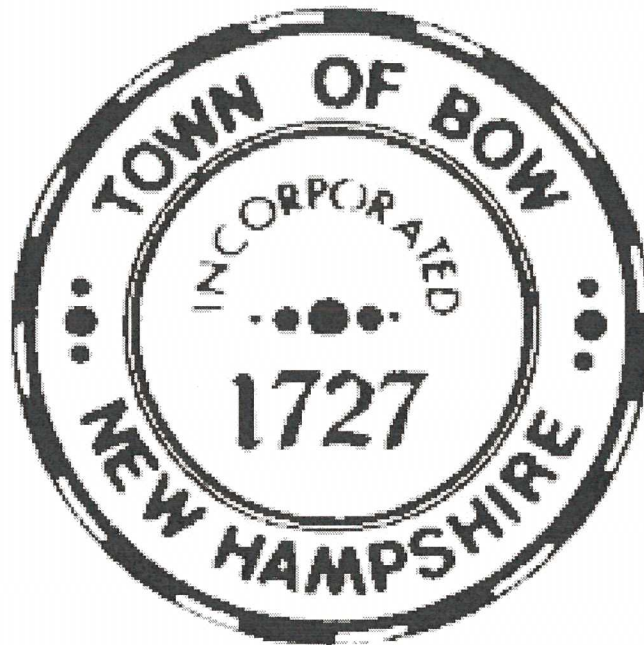


Town of Bow, NH



PRELIMINARY

2018-19 Town Budget

February 16, 2018

FY2017-18 Budget Summary

		2014-15		2015-16		2016-17		2017-18	2018-19				
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Selectmen Recommend	BOS-\$Chg from '17-18	Bud Comm Recommend	BC-\$Chg from '17-18	BC-\$Chg from BOS
BUDGET SUMMARY													
	BOARD OF SELECTMEN	8,037	7,616	6,576	6,485	6,161	5,543	13,647	13,649	2	13,649	2	0
	TOWN MANAGER	265,799	269,160	269,738	282,168	274,318	276,836	255,462	259,794	4,332	259,794	4,332	0
	LEGAL SERVICES	39,400	99,292	131,800	171,675	131,800	88,986	146,800	1,892,000	1,745,200	1,892,000	1,745,200	0
	PATRIOTIC PURPOSES	500	500	500	500	500	500	500	500	0	500	0	0
	ASSESSING	123,710	347,532	213,710	513,792	228,255	172,020	224,685	158,760	-65,925	158,760	-65,925	0
	COMMUNITY DEVELOPMENT	438,875	412,812	452,900	477,413	448,090	414,008	418,549	419,395	846	419,395	846	0
	ELECTIONS & REGISTRATIONS	26,574	17,343	22,189	13,835	25,202	16,665	12,847	16,382	3,535	16,382	3,535	0
	EMERGENCY MANAGEMENT	20,229	25,365	17,848	13,798	18,231	18,546	19,960	18,180	-1,780	18,180	-1,780	0
	FACILITIES	202,053	228,367	241,517	185,853	250,830	173,890	270,092	269,384	-708	269,384	-708	0
	FINANCE	209,151	207,209	219,387	219,387	206,890	211,036	222,037	236,115	14,078	236,115	14,078	0
	TECHNOLOGY	43,224	61,005	48,625	74,735	63,028	99,447	63,136	37,640	-25,496	37,640	-25,496	0
	PERSONNEL	10,600	9,682	9,800	6,549	86,800	9,606	11,000	10,923	-77	10,923	-77	0
	TOWN INSURANCES	60,232	63,758	63,758	69,252	68,221	72,996	81,608	83,468	1,860	83,468	1,860	0
	DEBT SERVICE	1,259,423	1,259,422	1,228,692	1,228,691	1,228,239	1,241,302	1,534,749	1,457,407	-77,342	1,457,407	-77,342	0
	FIRE	1,215,127	1,084,107	1,154,127	1,045,450	1,204,985	1,140,530	1,172,372	1,174,872	2,500	1,174,872	2,500	0
	HEALTH OFFICER	2,345	2,384	2,345	2,419	2,345	2,391	2,416	2,496	80	2,496	80	0
	HERITAGE COMMISSION	1,750	2,450	1,750	2,676	1,750	1,748	1,750	1,750	0	1,750	0	0
	HUMAN SERVICE AGENCIES	4,450	4,450	4,450	4,450	4,650	4,650	2,600	3,400	800	3,400	800	0
	HUMAN SERVICES	8,179	6,073	12,817	5,281	11,911	4,666	8,825	8,424	-401	8,424	-401	0
	LIBRARY	524,308	524,308	520,541	520,541	506,270	506,270	513,957	506,991	-6,966	506,991	-6,966	0
	PARKS & RECREATION	310,635	299,288	306,018	291,859	304,779	292,976	289,275	201,357	-87,918	201,357	-87,918	0
	POLICE	2,101,386	1,828,972	2,094,559	1,732,491	1,707,326	1,547,198	1,689,227	1,714,444	25,217	1,714,444	25,217	0
	PUBLIC WORKS	1,813,804	1,750,155	1,839,122	1,580,734	1,818,174	1,777,921	1,802,524	1,807,289	4,765	1,807,289	4,765	0
	CEMETERIES	23,200	23,461	22,200	25,008	23,200	19,605	23,200	22,700	-500	22,700	-500	0
	SOLID WASTE	722,909	684,919	721,109	682,800	718,050	647,213	708,430	694,930	-13,500	694,930	-13,500	0
	WATER	113,609	84,200	88,209	130,420	99,634	111,831	141,750	160,045	18,295	160,045	18,295	0
	SEWER	135,702	103,280	141,952	108,488	125,241	116,593	138,966	228,585	89,619	228,585	89,619	0
	TOWN CLERK/TAX COLLECTOR	185,154	191,427	200,364	194,082	208,696	204,937	216,743	261,855	45,112	261,855	45,112	0
	TOTAL OPERATING BUDGET	9,870,365	9,598,537	10,036,603	9,590,832	9,773,576	9,179,910	9,987,107	11,662,735	1,675,628	11,662,735	1,675,628	0
	SPECIAL WARRANT ARTICLES	1,206,598	1,326,021	3,277,700	1,165,208	5,902,065	5,571,689	1,939,100	2,128,803	189,703	2,078,803	139,703	-50,000
	TOTAL GROSS BUDGET	11,076,963	10,924,558	13,314,303	10,756,040	15,675,641	14,751,599	11,926,207	13,791,538	1,865,331	13,741,538	1,815,331	-50,000

		2014-15		2015-16		2016-17		2018-19					
		Budget	Actual	Budget	Actual	Budget	Actual	2017-18	Selectmen	BOS-\$Chg	Bud Comm	BC-\$Chg	BC-\$Chg
	Account Name							Budget	Recommend	from '17-18	Recommend	from '17-18	from BOS
REVENUE SUMMARY													
	TAXES	22,755	11,964	15,500	15,081	11,900	14,514	13,000	13,000	0	13,000	0	0
	INTEREST & COSTS	115,000	83,046	100,000	98,810	85,000	116,439	95,000	100,000	5,000	100,000	5,000	0
	BUSINESS LICENSES & FEES	34,825	37,718	35,200	39,267	37,575	41,459	38,500	38,500	0	38,500	0	0
	MOTOR VEHICLE FEES	1,630,000	1,943,014	1,900,000	2,124,297	2,079,025	2,197,575	2,200,000	2,250,000	50,000	2,250,000	50,000	0
	BUILDING PERMITS	80,000	55,910	50,000	65,045	75,000	80,789	65,000	65,000	0	65,000	0	0
	OTHER LICENSES & FEES	9,695	10,356	9,620	10,546	10,475	10,593	10,200	10,400	200	10,400	200	0
	FEDERAL / STATE OF NH	584,476	578,946	1,988,862	604,955	661,455	667,170	624,607	624,607	0	624,607	0	0
	INCOME FROM DEPARTMENTS	668,261	585,758	536,138	509,475	492,112	511,419	495,990	460,690	-35,300	460,690	-35,300	0
	OTHER REVENUE	40,000	402,967	186,000	82,302	487,760	464,004	31,000	573,465	542,465	573,465	542,465	0
	TRANSFERS FROM OTHER FUNDS	39,503	52,227	39,503	80,520	210,617	241,955	25,000	50,000	25,000	50,000	25,000	0
	TRANSFERS FROM CAPITAL RESERVES	230,870	250,623	896,407	326,979	967,724	858,702	1,034,000	792,256	-241,744	792,256	-241,744	0
	BOND PROCEEDS	0	0	0	0	3,992,958	3,992,958	0	0	0	0	0	0
	WATER	36,096	40,579	88,209	46,412	99,634	48,588	45,000	46,150	1,150	46,150	1,150	0
	SEWER	135,702	200,177	141,952	200,970	125,241	204,387	138,966	228,585	89,619	228,585	89,619	0
	TOTAL GROSS REVENUES	3,627,183	4,253,283	5,987,392	4,204,659	9,336,476	9,450,552	4,816,263	5,252,653	436,390	5,252,653	436,390	0
	NET APPROPRIATION	7,449,780	6,671,275	7,326,911	6,551,382	6,339,165	5,301,047	7,109,944	8,538,885	1,428,941	8,488,885	1,378,941	-50,000
	TAX RATE	2014		2015		2016		2017					
	TOTAL APPROPRIATIONS	11,076,963		13,303,716		15,675,641		11,926,207	13,791,538		13,741,538		
	Less: GROSS REVENUES	(3,627,183)		(5,987,392)		(8,487,608)		(4,816,263)	(5,252,653)		(5,252,653)		
	FUND BALANCE VOTED			(146,000)		(300,000)					0		
	ADDITIONAL FUND BALANCE	(350,000)		(350,000)		0		0			0		
	Add: OVERLAY	146,610		273,915		242,466		1,500,000	710,000		750,000		
	WAR SERVICE CREDITS	185,750		181,500		176,250		176,250	176,250		176,250		
	NET TAXABLE APPROPRIATION	7,432,140		7,275,739		7,306,749		8,786,194	9,425,135	638,941	9,415,135		
	NET TAXABLE VALUATION (x1,000)	1,054,319		1,085,097		1,166,052		1,159,135	1,159,135		1,159,135		
	MUNICIPAL TAX RATE	\$7.04		\$6.71		\$6.27		\$7.58	\$8.12	\$0.54	\$8.12	\$0.54	

Town of Bow Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget</u>	Selectmen	Bud Comm	BC change
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>5 Year Avg.</u>	<u>Recommend</u>	<u>Recommend</u>	<u>from '17-18</u>
BOARD OF SELECTMEN							
<u>Wages & Benefits</u>							
41301-0130	6,518	5,000	5,000	5,000	5,000	5,000	0
BOS-ELECTED OFFICIALS	6,661	5,000	5,000	\$5,971			0.0%
41301-0220	404	310	310	310	310	310	0
BOS-SOCIAL SECURITY	413	310	310	\$370			0.0%
41301-0225	95	73	73	73	73	73	0
BOS-MEDICARE	97	73	73	\$87			0.0%
41301-0260	10	8	8	11	13	13	2
BOS-WORKERS COMPENSATION	9	7	14	\$10			18.2%
<u>Subtotal Wages & Benefits</u>	<u>7,027</u>	<u>5,391</u>	<u>5,391</u>	<u>5,394</u>	<u>5,396</u>	<u>5,396</u>	<u>2</u>
	7,180	5,390	5,397				0.0%
<u>Operating</u>							
41301-0560	0	0	0	7,373	7,373	7,373	0
BOS-DUES & MEMBERSHIPS	0	0	0	\$0			0.0%
41301-0561	265	185	185	295	295	295	0
BOS-MEETING EXPENSE	95	222	0	\$261			0.0%
41301-0620	360	360	360	360	360	360	0
BOS-SUPPLIES	15	321	0	\$96			0.0%
41301-0681	160	415	0	0	0	0	0
BOS-BOSTON POST CANE RECOGNIT	227	381	0	\$289			*
41301-0690	225	225	225	225	225	225	0
BOS-OTHER MISCELLANEOUS	99	172	147	\$155			0.0%
<u>Subtotal Operating</u>	<u>1,010</u>	<u>1,185</u>	<u>770</u>	<u>8,253</u>	<u>8,253</u>	<u>8,253</u>	<u>0</u>
	436	1,096	147				0.0%
TOTAL BOARD OF SELECTMEN	8,037	6,576	6,161	13,647	13,649	13,649	2
	7,616	6,485	5,543				0.0%
TOWN MANAGER							
<u>Wages & Benefits</u>							
41302-0110	140,295	145,467	151,502	154,605	167,856	167,856	13,251
TM-FULL TIME SALARIES	145,827	144,799	153,628	\$142,232			8.6%
41302-0120	0	0	0	0	0	0	0
TM-PART TIME SALARIES	3,866	4,348	0	\$1,643			*
41302-0140	0	0	0	1,500	1,500	1,500	0
TM-OVERTIME	1,098	1,336	940	\$877			0.0%
41302-0210	63,678	57,551	42,346	45,686	36,168	36,168	(9,518)
TM-GROUP INSURANCE-MEDICAL	53,048	51,487	41,736	\$49,666			-20.8%
41302-0211	1,088	1,088	1,122	1,042	1,061	1,061	19
TM-GROUP INSURANCE - DENTAL	982	922	1,060	\$997			1.8%
41302-0215	1,484	1,484	1,570	2,089	1,656	1,656	(433)
TM-GROUP INSURANCE - LIFE	1,507	1,449	1,598	\$1,517			-20.7%
41302-0220	8,699	9,019	9,393	9,585	10,501	10,501	916
TM-SOCIAL SECURITY	8,896	8,913	9,301	\$8,580			9.6%
41302-0225	2,034	2,109	2,196	2,242	2,456	2,456	214
TM-MEDICARE	1,800	2,085	2,175	\$1,951			9.5%

Town of Bow Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget</u>	Selectmen	Bud Comm	BC change
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>5 Year Avg.</u>	<u>Recommend</u>	<u>Recommend</u>	<u>from '17-18</u>
41302-0230	17,016	16,248	16,923	17,594	19,273	19,273	1,679
TM-RETIREMENT	15,876	16,320	17,272	\$15,139			9.5%
41302-0260	225	232	242	324	358	358	34
TM-WORKERS' COMPENSATION	207	213	331	\$220			10.5%
<i>Subtotal Wages & Benefits</i>	234,519	233,198	225,294	234,667	240,829	240,829	6,162
	233,107	231,872	228,043				2.6%
<i>Operating</i>							
41302-0341	2,900	2,900	2,900	0	0	0	0
TM-TELEPHONE	4,673	4,119	3,150	\$3,664			*
41302-0390	7,570	7,955	20,839	2,770	2,770	2,770	0
TM-CONTRACT SERVICES	6,399	20,900	20,115	\$11,702			0.0%
41302-0550	4,500	4,500	4,500	5,650	6,000	6,000	350
TM-PRINTING	6,072	5,522	5,073	\$5,814			6.2%
41302-0560	7,400	8,025	8,025	2,070	1,100	1,100	(970)
TM-DUES & MEMBERSHIP	9,859	9,837	9,557	\$9,324			-46.9%
41302-0561	2,920	2,920	2,920	2,555	1,245	1,245	(1,310)
TM-MEETING EXPENSE	2,749	2,638	2,622	\$2,548			-51.3%
41302-0570	0	0	0	400	400	400	0
TM-EMPLOYEE MILEAGE	20	19	23	\$23			0.0%
41302-0620	2,500	4,500	4,500	4,500	4,500	4,500	0
TM-OFFICE SUPPLIES	4,107	5,379	4,436	\$4,963			0.0%
41302-0625	450	2,700	2,300	500	500	500	0
TM-POSTAGE	335	(789)	49	\$250			0.0%
41302-0670	150	150	150	0	0	0	0
TM-MANUALS-DIRECTORIES	0	553	555	\$246			*
41302-0681	1,890	1,890	1,890	1,400	2,000	2,000	600
TM-EMPLOYEE RECOGNITION	543	1,218	2,730	\$1,151			42.9%
41302-0810	1,000	1,000	1,000	800	300	300	(500)
TM-ADVERTISING	1,111	748	263	\$804			-62.5%
41302-0830	0	0	0	150	150	150	0
TM-EMPLOYEE TRAINING	184	150	220	\$116			0.0%
<i>Subtotal Operating</i>	31,280	36,540	49,024	20,795	18,965	18,965	(1,830)
	36,053	50,296	48,793				-8.8%
TOTAL TOWN MANAGER	265,799	269,738	274,318	255,462	259,794	259,794	4,332
	269,160	282,168	276,836				1.7%
LEGAL							
41530-0320	39,400	131,800	131,800	146,800	92,000	92,000	(54,800)
LEGAL FEES	99,292	171,675	88,986	\$93,357			-37.3%
41530-0329	0	0	0	0	1,800,000	1,800,000	1,800,000
ABATEMENTS	0	0	0	\$0			*
PATRIOTIC PURPOSES							
45830-0810	500	500	500	500	500	500	0
TOWN CELEBRATIONS	500	500	500	\$500			0.0%

Town of Bow Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>		<u>Budget/</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget</u>	Selectmen	Bud Comm	BC change
		<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>5 Year Avg.</i>	Recommend	Recommend	from '17-18
ASSESSING								
<u>Operating</u>								
41503-0341		350	350	350	0	750	750	750
AS-TELEPHONE		342	492	786	<u>\$470</u>			*
41503-0390		119,500	209,500	223,125	220,900	154,000	154,000	(66,900)
AS-CONTRACT SERVICE		342,880	511,672	169,003	<u>\$252,602</u>			-30.3%
41503-0550		1,500	1,500	1,800	1,600	1,600	1,600	0
AS-PRINTING		2,111	253	965	<u>\$680</u>			0.0%
41503-0560		195	195	195	0	225	225	225
AS-DUES & MEMBERSHIPS		220	235	25	<u>\$183</u>			*
41503-0620		800	800	1,100	800	800	800	0
AS-OFFICE SUPPLIES		745	116	478	<u>\$536</u>			0.0%
41503-0625		900	900	1,200	900	900	900	0
AS-POSTAGE		936	1,019	754	<u>\$711</u>			0.0%
41503-0820		50	50	50	50	50	50	0
AS-RECORDING FEES		4	5	7	<u>\$42</u>			0.0%
41503-0830		415	415	435	435	435	435	0
AS-TRAINING		295	0	0	<u>\$75</u>			0.0%
TOTAL ASSESSING		<u>123,710</u>	<u>213,710</u>	<u>228,255</u>	<u>224,685</u>	<u>158,760</u>	<u>158,760</u>	<u>(65,925)</u>
		<u>347,532</u>	<u>513,792</u>	<u>172,020</u>				<u>-29.3%</u>

Town of Bow Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget</u>	Selectmen	Bud Comm	BC change
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>5 Year Avg.</u>	<u>Recommend</u>	<u>Recommend</u>	<u>from '17-18</u>
COMMUNITY DEVELOPMENT							
<u>Wages & Benefits</u>							
41911-0110	219,421	223,979	232,795	212,003	221,102	221,102	9,099
CD-FULL TIME SALARIES	223,060	250,024	205,447	\$220,223			4.3%
41911-0120	26,669	26,800	27,590	42,257	48,727	48,727	6,470
CD-PART TIME SALARIES	26,575	30,724	39,955	\$28,601			15.3%
41911-0140	1,616	1,425	1,686	1,555	1,660	1,660	105
CD-OVERTIME	1,023	824	332	\$863			6.8%
41911-0210	81,163	75,037	57,344	60,685	52,191	52,191	(8,494)
CD-GROUP INSURANCE - MEDICAL	68,040	59,674	60,367	\$58,893			-14.0%
41911-0211	2,139	2,176	2,244	2,084	2,164	2,164	80
CD-GROUP INSURANCE - DENTAL	2,143	1,932	2,301	\$2,084			3.8%
41911-0215	2,968	2,968	3,100	2,858	2,832	2,832	(26)
CD-GROUP INSURANCE - LIFE	2,960	2,489	2,950	\$2,798			-0.9%
41911-0220	15,976	16,757	19,265	15,861	16,833	16,833	972
CD-SOCIAL SECURITY	16,011	17,975	15,876	\$16,433			6.1%
41911-0225	3,739	3,920	4,054	3,709	3,937	3,937	228
CD-MEDICARE	3,744	4,229	3,713	\$3,832			6.1%
41911-0230	23,780	25,172	26,162	24,303	25,351	25,351	1,048
CD-RETIREMENT	23,624	27,912	22,967	\$23,206			4.3%
41911-0260	3,018	3,086	3,238	2,324	2,288	2,288	(36)
CD-WORKERS COMPENSATION	2,720	2,441	3,031	\$2,633			-1.5%
<u>Subtotal Wages & Benefits</u>	<u>380,489</u>	<u>381,320</u>	<u>377,478</u>	<u>367,639</u>	<u>377,085</u>	<u>377,085</u>	<u>9,446</u>
	<u>369,901</u>	<u>398,222</u>	<u>356,940</u>				<u>2.6%</u>
<u>Operating</u>							
41911-0341	900	1,150	900	0	0	0	0
CD-TELEPHONE	805	1,095	1,700	\$1,060			*
41911-0370	6,700	6,000	6,000	6,000	6,400	6,400	400
CD-MAPS	4,508	4,860	5,115	\$4,382			6.7%
46510-0371	3,700	2,400	2,400	1,200	1,200	1,200	0
CD-MARKETING	787	1,065	1,083	\$870			0.0%
41911-0390	14,860	30,360	29,860	14,360	5,060	5,060	(9,300)
CD-CONTRACT SERVICE	13,647	48,206	27,552	\$25,776			-64.8%
41911-0430	500	500	500	400	400	400	0
CD-MAINTENANCE OF EQUIPMENT	0	0	110	\$55			0.0%
41911-0550	1,150	1,050	1,550	1,350	1,350	1,350	0
CD-PRINTING	1,010	1,250	532	\$879			0.0%
41911-0560	9,707	10,107	10,107	10,050	10,000	10,000	(50)
CD-DUES/MEETINGS	9,825	9,521	9,803	\$9,685			-0.5%
42401-0570	250	250	250	250	3,500	3,500	3,250
CD-EMPLOYEE MILEAGE	0	57	348	\$90			1300.0%
41911-0620	2,390	2,540	2,540	2,300	2,200	2,200	(100)
CD-OFFICE SUPPLIES	1,713	2,313	2,087	\$2,050			-4.3%
41911-0625	3,550	3,550	3,550	2,500	2,500	2,500	0
CD-POSTAGE	2,534	1,750	707	\$2,211			0.0%

Town of Bow Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
		Budget/	Budget/	Budget/	Budget	Selectmen	Bud Comm	BC change
Acct #	Description	Actual	Actual	Actual	5 Year Avg.	Recommend	Recommend	from '17-18
42401-0635		1,879	1,823	1,105	950	0	0	(950)
CD-GASOLINE		952	699	1,072	<u>\$970</u>			-100.0%
42401-0660		750	750	750	2,000	0	0	(2,000)
CD-AUTO PARTS		629	103	684	<u>\$451</u>			-100.0%
42401-0670		800	800	800	400	400	400	0
CD-MANUALS-DIRECTORIES		537	215	513	<u>\$522</u>			0.0%
41911-0740		1,300	1,300	1,300	1,100	2,500	2,500	1,400
CD-OFFICE EQUIPMENT		45	73	1,299	<u>\$459</u>			127.3%
41911-0810		4,500	3,600	3,600	4,250	3,000	3,000	(1,250)
CD-ADVERTISING		2,902	4,007	2,149	<u>\$3,037</u>			-29.4%
41911-0820		250	200	200	150	150	150	0
CD-RECORDING FEES		0	0	38	<u>\$71</u>			0.0%
41911-0830		5,200	5,200	5,200	3,650	3,650	3,650	0
CD-TRAINING		3,017	3,976	2,277	<u>\$3,051</u>			0.0%
	<i>Subtotal Operating</i>	58,386	71,580	70,612	50,910	42,310	42,310	(8,600)
		42,912	79,191	57,069				-16.9%
TOTAL COMMUNITY DEVELOPME		438,875	452,900	448,090	418,549	419,395	419,395	846
		412,812	477,413	414,008				0.2%

Town of Bow Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget</u>	Selectmen	Bud Comm	BC change
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>5 Year Avg.</i>	Recommend	Recommend	from '17-18
ELECTION & REGISTRATION							
<u>Wages & Benefits</u>							
41402-0125	4,004	3,729	5,428	3,000	4,838	4,838	1,838
EA-SALARIES - ELECTION WORKERS	2,020	2,866	2,814	\$2,152			61.3%
41402-0130	8,613	7,824	7,277	3,000	3,645	3,645	645
EA-SALARIES-ELECTED OFFICIALS	4,779	4,465	5,781	\$4,600			21.5%
41402-0140	0	1,500	0	0	0	0	0
EA-OVERTIME	0	364	0	\$73			*
41402-0220	782	763	788	372	526	526	154
EA-SOCIAL SECURITY	421	517	533	\$431			41.4%
41402-0225	183	178	185	87	124	124	37
EA-MEDICARE	99	111	125	\$99			42.5%
41402-0260	20	20	21	13	24	24	11
EA-WORKERS COMPENSATION	10	9	27	\$15			84.6%
<i>Subtotal Wages & Benefits</i>	13,602	14,014	13,699	6,472	9,157	9,157	2,685
	7,329	8,331	9,280				41.5%
<u>Operating</u>							
41402-0390	9,150	5,300	8,878	4,500	4,700	4,700	200
EA-CONTRACT SERVICES	7,004	2,876	4,722	\$4,807			4.4%
41402-0560	22	25	25	25	25	25	0
EA-DUES AND MEMBERSHIP	0	0	0	\$0			0.0%
41402-0611	1,400	1,600	1,600	750	1,500	1,500	750
EA-BALLOTS	0	1,407	1,927	\$1,153			100.0%
41402-0620	200	300	200	200	200	200	0
EA-OFFICE SUPPLIES	1,069	818	141	\$493			0.0%
41402-0625	75	350	200	600	200	200	(400)
EA-POSTAGE	381	97	176	\$131			-66.7%
41402-0740	1,125	0	0	0	0	0	0
EA-OFFICE EQUIPMENT	864	0	138	\$392			*
41402-0810	1,000	600	600	300	600	600	300
EA-ADVERTISING	697	306	282	\$386			100.0%
<i>Subtotal Operating</i>	12,972	8,175	11,503	6,375	7,225	7,225	850
	10,014	5,504	7,385				13.3%
TOTAL ELECTION & REG.	26,574	22,189	25,202	12,847	16,382	16,382	3,535
	17,343	13,835	16,665				27.5%

Town of Bow Budget Worksheet

EMERGENCY
MANAGEMENT

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget</u>	Selectmen	Bud Comm	BC change
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>5 Year Avg.</u>	Recommend	Recommend	from '17-18
EMERGENCY MANAGEMENT							
<i><u>Wages & Benefits</u></i>							
42901-0125	9,737	9,785	9,955	10,128	10,579	10,579	451
EM-WAGES - CALL	9,836	9,402	9,693	\$9,349			4.5%
42901-0220	603	606	617	628	656	656	28
EM-SOCIAL SECURITY	603	582	601	\$578			4.5%
42901-0225	141	142	144	147	154	154	7
EM-MEDICARE	141	136	140	\$135			4.9%
42901-0260	388	390	393	492	523	523	31
EM-WORKERS COMPENSATION	388	386	433	\$376			6.3%
<i>Subtotal Wages & Benefits</i>	10,869	10,923	11,109	11,395	11,912	11,912	517
	10,967	10,507	10,867				4.5%
<i><u>Operating</u></i>							
42901-0341	360	360	360	360	710	710	350
EM-TELEPHONE	360	360	360	\$216			97.2%
42901-0390	2,196	1,000	680	2,980	480	480	(2,500)
EM-OUTSIDE SERVICE	8,470	(283)	975	\$4,093			-83.9%
42901-0560	1,000	1,000	800	500	550	550	50
EM-SUBSCRIPTIONS/DUES/MEETING	0	734	670	\$359			10.0%
42901-0570	0	807	807	800	403	403	(397)
EM-MILEAGE	0	984	656	\$328			-49.6%
42901-0620	600	808	425	425	625	625	200
EM-OFFICE SUPPLIES	264	806	226	\$652			47.1%
42901-0625	204	200	200	200	200	200	0
EM-POSTAGE	0	0	0	\$5			0.0%
42901-0740	5,000	2,000	3,100	3,000	3,000	3,000	0
EM-OFFICE EQUIPMENT	5,304	665	4,391	\$2,667			0.0%
42901-0830	0	750	750	300	300	300	0
EM-TRAINING	0	25	401	\$85			0.0%
<i>Subtotal Operating</i>	9,360	6,925	7,122	8,565	6,268	6,268	(2,297)
	14,398	3,291	7,679				-26.8%
TOTAL EMERGENCY MANAGEMEN	20,229	17,848	18,231	19,960	18,180	18,180	(1,780)
	25,365	13,798	18,546				-8.9%

Town of Bow Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget</u>	Selectmen	Bud Comm	BC change
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>5 Year Avg.</u>	<u>Recommend</u>	<u>Recommend</u>	<u>from '17-18</u>
FACILITIES							
<u><i>Municipal Office Building</i></u>							
41941-0341	0	0	0	9,767	9,767	9,767	0
MOB-PHONE, INTERNET, CABLE	0	0	0	\$174			0.0%
41941-0390	7,879	7,879	7,879	15,379	6,305	6,305	(9,074)
MOB-CONTRACT SERVICES	5,669	11,077	5,361	\$8,546			-59.0%
41941-0410	9,355	10,759	12,125	12,000	10,000	10,000	(2,000)
MOB-ELECTRICITY	12,121	9,543	8,885	\$9,461			-16.7%
41941-0411	5,600	8,000	8,200	8,000	6,000	6,000	(2,000)
MOB-NATURAL GAS	8,118	4,644	5,456	\$6,315			-25.0%
41941-0413	2,700	2,700	2,000	2,000	2,000	2,000	0
MOB-SEWER	1,776	1,776	1,776	\$1,946			0.0%
41941-0430	0	5,000	18,200	8,660	6,160	6,160	(2,500)
MOB-BUILDING REPAIRS	6,923	7,271	3,654	\$11,404			-28.9%
41941-0612	2,700	2,700	2,000	2,000	2,000	2,000	0
MOB-SUPPLIES	3,137	2,186	1,657	\$2,802			0.0%
41941-0740	750	0	0	0	0	0	0
MOB-NEW EQUIPMENT	480	840	0				*
<i>Subtotal Municipal Office Bui</i>	28,984	37,038	50,404	57,806	42,232	42,232	(15,574)
	38,223	37,337	26,788				-26.9%
<u><i>Bow Center School</i></u>							
41944-0390	0	1,435	1,435	1,500	1,500	1,500	0
BCS-CONTRACT SERVICE	1,941	1,527	1,958	\$1,085			0.0%
41944-0410	350	405	405	429	429	429	0
BCS-ELECTRICITY/GAS	316	428	358	\$354			0.0%
001-01-008-41944-0430	435	0	0	0	0	0	0
BCS-BUILDING REPAIR	0	0	50	\$140			*
<i>Subtotal Bow Center School</i>	785	1,840	1,840	1,929	1,929	1,929	0
	2,257	1,955	2,366				0.0%
<u><i>Old Town Hall</i></u>							
41945-0341	375	100	100	525	1,380	1,380	855
OTH-TELEPHONE	47	525	1,378	\$426			162.9%
41945-0390	600	1,000	1,000	1,000	725	725	(275)
OTH-CONTRACT SERVICES	2,212	2,470	1,711	\$1,821			-27.5%
41945-0410	1,600	1,840	1,950	1,600	1,600	1,600	0
OTH-ELECTRICITY	1,497	1,508	1,471	\$1,420			0.0%
41945-0411	3,500	5,000	5,000	4,000	3,000	3,000	(1,000)
OTH-PROPANE GAS	5,883	3,053	3,863	\$4,356			-25.0%
001-01-008-41945-0430	0	5,000	5,000	2,000	1,000	1,000	(1,000)
OTH-BUILDING REPAIRS	1,494	711	876	\$1,332			-50.0%
<i>Subtotal Old Town Hall</i>	6,075	12,940	13,050	9,125	7,705	7,705	(1,420)
	11,133	8,267	9,300				-15.6%
<u><i>Bow Bog Meeting House</i></u>							
41948-0390	3,420	1,450	1,450	650	650	650	0
BBM-CONTRACT SERVICE	4,578	1,574	1,312	\$1,619			0.0%

Town of Bow Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/</u> <u>Actual</u>	<u>Budget/</u> <u>Actual</u>	<u>Budget/</u> <u>Actual</u>	<u>Budget</u> <u>5 Year Avg.</u>	<u>Selectmen</u> <u>Recommend</u>	<u>Bud Comm</u> <u>Recommend</u>	<u>BC change</u> <u>from '17-18</u>
41948-0410	300	400	522	500	500	500	0
BBM-ELECTRICITY	260	368	287	<u>\$296</u>			0.0%
001-01-008-41944-0430	0	10,000	2,000	6,000	1	1	(5,999)
BBM-REPAIRS	606	201	0	<u>\$768</u>			-100.0%
<i>Subtotal Bow Bog Mtg House</i>	3,720	11,850	3,972	7,150	1,151	1,151	(5,999)
	5,444	2,143	1,599				-83.9%
<u>Rescue Building</u>							
41951-0390	1,300	1,300	1,300	1,300	1,000	1,000	(300)
RS-CONTRACT SERVICES	1,139	739	844	<u>\$869</u>			-23.1%
41951-0411	2,300	2,300	2,300	1,000	1,000	1,000	0
RS-NATURAL GAS	3,185	1,676	1,976	<u>\$2,058</u>			0.0%
41951-0430	750	750	3,000	0	1	1	1
RS-BUILDING REPAIRS	2,431	4,759	0	<u>\$13,056</u>			*
41951-0620	300	300	300	0	1	1	1
RS-SUPPLIES	0	0	149	<u>\$140</u>			*
<i>Subtotal Rescue Building</i>	4,650	4,650	6,900	2,300	2,002	2,002	(298)
	6,755	7,174	2,968				-13.0%
<u>Public Works Building - includes former Police Station</u>							
41952-0341	0	0	0	3,740	3,740	3,740	0
PWB-PHONE, INTERNET, CABLE	0	0	0	<u>\$0</u>			0.0%
41952-0390	19,100	19,100	14,600	11,000	12,700	12,700	1,700
PWB-CONTRACT SERVICES	14,910	8,656	5,141	<u>\$12,042</u>			15.5%
41952-0410	34,502	40,750	43,195	32,000	27,000	27,000	(5,000)
PWB-ELECTRICITY	44,490	31,953	29,374	<u>\$34,396</u>			-15.6%
41952-0411	33,100	40,285	40,285	30,000	25,000	25,000	(5,000)
PWB-PROPANE FUEL	32,703	27,142	13,114	<u>\$24,452</u>			-16.7%
41952-0430	10,000	8,500	8,500	5,500	6,800	6,800	1,300
PWB-FACILITY MAINTENANCE	7,647	11,430	6,858	<u>\$7,610</u>			23.6%
41952-0612	500	600	600	600	600	600	0
PWB-FIRE EXTINGUISHERS	337	494	0	<u>\$295</u>			0.0%
41952-0620	1,600	1,600	1,600	750	750	750	0
PWB-SUPPLIES	953	742	356	<u>\$807</u>			0.0%
41952-0630	1,000	1,000	1,000	500	500	500	0
PWB-CUSTODIAL SUPPLIES	830	535	811	<u>\$1,498</u>			0.0%
41952-0725	7,750	4,250	4,250	3,500	3,500	3,500	0
PWB-BUILDING REPAIRS	8,409	1,352	3,687	<u>\$3,086</u>			0.0%
41952-0740	3,500	0	0	3,000	3,000	3,000	0
PWB-EQUIPMENT	5,487	2,740	0	<u>\$4,667</u>			0.0%
<i>Subtotal Public Works Bldg</i>	111,052	116,085	114,030	90,590	83,590	83,590	(7,000)
	115,764	85,045	59,341				-7.7%
<u>Community Center - includes former Fire Station</u>							
41952-0341	0	0	0	3,375	3,375	3,375	0
CC-PHONE, INTERNET, CABLE	0	0	0	<u>\$0</u>			0.0%
41953-0390	4,700	5,100	5,100	3,100	2,500	2,500	(600)
CC-CONTRACT SERVICES	7,926	4,550	8,624	<u>\$6,421</u>			-19.4%

Town of Bow Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget</u>	Selectmen	Bud Comm	BC change
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>5 Year Avg.</u>	<u>Recommend</u>	<u>Recommend</u>	<u>from '17-18</u>
41953-0410	14,365	17,004	18,024	8,000	9,000	9,000	1,000
CC-ELECTRICITY	15,871	13,700	12,370	\$13,659			12.5%
41953-0411	15,600	18,650	18,650	9,000	9,000	9,000	0
CC-NATURAL GAS	17,144	11,481	13,226	\$15,324			0.0%
41953-0413	5,960	5,960	5,960	600	1,200	1,200	600
CC-SEWER	1,184	1,184	1,184	\$1,907			100.0%
41953-0430	3,062	7,500	10,000	27,000	25,500	25,500	(1,500)
CC-BUILDING REPAIRS	5,607	11,853	8,594	\$7,170			-5.6%
41953-0612	200	200	200	0	0	0	0
CC-PAINT	200	0	0	\$40			*
41953-0630	2,500	2,500	2,500	1,000	1,000	1,000	0
CC-CUSTODIAL SUPPLIES	857	785	2,180	\$1,337			0.0%
41953-0684	400	200	200	0	200	200	200
CC-LIGHT REPLACEMENT	0	0	0				*
<i>Subtotal Community Center</i>	46,787	57,114	60,634	52,075	51,775	51,775	(300)
	48,790	43,552	46,177				-0.6%
<i>Public Safety Center</i>							
41954-0341	0	0	0	9,197	10,000	10,000	803
PSC-PHONE, INTERNET, CABLE	0	0	191				8.7%
41954-0390	0	0	0	0	5,500	5,500	5,500
PSC-CONTRACT SERVICES	0	0	4,017				*
41954-0410	0	0	0	21,720	30,000	30,000	8,280
PSC-ELECTRICITY	0	0	787				38.1%
41954-0411	0	0	0	15,000	30,000	30,000	15,000
PSC-NATURAL GAS	0	0	2,465				100.0%
41954-0425	0	0	0	0	0	0	0
PSC-FACILITY EQUIPMENT	0	0	15,554				*
41954-0430	0	0	0	500	0	0	(500)
PSC-FACILITY MAINTENANCE	0	0	0				-100.0%
41954-0620	0	0	0	400	0	0	(400)
PSC-SUPPLIES	0	0	2,285				-100.0%
41954-0630	0	0	0	300	500	500	200
PSC-CUSTODIAL SUPPLIES	0	0	50				66.7%
41954-0725	0	0	0	2,000	3,000	3,000	1,000
PSC-BUILDING MAINTENANCE	0	0					50.0%
<i>Subtotal Public Safety</i>	0	0	0	49,117	79,000	79,000	29,883
	0	0	25,350				60.8%
TOTAL FACILITIES	202,053	241,517	250,830	270,092	269,384	269,384	(708)
	228,367	185,474	173,890				-0.3%

Town of Bow Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>		<u>Budget/ Actual</u>	<u>Budget/ Actual</u>	<u>Budget/ Actual</u>	<u>Budget 5 Year Avg.</u>	<u>Selectmen Recommend</u>	<u>Bud Comm Recommend</u>	<u>BC change from '17-18</u>
FINANCE								
<u>Wages & Benefits</u>								
41501-0110		121,169	122,784	127,854	133,780	138,010	138,010	4,230
FA-FULL TIME SALARIES		121,160	131,339	124,800	<u>\$122,130</u>			3.2%
41505-0120		3,568	4,011	3,983	7,189	7,554	7,554	365
TR-PART TIME SALARIES		2,501	3,105	10,650	<u>\$5,012</u>			5.1%
41501-0130		2,587	4,105	4,105	4,201	4,243	4,243	42
FA-ELECTED OFFICIALS		2,587	4,120	4,336	<u>\$3,243</u>			1.0%
41501-0140		0	0	0	0	500	500	500
FA-OVERTIME		0	632	587	<u>\$448</u>			*
41501-0210		34,890	32,598	24,259	25,382	13,740	13,740	(11,642)
FA-GROUP INSURANCE MEDICAL		33,040	29,862	21,485	<u>\$28,340</u>			-45.9%
41501-0211		1,088	1,088	1,122	1,042	1,061	1,061	19
FA-GROUP INSURANCE - DENTAL		1,014	929	1,021	<u>\$997</u>			1.8%
41501-0215		1,484	1,484	1,508	1,810	1,589	1,589	(221)
FA-GROUP INSURANCE - LIFE		1,557	1,410	1,366	<u>\$1,454</u>			-12.2%
41501-0220		7,894	8,114	8,427	9,020	9,320	9,320	300
FA-SOCIAL SECURITY		7,735	8,530	8,412	<u>\$7,978</u>			3.3%
41501-0225		1,847	1,899	1,974	2,003	2,180	2,180	177
FA-MEDICARE		1,809	1,995	1,968	<u>\$1,866</u>			8.8%
41501-0230		13,049	13,715	14,397	15,224	15,763	15,763	539
FA-RETIREMENT		13,058	13,373	14,011	<u>\$12,671</u>			3.5%
41501-0260		205	212	221	291	320	320	29
FA-WORKERS COMPENSATION		178	178	293	<u>\$192</u>			10.0%
<u>Subtotal Wages & Benefits</u>		187,781	190,010	187,850	199,942	194,280	194,280	(5,662)
		184,637	195,473	188,928				-2.8%
<u>Operating</u>								
41501-0301		13,250	13,250	13,500	14,000	14,000	14,000	0
FA-AUDIT		13,250	13,250	13,500	<u>\$13,784</u>			0.0%
41501-0341		705	400	400	0	0	0	0
FA-TELEPHONE		342	493	785	<u>\$501</u>			*
41501-0390		2,800	0	0	3,000	2,500	2,500	(500)
FA-CONTRACT SERVICE		2,800	4,396	2,931	<u>\$2,618</u>			-16.7%
41501-0550		500	500	500	300	500	500	200
FA-PRINTING		627	305	151	<u>\$413</u>			66.7%
41501-0570		0	0	0	100	100	100	0
FA-EMPLOYEE MILEAGE		52	103	0	<u>\$96</u>			0.0%
41501-0620		1,800	2,150	2,150	2,200	2,400	2,400	200
FA-OFFICE SUPPLIES		2,739	3,116	2,210	<u>\$3,025</u>			9.1%
41501-0625		1,500	1,600	1,600	1,700	1,500	1,500	(200)
FA-POSTAGE		2,052	1,817	1,369	<u>\$1,698</u>			-11.8%
41503-0680		50	50	50	0	50	50	50
FA-OTHER MISCELLANEOUS		88	85	0	<u>\$79</u>			*
41503-0810		145	145	145	75	100	100	25
FA-ADVERTISING		67	0	96	<u>\$123</u>			33.3%

Town of Bow Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget</u>	Selectmen	Bud Comm	BC change
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>5 Year Avg.</u>	<u>Recommend</u>	<u>Recommend</u>	<u>from '17-18</u>
41501-0830	620	695	695	720	685	685	(35)
FA-TRAINING	554	350	1,067	\$748			-4.9%
<i>Subtotal Operating</i>	21,370	18,790	19,040	22,095	21,835	21,835	(260)
	22,572	23,914	22,108				-1.2%
TOTAL FINANCE	209,151	208,800	206,890	222,037	216,115	216,115	(5,922)
	207,209	219,387	211,036				-2.7%
<u>Capital Projects</u>							
49090-0931	0	0	0	0	20,000	20,000	20,000
CAP-FINANCIAL SOFTWARE	0	0	0	\$0			*
TECHNOLOGY							
<i>Operating - Technology</i>							
41506-0390	43,224	48,625	46,938	27,500	35,640	35,640	8,140
IS-CONTRACT SERVICE	61,005	74,735	81,185	\$65,898			29.6%
41506-0395	0	0	0	25,336	0	0	(25,336)
IS-SOFTWARE/LICENSING SUPPORT	0	0	0	\$0			-100.0%
41506-0740	0	0	16,090	8,300	0	0	(8,300)
IS-EQUIPMENT	0	0	18,263	\$13,908			-100.0%
41506-0745	0	0	0	2,000	2,000	2,000	0
IS-SOFTWARE	0	0	0	\$0			0.0%
TOTAL TECHNOLOGY	43,224	48,625	63,028	63,136	37,640	37,640	(25,496)
	61,005	74,735	99,447				-40.4%
PERSONNEL							
<i>Operating - Personnel</i>							
41550-0270	1,700	1,700	2,700	2,000	1,923	1,923	(77)
UNEMPLOYMENT COMPENSATION	3,768	688	1,239	\$1,868			-3.9%
41550-0390	6,100	6,100	83,100	7,500	8,000	8,000	500
CONTRACT SERVICES	4,365	4,900	8,368	\$5,474			6.7%
41550-0810	800	0	0	500	0	0	(500)
ADVERTISING	1,509	0	0	\$607			-100.0%
41550-0830	2,000	2,000	1,000	1,000	1,000	1,000	0
EMPLOYEE TRAINING	40	961	0	\$286			0.0%
TOTAL PERSONNEL	10,600	9,800	86,800	11,000	10,923	10,923	(77)
	9,682	6,549	9,606	8,235			-0.7%
TOWN INSURANCES							
41962-0520	60,232	63,758	68,221	81,608	83,468	83,468	1,860
PROPERTY & LIABILITY INS	63,758	69,252	72,996	\$63,876			2.3%
Notes: Primex Property/Liability Insurance Pool - property and liability coverage (Buildings, Vehicles, etc.). Estimated 8% increase.							
DEBT SERVICE							
47112-0980	870,000	870,000	825,000	1,066,850	1,065,000	1,065,000	(1,850)
LONG TERM DEBT - PRINCIPAL	870,000	870,000	825,000	\$861,060			-0.2%
47212-0981	389,422	358,691	403,238	467,898	392,406	392,406	(75,492)
LONG TERM DEBT - INTEREST	389,422	358,691	416,302	\$407,561			-16.1%
47312-0990	1	1	1	1	1	1	0
INTEREST - TAN	0	0	0	\$0			0.0%
TOTAL DEBT SERVICE	1,259,423	1,228,692	1,228,239	1,534,749	1,457,407	1,457,407	(77,342)
	1,259,422	1,228,691	1,241,302				-5.0%

Town of Bow Budget Worksheet

		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
		Budget/	Budget/	Budget/	Budget	Selectmen	Bud Comm	BC change
Department		Actual	Actual	Actual	5 Year Avg.	Recommend	Recommend	from '17-18
Acct #	Description							
FIRE DEPARTMENT								
	<u>Wages & Benefits</u>							
42202-0110		427,909	409,888	460,623	469,559	467,925	467,925	(1,634)
FD-FULL TIME SALARIES GROUP II		386,780	389,873	459,564	\$395,907			-0.3%
42202-0120		157,970	163,199	165,586	127,000	135,260	135,260	8,260
FD-CALL DEPT. SALARIES		142,073	120,849	120,688	\$151,448			6.5%
42202-0140		49,484	40,000	42,275	39,321	42,541	42,541	3,220
FD-OVERTIME		48,184	55,407	50,546	\$48,269			8.2%
42202-0210		130,320	101,028	91,350	100,582	83,600	83,600	(16,982)
FD-GROUP INSURANCE - MEDICAL		98,319	78,418	85,581	\$94,223			-16.9%
42202-0211		3,400	3,264	3,927	3,808	3,786	3,786	(22)
FD-GROUP INSURANCE - DENTAL		2,475	2,226	3,078	\$2,612			-0.6%
42202-0215		4,638	4,452	5,587	6,562	5,558	5,558	(1,004)
FD-GROUP INSURANCE - LIFE		4,789	4,337	5,406	\$4,776			-15.3%
42202-0220		13,043	10,119	10,419	7,874	8,387	8,387	513
FD-SOCIAL SECURITY		12,271	8,364	7,697	\$10,401			6.5%
42202-0225		9,594	9,252	10,161	9,221	9,364	9,364	143
FD-MEDICARE		8,474	8,502	9,500	\$8,898			1.6%
42202-0230		132,428	131,167	147,456	162,282	162,788	162,788	506
FD-RETIREMENT		117,042	127,853	147,975	\$120,520			0.3%
42202-0260		31,822	30,845	33,592	30,276	32,158	32,158	1,882
FD-WORKERS COMPENSATION		25,311	24,400	28,746	\$25,572			6.2%
	<u>Subtotal Wages & Benefits</u>	960,608	903,214	970,976	956,484	951,367	951,367	(5,117)
		845,719	820,228	918,781				-0.5%
	<u>Operating</u>							
42202-0341		9,500	6,500	6,809	7,063	3,100	3,100	(3,963)
FD-TELEPHONE		5,919	7,424	5,110	\$4,426			-56.1%
42202-0350		4,500	4,000	4,000	21,000	11,020	11,020	(9,980)
FD-MEDICAL FEES		2,403	3,260	750	\$2,056			-47.5%
42202-0390		123,956	125,850	118,500	114,000	127,155	127,155	13,155
FD-CONTRACT SERVICES		113,851	110,984	114,978	\$118,380			11.5%
42202-0430		150	150	150	75	75	75	0
FD-OFFICE EQUIPMENT REPAIRS		20	0	0	\$26			0.0%
42202-0431		12,000	12,000	12,500	12,500	11,000	11,000	(1,500)
FD-OUTSIDE REPAIRS		31,521	12,317	10,073	\$12,140			-12.0%
42202-0432		3,000	3,500	3,500	750	750	750	0
FD-RADIOS/REPAIRS		3,290	1,252	3,788	\$3,783			0.0%
42202-0560		2,050	2,900	2,900	1,500	1,585	1,585	85
FD-DUES/MEETINGS/SUBSCRIPTION		2,664	2,858	2,704	\$2,527			5.7%
42202-0570		700	700	500	100	100	100	0
FD-EMPLOYEE MILEAGE		28	30	134	\$76			0.0%
42202-0620		3,500	3,500	4,000	2,000	2,000	2,000	0
FD-OFFICE SUPPLIES/PHOTO SUPPLI		1,451	3,157	2,741	\$2,722			0.0%
42202-0625		200	200	200	100	100	100	0
FD-POSTAGE		91	18	73	\$61			0.0%

Town of Bow Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget</u>	Selectmen	Bud Comm	BC change
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>5 Year Avg.</u>	<u>Recommend</u>	<u>Recommend</u>	<u>from '17-18</u>
42202-0635	4,250	4,125	2,500	1,500	1,500	1,500	0
FD-GASOLINE	1,202	1,438	1,268	\$1,175			0.0%
42202-0636	14,063	13,688	8,625	6,500	7,500	7,500	1,000
FD-DIESEL	10,343	5,894	7,096	\$9,424			15.4%
42202-0660	10,000	12,000	13,000	8,500	12,000	12,000	3,500
FD-AUTO PARTS	7,365	10,292	18,557	\$14,168			41.2%
42202-0663	250	0	0	0	0	0	0
FD-BATTERIES	0	0	0	\$8			*
42202-0680	28,900	28,900	31,250	25,000	26,070	26,070	1,070
FD-MISC. SUPPLIES	28,687	18,960	26,828	\$23,624			4.3%
42202-0740	23,000	18,400	11,075	8,000	12,250	12,250	4,250
FD-EQUIPMENT	22,260	41,738	17,393	\$19,977			53.1%
42202-0830	14,500	14,500	14,500	7,300	7,300	7,300	0
FD-TRAINING	7,294	5,601	10,255	\$9,952			0.0%
<i>Subtotal Operating</i>	254,519	250,913	234,009	215,888	223,505	223,505	7,617
	238,388	225,223	221,749				3.5%
TOTAL FIRE DEPARTMENT	1,215,127	1,154,127	1,204,985	1,172,372	1,174,872	1,174,872	2,500
	1,084,107	1,045,450	1,140,530				0.2%
HEALTH OFFICER							
<i>Wages & Benefits</i>							
44100-0120	2,148	2,148	2,148	2,170	2,214	2,214	44
HA-PART TIME SALARIES	2,148	2,148	2,148	\$2,109			2.0%
44100-0220	133	133	133	135	138	138	3
HA-SOCIAL SECURITY	133	133	133	\$131			2.6%
44100-0225	31	31	31	31	33	33	2
HA-MEDICARE	31	31	31	\$31			4.9%
44100-0260	3	3	3	50	111	111	61
HA-WORKERS COMPENSATION	1	2	44	\$10			122.0%
<i>Subtotal Wages & Benefits</i>	2,315	2,315	2,315	2,386	2,496	2,496	110
	2,314	2,314	2,356				4.6%
<i>Operating</i>							
44100-0561	30	30	30	30	0	0	(30)
HA-MEETING EXPENSE	70	105	35	\$66			-100.0%
TOTAL HEALTH OFFICER	2,345	2,345	2,345	2,416	2,496	2,496	80
	2,384	2,419	2,391				3.3%

Town of Bow Budget Worksheet

Department		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
Acct # Description		Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
HERITAGE COMMISSION								
<u>Operating</u>								
45890-0620		500	500	500	500	500	500	0
HC-OFFICE SUPPLIES		535	1,044	821	\$535			0.0%
45890-0680		1,000	1,000	1,000	1,000	1,000	1,000	0
HC-PRESERVATON & RESTORATION		1,770	331	0	\$729			0.0%
45890-0690		250	250	250	250	250	250	0
HC-OTHER MISCELLANEOUS		145	1,302	928	\$622			0.0%
TOTAL HERITAGE COMMISSION		1,750	1,750	1,750	1,750	1,750	1,750	0
		2,450	2,676	1,748				0.0%
OUTSIDE AGENCIES								
44152-0392		500	500	500	0	0	0	0
RED CROSS		500	500	500	\$300			*
44152-0393		500	500	500	0	500	500	500
CASA		500	500	500	\$500			*
44152-0394		1,050	1,050	1,050	0	0	0	0
CONCORD AREA TRANSIT		1,050	1,050	1,050	\$1,010			*
44152-0395		2,400	2,400	2,600	2,600	2,900	2,900	300
COMMUNITY ACTION PROGRAM		2,400	2,400	2,600	\$2,440			11.5%
TOTAL OUTSIDE AGENCIES		4,450	4,450	4,650	2,600	3,400	3,400	800
		4,450	4,450	4,650				30.8%
HUMAN SERVICES								
<u>Wages & Benefits</u>								
44111-0120		5,636	5,742	5,829	3,500	3,128	3,128	(372)
HS-PART TIME SALARIES		2,771	2,525	2,174	\$2,788			-10.6%
44111-0220		350	356	362	217	194	194	(23)
HS-SOCIAL SECURITY		172	157	135	\$173			-10.6%
44111-0225		83	84	85	51	46	46	(5)
HS-MEDICARE		40	37	32	\$40			-9.4%
44111-0260		10	10	10	7	6	6	(1)
HS-WORKERS COMPENSATION		4	4	5	\$4			-18.4%
Subtotal Wages & Benefits		6,079	6,192	6,286	3,775	3,374	3,374	(401)
		2,986	2,722	2,346				-10.6%
<u>Operating</u>								
44111-0560		50	50	50	50	50	50	0
HS-MEETING EXPENSE		0	30	30	\$24			0.0%
44111-0620		25	50	50	0	0	0	0
HS-OFFICE SUPPLIES		0	0	0	\$0			*
44111-0625		25	25	25	0	0	0	0
HS-POSTAGE		0	0	0	\$2			*
Subtotal Operating		100	125	125	50	50	50	0
		0	30	30				0.0%
44421-0891		2,000	6,500	5,500	5,000	5,000	5,000	0
HS-DIRECT ASSISTANCE		3,087	2,529	2,290	\$2,436			0.0%
TOTAL HUMAN SERVICES		8,179	12,817	11,911	8,825	8,424	8,424	(401)
		6,073	5,281	4,666				-4.5%

Town of Bow Budget Worksheet

<u>Department</u>	2015-16	2016-17	2017-18	2018-19	Dol. / Pct.	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Trustee</u>	<u>Change</u>	<u>Bud Comm</u>	<u>BC change</u>
	<u>Actual</u>	<u>Actual</u>	<u>5 Year Avg.</u>	<u>Recommend</u>	<u>from '17-18</u>	<u>Recommend</u>	<u>from '17-18</u>
LIBRARY							
<u>Wages & Benefits</u>							
01-4550-101	155,636	157,917	190,375	200,508	10,133	200,508	10,133
Full Time Salaries	155,636	157,917	<u>\$145,110</u>		5.3%		5.3%
01-4550-102	102,293	99,847	86,448	89,273	2,825	89,273	2,825
Part Time Salaries	102,293	99,847	<u>\$107,693</u>		3.3%		3.3%
01-4550-107	1,232	1,232	1,244	1,288	44	1,288	44
Vacation Coverage	1,232	1,232	<u>\$1,215</u>		3.5%		3.5%
01-4550-121	107,782	74,318	67,496	44,257	(23,239)	44,257	(23,239)
Group Insurance - Medical	107,782	74,318	<u>\$90,108</u>		-34.4%		-34.4%
01-4550-122	4,863	5,061	4,974	2,537	(2,437)	2,537	(2,437)
Group Insurance - Dental	4,863	5,061	<u>\$4,816</u>		-49.0%		-49.0%
01-4550-125	2,226	2,226	2,461	2,620	159	2,620	159
Group Insurance - Life & Disability	2,226	2,226	<u>\$2,057</u>		6.5%		6.5%
01-4550-131	16,067	16,027	17,240	18,047	807	18,047	807
Social Security	16,067	16,027	<u>\$15,743</u>		4.7%		4.7%
01-4550-132	3,758	3,757	4,031	4,221	190	4,221	190
Medicare	3,758	3,757	<u>\$3,684</u>		4.7%		4.7%
01-4550-135	17,385	17,554	21,665	22,765	1,100	22,765	1,100
Retirement	17,385	17,554	<u>\$15,422</u>		5.1%		5.1%
01-4550-141	415	412	445	900	455	900	455
Workers Compensation	415	412	<u>\$396</u>		102.2%		102.2%
<u>Subtotal Wages & Benefits</u>	<u>411,657</u>	<u>378,351</u>	<u>396,379</u>	<u>386,416</u>	<u>(9,962)</u>	<u>386,416</u>	<u>(9,962)</u>
	<u>411,657</u>	<u>378,351</u>			<u>-2.5%</u>		<u>-2.5%</u>
<u>Operating</u>							
01-4550-225	1,840	4,600	4,600	4,600	0	4,600	0
Telephone	1,840	4,600	<u>\$2,392</u>		0.0%		0.0%
01-4550-231	350	350	350	350	0	350	0
Sewer	350	350	<u>\$350</u>		0.0%		0.0%
01-4550-233	3,500	8,000	8,000	9,600	1,600	9,600	1,600
Natural Gas	3,500	8,000	<u>\$9,500</u>		20.0%		20.0%
01-4550-234	12,650	13,500	14,300	15,373	1,073	15,373	1,073
Electricity	12,650	13,500	<u>\$12,302</u>		7.5%		7.5%
01-4550-251	10,889	16,835	11,335	11,335	0	11,335	0
Building Maintenance	10,889	16,835	<u>\$13,132</u>		0.0%		0.0%
01-4550-252	3,550	3,650	3,650	3,650	0	3,650	0
Grounds Maintenance	3,550	3,650	<u>\$3,920</u>		0.0%		0.0%
01-4550-260	350	3,550	350	350	0	350	0
Contracted Services	350	3,550	<u>\$990</u>		0.0%		0.0%
01-4550-270	9,150	9,750	11,930	11,930	0	11,930	0
Equipment Repair	9,150	9,750	<u>\$8,270</u>		0.0%		0.0%
01-4550-310	53,330	54,609	49,988	50,312	324	50,312	324
Collection Development	53,330	54,609	<u>\$53,436</u>		0.6%		0.6%
01-4550-351	6,375	6,375	6,375	6,375	0	6,375	0
Supplies	6,375	6,375	<u>\$6,750</u>		0.0%		0.0%

Town of Bow Budget Worksheet

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	Dol. / Pct.	2018-19	Dol. / Pct.
<u>Acct # Description</u>		<u>Budget/</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Trustee</u>	<u>Change</u>	<u>Bud Comm</u>	<u>BC change</u>
		<u>Actual</u>	<u>Actual</u>	<u>5 Year Avg.</u>	<u>Recommend</u>	<u>from '17-18</u>	<u>Recommend</u>	<u>from '17-18</u>
01-4550-355		800	600	600	600	0	600	0
Postage		800	600	<u>\$780</u>		0.0%		0.0%
01-4550-410		4,000	4,000	4,000	4,000	0	4,000	0
Special Programs		4,000	4,000	<u>\$4,000</u>		0.0%		0.0%
01-4550-450		1,800	1,800	1,800	1,800	0	1,800	0
Professional Development		1,800	1,800	<u>\$1,780</u>		0.0%		0.0%
01-4550-510		300	300	300	300	0	300	0
Preservation		300	300	<u>\$320</u>		0.0%		0.0%
<i>Subtotal Operating</i>		108,884	127,919	117,578	120,575	2,997	120,575	2,997
		<u>108,884</u>	<u>127,919</u>			<u>2.5%</u>		<u>2.5%</u>
TOTAL LIBRARY		<u>520,541</u>	<u>506,270</u>	<u>513,957</u>	<u>506,991</u>	<u>(6,965)</u>	<u>506,991</u>	<u>(6,965)</u>
		<u>520,541</u>	<u>506,270</u>			<u>-1.4%</u>		<u>-1.4%</u>

Town of Bow Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/ Actual</u>	<u>Budget/ Actual</u>	<u>Budget/ Actual</u>	<u>Budget 5 Year Avg.</u>	<u>Selectmen Recommend</u>	<u>Bud Comm Recommend</u>	<u>BC change from '17-18</u>
PARKS & RECREATION							
<u>Wages & Benefits</u>							
45201-0110	56,587	57,672	60,583	62,706	65,823	65,823	3,117
PR-FULL TIME SALARIES	55,507	58,182	60,788	\$67,898			5.0%
45201-0120	47,857	49,127	51,094	53,461	55,258	55,258	1,797
PR-PART-TIME SALARIES	51,315	39,288	50,071	\$45,473			3.4%
45201-0125	86,915	87,344	62,041	63,202	0	0	(63,202)
PR-SEASONAL/TEMPORARY SALARI	79,379	84,599	66,841	\$78,712			-100.0%
45201-0140	0	0	0	0	0	0	0
PR-OVERTIME	623	488	0	\$350			*
45201-0210	7,499	7,499	15,959	16,921	13,524	13,524	(3,397)
PR-GROUP INSURANCE - MEDICAL	7,499	7,499	7,239	\$10,529			-20.1%
45201-0211	544	544	561	521	531	531	10
PR-GROUP INSURANCE - DENTAL	525	459	500	\$656			1.9%
45201-0215	742	742	787	887	799	799	(88)
PR-GROUP INSURANCE - LIFE	787	713	941	\$937			-9.9%
45201-0220	11,864	12,036	10,771	11,121	7,508	7,508	(3,613)
PR-SOCIAL SECURITY	11,852	11,926	11,402	\$12,402			-32.5%
45201-0225	2,774	2,881	2,519	2,601	1,756	1,756	(845)
PR-MEDICARE	2,772	2,789	2,667	\$2,901			-32.5%
45201-0230	6,094	6,442	6,767	7,136	7,491	7,491	355
PR-RETIREMENT	6,161	6,126	6,793	\$6,971			5.0%
45201-0260	3,579	3,630	3,230	4,143	4,378	4,378	235
PR-WORKERS COMPENSATION	3,144	3,318	4,380	\$3,517			5.7%
<u>Subtotal Wages & Benefits</u>	<u>224,455</u>	<u>227,917</u>	<u>214,312</u>	<u>222,699</u>	<u>157,068</u>	<u>157,068</u>	<u>(65,631)</u>
	<u>219,565</u>	<u>215,387</u>	<u>211,622</u>				<u>-29.5%</u>
<u>Operating</u>							
45201-0341	2,235	2,355	2,005	378	360	360	(18)
PR-TELEPHONE	1,976	2,150	2,344	\$2,033			-4.8%
45201-0390	26,200	11,962	21,962	14,390	9,654	9,654	(4,736)
PR- CONTRACT SERVICES	13,670	10,984	21,414	\$15,408			-32.9%
45201-0410	1,555	2,604	2,604	4,450	4,450	4,450	0
PR-ELECTRICITY	2,124	2,867	2,939	\$2,233			0.0%
45201-0430	3,000	3,000	4,113	3,750	500	500	(3,250)
PR-REPAIRS TO EQUIPMENT	8,348	4,607	2,262	\$3,494			-86.7%
45201-0440	4,291	4,291	4,291	2,700	3,470	3,470	770
PR-RENTAL OF EQUIPMENT	2,673	2,529	2,774	\$3,116			28.5%
45201-0550	250	250	250	150	0	0	(150)
PR-PRINTING	12	0	0	\$2			-100.0%
45201-0560	1,395	1,895	1,900	1,500	1,000	1,000	(500)
PR-DUES-MEMBERSHIP	1,514	2,033	1,016	\$1,363			-33.3%
45201-0570	293	280	288	150	150	150	0
PR-EMPLOYEE MILEAGE	212	149	36	\$126			0.0%
45201-0615	3,580	4,155	3,140	200	200	200	0
PR-UNIFORMS & CLOTHING	1,952	4,617	1,855	\$2,598			0.0%

Town of Bow Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
Acct # Description		Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget <i>5 Year Avg.</i>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
45201-0620		1,000	1,000	1,000	1,200	1,200	1,200	0
PR-OFFICE SUPPLIES		1,171	1,253	973	<u>\$1,148</u>			0.0%
45201-0625		300	300	300	300	300	300	0
PR-POSTAGE		361	208	189	<u>\$224</u>			0.0%
45201-0630		1,000	2,000	9,600	11,400	3,400	3,400	(8,000)
PR-BLDG. MATERIAL		152	601	9,302	<u>\$4,081</u>			-70.2%
45201-0635		4,193	4,098	2,452	2,533	240	240	(2,293)
PR-GASOLINE & DIESEL FUEL		3,323	1,866	2,381	<u>\$2,583</u>			-90.5%
45201-0650		11,258	14,339	15,690	20,275	17,665	17,665	(2,610)
PR-GROUND MAINT. & REPAIRS		17,708	20,502	16,548	<u>\$17,778</u>			-12.9%
45201-0660		2,500	3,000	3,000	1,500	500	500	(1,000)
PR-AUTO PARTS		1,379	831	1,629	<u>\$1,769</u>			-66.7%
45201-0680		1,400	1,500	1,500	0	0	0	0
PR-SPEC. RECR. SUPPLIES		1,272	1,699	1,716	<u>\$1,431</u>			*
45201-0740		1,830	1,172	9,172	1,200	1,200	1,200	0
PR-EQUIPMENT		8,374	7,270	7,465	<u>\$5,713</u>			0.0%
45201-0810		200	200	200	0	0	0	0
PR-ADVERTISING		153	0	0	<u>\$31</u>			*
45201-0875		19,700	19,700	7,000	500	0	0	(500)
PR-PROGRAM ACTIVITIES		13,348	12,307	6,512	<u>\$19,740</u>			-100.0%
<i>Subtotal Operating</i>		86,180	78,101	90,467	66,576	44,289	44,289	(22,287)
		79,723	76,471	81,354				-33.5%
TOTAL PARKS & RECREATION		310,635	306,018	304,779	289,275	201,357	201,357	(87,918)
		299,288	291,859	292,976				-30.4%

Town of Bow Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/ Actual</u>	<u>Budget/ Actual</u>	<u>Budget/ Actual</u>	<u>Budget 5 Year Avg.</u>	<u>Selectmen Recommend</u>	<u>Bud Comm Recommend</u>	<u>BC change from '17-18</u>
POLICE DEPARTMENT							
<u>Wages & Benefits</u>							
42101-0110	739,408	747,211	802,449	751,869	781,975	781,975	30,106
PD-FULL TIME SALARIES GROUP II	640,829	612,362	685,975	\$665,765			4.0%
42101-0111	266,566	282,880	93,468	94,851	95,946	95,946	1,095
PD-FULL TIME SALARIES GROUP I	261,309	225,698	88,957	\$198,104			1.2%
42101-0120	123,282	116,583	0	66,881	66,932	66,932	51
PD-PART TIME SALARIES	120,251	88,274	21,396	\$90,881			0.1%
42101-0140	74,040	75,488	53,417	53,747	53,000	53,000	(747)
PD-OVERTIME	58,885	72,360	70,638	\$63,909			-1.4%
42101-0210	372,286	314,400	227,149	190,593	158,675	158,675	(31,918)
PD-GROUP INSURANCE - MEDICAL	281,685	238,024	167,768	\$236,104			-16.7%
42101-0211	10,771	10,662	8,415	7,252	6,490	6,490	(762)
PD-GROUP INSURANCE - DENTAL	9,096	6,968	6,039	\$8,037			-10.5%
42101-0215	13,356	13,356	11,130	11,380	9,736	9,736	(1,644)
PD-GROUP INSURANCE - LIFE	11,940	10,050	9,420	\$11,007			-14.4%
42101-0220	25,683	28,675	8,130	10,234	10,313	10,313	79
PD-SOCIAL SECURITY	24,264	18,478	7,277	\$18,382			0.8%
42101-0225	17,887	18,275	14,209	14,027	14,469	14,469	442
PD-MEDICARE	15,711	14,508	12,877	\$15,052			3.2%
42101-0230	230,974	244,843	235,231	247,285	259,519	259,519	12,234
PD-RETIREMENT	201,460	201,679	220,511	\$200,284			4.9%
42101-0260	19,227	19,502	18,689	18,728	21,634	21,634	2,906
PD-WORKERS COMPENSATION	15,782	15,501	21,446	\$16,893			15.5%
<u>Subtotal Wages & Benefits</u>	<u>1,893,480</u>	<u>1,871,875</u>	<u>1,472,287</u>	<u>1,466,847</u>	<u>1,478,689</u>	<u>1,478,689</u>	<u>11,842</u>
	<u>1,641,211</u>	<u>1,503,902</u>	<u>1,312,302</u>				<u>0.8%</u>
<u>Operating</u>							
42101-0341	23,631	22,631	14,579	9,101	9,000	9,000	(101)
PD-TELEPHONE	19,722	20,056	18,211	\$19,289			-1.1%
42101-0350	1,000	1,000	1,000	750	900	900	150
PD-MED EXPENSE	606	400	200	\$365			20.0%
42101-0351	700	700	700	0	100	100	100
PD-ANIMAL CONTROL	0	0	0	\$96			*
42101-0355	500	500	500	300	300	300	0
PD-PHOTO SUPPLIES	240	0	280	\$421			0.0%
42101-0390	62,500	63,878	118,116	103,582	112,650	112,650	9,068
PD-CONTRACT SERVICES	49,930	88,070	97,205	\$71,509			8.8%
42101-0430	4,800	4,800	8,797	0	4,500	4,500	4,500
PD-REPAIRS	805	1,010	4,280	\$1,282			*
42101-0432	500	500	500	4,000	3,000	3,000	(1,000)
PD-RADIO/RADAR MAINTENANCE	1,092	1,129	445	\$871			-25.0%
42101-0450	8,989	8,989	7,989	8,500	9,700	9,700	1,200
PD-REPAIRS TO UNIFORMS/CLOTHING	9,490	12,273	13,087	\$11,245			14.1%
42101-0550	250	250	250	100	0	0	(100)
PD-PRINTING-ADVERTISING	885	0	262	\$239			-100.0%

Town of Bow Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
		Budget/	Budget/	Budget/	Budget	Selectmen	Bud Comm	BC change
Acct #	Description	Actual	Actual	Actual	5 Year Avg.	Recommend	Recommend	from '17-18
42101-0560		1,450	1,450	1,200	1,200	1,155	1,155	(45)
PD-DUES-MEETINGS		3,268	2,936	1,225	<u>\$2,211</u>			-3.8%
42101-0570		1,111	1,111	833	350	200	200	(150)
PD-EMPLOYEE MILEAGE		425	431	102	<u>\$341</u>			-42.9%
42101-0620		8,000	8,000	5,000	4,000	4,000	4,000	0
PD-OFFICE SUPPLIES		9,475	9,644	4,942	<u>\$7,682</u>			0.0%
42101-0625		400	400	400	300	300	300	0
PD-POSTAGE		254	47	537	<u>\$301</u>			0.0%
42101-0635		37,400	36,300	22,000	20,000	20,000	20,000	0
PD-GASOLINE		25,040	14,163	6,322	<u>\$23,727</u>			0.0%
42101-0660		7,000	7,000	7,000	7,000	7,000	7,000	0
PD-AUTO PARTS		18,070	5,702	6,813	<u>\$9,563</u>			0.0%
42101-0662		3,500	3,500	3,500	3,000	3,000	3,000	0
PD-TIRES		2,671	3,221	2,713	<u>\$3,255</u>			0.0%
42101-0663		500	500	500	500	2,000	2,000	1,500
PD-BATTERIES		183	5	356	<u>\$212</u>			300.0%
42101-0670		1,000	1,000	1,000	750	450	450	(300)
PD-MANUALS - BOOKS		621	308	261	<u>\$488</u>			-40.0%
42101-0680		5,350	5,350	4,850	4,850	9,500	9,500	4,650
PD-SPECIAL POLICE EQUIPMENT/SU		8,303	5,160	21,908	<u>\$9,066</u>			95.9%
42101-0688		2,300	2,300	2,300	2,600	3,000	3,000	400
PD-SPECIAL POLICE DEPT. SUPPLIES		4,737	1,360	2,873	<u>\$2,594</u>			15.4%
42101-0740		1,000	16,500	0	8,497	3,000	3,000	(5,497)
PD-OFFICE EQUIPMENT		730	20,157	0	<u>\$6,033</u>			-64.7%
42101-0765		26,000	26,000	26,000	36,000	36,000	36,000	0
PD-AUTO EQUIPMENT		28,266	32,834	44,474	<u>\$31,071</u>			0.0%
42101-0812		25	25	25	0	0	0	0
PD-MEALS FOR PRISONERS		0	0	0				*
42101-0830		10,000	10,000	8,000	7,000	6,000	6,000	(1,000)
PD-TRAINING/MATCHING FUNDS-TR		2,947	9,683	8,399	<u>\$6,165</u>			-14.3%
Subtotal Operating		207,906	222,684	235,039	222,380	235,755	235,755	13,375
		187,760	228,589	234,896				6.0%
TOTAL POLICE DEPARTMENT		2,101,386	2,094,559	1,707,326	1,689,227	1,714,444	1,714,444	25,218
		1,828,972	1,732,491	1,547,198				1.5%

Town of Bow Budget Worksheet

		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Department</u>		Budget/	Budget/	Budget/	Budget	Selectmen	Bud Comm	BC change
Acct #	Description	Actual	Actual	Actual	5 Year Avg.	Recommend	Recommend	from '17-18
<u>DPW ADMINISTRATION</u>								
<i><u>Wages & Benefits</u></i>								
43111-0110		649,128	652,189	674,867	694,310	720,094	720,094	25,783
PW-FULL TIME SALARIES		636,273	641,999	668,247	\$609,369			3.7%
43111-0120		27,722	44,181	49,723	52,701	53,745	53,745	1,044
PW - PART TIME SALARIES		26,976	28,935	31,445	\$26,424			2.0%
43111-0125		10,647	21,916	21,968	22,323	22,091	22,091	(232)
PW-SEASONAL/TEMPORARY SALAR		9,178	26,803	30,401	\$19,389			-1.0%
43111-0140		81,589	84,682	84,350	80,000	80,000	80,000	0
PW-OVERTIME		88,302	38,875	77,567	\$70,621			0.0%
43111-0210		345,546	293,158	245,951	251,955	187,917	187,917	(64,038)
PW-GROUP INSURANCE - MEDICAL		286,592	269,753	212,364	\$257,716			-25.4%
43111-0211		7,888	7,888	8,135	7,322	7,031	7,031	(291)
PW-GROUP INSURANCE - DENTAL		7,849	6,738	7,176	\$7,216			-4.0%
43111-0215		10,388	10,388	10,388	9,348	9,236	9,236	(112)
PW-GROUP INSURANCE - LIFE		8,986	8,172	9,355	\$8,472			-1.2%
43111-0220		48,191	50,604	51,437	52,659	54,308	54,308	1,649
PW-SOCIAL SECURITY		46,327	44,655	49,735	\$44,182			3.1%
43111-0225		11,289	11,836	11,965	12,315	12,701	12,701	386
PW-MEDICARE		10,835	10,444	11,631	\$10,295			3.1%
43111-0230		79,539	83,693	84,766	79,013	91,051	91,051	12,038
PW-RETIREMENT		77,237	75,636	83,144	\$71,743			15.2%
43111-0260		22,258	23,359	23,701	27,642	29,547	29,547	1,905
PW-WORKERS COMPENSATION		20,086	19,490	24,814	\$19,267			6.9%
<i>Subtotal Wages & Benefits</i>		1,294,185	1,283,894	1,267,251	1,289,588	1,267,721	1,267,721	(21,868)
		1,218,640	1,171,500	1,205,880				-1.7%
<i><u>Operating</u></i>								
43111-0341		3,880	3,880	3,967	2,665	2,665	2,665	0
PW-TELEPHONE		4,338	4,553	4,884	\$4,475			0.0%
43111-0390		10,060	10,103	10,103	7,603	32,603	32,603	25,000
PW-CONTRACT SERVICES		2,141	1,355	14,942	\$5,247			328.8%
43111-0620		800	1,000	1,000	2,000	2,000	2,000	0
PW-OFFICE SUPPLIES		1,190	2,771	986	\$1,702			0.0%
43111-0625		50	50	50	50	50	50	0
PW-POSTAGE		73	28	27	\$42			0.0%
43111-0740		0	0	0	0	0	0	0
PW-EQUIPMENT		0	0	279	\$919			*
43111-0810		0	0	0	100	300	300	200
PW-ADVERTISING		0	220	0	\$76			200.0%
<i>Subtotal Operating</i>		14,790	15,033	15,120	12,418	37,618	37,618	25,200
		7,742	8,928	21,117				202.9%
TOTAL DPW ADMINISTRATION		1,308,975	1,298,927	1,282,371	1,302,006	1,305,339	1,305,339	3,332
		1,226,382	1,180,428	1,226,997				0.3%

Town of Bow Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
Acct # Description	Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget <i>5 Year Avg.</i>	Selectmen <i>Recommend</i>	Bud Comm <i>Recommend</i>	BC change <i>from '17-18</i>
PAVING & RECONSTRUCTION							
<i>Operating</i>							
43121-0394	27,134	28,345	28,345	28,018	10,000	10,000	(18,018)
PW-MARK TRAFFIC LINES/TREE REN	47,358	4,963	24,022	<u>\$24,295</u>			-64.3%
43121-0440	2,000	7,400	5,400	2,000	2,500	2,500	500
PW-RENTAL OF EQUIPMENT	1,366	4,445	541	<u>\$1,935</u>			25.0%
43121-0613	1,500	1,500	1,500	1,500	1,500	1,500	0
PW-STAKES/TRAFFIC CONTROL/TOC	1,770	484	75	<u>\$876</u>			0.0%
43121-0630	1,000	1,000	3,000	3,000	3,000	3,000	0
PW-BUILDING MATERIALS	3,152	2,589	631	<u>\$1,745</u>			0.0%
43121-0650	1,500	1,500	1,500	1,500	2,500	2,500	1,000
PW-LANDSCAPE MATERIALS	1,337	1,303	3,810	<u>\$1,699</u>			66.7%
43121-0680	31,800	31,800	35,800	33,000	30,000	30,000	(3,000)
PW-ASPHALT	17,662	33,270	29,780	<u>\$25,459</u>			-9.1%
TOTAL PAVING & RECONSTRUCTI	64,934	71,545	75,545	69,018	49,500	49,500	(19,518)
	<u>72,644</u>	<u>47,053</u>	<u>58,859</u>				<u>-28.3%</u>
STREET MAINTENANCE							
<i>Operating</i>							
43122-0390	29,800	30,800	30,800	30,800	27,800	27,800	(3,000)
PW-CONTRACT SERVICES	28,534	28,906	31,677	<u>\$29,385</u>			-9.7%
43122-0396	1,500	1,500	1,500	1,250	1,250	1,250	0
PW-TORCH GASES	339	963	1,567	<u>\$1,224</u>			0.0%
43122-0398	5,000	5,000	5,000	4,000	10,000	10,000	6,000
PW-OUTSIDE REPAIRS TO EQUIP	1,244	470	21,240	<u>\$6,306</u>			150.0%
43122-0432	1,000	1,000	1,000	500	500	500	0
PW-RADIO/REPAIRS	0	0	163	<u>\$508</u>			0.0%
43122-0612	7,500	5,500	5,500	5,500	5,500	5,500	0
PW-PAINT	5,400	5,600	5,764	<u>\$4,833</u>			0.0%
43122-0613	4,000	5,000	6,000	6,000	6,000	6,000	0
PW-TRAFFIC CONTROL SUPPLIES	6,332	8,223	7,153	<u>\$7,054</u>			0.0%
43122-0615	12,000	12,000	12,000	11,500	11,500	11,500	0
PW-UNIFORMS CLOTHING	10,717	11,490	9,370	<u>\$10,447</u>			0.0%
43122-0616	700	700	700	700	700	700	0
PW-FIRST AID SUPPLIES	1,074	308	341	<u>\$963</u>			0.0%
43122-0619	1,500	1,500	1,500	500	500	500	0
PW-STEEL IRON	124	91	513	<u>\$467</u>			0.0%
43122-0635	15,300	14,850	9,000	9,000	9,000	9,000	0
PW-GASOLINE	6,902	12,506	7,563	<u>\$12,445</u>			0.0%
43122-0636	93,750	91,250	57,500	57,000	68,000	68,000	11,000
PW-DIESEL	66,299	34,444	66,521	<u>\$68,239</u>			19.3%
43122-0640	5,000	10,000	10,000	9,000	9,000	9,000	0
PW-GUARDRAIL	4,164	11,855	6,489	<u>\$5,262</u>			0.0%
43122-0660	52,000	65,000	65,000	70,000	70,000	70,000	0
PW-AUTO PARTS SUPPLIES	60,949	83,229	67,869	<u>\$65,974</u>			0.0%
43122-0661	2,000	2,000	2,000	5,000	3,000	3,000	(2,000)
PW-GREASE-OIL	3,300	3,432	1,809	<u>\$2,740</u>			-40.0%

Town of Bow Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget/</u>	<u>Budget</u>	Selectmen	Bud Comm	BC change
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>5 Year Avg.</u>	<u>Recommend</u>	<u>Recommend</u>	<u>from '17-18</u>
43122-0662	8,000	9,000	9,000	7,000	8,000	8,000	1,000
PW-TIRES	7,938	2,681	6,122	\$6,018			14.3%
43122-0740	8,000	3,000	4,000	0	10,450	10,450	10,450
PW-REPLACE EQUIPMENT	6,613	21,763	5,647	\$9,495			*
43122-0830	1,500	1,500	2,000	2,500	2,500	2,500	0
PW-TRAINING PROGRAMS	2,006	2,895	1,590	\$1,948			0.0%
TOTAL STREET MAINTENANCE	248,550	259,600	222,500	220,250	243,700	243,700	23,450
	211,934	228,855	241,399				10.6%
STORM DRAINS							
43123-0614	10,000	15,000	15,000	15,000	15,000	15,000	0
PW-DRAINAGE MATERIALS	11,121	13,846	5,737	\$11,603			0.0%
SNOW & ICE CONTROL							
43125-0390	18,700	21,000	17,500	16,500	12,500	12,500	(4,000)
PW-SNOW REMOVAL-SANDING	14,239	14,822	11,153	\$11,411			-24.2%
43125-0680	10,000	10,000	10,000	8,500	10,000	10,000	1,500
PW-PLOW BLADES-PARTS	5,759	6,698	11,284	\$7,889			17.6%
43125-0682	120,000	120,000	150,000	130,000	130,000	130,000	0
PW-SALT	171,176	52,337	181,062	\$123,655			0.0%
43125-0686	2,500	2,750	2,750	2,750	2,750	2,750	0
PW-MAGNESIUM CHLORIDE	756	864	2,959	\$2,826			0.0%
43125-0691	0	3,500	3,500	1,500	1,500	1,500	0
PW-TIRE CHAINS	646	1,085	2,959	\$1,938			0.0%
TOTAL SNOW & ICE CONTROL	151,200	157,250	183,750	159,250	156,750	156,750	(2,500)
	192,576	75,806	209,416		0	0	-1.6%
STREET LIGHTING							
43163-0410	30,145	36,800	39,008	37,000	37,000	37,000	0
SL-ELECTRICITY	35,497	34,745	35,514	\$33,459			0.0%
TOTAL PUBLIC WORKS	1,813,804	1,839,122	1,818,174	1,802,524	1,807,289	1,807,289	4,764
	1,750,155	1,580,734	1,777,921				0.3%
CEMETERIES							
<u>Operating</u>							
43190-0390	18,300	18,300	19,300	15,300	15,300	15,300	0
CEM-CONTRACT SERVICES	18,694	18,654	15,268	\$14,135			0.0%
43190-0430	700	700	700	500	500	500	0
CEM-REPAIRS	0	0	198	\$97			0.0%
43190-0620	2,200	2,200	2,200	6,200	6,200	6,200	0
CEM-SUPPLIES	3,507	4,187	3,698	\$3,306			0.0%
43190-0690	2,000	1,000	1,000	1,000	500	500	(500)
CEM-MOWER PARTS/EQUIPMENT	1,070	1,927	0	\$1,137			-50.0%
43190-0830	0	0	0	200	200	200	0
CEM-TRAINING	190	240	440	\$217			0.0%
TOTAL CEMETERIES	23,200	22,200	23,200	23,200	22,700	22,700	(500)
	23,461	25,008	19,605				-2.2%

Town of Bow Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>		<u>Budget/ Actual</u>	<u>Budget/ Actual</u>	<u>Budget/ Actual</u>	<u>Budget 5 Year Avg.</u>	<u>Selectmen Recommend</u>	<u>Bud Comm Recommend</u>	<u>BC change from '17-18</u>
SOLID WASTE								
43241-0390		667,559	667,559	665,000	669,650	669,650	669,650	0
SW-CONTRACTED SERVICES		633,824	623,312	603,579	\$613,440			0.0%
43241-0393		500	500	500	0	500	500	500
SW-DISPOSAL OF APPLIANCES		153	873	35	\$540			*
43241-0394		20,400	18,000	18,000	3,000	3,000	3,000	0
SW-RECYCLING COMMITTEE		17,841	23,889	13,615	\$16,574			0.0%
43241-0397		13,400	8,000	8,000	9,250	9,250	9,250	0
SW-WELL TESTING		12,575	9,250	3,850	\$8,494			0.0%
43241-0402		500	500	0	0	0	0	0
SW-HAZARDOUS WASTE DISPOSAL		0	0	0	\$0			*
43241-0560		550	550	550	530	530	530	0
SW-DUES		526	526	526	\$466			0.0%
43241-0740		20,000	26,000	26,000	26,000	12,000	12,000	(14,000)
SW-EQUIPMENT		20,000	24,950	25,608	\$14,112			-53.8%
TOTAL SOLID WASTE		722,909	721,109	718,050	708,430	694,930	694,930	(13,500)
		684,919	682,800	647,213				-1.9%
WATER								
43270-0390		52,609	50,209	50,609	54,750	56,395	56,395	1,645
WF-CONTRACT SERVICES		33,935	46,997	52,966	\$63,394			3.0%
43270-0410		18,000	9,200	15,000	18,000	18,000	18,000	0
WF-ELECTRICITY		14,281	10,804	11,420	\$11,654			0.0%
43270-0411		750	1,500	1,700	750	1,000	1,000	250
WF-NATURAL GAS		1,685	1,605	1,605	\$1,278			33.3%
43270-0491		4,000	3,500	3,700	1,700	1,800	1,800	100
WF-SYSTEM MONITORING		3,681	3,531	3,552	\$2,683			5.9%
43270-0745		38,250	23,800	28,625	66,550	82,850	82,850	16,300
WF-OPERATING & MAINTENANCE C		30,619	67,482	42,288	\$33,148			24.5%
TOTAL WATER		113,609	88,209	99,634	141,750	160,045	160,045	18,295
		84,200	130,420	111,831				12.9%
SEWER								
43260-0390		89,952	84,952	67,216	67,216	91,135	91,135	23,919
SF-CONTRACT SERVICES		52,438	79,406	100,161	\$73,788			35.6%
43260-0410		7,600	8,750	9,275	7,600	7,800	7,800	200
SF-ELECTRICITY		9,205	7,829	8,092	\$7,435			2.6%
43260-0411		750	750	750	750	1,000	1,000	250
SF-NATURAL GAS		717	600	599	\$597			33.3%
43260-0491		1,650	2,500	3,000	1,650	1,800	1,800	150
SF-SYSTEM MONITORING		2,772	2,727	2,230	\$2,594			9.1%
43260-0625		0	0	0	0	0	0	0
SF-POSTAGE		0	0	147	\$55			*
43260-0745		35,750	45,000	45,000	61,750	126,850	126,850	65,100
SF-O & M COSTS		38,148	17,926	5,365	\$17,547			105.4%
TOTAL SEWER		135,702	141,952	125,241	138,966	228,585	228,585	89,619
		103,280	108,488	116,593				64.5%

Town of Bow Budget Worksheet

TOWN CLERK
TAX COLLECTOR

Department		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
Acct # Description		Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
TOWN CLERK - TAX COLLECTOR								
<u>Wages & Benefits</u>								
41401-0110		41,151	41,926	40,900	42,338	44,428	44,428	2,090
TC-FULL TIME SALARIES		33,617	37,592	41,021	\$37,711			4.9%
41401-0125		18,062	18,072	32,007	33,387	35,270	35,270	1,883
TC-SEASONAL/TEMPORARY SALARI		30,847	23,299	33,578	\$23,525			5.6%
41401-0130		59,435	60,576	57,152	59,138	60,550	60,550	1,412
TC-ELECTED CLERK/TAX COLLECTO		60,895	54,835	57,315	\$57,108			2.4%
41401-0140		586	594	576	621	487	487	(134)
TC-OVERTIME		564	369	205	\$254			-21.5%
41401-0210		19,972	32,841	31,159	34,613	36,892	36,892	2,279
TC-GROUP INSURANCE - MEDICAL		22,522	35,507	32,126	\$26,020			6.6%
41401-0211		1,088	1,008	1,122	1,036	1,082	1,082	46
TC-GROUP INSURANCE - DENTAL		1,001	934	1,069	\$854			4.4%
41401-0215		1,484	1,484	1,484	1,386	1,363	1,363	(23)
TC-GROUP INSURANCE - LIFE		1,214	1,195	1,455	\$1,298			-1.7%
41401-0220		8,648	8,420	8,718	8,400	8,726	8,726	326
TC-SOCIAL SECURITY		8,537	7,495	8,577	\$8,127			3.9%
41401-0225		2,022	1,892	2,032	1,965	2,041	2,041	76
TC-MEDICARE		1,997	1,753	2,006	\$1,901			3.9%
41401-0230		10,897	11,517	11,190	11,618	12,002	12,002	384
TC-RETIREMENT		9,476	10,325	11,010	\$9,858			3.3%
41401-0260		224	214	223	284	316	316	32
TC-WORKERS COMPENSATION		195	177	280	\$198			11.3%
<u>Subtotal Wages & Benefits</u>		163,569	178,544	186,563	194,785	203,157	203,157	8,372
		170,865	173,481	188,642				4.3%
<u>Operating</u>								
41401-0341		750	750	700	0	0	0	0
TC-TELEPHONE		685	692	785	\$697			*
41401-0390		7,030	7,410	6,830	6,830	6,830	6,830	0
TC-CONTRACT SERVICES		7,227	9,763	4,832	\$7,521			0.0%
41401-0560		955	770	770	770	770	770	0
TC-DUES & SUBSCRIPTIONS		266	258	419	\$316			0.0%
41401-0561		410	535	1,099	1,099	499	499	(600)
TC-MEETING EXPENSE		148	804	268	\$669			-54.6%
41401-0620		2,895	2,795	2,795	2,995	2,995	2,995	0
TC-OFFICE SUPPLIES		3,244	1,825	1,804	\$2,580			0.0%
41401-0625		8,945	8,845	9,223	9,223	9,223	9,223	0
TC-POSTAGE		8,376	6,075	6,552	\$7,325			0.0%
41401-0740		25	40	41	41	470	470	429
TC-OFFICE EQUIP. & EQUIP. MAINT.		301	41	45	\$1,941			1046.3%
41401-0830		575	675	675	1,000	1,600	1,600	600
TC-TRAINING		315	1,142	1,590	\$780			60.0%
<u>Subtotal Operating</u>		21,585	21,820	22,133	21,958	22,387	22,387	429
		20,561	20,601	16,295				2.0%

Town of Bow Budget Worksheet

TOWN CLERK
TAX COLLECTOR

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
		Budget/	Budget/	Budget/	Budget	Selectmen	Bud Comm	BC change
Acct #	Description	Actual	Actual	Actual	5 Year Avg.	Recommend	Recommend	from '17-18
TOTAL TOWN CLERK - TAX COLL.		185,154	200,364	208,696	216,743	225,544	225,544	8,801
		191,427	194,082	204,937				4.1%
<u>Capital Projects</u>								
49090-0931		0	0	0	0	36,311	36,311	36,311
TC-TOWN CLERK SOFTWARE		0	0	0	\$0			*

Town of Bow Budget Worksheet

CAPITAL
RESERVE FUNDS

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>		<u>Budget/ Actual</u>	<u>Budget/ Actual</u>	<u>Budget/ Actual</u>	<u>Budget</u>	<u>Selectmen Recommend</u>	<u>Bud Comm Recommend</u>	<u>BC change from '17-18</u>
<u>TRANSFER TO CAPITAL RESERVES</u>								
49130-1009		0	0	8,000	0	0	0	0
PARKS & RECREATION EQUIPMENT		0	0	8,000				*
49130-1000		0	0	0	120,000	560,300	560,300	440,300
BRIDGE & HIGHWAY CONSTRUCTIO		0	0	0				366.9%
49130-1001		130,000	120,000	120,000	130,000	145,665	145,665	15,665
PUBLIC WORKS EQUIPMENT CRF		130,000	120,000	120,000				12.1%
49130-1003		30,000	50,000	42,000	0	37,000	37,000	37,000
FIRE DEPT EQUIPMENT CRF		30,000	50,000	42,000				*
49130-1007		56,640	0	0	0	0	0	0
LIBRARY EXPENDABLE TRUST FUNI		56,640	0	0				*
49130-1011		70,000	50,000	35,000	25,000	29,000	29,000	4,000
POLICE EQUIPMENT CRF		70,000	50,000	35,000				16.0%
49130-1012		0	25,000	20,000	15,000	6,000	6,000	(9,000)
RECREATION IMPROVEMENTS CRF		0	25,000	20,000				-60.0%
49130-1015		115,000	115,000	135,000	120,000	0	0	(120,000)
MUNICIPAL BUILDINGS & GROUNDS		115,000	115,000	135,000				-100.0%
49130-1020		65,000	45,000	45,000	25,000	100,000	100,000	75,000
FIRE TRUCK CRF		65,000	45,000	45,000				300.0%
49130-1025		0	25,000	5,000	0	0	0	0
MUNICIPAL FACILITIES EMERGENC'		0	25,000	5,000				*
49130-1026		150,000	50,000	50,000	0	0	0	0
LIBRARY LOWER LEVEL CAPITAL R		150,000	50,000	50,000				*
49930-1027		0	0	0	10,000	0	0	(10,000)
CRF-EXP LIBRARY EMERGENCY FUN		5,905	0	0				-100.0%
49130-1028		0	0	0	5,000	0	0	(5,000)
LIBRARY BUILDING MAINTENANCE		0	0	0				-100.0%
49130-1029		0	0	0	5,000	0	0	(5,000)
COMMUNITY CENTER CRF		0	0	0				-100.0%
49170-0000		0	0	0	80,100	123,582	123,582	43,482
HEALTH MAINTENANCE EXP TRUST		0	0	0				54.3%
TOTAL TRANSFER TO CAPITAL RE		616,640	480,000	460,000	535,100	1,001,547	1,001,547	466,447
		622,545	480,000	460,000				87.2%

Town of Bow

Capital Outlay Summary

CAPITAL
EXPENDITURES

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct # Description</u>	<u>Budget/</u> <u>Actual</u>	<u>Budget/</u> <u>Actual</u>	<u>Budget/</u> <u>Actual</u>	<u>Budget</u>	<u>Selectmen</u> <u>Recommend</u>	<u>Bud Comm</u> <u>Recommend</u>	<u>BC change</u> <u>from '17-18</u>
<u>FROM GENERAL FUND</u>							
49090-0910	350,000	350,000	335,000	335,000	285,000	285,000	(50,000)
CAP-ROAD PAVING, RECLAMATION	499,994	309,696	279,791				-14.9%
01-49030-902	0	0	0	35,000	50,000	0	(35,000)
CAP-LIBRARY HVAC SYSTEM UPGR.	0	0	0				-100.0%
49030-0981	0	25,000	42,000	0	0	0	0
CAP-COMMUNITY CENTER	0	18,642	21,255				*
<u>FROM CAPITAL RESERVE FUNDS</u>							
49030-0921	0	30,000	0	0	30,000	30,000	30,000
CAP-OLD TOWN HALL REPAIRS	0	28,010	0				*
49030-0911	18,000	110,000	0	0	100,000	100,000	100,000
CAP-MUNICIPAL BUILDING	5,453	476	81,253				*
49999-9944	0	0	85,000	0	0	0	0
PUBLIC SAFETY BUILDING-GENERA	0	0	75,688				*
49030-0971	0	40,000	0	0	0	0	0
CAP-DPW-SALT SHED	0	32,640	0				*
49090-0982	0	35,700	0	0	30,000	30,000	30,000
CAP-RECREATION IMPROVEMENTS	0	35,700	0				*
49020-0952	0	143,000	0	52,000	48,600	48,600	(3,400)
CAP-POLICE EQUIPMENT	0	3,071	0				-6.5%
49020-0951	0	59,000	25,000	0	0	0	0
CAP-POLICE VEHICLES	0	54,564	25,000				*
49020-0961	0	0	355,000	0	0	0	0
CAP-FIRE-RESCUE VEHICLES	0	0	353,314				*
49020-0962	10,000	0	40,000	50,000	0	0	(50,000)
CAP-FIRE-RESCUE EQUIPMENT	6,588	0	39,539				-100.0%
49020-0971	0	0	0	210,000	232,000	232,000	22,000
PUBLIC WORKS VEHICLES	0	0	0				10.5%
49020-0972	190,000	0	151,207	0	165,000	165,000	165,000
PUBLIC WORKS EQUIPMENT	180,316	0	151,207				*
49090-0911	0	1,200,000	0	0	0	0	0
CAP-HIGHWAY IMPROVEMENTS	0	49,547					*
49090-0916	0	730,000	100,000	722,000	0	0	(722,000)
CAP-BRIDGE REPLACEMENT	0	36,750	0				-100.0%
49090-0915	0	0	0	0	170,000	170,000	170,000
CAP-CULVERT REPLACEMENT	0	0	0				*
49010-0991	0	0	0	0	16,656	16,656	16,656
CAP-CEMETERY PLOT DEVELOPME	0	0	0				*
49010-0975	0	0	0	0	0	0	0
CAP-COMMUNITY CENTER REPAIRS	0	0	0				*
Notes: Petition Warrant Article							
TOTAL CAPITAL OUTLAY	568,000	2,722,700	1,133,207	1,404,000	1,127,256	1,077,256	(326,744)
	692,351	569,096	1,027,047				-23.3%

Town of Bow
Budget Revenue Estimates

	2014-15 Budget/ Actual	2015-16 Budget/ Actual	2016-17 Budget/ Actual	2017-18 Budget/ 5 Year Avg.	2018-19 Selectmen Recommend	2018-19 Bud Comm Recommend	Dol. / Pct. BOS change from '17-18
TAXES							
31851-0000	12,755	7,500	2,000	5,000	5,000	5,000	0
TIMBER YIELD TAXES	2,031	5,856	7,305	<u>\$8,553</u>			0.0%
Notes:							
31890-0000	10,000	8,000	9,900	8,000	8,000	8,000	0
GRAVEL TAX	9,933	9,225	7,208	<u>\$6,875</u>			0.0%
Notes:							
TOTAL TAXES	22,755	15,500	11,900	13,000	13,000	13,000	0
	11,964	15,081	14,514				0.0%
INTEREST & COSTS							
31900-0000	50,000	50,000	35,000	45,000	45,000	45,000	0
INT. & PENALTIES - CURRENT	33,279	45,735	46,213	<u>\$44,732</u>			0.0%
Notes:							
31901-0000	65,000	50,000	50,000	50,000	55,000	55,000	5,000
INT & PENALTIES - UNREDEEMED	49,767	53,075	70,226	<u>\$66,072</u>			10.0%
Notes:							
TOTAL INTEREST & COSTS	115,000	100,000	85,000	95,000	100,000	100,000	5,000
	83,046	98,810	116,439				5.3%
BUSINESS LICENSES & FEES							
32101-0000	50	50	25	-	-	-	0
FILING FEES	30	32	10	<u>\$26</u>		*	
Notes:							
32102-0000	1,635	1,600	1,500	1,500	1,500	1,500	0
UNIFORM COMMERCIAL CODE	1,515	1,620	3,450	<u>\$2,199</u>			0.0%
Notes:							
32103-0000	25	50	50	-	-	-	0
WETLANDS PERMITS	50	10	-	<u>\$19</u>		*	
Notes:							
32104-0000	30	-	-	-	-	-	0
POLE TAX	-	-	10	<u>\$4</u>		*	
Notes:							
32105-0000	3,400	3,500	4,000	4,000	4,000	4,000	0
CERTIFIED TITLE APPLICATIONS	3,942	3,990	4,164	<u>\$3,797</u>			0.0%
Notes:							
32106-0000	29,685	30,000	32,000	33,000	33,000	33,000	0
MUNICIPAL AGENT FEE	32,181	33,615	33,825				0.0%
Notes:							
TOTAL BUSINESS LICENSES, FEES	34,825	35,200	37,575	38,500	38,500	38,500	0
	37,718	39,267	41,459				0.0%

Town of Bow
Budget Revenue Estimates

	2014-15 Budget/ Actual	2015-16 Budget/ Actual	2016-17 Budget/ Actual	2017-18 Budget/ 5 Year Avg.	2018-19 Selectmen Recommend	2018-19 Bud Comm Recommend	Dol. / Pct. BOS change from '17-18
MOTOR VEHICLE FEES							
32203-0000	1,630,000	1,900,000	2,079,025	2,200,000	2,250,000	2,250,000	50,000
MOTORVEHICLE PERMITS	1,943,014	2,124,297	2,197,757	<u>\$1,927,806</u>			2.3%
Notes: Based on historical trends.							
BUILDING PERMITS							
32301-0000	80,000	50,000	75,000	65,000	65,000	65,000	0
BUILDING PERMITS	55,910	65,045	80,789	<u>\$74,147</u>			0.0%
Notes:							
OTHER LICENSES & FEES							
32901-0000	9,000	9,000	8,800	9,000	9,000	9,000	0
DOG LICENSES TOWN	8,755	8,876	8,988	<u>\$8,512</u>			0.0%
Notes:							
32902-0000	175	100	250	200	200	200	0
MARRIAGE LICENSES	175	217	210	<u>\$190</u>			0.0%
Notes:							
32903-0000	20	20	10	-	-	-	0
FISH & GAME TOWN	9	44	22	<u>\$39</u>		*	
Notes:							
32906-0000	500	500	1,415	1,000	1,200	1,200	200
VITAL STAT RESEARCH TOWN	1,417	1,409	1,373	<u>\$1,112</u>			20.0%
Notes:							
TOTAL OTHER LICENSES & FEES	9,695	9,620	10,475	10,200	10,400	10,400	200
	10,356	10,546	10,593				2.0%
FEDERAL / STATE OF NH							
33110-0000	5,000	5,000	-	-	-	-	0
FEDERAL GRANTS	5,943	-	-	<u>\$10,148</u>		*	
Notes:							
33520-0000	367,463	367,303	397,801	397,801	397,801	397,801	0
MEALS & ROOMS TAX	367,463	367,303	397,801	<u>\$361,768</u>			0.0%
Notes:							
33530-0000	189,663	211,786	218,345	223,995	223,995	223,995	0
HIGHWAY BLOCK GRANT	191,414	216,883	218,342	<u>\$200,053</u>			0.0%
Notes: Based on NH DOT FY2018 estimate.							
33540-0000	9,155	8,692	-	-	-	-	0
WATER POLLUTION	9,155	8,692	-	<u>\$7,503</u>		*	
Notes:							
33560-0000	44	78	73	75	75	75	0
STATE-FEDERAL FORESTS	-	73	77	<u>\$58</u>			0.0%
Notes:							

Town of Bow
Budget Revenue Estimates

	2014-15 Budget/ Actual	2015-16 Budget/ Actual	2016-17 Budget/ Actual	2017-18 Budget/ 5 Year Avg.	2018-19 Selectmen Recommend	2018-19 Bud Comm Recommend	Dol. / Pct. BOS change from '17-18
33573-0000	10,797	10,717	-	-	-	-	0
LCHIP- WINDOWS/SHUTTERS	4,971	10,717	1,500	<u>\$16,268</u>		*	
Notes:							
33591-0000	2,354	1,286	2,736	<u>2,736</u>	<u>2,736</u>	<u>2,736</u>	0
BOSTON & MAINE R.R.	-	1,286	2,736	<u>\$1,305</u>			0.0%
Notes:							
33599-0000	-	1,384,000	42,500	-	-	-	0
OTHER STATE GRANTS	-	-	46,714	<u>\$9,771</u>		*	
Notes:							
TOTAL FEDERAL / STATE OF NH	584,476	1,988,862	661,455	624,607	624,607	624,607	0
	578,946	604,955	667,170				0.0%
INCOME FROM DEPARTMENTS							
34011-0000	1,775	1,000	187	<u>650</u>	<u>650</u>	<u>650</u>	0
SALE OF COPIES	767	650	698	<u>\$992</u>			0.0%
Notes:							
34012-0000	400	300	300	<u>300</u>	<u>250</u>	<u>250</u>	(50)
RETURNED CHECK FEE	300	375	288	<u>\$285</u>			-16.7%
Notes:							
34013-0000	24,093	48,448	5,000	<u>6,050</u>	<u>2,000</u>	<u>2,000</u>	(4,050)
MISC. REIMBURSEMENTS	10,312	103	2,106	<u>\$7,223</u>			-66.9%
Notes:							
34201-0000	40,000	20,000	16,800	<u>12,000</u>	<u>7,500</u>	<u>7,500</u>	(4,500)
PLANNING BOARD FEES	16,862	13,637	5,978	<u>\$19,134</u>			-37.5%
Notes:							
34202-0000	2,500	2,000	1,700	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>	(1,000)
ZBA FEES	1,630	2,605	870	<u>\$1,175</u>			-50.0%
Notes:							
34204-0000	3,500	2,000	1,000	<u>2,000</u>	<u>2,500</u>	<u>2,500</u>	500
CEMETERY LOTS	1,000	2,900	3,700	<u>\$2,250</u>			25.0%
Notes:							
34205-0000	700	100	1,000	<u>500</u>	<u>1,000</u>	<u>1,000</u>	500
SEPTIC DESIGN REVIEW	1,150	975	1,225	<u>\$1,005</u>			100.0%
Notes:							
34301-0000	100,000	100,000	85,000	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	0
TIPPING FEES	84,938	114,128	96,802	<u>\$98,304</u>			0.0%
Notes:							
34302-0000	500	500	1,000	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	0
RECYCLING REVENUES	1,125	1,059	1,111	<u>\$1,446</u>			0.0%
Notes:							

Town of Bow
Budget Revenue Estimates

REVENUE

	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
	Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget/ <i>5 Year Avg.</i>	Selectmen Recommend	Bud Comm Recommend	BOS change from '17-18
34304-0000	1,500	500	-	500	1,000	1,000	500
DPW-EXCAVATION PERMITS	1,650	1,200	1,350	<u>\$1,132</u>			100.0%
Notes:							
34305-0000	-	-	-	-	500	500	500
DPW-OTHER REVENUE	-	-	4,790	<u>\$958</u>		*	
Notes:							
34306-0000	19,590	19,590	19,590	19,590	19,590	19,590	0
SCHOOL SOLID WASTE DISPOSAL	19,590	19,590	19,590	<u>\$19,590</u>			0.0%
Notes:							
34307-0000	23,000	23,000	23,000	23,000	35,000	35,000	12,000
SCHOOL SNOW REMOVAL	23,000	23,000	26,500	<u>\$23,700</u>			52.2%
Notes:							
34401-0000	1,000	500	500	500	500	500	0
POLICE PARKING FINES	400	755	810	<u>\$442</u>			0.0%
Notes:							
34403-0000	300	200	125	200	-	-	(200)
DOG FINES (Town Clerk Only)	125	325	-	<u>\$215</u>			-100.0%
Notes:							
34404-0000	1,000	1,000	2,150	1,000	2,000	2,000	1,000
POLICE REPORTS	2,165	855	2,050	<u>\$1,337</u>			100.0%
Notes:							
34405-0000	500	500	310	200	200	200	0
POLICE PERMITS	310	320	140	<u>\$300</u>			0.0%
Notes:							
34406-0000	3,500	4,000	2,450	3,500	2,500	2,500	(1,000)
POLICE WITNESS FEES	2,461	4,914	2,125	<u>\$4,149</u>			-28.6%
Notes:							
34450-0000	104,771	-	-	-	-	-	0
POLICE DISPATCH SERVICE	104,771	-	-				*
Notes:							
34451-0000	2,500	10,000	25,000	15,000	20,000	20,000	5,000
POLICE DETAILS	17,486	20,195	20,178	<u>\$13,202</u>			33.3%
Notes:							
34453-0000	25,000	25,000	25,000	29,000	35,000	35,000	6,000
SCHOOL RESOURCE OFFICER	25,000	25,000	25,000	<u>\$25,000</u>			20.7%
Notes:							
34500-0000	198,000	160,000	200,000	175,000	200,000	200,000	25,000
FIRE - AMBULANCE	152,210	155,895	205,533	<u>\$168,754</u>			14.3%
Notes:							

Page 34

Town of Bow
Budget Revenue Estimates

	2014-15 Budget/ Actual	2015-16 Budget/ Actual	2016-17 Budget/ Actual	2017-18 Budget/ 5 Year Avg.	2018-19 Selectmen Recommend	2018-19 Bud Comm Recommend	Dol. / Pct. BOS change from '17-18
TRANSFERS FROM OTHER FUNDS							
39170-0000	20,000	20,000	50,000	25,000	50,000	50,000	25,000
TRANSFER FROM CONSERVATION FUND	32,850	80,520	81,338	<u>\$50,732</u>			100.0%
Notes:							
39185-0000	19,503	19,503	160,617	-	-	-	0
TRANSFER FROM LIBRARY CRF	19,377	-	160,617			*	
Notes:							
TOTAL TRANS. FROM OTHER FUNDS	39,503	39,503	210,617	25,000	50,000	50,000	25,000
	52,227	80,520	241,955				100.0%
TRANSFERS FROM CAPITAL RESERVE							
39150-1001	190,000	-	110,000	210,000	397,000	397,000	187,000
HIGHWAY EQUIPMENT CRF	180,316	-	110,000				89.0%
Notes:							
39150-1003	-	-	355,000	-			
FIRE VEHICLES CRF	-	-	352,364				
Notes:							
39150-1005	-	400,000	100,000	722,000	170,000	170,000	(552,000)
BRIDGE & HIGHWAY CRF	-	91,912	-				-76.5%
Notes:							
39150-1007	5,905	50,000	-	-			
BRIDGE CRF	5,905	49,899	165,595				
Notes:							
39150-1008	-	22,200	-	-	30,000	30,000	30,000
RECREATION IMPROVEMENT CRF	-	22,200	-			*	
Notes:							
39150-1010	-	200,000	25,000	52,000	48,600	48,600	(3,400)
POLICE EQUIPMENT CRF	-	57,634	25,000				-6.5%
Notes:							
39150-1012	-	40,000	41,207	-			
PARKS & REC EQUIPMENT CRF	-	40,000	41,207				
Notes:							
39150-1015	18,000	180,000	85,000	-	130,000	130,000	130,000
MUNICIPAL FACILITIES CRF	47,996	61,126	119,097			*	
Notes: Petition Warrant Article - \$94,345							
39150-1016	-	-	5,900	-			
PUBLIC SAFETY BUILDING CRF	-	-	5,900				
Notes:							

Town of Bow
Budget Revenue Estimates

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/ <i>Actual</i>	2017-18 Budget/ <i>5 Year Avg.</i>	2018-19 Selectmen Recommend	2018-19 Bud Comm Recommend	Dol. / Pct. BOS change from '17-18
39150-1017 FIRE EQUIPMENT CRF Notes:	10,000 6,588	- -	40,000 39,539	50,000			
39150-1019 SEWER CRF Notes:	4,965 4,965	- -	- -	-			
39150-1020 WELL POLLUTION EXP. TRUST Notes:	- -	- -	- -	-			
39150-1013 CEMETERY CARE TRUST FUND Notes:	2,000 4,853	4,207 4,207	2,000 -	-	16,656	16,656 *	16,656
TOTAL TRANSFER FROM CRFS	230,870 250,623	896,407 326,979	764,107 858,702	1,034,000	792,256	792,256	(191,744) 6.1%
PROCEEDS FROM BONDS							
01-3934-825 Bond Proceeds, PSB Building Notes:	- -	- -	3,992,958 3,992,958	-	-	- *	0
TOTAL GENERAL FUND REVENUE	3,455,385 4,012,526	5,757,231 3,957,277	8,907,984 9,197,758	4,632,297 3,381,075	-	-	(4,632,297) -100.0%

Town of Bow
Budget Revenue Estimates

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/ <i>Actual</i>	2017-18 Budget/ <i>5 Year Avg.</i>	2018-19 Selectmen Recommend	2018-19 Bud Comm Recommend	Dol. / Pct. BOS change from '17-18
WATER FUND							
34016-0000	36,096	88,209	99,634	45,000	45,000	45,000	0
WF-USAGE REVENUE	40,579	46,412	44,238				0.0%
Notes:							
34021-0000	-	-	-	-	1,000	1,000	1,000
WF-HOOKUP FEES	-	-	3,900			*	
Notes:							
34025-0000	-	-	-	-	150	150	150
WF-APPLICATION FEES	-	-	450			*	
Notes:							
TOTAL WATER FUND	36,096 40,579	88,209 46,412	99,634 48,588	45,000	46,150	46,150	1,150 2.6%
SEWER FUND							
31891-0000	100,000	141,952	125,241	138,966	222,785	222,785	83,819
SF-SEWER RENTS	143,793	196,347	195,088				60.3%
Notes:							
31892-0000	25,000	-	-	-	1,500	1,500	1,500
SF-HOOK UP FEES	53,908	1,500	4,500			*	
Notes:							
31900-0000	-	-	-	-	300	300	300
SF-INTEREST	128	372	318			*	
Notes:							
34013-0000	10,702	-	-	-	-	-	0
SF-MISCELLANEOUS REVENUE	257	982				*	
Notes:							
35020-0000	-	-	-	-	4,000	4,000	4,000
SF-INTEREST ON DEPOSITS	2,091	1,769	4,481			*	
Notes:							
TOTAL SEWER FUND	135,702 200,177	141,952 200,970	125,241 204,387	138,966	228,585	228,585	89,619 64.5%
TOTAL REVENUE	3,627,183 4,253,282	5,987,392 4,204,658	9,132,859 9,450,733	4,816,263	5,252,653	5,252,653	436,390 9.1%

