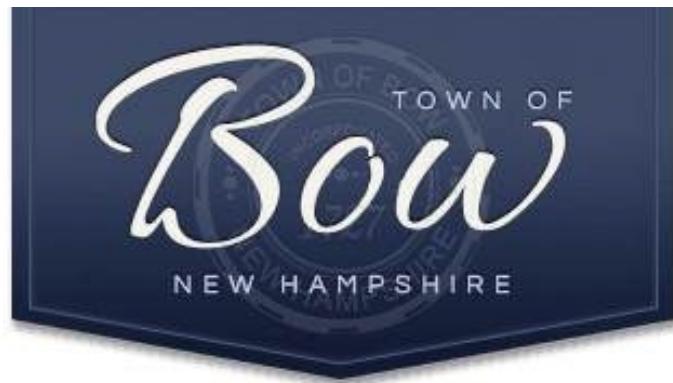


TOWN OF BOW, NH



Proposed Budget

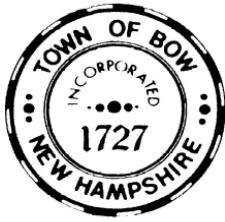
For Fiscal Year 2022-23

**As submitted to the Board of Selectmen
by Town Manager David L. Stack
and Department Heads**

Bow FY 2022-23 Budget Overview

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TOWN OF BOW

Office of the Town Manager

10 Grandview Road, Bow, New Hampshire 03304
Phone (603) 223-3910 | Website www.bownh.gov

November 20, 2021

Board of Selectmen:

In accordance with RSA 37:6, I am submitting the Town Manager's recommended Town of Bow municipal budget for FY2022-23. This proposed budget includes appropriation estimates for all Town services, including operating expenses and warrant articles, as well as revenue estimates.

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.

All of our Department Heads submitted well thought out budgets and I would like to thank them for the time and effort that they have put into this process.

David L. Stack
Town Manager

Estimated Tax Rate Impact of Proposed Budget

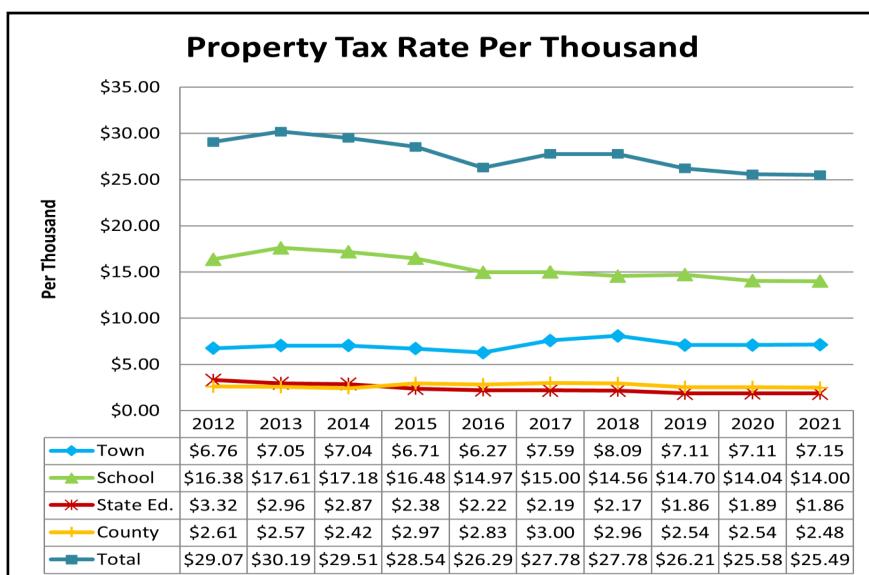
The budget as proposed would result in a Net Town Appropriation of \$8,860,256, an increase of \$182,683 from FY 2021-22. The Net Town Appropriation includes the operating budget, proposed warrant articles, water and sewer enterprise funds, and appropriations for War Service Tax Credits for qualifying Town veterans and Overlay. The purpose of overlay is to provide funding for all abatements granted against the current year tax levy. The amount of overlay cannot exceed 5% of the total tax commitment (RSA 76:6).

If the proposed budget is approved, the estimated Town portion of the Tax Rate for FY 2022-23 would be \$7.30 per thousand dollars of property value, a 2.1% increase over the current tax rate.

	FY 2021-22	FY 2022-23	Difference
TOWN OPERATING BUDGET	\$12,357,982	\$12,639,724	\$281,742
WARRANT ARTICLES	\$1,659,300	\$1,744,988	\$85,688
ESTIMATED REVENUES	(\$5,143,163)	(\$5,004,456)	(\$38,707)
FUND BALANCE		(\$520,000)	
Net Town Appropriation	\$8,677,573	\$8,860,256	\$182,683
WAR SERVICE CREDITS	\$237,500	\$237,500	
OVERLAY	\$249,315	\$250,000	
Total to be raised by Taxes	\$9,164,388	\$9,347,756	\$183,368
Net Assessed Valuation	\$1,281,541	\$1,281,541	
Total Estimated Tax Rate	\$7.15	\$7.30	\$0.15
			2.1%

Property Tax Rate History

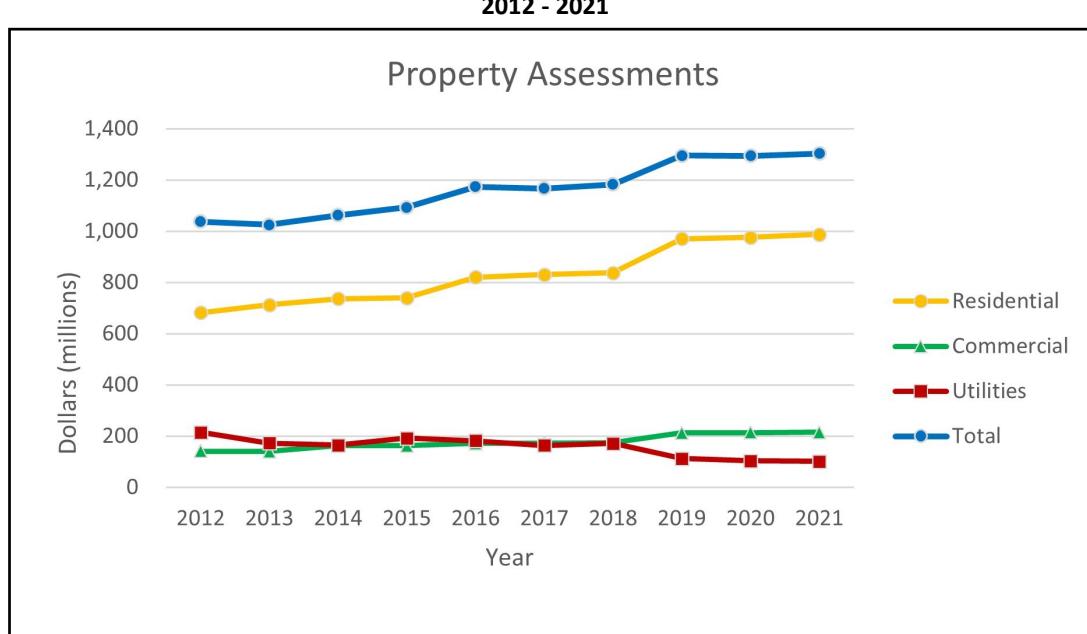
2012 - 2021



Net Assessed Value

The Town's current net assessed value, less any exemptions granted, is \$1,281,541,817. This amount represents the total value of all taxable buildings and land in Bow. Most of the Town's revenues are derived from property taxes and this number is used to calculate the property tax rate. For budgeting purposes, and to be conservative, we are using the same value of \$1,281,541,817 to calculate the proposed tax rate.

Bow Net Assessed Value 2020 to 2021			
Land Value	\$338,373,997	\$339,379,653	\$1,005,656
Building Value	\$851,356,566	\$862,790,966	\$11,434,400
Utilities	\$103,972,700	\$100,626,400	
Total Taxable	\$1,293,703,263	\$1,302,797,019	\$9,093,756
Exemptions	\$84,549	\$84,549	
Optional Exemptions	\$7,410,200	\$7,318,200	
Value after exemptions	\$7,494,749	\$7,402,749	-\$92,000
Net Value before TIF	\$1,286,208,514	\$1,295,394,270	\$9,185,756
Less Retained TIF Value	\$13,489,841	\$13,852,453	\$362,612
Net Valuation	\$1,272,718,673	\$1,281,541,817	\$8,823,144



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 41% of the total budget. The total appropriation for all Town departments is \$12,639,724, an increase of 2.28% over the current FY2020-21 budget.

Personnel Wages and Benefits

2021 Town Wage Study: The Town's biennial wage study was conducted in October 2021. The Study compares the wages and salaries of communities in New Hampshire similar in population (5,000 to 9,999) and total property value to the Town of Bow. The wages and salaries used come from the 2021 Wage Survey conducted by the New Hampshire Municipal Association (NHMA). Utilizing the survey information, the average minimum and maximum hourly and annual wage rates were calculated and then compared to the Town's Pay Table. Utilizing the data available, the average minimum and maximum hourly and salary rates were calculated. Based upon the Study findings, it is recommended that that Grade adjustments be made to 15 position, effective July 1, 2022. These changes do not have a significant impact on the budget. The only additional cost is for employees who are at the top pay step of their current grade. The cost for these adjustments is \$6,047.33.

Cost of Living Adjustment (COLA): Funds are included in the budget for a 4% Cost of Living Adjustment to the Town's Wage Grade/Step plan. This is based upon the change in the Consumer Price Index-Northeast Urban, from September 2020 to August 2021 and October 2020 to September 2021. The total cost of the COLA is \$352,175.

State Retirement: The Town's contribution rates for Town Employees, Police and Fire Retirement are unchanged.

Health and Dental Insurance: The premium for employee health insurance coverage for Town employees has risen by 6.7% and the premiums for dental coverage have been reduced by 1.5%.

Workers Compensation Insurance: The Town's premium rates are up 9%.

Debt Service

Debt Service is the annual cost of the combined principal and interest for bonds that the Town has issued. There is \$1,284,216 budgeted in the general fund for the payments scheduled for FY 2022-23.

Outstanding bonds include those issued for the purchase of the Hammond Land (2007), Water and Sewer System construction (2008 and 2011) and the construction of the Bow Safety Center (2016).

Enterprise Funds

The Town has two Enterprise Funds for the Water and Sewer systems. The appropriations and revenues for these funds are found within the budget, however they are supported by user fees and do not impact the property tax rate.

Recreation Revolving Fund

Voters at the 2013 Town Meeting approved the establishment of a Recreation Revolving Fund. Money received from fees for 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 program revenues generated are being deposited into the fund and all program expenses are covered by these revenues. There are no tax dollars allocated within the general fund to operate the Recreation Department.

Capital Expenditures

The Capital Improvements Plan (CIP) Committee has recommended that \$568,000 be deposited into the Town's capital reserve funds. A warrant article will be on the 2022 Town Meeting Warrant to fund the reserves in the following amounts:

FY 2022-23	
Bridge and Highway Construction	\$1,000
Community Center Capital Reserve Fund	\$5,000
Fire Equipment Capital Reserve Fund	\$35,500
Fire Suppression Capital Reserve Fund	\$10,000
Fire Truck Capital Reserve Fund	\$110,000
Library Building Repairs Capital Reserve Fund	\$5,000
Municipal Buildings and Grounds Capital Reserve Fund	\$65,000
Police Department Equipment Capital Reserve Funds	\$30,000
Public Works Department Capital Reserve Fund	\$218,500
Recreation Improvements Capital Reserve Fund	\$20,000
Water System Improvement/Replacement Capital Reserve Fund	\$50,000
Revaluation Capital Reserve Fund	\$18,000

Total to Capital Reserve \$568,000

There will be warrant articles requesting approval of the following capital expenditures. It is proposed that the expenditure for road reclamation and paving be included in the general fund and the balance of these expenditures to be withdrawn from the capital reserve funds.

Purpose	(Source)		
	Appropriation	CRF	Taxes
Road Reclamation and Paving	\$475,000		\$475,000
Security Monitoring Equipment - Police	\$33,700	\$33,700	
SCBA Equipment - Fire	\$174,300	\$174,300	
Forestry Truck - Fire	\$105,100	\$105,100	
One-ton Dump Truck - DPW	\$80,000	\$80,000	
Retrofit of rescue truck - DPW	\$82,000	82000	
Community Development relocation - Municipal Building	\$80,000	\$80,000	
Main Level bathrooms - Municipal Building	\$25,000	\$25,000	
Totals		\$1,055,100	\$580,100
			\$475,000

Estimated Revenues

The Town's largest revenue source 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. It is estimated that these revenues will total \$5,004,456, a decrease of \$138,707 from last year's revenues.

- Motor Vehicle Registration fee income has been increased by \$100,000 based on historical trends and the ability to register boats next year.
- Rooms and Meals Tax Revenue has been increased by \$30,000 based on a new formula enacted by the legislature for calculating the municipal distribution portion of that revenue.
- Interest on Deposits was reduced by \$25,000 based on current interest rates.
- Interest & Costs on delinquent taxes was reduced by \$5,000 due to a reduction in the interest rate charged and a decline in outstanding balances.
- Building Permit fee income was increased by \$5,000 based on historical trends.

We are also recommending using \$520,000 from the Town's undesignated fund balance. \$270,000 of this amount will be used to make the final payment for the purchase of the Bow Youth Center building.

Administration

Board of Selectmen

Expenditure Summary

Selectmen	2020-21 Budget	2020-21 Actual	2021-22 Budget	2022-23 Proposed	Difference
Wages & Benefits	13,469	14,498	13,468	13,468	0
Operating	23,157	23,144	22,361	22,768	407
Capital Outlay	-	-	-	-	-
TOTAL	36,626	37,642	35,829	36,236	407

Town Manager

Mission

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.

Expenditure Summary

Town Manager	2020-21 Budget	2020-21 Actual	2021-22 Budget	2022-23 Proposed	Difference
Wages & Benefits	254,973	246,516	264,697	277,681	12,984
Operating	17,680	24,403	16,135	18,200	2,065
Capital Outlay	-	-	-	-	-
TOTAL	272,653	270,919	280,832	295,881	15,049
Legal	100,000	55,634	60,000	60,000	0
Settlements	1,500,000	1,500,000	1,400,000	1,400,000	0
Personnel	7,794	13,254	9,244	12,455	3,211

Legal

The amount appropriated for legal services remains level at \$60,000. The Donahue, Tucker and Ciandella law firm has been serving as Town Counsel since 2018. The Town has reached settlements with all utilities and that is reflected in the reduction of the amount budgeted.

Settlements

There is \$1,400,000 funded in the operating budget for tax abatement settlement tax credits to Ever-source/Granite Shore Power for the Merrimack Station generation plant. Instead of bonding the full amount of these credits, the Town absorbed the cost into the annual operating budget with very minimal impact to the tax rate.

Personnel

Funds are appropriated for unemployment insurance, employee drug and alcohol testing, employee recognition and advertising for open positions.

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
BOARD OF SELECTMEN								
01-4130-0-112	BOS-Elected Officials	5,000	4,583	12,500	13,541	12,500	12,500	0
01-4130-0-221	BOS-Social Security	310	284	775	767	775	775	0
01-4130-0-222	BOS-Medicare	73	67	182	179	182	182	0
01-4130-0-260	BOS-Workers Compensation	12	11	12	10	11	11	0
01-4130-0-560	BOS-Memberships	7,373	7,851	8,143	7,863	8,143	8,300	157
01-4130-0-561	BOS-Professional Dev.	295	0	295	0	150	150	0
01-4130-0-620	BOS-Office Supplies	360	24	250	90	100	100	0
01-4130-0-690	BOS-Miscellaneous	225	1,912	1,000	693	500	750	250
		13,648	14,733	23,157	23,144	22,361	22,768	407
TOWN MANAGER								
01-4131-1-110	TM-Full Time Wages	174,502	171,981	175,703	175,447	180,921	189,594	8,673
01-4131-1-130	TM-Overtime	1,000	951	1,000	1,426	1,000	1,000	0
01-4131-1-211	TM-Medical Insurance	32,510	31,735	36,086	33,671	34,090	36,374	2,284
01-4131-1-212	TM-Dental Insurance	1,110	1,085	1,128	1,185	1,128	1,111	(17)
01-4131-1-213	TM-Life & Disability Insurance	1,380	1,138	1,300	1,279	1,486	1,369	(117)
01-4131-1-221	TM-Social Security	10,882	10,685	10,956	10,735	11,280	11,817	537
01-4131-1-222	TM-Medicare	2,545	2,499	2,563	2,511	2,638	2,764	126
01-4131-1-230	TM-Retirement	19,604	19,318	25,854	19,927	31,848	33,318	1,470
01-4131-1-260	TM-Workers' Compensation	327	349	383	335	306	334	28
01-4131-1-341	TM-Telephone	360	360	360	480	960	960	0
01-4131-1-390	TM-Contract Services	2,420	4,867	3,200	12,347	1,745	3,200	1,455
01-4131-1-550	TM-Printing	6,000	5,702	6,000	5,205	4,985	5,500	515
01-4131-1-560	TM-Memberships	1,100	911	1,100	370	1,230	1,190	(40)
01-4131-1-561	TM-Professional Dev.	1,720	1,206	1,720	1,307	2,115	2,100	(15)
01-4131-1-570	TM-Travel/Mileage	50	130	100	8	100	50	(50)
01-4131-1-620	TM-Office Supplies	4,500	6,212	4,300	2,968	4,300	3,700	(600)
01-4131-1-625	TM-Postage	150	247	150	304	150	250	100
01-4131-1-670	TM-Publications	0	0	0	339	0	0	0
01-4131-1-810	TM-Advertising	300	845	500	1,024	300	1,000	700
01-4131-1-830	TM-Training	150	170	250	50	250	250	0
		260,610	260,391	272,653	270,919	280,832	295,881	15,049
LEGAL								
01-4153-0-320	LGL-Legal Fees	100,000	81,200	100,000	55,634	60,000	60,000	0
Settlements								
01-4154-0-811	Settlements	1,800,000	1,800,000	1,500,000	1,500,000	1,400,000	1,400,000	0
PERSONNEL								
01-4155-0-250	PER-Unemployment Compensation	2,000	2,244	2,244	2,244	2,244	1,955	(289)
01-4155-0-390	PER-Contract Services	3,500	4,782	3,500	4,502	4,750	4,750	0
01-4155-0-681	PER-Employee Recognition	1,300	70	1,300	4,764	1,500	4,750	3,250
01-4155-0-810	PER-Advertising	500	0	500	1,710	500	750	250
01-4155-0-830	PER-Training	300	0	250	34	250	250	0
		7,600	7,096	7,794	13,254	9,244	12,455	3,211
PATRIOTIC PURPOSES								
01-4583-0-810	PP-Town Celebrations	500	0	500	0	500	500	0

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>ASSESSING</u>								
01-4152-0-341	AS-Telephone	750	0	0	0	0	0	0
01-4152-0-390	AS-Assessing Services	179,915	115,915	125,300	122,822	155,300	155,300	0
01-4152-0-550	AS-Memberships	1,000	20	750	20	0	20	20
01-4152-0-560	AS-Printing	225	1,058	100	261	225	1,800	1,575
01-4152-0-620	AS-Office Supplies	800	40	500	153	300	500	200
01-4152-0-625	AS-Postage	750	1,254	500	0	500	2,500	2,000
01-4152-0-820	AS-Recording Fees	0	23	0	0	0	80	80
01-4152-0-830	AS-Training	100	0	100	0	0	100	100
01-4152-0-391	AS-Revaluation	63,500	63,500	0	63,500	0	0	0
		247,040	181,810	127,250	186,756	156,325	160,300	3,975

Community Development

Mission

The primary role of the Community Development Department is to assist current and future residents and taxpayers with plans to use and develop property with an eye to enhancing quality of life and expanding and diversifying the tax base. The Department advises and provides primary staff support to the Business Development Commission, Conservation Commission, Drinking Water Committee, Planning Board, Zoning Board of Adjustment, and two TIF advisory boards.

Expenditure Summary

Community Dev.	2020-21 Budget	2020-21 Actual	2021-22 Budget	2022-23 Proposed	Difference
Wages & Benefits	387,596	390,087	409,317	429,819	20,502
Operating	38,300	30,443	35,160	35,565	405
TOTAL	425,896	420,529	444,447	465,384	20,907

Department Activities

The proposed increase in the FY2022-23 budget is due primarily to increased costs for wages and benefits. The budget also includes the operating costs for seven different boards. The Department continues to improve the level of service while maintaining a relatively flat budget. While the current proposed budget is no longer below the FY2015-16 approved budget, it is still only 2.8 % higher than the department budget approved seven years ago.

The value of new construction is up significantly this year. The total value of new construction from January through October of this year was \$16,816,800 which is a 46 % increase from the same time last year. The total added value for new construction already exceeds the total from last year.

The Community Development Department continues to work to bring infrastructure to areas with potential for commercial development. A preliminary design for bringing water to Bow Junction and Bow Mills was completed this past year, along with a feasibility study to look at the possibility of the Towns of Bow and Hooksett interconnecting their respective water and sewer systems. The new tax increment finance districts for these areas have increased in value, which will help to provide revenue for the public improvements needed.

Budget Narrative and Objectives

As noted, the increase in the overall budget of 4.7 % is due primarily to increased costs for wages and benefits. Three employees are scheduled for step increases. There is an uptick in several operating cost line items that were reduced the previous year due to the return of in-person meetings. The line item for contract services was reduced again this year to help offset other increases. Community Development staff undertakes many projects in-house, such as drafting new sections of the Zoning Ordinance. Devoting staff time to these projects has made it possible to reduce this line item significantly over the past few years.

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
COMMUNITY DEVELOPMENT								
01-4191-4-110	CD-Full Time Wages	233,369	233,105	243,058	240,652	247,965	261,067	13,102
01-4191-4-111	CD-Part Time Wages	40,000	48,527	41,965	47,654	51,146	53,697	2,551
01-4191-4-130	CD-Overtime	1,663	583	1,200	77	877	949	72
01-4191-4-211	CD-Medical Insurance	43,449	42,872	45,480	44,186	44,346	45,643	1,297
01-4191-4-212	CD-Dental Insurance	1,665	1,619	2,255	1,759	2,255	2,221	(34)
01-4191-4-213	CD-Life & Disability Insurance	2,287	1,768	2,200	2,174	2,452	2,701	249
01-4191-4-221	CD-Social Security	17,052	19,293	17,746	19,534	18,600	19,575	975
01-4191-4-222	CD-Medicare	3,988	4,512	4,151	4,568	4,350	4,578	228
01-4191-4-230	CD-Retirement	26,254	26,445	27,284	27,238	34,988	36,840	1,852
01-4191-4-260	CD-Workers Compensation	2,041	2,120	2,257	2,246	2,338	2,548	210
01-4191-4-370	CD-Mapping Services	5,500	3,390	5,500	5,000	5,500	5,500	0
01-4191-4-371	CD-Marketing	1,200	433	1,200	125	800	900	100
01-4191-4-390	CD-Contract Services	5,000	1,980	4,600	3,851	3,500	3,200	(300)
01-4191-4-430	CD-Dept. Equip. & Maint.	0	0	0	0	0	0	0
01-4191-4-550	CD-Printing	750	444	1,200	993	1,000	1,000	0
01-4191-4-560	CD-Memeberships	10,075	10,263	10,200	10,289	10,360	10,765	405
01-4191-4-570	CD-Travel/Mileage	3,500	2,533	3,500	2,594	3,000	3,100	100
01-4191-4-620	CD-Office Supplies	2,200	1,840	2,600	1,600	2,000	2,200	200
01-4191-4-625	CD-Postage	2,000	2,429	2,000	2,603	2,000	2,200	200
01-4191-4-670	CD-Publications	400	162	400	0	200	200	0
01-4191-4-740	CD-Office Equip./Maint.	500	350	500	0	500	500	0
01-4191-4-810	CD-Advertising	2,500	3,614	3,500	3,062	3,500	3,200	(300)
01-4191-4-820	CD-Recording Fees	150	97	100	76	100	100	0
01-4191-4-830	CD-Training	3,000	1,862	3,000	250	2,700	2,700	0
		408,543	410,240	425,896	420,529	444,477	465,384	20,907

Emergency Management

Mission Statement

Bow Emergency Management is responsible for initiating, coordinating, and sustaining an effective local response to disasters and emergency situations. The emergency management director's role is to ensure that all departments and participating partners are aware of their responsibilities and provide a basis for providing protective actions prior to, during, and after any type of disaster impacting the community and its residents.

Expenditure Summary

Emergency Mgmt.	2020-21	2020-21	2021-22	2022-23	Difference
	Budget	Actual	Budget	Proposed	
Wages & Benefits	25,366	9,374	24,842	27,083	2,241
Operating	5,022	1,492	5,026	4,533	(493)
Capital Outlay	-	-	-	-	-
TOTAL	30,388	10,866	29,868	31,616	1,748

Department Activities

COVID-19 response consumed much of our time during the past year, entwined with responding to three winter storms, two severe summer storms, one tropical storm, and the Merrimack Station Protest. The Town Emergency Operation (EOC) was activated for over a year for COVID-19 and staffed for the storm events.

Major accomplishments, in addition to the COVID-19 response, included the completion of the Continuity of Operations plans and Emergency Action plans for each of the Town facilities, and submission of a generator grant for the Baker Free Library.

The EMD participated virtually in activities that included: public health conference calls, CERT training, CAPHAC meetings, and CAHMAB meetings. Professional development activities have been non-existent the past few years due to COVID-19.

Budget Narrative

Salary/Benefits: A salary/benefits increase is proposed reflect the cost-of-living increase proposed in this budget cycle.

Telephone Stipend: This line item is for personal cell phone usage for EM business in lieu of a Town issued phone. The rate per month was established by the Town Board of Selectmen.

Contractual Services: the line item covers cost re-occurring software renewals and computer services, and antenna repairs.

Dues, Subscriptions, and Meetings: cost associated with this line item covers professional dues for membership to the NEMA and IAEM and cost associated with Bow EM Team meetings and training.

Mileage: Reimbursement for personal vehicle use to conduct Town Emergency Management related activities.

Supplies: Self-explanatory.

Postage: Self-explanatory. (Routine correspondence and functional needs updates.)

Equipment: This line item reflects cost for unanticipated equipment repairs and computer replacement.

Professional Development: Reflects cost for conferences and other related professional development activities.

Objectives

The Emergency Management will strive to continue enhancement of the way we do business through planning, exercising, training, enhancement of operational facilities, securing of grants, participating in professional development activities, and ensuring compliance with state and federal standards. This coming year will require updates to the Town Emergency Operations Plan, COOP plans, and facility EAPs.

We will continue to be active participants within the Capital Area Public Health Advisory Committee, The Central NH Hazardous Material Team Advisory Board, the Capital Area Public Health Response Network, and the NH Federation of Fire Mutual Aid Compact.

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>EMERGENCY MANAGEMENT</u>								
01-4290-0-111	EM-Part Time Wages	21,394	18,254	22,698	4,811	21,931	23,955	2,024
01-4290-0-221	EM-Social Security	1,326	2,547	1,407	2,841	1,360	1,485	125
01-4290-0-222	EM-Medicare	311	595	330	664	318	348	30
01-4290-0-260	EM-Workers Compensation	824	866	931	1,057	1,233	1,344	111
01-4290-0-341	EM-Telephone	360	360	535	480	655	480	(175)
01-4290-0-390	EM-Contract Service	480	0	480	158	480	400	(80)
01-4290-0-560	EM-Memberships	550	435	550	435	550	578	28
01-4290-0-570	EM-Travel/Mileage	418	475	557	320	641	450	(191)
01-4290-0-620	EM-Office Supplies/Equipment	525	369	800	99	800	1,450	650
01-4290-0-625	EM-Postage	200	0	200	0	0	200	200
01-4290-0-740	EM-Office Equipment	1,000	1,114	1,100	0	1,100	0	(1,100)
01-4290-0-830	EM-Training	600	87	800	0	800	800	0
		27,988	25,102	30,388	10,866	29,868	31,490	1,622

Town Facilities

Expenditure Summary

Facilities	2020-21	2020-21	2021-22	2022-23	Difference
	Budget	Actual	Budget	Proposed	
Wages & Benefits	93,998	83,292	114,289	127,015	12,726
Operating	323,619	308,198	308,452	335,479	27,027
Capital Outlay	526,000	0	171,700	179,000	7,300
TOTAL	943,617	391,490	594,441	641,494	47,053

Department Activities

Salt/Mix containment building at DPW: this project was completed at a cost much lower than originally anticipated. We were able to accomplish this by redesigning the original scope of the project and combining the salt and salt mix storage into one building as opposed to two. We were also able to realize cost savings by utilizing our own DPW and equipment to demolish the old structure and provide some of the preliminary and finish site work as well as contracting the paving ourselves.

Fueling station: This project was completed and has been up and running for several months. During the initial phases of construction we were made aware that the Town was out of compliance with respect to our oil storage within the DPW building, we were required to have spill containers. Commercially available products weren't ideal due to expense and size. One of our DPW employees is also a metal fabricator and he was able to custom make spill containment tanks suitable for our needs.

Hanson Park Storage Building: This project went out to bid twice and on both occasions the bids far exceeded the dollars allocated. To curb cost we have decided to GC the project ourselves. We've hired a local contractor to excavate the foundation as well as a concrete contractor to complete the foundation. DPW will complete the site work and in the Spring of 2021 we will solicit bids to frame the structure. This could not have been accomplished without the assistance of our Building Inspector or the Director and crew from DPW.

LED Lighting: We had budgeted funds to perform lighting upgrades in the Municipal Office Building, Community Building and the DPW facility. As with other segments of the economy, materials pricing has seen an increase. We have decided to move monies from the Municipal Building projects line and distribute it to the Community Building and DPW to complete these two buildings. The exterior lights and remaining interior office lights at the Community Building will be completed as will the parts room, hallway and breakroom at the DPW. We will accomplish the upgrade at the Municipal Building as part of other renovations at a later time.

Gazebo Roof: The roof was slated to be replaced with new cedar shakes however this is on hold due primarily to materials costs. Additional funding has been requested in the FY2022-23 budget for this project.

DPW: The repair of the bus garage doors and building siding has been put on hold until the Spring due to a lack of contractor availability. In November, new CO2 exhaust controls were installed to turn on the exhaust fans should we experience high levels of carbon monoxide and was completed in November.

Bow Bog Meetinghouse: In the summer of 2020 we discovered considerable rot in the decorative woodwork on the steeple. Pelcon Construction of Bow was awarded the bid to rebuild this structure and work will be completed in November.

Facilities Vehicle: We were able to purchase a used State F-350 with utility work body for \$14000. Realizing that we would need additional plowing capability this vehicle was the perfect choice. Our fleet mechanics were able to add the necessary equipment to utilize a plow not currently being used. A ladder rack was fabricated to fit within the fiberglass utility body by our in house fabricator. This vehicle contains all the day to day utilized tools in locked storage and has been a great addition.

New Facilities Maintenance Aide position: The Town has not been immune to the employment struggles., however we have hired a new employee to fill the position. It is anticipated that he will start in late November as a permanent part-time employee.

ARPA Grant Funds: We have recently completed the design phase and are working on the bid documents for energy recovery ventilation units for the Municipal Office Building and the Community Building. We are planning to go out to Bid in mid-December. In addition, we will be receiving the necessary information and design to seek proposals for a stand-by generator for the Bow Recreation Center. Finally, we are in the early stages of working with the Police and Fire Chiefs to develop a proposal to

Budget Narrative and Capital Projects

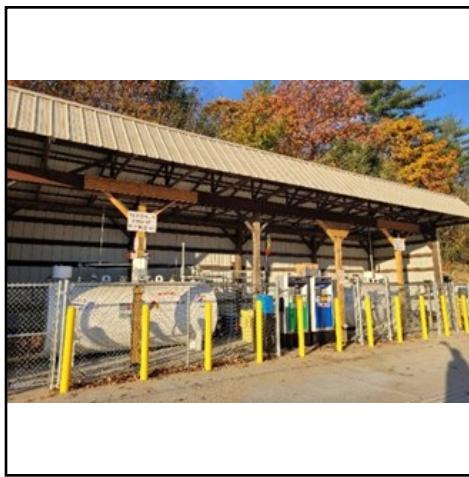
Municipal Office Building: We are continuing to progress on our vision of relocating the Community Development office to the main level (\$80,000), as well as completing an ADA upgrade to the two main bathroom. (additional funding in the amount of \$25,000 to supplement the \$75,000 already approved). It is our intention to bid these two projects together in the Spring of 2022.

To assist us in priority setting for future work we will be conducting an evaluation of the heating and distribution system for \$3,500 as well as identifying future insulation and air sealing needs for \$4,500. I am hopeful that a portion of these two projects will be eligible for rebates.

Bow Center School: The window sashes are in dire need of maintenance. I am requesting \$4,500 to fix or replace the window glazing and \$2,500 for custom storm windows to protect the antique glass. I am also requesting \$375 to test the kitchen floor for asbestos.

DPW: Requesting \$12,000 to continue with the wall repairs at the base where the walls meet the concrete.

Facilities: Requesting \$10,000 for various landscaping equipment to service the Recreation Center and other municipal properties. We have solicited proposals from private vendors but feel that purchasing this equipment the Town can realize not only cost savings but efficiencies during certain times of the year if we and the Town's grounds keeper share the workload.



Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>FACILITIES</u>								
01-4194-0-110	FAC-Full Time Wages	0	0	38,803	41,406	41,379	43,031	1,652
01-4194-0-111	FAC-Part Time Wages	26,746	29,495	27,918	28,917	40,698	48,912	8,214
01-4194-0-130	FAC-Overtime	0	0	0	5,252	2,000	2,600	600
01-4194-0-211	FAC-Medical Insurance	0	0	15,591	0	14,729	15,716	987
01-4194-0-212	FAC-Dental Insurance	0	0	564	0	564	556	(8)
01-4194-0-213	FAC-Life & Disability Insurance	0	0	0	0	467	549	82
01-4194-0-221	FAC-Social Security	1,658	2,132	4,137	4,654	5,089	5,700	611
01-4194-0-222	FAC-Medicare	388	499	968	1,088	1,190	1,333	143
01-4194-0-230	FAC-Retirement	0	0	4,334	0	5,818	6,051	233
01-4194-0-260	FAC-Workers Compensation	841	821	1,683	1,974	2,355	2,567	212
01-4194-0-341	FAC-Telephone	360	360	360	600	480	960	480
01-4194-0-390	FAC-Contracted Services	20,000	0	20,000	534	0	0	0
01-4194-0-570	FAC-Travel/Mileage	0	788	1,200	1,672	1,200	1,200	0
01-4194-0-620	FAC-Office Supplies	100	218	100	671	100	100	0
01-4194-0-630	FAC-General Supplies	0	1,129	100	1,643	100	500	400
01-4194-0-740	FAC-General Equipment	1,000	1,296	1,000	848	1,000	10,000	9,000
01-4194-0-830	FAC-Training	0	0	100	0	100	0	(100)
		51,093	36,737	116,858	89,260	117,269	139,775	22,506
<u>Municipal Office Building</u>								
01-4194-1-341	MOB-Telephone, Internet, Cable	13,400	14,115	13,500	16,760	15,500	17,000	1,500
01-4194-1-390	MOB-Contract Services	6,305	2,914	7,145	5,372	4,825	5,520	695
01-4194-1-410	MOB-Electricity	11,208	10,097	10,542	10,995	10,500	11,545	1,045
01-4194-1-411	MOB-Natural Gas	6,440	4,778	6,177	4,392	6,000	4,613	(1,387)
01-4194-1-413	MOB-Sewer	2,185	1,911	2,185	1,911	2,185	2,100	(85)
01-4194-1-430	MOB-Building Maintenance	4,500	3,191	4,500	3,740	3,950	6,000	2,050
01-4194-1-435	MOB-Building Projects	0	0	0	0	10,000	23,000	13,000
01-4194-1-630	MOB-Building Supplies	2,000	2,630	2,000	3,217	2,000	2,500	500
		46,038	39,636	46,049	46,387	54,960	72,278	17,318
<u>Public Safety Center</u>								
01-4194-2-341	PSC-Telephone, Internet, Cable	20,185	22,649	22,240	26,300	25,000	27,000	2,000
01-4194-2-390	PSC-Contract Services	10,800	17,445	20,925	15,016	13,775	14,925	1,150
01-4194-2-410	PSC-Electricity	36,587	28,162	33,097	34,545	30,000	36,273	6,273
01-4194-2-411	PSC-Natural Gas	4,877	2,169	4,445	2,842	2,500	2,985	485
01-4194-2-413	PSC-Sewer	1,093	1,456	1,093	546	1,500	600	(900)
01-4194-2-420	PSC-Woodhill Radio Tower	0	1,250	1,500	2,473	1,300	1,500	200
01-4194-2-430	PSC-Building Maintenance	3,000	10,909	3,000	14,003	7,000	12,000	5,000
01-4194-2-435	PSC-Building Project	0	0	0	0	2,000	0	(2,000)
01-4194-2-630	PSC-Building Supplies	1,000	2,195	800	1,345	2,200	1,550	(650)
		77,542	86,235	87,100	97,069	85,275	96,833	11,558

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>Public Works Building</u>								
01-4194-3-341	PWB-Telephone, Internet, Cable	3,955	4,019	3,955	5,538	4,500	5,500	1,000
01-4194-3-390	PWB-Contract Services	9,900	13,717	10,000	9,159	4,135	7,340	3,205
01-4194-3-410	PWB-Electricity	26,745	18,802	23,568	17,744	20,000	18,632	(1,368)
01-4194-3-411	PWB-Propane Fuel	31,059	21,187	27,571	27,297	23,000	28,117	5,117
01-4194-3-430	PWB-Building Maintenance	14,500	25,527	26,050	27,143	5,000	7,000	2,000
01-4194-3-435	PWB-Building Projects	0	0	0	0	28,000	12,000	(16,000)
01-4194-3-630	PWB-Building Supplies	1,150	1,027	1,290	2,007	1,200	1,500	300
		87,309	84,279	92,434	88,890	85,835	80,089	-5,746
<u>Community Center</u>								
01-4194-4-341	CC-Telephone, Internet	3,060	3,125	3,030	4,750	3,500	4,800	1,300
01-4194-4-390	CC-Contract Services	7,000	7,733	8,135	5,585	3,070	2,700	(370)
01-4194-4-410	CC-Electricity	8,711	4,322	7,339	3,932	6,000	4,129	(1,871)
01-4194-4-411	CC-Natural Gas	14,051	10,313	13,836	10,326	12,000	10,843	(1,157)
01-4194-4-413	CC-Sewer	1,456	1,638	1,456	1,092	1,700	1,500	(200)
01-4194-4-430	CC-Building Maintenance	4,000	32,580	5,000	6,251	2,250	5,000	2,750
01-4194-4-435	CC-Building Projects	0	0	0	0	5,500	0	(5,500)
01-4194-4-630	CC-Building Supplies	1,000	922	1,000	1,816	1,000	1,800	800
		39,278	60,633	39,796	33,752	35,020	30,772	-4,248
<u>Old Town Hall</u>								
01-4194-5-341	OTH-Telephone	980	2,175	2,125	1,905	1,332	2,000	668
01-4194-5-390	OTH-Contract Services	1,150	2,522	2,728	1,281	1,845	1,725	(120)
01-4194-5-410	OTH-Electricity	6,428	3,082	3,828	2,587	3,000	2,717	(283)
01-4194-5-411	OTH-Propane Gas	1,756	1,059	1,771	223	500	500	0
01-4194-5-430	OTH-Building Maintenance	0	229	5,000	9,026	1,000	1,500	500
		10,314	9,067	15,452	15,022	7,677	8,442	765
<u>Rescue Building</u>								
01-4194-6-390	RB-Contract Services	1,000	686	938	880	850	900	50
01-4194-6-411	RB-Natural Gas	2,575	2,342	2,721	2,290	2,500	2,405	(95)
01-4194-6-430	RB-Building Maintenance	1,000	435	1,000	888	0	750	750
01-4194-6-630	RB-Building Supplies	150	0	150	1	0	0	0
		4,725	3,463	4,809	4,058	3,350	4,055	705
<u>Bow Bog Meeting House</u>								
01-4194-7-390	BBM-Contract Services	650	838	838	735	763	750	(13)
01-4194-7-410	BBM-Electricity	504	489	487	476	500	500	0
01-4194-7-430	BBM-Building Maintenance	0	0	923	0	0	0	0
01-4194-7-435	BBM-Building Projects	0	0	0	0	12,357	0	(12,357)
		1,154	1,327	2,248	1,211	13,620	1,250	-12,370
<u>Bow Center School</u>								
01-4194-8-390	BCS-Contract Services	435	2,135	763	2,290	635	650	15
01-4194-8-410	BCS-Electricity/Gas	0	0	0	0	0	0	0
01-4194-8-430	BCS-Building Maintenance	1,100	73	0	535	0	0	0
01-4194-8-435	BCS-Building Projects	0	0	0	0	1,200	6,875	5,675
		1,535	2,208	763	2,825	1,835	7,525	5,690

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<i><u>Field Buildings</u></i>								
01-4194-9-410	FLD-Electricity	4,863	3,109	2,708	5,119	3,500	5,375	1,875
01-4194-9-430	FLD-Building Maintenance	0	0	3,000	1,588	3,000	4,000	1,000
01-4194-9-443	FLD-Equipment Rental	3,470	2,635	3,000	1,680	3,000	3,000	0
01-4194-9-630	FLD-Field Materials	3,400	533	3,400	4,629	8,400	8,400	0
		11,733	6,277	12,108	13,015	17,900	20,775	2,875
	TOTAL FACILITIES	330,721	329,862	417,617	391,490	422,741	461,794	39,053

Finance Department

Mission

To provide accurate and timely payroll and bookkeeping services for the town along with providing comprehensive budget and financial reports to departments, board, committees, and the public and to assist departments, boards, and committees with budgetary and financial planning support and assistance.

Expenditure Summary

Finance	2020-21 Budget	2020-21 Actual	2021-22 Budget	2022-23 Proposed	Difference
Wages & Ben-	229,112	225,781	235,300	252,612	17,312
Operating	24,750	24,032	26,075	26,150	75
TOTAL	253,862	249,813	261,375	278,762	17,387
Technology	97,389	101,844	97,785	97,918	133
Insurances	82,395	82,395	88,327	100,428	12,101

Department Activities

Things slowly got back to almost normal this past year. We are still tracking COVID costs and new grant funds as they become available. The department has been busy assisting the Administration and Parks & Recreation departments with the acquisition and staffing of the Bow Youth Center. We have also been busy assisting other departments with human resource and budget issues as they arise. We have also been working with the Joint Loss Management (Safety) Committee implementing the necessary policies and procedures in order to maintain our PRIME certification with Prirmex in order to continue receiving discounts on our Workers Comp and Property & Liability insurances. We've also begun working with the Records Retention Committee to standards for storing information in the document management system that was recently purchased.

Budget Narrative and Objectives

Goals for the upcoming year include reviewing staff schedules and adjusting tasks and workloads to increase efficiency and free up time for special projects. Those include assisting the Joint Loss Management Committee and departments with setting up policies and procedures for employee safety training and education in order to maintain our PRIME certification. The other major goal is working with the Records Retention Committee to implement the storage of paper documents in the document management system so that they are easily accessible, searchable, and retrievable.

Technology

Department Activities

The technology priority this year was replacing all of the remaining Window 7 workstations. In addition, internet bandwidth and security were increased at the four major building significantly increasing the quality of phone service and internet access. CARES funds also allow the town to replace the makeshift network cabling and switches which boosted network speed and reliability.

Budget Narrative and Objectives

The focus of next years budget is to continue to replace aging machines and the server and backup device at Town Hall. The server will be over six years and backup device will be over seven years old as will be most of the workstations.

Insurances

Property & Liability

Property & Liability insurance is increasing by 13.7%. This is due in part to a combination of a 1.7% increase in property value, an 8.6% increase in payroll, and a 7.3% increase in the loss ratio adjustment factor. The Joint Loss Management (Safety) Committee has been working to increase employee awareness and training to reduce the number of claims and Loss Ratio Adjustment Factor.

Workers Compensation

Workers Compensation insurance, which is charged to departments based on their wage costs, is increasing by 9.0%. This is due in part to an 8.6% increase in payroll, with an offset of a 9.9% decrease in the loss ratio adjustment factor. The Joint Loss Management (Safety) Committee has been working to decrease the number of Workers Comp claim, with some success, through additional training and safety awareness.

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>FINANCE</u>								
01-4150-3-110	FN-Full Time Wages	143,583	148,989	154,153	155,694	156,001	167,085	11,084
01-4150-3-111	FN-Part Time Wages	7,915	5,934	20,330	17,331	21,118	23,478	2,360
01-4150-3-112	FN-Elected Officials	4,243	4,081	4,326	4,351	4,391	4,581	190
01-4150-3-130	FN-Overtime	0	0	0	0	0	0	0
01-4150-3-211	FN-Medical Insurance	14,417	14,191	16,002	14,901	15,117	16,130	1,013
01-4150-3-212	FN-Dental Insurance	1,110	1,086	1,128	1,138	1,128	1,111	(17)
01-4150-3-213	FN-Life & Disability Insurance	1,332	1,001	1,934	1,198	1,455	1,511	56
01-4150-3-221	FN-Social Security	9,656	9,856	11,087	11,004	11,254	12,099	845
01-4150-3-222	FN-Medicare	2,259	2,305	2,593	2,574	2,632	2,830	198
01-4150-3-230	FN-Retirement	16,039	16,436	17,219	17,293	21,934	23,493	1,559
01-4150-3-260	FN-Workers Compensation	286	309	340	297	270	294	24
01-4150-3-301	FN-Audit	13,500	14,000	13,500	14,750	14,000	15,000	1,000
01-4150-3-390	FN-Contract Services	5,500	6,169	5,600	4,117	6,475	5,450	(1,025)
01-4150-3-550	FN-Printing	450	0	400	789	0	0	0
01-4150-3-570	FN-Travel/Mileage	50	0	50	0	50	50	0
01-4150-3-620	FN-Office Supplies	2,500	3,167	2,700	2,105	3,200	3,200	0
01-4150-3-625	FN-Postage	1,600	1,455	1,600	1,936	1,550	1,750	200
01-4150-3-680	FN-Miscellaneous	0	0	0	0	0	0	0
01-4150-3-810	FN-Advertising	100	0	100	0	0	0	0
01-4150-3-830	FN-Training	800	70	800	335	800	700	(100)
01-4909-3-760	CAP-FIN-Financial Software	0	0	0	0	0	0	0
		225,340	229,049	253,862	249,813	261,375	278,762	17,387
<u>TECHNOLOGY</u>								
01-4151-0-390	IT-Contract Services	45,600	39,840	47,400	45,698	47,520	48,500	980
01-4151-0-395	IT-Software Licensing/Support	12,000	12,342	15,000	20,343	19,380	21,918	2,538
01-4151-0-740	IT-Computer Equip./Maint.	21,000	13,136	25,000	24,313	27,900	27,000	(900)
01-4151-0-745	IT-Software	500	45	9,989	11,489	2,985	500	(2,485)
		79,100	65,363	97,389	101,844	97,785	97,918	133
<u>TOWN INSURANCES</u>								
01-4196-0-520	INS-Property & Liability Ins	80,621	80,621	82,395	82,395	88,327	100,428	12,101
<u>DEBT SERVICE</u>								
01-4711-0-980	DBT-Long Term Debt, Principal	1,065,000	1,065,000	1,060,000	1,060,000	1,060,000	1,060,000	0
01-4721-0-981	DBT-Long Term Debt, Interest	352,776	340,589	313,253	300,304	266,407	224,215	(42,192)
01-4723-0-990	DBT-Tax Anticipation Notes, Interest	1	0	1	0	1	1	0
		1,417,777	1,405,589	1,373,254	1,360,304	1,326,408	1,284,216	-42,192

Fire Department

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



Expenditure Summary

Fire Dept.	2020-21 Budget	2020-21 Actual	2021-22 Budget	2022-23 Proposed	Difference
Wages & Benefits	1,092,027	1,053,068	1,135,638	1,147,511	11,873
Operating	216,680	198,859	227,888	265,534	37,646
Capital Outlay	249,900	59,708	224,600	279,400	54,800
TOTAL	1,558,607	1,311,635	1,588,126	1,692,445	104,319

Department Activities

The Department responded to 1,168 incidents. This past year, the Department saw several personnel changes with the retirement of Chief Mitchell Harrington and Captain Tom Ferguson who combined had 47 years of experience. Captain Eliot Berman was sworn in as Fire Chief, with FF/AEMT Dennis Comeau, and FF/Paramedic Greg Aucoin promoted to Captain. FF/Paramedic Stephen Shirk and FF/AEMT Donald Pickowicz were hired to fill the vacancies.

This past year the Department continued our safety education deliveries by implementing Child Passenger Safety Inspections and delivering community based CPR/First Aid for local businesses and Town Employees. COVID continued to impact the department although not as severe as the previous year but still very dynamic, particularly the healthcare setting. Ambulance wait times at local hospitals were increased, as both beds and staffing have been in short supply. The team has been able to maintain essential services and has been extremely resilient, safe, and ready to serve.

Financial and Efficiencies

- A \$11,500.00 increase in ambulance revenue was realized due to increased EMS calls for service.
- Several expenditures that were unable to be completed last FY 19-20 due to COVID were completed to include; SCBA flow testing, medical physicals, ladder testing, increase in ambulance billing company fee because of increased billing.
- Hired new Fire Chief

- Hired 2 new full time staff to fill Berman and Ferguson vacancies due to promotions and retirement.
- Hired 1 new per-diem FF/EMT to fill shift vacancies.
- Hired 4 new call members.
- BFD members took care of the exterior Safety Center to include lawn (mow, fertilize), sprinkler blow out, spring and fall clean up.
- Hired part time Fire Inspector

Customer Service

- Continued positive social media presence.
- Conducted several community based CPR, AED, and First Aid classes as well as car seat installations.
- Provided EMS coverage to BHS Football Games.

Operational Readiness

- Completed / Updated 8 Commercial Facility Pre-Incident Plans
- Took delivery of new 4-wheel drive ambulance.
- Continue to implement COVID mitigation strategies; no lost time due to employee infection.

Incident Responses

- GSP Merrimack Station protest with over 200 protesters, multiple agencies Fire/EMS, EOC and LE, no injuries.
- Numerous Motor Vehicle Fires
-

	Emergency Medical Services Responses	Fires, Alarms, Hazardous Condition Responses	Service Call Responses	Total Responses	Average Responders Per Call	Overlapping Incidents
FY 17-18	683	303	117	1104	3	115
FY 18-19	699	326	123	1148	3	121
FY 19-20	659	361	121	1141	3	101
FY 20-21	692	367	109	1168	3	123

Fire Prevention, Health, and Code Enforcement

- Substantial COVID impacts-occupancy use/load changes, event tents, etc.
- Hampton Inn Ordered Evacuated and building vacated to repair underground leaking tank.
- Continued to work on the Identified 12 dilapidated, abandoned, and/or health hazard buildings. 11 have been mitigated to date.

	Inspections	Plans Review, Investigations	Burning Permits	Oil Burner Permits	Assembly Permits	Public Ed Sessions
FY 17-18	81	70	426	12	40	17
FY 18-19	67	92	409	18	26	18
FY 19-20	89	81	314	9	20	22
FY 20-21	81	83	385	10	16	15

Budget and Objectives

The proposed budget, in a financially responsible manner, maintains current level of service and accommodates Tom Ferguson returning as a part time Fire Inspector. It was proposed to have him work, part-time after retirement, while his successor Captain Greg Aucoin is brought up to speed. The leadership team participated in “Zero-Based” budget workshops again this year and will continue to look at the operating budget in a multi year manner for stability.

- Call Wages: Increase of \$7,041.00 to accommodate Ferguson full year as part time Fire Inspector.
- Contract Services: Increase of \$10,585.00 to address current database system end of life as of 12/31/2022. This increase would be worst case as we are evaluating several other options. This system documents incident responses, training, payroll, inspections/permitting, human resource data, investigations, inventory, maintenance, equipment testing, hydrants, facility information, pre-planning etc. \$2,036.00 increase in Stretcher Maintenance and \$754.00 increase in Capital Area Mutual Aid Dispatch Fees.
- Equipment Maintenance: Increase of \$20,500.00 to address Tanker 1- Mechanical Pump Packing fix for \$14,000.00 and moved Small Engine Repair / Service \$1000.00 to this line item. \$5,500.00 added due to keeping Forestry and Rescue for another year.
- Vehicle Fuels Gas and Diesel: Increase of \$3,074.00. This is based on a 5-year average with gas at \$3.25 gallon and diesel at \$3.50 gallon.
- Training: \$1,250.00 increase to include training personnel on new database software implementation. Includes 6 months customer service training and help after implementation of software.

Capital Purchases

The 2004 Forestry Truck is scheduled to be replaced FY 2022-2023 at a cost of \$105,100. Problems / issues with the forestry truck are the turbo and existing foam pump. The main tank pump is old and the body is starting to show its age with rust developing on the bed. At the current time, it is extremely difficult to purchase a new cab & chassis not to mention the increased cost. Despite the current issues I believe the current forestry is safe to operate and it is my recommendation that we delay the purchase of a new forestry truck for 1 year.

SCBA (Self Contained Breathing Apparatus) Replacement with one per seat, 12 packs, 5 spare packs, 12 spare cylinders and 2 Rapid Intervention Team (RIT) packs. Current SCBAs are from 2008. SCBAs are devices worn to provide breathable air in an atmosphere that is immediately dangerous to life (IDLH). Cost to replace \$174,300. Note possible price increase of 10% in 2022.

Department Revenues

	Ambulance	Fire Inspection Fees	Grants	Other	TOTAL
FY 15-16	\$124,385.72	\$2,095.00	\$0	\$1,576.00	\$ 128,056.72
FY 16-17	\$205,533.48	\$2,495.00	\$1493.47	\$1,595.92	\$ 211,117.87
FY 17-18	\$200,548.29	\$1,565.00	\$11,018	\$1,618.42	\$ 214,749.71
FY 18-19	\$242,653.68	\$2,635.00	\$3,046	\$625.00	\$248,959.68
FY 19-20	\$219,809.58	\$1,675.00	\$0	\$325.00	\$221,809.58
FY 20-21	\$231,269.26	\$1,975.00	0	\$75.00	\$233,319.26



Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>FIRE DEPARTMENT</u>								
01-4220-6-110	FD-Full Time Wages	541,749	552,256	588,422	578,390	605,658	592,832	(12,826)
01-4220-6-120	FD-Call Wages	89,241	40,299	98,212	41,716	103,797	103,797	0
01-4220-6-130	FD-Overtime	31,616	51,536	33,941	53,557	38,629	41,720	3,091
01-4220-6-211	FD-Medical Insurance	102,625	93,027	99,754	99,946	99,240	119,732	20,492
01-4220-6-212	FD-Dental Insurance	4,439	3,818	4,509	3,942	4,509	4,441	(68)
01-4220-6-213	FD-Life & Disability Insurance	4,572	3,888	5,603	4,763	6,825	7,119	294
01-4220-6-221	FD-Social Security	5,533	3,201	6,090	2,608	6,436	6,436	0
01-4220-6-222	FD-Medicare	9,608	10,714	10,449	10,915	10,848	10,707	(141)
01-4220-6-230	FD-Retirement	172,526	189,365	187,270	205,935	212,551	209,339	(3,212)
01-4220-6-260	FD-Workers Compensation	49,967	53,733	57,777	51,296	47,145	51,388	4,243
01-4220-6-341	FD-Telephone	3,000	3,719	3,000	4,439	4,000	4,000	0
01-4220-6-350	FD-Medical Fees	11,020	5,117	11,020	8,548	11,020	11,042	22
01-4220-6-390	FD-Contract Services	127,651	109,957	121,150	110,815	128,413	138,998	10,585
01-4220-6-430	FD-Office Equipment Maint.	75	421	75	0	0	270	270
01-4220-6-431	FD-Equipment Maint.	12,000	7,829	12,000	14,254	9,500	30,000	20,500
01-4220-6-432	FD-Radio Maint.	750	93	750	39	750	750	0
01-4220-6-560	FD-Memberships	1,585	1,665	1,585	1,595	1,585	1,595	10
01-4220-6-570	FD-Travel/Mileage	100	84	100	407	100	125	25
01-4220-6-620	FD-Office Supplies/Photo Supplies	2,000	2,301	2,000	1,176	2,000	2,000	0
01-4220-6-625	FD-Postage	100	134	100	126	100	123	23
01-4220-6-635	FD-Vehicle Fuels, Gas	1,700	1,561	1,800	1,081	1,800	2,275	475
01-4220-6-636	FD-Vehicle Fuels, Diesel	9,315	8,035	9,880	7,147	9,800	12,250	2,450
01-4220-6-660	FD-Vehicle Parts	16,500	17,570	12,000	15,594	17,600	14,300	(3,300)
01-4220-6-680	FD-Misc. Supplies	27,570	19,975	27,570	24,387	27,570	31,487	3,917
01-4220-6-740	FD-Equipment	7,650	3,560	7,650	4,888	7,650	8,920	1,270
01-4220-6-830	FD-Training	7,300	4,987	6,000	4,361	6,000	7,250	1,250
		1,240,192	1,188,846	1,308,707	1,251,927	1,363,526	1,412,896	49,370
<u>HEALTH OFFICER</u>								
01-4410-0-113	HO-Stipend	2,214	926	2,259	1,720	2,281	2,373	92
01-4410-0-221	HO-Social Security	138	49	141	33	142	148	6
01-4410-0-222	HO-Medicare	33	28	33	25	34	35	1
01-4410-0-260	HO-Workers Compensation	149	132	119	119	124	135	11
44100-0561	HO-Meeting Expense	0	0	0	0	0	0	0
		2,534	1,135	2,552	1,898	2,581	2,691	110

Baker Free Library

Mission Statement

The Baker Free Library connects people and information to expand our horizons and strengthen our community.



Expenditure Summary

Baker Free Library	2020-21 Budget	2020-21 Actual	2021-22 Budget	2022-23 Proposed	Difference
Wages & Benefits	409,347	385,840	429,527	467,991	38,465
Operating	120,804	99,897	120,835	120,835	0
Capital Outlay	0	0	0	0	0
TOTAL	530,151	485,738	550,362	588,826	38,465

Department Activities

Following on the unprecedented challenges posed by 2020, Baker Free Library has begun to see a return to growth across various metrics. Although circulations remain 32% below pre-COVID levels, there is a 27% increase over the critical first phases of the crisis. Similar trends can be seen in program participation. Before the COVID closure, participation in library programs was 43% higher than in 2021; however, current levels are a 29% improvement over the initial period of the crisis.

One area that saw significant growth throughout the COVID crisis was the circulation of electronic resources. In fact, usage of eResources increased by 20% during the first year of COVID and then leveled out to a 6% increase from 2020 to 2021.

Patron interaction with the library's automated system also increased as a result of the challenges posed by COVID. Throughout the closed-stacks phases, patrons were encouraged to place online reserves to facilitate the safe and efficient pick-up of materials. This process steadily became more and more popular reaching an increase of 32% over pre-COVID utilization.

Unfortunately, internal revenue suffered significant setbacks due to COVID and recovery is slow. The 14 months of passport agency revenue prior to the COVID shutdown generated \$19,000 — with only \$5,200 of revenue from the 18 months following the shutdown.

COVID RECOVERY—STATISTICS

	Jan-Oct 2019	Jan-Oct 2020	Jan-Oct 2021	% change
Adult Circulation	31,499	13,047	17,494	34%
Juvenile Circulation	36,026	15,380	21,753	41%
eResource Circulation	11,808	14,224	14,852	4%
Online Reserves	8,645	9,748	10,804	11%
Program Participation	3,310	1,200	1,740	45%
Internal Revenue	\$22,194	\$8,321	\$8,620	4%

Amount Saved By Patrons Using Their Library (ROI)				
	Jan-Oct 2019	Jan-Oct 2020	Jan-Oct 2021	% change
Students	\$150,448	\$47,508	\$57,943	22%
Teachers	\$11,162	\$4,197	\$2,116	-50%
Adults	\$734,203	\$336,730	\$468,906	39%
Bow Businesses	\$23,548	\$9,235	\$5,843	-37%
All Members	\$1,034,775	\$444,981	\$598,708	35%

Budget and Objectives

The goal of the Baker Free Library is to offer the highest level of service and access to information that Town residents have come to expect from their library. With a focus on the efficient use of resources and strategic planning for future services, the Library will attain these goals through continuous assessment of community needs, additional funding sources (the Friends, the Foundation, and internal revenue), and long-range collaboration with the objectives of the Town of Bow. The continued effect of COVID on the 2021-22 fiscal year has required that Baker Free Library focus its attention on its most valuable resource.

- **Human Resources.** The most important resource in a public library are the people. Our staff have consistently provided patrons of Baker Free Library with an exceptional level of customer service. In order to maintain this community expectation, Baker Free Library places a significant value on professional development. More than half of the personnel hold bachelor's degrees and half of the permanent staff hold master's degrees. In 2021, one of our key public service staff earned a master's degree in librarianship. This advancement creates exciting opportunities for enhanced operations and is a contributing factor to the 2022-23 budget increase. Currently, there is an additional staff person pursuing graduate studies in a discipline directly related to their job duties at Baker Free Library. Achieving excellence in the workplace through an engaged, resilient, and skilled staff is the return on investment for Baker Free Library's commitment to a strong Wages & Benefits budget.
- **Operating.** The Library has established a stable operating budget and is rebuilding its internal revenue sources. Baker Free Library has also been able to reduce the pressure on the CIP by supporting key projects through its general account. These three factors enable the Library to support the Wages & Benefits demands of the 2022-23 budget by sustaining a 0% increase in the operating line.

Proposed Capital Expenditures 2022/23

The Library Trustees have supported the CIP Committee recommendations regarding proposed CIP requests and structuring.

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>LIBRARY</u>								
01-4550-9-110	Full Time Salaries	191,387	181,670	193,398	0	201,745	214,854	13,109
01-4550-9-111	Part Time Salaries	91,437	83,896	95,521	0	103,388	120,076	16,688
01-4550-9-120	Vacation Coverage	1,288	0	1,319	0	1,319	1,319	0
01-4550-9-211	Group Insurance - Medical	62,599	58,614	69,484	0	65,639	70,038	4,399
01-4550-9-212	Group Insurance - Dental	2,689	2,605	2,731	0	2,717	2,743	26
01-4550-9-213	Group Insurance - Life & STD	2,050	1,655	2,050	0	2,015	2,113	98
01-4550-9-221	Social Security	17,615	15,955	17,995	0	19,001	20,848	1,847
01-4550-9-225	Medicare	4,120	3,731	4,209	0	4,444	4,876	432
01-4550-9-230	Retirement	21,378	20,069	21,603	0	28,366	30,209	1,843
01-4550-9-260	Workers Compensation	929	903	1,037	0	892	914	22
01-4550-9-950	Telephone	4,480	5,458	4,400	0	6,000	6,000	0
01-4550-9-231	Sewer	364	273	364	0	360	360	0
01-4550-9-233	Natural Gas	8,000	5,286	8,240	0	8,000	8,000	0
01-4550-9-234	Electricity	17,255	10,697	17,773	0	17,000	17,000	0
01-4550-9-251	Building Maintenance	11,585	51,947	11,585	0	11,000	11,000	0
01-4550-9-252	Grounds Maintenance	3,650	2,751	3,900	0	4,500	4,500	0
01-4550-9-260	Contracted Services	350	3,451	350	0	350	350	0
01-4550-9-270	Equipment Repair	18,167	14,523	15,347	0	15,000	15,000	0
01-4550-9-310	Collection Development	46,307	23,253	43,870	0	44,250	44,250	0
01-4550-9-351	Supplies	6,875	3,985	6,875	0	6,875	6,875	0
01-4550-9-355	Postage	600	1,328	700	0	700	700	0
01-4550-9-410	Special Programs	4,000	2,411	4,500	0	4,500	4,500	0
01-4550-9-450	Professional Development	1,800	(677)	2,000	0	2,000	2,000	0
01-4550-9-510	Preservation	300	0	300	0	300	300	0
		519,225	493,785	529,551	0	550,361	588,825	38,464

Parks and Recreation

Mission

To provide a diverse recreation program for all ages with programs that include sports, fitness & the arts. 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.



Expenditure Summary

Parks & Recreation	2020-21	2020-21	2021-22	2022-23	Difference
	Budget	Actual	Budget	Proposed	
Wages & Benefits	44,335	67,583	0	0	0
Operating	5,760	3,878	0	0	0
TOTAL	50,095	71,461	0	0	0
Recreation Fund					
Revenues	234,500	211,263	823,468	930,508	107,040
Operating			0	0	0
Wages & Benefits	201,963	133,273	592,171	661,169	68,998
Operating	35,920	10,279	138,070	125,745	(12,325)
SURPLUS	(3,383)	67,711	93,227	143,594	50,367

Department Activities

The Parks and Recreation Department has seen a number of personnel changes in the past 12 months including departures of the part-time Recreation Assistant, Youth Sports Instructor and Assistant Youth Sports Instructor and the hiring of a part-time Program Coordinator, Youth Sports Instructor and Assistant Youth Sports Instructor. In addition, due to the acquisition of the Bow Recreation Center, we added and filled the following part-time positions: Site Coordinator, Assistant Site Coordinator, seven Group Leaders, four Assistant Group leaders and a Receptionist. Recently, the Assistant Site Coordinator resigned from her position, so that position is currently open as well as additional Group Leader positions.

Forty-six programs were offered this year and enjoyed by over 1,850 participants. New programs included: Cardio Mix, Flute Lessons, Guitar Lessons, Indoor Walking, Inline Skating Lessons, Pre-K Art & Play, Pickle ball, Pony Riding Lessons, Voice Lessons and Zumba Toning.

This past summer, 85 campers attended our six-week Summer Camp at Bow High School. Similar to the previous summer, we needed to follow COVID guidelines and cancel all field trips. As a result, we expanded camp to 5 days per week for all campers.

Current Goals

- Increase wages for Before and After School Program staff, Celebrating Children Staff and Summer Camp staff to a competitive rate based on current market.
- Hire additional staff needed for Bow Recreation Center.
- Increase recreational opportunities for members of our community.
- Implement online registration for our summer camp program.

Budget and Objectives

With the acquisition of the Youth Center, the Parks and Recreation Department is now self-supporting and no longer requires taxpayer funding.

We have prepared the budget for FY2022-23 based on current enrollment numbers. Compared to the FY2021-22 budget, we are proposing an increase in staff expenses and an increase in program fees to offset that expense.

- Increase hourly wages of Before & After School Staff, Summer Camp Staff and Celebrating Children staff to a competitive hourly rate based on the current market.
- Raise daily fee of the Before & After School program and both summer camps by \$1.00 per day to offset wage increase.
- Increase Celebrating Children monthly fees by \$20.00 per month to offset wage increase.



Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
RECREATION FUND								
<u>Revenue</u>								
13-3401-X-841	Program Fees	188,800	179,841	223,400	205,477	821,308	922,248	100,940
13-3401-X-862	Registration Fees	0	0	11,100	5,520	2,160	8,160	6,000
13-3502-X-000	Interest on Deposits	1,895	1,427	0	116	0	100	100
13-3508-X-880	Donations	0	346	0	150	0	0	0
		190,695	181,614	234,500	211,263	823,468	930,508	107,040
<u>Expenses</u>								
13-4520-X-110	Full Time Wages	0	0	0	0	65,218	69,510	4,292
13-4520-X-111	Part-Time Wages	11,036	30,942	37,177	41,710	44,285	50,080	5,795
13-4520-X-120	Seasonal Wages	135,675	107,999	141,179	119,638	399,601	457,187	57,586
13-4520-X-211	Medical Insurance	0	0	0	0	19,361	15,716	(3,645)
13-4520-X-212	Dental Insurance	0	0	0	0	564	555	(9)
13-4520-X-213	Life & Disability Insurance	0	0	0	0	611	724	113
13-4520-X-221	Social Security	7,876	7,707	11,368	9,096	31,566	35,761	4,195
13-4520-X-222	Medicare	1,757	1,805	2,659	2,127	7,384	8,364	980
13-4520-X-230	Retirement	0	0	0	0	9,170	9,774	604
13-4520-X-260	Workers Compensation	3,500	1,030	4,580	2,411	14,411	13,498	(913)
13-4520-X-341	Telephone, Internet	0	0	0	0	4,980	4,080	(900)
13-4520-X-371	Community Events	0	119	0	0	0	0	0
13-4520-X-390	Contract Services	0	0	15,000	10,928	31,200	8,700	(22,500)
13-4520-X-392	Contracted Services, Instructors	0	0	0	0	15,500	15,500	0
13-4520-X-410	Electricity	0	0	0	0	8,500	8,925	425
13-4520-X-411	Natural Gas	0	0	0	0	3,000	3,150	150
13-4520-X-413	Water	0	0	0	0	5,500	0	(5,500)
13-4520-X-430	Building Maintenance	0	0	0	0	3,500	10,000	6,500
13-4520-X-435	Building Projects	0	0	0	0	10,000	17,000	7,000
13-4520-X-520	Insurance	0	0	0	0	15,000	17,000	2,000
13-4520-X-533	PR-Program Activities	27,115	40,256	17,420	20,979	26,500	26,500	0
13-4520-X-560	Memberships	0	0	0	0	390	390	0
13-4520-X-561	Professional Development	500	0	500	14	2,200	2,200	0
13-4520-X-612	Employee Expenses	0	0	0	0	3,800	3,800	0
13-4520-X-620	Office Expenses	0	0	0	0	2,500	2,500	0
13-4520-X-630	Building Supplies	0	0	0	0	2,000	2,500	500
13-4520-X-740	Equipment	0	0	0	0	3,500	3,500	0
		187,459	189,859	229,883	206,904	730,241	786,914	56,673

Police Department

Mission Statement

The Mission of the Bow Police Department is to provide the highest quality of safety services while maintaining the highest degree of courtesy and professionalism, assuring fair and equal treatment for all.

Expenditure Summary

Police Dept.	2020-21 Budget	2020-21 Actual	2021-22 Budget	2022-23 Proposed	Difference
Wages & Benefits	1,514,792	1,361,443	1,637,813	1,733,729	95,916
Operating	243,790	239,251	238,785	249,130	10,345
Capital Outlay	56,830	56,453	35,000	81,588	46,588
TOTAL	1,815,412	1,657,147	1,911,598	2,064,447	152,849

Department Activities

This past year the Police Department experienced several changes and challenges. At various periods of time, the Department was functioning at 50 percent of its allocated sworn officer strength. Even with this shortage the dedicated members met their obligations by providing quality law enforcement service in a fair and consistent manner.

In the first quarter of the year, a lieutenant and police officer resigned, Chief Margaret Lougee retired, and a second lieutenant went out for surgery. These moves, coupled with the vacant positions the department already had, required some significant rearranging of schedules and a strategic response approach. In September, an unimaginable tragedy struck the community and the Department when an off-duty officer was involved in a car crash and lost two children. The Department under these extreme circumstances came together and adjusted the schedule again and continues to do so to meet the demands of the community.

Domestic violence, sexual assaults, child abuse and neglect, Internet crime and cases involving mental illness continue to rise. These cases are often complex and time consuming involving multiple interviews and diligent evidence collection. The Department continues to work closely with the Merrimack County Child Advocacy Center and the NH Internet Crimes Against Children Task Force.

Detective Tyler Coady, currently the single detective with the Department, has been working very hard to bring cases to a successful prosecution. A month's long investigation resulted in the arrest of a local man for sexual assault involving a minor. This investigation remains open as the potential for additional victims is a real possibility.

Jan-Oct 2021 Statistics		
	2020	2021
Offense reports	392	470
Arrests	273	303
Follow ups	277	502
Stops	1,661	1,590
Motor vehicle collisions	64	95
Burglar Alarms:	227	244
Sudden Deaths	4	9
Sexual Assaults	3	16

In addition to the 2020-2021 January - October Statistics located to the left, in 2021 the Police Department investigated 22 Domestic Violence Cases, made 43 DWI arrests, 742 Citizen Assists, and 46 Drug related investigations.

Budget and Objectives

Personnel, Wages & Benefits: Current allocation is 13 Sworn Officers and 1 Civilian Administrative Assistant. This line also covers the straight holiday pay for all sworn officers and the civilian employee. There are 11 designated Town Holidays, and there are no part-time officers. The Town's contribution for State Retirement has increased by 4.5%.

Overtime: The overtime line is expected to cover vacations, sick calls, investigations, training, call outs, and extended shifts. Over the years this line item has been underfunded and the Department has had to adjust shifts and run short. Running short does not allow for other ancillary duties to be completed in an efficient manner. One such duty is management of the property room. While the room is neat and orderly, there is no proactive system to return items to owners or dispose of items no longer needed for prosecution. Historically, the Department has far exceeded the initial allocation for overtime. The request in this line addresses a few areas that did not appear to not have been factored in when calculating the amount budgeted for overtime. For example, most officers have a minimum of two weeks, with several having a minimum of four weeks per year. We have budgeted for half of these hours needed, taking into account that some shift adjustments that can be made. We have taken the same approach to cover mandatory training, court and investigations. Finally, the time and one half hour granted for officers working the holiday as outlined in the Town Personnel Plan is not properly calculated when setting the budget. In addition, the Department has minimal staffing requirements of 2 officers per shift, x 3 shifts for officer safety purposes.

K-9 Roxy : Roxy is closing in on 10 years of age and will be retiring in the Spring of 2022. The estimated costs to replace the K-9 is approximately \$10,000.00. The Department has requested \$5,000.00 to pay half of the cost for a K-9 while the Police Association will cover the rest.

Contract Services: Four areas drive the increase here. Prosecution Services provided by the City of Concord and County Dispatch fees have both increased. County Dispatch charges each time the microphone is keyed. Bow is very busy and is in the top 2 of 17 towns utilizing these dispatch services. We are requesting to add additional computer applications to assist the Department with policy management and personnel scheduling. The SIEM Solution is new. This is part of the response to audit for sys-

tem security involving the FBI and NH State Police. The postage meter annual lease fees have previously never identified in the budget.

Uniforms: At least two vests having reached their time limit and need to be replaced. Also, due to the current rate of inflation, there is an expected 3% increase for any uniform related purchases and the cost of shipping has increased.

Grants: The Department applies for several grants throughout the year which bring in funds to help cover the cost of additional ATV patrols (NH Fish & Game), and DWI enforcement patrols, traffic and seatbelt safety (Office of Highway Safety). These grants these enhance our enforcement efforts and help us to keep Bow Safe.

Memberships: Small increase in the membership line to allow for Chief and second in Command to be registered members of the New Hampshire Police Chiefs Association. Along with some other membership negotiated in the Chief's contract.

Gasoline: The Department averages 625 gallons per month. Using an estimate of \$3.25 a gallon, there is a significant increase on this line.

Police Supplies: Small increase to address necessary evidence and property room supplies for the proper storage of high risk items, especially firearms.

Office Supplies: The main copy machine is out of warranty and is showing its age through additional failures and repairs. The machine is also a fax and email machine. The yearly cost for a five year lease is the reason for the increase in the line.

Capital Purchases

We have worked with the Capital Improvements Plan (CIP) Committee to develop rotation schedules for equipment and added these future expenses to the CIP. For FY2022-23, the Department requests funds for body worn cameras and security monitoring equipment. (\$81,588)

The members of the Bow Police Department wish to thank the community for their on-going support. In partnership with the community, we work diligently to help make Bow a safe place to live, work, and visit. The Bow Police Department is committed to building a strong community and police partnership.



Photo by Eric Anderson

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>POLICE DEPARTMENT</u>								
01-4210-5-110	PD-Full Time Wages	934,205	870,038	950,012	809,487	983,941	1,022,908	38,967
01-4210-5-111	PD-Part Time Wages	16,890	4,446	14,160	3,011	0	0	0
01-4210-5-130	PD-Overtime	45,000	96,120	61,077	100,715	75,000	90,374	15,374
01-4210-5-211	PD-Medical Insurance	189,187	156,693	155,371	132,903	174,892	196,372	21,480
01-4210-5-212	PD-Dental Insurance	7,768	8,198	7,890	6,158	7,889	7,772	(117)
01-4210-5-213	PD-Life & Disability Insurance	9,736	6,214	8,078	6,654	8,359	9,917	1,558
01-4210-5-221	PD-Social Security	10,313	3,665	4,128	3,287	3,381	3,604	223
01-4210-5-222	PD-Medicare	14,444	15,356	14,867	14,565	15,355	16,143	788
01-4210-5-230	PD-Retirement	261,802	271,435	278,406	265,080	349,748	365,659	15,911
01-4210-5-260	PD-Workers Compensation	18,511	19,626	20,803	19,584	19,248	20,980	1,732
01-4210-5-341	PD-Telephone	8,000	6,121	8,000	9,717	7,500	9,500	2,000
01-4210-5-350	PD-Medical Services	600	674	1,000	519	1,000	1,300	300
01-4210-5-351	PD-Animal Control	0	0	100	70	100	100	0
01-4210-5-355	PD-Photo Supplies	0	0	300	0	300	300	0
01-4210-5-390	PD-Contract Services	100,000	104,076	104,400	118,938	107,915	112,000	4,085
01-4210-5-430	PD-Repairs	3,000	3,198	3,000	1,418	3,000	3,000	0
01-4210-5-432	PD-Radio/Radar Maint.	3,000	3,353	9,600	7,546	8,000	6,000	(2,000)
01-4210-5-450	PD-Uniforms	9,700	10,737	8,700	10,636	8,700	9,500	800
01-4210-5-560	PD-Memberships	955	934	940	665	1,220	1,330	110
01-4210-5-570	PD-Travel/Mileage	300	132	300	120	500	300	(200)
01-4210-5-620	PD-Office Supplies	4,000	3,955	4,000	2,466	4,000	4,200	200
01-4210-5-625	PD-Postage	300	279	300	435	300	500	200
01-4210-5-635	PD-Vehicle Fuels, Gasoline	20,500	15,049	20,000	14,520	16,000	19,000	3,000
01-4210-5-660	PD-Vehicle Parts	6,000	6,274	7,500	6,723	7,000	7,000	0
01-4210-5-662	PD-Tires	2,500	2,469	3,000	2,369	3,000	3,000	0
01-4210-5-663	PD-Batteries	500	439	500	0	500	700	200
01-4210-5-670	PD-Manuals - Books	450	790	300	110	300	300	0
01-4210-5-680	PD-Police Equip./Maint.	11,600	11,274	9,250	9,982	8,950	10,000	1,050
01-4210-5-688	PD-Police Supplies	2,500	2,352	7,600	5,102	3,500	4,000	500
01-4210-5-740	PD-Office Equipment	3,000	4,048	3,000	2,887	3,000	4,000	1,000
01-4210-5-765	PD-Vehicles & Equipment	0	0	45,000	42,160	46,000	46,000	0
01-4210-5-830	PD-Training	7,000	7,097	7,000	2,870	8,000	7,000	(1,000)
		1,691,761	1,635,041	1,758,582	1,600,695	1,876,598	1,982,759	106,161

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 as well as Parks and Recreational field areas.

Expenditure Summary

DPW Administra-	2020-21	2020-21	2021-22	2022-23	Difference
	Budget	Actual	Budget	Proposed	
Wages & Benefits	1,220,922	1,119,176	1,272,695	1,342,627	69,932
Operating	517,235	413,941	445,180	567,900	122,720
Capital Outlay	3,165,592	257,883	185,500	162,000	(23,500)
TOTAL	4,903,749	1,791,000	1,903,375	2,072,527	169,152
Cemeteries	40,650	30,866	40,650	41,650	1,000
Field & Parks	15,000	13,322	13,500	15,500	2,000

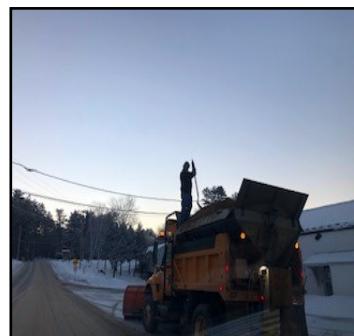
Department Activities

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

Highway Division

This season's road repair and paving projects Road repair projects included multiple drainage replacement projects and paving of the following roads: Turee View Road, Page Road (White Rock to Beaver Brook), White Rock Hill Road (Bow Center to Wheeler), Birchdale Road, Currier Drive, Sharon Drive, and two sections of Brown Hill Road. **Total 5.4 Miles**

One of the goals of the Highways Division is provide safe and sound pavement surfaces for the traveling public. To meet such a goal, and be consistent with the Capital Improvement Plan for upkeep of approximately 100 miles of roadway, our paving plan is required to be on a 20-year rotational schedule. For this system to be consistent with today's asphalt pricing (\$69.60 per ton) we need to pave 5 miles of roadway at a total estimated annual cost of \$522,000.



Parks and Public Properties

The Parks and Public Properties Division is currently managed by one Grounds keeper and one Seasonal helper continue to provide safe and clean properties for all to enjoy.

Cemetery Division

The Cemetery Division reconfigured the lot layout of the “new” section at Evans Cemetery to accommodate more single lots and increase future burial capacity. Layout and pin placement has been completed for the new lots. New maps have been created and the lots are now ready to be sold. Two owners of cemetery lots donated mature trees and they were planted during the third week of October. All should over winter with no issues and leaf out in the spring.

Fleet Division

Responsible for the maintenance and repair of all Town owned vehicles and equipment. The entire Town Fleet consists of 56- major vehicles, 14- tow behind trailer units, 7-generator systems, and numerous other smaller Town tools and mechanical equipment.

Budget Narrative and Objectives

- Traffic Marking - 32 Miles - 170,000 ft
 - Double Yellow - 0.12 per ft; \$20,400
 - White Fog Line - 0.07 per ft = \$23,800
 - Total: \$44,200 Request removed
- Gasoline - 10% Increase estimate (\$1,400)
- Diesel Fuel 10% Increase estimate (\$7,100)
- Road Salt Increase \$49.50 to \$76.00 per ton (\$70,000)
 - Last season we used 3,072 tons
- Upgrade to a Safer Equipment Trailer (\$10,000)
- Power Rake - Field Leveling Machine (\$5,000) - Request removed
- River Road Railroad Bridge Maintenance (\$16,000)
- Trash Toters (\$3,200) - Price increase from \$42.50 to \$60.00 each



Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>DPW ADMINISTRATION</u>								
01-4311-7-110	DPW-Full Time Wages	728,573	692,424	717,598	674,973	731,011	780,713	49,702
01-4311-7-111	DPW - Part Time Wages	32,094	26,807	32,049	32,924	33,341	35,540	2,199
01-4311-7-120	DPW-Seasonal Wages	3,839	25,178	36,765	13,519	38,748	35,164	(3,584)
01-4311-7-130	DPW-Overtime	80,000	65,617	79,500	53,037	79,500	79,500	0
01-4311-7-211	DPW-Medical Insurance	185,682	160,053	139,892	149,339	158,070	165,936	7,866
01-4311-7-212	DPW-Dental Insurance	7,768	7,110	7,326	6,409	7,326	7,217	(109)
01-4311-7-213	DPW-Life & Disability Insurance	7,591	5,799	9,619	6,355	7,485	8,320	835
01-4311-7-221	DPW-Social Security	52,360	51,687	53,718	50,262	54,722	57,717	2,995
01-4311-7-222	DPW-Medicare	12,246	12,088	12,563	11,755	12,798	13,499	701
01-4311-7-230	DPW-Retirement	90,318	83,665	89,092	82,128	113,958	120,946	6,988
01-4311-7-260	DPW-Workers Compensation	26,030	27,294	29,825	27,288	25,986	28,325	2,339
01-4311-7-341	DPW-Telephone	3,000	3,549	4,200	4,029	4,200	4,200	0
01-4311-7-390	DPW-Contract Services	2,500	782	5,125	4,090	1,500	1,500	0
01-4311-7-620	DPW-Office Supplies	1,600	2,690	1,600	1,343	2,000	2,000	0
01-4311-7-625	DPW-Postage	50	30	50	85	50	50	0
01-4311-7-740	DPW-Office Equipment	1,500	2,360	1,500	613	1,500	1,500	0
01-4311-7-810	DPW-Advertising	500	1,021	500	1,027	500	500	0
		1,235,651	1,168,155	1,220,922	1,119,176	1,272,695	1,342,627	69,932

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
HIGHWAY								
01-4312-7-390	DPW-Contracted Services	27,800	30,590	33,500	2,309	35,000	0	(35,000)
01-4312-7-394	DPW-Striping/Tree Removal	16,800	16,338	32,000	43,731	12,000	12,000	0
01-4312-7-396	DPW-Torch Gases	1,250	1,821	1,500	2,240	2,000	2,000	0
01-4312-7-398	DPW-Outside Repairs	8,000	8,145	16,000	9,532	10,000	10,000	0
01-4312-7-432	DPW-Radio Maintenance	0	311	0	161	0	0	0
01-4312-7-440	DPW-Equipment Rental	2,000	1,800	2,000	2,715	2,000	2,000	0
01-4312-7-603	DPW-Traffic Control Supplies	1,000	2,899	1,000	794	1,000	1,000	0
01-4312-7-612	DPW-Paint	5,500	2,553	5,500	5,511	3,000	3,000	0
01-4312-7-613	DPW-Signs	6,000	3,566	6,000	6,433	6,000	5,000	(1,000)
01-4312-7-614	DPW-Drainage Materials	13,500	8,801	13,500	8,921	9,000	9,000	0
01-4312-7-615	DPW-Uniforms Clothing	11,500	9,520	12,000	11,019	12,000	12,000	0
01-4312-7-616	DPW-First Aid Supplies	700	600	700	294	700	700	0
01-4312-7-619	DPW-Steel Iron	500	447	1,000	5,387	2,500	3,000	500
01-4312-7-630	DPW-Building Materials	0	414	0	292	1,000	1,000	0
01-4312-7-635	DPW-Vehicle Fuels, Gasoline	15,000	13,439	16,560	6,495	13,800	16,000	2,200
01-4312-7-636	DPW-Vehicle Fuels, Diesel	54,000	33,297	59,800	32,725	52,900	60,000	7,100
01-4312-7-640	DPW-Guardrail	6,500	0	10,000	2,164	5,000	5,000	0
01-4312-7-650	DPW-Landscape Materials	2,000	755	2,000	1,058	2,000	2,000	0
01-4312-7-660	DPW-Vehicle Parts	70,000	68,739	80,500	85,703	70,000	77,000	7,000
01-4312-7-661	DPW-Grease-Oil	3,000	3,432	3,000	3,828	3,500	4,000	500
01-4312-7-662	DPW-Tires	7,000	8,914	8,000	7,264	8,000	9,000	1,000
01-4312-7-664	DPW-Plow Blades	0	11,302	10,000	13,082	12,500	8,000	(4,500)
01-4312-7-680	DPW-Asphalt	33,000	17,392	33,000	24,447	25,000	25,000	0
01-4312-7-684	DPW-Sand Screening	12,500	11,750	12,500	12,300	12,500	12,500	0
01-4312-7-685	DPW-Road Salt	140,000	94,198	140,000	111,301	130,000	195,000	65,000
01-4312-7-686	DPW-Magnesium Chloride	2,000	2,500	2,000	2,375	2,000	2,000	0
01-4909-7-688	CAP-Gravel Crushing	24,500	18,600	0	0	0	0	0
01-4312-7-691	DPW-Tire Chains	2,000	1,582	2,000	992	2,000	2,000	0
01-4312-7-740	DPW-Replace Equipment	4,200	8,062	10,675	10,382	7,280	8,000	720
01-4902-7-740	CAP-DPW-Equipment	18,500	17,946	0	0	0	26,500	26,500
01-4312-7-830	DPW-Training Programs	2,500	512	2,500	485	2,500	2,000	(500)
		491,250	400,224	517,235	413,941	445,180	514,700	69,520

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>STREET LIGHTING</u>								
01-4316-0-410	SL-Electricity	37,000	42,142	39,771	42,125	40,000	35,000	(5,000)
TOTAL PUBLIC WORKS		1,763,901	1,610,521	1,777,928	1,575,243	1,757,875	1,892,327	134,452
<u>CEMETERIES</u>								
01-4195-0-390	CEM-Contract Services	15,000	24,348	35,450	28,313	35,450	36,450	1,000
01-4195-0-430	CEM-Equipment Maint.	500	0	500	57	500	500	0
01-4195-0-620	CEM-Supplies	3,500	2,342	3,500	2,496	3,500	3,500	0
01-4195-0-690	CEM-Mower Parts/Equipment	1,000	611	1,000	0	1,000	1,000	0
01-4195-0-830	CEM-Training	200	0	200	0	200	200	0
		20,200	27,301	40,650	30,866	40,650	41,650	1,000
		786,173	794,078	839,343	808,791	844,255	833,806	-10,449
<u>FIELDS MAINTENANCE</u>								
01-4524-9-390	FLD-Contracted Services	0	0	0	200	0	2,000	2,000
01-4524-9-517	FLD-Field Supplies	18,155	6,360	15,000	13,122	13,500	13,500	0
		18,155	6,360	15,000	13,322	13,500	15,500	2,000

Solid Waste and Recycling

Expenditure Summary

Solid Waste	2020-21	2020-21	2021-22	2022-23	Difference
	Budget	Actual	Budget	Proposed	
Operating	839,343	808,791	844,255	833,806	(10,449)

Department Activities

The Town contracts with Pinard Waste Systems of Hooksett to provide residential collection and transportation of municipal solid waste (MSW) and recyclables.

Budget Narrative

Hauling: The Town has contracted with Pinard to provide collection services through 2025.

Recycling: The Town continues to offer single stream curbside pickup and residents recycle about 900 tons per year. The cost to recycle these materials has dropped but the market for recyclables is highly volatile. We are estimating that the costs will continue to fluctuate and have budgeted \$65.00 per ton.

Household Hazardous Waste Day: This program has been very successful and the Town's Recycling Committee continues to partner with the Town of Dunbarton to conduct an annual collection day.

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>SOLID WASTE</u>								
01-4324-0-390	SW-Contract Services	763,893	772,337	819,563	785,154	821,675	808,026	(13,649)
01-4324-0-393	SW-Appliances Disposal	500	95	500	0	500	500	0
01-4324-0-394	SW-Recycling Committee	0	62	1,500	217	1,500	1,500	0
01-4324-0-397	SW-Well Testing	9,250	19,900	9,250	14,800	9,250	9,250	0
43241-0402	SW-HAZARDOUS WASTE DISPOSAL	0	380	0	380	0	0	0
01-4324-0-560	SW-Memberships	530	0	530	640	530	530	0
01-4324-0-740	SW-Equipment	12,000	1,305	8,000	7,600	10,800	14,000	3,200

Town Clerk/Tax Collector

Mission Statement

The mission of the Tax Collector/Town Clerk's (TCTC) 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 TCTC office to provide excellent customer service to the Town residents.

Expenditure Summary

Town Clerk-Tax Collector	2020-21	2020-21	2021-22	2022-23	
	Budget	Actual	Budget	Proposed	Difference
Wages & Benefits	205,799	206,401	216,278	221,030	4,752
Operating	28,761	20,955	28,815	28,815	0
TOTAL	234,560	227,356	245,093	261,357	4,752

Department Activities

Beginning in October 2021, the Town began registering boats as a convenience to residents in lieu of registering their boats at the State. Boat registrations are expected to bring in an estimated \$4,000 - \$5,000 in revenues which includes out of state residents registering their boats here.



Keeping up with prior year trends, motor vehicle revenues increased once again by \$200,000 from the previous fiscal year and the trend appears to continue in the current fiscal year. That included a total of 9,928 and 2,985 in person and on-line registrations respectively. Revenues from July 1 to October 30, 2021 are up by \$120,000 compared to the same period during the last fiscal year.

Budget Narrative and Objectives

The TC/TC staffing budget for FY2022-23 increased by \$16,264, or 6.6%, from the FY2021-22 fiscal year. All of the increase represents step increases and COLA adjustments for wages and benefits.

The operating budget remained the same as the previous fiscal year with no increase. Last year due to Covid, no money was spent on training and conferences. \$1,000 in excess Supplies budget was returned to surplus. However, that money is included in this budget as we expect to replace our old printers as the need arises. The printers we are using are the old used printers provided by the State.

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>TOWN CLERK - TAX COLLECTOR</u>								
01-4140-2-110	TC-Full Time Wages	43,615	43,347	45,704	46,361	46,383	50,690	4,307
01-4140-2-111	TC-Part Time Wages	37,219	32,841	37,609	36,981	39,937	43,070	3,133
01-4140-2-112	TC-Elected Clerk/Tax Collector	63,561	65,429	66,832	68,348	71,270	75,968	4,698
01-4140-2-130	TC-Overtime	464	202	496	1,095	503	550	47
01-4140-2-211	TC-Medical Insurance	25,672	25,246	28,496	26,722	26,919	28,723	1,804
01-4140-2-212	TC-Dental Insurance	1,110	1,087	1,128	1,175	1,128	1,111	(17)
01-4140-2-213	TC-Life & Disability Insurance	1,124	847	1,069	1,052	1,195	1,260	65
01-4140-2-221	TC-Social Security	8,982	8,720	9,340	9,304	9,802	10,558	756
01-4140-2-222	TC-Medicare	2,101	2,040	2,185	2,176	2,293	2,470	177
01-4140-2-230	TC-Retirement	12,024	12,220	12,626	12,921	16,613	17,886	1,273
01-4140-2-260	TC-Workers Compensation	296	300	314	267	235	256	21
01-4140-2-390	TC-Contract Services	10,950	10,588	12,963	11,407	13,030	13,030	0
01-4140-2-560	TC-Memberships	400	75	430	165	430	430	0
01-4140-2-561	TC-Professional Dev.	499	2	2,275	115	2,275	2,275	0
01-4140-2-620	TC-Office Supplies	1,500	1,419	3,080	2,320	3,080	3,080	0
01-4140-2-625	TC-Postage	9,000	7,452	9,000	6,948	9,000	9,000	0
01-4140-2-740	TC-Office Equip./Maint.	470	469	1,013	0	1,000	1,000	0
01-4140-2-830	TC-Training	1,545	1,130	0	0	0	0	0
01-4909-2-760	CAP-TC-Town Clerk Software	0	0	0	0	0	0	0
		220,532	213,413	234,560	227,356	245,093	261,357	16,264

Water and Sewer Operations

Expenditure Summary

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2022-23 Proposed	Difference
Water	137,190	73,335	143,071	143,071	0
Sewer	192,613	156,079	197,805	197,805	0

Department Activities

Both the water and sewer systems are operated by Whitewater.

Water

When the water system was first constructed and brought on line, the user fees were insufficient to cover the operating costs. In FY2019-20, the system generated a slight surplus of just over \$1,600 due primarily to the sale of bulk water. In FY2020-21, that surplus grew to over \$40,000 and the system has been designated an enterprise fund, removed from the operating budget, and no longer supported by property taxes.

Work has begun on the preliminary design of a water service extension from Vaughn Road to Bow Junction and Bow Mills. The cost is being paid for with proceeds from Bow Business Corridor Tax Increment Finance District.

Sewer

The sewer operation is self-sustaining and the operating budget is covered through user fees and hookup charges.

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>WATER</u>								
03-4331-0-312	WF-Management Services	57,450	48,066	58,599	45,276	59,771	59,771	0
03-4331-0-410	WF-Electricity	13,500	16,228	14,144	17,324	15,000	15,000	0
03-4331-0-414	WF-Natural Gas	1,700	1,492	1,837	1,602	1,500	1,500	0
03-4331-0-314	WF-System Monitoring	3,000	1,855	3,560	1,999	2,450	2,450	0
03-4331-0-426	WF- Water Meters	6,500	0	6,500	0	6,500	6,500	0
03-4331-0-436	WF-System Maintenance	45,000	17,312	52,550	7,134	57,850	57,850	0
		127,150	84,953	137,190	73,335	143,071	143,071	0
<u>SEWER</u>								
02-4326-0-312	SF-Management Services	106,930	99,825	84,155	118,665	105,259	105,259	0
02-4326-0-410	SF-Electricity	9,000	8,855	9,920	8,844	12,000	12,000	0
02-4326-0-414	SF-Natural Gas	800	724	728	701	750	750	0
02-4326-0-314	SF-System Monitoring	1,800	3,185	4,810	3,462	1,650	1,650	0
02-4326-0-625	SF-Postage	250	0	250	0	396	396	0
02-4326-0-436	SF-System Maintenance	109,750	322	92,750	24,407	77,750	77,750	0
		228,530	112,912	192,613	156,079	197,805	197,805	0

Other Budgets

Elections and Registration

The Supervisors of the Checklist are elected officials that are responsible for maintaining the voter checklist and running elections. There will be three elections in the FY2022-23 fiscal year.

Heritage Commission

The Heritage Commission is responsible for identifying, documenting, and protecting those objects that are valued for their historic, cultural, and aesthetic value to the community. They oversee the maintenance of several historic buildings and are the custodians of numerous historic objects.

Human Services

Human Services assist those residents of Bow that are in need of assistance. They includes the Town's Welfare Department and outside agencies such as Community Action Program and CASA of NH. They provided services such as Meals on Wheels, Fuels Assistance, Child Advocacy , a Food Pantry, and general assistance.

Capital Projects

This budget includes those expenditures that are identified in the Capital Improvements Plan, such as road maintenance, vehicle and equipment purchases, and Contributions to Capital Reserve Funds.

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>ELECTION & REGISTRATION</u>								
01-4141-0-120	EL-Ballot Clerk Wages	3,417	221	3,000	2,192	2,000	3,300	1,300
01-4141-0-112	EL-Elected Officials	2,620	3,219	6,200	9,931	2,000	4,000	2,000
01-4141-0-221	EL-Social Security	375	213	571	942	248	453	205
01-4141-0-222	EL-Medicare	88	50	134	220	58	106	48
01-4141-0-260	EL-Workers Compensation	10	11	12	7	5	5	0
01-4141-0-390	EL-Contract Services	3,300	2,611	4,700	4,888	2,000	4,700	2,700
01-4141-0-560	EL-Memberships	25	65	50	0	50	0	(50)
01-4141-0-611	EL-Ballots	1,000	1,225	2,000	1,225	1,500	2,000	500
01-4141-0-620	EL-Office Supplies	200	595	200	682	200	200	0
01-4141-0-625	EL-Postage	250	156	350	1,759	1,000	1,000	0
01-4141-0-740	EL-Equipment & Maintenance	0	0	0	0	0	0	0
01-4141-0-810	EL-Advertising	700	101	1,000	0	350	300	(50)
		11,985	8,467	18,217	21,847	9,411	16,064	6,653

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>HERITAGE COMMISSION</u>								
01-4290-0-111	HC-Part Time Wages	0	0	0	0	0	0	0
01-4290-0-221	HC-Social Security	0	0	0	0	0	0	0
01-4290-0-222	HC-Medicare	0	0	0	0	0	0	0
01-4589-0-620	HC-Office Supplies	500	266	500	0	500	500	0
01-4589-0-680	HC-Preservaton & Restoration	1,000	372	1,000	0	1,000	1,000	0
01-4589-0-950	HC-Other Miscellaneous	0	250	0	250	1,500	0	(1,500)
		1,500	889	1,500	250	3,000	1,500	-1,500

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<u>OUTSIDE AGENCIES</u>								
01-4415-0-392	HA-Red Cross	500	0	0	0	0	0	0
01-4415-0-393	CASA	0	0	500	500	500	500	0
44152-0394	HA-Concord Area Transit	0	0	0	0	0	0	0
01-4415-0-395	Community Action Program	2,500	2,900	2,900	2,900	2,900	2,900	0
01-4415-0-397	HA-Riverbend Comm. Mental Health	400	0	3,500	0	0	0	0
44152-0396	The Samaritans	0	0	0	0	0	0	0
		3,400	2,900	6,900	3,400	3,400	3,400	0
<u>HUMAN SERVICES</u>								
01-4441-0-111	WL-Part Time Wages	3,191	2,694	3,272	419	3,321	3,453	132
01-4441-0-221	WL-Social Security	199	311	203	26	206	215	9
01-4441-0-222	WL-Medicare	47	73	48	6	49	51	2
01-4441-0-260	WL-Workers Compensation	6	6	8	5	7	8	1
01-4441-0-560	WL-Professional Dev.	50	30	50	0	30	0	(30)
44111-0620	WF-OFFICE SUPPLIES	0	0	0	0	0	0	0
01-4441-0-891	WL-Assistance	3,000	1,482	3,000	292	3,000	3,000	0
		6,493	4,596	6,581	748	6,613	6,727	114

Department		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
TRANSFER TO CAPITAL RESERVES								
01-4915-7-067	CRF-Bridge & Highway Construction	120,000	120,000	1,000	120,000	1,000	1,000	0
01-4915-7-066	CRF-Public Works Equipment	192,500	192,500	205,500	192,500	205,500	218,500	13,000
01-4915-6-065	CRF-Fire Equipment	33,000	33,000	33,000	33,000	33,000	35,500	2,500
01-4915-5-063	CRF-Police Equipment	26,000	26,000	42,500	26,000	42,500	30,000	-12,500
01-4915-8-068	CRF-Recreation Improvements	20,000	20,000	20,000	20,000	20,000	20,000	0
01-4915-1-062	CRF-Municipal Buildings & Grounds	65,000	65,000	65,000	65,000	65,000	65,000	0
01-4915-6-064	CRF-Fire Trucks	112,500	112,500	112,500	112,500	112,500	110,000	-2,500
01-4915-9-087	TRS-Library Emergency Repairs	5,000	0	0	0	0	0	0
01-4915-9-072	CRF-Library Building Repairs	20,000	20,000	5,000	5,000	5,000	5,000	0
01-4915-4-069	CRF-Community Center	5,000	5,000	5,000	5,000	5,000	5,000	0
01-4915-6-078	CRF-Fire Suppression Water Supply	10,000	10,000	10,000	10,000	10,000	10,000	0
01-4915-0-077	CRF-Water System Improvement/Repl	50,000	50,000	50,000	50,000	50,000	50,000	0
01-4915-0-079	CRF-Revaluation	0	0	18,000	0	18,000	18,000	0
01-4917-0-086	TRF-Health Maintenance	19,116	19,116	0	19,116	0	0	0
		678,116	673,116	567,500	658,116	567,500	568,000	500
CAPITAL PROJECTS								
01-4901-8-711	CAP-PR-Field Improvements	30,000	30,000	0	0	0	0	0
01-4902-5-740	CAP-PD-Equipment	38,892	41,129	13,830	13,830	35,000	81,588	46,588
01-4902-5-750	CAP-PD-Vehicles	0	0	43,000	42,623	0	0	0
01-4902-6-740	CAP-FD-Equipment	0	0	0	0	146,600	174,300	27,700
01-4902-6-750	CAP-FD-Vehicles	675,000	286,707	249,900	59,708	78,000	105,100	27,100
01-4902-7-740	CAP-DPW-Equipment	0	0	0	0	61,800	0	(61,800)
01-4902-7-750	CAP-DPW-Vehicles	67,000	63,586	481,074	257,883	0	162,000	162,000
01-4903-1-730	CAP-FAC-Municipal Building Repai	90,000	0	75,000	0	0	105,000	105,000
01-4903-3-730	CAP-FAC-Salt Containment/Mixing She	0	0	275,000	0	76,500	0	(76,500)
01-4903-5-730	CAP-FAC-Old Town Hall Repairs	0	0	0	0	0	0	0
01-4903-9-730	CAP-FAC-Equipment Storage Shed	0	0	0	0	95,200	74,000	(21,200)
01-4909-0-715	CAP-Cemetery Devevelopment	0	0	0	0	0	0	0
01-4909-0-410	CAP-Street Light Replacement			50,264	24,710	0	0	0
01-4909-7-725	CAP-Road/Bridge Reconstruction	60,000	0	2,646,518	0	0	0	0
01-4909-7-727	CAP-Road Engineering	0	0	0	0	62,500	0	(62,500)
01-4909-7-721	CAP-Road Improvements	370,000	419,831	550,000	0	475,000	475,000	0
01-4909-7-726	CAP-Culvert Maintenance	0	0	38,000	0	61,200	0	(61,200)
01-4909-7-723	CAP-Bridge Maintenance	0	0	0	0	0	0	0
01-4909-3-747	CAP-FAC-Fuel System	0	0	176,000	0	0	0	0
		1,330,892	841,252	4,598,586	398,754	1,091,800	1,176,988	85,188

2022-23 Revenue Summary

Revenues		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Estimate	Actual	Estimate	Actual	Estimate	Proposed	from '21-22
TAXES								
01-3185-0-804	Timber Yield Taxes	7,000	7,413	7,000	12,903	7,000	7,500	0
01-3189-0-805	Gravel Tax	8,000	2,795	8,000	5,094	7,000	6,000	0
01-3190-0-801	Interest & Penalties, Property	45,000	16,741	40,000	35,553	40,000	35,000	0
01-3190-0-802	Interest & Penalties, Tax Liens	50,000	46,487	55,000	36,315	55,000	55,000	0
		110,000	73,435	110,000	89,866	109,000	103,500	0
BUSINESS LICENSES & FEES								
01-3210-0-824	Filing Fees	0	10	0	16	0	0	0
01-3210-0-821	Uniform Commercial Code	2,000	2,910	2,000	3,135	2,500	3,000	0
01-3210-0-822	Wetlands Permits	0	0	0	10	0	0	0
01-3210-0-823	Pole Tax	0	0	0	10	0	0	0
		2,000	2,920	2,000	3,171	2,500	3,000	0
MOTOR VEHICLE FEES								
01-3220-0-000	Motor Vehicle Permits	2,325,000	2,332,913	2,400,000	2,517,479	2,400,000	2,500,000	0
BUILDING PERMITS								
01-3230-0-000	Building Permits	70,000	68,103	70,000	89,657	70,000	75,000	0
01-3230-0-839	Driveway Permits	0	195	0	270	150	150	0
		70,000	68,298	70,000	89,927	70,150	75,150	0
OTHER LICENSES & FEES								
01-3290-0-827	Dog Licences Town	8,750	6,460	7,000	6,782	7,000	6,750	0
01-3290-0-825	Marriage Licenses	200	210	150	308	150	200	0
01-3290-0-852	Returned Check Fee	300	225	250	225	250	200	0
01-3290-0-857	Impact Fee - Safety Bldg.	6,500	17,096	6,000	18,241	7,500	15,000	0
01-3290-0-899	Other Licenses, Permits, Fees	0	50	0	0	200	0	0
		15,750	24,041	13,400	25,556	15,100	22,150	0
FEDERAL / STATE OF NH								
01-3310-0-920	Federal Grants	0	7,137	0	0	0	0	0
01-3351-0-000	Shared Revenue	63,778	63,778	63,778	63,067	0	0	0
01-3352-0-000	Meals & Rooms Tax	400,213	400,213	400,213	399,913	380,000	410,000	0
01-3353-0-000	Highway Block Grant	231,759	231,734	231,759	219,662	225,000	219,000	0
01-3356-0-000	State-Federal Forests	81	88	85	84	85	85	0
01-3359-0-910	Boston & Maine R.R.	1,366	1,437	1,437	1,834	1,500	1,500	0
01-3359-0-000	Other State Grants	0	97,863	0	202,172	0	0	0
		697,197	802,251	697,272	886,733	606,585	630,585	0
INCOME FROM DEPARTMENTS								
01-3401-1-850	Administrative Revenue	2,000	75	2,000	55	1,000	100	0
01-3401-2-826	Vital Stat Research Town	1,300	1,422	1,300	1,780	1,400	1,400	0
01-3401-2-828	Fish & Game Town	0	6	0	18	0	0	0
01-3401-2-831	Municipal Agent Fee	33,000	34,074	34,000	36,789	34,000	35,000	0
01-3401-2-832	Title Application Fee	4,000	3,600	4,000	4,184	4,000	4,000	0
01-3401-2-856	Dog Fines	0	2,343	100	1,536	500	750	0
01-3401-4-831	Planning Board Fees	10,000	22,588	15,000	19,603	15,000	16,000	0
01-3401-4-832	ZBA Fees	1,000	1,960	1,000	2,420	1,000	1,500	0

2022-23 Revenue Summary

Revenues		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Estimate	Actual	Estimate	Actual	Estimate	Proposed	from '21-22
01-3401-5-856	Police Parking Fines	500	1,296	750	205	750	750	0
01-3401-5-851	Police Reports	1,500	365	1,250	380	1,000	500	0
01-3401-5-855	Police Permits	100	650	250	540	300	400	0
01-3401-5-835	Police Witness Fees	2,500	1,891	2,000	2,140	2,000	2,000	0
01-3401-5-845	Police Details	20,000	13,658	20,000	3,266	20,000	17,500	0
01-3401-5-843	School Resource Officer	57,530	44,694	58,000	0	58,000	58,000	0
01-3401-6-845	Fire - Ambulance	215,000	217,995	220,000	229,219	220,000	220,000	0
01-3401-6-855	Fire Permits & Inspections	2,000	1,675	2,500	1,975	2,000	2,000	0
01-3401-6-870	Other Fire Revenue	1,500	140	1,500	75	1,000	750	0
01-3401-7-836	Septic Design Review	750	950	750	800	750	750	0
01-3401-7-846	DPW-Snow Removal	35,000	29,357	35,000	36,400	35,000	35,000	0
01-3401-7-855	Excavation Permits	1,500	300	1,500	300	1,500	1,250	0
01-3401-8-841	Recreation	12,000	1,543	2,500	1,326	2,000	0	0
01-3401-0-838	Cemetery Lots	2,500	1,400	2,500	27,951	2,500	5,000	0
01-3401-0-851	Copies	650	1,230	750	1,138	750	750	0
01-3404-0-836	Tipping Fees	110,000	69,324	110,000	67,859	90,000	75,000	0
01-3404-0-846	School Solid Waste Disposal	28,079	21,079	32,025	21,783	32,025	32,500	0
01-3404-0-872	Recycling Revenues	2,000	7,177	2,000	2,326	2,500	2,500	0
		544,409	480,789	550,675	464,068	528,975	513,400	0
OTHER REVENUE								
01-3501-0-000	Sale of Town Property	15,000	27,000	10,000	219,706	10,000	5,000	0
01-3502-0-000	Interest on Deposits	100,000	135,651	175,000	11,002	50,000	25,000	0
01-3503-0-000	Rent	8,000	1,760	5,000	0	1,000	2,000	0
01-3508-0-000	Private Grant & Donations	0	19,513	0	5,600	0	20,000	0
01-3506-0-000	Insurance Refunds	0	10,196	0	38,216	0	0	0
01-3509-0-000	Other Revenue	25,371	9,720	103,256	5,918	5,400	5,500	0
		148,371	203,840	293,256	280,442	66,400	57,500	0
TRANSFERS FROM CAPITAL RESERVES								
01-3915-0-061	CRF-Land Purchase	0	0	0	0	327,877	0	0
01-3915-0-067	CRF-Bridge & Highway Construction	60,000	31,309	2,684,719	435,387	62,500	0	0
01-3915-0-076	CRF-Bridge	0	0	0	0	61,200	0	0
01-3915-0-063	CRF-Police Equipment	42,000	38,767	48,000	56,453	35,000	81,588	0
01-3915-0-065	CRF-Fire Equipment	0	0	0	0	146,600	174,300	0
01-3915-0-064	CRF-Fire Trucks	675,000	286,707	249,900	444,060	78,000	105,100	0
01-3915-0-066	CRF-Public Works Equipment	67,000	85,837	481,074	257,520	61,800	162,000	0
01-3915-0-062	CRF-Municipal Facilities	90,000	0	526,000	72,576	76,500	105,000	0
01-3915-0-068	CRF-Recreation Improvements	0	0	0	400	95,200	74,000	0
01-3916-0-083	TRF-Cemetery Perpetual Care	0	0	0	0	0	0	0
		934,000	442,619	3,989,693	1,266,396	944,677	701,988	0
TRANSFERS FROM OTHER FUNDS								
01-3917-0-007	Transfer From Conservation Funds	65,000	69,338	61,500	61,531	58,900	56,307	0

2022-23 Revenue Summary

Revenues		2019-20	2019-20	2020-21	2020-21	2021-22	2022-23	Dollar Chg.
Account #	Account Description	Estimate	Actual	Estimate	Actual	Estimate	Proposed	from '21-22
<u>WATER</u>								
03-3402-0-809	WF-Water Usage	75,000	77,605	136,190	114,255	142,071	143,071	0
03-3402-0-845	WF-Water Hookup Fees	1,000	3,750	1,000	3,750	1,000	0	0
03-3402-0-854	WF-Water Application Fees	0	2,360	0	659	0	0	0
		76,000	83,715	137,190	118,664	143,071	143,071	0
<u>SEWER</u>								
02-3403-0-808	SF-Sewer Usage	222,730	242,085	192,613	242,115	197,805	197,805	0
02-3403-0-858	SF-Hookup Fees	1,500	350	0	0	0	0	0
02-3502-0-808	SF-Interest & Penalties, Sewer	300	257	0	329	0	0	0
02-3502-0-000	SF-Interest On Deposits	4,000	16,869	0	1,536	0	0	0
		228,530	259,561	192,613	243,979	197,805	197,805	0
TOTAL REVENUE		5,216,257	4,843,719	8,517,599	6,047,813	5,143,163	5,004,456	0