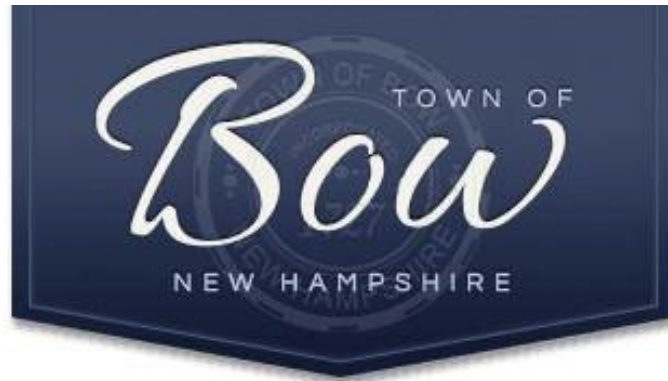


TOWN OF BOW, NH



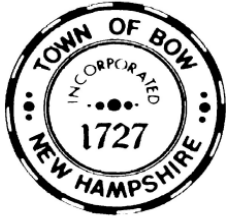
Proposed Budget

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

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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.

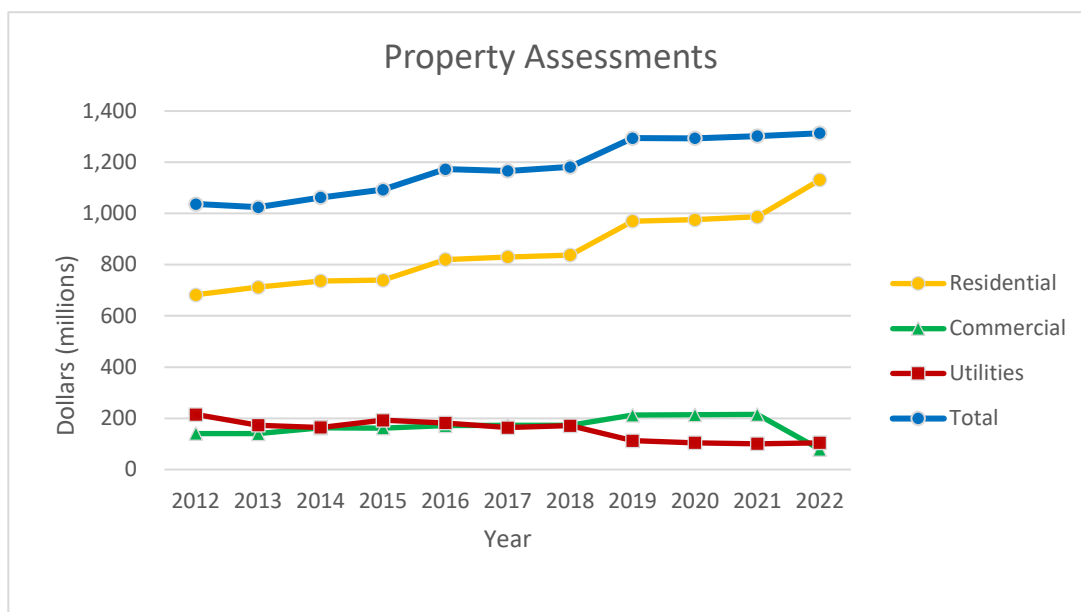
| | FY2022-23 | FY2023-24 | Difference |
|------------------------------------|--------------------|--------------------|-------------------|
| TOWN OPERATING BUDGET | \$11,987,075 | \$12,833,384 | \$846,309 |
| WARRANT ARTICLES | \$2,238,100 | \$3,239,600 | \$1,001,500 |
| ESTIMATED REVENUES | (\$5,305,606) | (\$6,283,172) | \$977,566 |
| FUND BALANCE | (\$40,000) | (\$475,000) | |
| Sub-total | \$8,879,569 | \$9,314,812 | \$435,243 |
| WAR SERVICE CREDITS | \$248,000 | \$248,000 | |
| OVERLAY | \$262,187 | \$250,000 | |
| Total to be raised by Taxes | \$9,389,756 | \$9,812,812 | \$423,056 |
| Net Assessed Valuation | \$1,299,968 | \$1,299,968 | |
| Total Tax Rate | \$7.22 | \$7.55 | \$0.33 |
| | (actual) | (estimated) | 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 |
| Total Taxable | \$1,302,797,019 | \$1,319,987,280 | \$17,190,261 |
| Exemptions | \$84,549 | \$84,549 | \$0 |
| Optional Exemptions | \$7,318,200 | \$6,157,800 | -\$1,160,400 |
| Value after exemptions | \$7,402,749 | \$6,242,349 | -\$1,160,400 |
| Net Value before TIF | \$1,295,394,270 | \$1,313,744,931 | \$9,185,756 |
| Less Retained TIF Value | -\$13,852,453 | -\$13,776,454 | |
| Net Valuation | \$1,281,541,817 | \$1,299,968,477 | \$18,426,660 |



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 HealhTrust, 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 | Source | |
|----------------------------------|--------------------|--------------------|------------------|
| | | CRF | 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 | |
| Totals | \$2,304,600 | \$1,536,600 | \$768,000 |

Estimated Revenues

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

| | 2021-22 | 2021-22 | 2022-23 | 2023-24 | |
|------------------|---------|---------|---------|----------|------------|
| Selectmen | Budget | Actual | Budget | 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 | - | - | - | - | - |
| TOTAL | 22,361 | 22,860 | 22,768 | 22,938 | 170 |

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

| | 2021-22 | 2021-22 | 2022-23 | 2023-24 | |
|------------------|-----------|-----------|-----------|-----------|------------|
| Town Manager | Budget | Actual | Budget | 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 | - | - | - | - | - |
| TOTAL | 280,832 | 280,130 | 295,881 | 307,353 | 11,472 |
| Legal | 60,000 | 40,200 | 60,000 | 50,000 | (10,000) |
| Settlements | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 0 |
| Personnel | 9,244 | 20,273 | 12,455 | 25,645 | 13,190 |

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.

| Department | | 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 |
| <u>BOARD OF SELECTMEN</u> | | | | | | | | |
| 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 |
| | | 23,157 | 23,144 | 22,361 | 22,860 | 22,768 | 22,938 | 170 |
| <u>TOWN MANAGER</u> | | | | | | | | |
| 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 |
| | | 272,653 | 270,919 | 280,832 | 280,130 | 295,881 | 307,353 | 11,472 |
| <u>LEGAL</u> | | | | | | | | |
| 01-4153-0-320 | LGL-Legal Fees | 100,000 | 55,634 | 60,000 | 40,200 | 60,000 | 50,000 | (10,000) |
| <u>Settlements</u> | | | | | | | | |
| 01-4154-0-811 | Settlements | 1,500,000 | 1,500,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 0 |
| <u>PERSONNEL</u> | | | | | | | | |
| 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 |
| | | 7,794 | 13,254 | 9,244 | 20,273 | 12,455 | 25,645 | 13,190 |
| <u>PATRIOTIC PURPOSES</u> | | | | | | | | |
| 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 | | | | | |
|-----------------------|----------------|----------------|----------------|----------------|-----------------|
| | 2021-22 | 2021-22 | 2022-23 | 2023-24 | |
| Community Dev. | Budget | Actual | Budget | Proposed | Difference |
| 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 | - | - | - | - | - |
| TOTAL | 444,477 | 436,706 | 465,384 | 448,722 | (16,662) |
| Assessing | 156,325 | | 160,300 | 156,071 | (4,229) |

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.

| Department | | 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 |
| ASSESSING | | | | | | | | |
| 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 |
| | | 128,000 | 187,557 | 156,325 | 114,576 | 160,300 | 156,071 | (4,229) |
| COMMUNITY DEVELOPMENT | | | | | | | | |
| 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-Memberships | 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) |
| | | 425,896 | 419,728 | 444,477 | 436,706 | 465,384 | 448,722 | (16,662) |

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

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

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.

| Department | | 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 |
| EMERGENCY MANAGEMENT | | | | | | | | |
| 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 |
| | | 30,388 | 10,866 | 29,868 | 34,498 | 31,490 | 33,264 | 1,774 |

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

| Facilities | 2021-22 | 2021-22 | 2022-23 | 2023-24 | Difference |
|----------------|---------|---------|---------|----------|------------|
| | Budget | Actual | Budget | Proposed | |
| 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 |
| TOTAL | 594,441 | 449,929 | 549,221 | 676,153 | 126,932 |

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.

| Department | | 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 |
| <u>FACILITIES</u> | | | | | | | | |
| 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 |
| | | 116,758 | 94,521 | 117,269 | 125,078 | 140,275 | 145,829 | 5,554 |
| <u>Municipal Office Building</u> | | | | | | | | |
| 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 |
| | | 46,049 | 46,387 | 54,960 | 53,699 | 57,278 | 57,245 | (33) |
| <u>Public Safety Center</u> | | | | | | | | |
| 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 |
| | | 87,100 | 97,069 | 85,275 | 106,370 | 93,560 | 108,120 | 14,560 |
| <u>Public Works Building</u> | | | | | | | | |
| 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 |

| Department | | 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 |
| 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) |
| | | 92,434 | 88,890 | 85,835 | 77,623 | 80,089 | 86,431 | 6,342 |
| <u>Community Center</u> | | | | | | | | |
| 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 |
| | | 39,796 | 33,752 | 35,020 | 35,755 | 30,772 | 39,349 | 8,577 |
| <u>Old Town Hall</u> | | | | | | | | |
| 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 |
| | | 15,452 | 15,022 | 7,677 | 8,657 | 8,442 | 28,554 | 20,112 |
| <u>Rescue Building</u> | | | | | | | | |
| 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 |
| | | 4,809 | 4,058 | 3,350 | 5,222 | 4,055 | 5,865 | 1,810 |
| <u>Bow Bog Meeting House</u> | | | | | | | | |
| 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 |
| | | 2,248 | 1,211 | 13,620 | 17,190 | 1,250 | 1,300 | 50 |
| <u>Bow Center School</u> | | | | | | | | |
| 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) |
| | | 763 | 2,825 | 1,835 | 695 | 7,525 | 3,250 | (4,275) |
| <u>Field Buildings</u> | | | | | | | | |
| 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 |
| | | 27,108 | 26,138 | 17,900 | 19,638 | 20,775 | 30,300 | 9,525 |
| TOTAL FACILITIES | | 432,517 | 409,874 | 422,741 | 449,929 | 444,221 | 508,153 | 63,932 |

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.

| | 2021-22 | 2021-22 | 2022-23 | 2023-24 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| Finance | Budget | Actual | Budget | 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 |
| TOTAL | 261,375 | 256,960 | 278,762 | 290,899 | 12,137 |
| Technology | 97,785 | 91,727 | 97,918 | 97,865 | (53) |
| P&L Insurance | 88,327 | 88,327 | 100,428 | 110,471 | 10,043 |
| Debt Service | 1,326,408 | 1,323,906 | 1,284,216 | 1,181,286 | (102,930) |

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

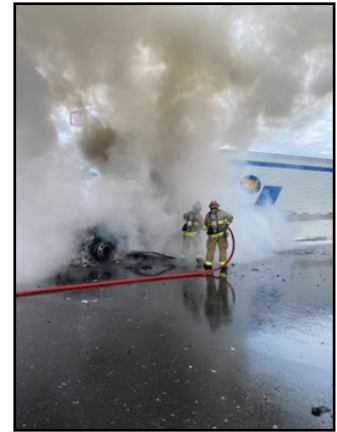
Property & Liability insurance is increasing by 10%. This is due in part to a combination of a 7% increase in property value. The Joint Loss Management (Safety) Committee has been working to increase employee awareness and training to reduce the number of claims and Loss Ratio Adjustment Factor resulting in a 10.2% drop in FY2023-24

| Department | | 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 |
| <u>FINANCE</u> | | | | | | | | |
| 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 |
| | | 253,862 | 249,813 | 261,375 | 256,960 | 278,762 | 290,899 | 12,137 |
| <u>TECHNOLOGY</u> | | | | | | | | |
| 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 |
| | | 97,389 | 101,844 | 97,785 | 91,727 | 97,918 | 97,865 | (53) |
| <u>TOWN INSURANCES</u> | | | | | | | | |
| 01-4196-0-520 | INS-Property & Liability Ins | 82,395 | 82,395 | 88,327 | 88,327 | 100,428 | 110,471 | 10,043 |
| <u>DEBT SERVICE</u> | | | | | | | | |
| 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 |
| | | 1,373,254 | 1,360,304 | 1,326,408 | 1,323,906 | 1,284,216 | 1,181,286 | (102,930) |

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

| | 2021-22 | 2021-22 | 2022-23 | 2023-24 | |
|------------------|-----------|-----------|-----------|-----------|------------|
| Fire | Budget | Actual | Budget | 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) |
| TOTAL | 1,588,126 | 1,441,231 | 1,662,077 | 1,644,815 | (17,262) |
| Health Officer | 2,581 | 1,936 | 2,691 | 2,695 | |

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 conduct 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.

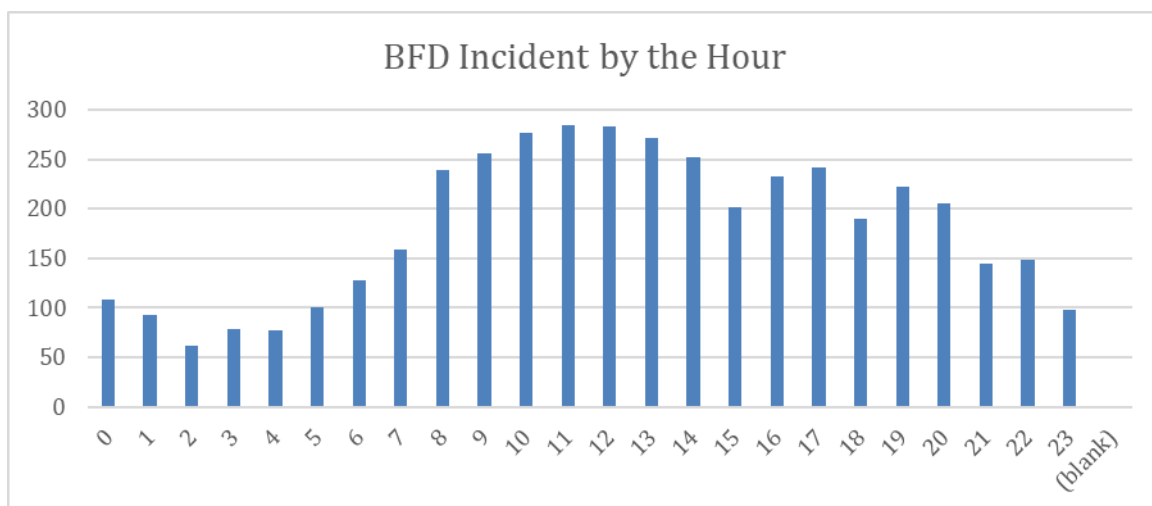
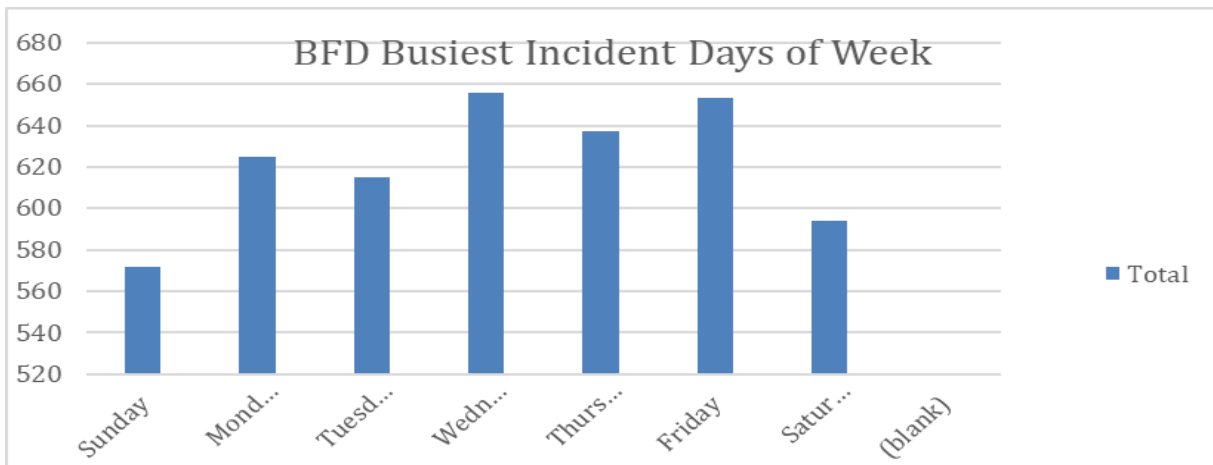
Hurdle: Over the last couple of years, filling shift vacancies and performing Fire Prevention duties has become increasingly difficult.

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 CO₂, SpO₂, blood pressure, and cardiac rhythms. Additionally, the monitors defibrillate, pace, and send telemetry to the hospital.



| Department | | 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 |
| <u>FIRE DEPARTMENT</u> | | | | | | | | |
| 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 |
| | | 1,308,707 | 1,251,927 | 1,363,526 | 1,348,956 | 1,382,677 | 1,510,415 | 127,738 |
| <u>HEALTH OFFICER</u> | | | | | | | | |
| 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 |
| | | 2,552 | 1,898 | 2,581 | 1,936 | 2,691 | 2,695 | 4 |

Baker Free Library

Mission Statement

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



Expenditure Summary

| | 2021-22 | 2021-22 | 2022-23 | 2023-24 | |
|---------------------------|----------------|----------------|----------------|----------------|---------------|
| Baker Free Library | Budget | Actual | Budget | 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 |
| TOTAL | 550,362 | 540,954 | 588,826 | 630,037 | 41,211 |

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

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

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 programming 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.

| Department | | 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 |
| LIBRARY | | | | | | | | |
| 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 |
| | | 529,551 | 490,357 | 550,361 | 540,954 | 588,826 | 630,037 | 41,211 |

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 |
| SURPLUS | 93,227 | 195,255 | 151,289 | 67,544 | (83,745) |

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.

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.

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.

2023-24 Budget Summary

| Department | | 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 |
| <u>RECREATION FUND</u> | | | | | | | | |
| <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 |
| | | 234,500 | 211,263 | 823,468 | 841,304 | 930,508 | 983,600 | 53,092 |
| <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) |
| | | 229,883 | 206,904 | 730,241 | 646,049 | 779,219 | 916,056 | 136,837 |

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 | 2021-22 | 2022-23 | 2023-24 | Difference |
|------------------|------------------|------------------|------------------|------------------|----------------|
| | Budget | Actual | Budget | Proposed | |
| 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 |
| TOTAL | 1,911,598 | 1,650,676 | 1,998,962 | 2,219,915 | 220,953 |

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 | <u>2021</u> | <u>2022</u> |
|--------------------------|-------------|-------------|
| 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 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

| Department | | 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 |
| <u>POLICE DEPARTMENT</u> | | | | | | | | |
| 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 |
| | | 1,758,582 | 1,600,695 | 1,876,598 | 1,650,676 | 1,965,262 | 2,156,415 | 191,153 |

Department of Public Works

Mission

Expenditure Summary

| | 2021-22 | 2021-22 | 2022-23 | 2023-24 | |
|---------------------------|------------------|------------------|------------------|------------------|------------------|
| DPW Administration | Budget | Actual | Budget | 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

| Department | | 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 |
| <u>DPW ADMINISTRATION</u> | | | | | | | | |
| 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 |
| | | 1,220,922 | 1,119,176 | 1,272,695 | 1,209,050 | 1,331,065 | 1,395,405 | 64,340 |
| <u>HIGHWAY</u> | | | | | | | | |
| 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 |

| Department | | 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 |
| 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 |
| | | 517,235 | 413,941 | 445,180 | 386,521 | 489,700 | 675,960 | 186,260 |
| <u>STREET LIGHTING</u> | | | | | | | | |
| 01-4316-0-410 | SL-Electricity | 39,771 | 42,125 | 40,000 | 43,173 | 35,000 | 64,760 | 29,760 |
| <u>BRIDGES</u> | | | | | | | | |
| 01-4313-7-725 | DPW-Bridge Maintenance | 0 | 0 | 0 | 0 | 16,400 | 21,000 | 4,600 |
| | TOTAL PUBLIC WORKS | 1,777,928 | 1,575,243 | 1,757,875 | 1,638,744 | 1,872,165 | 2,157,125 | 284,960 |
| <u>CEMETERIES</u> | | | | | | | | |
| 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) |
| | | 40,650 | 30,866 | 40,650 | 27,965 | 41,650 | 38,950 | (2,700) |
| <u>FIELDS MAINTENANCE</u> | | | | | | | | |
| 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) |
| | | 15,000 | 13,322 | 13,500 | 9,076 | 15,500 | 55,600 | 40,100 |

Solid Waste and Recycling

Expenditure Summary

| | 2021-22 | 2021-22 | 2022-23 | | |
|--------------------|---------|---------|---------|----------|------------|
| Solid Waste | Budget | Actual | Budget | Proposed | Difference |
| 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.

| Department | | 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 |
| <u>SOLID WASTE</u> | | | | | | | | |
| 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) |
| | | 839,343 | 808,411 | 844,255 | 779,532 | 833,806 | 992,636 | 158,830 |

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 |
| TOTAL | 245,093 | 190,471 | 261,357 | 266,658 | 5,301 |

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 1st 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 31st, 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 lienied 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.

| Department | | 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 |
| <u>TOWN CLERK - TAX COLLECTOR</u> | | | | | | | | |
| 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 |
| | | 234,560 | 227,356 | 245,093 | 190,471 | 261,357 | 266,658 | 5,301 |

Water and Sewer Operations

| | 2021-22 | 2021-22 | 2022-23 | 2023-24 | |
|--------------|---------|---------|---------|----------|------------|
| | Budget | Actual | Budget | Proposed | Difference |
| Water | 143,071 | 132,488 | 143,071 | 153,274 | 10,203 |
| Sewer | 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.

| Department | | 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 |
| <u>WATER</u> | | | | | | | | |
| 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 |
| | | 137,190 | 73,335 | 143,071 | 132,488 | 143,071 | 153,274 | 10,203 |
| <u>SEWER</u> | | | | | | | | |
| 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 |
| | | 192,613 | 156,079 | 197,805 | 254,805 | 197,805 | 210,709 | 12,904 |

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 | - | - | - | - | - |
| TOTAL | 9,411 | 5,763 | 16,064 | 12,293 | (3,771) |

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 |
| TOTAL | 6,583 | 2,236 | 6,727 | 6,761 | 34 |
| Outside Agencies | 3,400 | 3,400 | 3,400 | 3,400 | 0 |

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 |

| Department | | 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 |
| <u>ELECTION & REGISTRATION</u> | | | | | | | | |
| 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) |
| | | 18,217 | 21,847 | 9,411 | 5,763 | 16,064 | 12,293 | (3,771) |

| Department | | 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 |
| <u>ENERGY COMMITTEE</u> | | | | | | | | |
| 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 |
| | | 0 | 0 | 0 | 0 | 0 | 1,500 | 1,500 |
| <u>HERITAGE COMMISSION</u> | | | | | | | | |
| 01-4290-0-111 | HC-Part Time Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-4290-0-221 | HC-Social Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-4290-0-222 | HC-Medicare | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-4589-0-620 | HC-Office Supplies | 500 | 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 |
| | | 1,750 | 68 | 3,000 | 332 | 1,750 | 1,750 | 0 |
| <u>OUTSIDE AGENCIES</u> | | | | | | | | |
| 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 |
| | | 6,900 | 3,400 | 3,400 | 3,400 | 3,400 | 3,400 | 0 |
| <u>HUMAN SERVICES</u> | | | | | | | | |
| 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 |
| | | 6,581 | 748 | 6,613 | 2,266 | 6,727 | 6,761 | 34 |

2023-24 Budget Summary

| Department | | 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 |
| <u>TRANSFER TO CAPITAL RESERVES</u> | | | | | | | | |
| 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 |
| | | 567,500 | 658,116 | 567,500 | 567,500 | 568,000 | 935,000 | 367,000 |
| <u>CAPITAL PROJECTS</u> | | | | | | | | |
| 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 |
| | | 4,548,322 | 374,044 | 1,791,800 | 623,262 | 1,670,100 | 2,304,600 | 634,500 |

| | | | | | | | | Department |
|-------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| Revenues | | 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 |
| TAXES | | | | | | | | |
| 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) |
| | | 110,000 | 89,166 | 109,000 | 72,996 | 103,500 | 79,000 | -24,500 |
| BUSINESS LICENSES & FEES | | | | | | | | |
| 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 |
| | | 2,000 | 3,171 | 2,500 | 3,323 | 3,000 | 3,000 | 0 |
| MOTOR VEHICLE FEES | | | | | | | | |
| 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 |
| | | 2,400,000 | 2,517,479 | 2,400,000 | 2,633,037 | 2,550,000 | 2,703,500 | 153,500 |
| BUILDING PERMITS | | | | | | | | |
| 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 |
| | | 70,000 | 89,852 | 70,000 | 75,779 | 85,150 | 85,150 | 0 |
| OTHER LICENSES & FEES | | | | | | | | |
| 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 |
| | | 13,400 | 25,556 | 15,100 | 33,181 | 27,150 | 27,650 | 500 |
| FEDERAL / STATE OF NH | | | | | | | | |
| 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) |
| | | 690,272 | 879,733 | 606,585 | 809,692 | 988,623 | 801,583 | -187,040 |
| INCOME FROM DEPARTMENTS | | | | | | | | |
| 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 |

| Revenues | | 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 | 0 |
| 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 |
| | | 550,675 | 464,068 | 528,975 | 524,353 | 513,400 | 534,400 | 21,000 |
| OTHER REVENUE | | | | | | | | |
| 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 |
| | | 293,256 | 280,442 | 66,400 | 209,116 | 57,500 | 92,000 | 34,500 |
| TRANSFERS FROM CAPITAL RESERVES | | | | | | | | |
| 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 |
| | | 3,989,693 | 1,266,396 | 883,477 | 162,335 | 580,100 | 1,536,600 | 956,500 |
| TRANSFERS FROM OTHER FUNDS | | | | | | | | |
| 01-3917-0-007 | Transfer From Conservation Funds | 61,500 | 61,531 | 58,900 | 58,900 | 56,307 | 56,306 | (1) |

| | | | | | | | | Department |
|----------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| Revenues | | 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 |
| <u>WATER</u> | | | | | | | | |
| 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 |
| | | 137,190 | 118,664 | 143,071 | 0 | 143,071 | 153,274 | 10,203 |
| <u>SEWER</u> | | | | | | | | |
| 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 |
| | | 192,613 | 243,979 | 197,805 | 0 | 197,805 | 210,709 | 12,904 |
| TOTAL REVENUE | | 8,510,599 | 6,040,038 | 5,081,813 | 4,582,711 | 5,305,606 | 6,283,172 | 977,566 |

