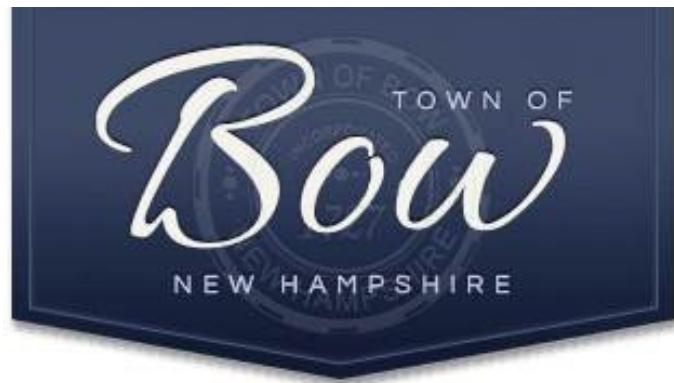


# **TOWN OF BOW, NH**



## **Proposed Budget**

**For Fiscal Year 2023-24**

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

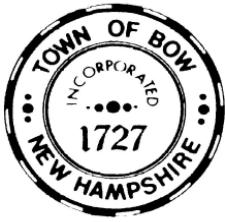


## Bow FY 2023-24 Budget Overview

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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](http://www.bownh.gov)

November 19, 2022

### Board of Selectmen:

In accordance with RSA 37:6, I am submitting the Town Manager's recommended Town of Bow municipal budget for FY2023-24. 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.

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

David L. Stack  
Town Manager

## Estimated Tax Rate Impact of Proposed Budget

The budget as proposed would result in a Net Town Appropriation of \$9,812,812 increase of \$423,056 over the FY2022-23 budget. The Net Town Appropriation includes the operating budget, proposed special 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 and warrant articles are approved, the estimated Town portion of the Tax Rate for FY2023-24 would be \$7.55 per thousand dollars of property value, an increase of 4.6% over the current tax rate.

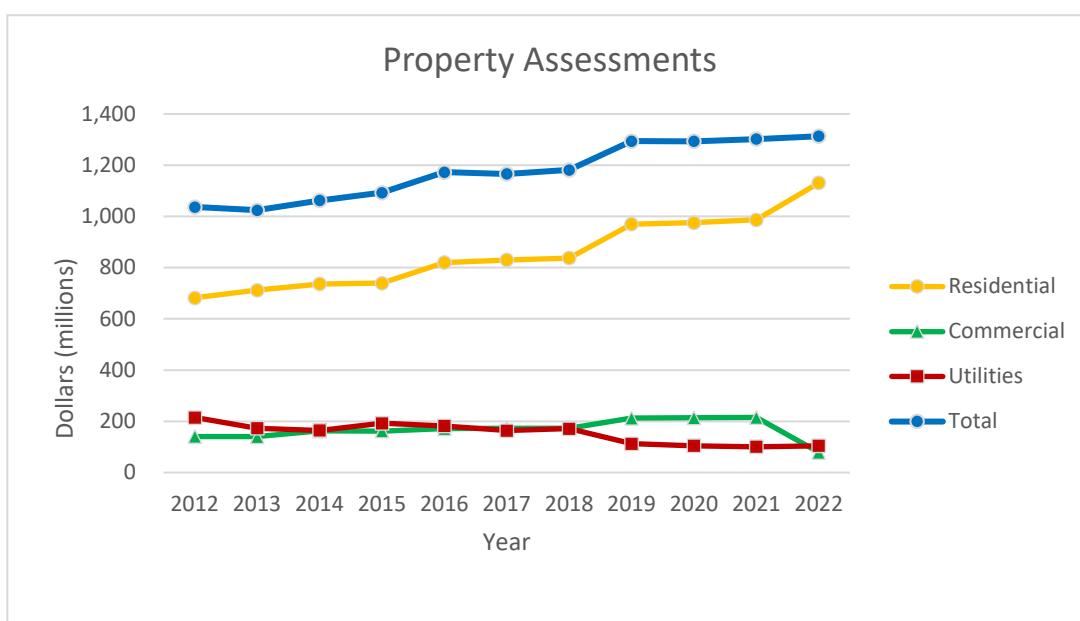
	<b>FY2022-23</b>	<b>FY2023-24</b>	<b>Difference</b>
TOWN OPERATING BUDGET	\$11,987,075	\$12,833,384	\$846,309
WARRANT ARTICLES	\$2,238,100	\$3,239,600	\$1,001,500
ESTIMATED REVENUES	(\$5,305,606)	(\$6,283,172)	\$977,566
FUND BALANCE	(\$40,000)	(\$475,000)	
<b>Sub-total</b>	<b>\$8,879,569</b>	<b>\$9,314,812</b>	<b>\$435,243</b>
WAR SERVICE CREDITS	\$248,000	\$248,000	
OVERLAY	\$262,187	\$250,000	
<b>Total to be raised by Taxes</b>	<b>\$9,389,756</b>	<b>\$9,812,812</b>	<b>\$423,056</b>
Net Assessed Valuation	\$1,299,968	\$1,299,968	
<b>Total Tax Rate</b>	<b>\$7.22</b> (actual)	<b>\$7.55</b> (estimated)	<b>\$0.33</b> 4.6%

## Net Assessed Value

The total value of all taxable buildings, land and utilities in Bow is \$1,319,987,280. The Town's current net assessed value is \$1,299,968,477. This amount represents the total taxable buildings, land and utilities less any exemptions granted and any new value "captured" in the Town's two Tax Increment Finance Districts. Most of the Town's revenues are derived from property taxes and this net assessed value is used to calculate the property tax rate. For budgeting purposes, and to be conservative, we are using the same value to calculate the proposed tax rate.

### Bow Net Assessed Value

	2021	2022	+(-)
Land Value	\$339,379,653	\$340,879,235	\$1,499,582
Building Value	\$862,790,966	\$875,117,672	\$12,326,706
Utilities	\$100,626,400	\$103,990,373	\$3,363,973
<b>Total Taxable</b>	<b>\$1,302,797,019</b>	<b>\$1,319,987,280</b>	<b>\$17,190,261</b>
Exemptions	\$84,549	\$84,549	\$0
Optional Exemptions	\$7,318,200	\$6,157,800	-\$1,160,400
<b>Value after exemptions</b>	<b>\$7,402,749</b>	<b>\$6,242,349</b>	<b>-\$1,160,400</b>
Net Value before TIF	<b>\$1,295,394,270</b>	<b>\$1,313,744,931</b>	<b>\$9,185,756</b>
Less Retained TIF Value	-\$13,852,453	-\$13,776,454	
<b>Net Valuation</b>	<b>\$1,281,541,817</b>	<b>\$1,299,968,477</b>	<b>\$18,426,660</b>



# Operating Budget

Personnel costs account for much of the of the operating budget.

## Personnel Wages and Benefits

**New positions:** Two new positions are proposed; a full-time police officer and a part-time Fire Inspector.

**Cost of Living Adjustment (COLA):** Funds are included in the proposed budget for a 5% 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 2021 to August 2022 and October 2021 to September 2022. The total cost of the COLA is \$243,552.

**Longevity Pay:** I am proposing the implementation of a longevity pay program for all full-time Town employees. This would be an annual lump sum payment based upon years of service. The proposed amounts are: 5 to 9 years, \$225; 10 to 14 years, \$450; 15 to 19 years, \$675; 20 years to 24 years; and 25 plus years, \$1,125. The total first year cost, including taxes and retirement, is \$12,600. The following number of employees would qualify in FY2023-24:

- 5 to 9 years, 13 employees
- 10 to 14 years, 8 employees
- 15 to 19 years, 4 employees
- 20 to 24 years, no employees
- 25 plus years, 3 employees

**Health and Dental Insurance:** The Town has received notice from HealthTrust, the Town's provider, that premium for employee health insurance will increase by 11.2% in the coming fiscal year. The premium for dental coverage will be increasing by 1.5%.

**State Retirement:** The Town's contribution rates for Town Employees, Police and Fire have been reduced by the State Retirement system as follows: Employees -0.5%, Police - 3.53% and Fire -1.71%

## Debt Service

Debt Service is the annual cost of the combined principal and interest for all general obligation bonds that the Town has issued. 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).

There is \$1,181,286 budgeted in the general fund for the payments scheduled for FY 2023-24, a reduction of \$102,390 from the current fiscal year.

## **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.

## **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.

## Capital Expenditures

The Capital Improvements Plan (CIP) Committee has recommended that \$935,000 be deposited into the Town's capital reserve and expendable trust funds. An article will be on the 2023 Town Meeting Warrant to fund the reserves in the following amounts:

FY 2023-24	
Bridge and Highway Construction	\$1,000
Community Center Capital Reserve Fund	\$100,000
Fire Equipment Capital Reserve Fund	\$70,000
Fire Suppression Capital Reserve Fund	\$10,000
Fire Truck Capital Reserve Fund	\$180,000
Health Maintenance Trust Fund	\$43,000
Library Building Repairs Capital Reserve Fund	\$5,000
Municipal Buildings & Grounds Capital Reserve Fund	\$125,000
Police Department Equipment Capital Reserve Fund	\$41,000
Public Works Department Capital Reserve Fund	\$260,000
Recreation Improvements Capital Reserve Fund	\$20,000
Water System Improvement/Replacement Capital Reserve Fund	\$50,000
Revaluation Capital Reserve Fund	\$30,000

There will be separate warrant articles requesting approval of the following capital expenditures.

Purpose	Appropriation	CRF	Source	Taxes
Page Road Bridge	\$900,000	\$900,000		
Road Reclamation and Paving	\$600,000			\$600,000
Dump Truck/Plow - DPW	\$270,700	\$270,700		
Gergler Field Improvements	\$168,000			\$168,000
Municipal Building Reno Phase II	\$168,000	\$168,000		
Forestry Truck - Fire	\$77,000	\$77,000		
K-9 Vehicle - PD	\$63,500	\$63,500		
CPR machine and Defibs - FD	\$57,400	\$57,400		
<b>Totals</b>	<b>\$2,304,600</b>	<b>\$1,536,600</b>		<b>\$768,000</b>

## 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 \$6,283,172, an increase of \$977,566 from FY2022-23 revenues.

- Motor Vehicle Permits: Registration fee income has been increased by \$150,000 based on historical trends.
- Meals and Rooms Tax Revenue has been increased by just under \$150,000, based on a new formula enacted by the legislature for calculating the municipal distribution portion of that revenue.
- Interest & Costs on delinquent taxes has been declining due to a decline in outstanding tax balances. The Town's collection rate is 99%. The actual outstanding balance is just under \$374,00 and this is the lowest that it has been in several years.

# Administration

## Board of Selectmen

### Expenditure Summary

Selectmen	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
Wages & Benefits	13,468	11,605	13,468	13,468	0
Operating	8,893	11,255	9,300	9,470	170
Capital Outlay	-	-	-	-	-
<b>TOTAL</b>	<b>22,361</b>	<b>22,860</b>	<b>22,768</b>	<b>22,938</b>	<b>170</b>

## Town Manager's Office

### 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	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
Wages & Benefits	264,697	257,546	277,681	289,352	11,671
Operating	16,135	22,584	18,200	18,001	(199)
Capital Outlay	-	-	-	-	-
<b>TOTAL</b>	<b>280,832</b>	<b>280,130</b>	<b>295,881</b>	<b>307,353</b>	<b>11,472</b>
<b>Legal</b>	<b>60,000</b>	<b>40,200</b>	<b>60,000</b>	<b>50,000</b>	<b>(10,000)</b>
<b>Settlements</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>0</b>
<b>Personnel</b>	<b>9,244</b>	<b>20,273</b>	<b>12,455</b>	<b>25,645</b>	<b>13,190</b>

## **Legal**

The amount appropriated for legal services has been decreased to \$50,000. The Donahue, Tucker and Ciandella law firm has been serving as Town Counsel since 2018.

## **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. This is the last payment that is owed by the Town. Instead of bonding the full amount of these credits, the Town has absorbed the cost into the annual operating budget .

## **Personnel**

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

<b>Department</b>		2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<b><u>BOARD OF SELECTMEN</u></b>								
01-4130-0-112	BOS-Elected Officials	12,500	13,541	12,500	10,833	12,500	12,500	0
01-4130-0-221	BOS-Social Security	775	767	775	616	775	775	0
01-4130-0-222	BOS-Medicare	182	179	182	144	182	182	0
01-4130-0-260	BOS-Workers Compensation	12	10	11	12	11	11	0
01-4130-0-560		8,143	7,863	8,143	7,942	8,300	8,470	170
01-4130-0-561	BOS-Professional Dev.	295	0	150	0	150	150	0
01-4130-0-620	BOS-Office Supplies	250	90	100	161	100	100	0
01-4130-0-690	BOS-Miscellaneous	1,000	693	500	3,152	750	750	0
		<b>23,157</b>	<b>23,144</b>	<b>22,361</b>	<b>22,860</b>	<b>22,768</b>	<b>22,938</b>	<b>170</b>
<b><u>TOWN MANAGER</u></b>								
01-4131-1-110	TM-Full Time Wages	175,703	175,447	180,921	179,484	189,594	196,454	6,860
01-4131-1-130	TM-Overtime	1,000	1,426	1,000	1,441	1,000	1,000	0
01-4131-1-211	TM-Medical Insurance	36,086	33,671	34,090	34,397	36,374	40,448	4,074
01-4131-1-212	TM-Dental Insurance	1,128	1,185	1,128	1,145	1,111	1,127	16
01-4131-1-213	TM-Life & Disability Insurance	1,300	1,279	1,486	1,487	1,369	1,449	80
01-4131-1-221	TM-Social Security	10,956	10,735	11,280	11,077	11,817	12,243	426
01-4131-1-222	TM-Medicare	2,563	2,511	2,638	2,591	2,764	2,864	100
01-4131-1-230	TM-Retirement	25,854	19,927	31,848	25,619	33,318	33,430	112
01-4131-1-260	TM-Workers' Compensation	383	335	306	306	334	337	3
01-4131-1-341	TM-Telephone	360	480	960	960	960	96	(864)
01-4131-1-390	TM-Contract Services	3,200	12,347	1,745	4,044	3,200	3,230	30
01-4131-1-550	TM-Printing	6,000	5,205	4,985	4,927	5,500	5,500	0
01-4131-1-560	TM-Memberships	1,100	370	1,230	219	1,190	1,225	35
01-4131-1-561	TM-Professional Dev.	1,720	1,307	2,115	5,539	2,100	2,100	0
01-4131-1-570	TM-Travel/Mileage	100	8	100	101	50	100	50
01-4131-1-620	TM-Office Supplies	4,300	2,968	4,300	4,628	3,700	4,300	600
01-4131-1-625	TM-Postage	150	304	150	184	250	200	(50)
01-4131-1-670	TM-Publications	0	339	0	385	0	0	0
01-4131-1-810	TM-Advertising	500	1,024	300	1,441	1,000	1,000	0
01-4131-1-830	TM-Training	250	50	250	155	250	250	0
		<b>272,653</b>	<b>270,919</b>	<b>280,832</b>	<b>280,130</b>	<b>295,881</b>	<b>307,353</b>	<b>11,472</b>
<b><u>LEGAL</u></b>								
01-4153-0-320	LGL-Legal Fees	<b>100,000</b>	<b>55,634</b>	<b>60,000</b>	<b>40,200</b>	<b>60,000</b>	<b>50,000</b>	<b>(10,000)</b>
<b><u>Settlements</u></b>								
01-4154-0-811	Settlements	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>0</b>
<b><u>PERSONNEL</u></b>								
01-4155-0-115	PER-Longevity Pay	0	0	0	0	0	15,690	15,690
01-4155-0-250	PER-Unemployment Compensation	2,244	2,244	2,244	1,955	1,955	1,955	0
01-4155-0-390	PER-Contract Services	3,500	4,502	4,750	4,973	4,750	4,750	0
01-4155-0-681	PER-Employee Recognition	1,300	4,764	1,500	7,213	4,750	1,500	(3,250)
01-4155-0-810	PER-Advertising	500	1,710	500	6,132	750	1,500	750
01-4155-0-830	PER-Training	250	34	250	0	250	250	0
		<b>7,794</b>	<b>13,254</b>	<b>9,244</b>	<b>20,273</b>	<b>12,455</b>	<b>25,645</b>	<b>13,190</b>
<b><u>PATRIOTIC PURPOSES</u></b>								
01-4583-0-810	PP-Town Celebrations	500	0	500	500	500	500	0

# 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, and Zoning Board of Adjustment.

**Expenditure Summary**

<b>Community Dev.</b>	2021-22	2021-22	2022-23	2023-24	<b>Difference</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
Wages & Benefits	409,317	403,210	429,819	414,657	(15,162)
Operating	35,160	33,497	35,565	34,065	(1,500)
Capital Outlay	-	-	-	-	-
<b>TOTAL</b>	<b>444,477</b>	<b>436,706</b>	<b>465,384</b>	<b>448,722</b>	<b>(16,662)</b>
<b>Assessing</b>	<b>156,325</b>		<b>160,300</b>	<b>156,071</b>	<b>(4,229)</b>

## Department Activities

The Department has undergone a lot of changes over the past year. Two long-time employees retired and two other employees moved on. We are pleased to announce that the Town has hired a new Community Development Director, Karri Makinen, and we look forward to working with her and the rest of the department.

A number of commercial projects are currently underway and/or in the planning process. The Flatley Companies is proposing the development of a large mix-used project on the Colby property at Exit 1; Exel has broken ground for a 23,000 square foot addition to the liquor distribution center; Amber Associates has received approvals to construct approximately 150,000 square feet of new commercial space on Dow Road; and Coastal Forest Products is currently seeking approval for a 100,000 square foot addition to their building on River Road.

The Community Development Department continues to work to bring infrastructure to areas with potential for commercial development. Design work for extending the Town's water system to Bow Junction and Bow Mills is currently underway. Town representatives have continue meeting with the Hooksett Village Water District 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.

<b>Department</b>		2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	Dollar Chg. from '19-20
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	
<b>ASSESSING</b>								
01-4152-0-341	AS-Telephone	750	0	0	0	0	0	0
01-4152-0-390	AS-Assessing Services	125,300	122,822	155,300	113,253	155,300	152,051	(3,249)
01-4152-0-550	AS-Memberships	750	20	0	20	20	20	0
01-4152-0-560	AS-Printing	100	261	225	0	1,800	1,500	(300)
01-4152-0-620	AS-Office Supplies	500	153	300	779	500	750	250
01-4152-0-625	AS-Postage	500	801	500	524	2,500	1,500	(1,000)
01-4152-0-820	AS-Recording Fees	0	0	0	0	80	0	(80)
01-4152-0-830	AS-Training	100	0	0	0	100	250	150
01-4152-0-391	AS-Revaluation	0	63,500	0	0	0	0	0
		<b>128,000</b>	<b>187,557</b>	<b>156,325</b>	<b>114,576</b>	<b>160,300</b>	<b>156,071</b>	<b>(4,229)</b>
<b>COMMUNITY DEVELOPMENT</b>								
01-4191-4-110	CD-Full Time Wages	243,058	240,652	247,965	237,861	261,067	277,768	16,701
01-4191-4-111	CD-Part Time Wages	41,965	47,654	51,146	56,160	53,697	3,880	(49,817)
01-4191-4-130	CD-Overtime	1,200	77	877	1,225	949	1,003	54
01-4191-4-211	CD-Medical Insurance	45,480	44,186	44,346	43,066	45,643	64,897	19,254
01-4191-4-212	CD-Dental Insurance	2,255	1,759	2,255	2,335	2,221	2,254	33
01-4191-4-213	CD-Life & Disability Insurance	2,200	2,174	2,452	2,428	2,701	2,709	8
01-4191-4-221	CD-Social Security	17,746	19,534	18,600	19,856	19,575	17,525	(2,050)
01-4191-4-222	CD-Medicare	4,151	4,568	4,350	4,644	4,578	4,099	(479)
01-4191-4-230	CD-Retirement	27,284	27,238	34,988	33,351	36,840	37,718	878
01-4191-4-260	CD-Workers Compensation	2,257	2,246	2,338	2,285	2,548	2,804	256
01-4191-4-370	CD-Mapping Services	5,500	5,000	5,500	4,600	5,500	5,500	0
01-4191-4-371	CD-Marketing	1,200	125	800	221	900	900	0
01-4191-4-390	CD-Contract Services	4,600	3,851	3,500	6,480	3,200	3,200	0
01-4191-4-430	CD-Dept. Equip. & Maint.	0	0	0	0	0	0	0
01-4191-4-550	CD-Printing	1,200	993	1,000	775	1,000	1,000	0
01-4191-4-560	CD-Memeberships	10,200	10,289	10,360	10,716	10,765	10,890	125
01-4191-4-570	CD-Travel/Mileage	3,500	2,594	3,000	2,718	3,100	3,100	0
01-4191-4-620	CD-Office Supplies	2,600	1,600	2,000	2,102	2,200	2,000	(200)
01-4191-4-625	CD-Postage	2,000	1,802	2,000	1,908	2,200	2,200	0
01-4191-4-670	CD-Publications	400	0	200	0	200	0	(200)
01-4191-4-740	CD-Office Equip./Maint.	500	0	500	0	500	500	0
01-4191-4-810	CD-Advertising	3,500	3,062	3,500	2,267	3,200	3,200	0
01-4191-4-820	CD-Recording Fees	100	76	100	24	100	125	25
01-4191-4-830	CD-Training	3,000	250	2,700	1,685	2,700	1,450	(1,250)
		<b>425,896</b>	<b>419,728</b>	<b>444,477</b>	<b>436,706</b>	<b>465,384</b>	<b>448,722</b>	<b>(16,662)</b>

# Emergency Management

Bow Emergency Management is responsible for initiating, coordinating, and sustaining an effective local response to disasters and emergency situations. The emergency management director's (EMD) 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**

<b>Emergency Mgmt.</b>	2021-22	2021-22	2022-23	2023-24	<b>Difference</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
Wages & Benefits	24,842	32,334	27,132	29,249	2,117
Operating	5,026	2,164	4,358	4,015	(343)
Capital Outlay	-	-	-	-	-
<b>TOTAL</b>	<b>29,868</b>	<b>34,498</b>	<b>31,490</b>	<b>33,264</b>	<b>1,774</b>

## Department Activities

COVID-19 response consumed much of our time during the first few months this past year, entwined with responding to three winter storms, two severe summer storms, and a minor protest incident at the Merrimack Station Protest.

Major accomplishments, in addition to the COVID-19 response, award of a generator grant for the Baker Free Library, support for Town elections, and update of Town planning documents..

The EMD participated virtually in activities that included: public health conference calls, Community Emergency Response Team (CERT) training, Capital Area Public Health Advisory Council (CAPHAC) meetings, and Central New Hampshire Advisory Board (CNHMAB) meetings. Professional development activities were none 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. The director continues to average 40+ hours a week.

**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 National Emergency Managers Association (NEMA) and International Association of Emergency Managers (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 Department 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 (LEOP), COOP plans, and facility EAPs.

<b>Department</b>		2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	Dollar Chg. from '19-20
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	
<b>EMERGENCY MANAGEMENT</b>								
01-4290-0-111	EM-Part Time Wages	22,698	4,811	21,931	27,756	23,955	25,795	1,840
01-4290-0-221	EM-Social Security	1,407	2,841	1,360	1,721	1,485	1,600	115
01-4290-0-222	EM-Medicare	330	664	318	403	348	375	27
01-4290-0-260	EM-Workers Compensation	931	1,057	1,233	2,455	1,344	1,479	135
01-4290-0-341	EM-Telephone	535	480	655	480	480	480	0
01-4290-0-390	EM-Contract Service	480	158	480	143	400	400	0
01-4290-0-560	EM-Memberships	550	435	550	435	578	550	(28)
01-4290-0-570	EM-Travel/Mileage	557	320	641	321	450	485	35
01-4290-0-620	EM-Office Supplies/Equipment	800	99	800	158	1,450	800	(650)
01-4290-0-625	EM-Postage	200	0	0	0	200	200	0
01-4290-0-740	EM-Office Equipment	1,100	0	1,100	323	0	300	300
01-4290-0-830	EM-Training	800	0	800	305	800	800	0
		<b>30,388</b>	<b>10,866</b>	<b>29,868</b>	<b>34,498</b>	<b>31,490</b>	<b>33,264</b>	<b>1,774</b>

# Town Buildings and Facilities

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

**Expenditure Summary**

<b>Facilities</b>	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
Wages & Ben-	114,289	116,399	127,015	134,444	7,429
Operating	308,452	333,530	317,206	373,709	56,503
Capital Outlay	171,700	0	105,000	168,000	63,000
<b>TOTAL</b>	<b>594,441</b>	<b>449,929</b>	<b>549,221</b>	<b>676,153</b>	<b>126,932</b>

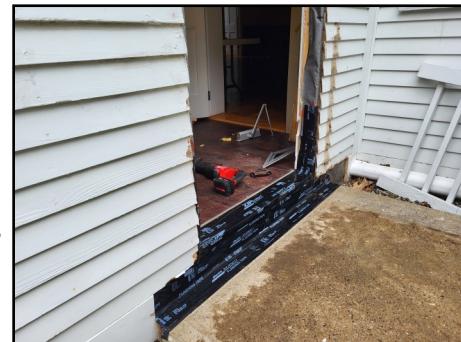
## Department Activities

### Projects:

- Installation of a new Energy Recovery System (ERV) that will provide for a healthier environment for our employees and public, funds for this project were secured via federal covid grants.
- Municipal Building renovations: Worked with the Town's engineering firm to combine two projects into one large project in order to renovate the Municipal Office Building's primary bathrooms as well as conduct renovations in the former Celebrating Children classroom and office space. The Community Development Department will be relocated to the classroom space. Work is scheduled to start in December of 2022. During the initial phase of this project the Town discovered previously unknown asbestos containing material which was removed.
- Hanson Park Storage Building: Successfully awarded a construction contract for the new building. This project has been a struggle to get started due to unanticipated supply cost escalation due to a number of factors. We successfully worked with community members, contractors and others to get this structure built within the budget provided, this should be complete within a few weeks of this report.



- Safety Center: We have been working with contractors and others this past summer to identify all of the deficiencies at the Safety Center and to put forth a plan for correction to be presented to the builder. We anticipate that this will be completed within a few weeks once the Town's action plan is complete.



## Budget Narrative and Capital Projects

There is a significant increase of almost \$20,000 across all contract lines for water treatment and testing at our facilities. Prior to 2022, the water treatment and testing services were provided by the company providing these services to the Town's public water system, moving forward these costs have been added directly to the department.

Continue repairing the metal siding at the Department of Public works; this has been a multi-year project to take advantage of availability of the contractor during the summer months. This year we will repair the siding on the gable end of the building adjacent to the bus garage, \$16,000

Hanson Park Storage Building electrical installation. The construction budget for the original building did not include an electrical system. \$7,000

Bow Center School asbestos removal. A small amount of the flooring in the rear of the building contains asbestos; we would like to remove this before making any long terms plans for the "kitchen" area. \$2,500

Old Town Hall fire alarm system: Installation of a new fire alarm system. The building currently does not have a system in place. This system would be a wireless system as to not impact the new wall coverings. \$16,000

Other activities include advising or supporting the efforts of several Town committees and groups that collectively are working on behalf of the Town with respect to its public facilities.

<b>Department</b>		2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<b>FACILITIES</b>								
01-4194-0-110	FAC-Full Time Wages	38,803	41,406	41,379	41,692	43,031	45,183	2,152
01-4194-0-111	FAC-Part Time Wages	27,918	28,917	40,698	41,376	48,912	51,833	2,921
01-4194-0-130	FAC-Overtime	0	5,252	2,000	4,084	2,600	2,600	0
01-4194-0-211	FAC-Medical Insurance	15,591	0	14,729	14,786	15,716	17,476	1,760
01-4194-0-212	FAC-Dental Insurance	564	0	564	572	556	564	8
01-4194-0-213	FAC-Life & Disability Insurance	0	0	467	490	549	498	(51)
01-4194-0-221	FAC-Social Security	4,137	4,654	5,089	3,591	5,700	6,177	477
01-4194-0-222	FAC-Medicare	968	1,088	1,190	1,251	1,333	1,445	112
01-4194-0-230	FAC-Retirement	4,334	5,261	5,818	6,236	6,051	6,114	63
01-4194-0-260	FAC-Workers Compensation	1,683	1,974	2,355	2,321	2,567	2,554	(13)
01-4194-0-341	FAC-Telephone	360	600	480	809	960	960	0
01-4194-0-390	FAC-Contracted Services	20,000	534	0	0	0	0	0
01-4194-0-570	FAC-Travel/Mileage	1,200	1,672	1,200	1,287	1,200	1,300	100
01-4194-0-620	FAC-Office Supplies	100	671	100	631	100	250	150
01-4194-0-660	FAC-Vehicle Maintenance	0	0	0	0	0	5,000	5,000
01-4194-0-635	FAC-Vehicle Fuels, Gasoline	0	0	0	2,669	500	525	25
01-4194-0-630	FAC-General Supplies	0	1,643	100	675	500	750	250
01-4194-0-740	FAC-General Equipment	1,000	848	1,000	2,609	10,000	2,500	(7,500)
01-4194-0-830	FAC-Training	100	0	100	0	0	100	100
		<b>116,758</b>	<b>94,521</b>	<b>117,269</b>	<b>125,078</b>	<b>140,275</b>	<b>145,829</b>	<b>5,554</b>
<i>Municipal Office Building</i>								
01-4194-1-341	MOB-Telephone, Internet, Cable	13,500	16,760	15,500	18,333	17,000	16,000	(1,000)
01-4194-1-390	MOB-Contract Services	7,145	5,372	4,825	4,764	5,520	11,980	6,460
01-4194-1-410	MOB-Electricity	10,542	10,995	10,500	9,582	11,545	14,500	2,955
01-4194-1-411	MOB-Natural Gas	6,177	4,392	6,000	4,573	4,613	5,700	1,087
01-4194-1-413	MOB-Sewer	2,185	1,911	2,185	2,746	2,100	2,065	(35)
01-4194-1-430	MOB-Building Maintenance	4,500	3,740	3,950	3,029	6,000	4,000	(2,000)
01-4194-1-435	MOB-Building Projects	0	0	10,000	7,595	8,000	0	(8,000)
01-4194-1-630	MOB-Building Supplies	2,000	3,217	2,000	3,078	2,500	3,000	500
		<b>46,049</b>	<b>46,387</b>	<b>54,960</b>	<b>53,699</b>	<b>57,278</b>	<b>57,245</b>	<b>(33)</b>
<i>Public Safety Center</i>								
01-4194-2-341	PSC-Telephone, Internet, Cable	22,240	26,300	25,000	27,038	27,000	22,000	(5,000)
01-4194-2-390	PSC-Contract Services	20,925	15,016	13,775	19,890	14,925	16,244	1,319
01-4194-2-410	PSC-Electricity	33,097	34,545	30,000	34,069	33,000	51,100	18,100
01-4194-2-411	PSC-Natural Gas	4,445	2,842	2,500	2,992	2,985	3,700	715
01-4194-2-413	PSC-Sewer	1,093	546	1,500	1,373	600	1,094	494
01-4194-2-420	PSC-Woodhill Radio Tower	1,500	2,473	1,300	1,942	1,500	1,982	482
01-4194-2-430	PSC-Building Maintenance	3,000	14,003	7,000	13,588	12,000	7,000	(5,000)
01-4194-2-435	PSC-Building Project	0	0	2,000	2,587	0	2,000	2,000
01-4194-2-630	PSC-Building Supplies	800	1,345	2,200	2,892	1,550	3,000	1,450
		<b>87,100</b>	<b>97,069</b>	<b>85,275</b>	<b>106,370</b>	<b>93,560</b>	<b>108,120</b>	<b>14,560</b>
<i>Public Works Building</i>								
01-4194-3-341	PWB-Telephone, Internet, Cable	3,955	5,538	4,500	6,804	5,500	5,800	300
01-4194-3-390	PWB-Contract Services	10,000	9,159	4,135	4,608	7,340	7,431	91
01-4194-3-410	PWB-Electricity	23,568	17,744	20,000	17,109	18,632	26,000	7,368
01-4194-3-411	PWB-Propane Fuel	27,571	27,297	23,000	18,016	28,117	23,000	(5,117)
01-4194-3-430	PWB-Building Maintenance	26,050	27,143	5,000	1,862	7,000	7,000	0

<b>Department</b>		2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Dollar Chg. from '19-20
Account #	Account Description							
01-4194-3-435	PWB-Building Projects	0	0	28,000	27,977	12,000	16,000	4,000
01-4194-3-630	PWB-Building Supplies	1,290	2,007	1,200	1,247	1,500	1,200	(300)
		<b>92,434</b>	<b>88,890</b>	<b>85,835</b>	<b>77,623</b>	<b>80,089</b>	<b>86,431</b>	<b>6,342</b>
<i><u>Community Center</u></i>								
01-4194-4-341	CC-Telephone, Internet	3,030	4,750	3,500	5,334	4,800	4,800	0
01-4194-4-390	CC-Contract Services	8,135	5,585	3,070	2,393	2,700	3,499	799
01-4194-4-410	CC-Electricity	7,339	3,932	6,000	3,491	4,129	5,300	1,171
01-4194-4-411	CC-Natural Gas	13,836	10,326	12,000	12,894	10,843	16,000	5,157
01-4194-4-413	CC-Sewer	1,456	1,092	1,700	1,823	1,500	1,500	0
01-4194-4-430	CC-Building Maintenance	5,000	6,251	2,250	3,502	5,000	5,000	0
01-4194-4-435	CC-Building Projects	0	0	5,500	4,631	0	1,250	1,250
01-4194-4-630	CC-Building Supplies	1,000	1,816	1,000	1,687	1,800	2,000	200
		<b>39,796</b>	<b>33,752</b>	<b>35,020</b>	<b>35,755</b>	<b>30,772</b>	<b>39,349</b>	<b>8,577</b>
<i><u>Old Town Hall</u></i>								
01-4194-5-341	OTH-Telephone	2,125	1,905	1,332	1,853	2,000	1,900	(100)
01-4194-5-390	OTH-Contract Services	2,728	1,281	1,845	1,539	1,725	4,504	2,779
01-4194-5-410	OTH-Electricity	3,828	2,587	3,000	2,557	2,717	3,900	1,183
01-4194-5-411	OTH-Propane Gas	1,771	223	500	667	500	750	250
01-4194-5-430	OTH-Building Maintenance	5,000	9,026	1,000	2,042	1,500	17,500	16,000
		<b>15,452</b>	<b>15,022</b>	<b>7,677</b>	<b>8,657</b>	<b>8,442</b>	<b>28,554</b>	<b>20,112</b>
<i><u>Rescue Building</u></i>								
01-4194-6-390	RB-Contract Services	938	880	850	950	900	1,215	315
01-4194-6-411	RB-Natural Gas	2,721	2,290	2,500	3,167	2,405	3,900	1,495
01-4194-6-430	RB-Building Maintenance	1,000	888	0	971	750	750	0
01-4194-6-630	RB-Building Supplies	150	1	0	134	0	0	0
		<b>4,809</b>	<b>4,058</b>	<b>3,350</b>	<b>5,222</b>	<b>4,055</b>	<b>5,865</b>	<b>1,810</b>
<i><u>Bow Bog Meeting House</u></i>								
01-4194-7-390	BBM-Contract Services	838	735	763	755	750	800	50
01-4194-7-410	BBM-Electricity	487	476	500	477	500	500	0
01-4194-7-430	BBM-Building Maintenance	923	0	0	458	0	0	0
01-4194-7-435	BBM-Building Projects	0	0	12,357	15,500	0	0	0
		<b>2,248</b>	<b>1,211</b>	<b>13,620</b>	<b>17,190</b>	<b>1,250</b>	<b>1,300</b>	<b>50</b>
<i><u>Bow Center School</u></i>								
01-4194-8-390	BCS-Contract Services	763	2,290	635	695	650	750	100
01-4194-8-410	BCS-Electricity/Gas	0	0	0	0	0	0	0
01-4194-8-430	BCS-Building Maintenance	0	535	0	0	0	0	0
01-4194-8-435	BCS-Building Projects	0	0	1,200	0	6,875	2,500	(4,375)
		<b>763</b>	<b>2,825</b>	<b>1,835</b>	<b>695</b>	<b>7,525</b>	<b>3,250</b>	<b>(4,275)</b>
<i><u>Field Buildings</u></i>								
01-4194-9-390	FLD-Contract Services	0	0	0	0	200	1,910	1,710
01-4194-9-410	FLD-Electricity	2,708	5,119	3,500	5,104	5,375	7,700	2,325
01-4194-9-430	FLD-Building Maintenance	3,000	1,588	3,000	5,626	4,000	7,000	3,000
01-4194-9-443	FLD-Equipment Rental	3,000	1,680	3,000	3,663	3,000	5,400	2,400
01-4194-9-517	FLD-Field Building Supplies	15,000	13,122	0	1,414	0	1,800	1,800
01-4194-9-630	FLD-Field Materials	3,400	4,629	8,400	3,832	8,400	8,400	0
		<b>27,108</b>	<b>26,138</b>	<b>17,900</b>	<b>19,638</b>	<b>20,775</b>	<b>30,300</b>	<b>9,525</b>
<b>TOTAL FACILITIES</b>		<b>432,517</b>	<b>409,874</b>	<b>422,741</b>	<b>449,929</b>	<b>444,221</b>	<b>508,153</b>	<b>63,932</b>

# 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.

Finance	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
Wages & Ben-	235,300	233,170	252,612	264,974	12,362
Operating	26,075	23,790	26,150	25,925	(225)
Capital Outlay	0	0	0	0	0
<b>TOTAL</b>	<b>261,375</b>	<b>256,960</b>	<b>278,762</b>	<b>290,899</b>	<b>12,137</b>
<b>Technology</b>	<b>97,785</b>	<b>91,727</b>	<b>97,918</b>	<b>97,865</b>	<b>(53)</b>
<b>P&amp;L Insurance</b>	<b>88,327</b>	<b>88,327</b>	<b>100,428</b>	<b>110,471</b>	<b>10,043</b>
<b>Debt Service</b>	<b>1,326,408</b>	<b>1,323,906</b>	<b>1,284,216</b>	<b>1,181,286</b>	<b>(102,930)</b>

## Department Activities

The department was busy assisting the Administration and Parks & Recreation departments with the hiring process of staffing the Bow Youth Center and getting the computers and printers functioning properly. We have also been busy assisting other departments with staff turnover, human resource, and budget issues as they arise. We have been working with the Joint Loss Management (Safety) Committee implementing the necessary policies and procedures in order to maintain our PRIME certification with Primex so that we continue receiving discounts on our Workers Comp and Property & Liability insurances.

## 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 conversion of paper documents into the electronic 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 10%. This is due in part to a combination of a 7% increase in property value. 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 resulting in a 10.2% drop in FY2023-24

<b>Department</b>		2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<b>FINANCE</b>								
01-4150-3-110	FN-Full Time Wages	154,153	155,694	156,001	159,477	167,085	177,055	9,970
01-4150-3-111	FN-Part Time Wages	20,330	17,331	21,118	15,291	23,478	22,925	(553)
01-4150-3-112	FN-Elected Officials	4,326	4,351	4,391	4,029	4,581	4,625	44
01-4150-3-130	FN-Overtime	0	0	0	0	0	0	0
01-4150-3-211	FN-Medical Insurance	16,002	14,901	15,117	15,383	16,130	17,936	1,806
01-4150-3-212	FN-Dental Insurance	1,128	1,138	1,128	1,144	1,111	1,127	16
01-4150-3-213	FN-Life & Disability Insurance	1,934	1,198	1,455	1,449	1,511	1,396	(115)
01-4150-3-221	FN-Social Security	11,087	11,004	11,254	11,111	12,099	12,686	587
01-4150-3-222	FN-Medicare	2,593	2,574	2,632	2,598	2,830	2,967	137
01-4150-3-230	FN-Retirement	17,219	17,293	21,934	22,415	23,493	23,956	463
01-4150-3-260	FN-Workers Compensation	340	297	270	273	294	301	7
01-4150-3-301	FN-Audit	13,500	14,750	14,000	14,950	15,000	15,000	0
01-4150-3-390	FN-Contract Services	5,600	4,117	6,475	4,944	5,450	5,975	525
01-4150-3-550	FN-Printing	400	789	0	177	0	0	0
01-4150-3-570	FN-Travel/Mileage	50	0	50	94	50	100	50
01-4150-3-620	FN-Office Supplies	2,700	2,105	3,200	1,127	3,200	2,500	(700)
01-4150-3-625	FN-Postage	1,600	1,936	1,550	1,683	1,750	1,700	(50)
01-4150-3-680	FN-Miscellaneous	0	0	0	0	0	0	0
01-4150-3-810	FN-Advertising	100	0	0	0	0	0	0
01-4150-3-830	FN-Training	800	335	800	815	700	650	(50)
01-4909-3-760	CAP-FIN-Financial Software	0	0	0	0	0	0	0
		<b>253,862</b>	<b>249,813</b>	<b>261,375</b>	<b>256,960</b>	<b>278,762</b>	<b>290,899</b>	<b>12,137</b>
<b>TECHNOLOGY</b>								
01-4151-0-390	IT-Contract Services	47,400	45,698	47,520	49,437	48,500	51,000	2,500
01-4151-0-395	IT-Software Licensing/Support	15,000	20,343	19,380	26,893	21,918	21,165	(753)
01-4151-0-740	IT-Computer Equip./Maint.	25,000	24,313	27,900	14,158	27,000	24,700	(2,300)
01-4151-0-745	IT-Software	9,989	11,489	2,985	1,240	500	1,000	500
		<b>97,389</b>	<b>101,844</b>	<b>97,785</b>	<b>91,727</b>	<b>97,918</b>	<b>97,865</b>	<b>(53)</b>
<b>TOWN INSURANCES</b>								
01-4196-0-520	INS-Property & Liability Ins	<b>82,395</b>	<b>82,395</b>	<b>88,327</b>	<b>88,327</b>	<b>100,428</b>	<b>110,471</b>	<b>10,043</b>
<b>DEBT SERVICE</b>								
01-4711-0-980	DBT-Long Term Debt, Principal	1,060,000	1,060,000	1,060,000	1,020,000	1,060,000	1,000,000	(60,000)
01-4721-0-981	DBT-Long Term Debt, Interest	313,253	300,304	266,407	303,906	224,215	181,285	(42,930)
01-4723-0-990	DBT-Tax Anticipation Notes, Interest	1	0	1	0	1	1	0
		<b>1,373,254</b>	<b>1,360,304</b>	<b>1,326,408</b>	<b>1,323,906</b>	<b>1,284,216</b>	<b>1,181,286</b>	<b>(102,930)</b>

# Fire Department

## Mission Statement

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



## Expenditure Summary

Fire	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
Wages & Benefits	1,135,638	1,114,474	1,134,442	1,238,648	104,206
Operating	227,888	234,481	248,235	271,767	23,532
Capital Outlay	224,600	92,275	279,400	134,400	(145,000)
<b>TOTAL</b>	<b>1,588,126</b>	<b>1,441,231</b>	<b>1,662,077</b>	<b>1,644,815</b>	<b>(17,262)</b>
<b>Health Officer</b>	<b>2,581</b>	<b>1,936</b>	<b>2,691</b>	<b>2,695</b>	

## Department Activities

The fire department responded to 1,326 incidents. This past year the department experienced several personnel changes with the retirement of call members FF Mark Mattice, EMT Ann Mattice, FF William Wood, and FF Chris Andrews. The department sadly experienced the loss of James Scovil, the Town of Bows' first full-time firefighter, who died on September 30, 2022.

COVID continued to impact the department, although not as severe as the previous year but still very dynamic, particularly in the healthcare setting. Ambulance wait times at local hospitals were increased as both beds and staffing continue to be in short supply. An increase in call volume of 158 incidents (13.5%) compared to last year, with 130 overlapping incidents. With the increased call volume and mutual aid calls, it is becoming more challenging to maintain essential services to the town and the citizens we serve.

## Financial and Efficiencies

A \$38,130 increase in ambulance revenue was realized due to increased EMS calls for service. The ISO analysis for the Public Protection Classification was completed. The fire department received multiple equipment grants, including a Power Load System for both ambulances, twenty personnel individual thermal imaging cameras with chargers, and a forestry grant for PPE and equipment. Members of the department were also responsible for the exterior Safety Center, which includes the lawn (mowing, fertilizing), sprinkler blowout, snow removal, and spring and fall clean up.

## Customer Service

This past year the fire department continued our safety education programs by conducting Child Passenger Safety Inspections and delivering community-based CPR/First Aid and fire extinguisher training for local businesses and Town Employees.



The fire department Increased its positive social media presence on Facebook, monthly Bow Times articles on safety, and press releases on significant incidents. We participated in multiple community events, including Touch a Truck, cub scout tours, daycare tours, Special Olympics Winni Dip, Bow Pride week, Trunk or Treat and handing out glow necklaces during Halloween. We performed numerous school and daycare visits, including an Open House for Fire Prevention Week. A new File of Life program was implemented at

White Rock Senior Living. The fire department engaged with each school safety committee and attended regular meetings with the Business Development Commission & Community Development at Technical Review.

## Operational Readiness

The fire department continued its monthly EMS and Fire Training and supported staff to continue their Professional Development. We accepted delivery of a new 4-wheel drive utility truck replacing the rescue truck, and the new SCBA (Self-Contained Breathing Apparatus) was placed in service. The fire department continues implementing COVID mitigation strategies with minimum lost time due to employee infection.

## Notable Incident Responses

The fire department has been very busy with critical incidents, including a Hazardous Material Incident at Kalwall Corporation, multiple trailer truck fires at the Bow Recycling Center, a fully involved TT unit fire at the Alltown truck stop, a multi-agency search & rescue in Nottingcook Forest, an RV Fire with

	Emergency Medical Services Responses	Fires, Alarms, Hazardous Condition Responses	Service Call Responses	Total Responses	Overlapping Incidents
FY 17-18	683	303	117	1104	115
FY 18-19	699	326	123	1148	121
FY 19-20	659	361	121	1141	101
FY 20-21	692	367	109	1168	123
FY 21-22	813	406	107	1326	130
FY 17-18 to FY 21-22	+19.0%	+33.9%	-8.6%	+20.1%	+13.4

## Fire Prevention, Health, and Code Enforcement

In addition to responding to calls for service, the Fire Prevention department remains busy with inspections, consultations, permitting, and code enforcement. Cases include 24 Grandview Road, where staff is working with the State Fire Marshalls Office to resolve multiple NFPA Fire & Safety code violations. We identified the cause of The Hampton Inn CO problem within the building and improved their employee evacuation training program. We corrected the 3 Robinson Road, Unit 6A occupancy issue. We continued to conduct our school inspections, issue assembly permits, oil burner permits, and blasting permits, and perform incident investigations when called for. Fire Prevention continues to work on the 12 dilapidated, abandoned, and health-hazard buildings, with ten being mitigated to date. We conducted plan, and technical reviews, including the Granite State Industrial Center on Dow Road, the DHL Warehouse addition, Coastal Wood Products Addition, Logging Hill Road proposed mixed-use, I-93 widening, Bow Community Center compliance plan, and residential developments, including Sawmill and Quimby road.

	Inspections	Plans Review, Investigations	Burning Permits	Oil Burner Permits	Assembly Permits	Public Ed Sessions
	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
FY 21-22	90	93	512	13	19	20
FY 17-18 to 21-22	+11%	+33%	+20.2%	+8.33%	-52.5%	+18%

## Budget and Objectives

The proposed budget, in a financially responsible manner, maintains the current level of service. Lieutenant Tom Ferguson has completed his part-time commitment as Captain Greg Aucoin officially takes over as Fire Inspector. The leadership team again participated in a “Zero-Based” budget this year and will continue to look at the operating budget in a multi-year manner for stability.

**Personnel (Full-time, Call & OT):** \$80,633.00 increase to accommodate pay steps, COLA, updated part-time hourly rate, overtime to meet accrued leave obligations, and increased call volume. This budget also requests a permanent part-time inspector for Fire Prevention support at 16 hours a week. The following is a proactive response plan with call volume and increased development continuing to trend at the current pace. We ask for a minimal amount with the plan balance spread over the next three years.

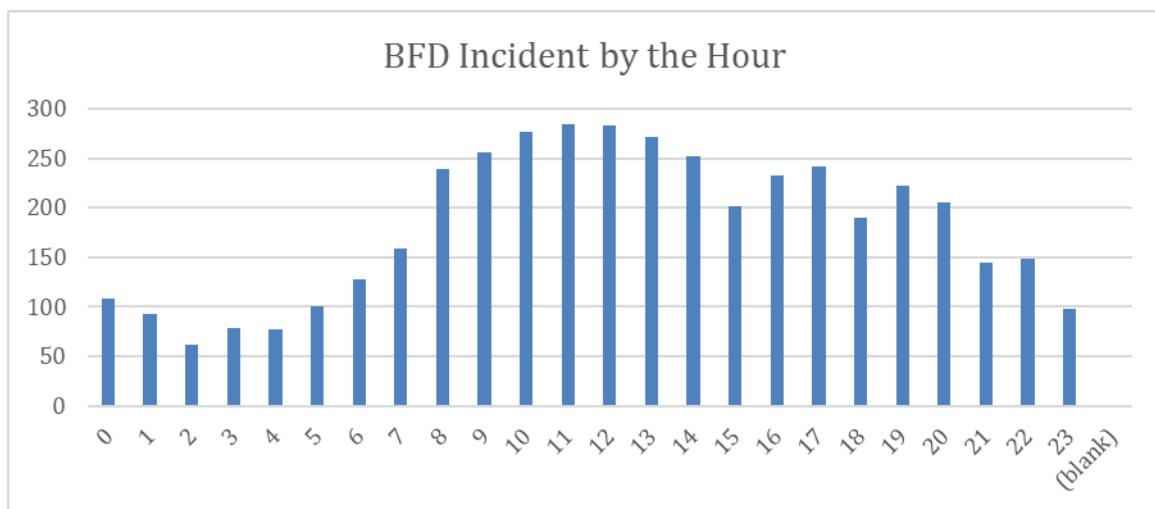
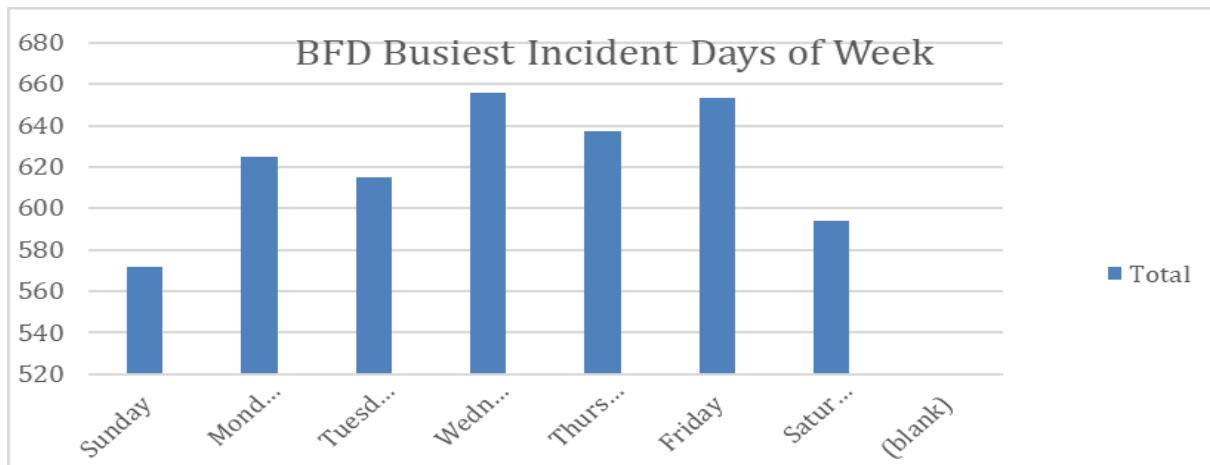
**Hurdle:** Over the last couple of years, filling shift vacancies and performing Fire Prevention duties has become increasingly difficult.

The fire department shift priority is responding to calls for service. With the increased call volume, completing administrative roles and responsibilities has become more challenging for all shifts, with the average

daily calls being 3.8. The average medical call is 2 hours, with wait times to transfer patient care at the hospital as long as 1 ½ hours. This has affected the delivery of services, including a rise in rescheduling of inspections, consultations, investigations, training, and public education. Overlapping calls sometimes have delayed care and treatment due to waiting for a second ambulance or mutual aid to respond. It has also been challenging to fill open shifts with a rise in mandating overtime due to the inability to fill these shift vacancies. The fire department shifts can run with two, not one; it's a must-fill situation. Hiring additional qualified active call and per-diem staff/members has also been challenging.

**Resolution:** To meet the current and future needs, we are proposing the following:

- FY 23-24    Hire Part-time Fire Prevention Inspector for 16 hrs/wk. The cost to provide this service is \$24,280.00.
- FY 24-25    Promote current Deputy Chief to Assistant Chief. Hire full-time Deputy Chief M-F 40 hrs/wk. Increase part-time FP to 24/wk. (three days a week M, W, F). The cost to provide this service is \$118,997.00
- FY 26-27    Add multiple per-diem/part-time staffing to fill day shifts M-F, 0800-1800. The estimated cost to provide this service would be \$64,220.00. See the graphs below with statistical data from 2016-2022.



The Bow Fire Department is dedicated to improving each resident's overall quality of living through life safety, education, and emergency response. This strategic planning positions the department's staffing needs to meet short- and long-term goals and continues providing essential community services. This plan will ease the burden of OT costs and decrease the use of mutual aid on second calls.

**Contract Services:** \$10,817.00 increase. This reflects an increase of \$5,344.00 in the Capital Area Mutual Aid Dispatch Fees and \$2,452.00 for ambulance billing due to the rise in EMS transports. Due to inflationary pressure, vendors and contracts for service up are 5-10%.

**Equipment Maintenance:** \$2,500.00 increase. This reflects an increase in having to contract pump maintenance and fire truck pump testing due to FF Lambert retiring & liability.

**Vehicle Fuels Gas and Diesel:** \$4,732.00 increase. This is based on a 5-year average with gas at \$3.50 gallon and diesel at \$4.25 gallon.

**Miscellaneous Supplies:** \$4,490.00 increase. This reflects an increase due to increased call volume and NH Forestry 50/50 match PPE and equipment Grant Match.

**Equipment:** \$253.00 decrease. Includes the replacement of 20+-year-old CPR manikins that meet current AHA guidelines requiring instrumented directive feedback devices.

	Ambulance	Fire Inspection Fees	Grants	Other	TOTAL
FY 19-20	\$219,809.58	\$1,675.00	\$0	\$325.00	\$221,809.58
FY 20-21	\$225,592.26	\$1,975.00	\$0	\$75.00	\$227,642.00
FY 21-22	\$263,722.07	\$1910.00	\$66,997.00	\$20.00	\$332,649.07

### **Capital Purchases**

Due to the challenge of purchasing a new cab & chassis and a price increase, the cost to replace the 2004 Forestry Truck has increased by \$77,000.00. The initial cost of \$105,100 was not possible at the current 2022 pricing. 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.

The purchase of two monitors and defibrillators approved in FY 19-20 was delayed. We were advised that year that the service contract would be modified, not covering the central circuit boards, as they were no longer in production.

No additional funds have been added to that line item. The additional funds will bring this line item up to date and cover the cost of purchasing these monitors with an anticipated purchase FY 23-24. These monitors assess end-tidal CO<sub>2</sub>, SpO<sub>2</sub>, blood pressure, and cardiac rhythms. Additionally, the monitors defibrillate, pace, and send telemetry to the hospital.



<b>Department</b>		2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	Dollar Chg. from '19-20
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	
<b>FIRE DEPARTMENT</b>								
01-4220-6-110	FD-Full Time Wages	588,422	578,390	605,658	600,407	592,832	640,735	47,903
01-4220-6-120	FD-Call Wages	98,212	41,716	103,797	58,557	91,657	117,591	25,934
01-4220-6-130	FD-Overtime	33,941	53,557	38,629	51,312	41,720	48,516	6,796
01-4220-6-211	FD-Medical Insurance	99,754	99,946	99,240	116,574	119,732	131,301	11,569
01-4220-6-212	FD-Dental Insurance	4,509	3,942	4,509	3,454	4,441	4,508	67
01-4220-6-213	FD-Life & Disability Insurance	5,603	4,763	6,825	6,414	7,119	6,454	(665)
01-4220-6-221	FD-Social Security	6,090	2,608	6,436	2,541	5,683	7,291	1,608
01-4220-6-222	FD-Medicare	10,449	10,915	10,848	10,465	10,531	11,700	1,169
01-4220-6-230	FD-Retirement	187,270	205,935	212,551	214,792	209,339	215,598	6,259
01-4220-6-260	FD-Workers Compensation	57,777	51,296	47,145	49,958	51,388	54,954	3,566
01-4220-6-341	FD-Telephone	3,000	4,439	4,000	3,502	4,000	4,000	0
01-4220-6-350	FD-Medical Fees	11,020	8,548	11,020	1,360	11,042	9,314	(1,728)
01-4220-6-390	FD-Contract Services	121,150	110,815	128,413	130,072	138,998	149,815	10,817
01-4220-6-430	FD-Office Equipment Maint.	75	0	0	0	270	0	(270)
01-4220-6-431	FD-Equipment Maint.	12,000	14,254	9,500	4,689	16,000	18,500	2,500
01-4220-6-432	FD-Radio Maint.	750	39	750	300	750	750	0
01-4220-6-560	FD-Memberships	1,585	1,595	1,585	1,701	1,595	1,750	155
01-4220-6-570	FD-Travel/Mileage	100	407	100	118	125	125	0
01-4220-6-620	FD-Office Supplies/Photo Supplies	2,000	1,176	2,000	1,746	2,000	2,500	500
01-4220-6-625	FD-Postage	100	126	100	124	123	150	27
01-4220-6-635	FD-Vehicle Fuels, Gas	1,800	1,081	1,800	2,293	1,625	2,555	930
01-4220-6-636	FD-Vehicle Fuels, Diesel	9,880	7,147	9,800	11,067	10,500	14,302	3,802
01-4220-6-660	FD-Vehicle Parts	12,000	15,594	17,600	22,449	14,300	16,862	2,562
01-4220-6-680	FD-Misc. Supplies	27,570	24,387	27,570	28,825	31,487	35,977	4,490
01-4220-6-740	FD-Equipment	7,650	4,888	7,650	23,673	8,170	7,917	(253)
01-4220-6-830	FD-Training	6,000	4,361	6,000	2,561	7,250	7,250	0
		<b>1,308,707</b>	<b>1,251,927</b>	<b>1,363,526</b>	<b>1,348,956</b>	<b>1,382,677</b>	<b>1,510,415</b>	<b>127,738</b>
<b>HEALTH OFFICER</b>								
01-4410-0-113	HO-Stipend	2,259	1,720	2,281	1,775	2,373	2,396	23
01-4410-0-221	HO-Social Security	141	33	142	34	148	149	1
01-4410-0-222	HO-Medicare	33	25	34	24	35	35	0
01-4410-0-260	HO-Workers Compensation	119	119	124	104	135	115	(20)
44100-0561	HO-Meeting Expense	0	0	0	0	0	0	0
		<b>2,552</b>	<b>1,898</b>	<b>2,581</b>	<b>1,936</b>	<b>2,691</b>	<b>2,695</b>	<b>4</b>

# 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	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
Wages & Benefits	429,527	425,800	467,991	506,952	38,961
Operating	120,835	115,154	120,835	123,085	2,250
Capital Outlay	0	0	0	0	0
<b>TOTAL</b>	<b>550,362</b>	<b>540,954</b>	<b>588,826</b>	<b>630,037</b>	<b>41,211</b>

### Department Activities

Baker Free Library steadily approaches a return to pre-pandemic levels of achievement. Although circulation remain 23% below pre-COVID levels, there has been a 65% increase in the circulation of library materials between 2020 and 2022. The focus on library programming at Baker Free Library has virtually closed the gap between patron participation in 2019 and 2022.

The importance of virtual services during COVID can be seen in the Library's increases across online reserves and eResource circulation. The spikes in these categories through 2020 and 2021 highlight how the Library met the needs of patrons by providing access to information during the pandemic. With the drop in Online Reserves, we see the increase in library visits. In 2019, Baker Free Library had approximately 58,000 visitors. To return from the 2020 closure has been challenging; however, Baker Free Library is on a trajectory to welcome approximately 40,000 visitors in 2022.

Unfortunately, internal revenue suffered significant setbacks due to COVID and recovery is slow. 14 months of passport agency revenue prior to the COVID shutdown generated \$19,000. Passport agency revenue since restoring the service in January of 2021—21 months—has only generated \$17,125. Other losses included revenue from room rentals and out-of-town library card fees. Nevertheless, Baker Free Library obtained \$2,672 in grant funding in 2021-2022 as well as receiving \$2,100 in donations at our used books clearance event in August 2022.

### COVID Recovery

	Jan-Oct 2020	Jan-Oct 2021	Jan-Oct 2022	
<b>Adult Circulation</b>	<b>31,514</b>	13,050	17,502	<b>19,407</b>
<b>Juvenile Circulation</b>	<b>36,026</b>	15,380	21,753	<b>27,142</b>
<b>eResource Circulation</b>	<b>11,808</b>	14,224	14,852	<b>14,329</b>
<b>Online Reserves</b>	<b>6,970</b>	8,191	9,304	<b>5,541</b>
<b>Program Participation</b>	<b>4,035</b>	1,224	2,045	<b>3,878</b>
<b>Internal Revenue</b>	<b>\$23,778</b>	\$9,039	\$10,486	<b>\$18,897</b>

Amount Saved By Patrons Using Their Library (ROI)				
	Jan-Oct 2019	Jan-Oct 2020	Jan-Oct 2021	Jan-Oct 2022
<b>Students</b>	<b>\$150,448</b>	\$47,508	\$57,943	<b>\$77,849</b>
<b>Teachers</b>	<b>\$11,162</b>	\$4,197	\$2,116	<b>\$3,348</b>
<b>Adults</b>	<b>\$734,209</b>	\$336,735	\$468,914	<b>\$553,146</b>
<b>Bow Businesses</b>	<b>\$23,548</b>	\$9,235	\$5,843	<b>\$10,685</b>
<b>Interlibrary Loan</b>	<b>\$39,640</b>	\$7,162	\$8,925	<b>\$13,533</b>

## 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 (i.e. the Foundation, grants, and internal revenue), and long-range collaboration with the objectives of the Town of Bow. Baker Free Library continues to close the gap between pre- and post-pandemic numbers and the upcoming 2023-2027 Strategic Plan will focus on building an even more relevant and robust community hub.

- **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. The 2023-24 Budget includes changes in human resources in order to meet the growing demand for library programs and to replace the custodian who is retiring after 15 years of service. Baker Free Library maintains an excellent facility which is an exceptional value to the community. Ensuring the quality of the library as a community space is essential to our mission. Likewise, library programs in support of early childhood education, families, and students in the community are a vital part of our service to the Town of Bow. Throughout 2022, our Youth Services Librarian's programs were at capacity. Demand for additional programing has been constant among our patrons. In order to meet this growing demand, Baker Free Library has included a part-time programming assistant in the 2023-2024 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 2023-24 budget by requesting a modest 1.9% increase in the operating line.

## Proposed Capital Expenditures 2023/24

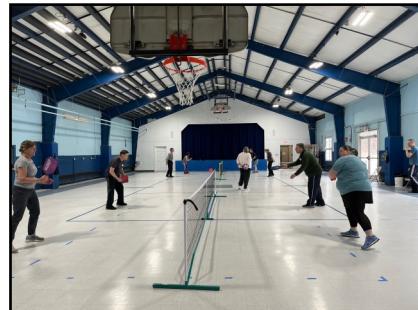
The Library Trustees have supported the CIP Committee recommendations regarding proposed CIP requests and structuring.

<b>Department</b>		2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<b><u>LIBRARY</u></b>								
01-4550-9-110	Full Time Salaries	193,398	192,393	201,745	203,940	214,854	234,085	19,231
01-4550-9-111	Part Time Salaries	95,521	84,918	103,388	99,761	120,077	128,195	8,118
01-4550-9-120	Vacation Coverage	1,319	0	1,319	0	1,319	1,319	0
01-4550-9-211	Group Insurance - Medical	69,484	66,448	65,639	65,256	70,038	77,882	7,844
01-4550-9-212	Group Insurance - Dental	2,731	2,739	2,717	2,691	2,743	2,811	68
01-4550-9-213	Group Insurance - Life & STD	2,050	1,879	2,015	2,174	2,113	2,185	72
01-4550-9-221	Social Security	17,995	16,276	19,001	18,288	20,848	22,544	1,696
01-4550-9-225	Medicare	4,209	3,813	4,444	4,227	4,876	5,273	397
01-4550-9-230	Retirement	21,603	21,064	28,366	28,567	30,209	31,672	1,463
01-4550-9-260	Workers Compensation	1,037	929	892	896	914	986	72
01-4550-9-950	Telephone	4,400	3,240	6,000	5,936	6,000	6,000	0
01-4550-9-231	Sewer	364	457	360	365	360	360	0
01-4550-9-233	Natural Gas	8,240	4,868	8,000	7,162	8,000	8,000	0
01-4550-9-234	Electricity	17,773	11,346	17,000	12,609	17,000	17,000	0
01-4550-9-251	Building Maintenance	11,585	11,890	11,000	13,021	11,000	14,200	3,200
01-4550-9-252	Grounds Maintenance	3,900	1,420	4,500	5,446	4,500	4,500	0
01-4550-9-260	Contracted Services	350	45	350	0	350	350	0
01-4550-9-270	Equipment Repair	15,347	13,726	15,000	13,810	15,000	15,000	0
01-4550-9-310	Collection Development	43,870	40,747	44,250	40,208	44,250	43,000	(1,250)
01-4550-9-351	Supplies	6,875	6,181	6,875	6,859	6,875	6,875	0
01-4550-9-355	Postage	700	514	700	1,206	700	1,000	300
01-4550-9-410	Special Programs	4,500	4,552	4,500	6,909	4,500	4,500	0
01-4550-9-450	Professional Development	2,000	913	2,000	1,623	2,000	2,000	0
01-4550-9-510	Preservation	300	0	300	0	300	300	0
		<b>529,551</b>	<b>490,357</b>	<b>550,361</b>	<b>540,954</b>	<b>588,826</b>	<b>630,037</b>	<b>41,211</b>

# Parks and Recreation

## Mission

To provide a diverse recreation program for all ages with programs that include sports, fitness & the arts. To provide a safe, fun, engaging and nurturing Preschool program and Before & After School program. 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	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
Revenues	823,468	841,304	930,508	983,600	53,092
Wages & Benefits	592,171	512,296	652,444	766,416	113,972
Operating	138,070	133,753	126,775	149,640	22,865
<b>SURPLUS</b>	<b>93,227</b>	<b>195,255</b>	<b>151,289</b>	<b>67,544</b>	<b>(83,745)</b>

## Department Activities

The Parks & Recreation Department offered fifty-one programs this year which were enjoyed by over 2,500 participants. New programs included: Color Guard, Guitar lessons, Mr. Ben's Music, Pick-Up Adult Pickle ball, Pickle ball lessons, Strong and Fit, Watercolor Painting Classes, Super Spanish classes for preschoolers and Skateboarding lessons.

This past summer, 90 campers attended Camp Bowgie which was held at Bow High School. Campers and staff alike were excited that COVID restrictions had eased and we were able to go on field trips



again this year! In addition, we offered our first season ever of Bow Rec Day Camp, an eleven-week day camp at Bow Rec Center. The camp was attended by 90 campers each day .

Celebrating Children Preschool currently has thirty children attending the program. There are 202 children enrolled in the Before and After School program with an average of 145 children attending the Before School Program and 27 children attending the After School Program on a daily basis.

## Special Events

Our 2022 Easter Event was held at Bow Elementary School once again this year complete with the Easter Bunny Breakfast hosted by the Bow Men's Club, a visit from the Easter Bunny, an Easter Egg Hunt and outdoor Easter games run by BHS volunteers.

We held the annual Scarecrow Contest and had some fantastic entries this year. We participated in the 2nd Annual BACtoberfest where we organized a pie eating contest.

For Halloween, we hosted our 2nd Annual Trunk or Treat Event. Those who decorated their “Trunks” did an amazing job! We had well over 1,600 people in attendance including over 800 Trick-or-Treaters.

Our annual Tree Lighting event drew a huge crowd at the Bow Bandstand with holiday music, children’s crafts, refreshments and time to visit and take photos with Santa.



## Personnel

The biggest challenge this year by far, was staffing. It was difficult attracting individuals to fill the many positions at Bow Rec Center. We experienced a number of personnel changes in the past 12 months including departures of the part-time Site Coordinator; Assistant Site Coordinator; numerous Group leaders, Assistant Group Leaders and Receptionist at Bow Recreation Center as well as the Assistant Youth Sports Instructor. The positions are currently filled and we are well staffed. In addition, a new full-time Assistant Parks and Recreation Director position was created and recently filled by Shannon Camara. Shannon will be a big asset to the department.

## Current Goals

- Increase recreational opportunities for members of our community.
- Update the Parks and Rec information on the Town of Bow website and make it more user friendly and increase our presence on Social media.
- Build a playground at Bow Recreation Center.

## Completed Goals

- Increased staff wages to a competitive rate.
- Hired additional staff for Bow Recreation Center.
- Increased recreational opportunities by offering new programs.
- Implemented online registration for Camp Bowgie and Parks and Rec programs.

## Budget and Objectives

With the acquisition of the Bow Recreation Center, the Parks and Recreation Department became self-supporting and no longer requires taxpayer funding.

Compared to the FY2022-23 budget, the department is proposing an increase of \$113,972 in Wages and Benefits. This is a result of hiring a full-time Assistant Parks and Recreation Director with benefits plus annual department step increases and a 5% COLA.

The department is proposing an increase of \$22,865 in operating expenses over what was budgeted for FY2022-23. The biggest contributing factors are a \$18,300 increase in contracted services, \$3,615 in increased electricity costs and a \$1,100 increase in building costs.

The department proposes spending \$150,000 from the Revolving fund balance to construct a new playground at Bow Recreation Center which is an increase of \$103,800 over what was spent the previous year. Currently, we have a balance in the Revolving Fund that can more than support this expense.

### Recreation Revolving Fund

The Recreational Revolving Fund was established by voters in 2013.

The cost of all department programs, staffing and operating costs are fully supported by program user fees.

## 2023-24 Budget Summary

<b>Department</b>		2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Dollar Chg. from '19-20
Account #	Account Description							
<b>RECREATION FUND</b>								
<u>Revenue</u>								
13-3401-X-841	Program Fees	223,400	205,477	821,308	830,264	922,248	971,940	49,692
13-3401-X-862	Registration Fees	11,100	5,520	2,160	356	8,160	11,560	3,400
13-3502-X-000	Interest on Deposits	0	116	0	923	100	100	0
13-3508-X-880	Donations	0	150	0	9,762	0	0	0
		<b>234,500</b>	<b>211,263</b>	<b>823,468</b>	<b>841,304</b>	<b>930,508</b>	<b>983,600</b>	<b>53,092</b>
<u>Expenses</u>								
13-4520-X-110	Full Time Wages	0	0	65,218	64,903	69,510	133,664	64,154
13-4520-X-111	Part-Time Wages	37,177	41,710	44,285	128,196	50,080	405,255	355,175
13-4520-X-120	Seasonal Wages	141,179	119,638	399,601	255,085	457,187	116,640	(340,547)
13-4520-X-211	Medical Insurance	0	0	19,361	14,786	15,716	40,448	24,732
13-4520-X-212	Dental Insurance	0	0	564	572	555	1,127	572
13-4520-X-213	Life & Disability Insurance	0	0	611	680	724	731	7
13-4520-X-221	Social Security	11,368	9,096	31,566	27,256	35,762	36,998	1,236
13-4520-X-222	Medicare	2,659	2,127	7,384	6,374	8,365	8,653	288
13-4520-X-230	Retirement	0	0	9,170	9,126	9,774	18,085	8,311
13-4520-X-260	Workers Compensation	4,580	2,411	14,411	5,318	4,771	4,815	44
13-4520-X-341	Telephone, Internet	0	0	4,980	4,686	4,080	6,360	2,280
13-4520-X-371	Community Events	0	0	0	1,393	480	2,000	1,520
13-4520-X-390	Contract Services	15,000	10,928	31,200	21,102	8,700	27,000	18,300
13-4520-X-392	Contracted Services, Instructors	0	0	15,500	0	15,500	38,000	22,500
13-4520-X-410	Electricity	0	0	8,500	11,216	11,475	15,090	3,615
13-4520-X-411	Natural Gas	0	0	3,000	0	3,150	0	(3,150)
13-4520-X-413	Water	0	0	5,500	0	0	0	0
13-4520-X-430	Building Maintenance	0	0	3,500	22,037	10,000	10,000	0
13-4520-X-435	Building Projects	0	0	10,000	0	17,000	10,000	(7,000)
13-4520-X-520	Insurance	0	0	15,000	0	15,000	0	(15,000)
13-4520-X-533	PR-Program Activities	17,420	20,979	26,500	60,915	26,500	26,300	(200)
13-4520-X-560	Memberships	0	0	390	65	390	390	0
13-4520-X-561	Professional Development	500	14	2,200	374	2,200	2,200	0
13-4520-X-612	Employee Expenses	0	0	3,800	125	3,800	3,800	0
13-4520-X-620	Office Expenses	0	0	2,500	3,313	2,500	3,300	800
13-4520-X-625	Postage	0	0	0	44	0	100	100
13-4520-X-630	Building Supplies	0	0	2,000	8,249	2,500	3,600	1,100
13-4520-X-740	Equipment	0	0	3,500	235	3,500	1,500	(2,000)
		<b>229,883</b>	<b>206,904</b>	<b>730,241</b>	<b>646,049</b>	<b>779,219</b>	<b>916,056</b>	<b>136,837</b>

# Police Department

## Mission Statement

The mission of the Bow Police Department is to improve the quality of life, by enforcing the law, and promoting a feeling of safety and security for all members of the community. The Bow Police Department will work in collaboration with the community to maintain and improve the quality of life, making the Town a safer, more desirable place to live, work and visit.

### Expenditure Summary

Police Dept.	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
Wages & Benefits	1,637,813	1,366,908	1,718,132	1,860,322	142,190
Operating	238,785	283,768	247,130	296,093	48,963
Capital Outlay	35,000	0	33,700	63,500	29,800
<b>TOTAL</b>	<b>1,911,598</b>	<b>1,650,676</b>	<b>1,998,962</b>	<b>2,219,915</b>	<b>220,953</b>

## Department Activities

The Police Department has been very active this past year with several high-profile investigations, including serious felonious assaults, domestic violence, child, and sexual abuse cases, along with numerous drug investigations. The Jan - October Statistics shown below, illustrates the Police Department investigated 56 Domestic Violence Cases, made 41 DWI arrests, 747 Citizen Assists, and 45 Drug related investigations. Total Calls for service from 01/01/22 thru October 31, 2022, 8,321. The total calls for service in 2020 for the full 12 months 8,235 and total calls for service again for entire year in 2021 8,598. We are currently in line with the last two years, however the 8,321 number for 2022 is only for 10 months with two full months to go, we are projected to be close to 10,000 calls for service this year.

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.

Jan-Oct Statistics	2021	2022
Offense reports		424
Arrests	303	303
Follow ups	502	517
Stops	1,590	1,944
Motor vehicle collisions	95	99
Burglar Alarms	244	233
Sudden Deaths	9	6
Sexual Assaults	16	13
Neighborhood Dispute	10	11

National Drug Take Back events, Trunk or Treat, Law enforcement Torch Run, Bow Pride week, Bow Athletic Club and The Bow Police Association "Turkey Trot" and many other talks and visits to various community events in town. In addition, the police department has participated in numerous traffic

enforcement initiatives utilizing Office of Highway Safety grants. This past year we outfitted all the police cruisers with AED's.

The Department purchased body cameras and Mobil Data Units for the police cruisers with grant funding from the State of New Hampshire. The Bow Police Association conducted a fundraiser for a new K-9 and raised approximately \$20,000.00. In April the police department held an awards ceremony and promoted five employees to various ranks within the police department. Numerous awards and commendations were given to officers and administrative staff for their many achievements throughout the 2021 year.

The Department has hosted several trainings at the Safety Center this past year including Interview and Interrogation, Peer Support and Crisis Intervention training, Basic Crime Scene, Basic SRO, and leadership training. Hosting these trainings allows us to send our officers at no cost.

The Police Department has become CJIS compliant after two audits by the FBI and State of New Hampshire. There were several changes made to our IT systems to provide security to all police department records. The police department updated our scheduling system to the "When I work" scheduling program and has implemented a new policy management system "Doc Tract" which will allow officers to pull up department policies on their Mobil devices and computers as needed.

## **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 retirement contribution has decreased by 4.8%. We requested allocating one new full-time police officer bringing the full-time officers to 14 sworn officers.

The Police Department staffing levels are lower in 2022 than they were in 2007 when the department had 12 full time officers and 6 part time officers. Trying to staff two officer coverage around the clock, except for 3:00 a.m. to 6:00 a.m., the department needs 14-16 full time officers. Two officer coverage would exclude the positions of Chief of Police, Lieutenants, Detectives, and SRO. Employees in administrative or specialty positions cannot be regularly relied on to take calls for service or carry a case load. With the current 13 department officers, minus the positions mentioned in the previous sentence, we would be attempting to cover patrol 24-7-365 with 8 bodies (2 sergeants and 6 patrol officers). The more full-time bodies, the less overtime for back filling shifts, when people are on vacation, training, sick, etc.

Inadequate staffing levels have caused our specialty units detective, SRO, and our administrators to work the road causing the problem of pulling all of them from their daily duties. Short staffing levels negatively impact morale and in this current working environment police departments are finding themselves in heavy competition for hiring new officers and retaining current officers. Moreover, we are trying to properly structure our department to reduce fatigue of officers and allow others to do their jobs more efficiently and effectively. Finally, the additional officer is needed to keep up with the increased calls for service as described above.

**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. The department has been expected 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 continues to be the property room. While the room is neat and orderly, time is spent in maintenance only. 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 in this line. The request in this line addresses a few areas that did not appear in the calculation previously. Vacation coverage- most officers have a minimum of two weeks, with several having a minimum of four weeks. A suggested calculation involves half of the hours needed, considering some shift adjustments that can be made. Same approach to cover mandatory training, court, and investigations. In addition, the police department has minimal staffing requirements of 2 Officers per shift, x 3 shifts for officer safety purposes.

**Contract Services:** Prosecution services and County Dispatch fees both have increases. In addition, this line is showing some other increases such as acquiring state accreditation, a new Policy Management system "Doc Tract", we moved our annual Taser contract payment to this line from the police equipment and maintenance line as it is a contracted payment structure. There is also a large increase in this line due to CJIS (Criminal Justice Information Systems) IT upgrades to meet privacy and security compliance after two failed FBI and State of NH audits. The initial payment for FY2022-23 was paid in full with ARPA funding.

**PD Telephone:** This line decreased due to restructuring the Verizon plan for the speed and message board sign. We renegotiated to an unlimited plan at \$25.00 a month from a plan that cost \$189.00 to \$200.00 per month during the high usage times mostly in Spring and Summer, we were being charged for usage.

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

**Memberships:** Small decrease in the membership line as some memberships were not needed and canceled.

**Gasoline:** Fuel costs have increased due to inflation. The Police department averages 625 gallons per month. Using an estimate of \$3.50 a gallon gives the significant increase here.

**Police Equipment and Maintenance:** Decrease due to moving the Taser contract payment to the Contract services account. This account was well underfunded in 2022/ 2023 as we did not have enough in the line to cover the annual Taser payment, leaving us with no money for ammunition which has also increased due to supply problems and inflation.

### **Capital Purchases**

The K9 cruiser cost went up significantly due to the rising costs of automobiles and equipment. Again, due to supply chain issues and rising inflation.



Photo by Eric Anderson

<b>Department</b>		2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Dollar Chg. from '19-20
Account #	Account Description							
<b>POLICE DEPARTMENT</b>								
01-4210-5-110	PD-Full Time Wages	950,012	809,487	983,941	756,407	1,022,908	1,122,453	99,545
01-4210-5-111	PD-Part Time Wages	14,160	3,011	0	2,798	0	0	0
01-4210-5-130	PD-Overtime	61,077	100,715	75,000	127,730	75,000	125,000	50,000
01-4210-5-211	PD-Medical Insurance	155,371	132,903	174,892	131,320	196,372	201,076	4,704
01-4210-5-212	PD-Dental Insurance	7,890	6,158	7,889	6,077	7,772	8,452	680
01-4210-5-213	PD-Life & Disability Insurance	8,078	6,654	8,359	7,723	9,917	9,458	(459)
01-4210-5-221	PD-Social Security	4,128	3,287	3,381	3,350	3,604	3,880	276
01-4210-5-222	PD-Medicare	14,867	14,565	15,355	13,757	15,920	18,089	2,169
01-4210-5-230	PD-Retirement	278,406	265,080	349,748	298,297	365,659	350,517	(15,142)
01-4210-5-260	PD-Workers Compensation	20,803	19,584	19,248	19,451	20,980	21,397	417
01-4210-5-341	PD-Telephone	8,000	9,717	7,500	8,795	9,500	8,500	(1,000)
01-4210-5-350	PD-Medical Services	1,000	519	1,000	500	1,300	1,000	(300)
01-4210-5-351	PD-Animal Control	100	70	100	0	100	100	0
01-4210-5-355	PD-Photo Supplies	300	0	300	30	300	250	(50)
01-4210-5-390	PD-Contract Services	104,400	118,938	107,915	143,657	111,250	138,638	27,388
01-4210-5-430	PD-Repairs	3,000	1,418	3,000	0	3,000	3,000	0
01-4210-5-432	PD-Radio/Radar Maint.	9,600	7,546	8,000	745	6,000	6,000	0
01-4210-5-450	PD-Uniforms	8,700	10,636	8,700	19,135	9,500	9,000	(500)
01-4210-5-810	PD-Advertising	0	0	0	0	100	100	0
01-4210-5-560	PD-Memberships	940	665	1,220	455	1,330	1,305	(25)
01-4210-5-570	PD-Travel/Mileage	300	120	500	179	300	300	0
01-4210-5-620	PD-Office Supplies	4,000	2,466	4,000	4,353	4,200	4,000	(200)
01-4210-5-625	PD-Postage	300	435	300	300	500	450	(50)
01-4210-5-635	PD-Vehicle Fuels, Gasoline	20,000	14,520	16,000	27,112	22,750	28,350	5,600
01-4210-5-660	PD-Vehicle Parts	7,500	6,723	7,000	6,756	7,000	8,000	1,000
01-4210-5-662	PD-Tires	3,000	2,369	3,000	2,493	3,000	3,000	0
01-4210-5-663	PD-Batteries	500	0	500	205	700	500	(200)
01-4210-5-670	PD-Manuals - Books	300	110	300	87	300	300	0
01-4210-5-680	PD-Police Equip./Maint.	9,250	9,982	8,950	9,318	5,000	4,800	(200)
01-4210-5-688	PD-Police Supplies	7,600	5,102	3,500	5,269	4,000	4,000	0
01-4210-5-740	PD-Office Equipment	3,000	2,887	3,000	2,748	4,000	4,000	0
01-4210-5-765	PD-Vehicles & Equipment	45,000	42,160	46,000	43,288	46,000	63,000	17,000
01-4210-5-830	PD-Training	7,000	2,870	8,000	8,344	7,000	7,500	500
		<b>1,758,582</b>	<b>1,600,695</b>	<b>1,876,598</b>	<b>1,650,676</b>	<b>1,965,262</b>	<b>2,156,415</b>	<b>191,153</b>

# Department of Public Works

## Mission

Expenditure Summary					
DPW Administration	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
Wages & Benefits		1,201,223	1,321,315	1,385,655	64,340
Administration	9,750	7,827	9,750	9,750	0
Highway	445,180	386,521	489,700	675,960	186,260
Capital Outlay	660,500	559,886	702,000	1,770,700	1,068,700
TOTAL	2,378,375	2,155,457	2,522,765	3,842,065	1,319,300
Cemeteries	40,650	27,965	41,650	38,950	(2,700)
Field & Parks	13,500	9,076	15,500	55,600	40,100

## 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.

Road repair projects throughout the current FY2022-23 budget cycle included, multiple drainage replacement projects and paving of the following roads, Dunklee Road, River Road to the boat ramp, Wheeler Rd. Extension, Timmins Road, and Stack Drive. Total 3.5 Miles

### Administration Division

Responsible for the management and administration of all Department activities. This division consists of the Director and a part-time Administration Assistant. Director is also the Cemetery Sexton.

### Highways/Parks Grounds Division

Manages all Town Roads, Cemeteries, and parks and recreation facilities. The Town owns 159 roads equaling approximately 100 miles of roadway and approximately 200 miles of roadside shoulders. All storms drain systems including over 470 catch basins and associated drain culverts, street signs, road striping, roadside mowing, tree removal and overhead tree trimming.

The Division continues to provide safe and clean properties for all to enjoy. This year the irrigation system was upgraded. We are expecting better results of lush green grass for the playing fields.

## **Cemetery Division**

The Director (Sexton) and Administrative Assistant manage the Cemetery Division. The number of burials YTD is 26 at Evans Cemetery and 3 at Alexander Cemetery. Sales of cemetery lots remained strong. So far for 2022, 29 lots have been sold for a total revenue of \$12,800. ASAP Landscaping LLC has done an exceptional job with mowing, trimming, raking, and removing of leaves and debris from all the Town's cemeteries as well as the Old School House, Boat Ramp, etc.

There are 11 Cemeteries; 8 private and 3 public.

## **Fleet Management Division**

Fleet Management oversees and provides quality service, repairs, and maintenance on the entire fleet of town owned municipal vehicles. The Fleet Staff pride themselves for repurposing the Town's fire trucks into plow trucks. Added to that is the responsibility for the maintenance and repair of all Town owned vehicles and equipment including not only DPW trucks and other equipment but also Fire and Police vehicles.

The entire Town Fleet consists of 58 major vehicles, 14 tow behind trailer units, 7 generator systems, and other smaller tools and mechanical equipment.

## **Budget Narrative and Objectives**

Largest proposed increases:

**Road Paving:** To remain 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 (\$80.50 / Ton + Escalation Fee= \$88.50) we need to annually pave 5 miles of roadway. Total estimated annual cost of \$651,076.

**Winter Road Salt:** The proposed amount budgeted has been increase by \$67,660. Last years cost was \$76.00 per ton and the current cost is \$79.22 per ton and rising.

**Line Striping:** This budget line has been increased to \$77,000. It is anticipated that \$58,275 of the cost will be offset by the new \$5.00 surcharge per motor vehicle registration that was approved last year

**Fields Maintenance:** It is proposed that the Town contract with a firm to mow and maintain the Town's athletic fields. \$41,000

<b>Department</b>		2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<b><u>DPW ADMINISTRATION</u></b>								
01-4311-7-110	DPW-Full Time Wages	717,598	674,973	731,011	715,521	780,713	829,480	48,767
01-4311-7-111	DPW - Part Time Wages	32,049	32,924	33,341	33,832	35,540	38,251	2,711
01-4311-7-120	DPW-Seasonal Wages	36,765	13,519	38,748	8,933	35,164	35,500	336
01-4311-7-130	DPW-Overtime	79,500	53,037	79,500	72,239	70,000	85,268	15,268
01-4311-7-211	DPW-Medical Insurance	139,892	149,339	158,070	152,749	165,936	155,491	(10,445)
01-4311-7-212	DPW-Dental Insurance	7,326	6,409	7,326	6,177	7,217	7,325	108
01-4311-7-213	DPW-Life & Disability Insurance	9,619	6,355	7,485	7,812	8,320	7,348	(972)
01-4311-7-221	DPW-Social Security	53,718	50,262	54,722	54,162	57,128	61,287	4,159
01-4311-7-222	DPW-Medicare	12,563	11,755	12,798	12,667	13,361	14,334	973
01-4311-7-230	DPW-Retirement	89,092	82,128	113,958	112,037	119,611	123,766	4,155
01-4311-7-260	DPW-Workers Compensation	29,825	27,288	25,986	25,095	28,325	27,605	(720)
01-4311-7-341	DPW-Telephone	4,200	4,029	4,200	2,960	4,200	4,200	0
01-4311-7-390	DPW-Contract Services	5,125	4,090	1,500	2,197	1,500	1,500	0
01-4311-7-620	DPW-Office Supplies	1,600	1,343	2,000	1,700	2,000	2,000	0
01-4311-7-625	DPW-Postage	50	85	50	18	50	50	0
01-4311-7-740	DPW-Office Equipment	1,500	613	1,500	618	1,500	1,500	0
01-4311-7-810	DPW-Advertising	500	1,027	500	334	500	500	0
		<b>1,220,922</b>	<b>1,119,176</b>	<b>1,272,695</b>	<b>1,209,050</b>	<b>1,331,065</b>	<b>1,395,405</b>	<b>64,340</b>
<b><u>HIGHWAY</u></b>								
01-4312-7-390	DPW-Contracted Services	33,500	2,309	35,000	2,065	0	5,000	5,000
01-4312-7-394	DPW-Striping/Tree Removal	32,000	43,731	12,000	8,146	12,000	89,000	77,000
01-4312-7-396	DPW-Torch Gases	1,500	2,240	2,000	1,708	2,000	2,000	0
01-4312-7-398	DPW-Outside Repairs	16,000	9,532	10,000	7,707	10,000	15,000	5,000
01-4312-7-432	DPW-Radio Maintenance	0	161	0	0	0	0	0
01-4312-7-440	DPW-Equipment Rental	2,000	2,715	2,000	2,559	2,000	2,000	0
01-4312-7-603	DPW-Traffic Control Supplies	1,000	794	1,000	50	1,000	1,500	500
01-4312-7-612	DPW-Paint	5,500	5,511	3,000	3,410	3,000	5,000	2,000
01-4312-7-613	DPW-Signs	6,000	6,433	6,000	6,455	5,000	5,000	0
01-4312-7-614	DPW-Drainage Materials	13,500	8,921	9,000	8,928	9,000	15,000	6,000
01-4312-7-615	DPW-Uniforms Clothing	12,000	11,019	12,000	8,181	12,000	12,000	0
01-4312-7-616	DPW-First Aid Supplies	700	294	700	698	700	700	0
01-4312-7-619	DPW-Steel Iron	1,000	5,387	2,500	2,507	3,000	5,000	2,000
01-4312-7-630	DPW-Building Materials	0	292	1,000	20	1,000	1,000	0
01-4312-7-635	DPW-Vehicle Fuels, Gasoline	16,560	6,495	13,800	14,631	16,000	17,500	1,500
01-4312-7-636	DPW-Vehicle Fuels, Diesel	59,800	32,725	52,900	67,613	60,000	85,000	25,000
01-4312-7-640	DPW-Guardrail	10,000	2,164	5,000	3,225	5,000	5,000	0
01-4312-7-650	DPW-Landscape Materials	2,000	1,058	2,000	3,066	2,000	3,000	1,000
01-4312-7-660	DPW-Vehicle Parts	80,500	85,703	70,000	79,990	77,000	82,000	5,000
01-4312-7-661	DPW-Grease-Oil	3,000	3,828	3,500	4,201	4,000	4,700	700
01-4312-7-662	DPW-Tires	8,000	7,264	8,000	5,793	9,000	12,000	3,000
01-4312-7-664	DPW-Plow Blades	10,000	13,082	12,500	11,732	8,000	11,000	3,000
01-4312-7-680	DPW-Asphalt	33,000	24,447	25,000	28,935	25,000	30,000	5,000
01-4312-7-684	DPW-Sand Screening	12,500	12,300	12,500	4,500	12,500	12,500	0
01-4312-7-685	DPW-Road Salt	140,000	111,301	130,000	97,552	170,000	237,660	67,660
01-4312-7-686	DPW-Magnesium Chloride	2,000	2,375	2,000	2,000	2,000	2,200	200
01-4909-7-688	CAP-Gravel Crushing	0	0	0	0	0	0	0
01-4312-7-691	DPW-Tire Chains	2,000	992	2,000	434	2,000	2,000	0

<b>Department</b>		2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Dollar Chg. from '19-20
Account #	Account Description							
01-4312-7-740	DPW-Replace Equipment	10,675	10,382	7,280	9,926	8,000	11,200	3,200
01-4902-7-740	CAP-DPW-Equipment	0	0	0	0	26,500	0	(26,500)
01-4312-7-830	DPW-Training Programs	2,500	485	2,500	490	2,000	2,000	0
		<b>517,235</b>	<b>413,941</b>	<b>445,180</b>	<b>386,521</b>	<b>489,700</b>	<b>675,960</b>	<b>186,260</b>
<b>STREET LIGHTING</b>								
01-4316-0-410	SL-Electricity	39,771	42,125	40,000	43,173	35,000	64,760	29,760
<b>BRIDGES</b>								
01-4313-7-725	DPW-Bridge Maintenance	0	0	0	0	16,400	21,000	4,600
	<b>TOTAL PUBLIC WORKS</b>	<b>1,777,928</b>	<b>1,575,243</b>	<b>1,757,875</b>	<b>1,638,744</b>	<b>1,872,165</b>	<b>2,157,125</b>	<b>284,960</b>
<b>CEMETERIES</b>								
01-4195-0-390	CEM-Contract Services	35,450	28,313	35,450	26,968	36,450	38,950	2,500
01-4195-0-430	CEM-Equipment Maint.	500	57	500	82	500	0	(500)
01-4195-0-620	CEM-Supplies	3,500	2,496	3,500	755	3,500	0	(3,500)
01-4195-0-690	CEM-Mower Parts/Equipment	1,000	0	1,000	160	1,000	0	(1,000)
01-4195-0-830	CEM-Training	200	0	200	0	200	0	(200)
		<b>40,650</b>	<b>30,866</b>	<b>40,650</b>	<b>27,965</b>	<b>41,650</b>	<b>38,950</b>	<b>(2,700)</b>
<b>FIELDS MAINTENANCE</b>								
01-4524-9-390	FLD-Contracted Services	0	200	0	2,096	2,000	43,600	41,600
01-4524-9-517	FLD-Field Supplies	15,000	13,122	13,500	6,980	13,500	12,000	(1,500)
		<b>15,000</b>	<b>13,322</b>	<b>13,500</b>	<b>9,076</b>	<b>15,500</b>	<b>55,600</b>	<b>40,100</b>

# Solid Waste and Recycling

## Expenditure Summary

<b>Solid Waste</b>	2021-22	2021-22	2022-23	<b>Proposed</b>	<b>Difference</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>		
Operating	844,255	779,532	833,806	992,636	158,830

## 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

**Solid Waste and Recycling Tipping fees:** Solid Waste tipping fees have increased to \$85 per ton resulting in a total increase of \$51,300. The tipping fees for recycling have recently increased to approximately \$145 per ton, resulting in a total increase of \$73,800.

**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.

<b>Department</b>		2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Dollar Chg. from '19-20
Account #	Account Description							
<b><u>SOLID WASTE</u></b>								
01-4324-0-390	SW-Contract Services	819,563	785,154	821,675	765,203	808,026	964,606	156,580
01-4324-0-393	SW-Appliances Disposal	500	0	500	643	500	500	0
01-4324-0-394	SW-Recycling Committee	1,500	217	1,500	182	1,500	5,000	3,500
01-4324-0-397	SW-Well Testing	9,250	14,800	9,250	12,850	9,250	13,000	3,750
01-4324-0-560	SW-Memberships	530	640	530	653	530	530	0
01-4324-0-740	SW-Equipment	8,000	7,600	10,800	0	14,000	9,000	(5,000)
		<b>839,343</b>	<b>808,411</b>	<b>844,255</b>	<b>779,532</b>	<b>833,806</b>	<b>992,636</b>	<b>158,830</b>

# Town Clerk/Tax Collector

## Mission Statement

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

### Expenditure Summary

Town Clerk-Tax Collector	2021-22	2021-22	2022-23	2023-24	Difference
	Budget	Actual	Budget	Proposed	
Wages & Benefits	216,278		232,542	237,843	5,301
Operating	28,815	22,937	28,815	28,815	0
<b>TOTAL</b>	<b>245,093</b>	<b>190,471</b>	<b>261,357</b>	<b>266,658</b>	<b>5,301</b>

## Department Activities



Residents are very pleased that we now process Boat registrations which we started in October of 2021. Even though it is not a big revenue item, it is something that most of our residents really wanted.



As of August 1<sup>st</sup> of 2022, we started collecting the Transportation fee of \$5 on most of the vehicle registrations except antiques vehicles and motorcycles and all-Terrain vehicles. As of October 31<sup>st</sup>, we have collected \$14,785. The money is earmarked for the Municipal and Regional Transportation Improvement Capital Reserve Fund. Keeping up with prior year trends, motor vehicle revenues increased once again by \$37,000 from the previous fiscal year and the trend appears to continue in the current fiscal year.



Collection of property taxes is at 98.7% of the first tax bill issued for 2022. 23 properties were liened in 2022. Most of the liens have been redeemed since, due to the high property turnovers. 1 property was deeded in 2022, which is a tiny piece of land.



The TC/TC office registered 1,930 dogs. In accordance with State law, 48 unregistered dog owners were issued notices of non-compliance. We still have 13 unregistered dogs in town.



The TC/TC office had record voter registrations in 2022 and a record voter turnout at the Mid term elections. 446 absentee ballots were processed.



The TC/TC office issued 324 Vital record documents which includes birth, death, marriage or divorce certificates. It also includes 31 marriage licenses.



Over 250 residents used either the Notary or Justice of the Peace services.



The TC/TC office issued 24 Fish and Game licenses.

### **Budget Narrative and Objectives**

The TC/TC proposed staffing budget for FY 2023-24 increased by \$5,301 or 2.3% from the FY2022-23 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, very little money was spent on training and conferences and the excess unspent money was returned to surplus. However, like last year excess money is included in this budget for supplies 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.

<b>Department</b>		2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	Dollar Chg.
Account #	Account Description	Budget	Actual	Budget	Actual	Budget	Proposed	from '19-20
<b>TOWN CLERK - TAX COLLECTOR</b>								
01-4140-2-110	TC-Full Time Wages	45,704	46,361	46,383	0	50,690	55,338	4,648
01-4140-2-111	TC-Part Time Wages	37,609	36,981	39,937	44,475	43,070	46,026	2,956
01-4140-2-112	TC-Elected Clerk/Tax Collector	66,832	68,348	71,270	70,938	75,968	81,760	5,792
01-4140-2-130	TC-Overtime	496	1,095	503	209	550	606	56
01-4140-2-211	TC-Medical Insurance	28,496	26,722	26,919	19,528	28,723	18,954	(9,769)
01-4140-2-212	TC-Dental Insurance	1,128	1,175	1,128	1,145	1,111	1,127	16
01-4140-2-213	TC-Life & Disability Insurance	1,069	1,052	1,195	1,238	1,260	1,144	(116)
01-4140-2-221	TC-Social Security	9,340	9,304	9,802	10,578	10,558	11,392	834
01-4140-2-222	TC-Medicare	2,185	2,176	2,293	2,474	2,470	2,665	195
01-4140-2-230	TC-Retirement	12,626	12,921	16,613	16,695	17,886	18,550	664
01-4140-2-260	TC-Workers Compensation	314	267	235	255	256	281	25
01-4140-2-390	TC-Contract Services	12,963	11,407	13,030	10,302	13,030	13,030	0
01-4140-2-560	TC-Memberships	430	165	430	80	430	430	0
01-4140-2-561	TC-Professional Dev.	2,275	115	2,275	1,496	2,275	2,275	0
01-4140-2-620	TC-Office Supplies	3,080	2,320	3,080	1,559	3,080	3,080	0
01-4140-2-625	TC-Postage	9,000	6,948	9,000	9,500	9,000	9,000	0
01-4140-2-740	TC-Office Equip./Maint.	1,013	0	1,000	0	1,000	1,000	0
01-4140-2-830	TC-Training	0	0	0	0	0	0	0
01-4909-2-760	CAP-TC-Town Clerk Software	0	0	0	0	0	0	0
		<b>234,560</b>	<b>227,356</b>	<b>245,093</b>	<b>190,471</b>	<b>261,357</b>	<b>266,658</b>	<b>5,301</b>

# Water and Sewer Operations

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
<b>Water</b>	143,071	132,488	143,071	153,274	10,203
<b>Sewer</b>	197,805	254,805	197,805	210,709	12,904

## Department Activities

### Water System

The Bow Municipal Water System is managed and operated by WhiteWater under a contract with the Town. The system's operational costs are covered by fees charged to system users.

There is a plan underway to extend the existing Bow water system to the Bow Junction and Bow Mills areas. The project would include the construction of approximately 15,500 linear feet of new water main and a second storage tank, a storage tank and a booster station. A preliminary design was completed in 2021 and the engineers determined that the opinion of probable cost for engineering and construction was \$14,351,787. The 60% of design phase is underway, and the engineers will be presenting an updated opinion of cost in November 2022. The cost of this second design phase is \$458,883 and it is being covered by revenues received from the Bow Business Corridor Tax Increment Finance (TIF) district.

### Sewer System

The Bow Sanitary Sewer System is also managed and operated by WhiteWater under a contract with the Town. The system's operational costs are covered by fees charged to system users.

There are currently no current plans to extend the sewer system. The Town will be replacing a section of the original sewer main on Valley Road prior to the project to widen Interstate 93.

<b>Department</b>		2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Dollar Chg. from '19-20
Account #	Account Description							
<b><u>WATER</u></b>								
03-4331-0-312	WF-Management Services	58,599	45,276	59,771	65,266	59,771	59,771	0
03-4331-0-410	WF-Electricity	14,144	17,324	15,000	16,512	15,000	24,768	9,768
03-4331-0-414	WF-Natural Gas	1,837	1,602	1,500	1,548	1,500	1,935	435
03-4331-0-314	WF-System Monitoring	3,560	1,999	2,450	2,620	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	52,550	7,134	57,850	46,543	57,850	57,850	0
		<b>137,190</b>	<b>73,335</b>	<b>143,071</b>	<b>132,488</b>	<b>143,071</b>	<b>153,274</b>	<b>10,203</b>
<b><u>SEWER</u></b>								
02-4326-0-312	SF-Management Services	84,155	118,665	105,259	195,198	105,259	105,259	0
02-4326-0-314	SF-System Monitoring	4,810	3,462	1,650	2,613	1,650	1,650	0
02-4326-0-410	SF-Electricity	9,920	8,844	12,000	8,523	12,000	12,785	785
02-4326-0-414	SF-Natural Gas	728	701	750	695	750	869	119
02-4326-0-436	SF-System Maintenance	92,750	24,407	77,750	26,701	77,750	77,750	0
02-4326-0-625	SF-Postage	250	0	396	372	396	396	0
02-4326-0-753	SF-Equipment	0	0	0	20,703	0	12,000	12,000
		<b>192,613</b>	<b>156,079</b>	<b>197,805</b>	<b>254,805</b>	<b>197,805</b>	<b>210,709</b>	<b>12,904</b>

# Other Budgets

## Elections and Registration

### Expenditure Summary

Elections	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
Wages & Benefits	4,311	2,703	7,864	6,143	(1,721)
Operating	5,100	3,060	8,200	6,150	(2,050)
Capital Outlay	-	-	-	-	-
<b>TOTAL</b>	<b>9,411</b>	<b>5,763</b>	<b>16,064</b>	<b>12,293</b>	<b>(3,771)</b>

## Heritage Commission

### Expenditure Summary

Heritage Com-mission	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
Operating	3,000	3,000	1,750	1,750	0

## Human Services

### Expenditure Summary

Human Services	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
Wages & Benefits	3,583	1,936	3,727	3,761	34
Operating	3,000	300	3,000	3,000	0
<b>TOTAL</b>	<b>6,583</b>	<b>2,236</b>	<b>6,727</b>	<b>6,761</b>	<b>34</b>
<b>Outside Agencies</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>0</b>

## Energy Committee

### Expenditure Summary

Energy Com-mittee	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Difference
Operating	0	0	0	1,500	1,500

<b>Department</b>		2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Dollar Chg. from '19-20
Account #	Account Description							
<b>ELECTION &amp; REGISTRATION</b>								
01-4141-0-120	EL-Ballot Clerk Wages	3,000	2,192	2,000	269	3,300	2,200	(1,100)
01-4141-0-112	EL-Elected Officials	6,200	9,931	2,000	2,233	4,000	3,500	(500)
01-4141-0-221	EL-Social Security	571	942	248	155	453	354	(99)
01-4141-0-222	EL-Medicare	134	220	58	36	106	83	(23)
01-4141-0-260	EL-Workers Compensation	12	7	5	10	5	6	1
01-4141-0-390	EL-Contract Services	4,700	4,888	2,000	985	4,700	3,500	(1,200)
01-4141-0-560	EL-Memberships	50	0	50	0	0	0	0
01-4141-0-611	EL-Ballots	2,000	1,225	1,500	1,769	2,000	1,500	(500)
01-4141-0-620	EL-Office Supplies	200	682	200	104	200	200	0
01-4141-0-625	EL-Postage	350	1,759	1,000	22	1,000	750	(250)
01-4141-0-740	EL-Equipment & Maintenance	0	0	0	0	0	0	0
01-4141-0-810	EL-Advertising	1,000	0	350	180	300	200	(100)
		<b>18,217</b>	<b>21,847</b>	<b>9,411</b>	<b>5,763</b>	<b>16,064</b>	<b>12,293</b>	<b>(3,771)</b>

<b>Department</b>		2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Dollar Chg. from '19-20
Account #	Account Description							
<b><u>ENERGY COMMITTEE</u></b>								
01-4139-0-430	EC-Program Equipment	0	0	0	0	0	400	400
01-4139-0-550	EC-Promotional Materials	0	0	0	0	0	300	300
01-4139-0-620	EC-Tabling Materials	0	0	0	0	0	300	300
01-4139-0-680	EC-Miscellaneous Items	0	0	0	0	0	200	200
01-4139-0-830	EC-Membership & Training	0	0	0	0	0	300	300
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b><u>HERITAGE COMMISSION</u></b>								
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	0	500	109	500	500	0
01-4589-0-680	HC-Preservaton & Restoration	1,000	0	1,000	223	1,000	1,000	0
01-4589-0-690	HC-Other Miscellaneous	250	68	1,500	0	250	250	0
		<b>1,750</b>	<b>68</b>	<b>3,000</b>	<b>332</b>	<b>1,750</b>	<b>1,750</b>	<b>0</b>
<b><u>OUTSIDE AGENCIES</u></b>								
01-4415-0-392	HA-Red Cross	0	0	0	0	0	0	0
01-4415-0-393	CASA	500	500	500	500	500	500	0
44152-0394	HA-Concord Area Transit	0	0	0	0	0	0	0
01-4415-0-395	Community Action Program	2,900	2,900	2,900	2,900	2,900	2,900	0
01-4415-0-397	HA-Riverbend Comm. Mental Health	3,500	0	0	0	0	0	0
44152-0396	The Samaritans	0	0	0	0	0	0	0
		<b>6,900</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>0</b>
<b><u>HUMAN SERVICES</u></b>								
01-4441-0-111	WL-Part Time Wages	3,272	419	3,321	1,793	3,453	3,486	33
01-4441-0-221	WL-Social Security	203	26	206	111	215	217	2
01-4441-0-222	WL-Medicare	48	6	49	26	51	51	0
01-4441-0-260	WL-Workers Compensation	8	5	7	6	8	7	(1)
01-4441-0-560	WL-Professional Dev.	50	0	30	30	0	0	0
44111-0620	WF-OFFICE SUPPLIES	0	0	0	0	0	0	0
01-4441-0-891	WL-Assistance	3,000	292	3,000	300	3,000	3,000	0
		<b>6,581</b>	<b>748</b>	<b>6,613</b>	<b>2,266</b>	<b>6,727</b>	<b>6,761</b>	<b>34</b>

## 2023-24 Budget Summary

<b>Department</b>		2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Dollar Chg. from '19-20
Account #	Account Description							
<b><u>TRANSFER TO CAPITAL RESERVES</u></b>								
01-4915-7-067	CRF-Bridge & Highway Construction	1,000	120,000	1,000	1,000	1,000	1,000	0
01-4915-7-066	CRF-Public Works Equipment	205,500	192,500	205,500	205,500	218,500	260,000	41,500
01-4915-6-065	CRF-Fire Equipment	33,000	33,000	33,000	33,000	35,500	70,000	34,500
01-4915-5-063	CRF-Police Equipment	42,500	26,000	42,500	42,500	30,000	41,000	11,000
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	125,000	60,000
01-4915-6-064	CRF-Fire Trucks	112,500	112,500	112,500	112,500	110,000	180,000	70,000
01-4915-9-087	TRS-Library Emergency Repairs	0	0	0	0	0	0	0
01-4915-9-072	CRF-Library Building Repairs	5,000	5,000	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	100,000	95,000
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-Property Revaluation	18,000	0	18,000	18,000	18,000	30,000	12,000
01-4917-0-086	TRF-Health Maintenance	0	19,116	0	0	0	43,000	43,000
		<b>567,500</b>	<b>658,116</b>	<b>567,500</b>	<b>567,500</b>	<b>568,000</b>	<b>935,000</b>	<b>367,000</b>
<b><u>CAPITAL PROJECTS</u></b>								
01-4901-9-711	CAP-PR-Field Improvements	0	0	0	0	0	168,000	168,000
01-4901-8-730	CAP-PR-Bow Youth Center Purchase	0	0	700,000	0	550,000	0	(550,000)
01-4902-5-740	CAP-PD-Equipment	13,830	13,830	35,000	0	33,700	0	(33,700)
01-4902-5-750	CAP-PD-Vehicles	43,000	42,623	0	0	0	63,500	63,500
01-4902-6-740	CAP-FD-Equipment	0	0	146,600	81,600	174,300	57,400	(116,900)
01-4902-6-750	CAP-FD-Vehicles	249,900	59,708	78,000	10,675	105,100	77,000	(28,100)
01-4902-7-740	CAP-DPW-Equipment	0	0	61,800	0	0	0	0
01-4902-7-750	CAP-DPW-Vehicles	481,074	257,883	0	56,364	162,000	270,700	108,700
01-4903-1-730	CAP-FAC-Municipal Building Repai	75,000	0	0	0	105,000	168,000	63,000
01-4903-3-730	CAP-FAC-Salt Containment/Mixing She	275,000	0	76,500	0	0	0	0
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	95,200	0	0	0	0
01-4909-0-715	CAP-Cemetery Devevelopment	0	0	0	0	0	0	0
01-4909-0-410	CAP-Street Light Replacement			0	11,493	0	0	0
01-4909-7-725	CAP-Road/Bridge Reconstruction	2,646,518	0	0	0	0	900,000	900,000
01-4909-7-727	CAP-Road Engineering	0	0	62,500	0	0	0	0
01-4909-7-721	CAP-Road Improvements	550,000	0	475,000	458,630	540,000	600,000	60,000
01-4909-7-726	CAP-Culvert Maintenance	38,000	0	61,200	4,500	0	0	0
01-4909-7-723	CAP-Bridge Maintenance	0	0	0	0	0	0	0
01-4909-3-747	CAP-FAC-Fuel System	176,000	0	0	0	0	0	0
		<b>4,548,322</b>	<b>374,044</b>	<b>1,791,800</b>	<b>623,262</b>	<b>1,670,100</b>	<b>2,304,600</b>	<b>634,500</b>

		Department							
<b>Revenues</b>	Account #	Account Description	2020-21 Estimate	2020-21 Actual	2021-22 Estimate	2021-22 Actual	2022-23 Estimate	2023-24 Proposed	Dollar Chg. from '21-22
<b>TAXES</b>									
01-3185-0-804	Timber Yield Taxes		7,000	12,903	7,000	13,269	7,000	9,000	2,000
01-3189-0-805	Gravel Tax		8,000	5,094	7,000	3,820	6,500	5,000	(1,500)
01-3190-0-801	Interest & Penalties, Property		40,000	35,553	40,000	33,109	35,000	30,000	(5,000)
01-3190-0-802	Interest & Penalties, Tax Liens		55,000	35,615	55,000	22,799	55,000	35,000	(20,000)
			<b>110,000</b>	<b>89,166</b>	<b>109,000</b>	<b>72,996</b>	<b>103,500</b>	<b>79,000</b>	<b>-24,500</b>
<b>BUSINESS LICENSES &amp; FEES</b>									
01-3210-0-824	Filing Fees		0	16	0	8	0	0	0
01-3210-0-821	Uniform Commercial Code		2,000	3,135	2,500	3,285	3,000	3,000	0
01-3210-0-822	Wetlands Permits		0	10	0	20	0	0	0
01-3210-0-823	Pole Tax		0	10	0	10	0	0	0
			<b>2,000</b>	<b>3,171</b>	<b>2,500</b>	<b>3,323</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>MOTOR VEHICLE FEES</b>									
01-3220-0-000	Motor Vehicle Permits			2,517,479	2,400,000	2,629,059	2,550,000	2,700,000	150,000
01-3221-0-839	Boat Registrations		0	0	0	3,978	0	3,500	3,500
			<b>2,400,000</b>	<b>2,517,479</b>	<b>2,400,000</b>	<b>2,633,037</b>	<b>2,550,000</b>	<b>2,703,500</b>	<b>153,500</b>
<b>BUILDING PERMITS</b>									
01-3230-0-000	Building Permits		70,000	89,657	70,000	75,629	85,000	85,000	0
01-3230-0-839	Driveway Permits		0	195	0	150	150	150	0
			<b>70,000</b>	<b>89,852</b>	<b>70,000</b>	<b>75,779</b>	<b>85,150</b>	<b>85,150</b>	<b>0</b>
<b>OTHER LICENSES &amp; FEES</b>									
01-3290-0-827	Dog Licences Town		7,000	6,782	7,000	7,993	6,750	7,000	250
01-3290-0-825	Marriage Licenses		150	308	150	217	200	200	0
01-3290-0-852	Returned Check Fee		250	225	250	450	200	250	50
01-3290-0-857	Impact Fee - Safety Bldg.		6,000	18,241	7,500	23,946	20,000	20,000	0
01-3290-0-899	Other Licenses, Permits, Fees		0	0	200	575	0	200	200
			<b>13,400</b>	<b>25,556</b>	<b>15,100</b>	<b>33,181</b>	<b>27,150</b>	<b>27,650</b>	<b>500</b>
<b>FEDERAL / STATE OF NH</b>									
01-3310-0-920	Federal Grants		0	0	0	0	0	0	0
01-3351-0-000	Shared Revenue		56,778	56,067	0	0	0	0	0
01-3352-0-000	Meals & Rooms Tax		400,213	399,913	380,000	582,675	724,847	575,000	(149,847)
01-3353-0-000	Highway Block Grant		231,759	219,662	225,000	218,359	226,421	225,000	(1,421)
01-3356-0-000	State-Federal Forests		85	84	85	0	83	83	0
01-3359-0-910	Boston & Maine R.R.		1,437	1,834	1,500	1,145	1,735	1,500	(235)
01-3359-0-000	Other State Grants		0	202,172	0	7,512	35,537	0	(35,537)
			<b>690,272</b>	<b>879,733</b>	<b>606,585</b>	<b>809,692</b>	<b>988,623</b>	<b>801,583</b>	<b>-187,040</b>
<b>INCOME FROM DEPARTMENTS</b>									
01-3401-1-850	Administrative Revenue		2,000	55	1,000	0	100	0	(100)
01-3401-2-826	Vital Stat Research Town		1,300	1,780	1,400	1,787	1,400	1,500	100
01-3401-2-828	Fish & Game Town		0	18	0	34	0	0	0
01-3401-2-831	Municipal Agent Fee		34,000	36,789	34,000	36,852	35,000	36,000	1,000
01-3401-2-832	Title Application Fee		4,000	4,184	4,000	3,856	4,000	4,000	0
01-3401-2-856	Dog Fines		100	1,536	500	3,002	750	2,000	1,250
01-3401-4-831	Planning Board Fees		15,000	19,603	15,000	34,481	16,000	25,000	9,000
01-3401-4-832	ZBA Fees		1,000	2,420	1,000	2,380	1,500	2,000	500

<b>Revenues</b>		2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	Dollar Chg.
Account #	Account Description	Estimate	Actual	Estimate	Actual	Estimate	Proposed	from '21-22
01-3401-5-856	Police Parking Fines	750	205	750	1,410	750	1,000	250
01-3401-5-851	Police Reports	1,250	380	1,000	220	500	300	(200)
01-3401-5-855	Police Permits	250	540	300	200	400	400	0
01-3401-5-835	Police Witness Fees	2,000	2,140	2,000	465	2,000	2,000	0
01-3401-5-845	Police Details	20,000	3,266	20,000	2,294	17,500	15,000	(2,500)
01-3401-5-843	School Resource Officer	58,000	0	58,000	0	58,000	50,000	(8,000)
01-3401-6-845	Fire - Ambulance	220,000	229,219	220,000	263,722	220,000	240,000	20,000
01-3401-6-855	Fire Permits & Inspections	2,500	1,975	2,000	1,910	2,000	2,000	0
01-3401-6-870	Other Fire Revenue	1,500	75	1,000	20	750	0	(750)
01-3401-7-836	Septic Design Review	750	800	750	725	750	750	
01-3401-7-846	DPW-Snow Removal	35,000	36,400	35,000	36,600	35,000	35,000	0
01-3401-7-855	Excavation Permits	1,500	300	1,500	1,650	1,250	1,200	(50)
01-3401-8-841	Recreation	2,500	1,326	2,000	2,041	0	0	0
01-3401-0-838	Cemetery Lots	2,500	27,951	2,500	13,200	5,000	10,000	5,000
01-3401-0-851	Copies	750	1,138	750	447	750	750	0
01-3404-0-836	Tipping Fees	110,000	67,859	90,000	80,873	75,000	75,000	0
01-3404-0-846	School Solid Waste Disposal	32,025	21,783	32,025	27,202	32,500	27,500	(5,000)
01-3404-0-872	Recycling Revenues	2,000	2,326	2,500	8,983	2,500	3,000	500
		<b>550,675</b>	<b>464,068</b>	<b>528,975</b>	<b>524,353</b>	<b>513,400</b>	<b>534,400</b>	<b>21,000</b>
<b>OTHER REVENUE</b>								
01-3501-0-000	Sale of Town Property	10,000	219,706	10,000	78	5,000	5,000	0
01-3502-0-000	Interest on Deposits	175,000	11,002	50,000	24,279	25,000	75,000	50,000
01-3503-0-000	Rent	5,000	0	1,000	2,850	2,000	2,000	0
01-3508-0-000	Private Grant & Donations	0	5,600	0	500	20,000	0	(20,000)
01-3506-0-000	Insurance Refunds	0	38,216	0	99,559	0	0	0
01-3509-0-000	Other Revenue	103,256	5,918	5,400	81,850	5,500	10,000	4,500
		<b>293,256</b>	<b>280,442</b>	<b>66,400</b>	<b>209,116</b>	<b>57,500</b>	<b>92,000</b>	<b>34,500</b>
<b>TRANSFERS FROM CAPITAL RESERVES</b>								
01-3915-0-061	CRF-Land Purchase	0	0	327,877	0	0	0	0
01-3915-0-067	CRF-Bridge & Highway Construction	2,684,719	435,387	62,500	0	0	900,000	900,000
01-3915-0-076	CRF-Bridge	0	0	0	0	0	0	0
01-3915-0-063	CRF-Police Equipment	48,000	56,453	35,000	0	33,700	63,500	29,800
01-3915-0-065	CRF-Fire Equipment	0	0	146,600	81,600	174,300	57,400	(116,900)
01-3915-0-064	CRF-Fire Trucks	249,900	444,060	78,000	10,675	105,100	77,000	(28,100)
01-3915-0-066	CRF-Public Works Equipment	481,074	257,520	61,800	28,899	162,000	270,700	108,700
01-3915-0-062	CRF-Municipal Facilities	526,000	72,576	76,500	25,200	105,000	168,000	63,000
01-3915-0-068	CRF-Recreation Improvements	0	400	95,200	15,961	0	0	0
01-3916-0-083	TRF-Cemetery Perpetual Care	0	0	0	0	0	0	0
		<b>3,989,693</b>	<b>1,266,396</b>	<b>883,477</b>	<b>162,335</b>	<b>580,100</b>	<b>1,536,600</b>	<b>956,500</b>
<b>TRANSFERS FROM OTHER FUNDS</b>								
01-3917-0-007	Transfer From Conservation Funds	<b>61,500</b>	<b>61,531</b>	<b>58,900</b>	<b>58,900</b>	<b>56,307</b>	<b>56,306</b>	<b>(1)</b>

		Department						
<b>Revenues</b>		2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	Dollar Chg.
Account #	Account Description	Estimate	Actual	Estimate	Actual	Estimate	Proposed	from '21-22
<b>WATER</b>								
03-3402-0-809	WF-Water Usage	136,190	114,255	142,071	0	143,071	153,274	10,203
03-3402-0-845	WF-Water Hookup Fees	1,000	3,750	1,000	0	0	0	0
03-3402-0-854	WF-Water Application Fees	0	659	0	0	0	0	0
		<b>137,190</b>	<b>118,664</b>	<b>143,071</b>	<b>0</b>	<b>143,071</b>	<b>153,274</b>	<b>10,203</b>
<b>SEWER</b>								
02-3403-0-808	SF-Sewer Usage	192,613	242,115	197,805	0	197,805	210,709	12,904
02-3403-0-858	SF-Hookup Fees	0	0	0	0	0	0	0
02-3502-0-808	SF-Interest & Penalties, Sewer	0	329	0	0	0	0	0
02-3502-0-000	SF-Interest On Deposits	0	1,536	0	0	0	0	0
		<b>192,613</b>	<b>243,979</b>	<b>197,805</b>	<b>0</b>	<b>197,805</b>	<b>210,709</b>	<b>12,904</b>
<b>TOTAL REVENUE</b>		<b>8,510,599</b>	<b>6,040,038</b>	<b>5,081,813</b>	<b>4,582,711</b>	<b>5,305,606</b>	<b>6,283,172</b>	<b>977,566</b>

