	7	37,500	-	-	-	-	-	-	47,800
2021	Turnout Gear	3.5%	95,100	2031-2032	10		-	-	-	-	-	-	116,800
2023	Cardiac Monitors	3.5%	85,700	2032-2033	10		-	-	-	-	-	-	-
2012	Rescue Boat	3.5%	21,900	2033-2034	20		-	-	-	-	-	-	-
2024	Jaws of Life	3.5%	98,300	2034-2035	10	94,500	-	-	-	-	-	-	-
2024	CPR Machines	3.5%	44,900	2034-2035	10		-	-	-	-	-	-	-
2022	SCBA Equipment	3.5%	212,900	2037-2038	15		-	-	-	-	-	-	-
2017	SCBA Air Compressor	3.5%	60,600	2042-2043	25		-	-	-	-	-	-	-
<i>Total:</i>			169,500				-	-	-	-	-	-	212,400
Beginning Capital Reserve Balance							200,084	90,584	140,584	190,584	240,584	290,584	340,584
Proposed Contribution							60,000	50,000	50,000	50,000	50,000	50,000	50,000
Proposed Expenditure							(169,500)	-	-	-	-	-	(212,400)
Ending Est. Capital Reserve Balance							90,584	140,584	190,584	240,584	290,584	340,584	178,184

Fire Suppression Water Supply CRF													
Hamshire Hills Dr.,3conc.-10K,1996			60,000	2036-37	40								
Safety Center,steel-25K,2017			60,000	2037-38	20								
Windchime Dr.,3concrete-10K,2002			60,000	2042-43	40								
Stone Sled Ln.,3concrete-10K,2004			60,000	2044-45	40								
Town Pond Dry Hydrant (Remove2026?)			10,000	2044-45	20								
Sundance Ln.,3concrete-10K,2005			60,000	2045-46	40								
Dicandra Dr.,3concrete-10K,2008			60,000	2048-49	40								
Peaslee Rd.,3concrete-10K,2008			60,000	2048-49	40								
<i>Total:</i>			490,000			-							
Beginning Capital Reserve Balance							41,102	51,102	61,102	71,102	81,102	91,102	101,102
Proposed Contribution							10,000	10,000	10,000	10,000	10,000	10,000	10,000
Proposed Expenditure							-	-	-	-	-	-	-
Ending Est. Capital Reserve Balance							51,102	61,102	71,102	81,102	91,102	101,102	111,102

Tax Impact													
Amount Raised by Taxes								60,000	60,000	60,000	60,000	60,000	60,000
Estimated Tax Rate Impact								\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04

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Fire Department

Funding Source	New	Inflation	Current	Purchase	Est.	2025	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	
	/Chg	Rate	Est. Cost	Year	Life	Current							
Fire Truck CRF													
2009	Pumper, E-1 (1000 Gallons)	5.0%	1,118,700	2025-2026	15	559,350	559,350				-	-	-
2013	Ambulance, A-1	5.0%	462,000	2025-2026	10	462,000	-	-	-	-	-	-	-
2022	Utility Truck, 1 Ton	5.0%	97,700	2029-2030	15	-	-	-	-	118,700	-	-	-
2021	Ambulance, A-2	5.0%	462,000	2030-2031	10	-	-	-	-	-	589,700	-	-
2024	Forestry Truck	5.0%	189,000	2034-2035	10	-	-	-	-	-	-	-	-
2024	SUV, C-1	5.0%	109,600	2034-2035	10	-	-	-	-	-	-	-	-
2020	Pumper, E-2 (1500 gallons)	5.0%	1,118,700	2034-2035	15	-	-	-	-	-	-	-	-
2016	Tanker, T-1	5.0%	825,700	2035-2036	20	-	-	-	-	-	-	-	-
<i>Total:</i>						1,021,350	559,350	-	-	118,700	589,700	-	-
Beginning Capital Reserve Balance						1,288,196	541,846	257,496	532,496	807,496	963,796	649,096	
Proposed Contribution						275,000	275,000	275,000	275,000	275,000	275,000	275,000	
Proposed Expenditure						(1,021,350)	(559,350)	-	-	(118,700)	(589,700)	-	
Ending Est. Capital Reserve Balance						541,846	257,496	532,496	807,496	963,796	649,096	924,096	

Tax Impact													
Amount Raised by Taxes													
Estimated Tax Rate Impact													

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Library

Funding Source Purchase / Project	New /Chg	Inflation Rate	Current Est. Cost	Purchase Year	Est. Life	Current	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
	Capital Reserve Fund 1											
AC & Air Handlers Replacement	3.5%	248,000	2026-2027	20	89,100	36,000	-	-	-	-	-	-
Basement Flooring	3.5%	58,000	2026-2027	15		62,200	-	-	-	-	-	-
Cistern Replacement	*	3.5%	45,000	2026-2027	40		46,600	-	-	-	-	-
Main Floor Carpet Replacement	*	3.5%	56,900	2027-2028	25		-	60,900	-	-	-	-
Furnace & Controls	3.5%	76,100	2034-2035	15		-	-	-	-	-	-	-
Other Heating/Cooling Equipment	*	3.5%	100,000	2035-2036	15		-	-	-	-	-	-
Roof Replacement	3.5%	79,600	2039-2040	20		-	-	-	-	-	-	-
Elevator Replacement	3.5%	99,300	2044-2045	30		-	-	-	-	-	-	-
Emergency Generator	3.5%	95,400	2045+	25		-	-	-	-	-	-	-
<i>Total:</i>					89,100	144,800	60,900	-	-	-	-	-
Beginning Capital Reserve Balance					69,943	40,843	(14,566)	(45,466)	(15,466)	14,534	44,534	
Proposed Contribution					60,000	60,000	30,000	30,000	30,000	30,000	30,000	30,000
Proposed Allocation from Emergency Fund						29,391						
Proposed Expenditure					(89,100)	(144,800)	(60,900)	-	-	-	-	-
Ending Est. Capital Reserve Balance					40,843	(14,566)	(45,466)	(15,466)	14,534	44,534	44,534	74,534

Library Emergency CRF												
Roof Repairs						-	-	-	-	-	-	-
<i>Total:</i>					-	-	-	-	-	-	-	-
Beginning Capital Reserve Balance					29,391	29,391	2,500	5,000	7,500	10,000	12,500	
Proposed Contribution						2,500	2,500	2,500	2,500	2,500	2,500	2,500
Proposed Expenditure (transfer to Library Trust Fund)					(29,391)	-	-	-	-	-	-	-
Ending Est. Capital Reserve Balance					29,391	2,500	5,000	7,500	10,000	12,500	15,000	

Tax Impact												
Amount Raised by Taxes						60,000	62,500	32,500	32,500	32,500	32,500	32,500
Estimated Tax Rate Impact						\$ 0.04	\$ 0.05	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02

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Police Department

Funding Source Purchase / Project	New /Chg	Inflation Rate	Current Est. Cost	Purchase Year	Est. Life	2025 Current	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
General Fund Taxation												
Patrol Vehicle	3.5%	0	2026-2027	1	66,000	68,400	70,800	73,200	75,800	78,400	81,144	
	Total:					68,400	70,800	73,200	75,800	78,400	81,144	
Police CRF												
2021	Firearms Replacement - Rifles	*	3.5%	27,300	2026-2027	15	28,300	-	-	-	-	-
	Radio Equipment	*	3.5%	51,800	2026-2027	10	53,600	-	-	-	-	-
	Chief's Vehicle	3.5%	55,500	2027-2028	6	-	59,400	-	-	-	-	-
	Body Cameras	3.5%	80,500	2027-2028	6	-	86,300	-	-	-	-	-
2017	Firearms Replacement - Pistols	*	3.5%	27,276	2028-2029	10	-	-	30,300	-	-	-
	Detective's Vehicle	3.5%	55,500	2028-2029	6	-	-	61,500	-	-	-	-
	Mobile Data Terminals	3.5%	50,300	2028-2029	6	-	-	55,700	-	-	-	-
2024	Tasers	3.5%	73,510	2029-2030	5	-	-	-	87,400	-	-	-
	K-9 Vehicle, Unit 6	3.5%	66,000	2030-2031	6	-	-	-	-	78,400	-	-
	Security Monitoring Equipment	3.5%	39,200	2032-2033	10	-	-	-	-	-	-	-
		Total:				81,900	145,700	147,500	87,400	78,400	-	-
	Beginning Capital Reserve Balance					171,295	249,295	245,395	177,695	108,195	98,795	98,395
	Proposed Contribution					78,000	78,000	78,000	78,000	78,000	78,000	78,000
	Proposed Expenditure					-	(81,900)	(145,700)	(147,500)	(87,400)	(78,400)	-
	Ending Est. Capital Reserve Balance					249,295	245,395	177,695	108,195	98,795	98,395	176,395

Tax Impact												
Amount Raised by Taxes							146,400	148,800	151,200	153,800	156,400	159,144
Estimated Tax Rate Impact							\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11

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Public Works Department

Funding Source Purchase / Project	New /Chg	Inflation Rate	Current Est. Cost	Purchase Year	Est. Life	2025 Current	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
	Public Works Equipment CRF											
2025 6 Wheel Dump Truck, T-3		3.5%	330,500	2025-2026	15	330,500	-	-	-	-	-	-
2025 6 Wheel Dump Truck, T-4		3.5%	330,500	2025-2026	15	330,500	-	-	-	-	-	-
2015 Front End Loader		3.5%	242,300	2026-2027	12		250,800	-	-	-	-	-
2009 6 Wheel Dump Truck, T-5		3.5%	330,500	2026-2027	15		342,000	-	-	-	-	-
2009 Utility Service Truck T-71		3.5%	94,600	2027-2028	12			101,400	-	-	-	-
2015 Grapple Trailer		3.5%	41,200	2027-2028	10			44,100	-	-	-	-
2014 6 Wheel Dump Truck, T-1		3.5%	330,500	2028-2029	12				366,400	-	-	-
2016 Excavator		3.5%	140,600	2028-2029	10				155,800	-	-	-
2019 Pickup Truck, Foreman		3.5%	95,000	2028-2029	8				105,300	-	-	-
2020 1-ton Utility Truck, T-9		3.5%	87,000	2028-2029	8				96,400	-	-	-
2016 Radios	*	3.5%	60,600	2029-2030	10					69,600	-	-
2012 Wood Chipper		3.5%	60,600	2029-2030	20					69,600	-	-
2018 Field Mowing Tractor		3.5%	37,600	2029-2030	10					43,100	-	-
2018 Pickup Truck, Groundskeeper		3.5%	81,400	2030-2031	12						96,700	-
2022 1-ton Dump Truck, T-10		3.5%	93,200	2030-2031	8						110,700	-
2024 Lawn Tractor		3.5%	53,600	2031-2032	7							65,900
2007 Jet & Vac Trailer		3.5%	125,000	2031-2032	20							159,100
2018 10 Wheel Dump Truck, T-8		3.5%	354,000	2032-2033	15							-
2024 Backhoe		3.5%	190,200	2033-2034	9							-
2018 Roadside Mowing Tractor w/ Attachment		3.5%	139,400	2033-2034	15							-
2024 Pickup Truck, Director		3.5%	59,900	2034-2035	10							-
2019 6 Wheel Dump Truck, T-7		3.5%	330,500	2034-2035	15							-
2000 Grader		3.5%	399,200	2035-2036	20							-
2021 10 Wheel Dump Truck T-6		3.5%	354,000	2036-2037	15							-
2010 6 Wheel Dump Truck (T-2)		3.5%	330,500	2039-2040	15							-
Total:						592,800	145,500	723,900	182,300	207,400	225,000	
Beginning Capital Reserve Balance						1,300,589	974,589	706,789	886,289	487,389	630,089	747,689
Proposed Contribution						335,000	325,000	325,000	325,000	325,000	325,000	325,000
Proposed Expenditure						(661,000)	(592,800)	(145,500)	(723,900)	(182,300)	(207,400)	(225,000)
Ending Est. Capital Reserve Balance						974,589	706,789	886,289	487,389	630,089	747,689	847,689

Tax Impact												
Amount Raised by Taxes						325,000	325,000	325,000	325,000	325,000	325,000	325,000
Estimated Tax Rate Impact						\$ 0.24	\$ 0.24	\$ 0.24	\$ 0.23	\$ 0.23	\$ 0.23	\$ 0.23

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Bow Elementary School

<u>Funding Source</u>	New /Chg	Inflation Rate	Current Est. Cost	Purchase Year	Est. Life	Prty	Current	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
Purchase / Project													
Bonding													
Renovations/Addition	*	3.65%	12,400,000	2023	20		287,262	1,108,863	1,079,929	1,050,995	1,022,060	993,126	964,191
<i>Total:</i>			12,400,000				287,262	1,108,863	1,079,929	1,050,995	1,022,060	993,126	964,191
School District- BES, BMS, BHS CRF													
BES Downstairs Wiring Closet	*	0.0%	45,500	2027-2028	20					45,500			
BES Relocate Data Center	*	0.0%	61,000	2027-2028	20					61,000			
BES Upstairs Wiring Closet		0.0%	29,800	2027-2028	20					29,800			
BES Wiring Closets	*	0.0%	40,000	2027-2028	20					40,000			
BES Expansion Tanks (2)	*	0.0%	10,000	2028-2029	20					-	10,000		
BES PA System Throughout School	*	0.0%	15,000	2028-2029	20					-	15,000		
BES Cafeteria Basketball (braces/hoops)	*	0.0%	14,000	2029-2030	20					-	-	14,000	
BES Rear and Side Landscaping		0.0%	20,000	2030-2031	20					-	-	-	20,000
BES Boiler Buddy Holding Tank		0.0%	10,000	2031-2032	20					-	-	-	10,000
BES Upgrade Primary Power Source		0.0%	375,000	2031-2032	25					-	-	-	375,000
BES Interactive Whiteboards		0.0%	60,000	2032-2033	20					-	-	-	-
BES Rekey Classroom Doors	*	0.0%	35,000	2033-2034	20					-	-	-	-
BES Audible/Visible Security Alert Sys.	*	0.0%	110,000	2034-2035	20					-	-	-	-
BES Camera Replacement	*	0.0%	60,000	2034-2035	20					-	-	-	-
BES Exterior Light on Building		0.0%	12,000	2034-2035	20					-	-	-	-
BES Well, Pressure Tank, etc. Controls		0.0%	40,000	2035-2036	20					-	-	-	-
BES Key Card Access	*	0.0%	37,000	2035-2036	20					-	-	-	-
BES Audio System Throughout School	*	0.0%	19,000	2036-2037	20					-	-	-	-
BES Kitchen Space/Storage Upgrade	*	0.0%	40,000	2041-2042	20					-	-	-	-
BES Door Windows		0.0%	275,000	2041-2042	20					-	-	-	-
BES Clean HVAC Ducting	*	0.0%	75,000	2041-2042	20					-	-	-	-
BES Lighting	*	0.0%	212,000	2041-2042	20					-	-	-	-
BES Emergency Backup Generator	*	0.0%	0	2045+	15					-	-	-	-
BES New Playground Equipment	*	0.0%	80,000	2045+	20					-	-	-	-
BES Replace Outside Transformer	*	0.0%	30,000	2045+	40					-	-	-	-
BES Main Entrance Doors	*	0.0%	0	2045+	50					-	-	-	-
<i>Total:</i>			14,156,389							176,300	25,000	14,000	20,000
													385,000

Bow Memorial School

Funding Source	New /Chg	Inflation Rate	Current Est. Cost	Purchase Year	Est. Life	Ptry	Current	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	
Purchase / Project														
Bonding														
				2006	20		240,500	231,500	222,500	213,500	204,500			
							240,500	231,500	222,500	213,500	204,500			
School District- BES, BMS, BHS CRF														
BMS LED Lighting in Café and Gym		0.0%	24,758	2025-2026	20			-	-	-	-	-	-	
BMS Relline Existing Plumbing Pipes		0.0%	59,754	2025-2026	20			-	-	-	-	-	-	
BMS Floor Scrubbers		0.0%	36,000	2026-2027	20			36,000	-	-	-	-	-	
BMS PA System		0.0%	102,882	2026-2027	20			102,882	-	-	-	-	-	
BMS Audible and Visual Security Alert Sys.	*	0.0%	27,500	2027-2028	20			-	27,500	-	-	-	-	
BMS Irrigation to All Fields		0.0%	75,000	2027-2028	7			-	75,000	-	-	-	-	
BMS Wiring Closets	*	0.0%	25,000	2027-2028	20			-	25,000	-	-	-	-	
BMS LED Lighting in Classrooms		0.0%	40,000	2028-2029	20			-	-	40,000	-	-	-	
BMS LED Smart Lighting		0.0%	55,000	2029-2030	20			-	-	-	55,000	-	-	
BMS Counseling Area Upgrades	*	0.0%	25,000	2030-2031	20			-	-	-	-	25,000	-	
BMS Replace Non-ADA Bathroom Doors		0.0%	20,000	2030-2031	20			-	-	-	-	-	20,000	
BMS Stair Lift		0.0%	12,000	2030-2031	20			-	-	-	-	-	12,000	
BMS Wildcat Habitat		0.0%	21,000	2030-2031	20			-	-	-	-	-	21,000	
BMS Upgrade Power and Transformer	*	0.0%	300,000	2030-2031	20			-	-	-	-	-	300,000	
BMS No-Touch Doors	*	0.0%	44,000	2030-2031	20			-	-	-	-	-	44,000	
BMS Ceiling Tiles Throughout School		0.0%	100,000	2031-2032	20			-	-	-	-	-	100,000	
BMS Expand Generator Coverage		0.0%	40,000	2031-2032	20			-	-	-	-	-	40,000	
BMS Triple Pane Windows, Doors		0.0%	60,000	2031-2032	20			-	-	-	-	-	60,000	
BMS Parking Lot Reclamation		0.0%	250,000	2031-2032	20			-	-	-	-	-	125,000	
BMS Leveling of All Fields		0.0%	115,000	2032-2033	20			-	-	-	-	-	-	
BMS Electrical Gear/System		0.0%	275,000	2033-2034	20			-	-	-	-	-	-	
BMS Upgrade Power and Switchgear		0.0%	250,000	2035-2036	20			-	-	-	-	-	-	
BMS Electronic Message for Main Sign		0.0%	44,100	2041-2042	20			-	-	-	-	-	-	
								-	138,882	127,500	40,000	55,000	378,000	369,000

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Bow High School

Funding Source	Purchase / Project	New	Inflation	Current	Purchase	Est.	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	
		/Chg	Rate	Est. Cost	Year	Life							
	School District- BES, BMS, BHS CRF												
BHS	Auditorium Lights (special)		0.0%	120,800	2025-2026	20			-	-	-	-	-
BHS	VFD Drives		0.0%	39,400	2025-2026	20			-	-	-	-	-
BHS	Premier Field Lights		0.0%	350,000	2025-2026	20			-	-	-	-	-
BHS	Dugouts		0.0%	34,000	2025-2026	20			-	-	-	-	-
BHS	Baseball/Softball Fields Reskinned		0.0%	27,000	2026-2027	20			27,000	-	-	-	-
BHS	Premier Field Bleachers (new)		0.0%	225,000	2026-2027	20			206,500	-	-	-	-
BHS	Roof Replacement		0.0%	1,450,000	2026-2027	35			700,000	750,000	-	-	-
BHS	Intercom System		0.0%	112,997	2026-2027	20			112,997	-	-	-	-
BHS	Audible and Visual Security System		0.0%	27,500	2027-2028	15			-	27,500	-	-	-
BHS	Entrance Security		0.0%	80,000	2027-2028	20			-	80,000	-	-	-
BHS	LED Lighting Throughout School		0.0%	40,000	2027-2028	5			-	40,000	-	-	-
BHS	Replace 1 AC Compressor ERU1		0.0%	7,000	2027-2028	20			-	7,000	-	-	-
BHS	Replace 2 AC Compressor ERU6		0.0%	20,000	2027-2028	20			-	20,000	-	-	-
BHS	Change to DDC (HVAC)		0.0%	200,000	2040-2041	20			-	-	200,000	-	-
BHS	Carpets Throughout School		0.0%	44,000	2028-2029	20			-	-	44,000	-	-
BHS	Lawn Mowers (3)		0.0%	39,000	2028-2029	20			-	-	39,000	-	-
BHS	Outdoor Lighting to School Itself		0.0%	12,000	2028-2029	20			-	-	12,000	-	-
BHS	Replace Original HVAC Units		0.0%	1,400,000	2028-2029	20			-	-	700,000	-	-
BHS	Outdoor Light Posts and Lights		0.0%	25,000	2028-2029	20			-	-	25,000	-	-
BHS	Outdoor WiFi: Roof (HVAC Maint.)		0.0%	21,000	2028-2029	20			-	-	-	-	-
BHS	Duct/Venting for Dual Kiln Room		0.0%	15,000	2029-2030	25			-	-	-	15,000	-
BHS	Portable Bleacher Replacements		0.0%	49,000	2029-2030	20			-	-	-	49,000	-
BHS	Domestic Water Day Tank		0.0%	72,000	2029-2030	20			-	-	-	72,000	-
BHS	Parking Lot Reclamation		0.0%	225,000	2029-2030	30			-	-	-	225,000	-
BHS	Golf Carts (2)		0.0%	80,000	2029-2030	20			-	-	-	40,000	-
BHS	Scoreboards		0.0%	20,000	2029-2030	20			-	-	-	20,000	-
BHS	Gym Sweepers		0.0%	8,940	2029-2030	20			-	-	-	8,940	-
BHS	Cafeteria Roof / Art Room Skylights		0.0%	115,000	2029-2030	20			-	-	-	115,000	-
BHS	Track Resurfacing		0.0%	225,000	2029-2030	20			-	-	-	225,000	-
BHS	Auditorium Curtains		0.0%	45,000	2029-2030	25			-	-	-	45,000	-
BHS	Whiteboards	*	0.0%	38,000	2030-2031	10			-	-	-	-	38,000
BHS	Water Heaters(2) 800 BTU	*	0.0%	116,000	2030-2031	25			-	-	-	-	116,000
BHS	Locker Room Addition	*	0.0%	75,000	2030-2031	20			-	-	-	-	75,000
BHS	Weight Room Renovation	*	0.0%	75,000	2030-2031	20			-	-	-	-	75,000
BHS	Water Pressure Tank w/2 Pumps	*	0.0%	45,000	2030-2031	25			-	-	-	-	45,000
BHS	Tennis Court Backdrops & Fencing	*	0.0%	50,000	2030-2031	20			-	-	-	-	50,000
BHS	Replace Unit 9		0.0%	75,000	2031-2032	20			-	-	-	-	75,000
BHS	VFD Controls for Well		0.0%	25,000	2031-2032	20			-	-	-	-	25,000
BHS	Sewer Pump Station Control Panel	*	0.0%	15,000	2031-2032	25			-	-	-	-	15,000
BHS	Phone System	*	0.0%	50,000	2031-2032	15			-	-	-	-	50,000
BHS	Caulk and Seal Windows		0.0%	70,000	2032-2033	20			-	-	-	-	-
BHS	Ceiling Tiles Throughout School		0.0%	100,000	2033-2034	20			-	-	-	-	-
BHS	Auditorium Stage Floor		0.0%	24,000	2033-2034	15			-	-	-	-	-
BHS	Resurfacing Tennis Courts & Fence	*	0.0%	700,000	2034-2035	30			-	-	-	-	-
BHS	Auditorium Risers		0.0%	15,564	2035-2036	20			-	-	-	-	-
BHS	Camera Replacement/ Addition Proj		0.0%	125,000	2035-2036	20			-	-	-	-	-
BHS	Replace Walkways with Asphalt	*	0.0%	32,000	2035-2036	50			-	-	-	-	-
BHS	Clean HVAC Ducting		0.0%	50,000	2040-2041	20			-	-	-	-	-
BHS	Dugouts		0.0%	34,000	2040-2041	20			-	-	-	-	-
BHS	Backboard Controls Need Updating		0.0%	24,000	2040-2041	20			-	-	-	-	-
BHS	Baseball Fields, Backstop, etc.		0.0%	34,000	2041-2042	20			-	-	-	-	-
Total:							-	1,046,497	924,500	1,020,000	829,940	399,000	205,000