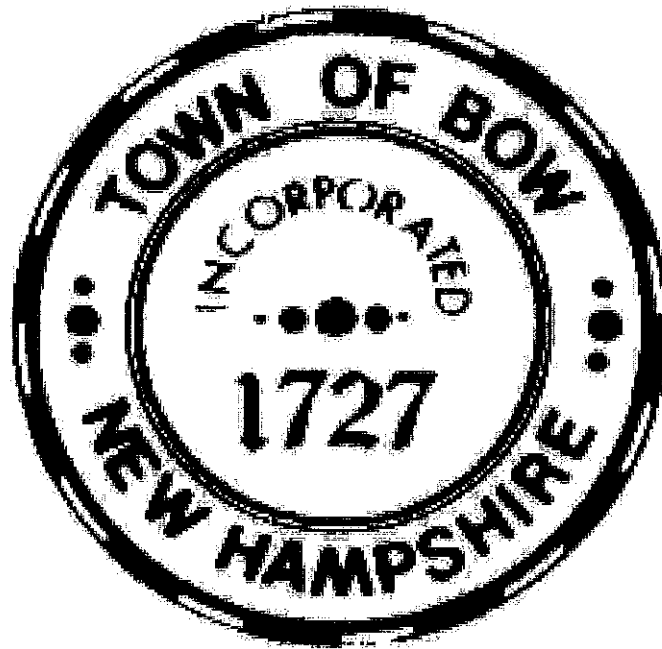


Town of Bow, NH



PRELIMINARY

FY2026-27 Town Budget

Public Hearing

February 5, 2026

Account Name	FY 23-24 Actual	FY 24-25 Actual	FY25-26 Budget	FY 2026-27 BOS Approved	Variance from FY 2025-26
BOARD OF SELECTMEN	22,946	24,409	23,123	23,832	709
TOWN MANAGER	303,534	312,821	334,463	349,052	14,589
LEGAL SERVICES	40,000	103,331	75,000	75,000	0
PERSONNEL	10,955	8,600	11,760	12,035	275
ENERGY COMMITTEE	750	0	750	750	0
PATRIOTIC PURPOSES	500	500	10,500	10,500	0
ASSESSING	136,071	98,611	141,380	96,980	-44,400
COMMUNITY DEVELOPMENT	440,433	439,757	493,243	524,347	31,104
ELECTIONS & REGISTRATIONS	12,298	21,775	24,692	24,956	264
EMERGENCY MANAGEMENT	33,637	34,989	35,342	0	-35,342
FACILITIES	467,081	603,283	531,371	529,085	-2,286
FINANCE	285,759	322,947	319,787	340,159	20,372
TECHNOLOGY	97,865	114,896	108,910	112,321	3,411
TOWN INSURANCES	110,471	130,135	149,395	150,705	1,310
DEBT SERVICE	1,181,286	1,121,893	1,070,767	1,042,102	-28,665
FIRE	1,439,833	1,505,198	1,641,071	1,777,359	136,288
HEALTH OFFICER	2,671	2,115	2,703	0	-2,703
HERITAGE COMMISSION	750	750	750	2,001	1,251
HUMAN SERVICES	7,187	8,958	7,669	8,669	1,000
LIBRARY	617,325	636,823	658,734	681,639	22,905
POLICE	1,939,923	2,058,682	2,302,717	2,431,706	128,988
PUBLIC WORKS	1,927,870	1,937,818	2,077,320	2,149,977	72,657
CEMETERIES	38,950	34,135	50,152	50,152	0
SOLID WASTE	937,086	989,867	1,046,587	1,246,431	199,844
FIELDS MAINTENANCE	26,600	16,004	54,300	42,894	-11,406
TOWN CLERK/TAX COLLECTOR	261,513	282,322	306,641	330,254	23,613
WATER	153,274	138,866	138,523	163,189	24,666
SEWER	162,959	314,970	184,854	269,377	84,523
TOTAL OPERATING BUDGET	12,059,527	11,264,453	11,802,503	12,445,472	642,968
SPECIAL WARRANT ARTICLES	3,651,517	6,422,298	4,755,499	7,336,600	2,581,101
TOTAL GROSS BUDGET	15,711,044	17,686,751	16,558,002	19,782,072	3,224,069

FY 2026-27 Revenue Overview

Account Name	FY 23-24 Actual	FY 24-25 Actual	FY 2025-26 Budget	FY 2026-27 BOS Approved	Variance from '24-25
TAXES	60,000	59,470	62,500	52,500	-10,000
BUSINESS LICENSES & FEES	3,000	3,835	3,200	3,200	0
MOTOR VEHICLE FEES	2,758,000	3,414,642	3,022,750	3,177,750	155,000
BUILDING PERMITS	85,150	125,010	90,150	100,150	10,000
OTHER LICENSES & FEES	27,650	22,609	17,800	27,800	10,000
FEDERAL / STATE OF NH	2,163,503	1,044,347	1,040,066	2,551,587	1,511,521
INCOME FROM DEPARTMENTS	540,400	534,849	601,125	624,825	23,700
OTHER REVENUE	217,000	644,347	545,000	545,000	0
TRANSFERS FROM CAPITAL RESERVES	367,083	1,121,909	2,481,800	836,100	-1,645,700
TRANSFERS FROM OTHER FUNDS	0	150,000	150,000	2,825,000	2,675,000
BOND PROCEEDS	0	0	0	0	0
WATER	121,593	132,631	138,523	163,189	24,666
SEWER	174,790	178,684	184,854	269,377	84,523
TOTAL GROSS REVENUES	6,518,169	7,432,333	8,337,768	11,176,478	2,838,710
NET APPROPRIATION	9,192,875	10,254,418	8,220,234	8,605,593	951,586

FY 2026-27 Tax Rate Overview

	2023 Actual	2024 Actual	2025 Actual	FY 2026-27 BOS Approved
NET APPROPRIATIONS	9,192,875	10,254,418	8,220,234	8,605,593
FUND BALANCE VOTED	(640,117)	(288,000)		
ADDITIONAL FUND BALANCE				
Add: OVERLAY	200,520	1,021,467	600,000	282,000
WAR SERVICE CREDITS	325,500	353,000	329,750	329,750
Total Tax Levy	9,078,778	11,340,885	9,213,216	9,217,343
Net Valuation	1,310,569	1,962,836	1,994,105	1,994,105
Municipal Tax Rate	\$6.93	\$4.76	\$4.62	\$4.62
	-\$0.29	-\$2.17	-\$0.14	\$0.00
	-4.0%	-5.0%	-2.9%	0.0%

2026-27 Budget Summary

<u>Department</u>		2023-24	2024-25	2025-26	Town Mgr.	Selectmen	Bud. Comm.	Variance
Account #	Account Description	Actual	Actual	Budget	2026-27 Proposed	2026-27 Proposed	2026-27 Proposed	Bud. Comm. from BOS
<u>BOARD OF SELECTMEN</u>								
01-4130-0-112	BOS-Elected Officials	8,125	13,333	12,500	12,500	12,500	12,500	0
01-4130-0-221	BOS-Social Security	453	827	775	775	775	775	0
01-4130-0-222	BOS-Medicare	106	193	182	182	182	182	0
01-4130-0-260	BOS-Workers Compensation	19	20	26	28	28	28	0
01-4130-0-560	BOS-Memberships	8,532	8,781	8,640	9,047	9,047	9,047	0
01-4130-0-561	BOS-Professional Dev.	70	0	150	150	150	150	0
01-4130-0-620	BOS-Office Supplies	45	287	100	150	150	150	0
01-4130-0-690	BOS-Miscellaneous	1,795	967	750	1,000	1,000	1,000	0
		19,145	24,409	23,123	23,832	23,832	23,832	0
<u>TOWN MANAGER</u>								
01-4131-1-110	TM-Full Time Wages	193,294	199,508	208,308	224,707	224,707	224,707	0
01-4131-1-130	TM-Overtime	2,480	1,676	1,000	1,000	1,000	1,000	0
01-4131-1-211	TM-Medical Insurance	36,818	41,557	55,581	46,307	46,307	46,307	0
01-4131-1-212	TM-Dental Insurance	1,127	1,181	1,240	1,268	1,268	1,268	0
01-4131-1-213	TM-Life & Disability Insurance	1,391	1,343	1,560	1,607	1,607	1,607	0
01-4131-1-221	TM-Social Security	12,098	12,597	12,915	13,932	13,932	13,932	0
01-4131-1-222	TM-Medicare	2,829	2,946	3,020	3,258	3,258	3,258	0
01-4131-1-230	TM-Retirement	29,617	30,232	29,354	33,097	33,097	33,097	0
01-4131-1-260	TM-Workers' Compensation	315	318	360	544	544	544	0
01-4131-1-341	TM-Telephone	1,089	960	960	960	960	960	0
01-4131-1-390	TM-Contract Services	3,797	4,631	3,230	3,230	3,230	3,230	0
01-4131-1-550	TM-Printing	6,863	7,357	6,500	8,500	8,500	8,500	0
01-4131-1-560	TM-Memberships	2,643	1,058	1,035	1,066	1,066	1,066	0
01-4131-1-561	TM-Professional Dev.	2,781	3,315	3,500	3,650	3,650	3,650	0
01-4131-1-570	TM-Travel/Mileage	181	294	225	250	250	250	0
01-4131-1-620	TM-Office Supplies	5,331	3,025	4,300	4,300	4,300	4,300	0
01-4131-1-625	TM-Postage	86	94	250	250	250	250	0
01-4131-1-670	TM-Publications	1,206	278	125	125	125	125	0
01-4131-1-810	TM-Advertising	1,440	452	750	750	750	750	0
01-4131-1-830	TM-Training	70	0	250	250	250	250	0
		305,456	312,821	334,463	349,051	349,051	349,051	0
<u>LEGAL</u>								
01-4153-0-320	LGL-Legal Fees	59,807	103,331	75,000	75,000	75,000	75,000	0
<u>PERSONNEL</u>								
01-4155-0-115	PER-Longevity Pay	0	0	0	0	0	0	0
01-4155-0-250	PER-Unemployment Compensation	1,760	1,675	1,760	1,785	1,785	1,785	0
01-4155-0-390	PER-Contract Services	6,162	3,416	4,750	5,000	5,000	5,000	0
01-4155-0-681	PER-Employee Recognition	2,453	3,338	2,500	2,500	2,500	2,500	0
01-4155-0-810	PER-Advertising	1,866	(54)	2,500	2,500	2,500	2,500	0
01-4155-0-830	PER-Training	0	225	250	250	250	250	0
		12,241	8,600	11,760	12,035	12,035	12,035	0
<u>PATRIOTIC PURPOSES</u>								
01-4583-0-810	PP-Town Celebrations	500	500	10,500	10,500	10,500	10,500	0

2026-27 Budget Summary

					Town Mgr.	Selectmen	Bud. Comm.	Variance
Department		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27	Bud. Comm.
Account #	Account Description	Actual	Actual	Budget	Proposed	Proposed	Proposed	from BOS
ASSESSING								
01-4152-0-341	AS-Telephone	0	0	0	0	0	0	0
01-4152-0-390	AS-Assessing Services	130,874	98,050	137,500	95,000	95,000	95,000	0
01-4152-0-550	AS-Memberships	20	20	50	50	50	50	0
01-4152-0-560	AS-Printing	150	-	1,700	850	850	850	0
01-4152-0-620	AS-Office Supplies	28	27	300	200	200	200	0
01-4152-0-625	AS-Postage	578	513	1,500	800	800	800	0
01-4152-0-820	AS-Recording Fees	0	-	80	80	80	80	0
01-4152-0-830	AS-Training	0	-	250	-	-	-	0
		131,650	98,611	141,380	96,980	96,980	96,980	0
COMMUNITY DEVELOPMENT								
01-4191-4-110	CD-Full Time Wages	254,622	282,656	304,561	319,624	319,624	319,624	0
01-4191-4-111	CD-Part Time Wages	16,155	1,740	4,269	5,242	5,242	5,242	0
01-4191-4-130	CD-Overtime	1,544	57	1,672	1,148	1,148	1,148	0
01-4191-4-211	CD-Medical Insurance	34,509	39,771	42,387	61,506	61,506	61,506	0
01-4191-4-212	CD-Dental Insurance	1,738	1,721	2,480	2,610	2,610	2,610	0
01-4191-4-213	CD-Life & Disability Insurance	1,728	2,269	2,505	2,647	2,647	2,647	0
01-4191-4-221	CD-Social Security	18,450	19,197	19,251	20,213	20,213	20,213	0
01-4191-4-222	CD-Medicare	4,315	4,489	4,502	4,727	4,727	4,727	0
01-4191-4-230	CD-Retirement	34,676	38,098	39,045	40,899	40,899	40,899	0
01-4191-4-260	CD-Workers Compensation	1,977	2,286	2,735	2,893	2,893	2,893	0
01-4191-4-341	CD-Telephone	764	874	1,500	1,500	1,500	1,500	0
01-4191-4-370	CD-Mapping Services	6,550	12,680	8,200	8,700	8,700	8,700	0
01-4191-4-371	CD-Marketing	453	152	800	500	500	500	0
01-4191-4-390	CD-Contract Services	9,503	9,722	27,746	22,200	22,200	22,200	0
01-4191-4-550	CD-Printing	519	253	650	400	400	400	0
01-4191-4-560	CD-Memberships	11,110	11,187	11,305	11,305	11,305	11,305	0
01-4191-4-570	CD-Travel/Mileage	4,962	4,794	5,025	5,025	5,025	5,025	0
01-4191-4-620	CD-Office Supplies	1,541	685	2,000	1,500	1,500	1,500	0
01-4191-4-625	CD-Postage	2,011	2,745	3,000	3,000	3,000	3,000	0
01-4191-4-670	CD-Publications	0	0	1,850	1,250	1,250	1,250	0
01-4191-4-740	CD-Office Equip./Maint.	1,662	183	1,750	1,200	1,200	1,200	0
01-4191-4-810	CD-Advertising	2,776	3,047	3,000	3,250	3,250	3,250	0
01-4191-4-820	CD-Recording Fees	0	0	100	100	100	100	0
01-4191-4-830	CD-Training	1,069	1,149	2,909	2,909	2,909	2,909	0
		412,634	439,757	493,242	524,348	524,348	524,348	0
ELECTION & REGISTRATION								
01-4141-0-112	EL-Elected Officials	9,093	5,911	3,150	9,000	9,000	9,000	0
01-4141-0-120	EL-Ballot Clerk Wages	470	773	1,000	3,300	3,300	3,300	0
01-4141-0-211	EL-Medical Insurance	13	0	0	0	0	0	0
01-4141-0-212	EL- Dental Insurance	1	0	0	0	0	0	0
01-4141-0-221	EL-Social Security	593	414	258	763	763	763	0
01-4141-0-222	EL-Medicare	139	97	61	178	178	178	0
01-4141-0-230	EL-Retirement	6	0	0	0	0	0	0
01-4141-0-260	EL-Workers Compensation	12	14	15	0	0	0	0

2026-27 Budget Summary

<u>Department</u>	Account #	Account Description	2023-24	2024-25	2025-26	Town Mgr.	Selectmen	Bud. Comm.	Variance
			<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	2026-27 <i>Proposed</i>	2026-27 <i>Proposed</i>	2026-27 <i>Proposed</i>	Bud. Comm. from BOS
01-4141-0-390	EL-Contract Services		2,417	3,970	2,908	5,850	5,850	5,850	0
01-4141-0-560	EL-Memberships		0	0	0	0	0	0	0
01-4141-0-611	EL-Ballots		1,339	2,000	2,400	2,400	2,400	2,400	0
01-4141-0-620	EL-Office Supplies		99	766	250	365	365	365	0
01-4141-0-625	EL-Postage		170	490	1,250	2,000	2,000	2,000	0
01-4141-0-740	EL-Equipment & Maintenance		0	13,250	13,300	1,000	1,000	1,000	0
01-4141-0-810	EL-Advertising		0	0	100	100	100	100	0
			5,259	21,775	24,692	24,956	24,956	24,956	0

EMERGENCY MANAGEMENT

01-4290-0-111	EM-Part Time Wages		24,887	26,754	25,623	0	0	0	0
01-4290-0-221	EM-Social Security		1,543	1,659	1,589	0	0	0	0
01-4290-0-222	EM-Medicare		361	388	372	0	0	0	0
01-4290-0-260	EM-Workers Compensation		2,244	2,301	2,670	0	0	0	0
01-4290-0-341	EM-Telephone		480	480	480	0	0	0	0
01-4290-0-390	EM-Contract Service		0	1,345	600	0	0	0	0
01-4290-0-560	EM-Memberships		250	257	699	0	0	0	0
01-4290-0-570	EM-Travel/Mileage		538	449	590	0	0	0	0
01-4290-0-620	EM-Office Supplies/Equipment		3,469	793	800	0	0	0	0
01-4290-0-550	EM-Printing * new account		0	0	0	0	0	0	0
01-4290-0-625	EM-Postage		0	0	120	0	0	0	0
01-4290-0-740	EM-Office Equipment		180	302	1,000	0	0	0	0
01-4290-0-830	EM-Training		260	260	800	0	0	0	0
			34,212	34,989	35,342	0	0	0	0

FACILITIES

01-4194-0-110	FAC-Full Time Wages		47,119	44,921	58,337	61,356	61,356	61,356	0
01-4194-0-111	FAC-Part Time Wages		43,815	43,506	44,498	44,711	44,711	44,711	0
01-4194-0-130	FAC-Overtime		8,917	6,451	5,000	5,000	5,000	5,000	0
01-4194-0-211	FAC-Medical Insurance		19,242	22,463	26,999	28,659	28,659	28,659	0
01-4194-0-212	FAC-Dental Insurance		613	617	774	805	805	805	0
01-4194-0-213	FAC-Life & Disability Insurance		453	477	530	601	601	601	0
01-4194-0-221	FAC-Social Security		3,471	3,401	4,170	6,886	6,886	6,886	0
01-4194-0-222	FAC-Medicare		1,427	1,413	1,620	1,610	1,610	1,610	0
01-4194-0-230	FAC-Retirement		7,717	7,521	8,575	7,823	7,823	7,823	0
01-4194-0-260	FAC-Workers Compensation		2,177	2,492	2,997	4,513	4,513	4,513	0
01-4194-0-341	FAC-Telephone		1,456	1,064	1,440	1,240	1,240	1,240	0
01-4194-0-390	FAC-Contracted Services		2,043	814	500	350	350	350	0
01-4194-0-570	FAC-Travel/Mileage		407	1,044	1,300	750	750	750	0
01-4194-0-620	FAC-Office Supplies		682	189	350	250	250	250	0
01-4194-0-630	FAC-General Supplies		1,750	1,094	1,500	1,000	1,000	1,000	0
01-4194-0-660	FAC-Vehicle Maintenance		1,034	72	1,000	-	-	-	0
01-4194-0-740	FAC-General Equipment		1,790	4,072	2,000	2,000	2,000	2,000	0
01-4194-0-830	FAC-Training		0	0	0	0	0	0	0
			144,113	141,610	161,590	167,554	167,554	167,554	0

Municipal Office Building

01-4194-1-341	MOB-Telephone, Internet, Cable		20,184	17,763	21,000	24,974	24,974	24,974	0
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2026-27 Budget Summary

					Town Mgr.	Selectmen	Bud. Comm.	Variance
Department		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27	
Account #	Account Description	Actual	Actual	Budget	Proposed	Proposed	Proposed	Bud. Comm. from BOS
01-4194-1-390	MOB-Contract Services	8,220	14,346	7,192	10,322	10,322	10,322	0
01-4194-1-410	MOB-Electricity	9,434	6,601	12,600	10,000	10,000	10,000	0
01-4194-1-411	MOB-Natural Gas	4,245	3,164	5,250	5,000	5,000	5,000	0
01-4194-1-413	MOB-Sewer	2,184	2,195	2,200	3,500	3,500	3,500	0
01-4194-1-430	MOB-Building Maintenance	15,997	6,266	4,000	7,500	7,500	7,500	0
01-4194-1-435	MOB-Building Projects	0	57	1,200	19,867	19,867	19,867	0
01-4194-1-630	MOB-Building Supplies	5,290	2,740	3,500	2,700	2,700	2,700	0
		65,554	53,132	56,942	83,863	83,863	83,863	0
<u>Public Safety Center</u>								
01-4194-2-341	PSC-Telephone, Internet, Cable	22,096	25,822	22,500	21,395	21,395	21,395	0
01-4194-2-390	PSC-Contract Services	12,351	12,474	11,510	12,433	12,433	12,433	0
01-4194-2-395	PSC-Tech/Security Services	10,889	2,753	6,500	0	0	0	0
01-4194-2-410	PSC-Electricity	27,601	33,939	39,648	35,000	35,000	35,000	0
01-4194-2-411	PSC-Natural Gas	3,428	3,262	5,083	5,083	5,083	5,083	0
01-4194-2-413	PSC-Sewer	1,092	1,097	1,100	2,000	2,000	2,000	0
01-4194-2-420	PSC-Woodhill Radio Tower	2,359	1,966	2,360	2,500	2,500	2,500	0
01-4194-2-430	PSC-Building Maintenance	11,757	128,728	7,000	8,000	8,000	8,000	0
01-4194-2-435	PSC-Building Project	0	832	50,000	470	470	470	0
01-4194-2-630	PSC-Building Supplies	2,234	2,974	2,500	3,000	3,000	3,000	0
		93,807	213,848	148,201	89,881	89,881	89,881	0
<u>Public Works Building</u>								
01-4194-3-341	PWB-Telephone, Internet, Cable	6,314	7,720	6,300	16,277	16,277	16,277	0
01-4194-3-390	PWB-Contract Services	15,490	11,574	11,644	13,335	13,335	13,335	0
01-4194-3-410	PWB-Electricity	18,269	21,244	20,948	25,000	25,000	25,000	0
01-4194-3-411	PWB-Propane Fuel	19,463	19,865	34,615	22,000	22,000	22,000	0
01-4194-3-430	PWB-Building Maintenance	6,738	20,912	5,000	15,000	15,000	15,000	0
01-4194-3-435	PWB-Building Projects	16,077	9,784	0	1,050	1,050	1,050	0
01-4194-3-630	PWB-Building Supplies	1,604	2,876	1,200	2,000	2,000	2,000	0
		83,955	93,974	79,707	94,662	94,662	94,662	0
<u>Community Center</u>								
01-4194-4-341	CC-Telephone, Internet	5,005	5,827	5,000	10,152	10,152	10,152	0
01-4194-4-390	CC-Contract Services	6,305	10,279	7,500	4,145	4,145	4,145	0
01-4194-4-410	CC-Electricity	2,980	2,361	3,592	2,500	2,500	2,500	0
01-4194-4-411	CC-Natural Gas	11,681	12,446	15,139	15,500	15,500	15,500	0
01-4194-4-413	CC-Sewer	1,456	1,463	1,500	2,500	2,500	2,500	0
01-4194-4-430	CC-Building Maintenance	20,455	9,950	7,000	15,000	15,000	15,000	0
01-4194-4-435	CC-Building Projects	1,094	0	500	950	950	950	0
01-4194-4-630	CC-Building Supplies	2,052	7,361	1,500	1,000	1,000	1,000	0
		51,028	49,688	41,731	51,747	51,747	51,747	0
<u>Old Town Hall</u>								
01-4194-5-341	OTH-Telephone	1,893	1,869	1,900	1,868	1,868	1,868	0
01-4194-5-390	OTH-Contract Services	3,413	3,047	3,923	3,266	3,266	3,266	0
01-4194-5-410	OTH-Electricity	2,943	2,325	3,045	3,000	3,000	3,000	0
01-4194-5-411	OTH-Propane Gas	703	373	750	500	500	500	0
01-4194-5-430	OTH-Building Maintenance	3,611	4,671	1,500	3,000	3,000	3,000	0
		12,563	12,286	11,118	11,634	11,634	11,634	0

2026-27 Budget Summary

<u>Department</u>		2023-24	2024-25	2025-26	Town Mgr.	Selectmen	Bud. Comm.	Variance
Account #	Account Description	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	Bud. Comm. from BOS
<u>Rescue Building</u>								
01-4194-6-390	RB-Contract Services	2,508	4,484	1,235	3,160	3,160	3,160	0
01-4194-6-411	RB-Natural Gas	2,949	2,700	3,730	2,800	2,800	2,800	0
01-4194-6-430	RB-Building Maintenance	135	0	750	250	250	250	0
01-4194-6-630	RB-Building Supplies	0	0	0	0	0	0	0
		5,592	7,184	5,715	6,210	6,210	6,210	0
<u>Bow Bog Meeting House</u>								
01-4194-7-390	BBM-Contract Services	760	951	805	951	951	951	0
01-4194-7-410	BBM-Electricity	496	496	500	500	500	500	0
01-4194-7-430	BBM-Building Maintenance	0	264	0	500	500	500	0
01-4194-7-435	BBM-Building Projects	0	0	0	0	0	0	0
		1,256	1,711	1,305	1,951	1,951	1,951	0
<u>Bow Center School</u>								
01-4194-8-390	BCS-Contract Services	705	882	705	882	882	882	0
01-4194-8-410	BCS-Electricity/Gas	0	0	0	-	-	-	0
01-4194-8-430	BCS-Building Maintenance	0	190	0	-	-	-	0
01-4194-8-435	BCS-Building Projects	1,304	0	0	1,500	1,500	1,500	0
		2,009	1,073	705	2,382	2,382	2,382	0
<u>Field Buildings</u>								
01-4194-9-390	FLD-Contract Services	1,090	1,728	3,380	1,800	1,800	1,800	0
01-4194-9-410	FLD-Electricity	7,359	5,128	7,727	5,500	5,500	5,500	0
01-4194-9-430	FLD-Building Maintenance	3,066	7,775	750	1,500	1,500	1,500	0
01-4194-9-443	FLD-Equipment Rental	5,410	9,226	5,500	7,900	7,900	7,900	0
01-4194-9-517	FLD-Field Building Supplies	1,486	4,921	1,500	-	-	-	0
01-4194-9-630	FLD-Field Materials	5,214	0	5,500	2,500	2,500	2,500	0
		23,625	28,778	24,357	19,200	19,200	19,200	0
TOTAL FACILITIES		483,502	603,283	531,371	529,084	529,084	529,084	0
<u>FINANCE</u>								
01-4150-3-110	FN-Full Time Wages	182,052	196,868	188,195	194,054	194,054	194,054	0
01-4150-3-111	FN-Part Time Wages	13,650	25,449	31,159	31,179	31,179	31,179	0
01-4150-3-112	FN-Elected Officials	4,916	3,675	4,670	4,670	4,670	4,670	0
01-4150-3-130	FN-Overtime	2,466	0	0	0	0	0	0
01-4150-3-211	FN-Medical Insurance	18,622	20,796	22,414	34,238	34,238	34,238	0
01-4150-3-212	FN-Dental Insurance	796	1,180	1,240	1,282	1,282	1,282	0
01-4150-3-213	FN-Life & Disability Insurance	866	1,304	1,449	1,492	1,492	1,492	0
01-4150-3-221	FN-Social Security	12,976	14,644	13,890	14,211	14,211	14,211	0
01-4150-3-222	FN-Medicare	3,035	3,425	3,249	3,324	3,324	3,324	0
01-4150-3-230	FN-Retirement	23,464	25,299	23,995	24,742	24,742	24,742	0
01-4150-3-260	FN-Workers Compensation	278	284	365	544	544	544	0
01-4150-3-301	FN-Audit	17,650	14,850	15,600	17,050	17,050	17,050	0
01-4150-3-390	FN-Contract Services	4,871	4,958	6,684	6,250	6,250	6,250	0
01-4150-3-550	FN-Printing	442	0	0	0	0	0	0
01-4150-3-570	FN-Travel/Mileage	0	172	100	200	200	200	0
01-4150-3-620	FN-Office Supplies	2,623	7,345	3,000	2,500	2,500	2,500	0

2026-27 Budget Summary

					Town Mgr.	Selectmen	Bud. Comm.	Variance
Department		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27	
Account #	Account Description	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	Bud. Comm. from BOS
01-4150-3-625	FN-Postage	1,775	1,812	2,428	2,624	2,624	2,624	0
01-4150-3-680	FN-Miscellaneous	0	0	0	0	0	0	0
01-4150-3-810	FN-Advertising	0	0	0	0	0	0	0
01-4150-3-830	FN-Training	2,749	885	1,349	1,800	1,800	1,800	0
01-4909-3-760	CAP-FIN-Financial Software	0	0	0	-	-	-	0
		293,231	322,947	319,787	340,160	340,160	340,160	0
TECHNOLOGY								
01-4151-0-390	IT-Contract Services	56,118	84,915	53,660	56,184	56,184	56,184	0
01-4151-0-395	IT-Software Licensing/Support	25,718	8,605	26,250	30,437	30,437	30,437	0
01-4151-0-740	IT-Computer Equip./Maint.	28,895	21,376	25,000	21,500	21,500	21,500	0
01-4151-0-745	IT-Software	1,900	0	4,000	4,200	4,200	4,200	0
		112,631	114,896	108,910	112,321	112,321	112,321	0
TOWN INSURANCES								
01-4196-0-520	INS-Property & Liability Ins	110,471	130,135	149,395	150,705	150,705	150,705	0
DEBT SERVICE								
01-4711-0-980	DBT-Long Term Debt, Principal	1,000,000	1,000,000	1,000,000	995,000	995,000	995,000	0
01-4721-0-981	DBT-Long Term Debt, Interest	153,024	121,893	70,766	47,101	47,101	47,101	0
01-4723-0-990	DBT-Tax Anticipation Notes, Interest	1	0	1	1	1	1	0
		1,153,025	1,121,893	1,070,767	1,042,102	1,042,102	1,042,102	0
FIRE DEPARTMENT								
01-4220-6-110	FD-Full Time Wages	609,188	638,445	667,907	814,666	814,666	814,666	0
01-4220-6-120	FD-Call Wages	96,373	98,832	112,607	70,109	70,109	70,109	0
01-4220-6-130	FD-Overtime	59,929	56,309	47,583	49,010	49,010	49,010	0
01-4220-6-211	FD-Medical Insurance	123,156	154,684	193,286	217,434	217,434	217,434	0
01-4220-6-212	FD-Dental Insurance	3,421	3,922	4,957	5,933	5,933	5,933	0
01-4220-6-213	FD-Life & Disability Insurance	4,910	4,516	6,472	7,366	7,366	7,366	0
01-4220-6-221	FD-Social Security	3,562	3,376	6,981	4,347	4,347	4,347	0
01-4220-6-222	FD-Medicare	11,082	11,441	12,008	12,829	12,829	12,829	0
01-4220-6-230	FD-Retirement	196,226	208,780	208,831	217,520	217,520	217,520	0
01-4220-6-260	FD-Workers Compensation	55,227	65,622	56,689	47,425	47,425	47,425	0
01-4220-6-341	FD-Telephone	3,269	3,946	4,960	5,440	5,440	5,440	0
01-4220-6-350	FD-Medical Fees	5,685	4,105	11,042	11,042	11,042	11,042	0
01-4220-6-390	FD-Contract Services	45,600	153,271	168,936	169,131	169,131	169,131	0
01-4220-6-430	FD-Office Equipment Maint.	33	0	0	0	0	0	0
01-4220-6-431	FD-Equipment Maint.	10,764	4,978	27,517	27,500	27,500	27,500	0
01-4220-6-432	FD-Radio Maint.	0	0	4,000	4,000	4,000	4,000	0
01-4220-6-560	FD-Memberships	2,165	2,711	1,750	2,449	2,449	2,449	0
01-4220-6-570	FD-Travel/Mileage	0	552	125	125	125	125	0
01-4220-6-620	FD-Office Supplies/Photo Supplies	1,907	978	2,500	2,500	2,500	2,500	0
01-4220-6-625	FD-Postage	64	21	150	-	-	-	0
01-4220-6-635	FD-Vehicle Fuels, Gas	3,583	4,557	3,581	4,236	4,236	4,236	0
01-4220-6-636	FD-Vehicle Fuels, Diesel	10,818	8,655	10,818	8,546	8,546	8,546	0
01-4220-6-660	FD-Vehicle Parts	3,957	10,852	22,055	22,055	22,055	22,055	0

2026-27 Budget Summary

Department		2023-24	2024-25	2025-26	Town Mgr. 2026-27	Selectmen 2026-27	Bud. Comm. 2026-27	Variance Bud. Comm. from BOS
Account #	Account Description	Actual	Actual	Budget	Proposed	Proposed	Proposed	
01-4220-6-680	FD-Misc. Supplies	39,391	48,495	50,332	50,332	50,332	50,332	0
01-4220-6-740	FD-Equipment	7,316	8,810	8,484	14,364	14,364	14,364	0
01-4220-6-830	FD-Training	4,792	7,338	7,500	9,000	9,000	9,000	0
		1,302,418	1,505,198	1,641,072	1,777,359	1,777,359	1,777,359	0
HEALTH OFFICER								
01-4410-0-113	HO-Stipend	1,871	1,964	2,396	-	-	-	0
01-4410-0-221	HO-Social Security	36	38	149	-	-	-	0
01-4410-0-222	HO-Medicare	27	28	35	-	-	-	0
01-4410-0-260	HO-Workers Compensation	107	84	123	-	-	-	0
44100-0561	HO-Meeting Expense	0	0	0	-	-	-	0
		2,041	2,115	2,703	0	0	0	0
ENERGY COMMITTEE								
01-4139-0-550	EC-Promotional Materials	0	0	0	0	0	0	0
01-4139-0-620	EC-Tabling Materials	0	0	0	0	0	0	0
01-4139-0-680	EC-Miscellaneous Items	0	0	750	750	750	750	0
01-4139-0-830	EC-Membership & Training	0	0	0	0	0	0	0
		0	0	750	750	750	750	0
HERITAGE COMMISSION								
01-4589-0-620	HC-Office Supplies	200	200	200	200	200	200	0
01-4589-0-680	HC-Preservaton & Restoration	350	350	350	510	350	350	0
01-4589-0-690	HC-Other Miscellaneous	195	200	200	2,290	1,450	1,450	0
01-4589-0-950	HC-Transfer to Heritage Fund	5	0	0	0	0	0	0
		750	750	750	3,000	2,000	2,000	0
OUTSIDE AGENCIES								
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
01-4415-0-395	Community Action Program	0	2,900	0	2,900	1,000	1,000	0
01-4415-0-397	HA-Riverbend Comm. Mental Health	0	0	0	0	0	0	0
01-4415-0-396	The Samaritans	0	0	0	0	0	0	0
01-4415-0-398	VNA * new request 2025	0	0	0	0	0	0	0
		500	3,400	500	3,400	1,500	1,500	0
HUMAN SERVICES								
01-4441-0-111	WL-Part Time Wages	2,333	3,486	3,846	3,846	3,846	3,846	0
01-4441-0-221	WL-Social Security	145	216	232	232	232	232	0
01-4441-0-222	WL-Medicare	34	51	54	54	54	54	0
01-4441-0-260	WL-Workers Compensation	4	5	7	7	7	7	0
01-4441-0-560	WL-Professional Dev.	0	0	30	30	30	30	0
01-4441-0-891	WL-Assistance	65	1,800	3,000	3,000	3,000	3,000	0
		2,581	5,558	7,169	7,169	7,169	7,169	0
LIBRARY								
01-4550-9-110	Full Time Salaries	240,501	223,201	237,729	248,115	248,115	248,115	0
01-4550-9-111	Part Time Salaries	69,942	92,847	133,276	137,118	137,118	137,118	0
01-4550-9-120	Vacation Coverage	0	0	1,145	1,202	1,202	1,202	0
01-4550-9-211	Group Insurance - Medical	68,496	35,286	84,816	78,083	78,083	78,083	0
01-4550-9-212	Group Insurance - Dental	2,959	1,163	3,184	4,073	4,073	4,073	0

2026-27 Budget Summary

					Town Mgr.	Selectmen	Bud. Comm.	Variance
Department		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27	
Account #	Account Description	Actual	Actual	Budget	Proposed	Proposed	Proposed	Bud. Comm. from BOS
01-4550-9-213	Group Insurance - Life & STD	2,131	1,222	2,153	2,741	2,741	2,741	0
01-4550-9-221	Social Security	18,724	19,330	23,073	23,960	23,960	23,960	0
01-4550-9-225	Medicare	4,379	4,521	5,396	5,603	5,603	5,603	0
01-4550-9-230	Retirement	32,990	27,043	30,310	31,634	31,634	31,634	0
01-4550-9-260	Workers Compensation	991	952	1,212	1,225	698	698	0
014550-9-950	Appropriation transfer	175,671	231,258	136,440	148,413	148,413	148,413	0
		616,784	636,823	658,734	682,167	681,639	681,639	0

POLICE DEPARTMENT

01-4210-5-110	PD-Full Time Wages	911,964	971,815	1,195,661	1,319,928	1,319,928	1,319,928	0
01-4210-5-111	PD-Part Time Wages	1,335	0	0	0	0	0	0
01-4210-5-130	PD-Overtime	120,059	161,137	75,000	100,000	75,000	75,000	0
01-4210-5-211	PD-Medical Insurance	132,964	143,641	271,694	265,222	230,738	230,738	0
01-4210-5-212	PD-Dental Insurance	5,236	7,889	9,294	9,788	6,126	6,126	0
01-4210-5-213	PD-Life & Disability Insurance	6,107	7,798	10,193	10,683	10,683	10,683	0
01-4210-5-221	PD-Social Security	3,862	4,063	3,808	4,512	4,512	4,512	0
01-4210-5-222	PD-Medicare	15,813	17,600	19,351	25,296	25,296	25,296	0
01-4210-5-230	PD-Retirement	300,017	337,986	387,800	411,533	411,533	411,533	0
01-4210-5-260	PD-Workers Compensation	17,154	18,047	20,221	32,090	32,090	32,090	0
01-4210-5-341	PD-Telephone	7,063	11,736	9,500	9,500	9,500	9,500	0
01-4210-5-350	PD-Medical Services	448	321	600	600	600	600	0
01-4210-5-351	PD-Animal Control	0	127	100	100	100	100	0
01-4210-5-355	PD-Photo Supplies	120	0	300	300	300	300	0
01-4210-5-390	PD-Contract Services	208,593	157,070	150,000	155,711	155,711	155,711	0
01-4210-5-430	PD-Repairs	2,149	325	2,500	2,500	2,500	2,500	0
01-4210-5-432	PD-Radio/Radar Maint.	1,771	4,131	6,000	6,000	6,000	6,000	0
01-4210-5-450	PD-Uniforms	21,093	19,141	10,000	10,000	10,000	10,000	0
01-4210-5-810	PD-Advertising	447	318	100	100	100	100	0
01-4210-5-560	PD-Memberships	1,032	1,307	1,855	1,855	1,855	1,855	0
01-4210-5-570	PD-Travel/Mileage	251	0	300	300	300	300	0
01-4210-5-620	PD-Office Supplies	5,149	2,729	5,000	5,000	5,000	5,000	0
01-4210-5-625	PD-Postage	17	0	300	300	300	300	0
01-4210-5-635	PD-Vehicle Fuels, Gasoline	17,533	25,866	25,839	22,234	22,234	22,234	0
01-4210-5-660	PD-Vehicle Parts	6,568	4,685	7,500	8,500	8,500	8,500	0
01-4210-5-662	PD-Tires	2,985	2,980	3,000	3,000	3,000	3,000	0
01-4210-5-663	PD-Batteries	0	681	500	500	500	500	0
01-4210-5-670	PD-Manuals - Books	259	332	300	300	300	300	0
01-4210-5-680	PD-Police Equip./Maint.	5,155	5,116	5,000	5,000	5,000	5,000	0
01-4210-5-688	PD-Police Supplies	3,300	3,950	4,000	4,000	4,000	4,000	0
01-4210-5-740	PD-Office Equipment	2,759	2,719	3,500	3,500	3,500	3,500	0
01-4210-5-765	PD-Vehicles & Equipment	0	139,803	66,000	66,000	66,000	66,000	0
01-4210-5-830	PD-Training	7,608	5,373	7,500	10,500	10,500	10,500	0
		1,808,811	2,058,682	2,302,716	2,494,852	2,431,706	2,431,706	0

DPW ADMINISTRATION

01-4311-7-110	DPW-Full Time Wages	719,747	793,498	890,596	931,720	931,720	931,720	0
01-4311-7-111	DPW - Part Time Wages	38,324	39,973	40,581	41,802	41,802	41,802	0

2026-27 Budget Summary

Department					Town Mgr.	Selectmen	Bud. Comm.	Variance
Account #	Account Description	2023-24 <i>Actual</i>	2024-25 <i>Actual</i>	2025-26 <i>Budget</i>	2026-27 <i>Proposed</i>	2026-27 <i>Proposed</i>	2026-27 <i>Proposed</i>	Bud. Comm. from BOS
01-4311-7-120	DPW-Seasonal Wages	23,330	17,937	32,697	34,205	34,205	34,205	0
01-4311-7-130	DPW-Overtime	68,776	84,919	80,000	80,000	80,000	80,000	0
01-4311-7-211	DPW-Medical Insurance	145,597	181,861	205,850	209,317	209,317	209,317	0
01-4311-7-212	DPW-Dental Insurance	6,598	7,328	8,054	7,559	7,559	7,559	0
01-4311-7-213	DPW-Life & Disability Insurance	6,628	7,043	7,237	7,895	7,895	7,895	0
01-4311-7-221	DPW-Social Security	55,041	60,017	67,200	67,439	67,439	67,439	0
01-4311-7-222	DPW-Medicare	12,877	14,037	15,716	15,772	15,772	15,772	0
01-4311-7-230	DPW-Retirement	110,011	120,961	123,751	128,994	128,994	128,994	0
01-4311-7-260	DPW-Workers Compensation	22,490	22,819	31,137	45,754	45,754	45,754	0
01-4311-7-341	DPW-Telephone	2,904	2,977	3,600	3,600	3,600	3,600	0
01-4311-7-390	DPW-Contract Services	245	115	1,500	11,500	1,500	1,500	0
01-4311-7-620	DPW-Office Supplies	1,556	7,032	2,000	2,000	2,000	2,000	0
01-4311-7-625	DPW-Postage	9	2	50	50	50	50	0
01-4311-7-740	DPW-Office Equipment	814	10	750	750	750	750	0
01-4311-7-810	DPW-Advertising	0	0	500	500	500	500	0
		1,214,947	1,360,528	1,511,220	1,588,857	1,578,857	1,578,857	0

HIGHWAY

01-4312-7-390	DPW-Contracted Services	0	5,378	5,000	5,000	5,000	5,000	0
01-4312-7-394	DPW-Striping/Tree Removal	4,200	82,011	20,000	20,000	20,000	20,000	0
01-4312-7-396	DPW-Torch Gases	2,124	2,806	2,000	2,000	2,000	2,000	0
01-4312-7-398	DPW-Outside Repairs	14,526	14,714	18,000	20,000	20,000	20,000	0
01-4312-7-432	DPW-Radio Maintenance	356	450	0	0	0	0	0
01-4312-7-440	DPW-Equipment Rental	1,683	0	3,000	4,000	4,000	4,000	0
01-4312-7-603	DPW-Traffic Control Supplies	550	748	1,500	1,500	1,500	1,500	0
01-4312-7-612	DPW-Paint	4,434	5,401	8,000	10,000	10,000	10,000	0
01-4312-7-613	DPW-Signs	3,244	7,973	5,000	5,000	5,000	5,000	0
01-4312-7-614	DPW-Drainage Materials	16,072	9,753	18,000	18,000	18,000	18,000	0
01-4312-7-615	DPW-Uniforms Clothing	10,355	9,331	11,000	11,000	11,000	11,000	0
01-4312-7-616	DPW-First Aid Supplies	179	394	700	700	700	700	0
01-4312-7-619	DPW-Steel Iron	2,999	2,702	5,000	5,000	5,000	5,000	0
01-4312-7-630	DPW-Building Materials	145	727	1,000	1,000	1,000	1,000	0
01-4312-7-635	DPW-Vehicle Fuels, Gasoline	13,644	8,859	18,000	18,000	18,000	18,000	0
01-4312-7-636	DPW-Vehicle Fuels, Diesel	75,608	50,150	75,000	85,000	70,000	70,000	0
01-4312-7-640	DPW-Guardrail	0	5,000	5,000	5,000	5,000	5,000	0
01-4312-7-650	DPW-Landscape Materials	1,732	549	3,000	3,000	3,000	3,000	0
01-4312-7-660	DPW-Vehicle Parts	64,326	87,410	85,000	90,000	90,000	90,000	0
01-4312-7-661	DPW-Grease-Oil	4,298	6,097	4,700	4,700	4,700	4,700	0
01-4312-7-662	DPW-Tires	8,156	16,584	15,500	15,000	15,000	15,000	0
01-4312-7-664	DPW-Plow Blades	22,389	20,627	17,000	17,000	17,000	17,000	0
01-4312-7-680	DPW-Asphalt	24,232	26,532	32,000	32,000	32,000	32,000	0
01-4312-7-684	DPW-Sand Screening	4,000	14,360	12,500	12,500	12,500	12,500	0
01-4312-7-685	DPW-Road Salt	147,598	130,786	130,000	135,000	125,000	125,000	0
01-4312-7-686	DPW-Magnesium Chloride	42	0	2,200	2,200	2,200	2,200	0
01-4312-7-691	DPW-Tire Chains	1,206	750	1,500	1,500	1,500	1,500	0
01-4312-7-740	DPW-Replace Equipment	11,192	22,235	18,500	21,500	21,500	21,500	0
01-4902-7-740	CAP-DPW-Equipment	0	0	0	0	0	0	0

2026-27 Budget Summary

					Town Mgr.	Selectmen	Bud. Comm.	Variance
Department		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27	
Account #	Account Description	Actual	Actual	Budget	Proposed	Proposed	Proposed	Bud. Comm. from BOS
01-4312-7-830	DPW-Training Programs	1,201	2,231	1,000	1,000	1,000	1,000	0
		440,491	534,555	519,100	546,600	521,600	521,600	0
<u>STREET LIGHTING</u>								
01-4316-0-410	SL-Electricity	41,931	41,000	42,000	44,520	44,520	44,520	0
<u>BRIDGES</u>								
01-4313-7-725	DPW-Bridge Maintenance	0	1,734	5,000	5,000	5,000	5,000	0
	TOTAL PUBLIC WORKS	1,697,369	1,937,818	2,077,320	2,184,977	2,149,977	2,149,977	0
<u>CEMETERIES</u>								
01-4195-0-390	CEM-Contract Services	28,000	32,350	45,150	45,150	45,150	45,150	0
01-4195-0-412	CEM-Water	302	226	302	302	302	302	0
01-4195-0-430	CEM-Equipment Maint.	0	432	500	500	500	500	0
01-4195-0-620	CEM-Supplies	1,898	1,050	3,000	3,000	3,000	3,000	0
01-4195-0-690	CEM-Mower Parts/Equipment	0	0	1,000	1,000	1,000	1,000	0
01-4195-0-830	CEM-Training	20	78	200	200	200	200	0
		30,220	34,135	50,152	50,152	50,152	50,152	0
<u>FIELDS MAINTENANCE</u>								
01-4524-9-390	FLD-Contracted Services	5,241	6,734	19,800	20,394	20,394	20,394	0
01-4524-9-517	FLD-Field Supplies	10,398	9,270	34,500	34,500	22,500	22,500	0
		15,639	16,004	54,300	54,894	42,894	42,894	0
<u>SOLID WASTE</u>								
01-4324-0-390	SW-Contract Services	930,858	965,990	1,022,807	1,221,651	1,221,651	1,221,651	0
01-4324-0-393	SW-Appliances Disposal	59	0	500	500	500	500	0
01-4324-0-394	SW-Recycling Committee	1,356	1,568	750	750	750	750	0
01-4324-0-397	SW-Well Testing	20,970	6,585	13,000	13,000	13,000	13,000	0
01-4324-0-560	SW-Memberships	666	658	530	530	530	530	0
01-4324-0-740	SW-Equipment	0	15,065	9,000	14,000	10,000	10,000	0
		953,909	989,867	1,046,587	1,250,431	1,246,431	1,246,431	0
<u>TOWN CLERK - TAX COLLECTOR</u>								
01-4140-2-110	TC-Full Time Wages	54,122	57,926	61,399	62,754	62,754	62,754	0
01-4140-2-111	TC-Part Time Wages	49,081	52,340	61,126	64,099	64,099	64,099	0
01-4140-2-112	TC-Elected Clerk/Tax Collector	79,506	85,497	91,927	93,122	93,122	93,122	0
01-4140-2-130	TC-Overtime	59	206	676	676	676	676	0
01-4140-2-211	TC-Medical Insurance	19,145	20,801	22,414	21,563	21,563	21,563	0
01-4140-2-212	TC-Dental Insurance	1,080	1,180	1,240	1,316	1,316	1,316	0
01-4140-2-213	TC-Life & Disability Insurance	1,166	1,183	1,246	1,283	1,283	1,283	0
01-4140-2-221	TC-Social Security	11,864	12,713	13,289	13,680	13,680	13,680	0
01-4140-2-222	TC-Medicare	2,775	2,973	3,108	3,199	3,199	3,199	0
01-4140-2-230	TC-Retirement	18,384	19,492	19,448	19,874	19,874	19,874	0
01-4140-2-260	TC-Workers Compensation	266	294	336	544	544	544	0
01-4140-2-390	TC-Contract Services	9,090	11,674	13,216	28,660	28,660	28,660	0
01-4140-2-560	TC-Memberships	40	80	430	430	430	430	0
01-4140-2-561	TC-Professional Dev.	1,973	2,003	2,786	3,100	3,100	3,100	0
01-4140-2-620	TC-Office Supplies	2,090	2,171	2,700	2,505	2,505	2,505	0
01-4140-2-625	TC-Postage	9,628	10,603	10,000	12,210	12,210	12,210	0

2026-27 Budget Summary

Department		2023-24	2024-25	2025-26	Town Mgr.	Selectmen	Bud. Comm.	Variance
Account #	Account Description	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	2026-27 <i>Proposed</i>	2026-27 <i>Proposed</i>	2026-27 <i>Proposed</i>	Bud. Comm. from BOS
01-4140-2-740	TC-Office Equip./Maint.	1,233	1,184	1,300	1,239	1,239	1,239	0
01-4140-2-830	TC-Training	0	0	0	0	0	0	0
		261,502	282,322	306,641	330,254	330,254	330,254	0
<u>WATER</u>								
03-4331-0-312	WF-Management Services	39,169	56,262	67,070	72,000	72,000	72,000	0
03-4331-0-410	WF-Electricity	15,402	3,733	16,421	4,000	4,000	4,000	0
03-4331-0-414	WF-Natural Gas	1,694	18,202	2,082	19,300	19,300	19,300	0
03-4331-0-314	WF-System Monitoring	2,936	1,696	2,600	2,165	2,165	2,165	0
03-4331-0-426	WF- Water Meters	94	1,738	8,500	9,800	9,800	9,800	0
03-4331-0-625	WF-Postage	277	56,892	0	624	624	624	0
03-4331-0-436	WF-System Maintenance	60,752	344	41,850	55,300	55,300	55,300	0
		120,324	138,866	138,523	163,189	163,189	163,189	0
<u>SEWER</u>								
02-4326-0-312	SF-Management Services	137,075	287,529	124,800	187,696	187,696	187,696	0
02-4326-0-314	SF-System Monitoring	2,135	1,166	1,716	1,784	1,784	1,784	0
02-4326-0-410	SF-Electricity	13,235	19,161	11,968	20,311	20,311	20,311	0
02-4326-0-414	SF-Natural Gas	856	835	970	1,010	1,010	1,010	0
02-4326-0-436	SF-System Maintenance	45,496	5,702	33,000	34,000	34,000	34,000	0
02-4326-0-436	SF-Supplies	0	0	0	12,000	12,000	12,000	0
02-4326-0-625	SF-Postage	403	578	400	576	576	576	0
02-4326-0-753	SF-Equipment	0	0	12,000	12,000	12,000	12,000	0
		199,200	314,970	184,854	269,377	269,377	269,377	0
TOTAL OPERATING		10,145,312	11,263,952	11,802,503	12,563,046	12,445,472	12,445,472	

2026-27 Revenue Summary

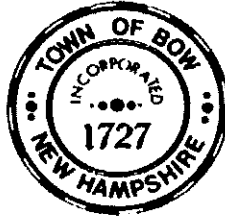
					Town Mgr.	Selectmen	Bud. Comm.	Variance
Revenues		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27	Bud. Comm.
Account #	Account Description	Actual	Actual	Budget	Proposed	Proposed	Proposed	from BOS
<u>TAXES</u>								
01-3185-0-804	Timber Yield Taxes	5,960	9,978	10,000	10,000	10,000	10,000	0
01-3187-0-805	Gravel Tax	2,040	929	2,500	2,500	2,500	2,500	0
01-3186-0-806	Payment in Lieu of Taxes	799	835	-	-	-	-	0
01-3190-0-801	Interest & Penalties, Property	24,324	24,302	25,000	15,000	15,000	15,000	0
01-3190-0-802	Interest & Penalties, Tax Liens	23,868	23,426	25,000	25,000	25,000	25,000	0
		56,991	59,470	62,500	52,500	52,500	52,500	0
<u>BUSINESS LICENSES & FEES</u>								
01-3210-0-824	Filing Fees	10	0	0	0	0	0	0
01-3210-0-821	Uniform Commercial Code	2,520	3,795	3,200	3,200	3,200	3,200	0
01-3210-0-822	Wetlands Permits	30	40	0	0	0	0	0
01-3210-0-823	Pole Tax	60	0	0	0	0	0	0
		2,620	3,835	3,200	3,200	3,200	3,200	0
<u>MOTOR VEHICLE FEES</u>								
01-3220-0-000	Motor Vehicle Permits	3,180,508	3,409,286	3,018,750	3,118,750	3,173,750	3,173,750	0
01-3221-0-839	Boat Registrations	12,789	5,357	4,000	4,000	4,000	4,000	0
		3,193,296	3,414,642	3,022,750	3,122,750	3,177,750	3,177,750	0
<u>BUILDING PERMITS</u>								
01-3230-0-000	Building Permits	95,859	124,825	90,000	100,000	100,000	100,000	0
01-3230-0-839	Driveway Permits	555	185	150	150	150	150	0
		96,414	125,010	90,150	100,150	100,150	100,150	0
<u>OTHER LICENSES & FEES</u>								
01-3290-0-827	Dog Licences Town	7,115	7,319	7,000	7,000	7,000	7,000	0
01-3290-0-825	Marriage Licenses	196	196	200	200	200	200	0
01-3290-0-852	Returned Check Fee	389	226	500	500	500	500	0
01-3290-0-857	Impact Fee - Safety Bldg.	8,705	14,518	10,000	10,000	20,000	20,000	0
01-3290-0-899	Other Licenses, Permits, Fees	225	350	100	100	100	100	0
		16,630	22,609	17,800	17,800	27,800	27,800	0
<u>FEDERAL / STATE OF NH</u>								
01-3310-0-920	Federal Grants	0	0	0	0	0	0	0
01-3351-0-000	Shared Revenue	0	0	0	0	0	0	0
01-3352-0-000	Meals & Rooms Tax	781,279	810,342	807,000	810,341	810,341	810,341	0
01-3353-0-000	Highway Block Grant	182,480	233,936	233,000	241,190	241,190	241,190	0
01-3356-0-000	State-Federal Forests	66	70	66	56	56	56	0
01-3359-0-910	Boston & Maine R.R.	943	0	-	-	-	-	0
01-3359-0-900	State of NH, Grants	0	0	-	1,500,000	1,500,000	1,500,000	0
01-3359-0-915	State of NH, Bridge Aid	0	0	0	0	0	0	0
		964,768	1,044,347	1,040,066	2,551,587	2,551,587	2,551,587	0

2026-27 Revenue Summary

					Town Mgr.	Selectmen	Bud. Comm.	Variance
Revenues		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27	Bud. Comm.
Account #	Account Description	Actual	Actual	Budget	Proposed	Proposed	Proposed	from BOS
INCOME FROM DEPARTMENTS								
01-3401-1-850	Administrative Revenue	50	0	0	0	0	0	0
01-3401-2-826	Vital Stat Research Town	1,874	2,098	1,500	1,500	1,500	1,500	0
01-3401-2-828	Fish & Game Town	22	17	0	0	0	0	0
01-3401-2-831	Municipal Agent Fee	38,322	38,709	36,000	36,000	36,000	36,000	0
01-3401-2-832	Title Application Fee	4,132	4,092	4,000	4,000	4,000	4,000	0
01-3401-2-856	Dog Fines	1,477	1,246	2,000	2,000	2,000	2,000	0
01-3401-4-831	Planning Board Fees	24,155	24,929	30,000	25,000	25,000	25,000	0
01-3401-4-832	ZBA Fees	1,360	1,183	3,000	4,200	4,200	4,200	0
01-3401-5-856	Police Parking Fines	440	0	1,000	1,000	1,000	1,000	0
01-3401-5-851	Police Reports	680	895	500	500	500	500	0
01-3401-5-855	Police Permits	410	500	400	400	400	400	0
01-3401-5-835	Police Witness Fees	300	497	1,000	1,000	1,000	1,000	0
01-3401-5-845	Police Details	0	110	10,000	15,000	15,000	15,000	0
01-3401-5-843	School Resource Officer	50,883	50,000	55,000	60,000	60,000	60,000	0
01-3401-6-845	Fire - Ambulance	275,074	296,537	295,000	295,000	295,000	295,000	0
01-3401-6-855	Fire Permits & Inspections	2,960	4,895	2,000	2,000	2,000	2,000	0
01-3401-6-870	Other Fire Revenue	0	9,675	250	250	250	250	0
01-3401-7-836	Septic Design Review	655	152	725	725	725	725	0
01-3401-7-846	DPW-Snow Removal	33,714	31,622	35,000	35,000	35,000	35,000	0
01-3401-7-855	Excavation Permits	366	1,500	1,000	1,000	1,000	1,000	0
01-3401-0-838	Cemetery Lots	11,440	9,200	10,000	10,000	10,000	10,000	0
01-3401-0-851	Copies	119	62	750	750	750	750	0
01-3404-0-836	Tipping Fees	66,889	24,248	80,000	80,000	80,000	80,000	0
01-3404-0-846	School Solid Waste Disposal	23,710	28,012	32,000	49,500	49,500	49,500	0
01-3404-0-872	Recycling Revenues	8,314	4,670	0	0	0	0	0
		547,345	534,849	601,125	624,825	624,825	624,825	0
OTHER REVENUE								
01-3501-0-000	Sale of Town Property	0	0	5,000	5,000	5,000	5,000	0
01-3502-0-000	Interest on Deposits	697,642	616,752	500,000	500,000	500,000	500,000	0
01-3503-0-000	Rent	10,389	21,023	20,000	20,000	20,000	20,000	0
01-3508-0-000	Private Grant & Donations	4,000	4,000	0	0	0	0	0
01-3506-0-000	Insurance Refunds	0	0	20,000	20,000	20,000	20,000	0
01-3509-0-000	Other Revenue	89,583	2,572	-	0	-	-	0
		801,614	644,347	545,000	545,000	545,000	545,000	0
TRANSFERS FROM CAPITAL RESERVES								
01-3915-0-061	CRF-Land Purchase	0	0	0	0	0	0	0
01-3915-0-067	CRF-Bridge & Highway Constr.	0	176,420	0	0	0	0	0
01-3915-0-076	CRF-Bridge	0	0	0	0	0	0	0
01-3915-0-063	CRF-Police Equipment	0	60,800	0	81,900	81,900	81,900	0
01-3915-0-065	CRF-Fire Equipment	0	166,992	0	0	0	0	0
01-3915-0-064	CRF-Fire Trucks	0	89,177	1,580,700	-	-	-	0
01-3915-0-066	CRF-Public Works Equipment	0	485,322	661,000	592,800	592,800	592,800	0
01-3915-0-062	CRF-Municipal Facilities	0	71,713	154,400	97,400	97,400	97,400	0
01-3915-0-068	CRF-Recreation Improvements	0	0	0	0	0	0	0
01-3915-0-079	CRF-Property Revaluation	0	56,986	-	-	-	-	0
01-3915-0-081	CRF- Library	0	0	85,700	-	64,000	64,000	0
01-3915-0-080	CRF-Transportation Maintenance	0	0	0	0	0	0	0
01-3509-0-000	TRF-Cemetery Perpetual Care	0	14,500	0	0	0	0	0
		0	1,121,909	2,481,800	772,100	836,100	836,100	0

2026-27 Revenue Summary

					Town Mgr.	Selectmen	Bud. Comm.	Variance
		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27	Bud. Comm.
		<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	from BOS
Revenues								
TRANSFERS FROM OTHER FUNDS								
01-3917-0-007	From Conservation Fund	0	0	0	0	0	0	0
41-0000-0-941	From Bow Business Corridor TIF	0	0	0	0	2,500,000	2,500,000	
01-3939-0-000	General Fund Surplus	0	0	0	0	0	0	0
13-0000-0-000	From Rec Revolving Fund	0	150,000	150,000	-	325,000	325,000	0
		0	150,000	150,000	-	2,825,000	2,825,000	0
WATER								
03-3402-0-809	WF-Water Usage	60,751	88,866	138,523	163,189	163,189	163,189	
03-3402-0-845	WF-Water Hookup Fees	5,335	24,020	0	0	0	0	0
03-3402-0-854	WF-Water Application Fees	0	0	0	0	0	0	0
		66,086	112,886	138,523	163,189	163,189	163,189	0
SEWER								
02-3403-0-808	SF-Sewer Usage	181,790	240,251	184,854	269,377	269,377	269,377	0
02-3403-0-858	SF-Hookup Fees	3,000	0	0	0	0	0	0
02-3502-0-808	SF-Interest & Penalties, Sewer	458	342					0
02-3502-0-000	SF-Interest On Deposits	118,442	85,164					0
		303,689	325,758	184,854	269,377	269,377	269,377	0
TOTAL REVENUE		6,049,454	7,559,662	8,337,768	8,222,478	11,176,478	11,176,478	0



FY 2026-27 Warrant Articles
Draft- 2-5-2026

3. To see if the Town will vote to raise and appropriate the sum of Four Million and 00/100 Dollars (\$4,000,000) (gross budget) for the purpose of designing, engineering, permitting, and constructing an extension of a water line from the Concord City Limits to Bow Junction and to authorize the Town to borrow Three Hundred and Five Thousand One Hundred and One and 00/100 Dollars (\$305,101) from the New Hampshire Department of Environmental Services (DES) Drinking Water State Revolving Fund, in accordance with RSA 33:5-d, RSA 486:14, and all other provisions of the Municipal Finance Act, NH RSA Chapter 33, as amended, and to further authorize the Select Board to negotiate, execute, and issue such notes and other documents as needed for such purposes. Further to see if the Town will vote authorize the Select Board to apply for, accept, and expend any Federal, State, or Private grant funds or donations, including One Million Five Hundred Thousand and 00/100 Dollars (\$1,500,000) in anticipated grant funding from the Emerging Contaminants Grant Program and to authorize the withdrawal of Two Million One Hundred and Ninety-Four Thousand Eight Hundred and Ninety-Nine Dollars (\$2,194,899) from the Bow Business Corridor Tax Increment Financing District Fund ("BBC TIF District Fund") for this purpose. If approved, monies borrowed under the Drinking Water State Revolving Fund will be eligible for 100% principal forgiveness upon approval of the loan application and the satisfaction of the requirements under the loan program. Any funds that are either not borrowed from the Drinking Water State Revolving Fund or not subject to reimbursement from the Drinking Water State Revolving Fund shall be paid from the BBC TIF District Fund. This appropriation is in addition to the operating budget. This shall be a non-lapsing appropriation in accordance with RSA 32:7, III. (3/5 vote ballot required).
4. To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of \$12,445,471 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority Vote Required)

(Recommended by Selectmen X-X and Budget Committee X-X)

5. To see if the Town will vote to raise and appropriate \$1,110,500 and authorize payment into existing capital reserve and expendable trust funds in the following amounts for the purpose for which such funds were established. (Majority Vote Required)

Purpose	Proposed FY 2026-27
Public Works Department Equipment Capital Reserve Fund	\$325,000
Fire Trucks Capital Reserve Fund	\$275,000
Municipal Buildings & Grounds Capital Reserve Fund	\$160,000
Library Building Maintenance Capital Reserve Fund	\$140,000
Police Department Equipment Capital Reserve Fund	\$78,000
Fire Department Equipment Capital Reserve Fund	\$50,000
Water Capital Replacement/System Improvements Capital Reserve Fund	\$50,000
Revaluation Capital Reserve Fund	\$20,000
Fire Suppression Water Supply Capital Reserve Fund	\$10,000
Library Emergency Repair Expendable Trust Fund	\$2,500

(Recommended by Selectmen X-X and Budget Committee X-X)

6. To see if the Town will vote to raise and appropriate the sum of \$565,000 for the reconstruction and paving of Town roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed, or by December 31, 2030, whichever is sooner. (Majority Vote Required)

(Recommended by Selectmen X-X and Budget Committee X-X)

7. To see if the Town will vote to raise and appropriate the sum of \$500,000 to be added to the Community Building Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen X-X and Budget Committee X-X)

8. To see if the Town will vote to authorize the Town Manager to expend up to \$175,000 from the Recreation Revolving Fund for the construction of an addition to the Bow Recreation Center. (Majority Vote Required)

9. To see if the Town will vote to raise and appropriate the sum of \$150,000 to be added to the Community Building Capital Reserve Fund previously established and to authorize the transfer of \$150,000 from the Recreation Revolving Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen X-X and Budget Committee X-X)

10. To see if the Town will vote to raise and appropriate the sum of \$342,000 for the purchase of a six-wheel dump truck and equipment for the Department of Public Works and to authorize the withdrawal of \$342,000 from the Public Works Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen X-X and Budget Committee X-X)

11. To see if the Town will vote to raise and appropriate the sum of \$250,800 for the purchase of a front end loader for the Department of Public Works and to authorize the withdrawal of \$250,800 from the Public Works Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen X-X and Budget Committee X-X)

12. To see if the Town will vote to raise and appropriate the sum of \$64,000 to replace trim and fascia on the exterior of the original 1914 section of the Baker Free Library and to authorize the withdrawal of \$64,000 from the Library Building Maintenance Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen X-X and Budget Committee X-X)

13. To see if the Town will vote to raise and appropriate the sum of \$56,000 to repair the heating system at the Community Building and to authorize the withdrawal of \$56,000 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen X-X and Budget Committee X-X)

14. To see if the Town will vote to raise and appropriate the sum of \$53,600 for the purchase of mobile radios and equipment for the Police Department and to authorize the withdrawal of \$53,600 from the Police Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen X-X and Budget Committee X-X)

15. To see if the Town will vote to raise and appropriate the sum of \$41,400 for roof and siding repair at the Department of Public Works facility and to authorize the withdrawal of \$41,400 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen X-X and Budget Committee X-X)

16. To see if the Town will vote to raise and appropriate the sum of \$28,300 for the purchase of rifles for the Police Department and to authorize the withdrawal of \$28,300 from the Police Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)