TOWN OF BOW
BUDGET COMMITTEE

BOW SCHOOL DISTRICT

2026 ANNUAL BUDGET HEARING

FEBRUARY 5, 2026 – 6:00 PM

BOW HIGH SCHOOL

BOW SCHOOL DISTRICT
2025-2026 PROPOSED BUDGET
TOWN OF BOW BUDGET COMMITTEE
BUDGET HEARING
INFORMATION PACKET
TABLE OF CONTENTS

BOW SCHOOL DISTRICT
2026 WARRANT ARTICLES

TO THE INHABITANTS OF THE SCHOOL DISTRICT OF THE TOWN OF BOW qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE BOW HIGH SCHOOL AUDITORIUM IN SAID DISTRICT ON FRIDAY, THE 13TH OF MARCH 2026, AT SIX O'CLOCK IN THE EVENING, TO ACT ON THE FOLLOWING SUBJECTS:

Article 1

TO HEAR the reports of agents, auditors, committees, and officers chosen or to take any other action.

Article 2

TO SEE if the School District will vote to raise and appropriate the Budget Committee's recommended amount of Forty Million Eight Hundred Fifty Thousand Seven Hundred Seventy-One Dollars ($40,850,771) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of the statutory obligations of the district. This article does not include appropriations voted in other warrant articles. This article <u>does</u> include the cost of the Bow School District Food Service Program ($1,011,942) and Federal Grant Programs ($450,000). (Majority vote required)

Recommended by the Budget Committee (INSERT VOTE)

The School Board recommends Forty Million Eight Hundred Fifty Thousand Seven Hundred Seventy-One Dollars ($40,850,771)

Recommended by the School Board (INSERT VOTE)

Article 3

TO SEE if the School District will vote to raise and appropriate the sum of Ninety-Four Thousand Four Hundred Twenty-Two Dollars ($94,422) to be added to the AREA School Capital Improvements – Dunbarton Fees Capital Reserve Fund established in March 2014 with this sum to come from the Capital Improvement Fee portion of tuition payments received in the 2026-27 fiscal year in accordance with the 2024-2039 AREA agreement. (Majority vote required)

Recommended by the School Board (INSERT VOTE)
Recommended/Not Recommended by the Budget Committee (INSERT VOTE)

Article 4

TO SEE if the School District will vote to raise and appropriate the sum of One Hundred Three Thousand Two Hundred Fifty Dollars ($103,250) to be used for purchase and installation of bleachers at the Bow High School athletic field known as the Premier Field with Ninety-Four Thousand Four Hundred Twenty-Two Dollars ($94,422) to come from the unrestricted Capital Improvement Fee portion of tuition payments received in the 2026-27 fiscal year in accordance with the 2024-2039 AREA agreement and to authorize the withdrawal of up to Eight Thousand Eight Hundred Twenty-Eight Dollars ($8,828) from the Athletic Fields and Facilities Capital Reserve Fund established in March 2016. (Majority vote required)

Recommended by the School Board (INSERT VOTE)
Recommended/Not Recommended by the Budget Committee (INSERT VOTE)

Article 5

TO SEE if the School District will vote to raise and appropriate the sum of up to Fifty Thousand Dollars ($50,000) to be added to the Athletic Fields and Facilities Capital Reserve Fund established in March 2016; with this sum to come from student activity fees collected during the 2026-27 fiscal year and not from taxation. (Majority vote required)

Recommended by the School Board (INSERT VOTE)
Recommended/Not Recommended by the Budget Committee (INSERT VOTE)

Article 6

TO SEE if the School District will vote to raise and appropriate the sum of Twenty-Seven Thousand Dollars ($27,000) for the removal and replacement of the baseball and softball infields at the Bow High School baseball field and the Bow High School softball field and to authorize the withdrawal of up to Twenty-Seven Thousand Dollars ($27,000) from the Athletic Fields and Facilities Capital Reserve Fund established in March 2016. (Majority vote required)

Recommended by the School Board (INSERT VOTE)
Recommended/Not Recommended by the Budget Committee (INSERT VOTE)

Article 7

TO SEE if the School District will vote to raise and appropriate the sum of Seven Hundred Thousand Dollars ($700,000) to be added to the Bow School District Bow Elementary School, Bow Memorial School and Bow High School Buildings Construction and Capital Improvements Capital Reserve Fund established in March 1992; with this sum to come from general taxation. (Majority vote required)

Recommended by the School Board (INSERT VOTE)
Recommended/Not Recommended by the Budget Committee (INSERT VOTE)

Article 8

TO SEE if the School District will vote to raise and appropriate the sum of Two Hundred Thousand Dollars ($200,000) for the Re-cabling of Bow Elementary School, Bow Memorial School and Bow High School and to authorize the withdrawal of One Hundred Thousand Dollars ($100,000) from the Bow School District Bow Elementary School, Bow Memorial School and Bow High School Buildings Construction and Capital Improvements Capital Reserve Fund established in March 1992 and to authorize the acceptance of One Hundred Thousand Dollars ($100,000) in Federal E-Rate funding for this project. (Majority vote required)

Recommended by the School Board (INSERT VOTE)
Recommended/Not Recommended by the Budget Committee (INSERT VOTE)

Article 9

TO SEE if the School District will vote to raise and appropriate the sum of Thirty-Six Thousand Dollars ($36,000) for the purchase of six (6) custodial scrubbers for the Bow School District and to authorize the withdrawal of up to Thirty-Six Thousand Dollars ($36,000) from the Bow School District Bow Elementary School, Bow Memorial School and Bow High School Buildings Construction and Capital Improvements Capital Reserve Fund established in March 1992. (Majority vote required)

Recommended by the School Board (INSERT VOTE)
Recommended/Not Recommended by the Budget Committee (INSERT VOTE)

Article 10

TO SEE if the School District will vote to raise and appropriate the sum of One Hundred Two Thousand Eight Hundred Eight-One Dollars ($102,881) for the replacement of the PA system at Bow Memorial School and to authorize the withdrawal of up to One Hundred Two Thousand Eight Hundred Eight-One Dollars ($102,881) from the Bow School District Bow Elementary School, Bow Memorial School and Bow High School Buildings Construction and Capital Improvements Capital Reserve Fund established in March 1992. (Majority vote required)

Recommended by the School Board (INSERT VOTE)
Recommended/Not Recommended by the Budget Committee (INSERT VOTE)

Article 11

TO SEE if the School District will vote to raise and appropriate the sum of One Hundred Twelve Thousand Nine Hundred Ninety-Seven Dollars ($112,997) for the replacement of the PA system at Bow High School and to authorize the withdrawal of up to One Hundred Twelve Thousand Nine Hundred Ninety-Seven Dollars ($112,997) from the Bow School District Bow Elementary School, Bow Memorial School and Bow High School Buildings Construction and Capital Improvements Capital Reserve Fund established in March 1992. (Majority vote required)

Recommended by the School Board (INSERT VOTE)
Recommended/Not Recommended by the Budget Committee (INSERT VOTE)

Article 12

TO SEE if the School District will vote to raise and appropriate the sum of Seven Hundred Thousand Dollars ($700,000) for the phase one replacement of a portion of the roof at Bow High School and to authorize the withdrawal of up to Five Hundred Eighteen Thousand Two Hundred Ten Dollars ($518,210) from the Bow School District Bow Elementary School, Bow Memorial School and Bow High School Buildings Construction and Capital Improvements Capital Reserve Fund established in March 1992 and to authorize the withdrawal of the remaining One Hundred Eighty-One Thousand Seven Hundred Ninety Dollars ($181,790) from the AREA School Capital Improvements – Dunbarton Fees Capital Reserve Fund established in March 2014 . (Majority vote required)

Recommended by the School Board (INSERT VOTE)
Recommended/Not Recommended by the Budget Committee (INSERT VOTE)

Article 13

TO SEE if the School District will vote to adopt an open enrollment school program, designating Bow Elementary School, Bow Memorial School and Bow High School as open enrollment schools pursuant to NH RSA 194-D, for the purpose of enabling the District to admit students who reside outside of the Bow School District to Bow Elementary School, Bow Memorial School and Bow High School, with zero percent (0%) of the students residing in the Bow School District permitted to attend open enrollment schools located outside of the Bow School District, and to limit the number of non-resident Town of Bow pupils who may attend Bow Elementary School, Bow Memorial School and Bow High School under the provisions of RSA 194-D to no more than zero percent (0 %) of the total enrollment in the Bow School District. (Majority vote required)

Recommended by the School Board (INSERT VOTE)

Article 14

TO SEE if the School District will vote to raise and appropriate the sum of Zero Dollars ($0) for the purpose of funding the tuition charged for students who reside in the Bow School District and who attend open enrollment schools outside of the Bow School District in accordance with NH RSA 194-D. (Majority vote required)

Recommended/Not Recommended by the School Board (INSERT VOTE)

TO TRANSACT ANY other business that may legally come before the meeting.

BOW SCHOOL DISTRICT 2026-27 REVENUE AND TAX IMPACT ESTIMATE

	Finalized FY 2025-26 Budget		Proposed FY 2026-27 Budget		Dollar Difference	Percent Change	Tax Rate Impact
Warrant Articles							
School District Budget (Including Food Service and Federal Grants)	Article #2	$36,800,249	Article #2	$40,850,771	$4,050,522	11.01%	
Bow Education Association Negotiated Agreement	Article #3	$977,608			-$977,608	-100.00%	
Bow Educational Support Staff Negotiated Agreement	Article #4	$327,338			-$327,338	-100.00%	
Dunbarton CIP Fees (CRF) Deposit (Tuition Collected CIP Fees)	Article #5	$95,634	Article #3	$94,422	-$1,212	-1.27%	
Dunbarton CIP Fees Unrestricted Use + CRF Use	Article #6	$95,634	Article #4	$103,250	$7,616	7.96%	
Athletic Fields/Facilities (CRF) Deposit (Athletic Fees)	Article#7	$50,000	Article#5	$50,000	$0	0.00%	
Athletic Projects (CRF Funded)	Article #8	$46,150	Article #6	$27,000	-$19,150	-41.50%	
Deposit to CRF - Capital Improvements CRF	Article #9	$750,000	Article #7	$700,000	-$50,000	-6.67%	
Withdrawal from CRF - Building Improvements	Articles #10-19	$993,638	Articles #8-12	$1,151,878	$158,240	15.93%	
Total Warrant Article Appropriations		**$40,136,251**		**$42,977,321**	**$2,841,070**	**7.08%**	**$1.42**
Revenues and Credits							
Tuition	$4,445,030		$4,639,005		$193,975	4.36%	
Earnings on Investments	$715,000		$40,000		-$675,000	-94.41%	
Food Service Sales	$740,154		$784,742		$44,588	6.02%	
Student Activities (Athletic Fees)	$50,000		$50,000		$0	0.00%	
Other Local Sources	$165,568		$194,952		$29,384	17.75%	
Misc. Food Service Revenue	$12,200		$12,200		$0	0.00%	
School Building Aid	$67,290		$67,290		$0	0.00%	
Special Education Aid	$338,164		$338,164		$0	0.00%	
State EFA Phase Out Grant	$5,358		$5,620		$262	4.89%	
State Child Nutrition	$47,500		$60,000		$12,500	26.32%	
Federal Child Nutrition	$155,000		$155,000		$0	0.00%	
Federal Grant Revenue	$0		$450,000		$450,000		
Medicaid Distribution	$133,000		$133,000		$0	0.00%	
Transfer From Capital Reserve/Expendable Trust Funds	$1,039,788		$1,087,706		$47,918	4.61%	
E-Rate Reimbursement (Warrant Article #8)	$0		$100,000		$100,000	0.00%	
Prior Year Fund Balance to Reduce Taxes	$291,906		$400,000		$108,094	37.03%	
Total Revenues and Credits	**$8,205,958**	**-$8,205,958**	**$8,517,679**	**-$8,517,679**	**$311,721**	**3.80%**	**-$0.16**
Total Appropriations Less Revenues		**$31,930,293**		**$34,459,642**	**$2,529,349**	**7.92%**	**$1.27**
State Adequate Education Grant	$4,653,902		$5,297,694		$643,792	13.83%	-$0.32
Statewide Education Property Tax (SWEPT)	$2,194,127		$2,006,974		-$187,153	-8.53%	$0.10
Total State Grant and SWEPT	**$6,848,029**	**-$6,848,029**	**$7,304,668**	**-$7,304,668**	**$456,639**	**6.67%**	**-$0.22**
Total Local School Taxes to be Raised		**$25,082,264**		**$27,154,974**	**$2,072,710**	**8.26%**	**$1.04**
ESTIMATED TAX RATE CALCULATION							
Bow Assessed Property Value		$1,994,105,469		$1,994,105,469	$0	0.00%	
Bow Assessed Property w/o Utilities		$1,809,985,785		$1,809,985,785	$0	0.00%	
Tax Rate Impact to Raise $100,000 based on Bow Assessed Property Value		$0.050		$0.050			
Local School Tax Rate		$12.58		**$13.62**	**$1.04**	**8.27%**	
State School Tax Rate		$1.21		**$1.11**	**-$0.10**	**-8.26%**	
Total School Tax Rate		$13.79		**$14.73**	**$0.94**	**6.82%**	

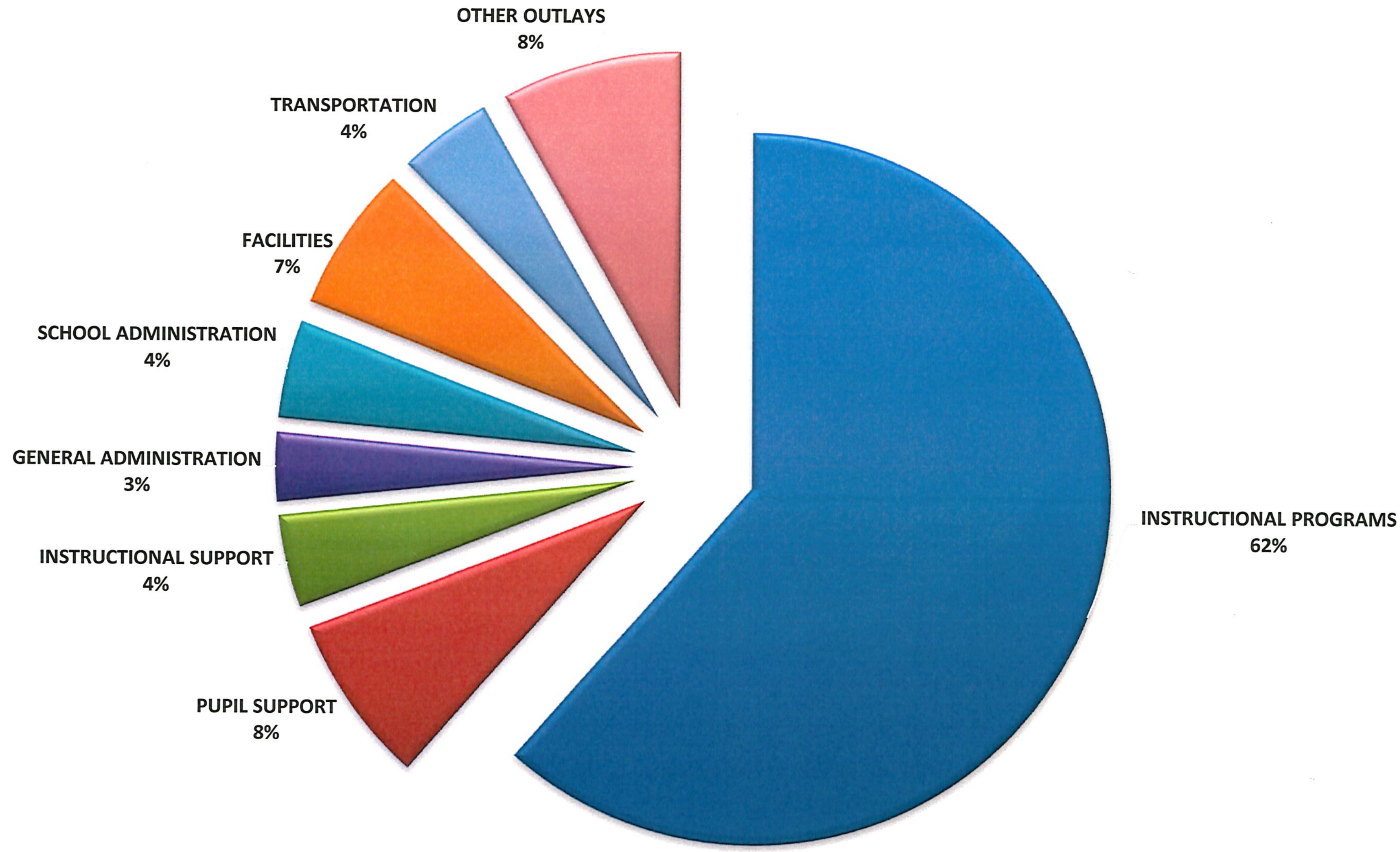
BOW SCHOOL DISTRICT
2026-2027 PROPOSED GENERAL FUND BUDGET SUMMARY

	100 SALARIES	200 BENEFITS	300-500 SERVICES	600 SUPPLIES	700 EQUIPMENT	800-900 OTHER	TOTAL	% OF BUDGET	2025-26 Budget	Dollar Difference	Percent Difference
INSTRUCTIONAL PROGRAMS											
1100 Regular Education	10,083,287	5,988,906	93,468	400,019	43,456	14,700	16,623,836	40.04%	15,451,259	1,172,577	7.59%
1200 Special Education	3,636,152	2,179,236	1,412,750	45,250	15,550	124,000	7,412,938	17.86%	6,882,234	530,704	7.71%
1260 Bilingual Education	23,040	1,954	0	0	0	0	24,994	0.06%	28,171	(3,177)	-11.28%
1280 Gifted and Talented Education	0	0	0	0	0	0	0	0.00%	-	-	0.00%
1300 Career & Technical Education	24,632	3,298	406,896	0	0	0	434,826	1.05%	383,331	51,495	13.43%
1410 Cocurricular	139,266	37,922	1,000	11,000	0	23,200	212,388	0.51%	206,286	6,102	2.96%
1420 Athletics	389,483	138,848	174,105	31,568	39,273	28,468	801,745	1.93%	808,030	(6,285)	-0.78%
1490 Summer Program	8,400	2,287	0	0	0	0	10,687	0.03%	10,687	-	0.00%
TOTAL INSTRUCTIONAL PROGRAMS	**14,304,261**	**8,352,451**	**2,088,219**	**487,837**	**98,279**	**190,368**	**25,521,415**	**61.47%**	**23,769,998**	**1,751,417**	**7.37%**
PUPIL SUPPORT											
2119 School Resource Officer Services	0	0	60,000	0	0	0	60,000	0.14%	55,000	5,000	9.09%
2120 Guidance Services	634,122	412,008	11,120	22,200	0	4,110	1,083,560	2.61%	1,046,631	36,929	3.53%
2130 Health Services	304,888	153,776	0	16,798	800	550	476,812	1.15%	495,457	(18,645)	-3.76%
2140 Psychological Services	254,512	175,753	7,000	1,000	0	0	438,265	1.06%	411,510	26,755	6.50%
2150 Speech Services	359,968	213,330	10,300	3,300	1,000	0	587,898	1.42%	627,582	(39,684)	-6.32%
2160 PT/OT Services	296,485	245,343	800	1,000	1,300	0	544,928	1.31%	575,254	(30,326)	-5.27%
TOTAL PUPIL SUPPORT	**1,849,975**	**1,200,210**	**89,220**	**44,298**	**3,100**	**4,660**	**3,191,463**	**7.69%**	**3,211,434**	**(19,971)**	**-0.62%**
INSTRUCTIONAL SUPPORT											
2212 Professional Services/Testing	24,980	6,777	0	0	0	0	31,757	0.08%	34,912	(3,155)	-9.04%
2213 Improvement of Instruction	0	0	92,393	0	0	0	92,393	0.22%	73,393	19,000	25.89%
2222 Library/Media Services	300,344	210,411	1,000	102,230	1,000	300	615,285	1.48%	542,174	73,111	13.48%
2250 Technology Services	358,330	116,787	215,567	0	301,348	0	992,032	2.39%	994,798	(2,766)	-0.28%
TOTAL INSTRUCTIONAL SUPPORT	**683,654**	**333,975**	**308,960**	**102,230**	**302,348**	**300**	**1,731,467**	**4.17%**	**1,645,277**	**86,190**	**5.24%**
GENERAL ADMINISTRATION											
2300-2317 General Administration	18,451	1,389	70,000	11,750	0	31,251	132,841	0.32%	139,994	(7,153)	-5.11%
2320 Executive Services	0	0	1,162,810	0	0	0	1,162,810	2.80%	1,102,893	59,917	5.43%
TOTAL GENERAL ADMINISTRATION	**18,451**	**1,389**	**1,232,810**	**11,750**	**0**	**31,251**	**1,295,651**	**3.12%**	**1,242,887**	**52,764**	**4.25%**
SCHOOL ADMINISTRATION											
2410 Office of the Principal Services	1,120,931	611,057	60,689	39,689	0	22,400	1,854,766	4.47%	1,725,079	129,687	7.52%
TOTAL SCHOOL ADMINISTRATION	**1,120,931**	**611,057**	**60,689**	**39,689**	**0**	**22,400**	**1,854,766**	**4.47%**	**1,725,079**	**129,687**	**7.52%**
FACILITIES											
2620 Operating Building Services	638,479	445,687	453,655	671,709	0	0	2,209,530	5.32%	2,032,234	177,296	8.72%
2630 Care/Upkeep of Grounds	192,221	124,383	112,075	36,000	0	0	464,679	1.12%	443,290	21,389	4.83%
2640 Care/Upkeep of Equipment	0	0	104,387	0	0	0	104,387	0.25%	103,219	1,168	1.13%
TOTAL FACILITIES	**830,700**	**570,070**	**670,117**	**707,709**	**0**	**0**	**2,778,596**	**6.69%**	**2,578,743**	**199,853**	**7.75%**
TRANSPORTATION											
2721 Student Transportation	431,234	192,309	5,748	4,031	0	10,000	643,322	1.55%	570,984	72,338	12.67%
2722 Special Transportation	81,011	20,043	286,000	0	15,171	0	402,225	0.97%	462,011	(59,786)	-12.94%
2724 Co-Curricular Transportation	41,052	5,496	1,500	0	0	0	48,048	0.12%	47,646	402	0.84%
2725 Athletic Transportation	61,578	8,246	0	0	0	0	69,824	0.17%	71,719	(1,895)	-2.64%
2740 Vehicle Repairs	98,545	64,291	114,500	119,500	199,722	0	596,558	1.44%	562,633	33,925	6.03%
TOTAL TRANSPORTATION	**713,420**	**290,385**	**407,748**	**123,531**	**214,893**	**10,000**	**1,759,977**	**4.24%**	**1,714,993**	**44,984**	**2.62%**
OTHER OUTLAYS											
4600 Building Improvements	0	0	0	0	1,282,128	0	1,282,128	3.09%	1,089,272	192,856	17.71%
5100 Debt Service	0	0	0	0	0	1,255,495	1,255,495	3.02%	1,293,429	(37,934)	-2.93%
5230 Transfer to Capital Reserve	0	0	0	0	0	844,422	844,422	2.03%	910,634	(66,212)	-7.27%
5250 Transfer to Expendible Trust	0	0	0	0	0	0	0	0.00%	-	-	0.00%
TOTAL OTHER OUTLAYS	**0**	**0**	**0**	**0**	**1,282,128**	**2,099,917**	**3,382,045**	**8.15%**	**3,293,335**	**88,710**	**2.69%**
TOTAL GENERAL FUND	**19,521,392**	**11,359,537**	**4,857,763**	**1,517,044**	**1,900,748**	**2,358,896**	**41,515,379**		**39,181,746**	**2,333,633**	**5.96%**
PERCENT OF BUDGET	**47.02%**	**27.36%**	**11.70%**	**3.65%**	**4.58%**	**5.68%**					
2025-26 Approved Budget	**18,705,182**	**10,123,228**	**4,644,871**	**1,447,122**	**1,781,627**	**2,479,716**	**39,181,746**		-		
$ Increase	**816,210**	**1,236,309**	**212,892**	**69,922**	**119,121**	**(120,820)**	**2,333,633**				
% Increase	**4.36%**	**12.21%**	**4.58%**	**4.83%**	**6.69%**	**-4.87%**	**5.96%**				

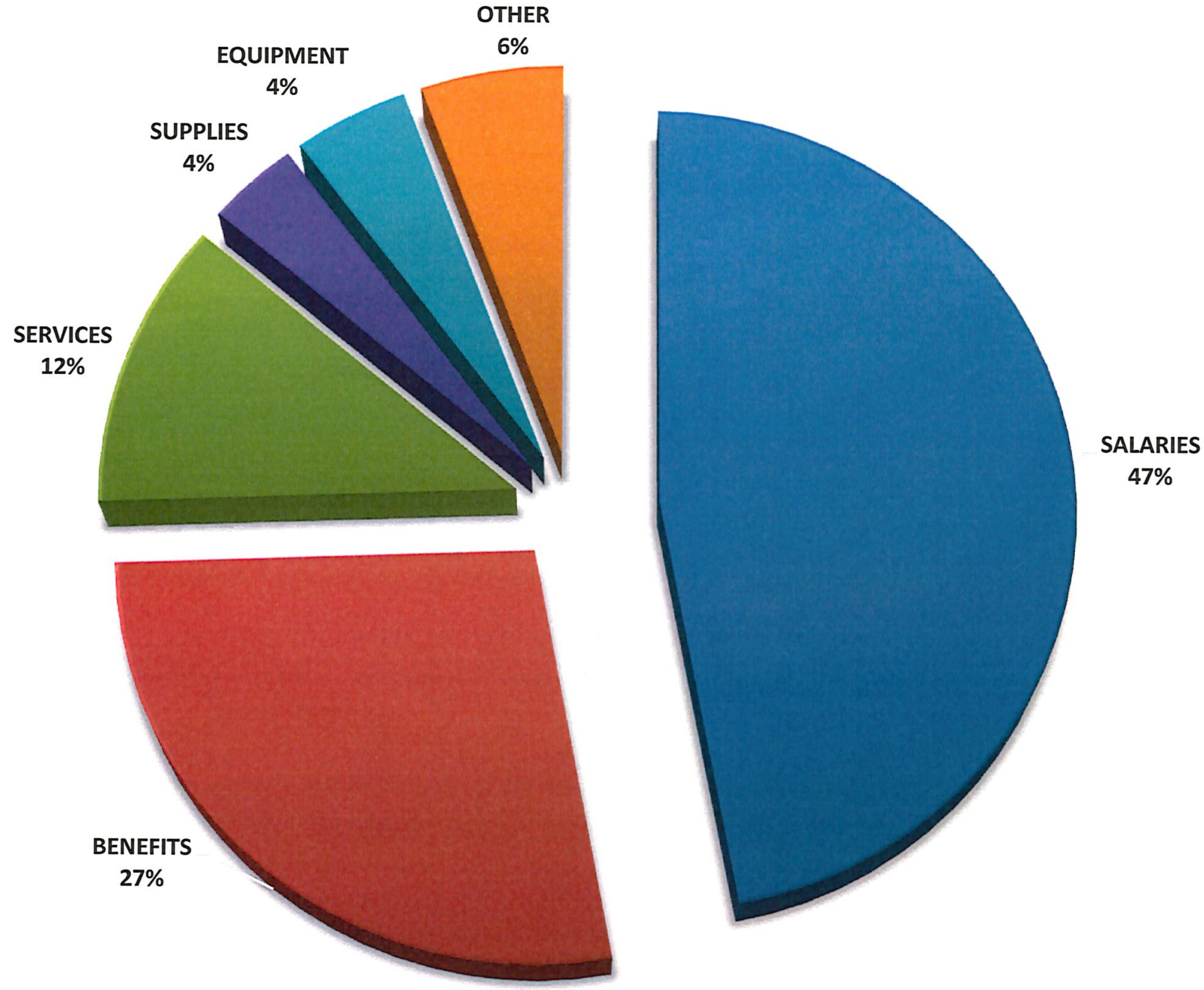
BOW SCHOOL DISTRICT
2026-2027 FULL WARRANT CALCULATION SHEET

	General Fund	Food Service Fund	Federal Grants Fund	Total Article Amount
Warrant Article #2	$ 39,388,829	$ 1,011,942	$ 450,000	$ 40,850,771
Warrant Article #3	$ 94,422	$ -	$ -	$ 94,422
Warrant Article #4	$ 103,250	$ -	$ -	$ 103,250
Warrant Article #5	$ 50,000	$ -	$ -	$ 50,000
Warrant Article #6	$ 27,000	$ -	$ -	$ 27,000
Warrant Article #7	$ 700,000	$ -	$ -	$ 700,000
Warrant Article #8	$ 200,000	$ -	$ -	$ 200,000
Warrant Article #9	$ 36,000	$ -	$ -	$ 36,000
Warrant Article #10	$ 102,881	$ -	$ -	$ 102,881
Warrant Article #11	$ 112,997	$ -	$ -	$ 112,997
Warrant Article #12	$ 700,000	$ -	$ -	$ 700,000
Total by Fund	**$ 41,515,379**	**$ 1,011,942**	**$ 450,000**	

BOW SCHOOL DISTRICT EXPENDITURES BY FUNCTION 2026-27 PROPOSED BUDGET



BOW SCHOOL DISTRICT 2026-27 PROPOSED BUDGET EXPENDITURES BY OBJECT



BOW SCHOOL DISTRICT
2026-2027 PROPOSED BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
GENERAL FUND BUDGET										
				1100 REGULAR EDUCATION						
1100	02	610	1	Art Supplies - BES	3,353	3,453	3,353	3,600	247	7.37%
1100	02	610	2	Art Supplies - BMS	5,000	4,443	5,000	5,000	0	0.00%
1100	02	610	3	Art Supplies - BHS	16,300	15,940	17,300	16,800	(500)	-2.89%
1100	02	641	2	Art Books - BMS	0	0	0	0	0	#DIV/0!
1100	02	734	1	Art Equipment - BES	500	309	500	0	(500)	-100.00%
				TOTAL ART EDUCATION	**25,153**	**24,144**	**26,153**	**25,400**	**(753)**	**-2.88%**
1100	03	610	2	Computer Literacy Supplies - BMS	3,700	2,020	3,700	3,700	0	0.00%
				TOTAL COMPUTER LITERACY	**3,700**	**2,020**	**3,700**	**3,700**	**0**	**0.00%**
1100	05	610	2	Language/Arts Supplies - BMS	18,015	19,953	2,000	2,500	500	25.00%
1100	05	641	2	Language/Arts Textbooks - BMS	2,150	1,889	2,150	2,150	0	0.00%
1100	05	642	1	Electronic Info - BES	2,500	6,000	3,000	3,000	0	0.00%
				TOTAL LANGUAGE ARTS	**22,665**	**27,843**	**7,150**	**7,650**	**500**	**6.99%**
1100	06	610	2	World Language Supplies - BMS	2,000	2,541	840	2,000	1,160	138.10%
1100	06	610	3	World Language Supplies - BHS	300	106	300	300	0	0.00%
1100	06	641	2	World Language Textbooks - BMS	4,500	3,779	26,857	0	(26,857)	-100.00%
				TOTAL WORLD LANGUAGES	**6,800**	**6,427**	**27,997**	**2,300**	**(25,697)**	**-91.78%**
1100	08	610	1	Physical Education Supplies - BES	700	14	700	700	0	0.00%
1100	08	610	2	Physical Education Supplies - BMS	2,200	2,885	2,200	2,200	0	0.00%
1100	08	610	3	Physical Education Supplies - BHS	2,500	2,786	3,900	5,031	1,131	29.00%
1100	08	734	1	Physical Educaiton Equipment - BES	800	470	800	0	(800)	-100.00%
				TOTAL PHYSICAL EDUCATION	**6,200**	**6,155**	**7,600**	**7,931**	**331**	**4.36%**
1100	09	610	2	Family/Consumer Science Supplies - BMS	6,000	1,499	6,500	6,500	0	0.00%
1100	09	610	3	Family/Consumer Science Supplies - BHS	6,500	10,288	7,000	8,000	1,000	14.29%
				TOTAL FAMILY/CONSUMER SCIENCE	**12,500**	**11,787**	**13,500**	**14,500**	**1,000**	**7.41%**
1100	10	610	2	Technology Education Supplies - BMS	7,444	6,400	7,816	7,816	0	0.00%
1100	10	610	3	Technology Education Supplies - BHS	7,475	8,382	11,075	9,600	(1,475)	-13.32%
1100	10	641	2	Technology Education Textbooks - BMS	0	0	0	0	0	#DIV/0!
1100	10	641	3	Technology Education Textbooks - BHS	0	0	0	0	0	0.00%
1100	10	642	2	Technology Education Electronic Info - BMS	0	0	0	0	0	#DIV/0!
				TOTAL TECHNOLOGY EDUCATION	**14,919**	**14,782**	**18,891**	**17,416**	**(1,475)**	**-7.81%**
1100	11	610	1	Math Supplies - BES	16,600	14,225	3,410	3,410	0	0.00%
1100	11	610	2	Math Supplies - BMS	30,658	24,751	24,075	22,032	(2,043)	-8.49%
1100	11	610	3	Math Supplies - BHS	2,000	3,868	2,000	2,000	0	0.00%
1100	11	641	1	Math Textbooks - BES	5,000	4,566	16,600	10,000	(6,600)	-39.76%
1100	11	641	2	Math Textbooks - BMS	0	0	0	0	0	#DIV/0!
1100	11	642	1	Math Electronic Info - BES	0	0	1,590	1,600	10	0.63%
1100	11	642	2	Math Electronic Info - BMS	0	0	0	0	0	#DIV/0!
				TOTAL MATHEMATICS	**54,258**	**47,410**	**47,675**	**39,042**	**(8,633)**	**-18.11%**
1100	12	610	1	Music/Band Supplies - BES	200	0	200	200	0	0.00%
1100	12	610	2	Music/Band Supplies - BMS	3,630	3,077	3,993	4,793	800	20.04%
1100	12	610	3	Music/Band Supplies - BHS	4,300	4,333	4,300	4,300	0	0.00%
1100	12	641	1	Music/Band Textbooks - BES	0	0	0	0	0	#DIV/0!
1100	12	642	2	Music Electronic Media - BMS	0	0	0	0	0	#DIV/0!
1100	12	730	1	New Musical Instruments - BES	800	283	800	1,500	700	87.50%
1100	12	730	2	New Musical Instruments - BMS	1,800	1,910	1,800	1,800	0	0.00%
1100	12	730	3	New Musical Instruments - BHS	7,500	2,884	7,500	4,000	(3,500)	-46.67%
				TOTAL MUSIC/BAND	**18,230**	**12,486**	**18,593**	**16,593**	**(2,000)**	**-10.76%**
1100	13	610	1	Science Supplies - BES	9,000	8,700	9,000	9,500	500	5.56%
1100	13	610	2	Science Supplies - BMS	13,454	13,172	14,127	14,500	373	2.64%
1100	13	610	3	Science Supplies - BHS	13,700	13,212	19,206	21,225	2,019	10.51%
1100	13	641	1	Science Textbooks - BES	0	0	0	0	0	#DIV/0!
1100	13	641	2	Science Textbooks - BMS	0	0	0	0	0	#DIV/0!
1100	13	642	2	Science Elctronic Media - BMS	0	0	0	0	0	#DIV/0!
				TOTAL SCIENCE	**36,154**	**35,085**	**42,333**	**45,225**	**2,892**	**6.83%**
1100	15	610	2	Social Studies Supplies - BMS	2,704	2,655	2,704	2,704	0	0.00%
1100	15	641	1	Social Studies Textbooks - BES	700	0	700	700	0	0.00%
1100	15	641	2	Social Studies Textbooks - BMS	0	0	0	7,000	7,000	#DIV/0!
1100	15	739	1	Social Studies Other Equipment - BES	100	0	100	0	(100)	-100.00%
				TOTAL SOCIAL STUDIES	**3,504**	**2,655**	**3,504**	**10,404**	**6,900**	**196.92%**
1100	18	110	1	Certified Staff Wages - BES	2,587,221	2,595,928	2,784,055	2,930,652	146,597	5.27%
1100	18	110	2	Certified Staff Wages - BMS	2,720,114	2,816,914	2,842,684	3,048,373	205,689	7.24%
1100	18	110	3	Certified Staff Wages - BHS	3,514,931	3,390,609	3,672,430	3,818,563	146,133	3.98%
1100	18	111	1	Aides Wages - BES	9,978	9,978	11,475	11,932	457	3.99%
1100	18	111	2	Aides Wages - BMS	30,931	21,265	35,574	37,791	2,217	6.23%
1100	18	111	3	Aides Wages - BHS	60,217	62,477	65,353	67,951	2,598	3.98%
1100	18	120	0	Substitutes Wages - DW	152,750	205,807	152,750	168,025	15,275	10.00%

BOW SCHOOL DISTRICT
2026-2027 PROPOSED BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
1100	18	240	0	Course Reimbursement - DW	58,000	69,679	58,000	68,000	10,000	17.24%
1100	18	241	0	Course Reimbursement Aides - DW	7,500	180	7,500	7,500	0	0.00%
1100	18	310	1	Home Instruction Contracted Service - BES	500	0	500	500	0	0.00%
1100	18	310	2	Home Instruction Contracted Service - BMS	1,000	0	1,000	1,000	0	0.00%
1100	18	310	3	Home Instruction Contracted Service - BHS	1,000	0	1,000	1,000	0	0.00%
1100	18	320	0	Pre-Employment Contracted Service - DW	500	765	500	775	275	55.00%
1100	18	430	1	Maintenance Contracts - BES	18,318	20,357	21,212	21,375	163	0.77%
1100	18	430	2	Maintenance Contracts - BMS	18,227	20,213	23,444	21,224	(2,220)	-9.47%
1100	18	430	3	Maintenance Contracts - BHS	28,668	31,042	25,400	32,594	7,194	28.32%
1100	18	610	1	General Supplies - BES	39,543	40,516	46,313	49,313	3,000	6.48%
1100	18	610	2	General Supplies - BMS	21,833	19,379	22,963	22,963	0	0.00%
1100	18	610	3	General Supplies - BHS	22,183	20,003	22,813	24,000	1,187	5.20%
1100	18	641	3	Textbooks - BHS	20,205	15,542	21,315	27,132	5,817	27.29%
1100	18	642	2	Electronic Info - BMS	26,000	38,050	26,500	31,700	5,200	19.62%
1100	18	733	1	Furniture - BES	0	0	0	0	0	#DIV/0!
1100	18	733	2	Furniture - BMS	6,483	7,833	6,483	6,483	0	0.00%
1100	18	733	3	Furniture - BHS	2,400	2,323	3,500	4,000	500	14.29%
1100	18	734	1	Equipment - BES	5,800	5,872	5,800	6,000	200	3.45%
1100	18	734	2	Equipment - BMS	0	0	0	0	0	#DIV/0!
1100	18	734	3	Equipment - BHS	13,450	6,918	24,612	9,129	(15,483)	-62.91%
1100	18	737	1	Replacement Furniture/Fixtures - BES	0	0	0	0	0	#DIV/0!
1100	18	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
1100	18	737	3	Replacement Furniture/Fixtures - BHS	13,750	12,442	7,000	4,900	(2,100)	0.00%
1100	18	738	1	Replacement Equipment - BES	0	0	0	0	0	
1100	18	738	2	Replacement Equipment - BMS	300	0	2,000	2,000	0	0.00%
1100	18	738	3	Replacement Equipment - BHS	2,350	1,049	2,710	3,644	934	34.46%
1100	18	739	1	Other Equipment - BES	0	0	0	0	0	0.00%
1100	18	810	1	Dues/Fees - BES	0	0	0	0	0	
1100	18	810	2	Dues/Fees - BMS	2,200	333	2,200	2,200	0	0.00%
1100	18	810	3	Dues/Fees - BHS	8,000	8,040	14,250	12,500	(1,750)	-12.28%
				TOTAL REGULAR INSTRUCTION	**9,394,352**	**9,423,513**	**9,911,336**	**10,443,219**	**531,883**	**5.37%**
1100	23	610	1	Reading Supplies - BES	7,000	6,597	6,500	6,500	0	0.00%
1100	23	610	2	Reading Supplies - BMS	14,700	4,862	5,200	5,200	0	0.00%
1100	23	610	3	Reading Supplies - BHS	0	0	0	0	0	#DIV/0!
1100	23	641	1	Reading Books - BES	5,000	2,382	0	13,000	13,000	#DIV/0!
1100	23	641	2	Reading Books - BMS	2,150	2,027	2,150	2,150	0	0.00%
1100	23	642	1	Reading Elect Info - BES	18,500	16,500	19,000	21,000	2,000	10.53%
				TOTAL READING	**47,350**	**32,369**	**32,850**	**47,850**	**15,000**	**45.66%**
1100	25	430	1	Computer Repairs - BES	7,000	1,309	5,000	5,000	0	0.00%
1100	25	430	2	Computer Repairs - BMS	9,000	4,813	7,000	7,000	0	0.00%
1100	25	430	3	Computer Repairs - BHS	3,000	2,323	3,000	3,000	0	0.00%
1100	25	610	1	Computer Supplies - BES	6,500	2,170	6,500	6,500	0	0.00%
1100	25	610	2	Computer Supplies - BMS	2,500	2,169	2,500	2,500	0	0.00%
1100	25	610	3	Computer Supplies - BHS	1,000	50	1,000	1,000	0	0.00%
				TOTAL COMPUTER REPAIRS/SUPPLIES	**29,000**	**12,834**	**25,000**	**25,000**	**0**	**0.00%**
1100	27	610	3	Humanities Supplies - BHS	2,200	864	3,700	4,000	300	8.11%
				TOTAL HUMANITIES	**2,200**	**864**	**3,700**	**4,000**	**300**	**8.11%**
1100	29	610	3	Health/Wellness Supplies - BHS	200	269	200	200	0	0.00%
				TOTAL HEALTH/WELLNESS	**200**	**269**	**200**	**200**	**0**	**0.00%**
1100	85	211	0	Health Insurance - DW	2,379,385	2,266,315	2,506,733	2,990,793	484,060	19.31%
1100	85	211	0	Health Insurance Retiree Payments - DW	3,400	1,700	3,700	7,300	3,600	97.30%
1100	85	212	0	Dental Insurance - DW	168,132	159,061	177,472	202,333	24,861	14.01%
1100	85	213	0	Life Insurance - DW	10,537	5,827	11,168	11,779	611	5.47%
1100	85	214	0	Disability Insurance - DW	18,008	17,297	19,083	20,124	1,041	5.46%
1100	85	220	0	FICA - DW	694,325	710,188	731,671	771,371	39,700	5.43%
1100	85	230	0	NH Retirement - DW	1,717,509	1,712,629	1,773,544	1,870,182	96,638	5.45%
1100	85	250	0	Unemployment Insurance - DW	3,472	4,190	4,200	4,200	0	0.00%
1100	85	260	0	Workers Comp Insurance - DW	31,766	33,262	33,506	35,324	1,818	5.43%
				TOTAL EMPLOYEE BENEFITS	**5,026,534**	**4,910,468**	**5,261,077**	**5,913,406**	**652,329**	**12.40%**
				TOTAL 1100 REGULAR EDUCATION	**14,703,719**	**14,571,110**	**15,451,259**	**16,623,836**	**1,172,577**	**7.59%**
				1200 SPECIAL EDUCATION						
1200	18	110	1	Certified Staff Wages - BES	605,574	563,311	626,540	673,947	47,407	7.57%
1200	18	110	2	Certified Staff Wages - BMS	628,180	581,944	651,037	658,092	7,055	1.08%
1200	18	110	3	Certified Staff Wages - BHS	629,761	610,974	668,992	658,962	(10,030)	-1.50%
1200	18	111	1	Aides Wages - BES	559,625	602,406	666,352	555,848	(110,504)	-16.58%

BOW SCHOOL DISTRICT
2026-2027 PROPOSED BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
1200	18	111	2	Aides Wages - BMS	422,125	379,553	364,669	521,307	156,638	42.95%
1200	18	111	3	Aides Wages - BHS	374,622	243,972	448,924	525,496	76,572	17.06%
1200	18	113	3	Clerical Wages - BHS	0	0	0	0	0	0.00%
1200	18	120	0	Substitutes - DW	36,400	48,680	36,400	42,500	6,100	16.76%
1200	18	240	0	Course Reimbursement - DW	0	0	0	0	0	0.00%
1200	18	319	1	Home Instruction Contracted Service - BES	1,000	0	1,000	1,000	0	0.00%
1200	18	319	2	Home Instruction Contracted Service - BMS	1,500	5,935	1,500	1,500	0	0.00%
1200	18	319	3	Home Instruction Contracted Service - BHS	1,500	1,889	1,500	1,500	0	0.00%
1200	18	322	0	Conferences/Seminars - DW	5,000	4,688	5,000	5,000	0	0.00%
1200	18	323	0	Professional Services for Pupils - DW	164,400	221,701	200,400	336,000	135,600	67.66%
1200	18	324	0	Transcription Services - DW	0	0	0	0	0	#DIV/0!
1200	18	325	1	Testing - BES	0	0	0	0	0	#DIV/0!
1200	18	325	3	Testing - BHS	0	0	0	0	0	#DIV/0!
1200	18	569	0	Tuition to Private Schools - DW	704,000	762,323	1,139,000	1,066,000	(73,000)	-6.41%
1200	18	580	0	Travel - DW	2,785	0	1,000	1,750	750	75.00%
1200	18	610	0	Supplies - DW	5,000	2,430	5,000	5,000	0	0.00%
1200	18	610	1	Supplies - BES	3,750	4,899	3,750	3,750	0	0.00%
1200	18	610	2	Supplies - BMS	3,500	2,457	2,500	3,000	500	20.00%
1200	18	610	3	Supplies - BHS	3,000	1,618	4,000	3,000	(1,000)	-25.00%
1200	18	641	1	Textbooks - BES	500	710	750	2,000	1,250	166.67%
1200	18	641	2	Textbooks - BMS	500	533	250	250	0	0.00%
1200	18	641	3	Textbooks - BHS	500	302	250	250	0	0.00%
1200	18	650	0	Software - DW	20,000	19,492	18,500	18,500	0	0.00%
1200	18	650	1	Software - BES	1,500	1,669	2,500	2,500	0	0.00%
1200	18	650	2	Software - BMS	4,200	3,200	4,250	4,250	0	0.00%
1200	18	650	3	Software - BHS	2,300	1,550	2,750	2,750	0	0.00%
1200	18	733	1	New Furniture - BES	1,250	318	500	500	0	0.00%
1200	18	733	2	New Furniture - BMS	750	200	550	550	0	0.00%
1200	18	733	3	New Furniture - BHS	750	33	1,500	1,000	(500)	-33.33%
1200	18	734	0	New Equipment - DW	6,000	1,798	5,000	5,000	0	0.00%
1200	18	734	1	New Equipment - BES	2,500	1,306	3,000	3,000	0	0.00%
1200	18	734	2	New Equipment - BMS	2,500	0	3,000	2,500	(500)	-16.67%
1200	18	734	3	New Equipment - BHS	3,750	5,342	3,750	3,000	(750)	-20.00%
1200	18	737	1	Replacement Furniture - BES	0	0	0	0	0	#DIV/0!
1200	18	737	2	Replacement Furniture - BMS	0	0	0	0	0	#DIV/0!
1200	18	737	3	Replacement Furniture - BHS	0	(2,990)	0	0	0	#DIV/0!
1200	18	738	1	Replacement Equipment - BES	0	0	0	0	0	#DIV/0!
1200	18	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
1200	18	738	3	Replacement Equipment - BHS	0	0	0	0	0	#DIV/0!
1200	18	810	0	Memberships/Dues - DW	4,000	1,615	4,000	4,000	0	0.00%
1200	18	890	0	Summer School	140,000	126,200	145,000	120,000	(25,000)	-17.24%
				TOTAL SPECIAL EDUCATION	**4,342,722**	**4,200,059**	**5,023,114**	**5,233,702**	**210,588**	**4.19%**
1200	85	211	0	Health Insurance - DW	867,589	828,672	929,934	1,192,391	262,457	28.22%
1200	85	212	0	Dental Insurance - DW	58,230	60,790	65,533	75,292	9,759	14.89%
1200	85	213	0	Life Insurance - DW	3,846	2,028	4,116	4,303	187	4.54%
1200	85	214	0	Disability Insurance - DW	6,659	6,225	7,127	7,423	296	4.15%
1200	85	220	0	FICA - DW	249,106	226,417	264,913	278,166	13,253	5.00%
1200	85	230	0	NH Retirement - DW	555,740	526,428	572,262	605,556	33,294	5.82%
1200	85	250	0	Unemployment Insurance - DW	2,298	2,689	2,659	2,892	233	8.76%
1200	85	260	0	Workers Comp Insurance - DW	11,705	11,968	12,576	13,213	637	5.07%
				TOTAL EMPLOYEE BENEFITS	**1,755,173**	**1,665,217**	**1,859,120**	**2,179,236**	**320,116**	**17.22%**
				TOTAL 1200 SPECIAL EDUCATION	**6,097,895**	**5,865,276**	**6,882,234**	**7,412,938**	**530,704**	**7.71%**
				1260 BILINGUAL EDUCATION						
1260	18	111	0	Wages - DW	16,680	16,680	18,651	23,040	4,389	23.53%
1260	18	320	0	Professional Services for Pupils - DW	0	0	0	0	0	#DIV/0!
				TOTAL BILINGUAL EDUCATION	16,680	16,680	18,651	23,040	4,389	#DIV/0!
1260	85	211	0	Health Insurance - DW	0	360	4,135	0	(4,135)	-100.00%
1260	85	212	0	Dental Insurance - DW	0	0	211	0	(211)	-100.00%
1260	85	213	0	Life Insurance - DW	20	11	22	28	6	27.27%
1260	85	214	0	Disability Insurance - DW	35	34	39	48	9	23.08%
1260	85	220	0	FICA - DW	1,276	0	1,427	1,763	336	23.55%
1260	85	230	0	NH Retirement - DW	0	0	3,587	0	(3,587)	-100.00%
1260	85	250	0	Unemployment Insurance - DW	28	34	34	34	0	0.00%
1260	85	260	0	Workers Comp Insurance - DW	58	0	65	81	16	24.62%
				TOTAL EMPLOYEE BENEFITS	1,417	438	9,520	1,954	(7,566)	-79.47%

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
				TOTAL 1260 BILINGUAL EDUCATION	18,097	17,118	28,171	24,994	(3,177)	-11.28%
				1280 GIFTED & TALENTED						
1280	18	110	1	Certified Staff Wages - BES	49,253	51,715	0	0	0	#DIV/0!
1280	18	110	2	Certified Staff Wages - BMS	0	0	0	0	0	#DIV/0!
1280	18	610	1	Supplies - BES	0	0	0	0	0	#DIV/0!
1280	18	610	2	Supplies - BMS	500	0	0	0	0	#DIV/0!
1280	18	641	1	Textbooks - BES	0	0	0	0	0	#DIV/0!
1280	18	641	2	Textbooks - BMS	0	0	0	0	0	#DIV/0!
1280	18	733	2	New Furniture - BMS	0	0	0	0	0	#DIV/0!
1280	18	734	1	New Equipment - BES	0	0	0	0	0	#DIV/0!
1280	18	734	2	New Equipment - BMS	0	0	0	0	0	0.00%
				TOTAL GIFTED & TALENTED	49,753	51,715	0	0	0	#DIV/0!
1280	85	211	0	Health Insurance - DW	31,153	31,153	0	0	0	#DIV/0!
1280	85	212	0	Dental Insurance - DW	2,203	2,203	0	0	0	#DIV/0!
1280	85	213	0	Life Insurance - DW	59	33	0	0	0	#DIV/0!
1280	85	214	0	Disability Insurance - DW	102	98	0	0	0	#DIV/0!
1280	85	220	0	FICA - DW	3,768	3,956	0	0	0	#DIV/0!
1280	85	230	0	NH Retirement - DW	9,673	10,157	0	0	0	#DIV/0!
1280	85	250	0	Unemployment Insurance - DW	28	34	0	0	0	#DIV/0!
1280	85	260	0	Workers Comp Insurance - DW	172	241	0	0	0	#DIV/0!
				TOTAL EMPLOYEE BENEFITS	47,158	47,874	0	0	0	#DIV/0!
				TOTAL 1280 GIFTED & TALENTED	96,911	99,589	0	0	0	#DIV/0!
				1300 CAREER & TECHNICAL EDUCATION						
1300	18	110	3	Transportation Staff Wages - BHS	45,546	45,392	47,369	24,632	(22,737)	-48.00%
1300	18	561	3	CTE Education Tuition - BHS	333,372	441,401	330,363	406,896	76,533	23.17%
				TOTAL CAREER & TECHNICAL EDUCATION	378,918	486,792	377,732	431,528	53,796	14.24%
1300	85	220	0	FICA - DW	3,484	2,412	3,624	1,884	(1,740)	-48.01%
1300	85	260	0	Workers Comp Insurance - DW	1,899	1,708	1,975	1,414	(561)	-28.41%
				TOTAL EMPLOYEE BENEFITS	5,383	4,120	5,599	3,298	(2,301)	-41.10%
				TOTAL 1300 CAREER & TECHNICAL EDUCATION	384,301	490,912	383,331	434,826	51,495	13.43%
				1410 CO-CURRICULAR						
1410	20	110	1	Wages - BES	11,981	8,960	13,156	13,551	395	3.00%
1410	20	110	2	Wages - BMS	38,297	37,805	43,474	44,650	1,176	2.71%
1410	20	110	3	Wages - BHS	64,829	70,829	78,704	81,065	2,361	3.00%
1410	20	322	3	Conferences - BHS	2,000	0	1,000	1,000	0	0.00%
1410	20	610	1	Supplies - BES	0	0	0	0	0	#DIV/0!
1410	20	610	2	Supplies - BMS	3,000	551	3,000	3,000	0	0.00%
1410	20	610	3	Supplies - BHS	5,000	4,223	8,000	8,000	0	0.00%
1410	20	734	2	New Equipment - BMS	0	0	0	0	0	#DIV/0!
1410	20	738	3	Replacement Equipment - BHS	0	0	0	0	0	#DIV/0!
1410	20	810	1	Dues/Fees - BES	2,500	0	2,500	2,500	0	0.00%
1410	20	810	2	Dues/Fees - BMS	4,200	680	4,200	4,200	0	0.00%
1410	20	810	3	Dues/Fees - BHS	8,000	8,038	8,000	8,000	0	0.00%
1410	20	890	2	Transition Expenses - BMS	6,500	7,094	6,500	6,500	0	0.00%
1410	20	890	3	Assemblies - BHS	900	786	900	2,000	1,100	122.22%
				TOTAL CO-CURRICULAR	147,207	138,967	169,434	174,466	5,032	2.97%
1410	85	220	0	FICA - DW	8,806	10,248	10,353	10,654	301	2.91%
1410	85	230	0	NH Retirement - DW	22,607	18,690	26,025	26,781	756	2.90%
1410	85	260	0	Workers Comp Insurance - DW	403	422	474	487	13	2.74%
				TOTAL EMPLOYEE BENEFITS	31,816	29,359	36,852	37,922	1,070	2.90%
				TOTAL 1410 CO-CURRICULAR	179,023	168,326	206,286	212,388	6,102	2.96%
				1420 ATHLETICS						
1420	18	110	3	Athletic Director - BHS	97,445	97,445	110,722	115,151	4,429	4.00%
1420	18	320	2	Officials - BMS	8,800	6,570	9,680	9,680	0	0.00%
1420	18	320	3	Officials - BHS	59,340	56,455	63,210	64,875	1,665	2.63%
1420	18	322	3	Conference/Seminars - BHS	4,150	3,530	4,650	5,400	750	16.13%
1420	18	323	3	Athletic Training Contracted Services - BHS	40,000	41,350	45,000	50,000	5,000	11.11%
1420	18	400	3	Purchased Services - BHS	39,200	43,539	39,300	42,650	3,350	8.52%
1420	18	442	3	Equipment - BHS	3,250	1,600	3,500	1,500	(2,000)	0.00%

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
1420	18	610	1	Playground Supplies - BES	0	0	0	500	500	#DIV/0!
1420	18	610	2	Athletic Supplies - BMS	1,561	1,421	2,500	2,500	0	0.00%
1420	18	610	3	Athletic Supplies - BHS	25,761	23,644	28,083	28,568	485	1.73%
1420	18	734	2	New Equipment - BMS	0	0	0	0	0	#DIV/0!
1420	18	734	3	New Equipment - BHS	46,000	38,737	54,430	3,680	(50,750)	-93.24%
1420	18	738	2	Replacement Equipment - BMS	5,850	6,727	5,850	5,850	0	0.00%
1420	18	738	3	Replacement Equipment - BHS	22,538	14,683	27,068	29,743	2,675	9.88%
1420	18	810	2	Dues/Fees - BMS	633	633	633	633	0	0.00%
1420	18	810	3	Dues/Fees - BHS	18,145	15,198	21,353	27,835	6,482	30.36%
				TOTAL ATHLETICS	**372,673**	**351,532**	**415,979**	**388,565**	**(27,414)**	**-6.59%**
1420	20	110	2	Athletic Stipends - BMS	39,106	39,106	41,218	44,603	3,385	8.21%
1420	20	110	3	Athletic Stipends - BHS	191,140	187,898	221,136	229,729	8,593	3.89%
				TOTAL ATHLETIC STIPENDS	**230,246**	**227,004**	**262,354**	**274,332**	**11,978**	**4.57%**
1420	85	211	0	Health Insurance - DW	31,153	33,977	32,746	37,497	4,751	14.51%
1420	85	212	0	Dental Insurance - DW	2,111	2,111	2,141	2,347	206	9.62%
1420	85	213	0	Life Insurance - DW	117	65	133	138	5	3.76%
1420	85	214	0	Disability Insurance - DW	202	194	229	238	9	3.93%
1420	85	220	0	FICA - DW	25,068	25,005	28,540	29,795	1,255	4.40%
1420	85	230	0	NH Retirement - DW	58,405	56,837	64,568	67,436	2,868	4.44%
1420	85	250	0	Unemployment Insurance - DW	28	34	34	34	0	0.00%
1420	85	260	0	Workers Comp Insurance - DW	1,147	1,201	1,306	1,363	57	4.36%
				TOTAL EMPLOYEE BENEFITS	**118,231**	**119,424**	**129,697**	**138,848**	**9,151**	**7.06%**
				TOTAL 1420 ATHLETICS	**721,150**	**697,960**	**808,030**	**801,745**	**(6,285)**	**-0.78%**
				1490 SUMMER ENRICHMENT PROGRAM						
1490	18	112	3	Wages - BHS	8,400	8,400	8,400	8,400	0	0.00%
				TOTAL SUMMER ENRICHMENT	**8,400**	**8,400**	**8,400**	**8,400**	**0**	**0.00%**
1490	85	220	3	FICA - DW	643	643	643	643	0	0.00%
1490	85	230	3	NH Retirement - DW	1,650	1,650	1,615	1,615	0	0.00%
1490	85	260	3	Workers Comp - DW	29	30	29	29	0	0.00%
				TOTAL EMPLOYEE BENEFITS	**2,322**	**2,323**	**2,287**	**2,287**	**0**	**0.00%**
				TOTAL 1490 SUMMER ENRICHMENT	**10,722**	**10,723**	**10,687**	**10,687**	**0**	**0.00%**
				2113 SOCIAL WORK SERVICES						
2113	18	110	0	Certified Staff Wages	0	0	0	0	0	0.00%
				TOTAL SOCIAL WORK SERVICES	**0**	**0**	**0**	**0**	**0**	**0.00%**
2113	85	211	0	Health Insurance - DW	0	0	0	0	0	#DIV/0!
2113	85	212	0	Dental Insurance - DW	0	0	0	0	0	#DIV/0!
2113	85	213	0	Life Insurance - DW	0	0	0	0	0	#DIV/0!
2113	85	214	0	Disability Insurance - DW	0	0	0	0	0	#DIV/0!
2113	85	220	0	FICA - DW	0	0	0	0	0	0.00%
2113	85	230	0	NH Retirement - DW	0	0	0	0	0	#DIV/0!
2113	85	250	0	Unemployment Insurance - DW	0	0	0	0	0	#DIV/0!
2113	85	260	0	Workers Comp Insurance - DW	0	0	0	0	0	#DIV/0!
				TOTAL EMPLOYEE BENEFITS	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**
				TOTAL 2113 SOCIAL WORK SERVICES	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**
				2119 SCHOOL RESOURCE OFFICER SERVICES						
2119	21	300	0	SRO Contracted Services to Town	63,699	50,000	55,000	60,000	5,000	9.09%
				TOTAL 2119 SCHOOL RESOURCE OFFICER SERVICES	**63,699**	**50,000**	**55,000**	**60,000**	**5,000**	**9.09%**
				2120 GUIDANCE SERVICES						
2120	35	110	1	Certified Staff Wages - BES	67,385	59,629	76,633	56,501	(20,132)	-26.27%
2120	35	110	2	Certified Staff Wages - BMS	166,427	132,587	147,227	155,367	8,140	5.53%
2120	35	110	3	Certified Staff Wages - BHS	354,925	411,555	335,293	360,905	25,612	7.64%
2120	35	113	3	Clerical Wages - BHS	56,901	56,901	59,094	61,349	2,255	3.82%
2120	35	335	3	Testing - BHS	2,790	1,912	3,240	8,420	5,180	159.88%
2120	35	580	3	Travel - BHS	2,500	350	2,500	2,700	200	8.00%
2120	35	610	1	Supplies - BES	750	410	1,500	1,500	0	0.00%
2120	35	610	2	Supplies - BMS	816	789	816	816	0	0.00%
2120	35	610	3	Supplies - BHS	4,100	1,785	4,100	4,600	500	12.20%

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
2120	35	641	2	Books/Printed Media - BMS	175	126	175	3,200	3,025	1728.57%
2120	35	641	3	Books/Printed Media - BHS	480	63	480	480	0	0.00%
2120	35	642	3	Software - BHS	6,950	650	11,125	11,604	479	4.31%
2120	35	733	2	New Furniture - BMS	0	0	0	0	0	#DIV/0!
2120	35	734	2	New Equipment - BMS	0	0	0	0	0	#DIV/0!
2120	35	734	3	New Equipment - BHS	1,620	0	1,245	0	(1,245)	-100.00%
2120	35	737	2	Replacement Furniture - BMS	0	0	0	0	0	#DIV/0!
2120	35	810	1	Dues - BES	179	0	179	0	(179)	-100.00%
2120	35	810	3	Dues - BHS	1,110	200	1,110	1,110	0	0.00%
2120	35	890	1	Assemblies - BES	3,000	0	3,000	3,000	0	0.00%
				TOTAL GUIDANCE	**670,108**	**666,957**	**647,717**	**671,552**	**23,835**	**3.68%**
2120	85	211	0	Health Insurance - DW	187,565	203,160	201,145	211,486	10,341	5.14%
2120	85	212	0	Dental Insurance - DW	14,151	12,591	14,162	12,220	(1,942)	-13.71%
2120	85	213	0	Life Insurance - DW	839	440	843	865	22	2.61%
2120	85	214	0	Disability Insurance - DW	1,448	1,350	1,454	1,492	38	2.61%
2120	85	220	0	FICA - DW	49,391	49,828	47,296	48,510	1,214	2.57%
2120	85	230	0	NH Retirement - DW	133,890	144,177	131,278	134,671	3,393	2.58%
2120	85	250	0	Unemployment Insurance - DW	273	329	336	302	(34)	-10.12%
2120	85	260	0	Workers Comp Insurance - DW	2,391	2,435	2,400	2,462	62	2.58%
				TOTAL EMPLOYEE BENEFITS	**389,948**	**414,311**	**398,914**	**412,008**	**13,094**	**3.28%**
				TOTAL 2120 GUIDANCE SERVICES	**1,060,056**	**1,081,268**	**1,046,631**	**1,083,560**	**36,929**	**3.53%**
				2132 HEALTH SERVICES						
2132	42	110	1	Certified Staff Wages - BES	83,137	82,904	86,595	86,870	275	0.32%
2132	42	110	2	Certified Staff Wages - BMS	74,631	75,777	77,737	77,985	248	0.32%
2132	42	110	3	Certified Staff Wages - BHS	74,631	72,359	77,737	77,985	248	0.32%
2132	42	111	1	Health Assistant Wages - BES	26,742	34,220	30,636	31,024	388	1.27%
2132	42	111	2	Health Assistant Wages - BMS	25,942	21,736	29,836	31,024	1,188	3.98%
2132	42	111	3	Health Assistant Wages - BHS	0	0	0	0	0	#DIV/0!
2132	42	320	0	Contracted Health Services - DW	0	0	0	0	0	#DIV/0!
2132	42	430	1	Equipment Repair - BES	0	0	0	0	0	#DIV/0!
2132	42	430	2	Equipment Repair - BMS	0	0	0	0	0	#DIV/0!
2132	42	550	3	Printing - BHS	0	0	0	0	0	#DIV/0!
2132	42	580	3	Travel - BHS	380	0	380	0	(380)	-100.00%
2132	42	610	1	Supplies - BES	1,900	2,017	1,900	2,300	400	21.05%
2132	42	610	2	Supplies - BMS	2,945	3,119	3,093	3,343	250	8.08%
2132	42	610	3	Supplies - BHS	4,000	4,576	4,000	4,000	0	0.00%
2132	42	641	3	Books - BHS	100	0	0	0	0	#DIV/0!
2132	42	640	0	Software - DW	5,788	6,629	6,650	7,155	505	7.59%
2132	42	734	1	New Equipment - BES	200	0	200	0	(200)	-100.00%
2132	42	734	2	New Equipment - BMS	0	0	0	0	0	#DIV/0!
2132	42	737	2	Replacement Funrniture - BMS	0	0	0	0	0	#DIV/0!
2132	42	738	3	Replacement Equipment - BHS	0	0	100	800	700	700.00%
2132	42	810	3	Dues - BHS	150	105	150	550	400	266.67%
				TOTAL HEALTH SERVICES	**300,546**	**303,442**	**319,014**	**323,036**	**4,022**	**1.26%**
2132	85	211	0	Health Insurance - DW	83,389	84,146	89,703	66,401	(23,302)	-25.98%
2132	85	212	0	Dental Insurance - DW	7,226	7,148	7,120	7,210	90	1.26%
2132	85	213	0	Life Insurance - DW	342	189	363	366	3	0.83%
2132	85	214	0	Disability Insurance - DW	590	567	626	631	5	0.80%
2132	85	220	0	FICA - DW	21,809	22,438	23,144	23,324	180	0.78%
2132	85	230	0	NH Retirement - DW	52,771	52,865	54,260	54,609	349	0.64%
2132	85	250	0	Unemployment Insurance - DW	140	169	168	168	0	0.00%
2132	85	260	0	Workers Comp Insurance - DW	998	1,045	1,059	1,067	8	0.76%
				TOTAL EMPLOYEE BENEFITS	**167,265**	**168,566**	**176,443**	**153,776**	**(22,667)**	**-12.85%**
				TOTAL 2130 HEALTH SERVICES	**467,811**	**472,008**	**495,457**	**476,812**	**(18,645)**	**-3.76%**
				2140 PSYCHOLOGICAL SERVICES						
2140	18	110	0	Certified Staff Wages - DW	235,311	235,530	244,723	254,512	9,789	4.00%
2140	18	325	0	Testing - DW	6,500	6,182	5,500	7,000	1,500	27.27%
2140	18	610	0	Supplies - DW	1,200	524	1,200	1,000	(200)	-16.67%
2140	18	641	0	Textbooks - DW	0	0	0	0	0	#DIV/0!
				TOTAL PSYCHOLOGICAL SERVICES	**243,011**	**242,236**	**251,423**	**262,512**	**11,089**	**4.41%**
2140	85	211	0	Health Insurance - DW	80,997	74,893	85,139	97,493	12,354	14.51%
2140	85	212	0	Dental Insurance - DW	5,489	5,581	5,566	6,102	536	9.63%
2140	85	213	0	Life Insurance - DW	294	118	305	318	13	4.26%

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
2140	85	214	0	Disability Insurance - DW	507	409	527	548	21	3.98%
2140	85	220	0	FICA - DW	18,001	17,578	18,721	19,470	749	4.00%
2140	85	230	0	NH Retirement - DW	48,060	48,103	48,938	50,896	1,958	4.00%
2140	85	260	0	Workers Comp Insurance - DW	856	765	891	926	35	3.93%
				TOTAL EMPLOYEE BENEFITS	**154,204**	**147,447**	**160,087**	**175,753**	**15,666**	**9.79%**
				TOTAL 2140 PSYCHOLOGICAL SERVICES	**397,215**	**389,683**	**411,510**	**438,265**	**26,755**	**6.50%**
				2150 SPEECH/LANGUAGE SERVICES						
2150	18	110	0	Certified Staff Wages - DW	290,265	291,915	305,216	318,727	13,511	4.43%
2150	18	111	0	Speech Pathologist Aides Wages - DW	77,048	81,130	80,089	41,241	(38,848)	-48.51%
2150	18	320	0	Contracted Services - DW	8,500	9,032	8,500	8,500	0	0.00%
2150	18	325	0	Testing - DW	1,000	1,004	1,000	1,800	800	80.00%
2150	18	610	0	Supplies - DW	1,250	904	1,000	800	(200)	-20.00%
2150	18	641	0	Books - DW	250	0	0	0	0	#DIV/0!
2150	18	650	0	Software - DW	2,500	2,349	2,500	2,500	0	0.00%
2150	18	734	0	Equipment - DW	1,000	771	1,000	1,000	0	0.00%
				TOTAL SPEECH/LANGUAGE SERVICES	**381,813**	**387,106**	**399,305**	**374,568**	**(24,737)**	**-6.20%**
2150	85	211	0	Health Insurance - DW	113,667	97,206	120,608	110,847	(9,761)	-8.09%
2150	85	212	0	Dental Insurance - DW	6,413	5,984	6,492	5,804	(688)	-10.60%
2150	85	213	0	Life Insurance - DW	441	217	462	432	(30)	-6.49%
2150	85	214	0	Disability Insurance - DW	760	684	798	745	(53)	-6.64%
2150	85	220	0	FICA - DW	28,099	27,633	29,476	27,538	(1,938)	-6.57%
2150	85	230	0	NH Retirement - DW	67,433	68,520	68,904	66,549	(2,355)	-3.42%
2150	85	250	0	Unemployment Insurance - DW	157	178	188	155	(33)	-17.55%
2150	85	260	0	Workers Comp Insurance - DW	1,286	1,269	1,349	1,260	(89)	-6.60%
				TOTAL EMPLOYEE BENEFITS	**218,256**	**201,693**	**228,277**	**213,330**	**(14,947)**	**-6.55%**
				TOTAL 2150 SPEECH/LANGUAGE SERVICES	**600,069**	**588,798**	**627,582**	**587,898**	**(39,684)**	**-6.32%**
				2160 PT/OT SERVICES						
2160	18	110	0	Certified Staff Wages - DW	309,818	312,122	322,210	296,485	(25,725)	-7.98%
2160	18	320	0	Contracted Services - DW	0	0	0	0	0	#DIV/0!
2160	18	325	0	Testing - DW	1,500	910	3,000	800	(2,200)	-73.33%
2160	18	610	0	Supplies - DW	1,500	1,498	2,000	1,000	(1,000)	-50.00%
2160	18	641	0	Books - DW	0	0	0	0	0	#DIV/0!
2160	18	734	0	Equipment - DW	1,000	760	500	500	0	0.00%
2160	18	734	1	Equipment - BES	1,800	200	1,000	800	(200)	-20.00%
				TOTAL PT/OT SERVICES	**315,618**	**315,488**	**328,710**	**299,585**	**(29,125)**	**-8.86%**
2160	85	211	0	Health Insurance - DW	124,611	131,154	143,045	148,821	5,776	4.04%
2160	85	212	0	Dental Insurance - DW	8,629	9,259	9,183	9,128	(55)	-0.60%
2160	85	213	0	Life Insurance - DW	372	220	434	405	(29)	-6.68%
2160	85	214	0	Disability Insurance - DW	641	613	749	699	(50)	-6.68%
2160	85	220	0	FICA - DW	23,701	23,169	24,649	22,681	(1,968)	-7.98%
2160	85	230	0	NH Retirement - DW	60,848	66,032	67,016	62,272	(4,744)	-7.08%
2160	85	250	0	Unemployment Insurance - DW	140	197	202	155	(47)	-23.27%
2160	85	260	0	Workers Comp Insurance - DW	1,084	1,130	1,266	1,182	(84)	-6.64%
				TOTAL EMPLOYEE BENEFITS	**220,026**	**231,773**	**246,544**	**245,343**	**(1,201)**	**-0.49%**
				TOTAL 2160 PT/OT SERVICES	**535,644**	**547,261**	**575,254**	**544,928**	**(30,326)**	**-5.27%**
				2212 PROFESSIONAL SERVICES/TESTING						
2212	37	110	0	Wages - DW	11,100	9,396	24,500	24,980	480	1.96%
2212	37	335	1	Test Scoring - BES	3,366	0	3,366	0	(3,366)	-100.00%
2212	37	335	2	Test Scoring - BMS	0	0	0	0	0	#DIV/0!
2212	37	641	1	Books - BES	400	0	400	0	(400)	-100.00%
2212	37	641	2	Books - BMS	0	0	0	0	0	#DIV/0!
				TOTAL PROFESSIONAL SERVICES/TESTING	**14,866**	**9,396**	**28,266**	**24,980**	**(3,286)**	**-11.63%**
2212	85	220	0	FICA - DW	849	0	1,874	1,911	37	1.97%
2212	85	230	0	NH Retirement - DW	2,180	0	4,711	4,804	93	1.97%
2212	85	260	0	Workers Comp Insurance - DW	28	29	61	62	1	1.64%
				TOTAL EMPLOYEE BENEFITS	**3,057**	**29**	**6,646**	**6,777**	**131**	**1.97%**
				TOTAL 2212 PROF. SERVICES/TESTING	**17,923**	**9,425**	**34,912**	**31,757**	**(3,155)**	**-9.04%**
				2213 IMPROVEMENT OF INSTRUCTION						

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
2213	34	320	1	Staff Development - BES	28,000	26,926	28,000	32,000	4,000	14.29%
2213	34	320	2	Staff Development - BMS	24,393	21,057	24,393	29,393	5,000	20.50%
2213	34	320	3	Staff Development - BHS	21,000	22,645	21,000	31,000	10,000	47.62%
2213	34	321	1	In-Service Training - BES	0	0	0	0	0	#DIV/0!
2213	34	321	2	In-Service Training - BMS	0	0	0	0	0	#DIV/0!
2213	34	321	3	In-Service Training - BHS	0	0	0	0	0	#DIV/0!
2213	34	322	1	Conferences/Conventions - BES	0	0	0	0	0	#DIV/0!
2213	34	322	2	Conferences/Conventions - BMS	0	0	0	0	0	#DIV/0!
2213	34	322	3	Conferences/Conventions - BHS	0	0	0	0	0	#DIV/0!
				TOTAL 2213 IMPROVEMENT OF INSTRUCTION	**73,393**	**70,627**	**73,393**	**92,393**	**19,000**	**25.89%**
				2222 LIBRARY/MEDIA SERVICES						
2222	38	110	1	Certified Staff Wages - BES	79,562	79,662	84,340	86,870	2,530	3.00%
2222	38	110	2	Certified Staff Wages - BMS	87,198	116,905	59,080	65,183	6,103	10.33%
2222	38	110	3	Certified Staff Wages - BHS	88,682	91,851	95,319	98,175	2,856	3.00%
2222	38	111	1	Aides Wages - BES	15,964	26,064	18,361	19,092	731	3.98%
2222	38	111	2	Aides Wages - BMS	25,942	21,765	29,836	31,024	1,188	3.98%
2222	38	111	3	Aides Wages - BHS	0	0	0	0	0	#DIV/0!
2222	38	430	1	Equipment Repairs/Maintenance - BES	1,000	0	1,000	1,000	0	0.00%
2222	38	430	2	Equipment Repairs/Maintenance - BMS	0	0	0	0	0	#DIV/0!
2222	38	430	3	Equipment Repairs/Maintenance - BHS	0	0	0	0	0	#DIV/0!
2222	38	610	1	Supplies - BES	700	196	700	700	0	0.00%
2222	38	610	2	Supplies - BMS	1,006	1,085	1,506	1,500	(6)	-0.40%
2222	38	610	3	Supplies - BHS	3,560	3,538	3,590	3,250	(340)	-9.47%
2222	38	641	1	Books/Printed Media - BES	5,000	2,948	5,000	5,000	0	0.00%
2222	38	641	2	Books/Printed Media - BMS	5,800	4,276	5,800	5,800	0	0.00%
2222	38	641	3	Books/Printed Media - BHS	4,330	4,566	4,370	4,370	0	0.00%
2222	38	642	1	Electronic Information - BES	8,500	10,841	9,000	12,000	3,000	33.33%
2222	38	642	2	Electronic Information - BMS	5,200	2,056	5,200	0	(5,200)	-100.00%
2222	38	642	3	Electronic Information - BHS	53,130	45,865	55,640	69,610	13,970	25.11%
2222	38	733	1	New Furniture/Fixtures - BES	0	0	0	0	0	0.00%
2222	38	733	2	New Furniture/Fixtures - BMS	0	0	0	0	0	0.00%
2222	38	733	3	New Furniture/Fixtures - BHS	0	0	0	0	0	#DIV/0!
2222	38	734	1	New Equipment - BES	1,000	180	1,000	1,000	0	0.00%
2222	38	734	2	New Equipment - BMS	0	0	0	0	0	0.00%
2222	38	734	3	New Equipment - BHS	0	0	0	0	0	#DIV/0!
2222	38	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
2222	38	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	#DIV/0!
2222	38	738	1	Replacement Equipment - BES	0	0	0	0	0	#DIV/0!
2222	38	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
2222	38	738	3	Replacement Equipment - BHS	800	782	2,500	0	(2,500)	-100.00%
2222	38	810	3	Dues - BHS	310	225	350	300	(50)	-14.29%
				TOTAL LIBRARY/MEDIA SERVICES	**387,684**	**412,806**	**382,592**	**404,874**	**22,282**	**5.82%**
2222	85	211	0	Health Insurance - DW	83,389	71,780	79,691	125,679	45,988	57.71%
2222	85	212	0	Dental Insurance - DW	7,042	6,334	6,176	7,543	1,367	22.13%
2222	85	213	0	Life Insurance - DW	338	171	322	338	16	4.97%
2222	85	214	0	Disability Insurance - DW	582	559	556	582	26	4.68%
2222	85	220	0	FICA - DW	22,747	25,780	21,951	22,976	1,025	4.67%
2222	85	230	0	NH Retirement - DW	53,679	64,206	49,714	52,074	2,360	4.75%
2222	85	250	0	Unemployment Insurance - DW	140	169	168	168	0	0.00%
2222	85	260	0	Workers Comp Insurance - DW	1,041	1,090	1,004	1,051	47	4.68%
				TOTAL EMPLOYEE BENEFITS	**168,958**	**170,089**	**159,582**	**210,411**	**50,829**	**31.85%**
				TOTAL 2222 LIBRARY/MEDIA SERVICES	**556,642**	**582,896**	**542,174**	**615,285**	**73,111**	**13.48%**
				2223 AUDIO/VISUAL SERVICES						
2223	38	445	3	Film Rental - BHS	0	0	0	0	0	#DIV/0!
2223	38	610	1	Supplies - BES	0	0	0	0	0	#DIV/0!
2223	38	610	2	Supplies - BMS	0	0	0	0	0	#DIV/0!
				TOTAL 2223 AUDIO/VISUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**
				2250 TECHNOLOGY SERVICES						
2250	40	110	0	Technology Assistant Wages - DW	168,002	182,506	194,045	213,528	19,483	10.04%
2250	40	119	0	Technology Administrator Wages - DW	131,053	135,837	139,233	144,802	5,569	4.00%
2250	40	320	0	Staff Development - DW	2,000	1,512	2,000	2,000	0	0.00%
2250	40	532	0	Data Services - DW	103,804	65,749	140,647	132,648	(7,999)	-5.69%
2250	40	539	0	Data Management - DW	74,001	57,821	82,160	80,919	(1,241)	-1.51%

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
2250	40	734	0	New Equipment - DW	318,368	310,468	311,348	301,348	(10,000)	-3.21%
				TOTAL TECHNOLOGY SERVICES	**797,228**	**753,893**	**869,433**	**875,245**	**5,812**	**0.67%**
2250	85	211	0	Health Insurance - DW	62,459	54,867	52,912	39,493	(13,419)	-25.36%
2250	85	212	0	Dental Insurance - DW	2,475	1,731	2,013	1,574	(439)	-21.81%
2250	85	213	0	Life Insurance - DW	359	185	400	430	30	7.50%
2250	85	214	0	Disability Insurance - DW	619	570	690	742	52	7.54%
2250	85	220	0	FICA - DW	22,878	22,173	25,496	27,412	1,916	7.51%
2250	85	230	0	NH Retirement - DW	40,462	37,499	42,493	45,687	3,194	7.52%
2250	85	250	0	Unemployment Insurance - DW	145	152	195	195	0	0.00%
2250	85	260	0	Workers Comp Insurance - DW	1,047	1,056	1,166	1,254	88	7.55%
				TOTAL EMPLOYEE BENEFITS	**130,444**	**118,233**	**125,365**	**116,787**	**(8,578)**	**-6.84%**
				TOTAL 2250 TECHNOLOGY SERVICES	**927,672**	**872,126**	**994,798**	**992,032**	**(2,766)**	**-0.28%**
				2300 GENERAL FUND CONTINGENCY						
2300	18	840	0	General Fund Contingency - DW	25,000	18,192	25,000	25,000	0	0.00%
				TOTAL 2300 GENERAL FUND CONTINGENCY	**25,000**	**18,192**	**25,000**	**25,000**	**0**	**0.00%**
				2311 SCHOOL BOARD SERVICES						
2311	40	110	0	School Board Wages - DW	12,500	12,500	12,500	12,500	0	0.00%
2311	40	111	0	School Board Clerical Wages - DW	3,838	1,718	3,991	4,151	160	4.01%
2311	40	540	0	Advertising - DW	17,500	9,464	15,000	10,000	(5,000)	-33.33%
2311	40	610	0	Supplies - DW	4,750	11,609	6,500	11,750	5,250	80.77%
2311	40	810	0	Dues - DW	5,725	5,725	6,251	6,251	0	0.00%
				TOTAL SCHOOL BOARD SERVICES	**44,313**	**41,016**	**44,242**	**44,652**	**410**	**0.93%**
2311	85	220	0	FICA - DW	1,250	1,088	1,262	1,274	12	0.95%
				TOTAL EMPLOYEE BENEFITS	**1,250**	**1,088**	**1,262**	**1,274**	**12**	**0.95%**
				TOTAL 2311 SCHOOL BOARD SERVICES	**45,563**	**42,103**	**45,504**	**45,926**	**422**	**0.93%**
				2313-2317 CONTRACTED SERVICES						
2312	40	110	0	Clerk/Moderator Wages - DW	300	0	300	300	0	0.00%
2313	40	110	0	District Treasurer Wages	1,500	1,500	1,500	1,500	0	0.00%
2315	40	380	0	Legal Services - DW	25,000	54,278	50,000	40,000	(10,000)	-20.00%
2317	40	370	0	Audit Services - DW	16,100	18,850	17,575	20,000	2,425	13.80%
				TOTAL CONTRACTED SERVICES	**42,900**	**74,628**	**69,375**	**61,800**	**(7,575)**	**-10.92%**
2313	85	220	0	FICA - DW	115	115	115	115	0	0.00%
				TOTAL EMPLOYEE BENEFITS	**115**	**115**	**115**	**115**	**0**	**0.00%**
				TOTAL 2312-2317 CONTRACTED SERVICES	**43,015**	**74,743**	**69,490**	**61,915**	**(7,575)**	**-10.90%**
				2320 EXECUTIVE SERVICES						
2320	40	310		SAU 67 Assessment - DW	921,598	921,598	1,102,893	1,162,810	59,917	5.43%
				TOTAL 2320 EXECUTIVE SERVICES	**921,598**	**921,598**	**1,102,893**	**1,162,810**	**59,917**	**5.43%**
				2410 OFFICE OF THE PRINCIPAL						
2410	40	110	1	Principal Salary - BES	123,851	123,851	128,805	133,957	5,152	4.00%
2410	40	110	2	Principal Salary - BMS	130,442	130,442	135,660	141,086	5,426	4.00%
2410	40	110	3	Principal Salary - BHS	132,222	127,137	137,511	143,011	5,500	4.00%
2410	40	113	1	Clerical Wages - BES	96,441	105,875	100,314	106,097	5,783	5.76%
2410	40	113	2	Clerical Wages - BMS	100,625	99,102	104,666	108,821	4,155	3.97%
2410	40	113	3	Clerical Wages - BHS	132,105	133,045	137,338	140,919	3,581	2.61%
2410	40	119	1	Assistant Principal Salary - BES	106,463	107,746	110,722	115,151	4,429	4.00%
2410	40	119	2	Assistant Principal Salary - BMS	106,463	106,863	110,722	115,151	4,429	4.00%
2410	40	119	3	Assistant Principal Salary - BHS	107,931	108,915	112,248	116,738	4,490	4.00%
2410	40	240	1	Course Reimbursement - BES	0	0	0	0	0	#DIV/0!
2410	40	240	2	Course Reimbursement - BMS	0	0	0	0	0	#DIV/0!
2410	40	240	3	Course Reimbursement - BHS	0	0	0	0	0	#DIV/0!
2410	40	322	1	Conferences/Conventions - BES	3,000	2,258	3,000	4,000	1,000	33.33%
2410	40	322	2	Conferences/Conventions - BMS	980	805	980	980	0	0.00%
2410	40	322	3	Conferences/Conventions - BHS	2,500	1,819	2,500	3,500	1,000	40.00%
2410	40	531	1	Telephone - BES	8,151	7,865	7,884	7,968	84	1.07%
2410	40	531	2	Telephone - BMS	7,050	6,419	6,600	6,672	72	1.09%
2410	40	531	3	Telephone - BHS	24,375	19,760	23,736	25,080	1,344	5.66%

BOW SCHOOL DISTRICT
2026-2027 PROPOSED BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
2410	40	534	1	Postage - BES	500	462	500	500	0	0.00%
2410	40	534	2	Postage - BMS	1,857	879	1,857	1,857	0	0.00%
2410	40	534	3	Postage - BHS	5,250	4,729	5,250	5,250	0	0.00%
2410	40	550	1	Printing - BES	208	0	0	0	0	#DIV/0!
2410	40	550	2	Printing - BMS	0	0	0	0	0	#DIV/0!
2410	40	550	3	Printing - BHS	4,000	3,345	4,000	4,000	0	0.00%
2410	40	580	1	Travel - BES	0	0	0	0	0	#DIV/0!
2410	40	580	2	Travel - BMS	632	393	632	632	0	0.00%
2410	40	580	3	Travel - BHS	250	0	250	250	0	0.00%
2410	40	610	1	Supplies - BES	0	0	0	1,000	1,000	#DIV/0!
2410	40	610	2	Supplies - BMS	530	67	530	530	0	0.00%
2410	40	610	3	Supplies - BHS	1,250	902	1,250	1,250	0	0.00%
2410	40	650	0	Software - DW	28,879	30,756	32,294	36,909	4,615	14.29%
2410	40	733	1	Furniture - BES	1,000	1,366	0	0	0	#DIV/0!
2410	40	733	2	Furniture - BMS	0	0	0	0	0	#DIV/0!
2410	40	733	3	Furniture - BHS	0	0	0	0	0	#DIV/0!
2410	40	733	3	New Equipment - BES	0	0	0	0	0	#DIV/0!
2410	40	734	1	Equipment - BES	0	0	0	0	0	#DIV/0!
2410	40	734	2	Equipment - BMS	0	0	0	0	0	#DIV/0!
2410	40	734	3	Equipment - BHS	0	987	0	0	0	#DIV/0!
2410	40	737	1	Replacement Furniture/Fixtures - BES	0	0	0	0	0	#DIV/0!
2410	40	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
2410	40	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	#DIV/0!
2410	40	738	1	Replacement Equipment - BES	0	0	0	0	0	#DIV/0!
2410	40	738	2	Replacement Equipment - BMS	0	0	0	0	0	0.00%
2410	40	810	1	Dues - BES	1,977	2,014	1,977	3,000	1,023	51.75%
2410	40	810	2	Dues - BMS	1,900	1,740	1,900	1,900	0	0.00%
2410	40	810	3	Dues - BHS	2,200	1,675	2,200	2,500	300	13.64%
2410	40	890	3	High School Graduation - BHS	12,000	24,705	14,000	15,000	1,000	7.14%
				TOTAL OFFICE OF THE PRINCIPAL	**1,145,032**	**1,155,921**	**1,189,326**	**1,243,709**	**54,383**	**4.57%**
2410	85	211	0	Health Insurance - DW	192,927	226,766	214,670	274,565	59,895	27.90%
2410	85	212	0	Dental Insurance - DW	16,830	19,193	17,253	21,615	4,362	25.28%
2410	85	213	0	Life Insurance - DW	2,944	1,628	3,062	3,184	122	3.98%
2410	85	214	0	Disability Insurance - DW	2,150	2,065	2,236	2,325	89	3.98%
2410	85	220	0	FICA - DW	79,452	79,525	82,633	85,925	3,292	3.98%
2410	85	230	0	NH Retirement - DW	208,239	198,255	211,676	219,070	7,394	3.49%
2410	85	250	0	Unemployment Insurance - DW	368	444	442	442	0	0.00%
2410	85	260	0	Workers Comp Insurance - DW	3,635	3,806	3,781	3,931	150	3.97%
				TOTAL EMPLOYEE BENEFITS	**506,545**	**531,682**	**535,753**	**611,057**	**75,304**	**14.06%**
				TOTAL 2410 OFFICE OF THE PRINCIPAL	**1,651,577**	**1,687,603**	**1,725,079**	**1,854,766**	**129,687**	**7.52%**
				2620 OPERATING BUILDING SERVICES						
2620	70	110	1	Custodial Wages - BES	163,198	166,294	189,990	195,520	5,530	2.91%
2620	70	110	2	Custodial Wages - BMS	156,459	159,427	160,528	173,359	12,831	7.99%
2620	70	110	3	Custodial Wages - BHS	243,924	248,551	253,615	264,600	10,985	4.33%
2620	70	130	0	Custodial Overtime - DW	5,000	0	5,000	5,000	0	0.00%
2620	70	320	1	Contracted Services - BES	0	0	0	0	0	0.00%
2620	70	322	1	Staff Development - BES	250	130	250	250	0	0.00%
2620	70	322	2	Staff Development - BMS	250	130	250	250	0	0.00%
2620	70	322	3	Staff Development - BHS	250	130	250	250	0	0.00%
2620	70	411	1	Water/Sewerage - BES	14,558	14,458	14,556	14,556	0	0.00%
2620	70	411	2	Water/Sewerage - BMS	15,558	13,153	15,556	15,556	0	0.00%
2620	70	411	3	Water/Sewerage - BHS	16,743	15,899	16,740	16,740	0	0.00%
2620	70	421	1	Rubbish Removal - BES	9,252	7,342	9,252	12,931	3,679	39.76%
2620	70	421	2	Rubbish Removal - BMS	9,252	7,330	9,252	12,931	3,679	39.76%
2620	70	421	3	Rubbish Removal - BHS	16,763	17,704	16,763	25,322	8,559	51.06%
2620	70	430	3	Equipment Maintenance - BHS	750	504	750	750	0	0.00%
2620	70	431	1	Building Repairs - BES	20,000	13,809	30,000	30,000	0	0.00%
2620	70	431	2	Building Repairs - BMS	25,000	27,591	35,000	35,000	0	0.00%
2620	70	431	3	Building Repairs - BHS	35,000	33,625	45,000	45,000	0	0.00%
2620	70	432	1	HVAC Repairs - BES	0	0	0	0	0	#DIV/0!
2620	70	432	2	HVAC Repairs - BMS	0	0	0	0	0	#DIV/0!
2620	70	432	3	HVAC Repairs - BHS	0	0	0	0	0	#DIV/0!
2620	70	433	1	Plumbing Repairs - BES	0	0	0	0	0	#DIV/0!
2620	70	433	2	Plumbing Repairs - BMS	0	0	0	0	0	#DIV/0!
2620	70	433	3	Plumbing Repairs - BHS	0	0	0	0	0	#DIV/0!
2620	70	434	1	Glass Breakage - BES	0	0	0	0	0	#DIV/0!
2620	70	434	2	Glass Breakage - BMS	0	0	0	0	0	#DIV/0!

BOW SCHOOL DISTRICT
2026-2027 PROPOSED BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
2620	70	434	3	Glass Breakage - BHS	0	0	0	0	0	#DIV/0!
2620	70	435	1	Building Exterior - BES	6,500	2,611	5,000	5,000	0	0.00%
2620	70	435	2	Building Exterior - BMS	6,500	7,635	5,000	5,000	0	0.00%
2620	70	435	3	Building Exterior - BHS	6,500	7,090	5,000	5,000	0	0.00%
2620	70	436	1	Building Interior - BES	15,000	8,946	12,500	12,500	0	0.00%
2620	70	436	2	Building Interior - BMS	50,000	53,959	47,500	47,500	0	0.00%
2620	70	436	3	Building Interior - BHS	50,000	30,219	47,500	47,500	0	0.00%
2620	70	521	0	Property/Liability Insurance - DW	82,825	83,062	90,279	120,619	30,340	33.61%
2620	70	521	0	Insurance Deductible Cost - DW	1,000	0	1,000	1,000	0	0.00%
2620	70	610	1	Custodial Supplies - BES	24,000	20,249	27,500	27,500	0	0.00%
2620	70	610	2	Custodial Supplies - BMS	22,000	32,045	24,500	27,500	3,000	12.24%
2620	70	610	3	Custodial Supplies - BHS	35,000	31,816	37,500	37,500	0	0.00%
2620	70	621	1	Heating Gas - BES	33,932	55,139	34,236	39,567	5,331	15.57%
2620	70	621	2	Heating Gas - BMS	41,200	45,029	41,966	42,543	577	1.37%
2620	70	621	3	Heating Gas - BHS	94,066	98,578	92,176	95,313	3,137	3.40%
2620	70	622	0	Electricity - DW	361,006	375,465	375,163	400,286	25,123	6.70%
2620	70	624	1	Fuel Oil - BES	0	0	0	0	0	#DIV/0!
2620	70	624	2	Diesel Oil - BMS	750	1,564	750	750	0	0.00%
2620	70	624	3	Diesel Fuel - BHS	750	534	750	750	0	0.00%
2620	70	733	1	Furniture - BES	0	0	0	0	0	0.00%
2620	70	733	2	Furniture - BMS	0	0	0	0	0	0.00%
2620	70	733	3	Furniture - BHS	0	0	0	0	0	0.00%
2620	70	734	1	Equipment - BES	0	0	0	0	0	0.00%
2620	70	734	2	Equipment - BMS	0	0	0	0	0	0.00%
2620	70	734	3	Equipment - BHS	0	0	0	0	0	100.00%
2620	70	737	1	Replacement Furniture/Fixtures - BES	0	0	0	0	0	#DIV/0!
2620	70	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
2620	70	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	0.00%
2620	70	738	1	Replacement Equipment - BES	0	0	0	0	0	#DIV/0!
2620	70	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
2620	70	738	3	Replacement Equipment - BHS	0	0	0	0	0	#DIV/0!
2620	70	810	1	Dues - BES	0	0	0	0	0	#DIV/0!
2620	70	810	2	Dues - BMS	0	0	0	0	0	#DIV/0!
2620	70	810	3	Dues - BHS	0	0	0	0	0	#DIV/0!
				TOTAL OPERATING BUILDING SERVICES	1,563,236	1,580,015	1,651,072	1,763,843	112,771	6.83%
2620	85	211	0	Health Insurance - DW	229,607	183,175	229,879	278,625	48,746	21.21%
2620	85	212	0	Dental Insurance - DW	14,395	10,937	13,141	15,533	2,392	18.20%
2620	85	213	0	Life Insurance - DW	634	351	681	714	33	4.85%
2620	85	214	0	Disability Insurance - DW	1,093	1,050	1,174	1,232	58	4.94%
2620	85	220	0	FICA - DW	43,496	47,988	46,599	48,844	2,245	4.82%
2620	85	230	0	NH Retirement - DW	71,433	70,069	72,304	75,907	3,603	4.98%
2620	85	250	0	Unemployment Insurance - DW	507	612	633	634	1	0.16%
2620	85	260	0	Workers Comp Insurance - DW	15,636	10,598	16,751	24,198	7,447	44.46%
				TOTAL EMPLOYEE BENEFITS	376,801	324,780	381,162	445,687	64,525	16.93%
				TOTAL 2620 OPERATING BUILDING SERVICES	1,940,037	1,904,795	2,032,234	2,209,530	177,296	8.72%
				2630 CARE/UPKEEP OF GROUNDS SERVICES						
2630	70	110	0	Building Maintenance Wages - DW	73,289	74,679	76,221	78,547	2,326	3.05%
2630	70	110	3	Grounds Maintenance Wages - DW	103,416	103,555	107,508	111,674	4,166	3.88%
2630	70	130	0	Grounds Maintenance Overtime - DW	2,000	1,934	2,000	2,000	0	0.00%
2630	70	424	1	Maintenance of Grounds - BES	13,521	14,767	13,521	14,750	1,229	9.09%
2630	70	424	2	Maintenance of Grounds - BMS	14,809	14,915	15,307	15,250	(57)	-0.37%
2630	70	424	3	Maintenance of Grounds - BHS	50,520	56,054	58,420	58,575	155	0.27%
2630	70	430	0	Equipment Maintenance - DW	15,500	4,149	23,500	23,500	0	0.00%
2630	70	610	0	Supplies - DW	16,500	15,264	16,500	16,500	0	0.00%
2630	70	626	0	Gas - DW	9,750	17,953	19,500	19,500	0	0.00%
2630	70	734	0	New Equipment - DW	0	0	0	0	0	0.00%
				TOTAL CARE/UPKEEP OF GROUNDS SERVICES	299,305	303,271	332,477	340,296	7,819	2.35%
2630	85	211	0	Health Insurance - DW	61,118	70,271	64,605	74,137	9,532	14.75%
2630	85	212	0	Dental Insurance - DW	5,525	5,525	5,479	6,006	527	9.62%
2630	85	213	0	Life Insurance - DW	208	115	217	224	7	3.23%
2630	85	214	0	Disability Insurance - DW	359	316	374	387	13	3.48%
2630	85	220	0	FICA - DW	13,671	14,428	14,208	14,705	497	3.50%
2630	85	230	0	NH Retirement - DW	21,136	22,499	20,704	21,521	817	3.95%
2630	85	250	0	Unemployment Insurance - DW	98	118	118	118	0	0.00%
2630	85	260	0	Workers Comp Insurance - DW	4,914	3,331	5,108	7,285	2,177	42.62%
				TOTAL EMPLOYEE BENEFITS	107,029	116,603	110,813	124,383	13,570	12.25%

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
				TOTAL 2630 CARE/UPKEEP OF GROUNDS SERVICES	406,334	419,874	443,290	464,679	21,389	4.83%
				2640 CARE/UPKEEP OF EQUIPMENT SERVICES						
2640	70	430	1	Maintenance Contracts - BES	17,248	23,714	18,891	20,764	1,873	9.91%
2640	70	430	2	Maintenance Contracts - BMS	26,734	27,605	27,958	24,616	(3,342)	-11.95%
2640	70	430	3	Maintenance Contracts - BHS	46,708	58,160	49,370	51,957	2,587	5.24%
2640	70	437	1	Repairs Instructional Equipment - BES	0	0	0	0	0	0.00%
2640	70	437	2	Repairs Instructional Equipment - BMS	2,500	1,623	2,500	2,500	0	0.00%
2640	70	437	3	Repairs Instructional Equipment - BHS	6,150	12,276	4,500	3,350	(1,150)	-25.56%
2640	70	438	1	Repairs Non-Instructional Equipment - BES	0	0	0	0	0	#DIV/0!
2640	70	438	2	Repairs Non-Instructional Equipment - BMS	0	0	0	0	0	#DIV/0!
2640	70	438	3	Repairs Non-Instructional Equipment - BHS	0	0	0	1,200	1,200	#DIV/0!
				TOTAL 2640 CARE/UPKEEP OF EQUIPMENT SERVICES	99,340	123,378	103,219	104,387	1,168	1.13%
				2721 STUDENT TRANSPORTATION						
2721	80	110	0	Wages - Regular Transportation - DW	372,313	432,604	414,802	431,234	16,432	3.96%
2721	80	321	0	In-service Training - DW	0	0	0	0	0	#DIV/0!
2721	80	531	0	Telephone - DW	3,250	5,184	5,604	5,748	144	2.57%
2721	80	610	0	Training Supplies - DW	0	126	0	0	0	#DIV/0!
2721	80	641	0	Books/Printed Material - DW	0	645	0	0	0	#DIV/0!
2721	80	642	0	Software - DW	3,500	5,261	3,795	4,031	236	6.22%
2721	80	732	0	Bus Lease - New Vehicles - DW	0	0	0	0	0	0.00%
2721	80	890	0	Other Transportation Expense - DW	8,500	13,806	10,000	10,000	0	0.00%
				TOTAL STUDENT TRANSPORTATION	387,563	457,626	434,201	451,013	16,812	3.87%
2721	85	211	0	Health Insurance - DW	87,960	62,185	80,911	125,745	44,834	55.41%
2721	85	212	0	Dental Insurance - DW	6,421	4,997	5,774	7,734	1,960	33.95%
2721	85	213	0	Life Insurance - DW	447	247	498	517	19	3.82%
2721	85	220	0	FICA - DW	28,482	34,284	31,732	32,989	1,257	3.96%
2721	85	230	0	NH Retirement - DW	0	0	0	0	0	0.00%
2721	85	250	0	Unemployment Insurance - DW	448	541	571	571	0	0.00%
2721	85	260	0	Workers Comp Insurance - DW	15,525	13,760	17,297	24,753	7,456	43.11%
				TOTAL EMPLOYEE BENEFITS	139,283	116,013	136,783	192,309	55,526	40.59%
				TOTAL 2721 STUDENT TRANSPORTATION	526,846	573,639	570,984	643,322	72,338	12.67%
				2722 SPECIAL EDUCATION TRANSPORTATION						
2722	80	110	0	Wages - SPED Transportation - DW	74,897	74,036	77,896	81,011	3,115	4.00%
2722	80	519	0	Contracted Transportation - DW	272,900	318,965	351,900	286,000	(65,900)	-18.73%
2722	80	734	0	Handicapped Transportation New Equipment - DW	0	0	0	0	0	0.00%
2722	80	738	0	Handicapped Transportation Replacement Equipment - DW	15,062	15,062	15,062	15,171	109	0.72%
				TOTAL SPECIAL EDUCATION TRANSPORTATION	362,859	408,063	444,858	382,182	(62,676)	-14.09%
2722	85	211	0	Health Insurance - DW	7,827	0	7,736	8,981	1,245	16.09%
2722	85	212	0	Dental Insurance - DW	0	0	0	0	0	0.00%
2722	85	213	0	Life Insurance - DW	90	50	93	97	4	4.30%
2722	85	214	0	Disability Insurance - DW	0	0	0	0	0	0.00%
2722	85	220	0	FICA - DW	5,730	5,664	5,959	6,197	238	3.99%
2722	85	230	0	NH Retirement - DW	0	0	0	0	0	0.00%
2722	85	250	0	Unemployment Insurance - DW	97	117	117	118	1	0.85%
2722	85	260	0	Workers Comp Insurance - DW	3,123	2,809	3,248	4,650	1,402	43.17%
				TOTAL EMPLOYEE BENEFITS	16,867	8,639	17,153	20,043	2,890	16.85%
				TOTAL 2722 SPECIAL EDUCATION TRANSPORTATION	379,726	416,703	462,011	402,225	(59,786)	-12.94%
				2724 CO-CURRICULAR TRANSPORTATION						
2724	80	110	0	Wages - Co-Curricular Transportation - DW	30,364	30,334	39,480	41,052	1,572	3.98%
2724	80	519	0	Contracted Transportation - DW	3,500	0	3,500	1,500	(2,000)	-57.14%
				TOTAL CO-CURRICULAR TRANSPORTATION	33,864	30,334	42,980	42,552	(428)	-1.00%
2724	85	220	0	FICA - DW	2,323	2,319	3,020	3,140	120	3.97%
2724	85	260	0	Workers Comp Insurance - DW	1,266	1,139	1,646	2,356	710	43.13%
				TOTAL EMPLOYEE BENEFITS	3,589	3,458	4,666	5,496	830	17.79%
				TOTAL 2724 CO-CURRICULAR TRANSPORTATION	37,453	33,791	47,646	48,048	402	0.84%
				2725 ATHLETIC TRANSPORTATION						
2725	80	110	0	Wages - Athletic Transportation - DW	45,546	45,540	59,220	61,578	2,358	3.98%

BOW SCHOOL DISTRICT
2026-2027 PROPOSED BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
2725	80	519	0	Contracted Transportation - DW	0	13,077	5,500	0	(5,500)	-100.00%
				TOTAL ATHLETIC TRANSPORTATION	45,546	58,616	64,720	61,578	(3,142)	-4.85%
2725	85	220	0	FICA - DW	3,484	3,375	4,530	4,711	181	4.00%
2725	85	260	0	Workers Comp Insurance - DW	1,899	1,708	2,469	3,535	1,066	43.18%
				TOTAL EMPLOYEE BENEFITS	5,383	5,083	6,999	8,246	1,247	17.82%
				TOTAL 2725 ATHLETIC TRANSPORTATION	50,929	63,699	71,719	69,824	(1,895)	-2.64%
				2740 VEHICLE REPAIRS						
2740	80	110	0	Wages - Vehicle Repair - DW	80,325	83,024	85,838	89,183	3,345	3.90%
2740	80	130	0	Wages - Vehicle Repair Overtime - DW	8,656	8,656	9,002	9,362	360	4.00%
2740	80	439	0	Contracted Services - DW	98,500	121,302	98,500	114,500	16,000	16.24%
2740	80	521	0	Vehicle Insurance - DW	0	0	0	0	0	0.00%
2740	80	580	0	Travel - DW	0	0	0	0	0	#DIV/0!
2740	80	610	0	Supplies - DW	40,000	36,331	46,000	46,000	0	0.00%
2740	80	626	0	Diesel Fuel - DW	72,784	68,053	76,134	73,500	(2,634)	-3.46%
2740	80	736	0	Replacement Vehicles - DW	121,994	142,917	179,647	189,222	9,575	5.33%
2740	80	738	0	Replacement Equipment - DW	10,500	2,754	10,500	10,500	0	0.00%
				TOTAL VEHICLE REPAIR	432,759	463,037	505,621	532,267	26,646	5.27%
2740	85	211	0	Health Insurance - DW	31,153	36,491	32,746	37,497	4,751	14.51%
2740	85	212	0	Dental Insurance - DW	630	630	620	679	59	9.52%
2740	85	213	0	Life Insurance - DW	107	59	114	118	4	3.51%
2740	85	214	0	Disability Insurance - DW	184	205	196	204	8	4.08%
2740	85	220	0	FICA - DW	6,807	7,457	7,255	7,539	284	3.91%
2740	85	230	0	NH Retirement - DW	12,039	15,697	12,092	12,564	472	3.90%
2740	85	250	0	Unemployment Insurance - DW	28	34	34	34	0	0.00%
2740	85	260	0	Workers Comp Insurance - DW	3,711	3,338	3,955	5,656	1,701	43.01%
				TOTAL EMPLOYEE BENEFITS	54,659	63,911	57,012	64,291	7,279	12.77%
				TOTAL 2740 VEHICLE REPAIR	487,418	526,948	562,633	596,558	33,925	6.03%
				4000-5000 OTHER						
4600	00	720	0	Building Improvements	835,231	835,231	1,089,272	1,282,128	192,856	17.71%
5110	40	910	0	Debt Service Principal	767,339	767,339	767,339	767,339	0	0.00%
5120	40	830	0	Debt Service Interest	564,024	564,024	526,090	488,156	(37,934)	-7.21%
5230	00	930	0	Transfer to Capital Projects	0	0	0	0	0	0.00%
5251	00	930	0	Transfer to Capital Reserve Fund	1,146,000	1,146,000	910,634	844,422	(66,212)	-7.27%
5252	00	930	0	Transfer to Expendable Trust	0	0	0	0	0	0.00%
				TOTAL 4000-5000 OTHER	3,312,594	3,312,594	3,293,335	3,382,045	88,710	2.69%
				TOTAL PROPOSED GENERAL FUND	36,839,373	36,704,767	39,181,746	41,515,379	2,333,633	5.96%

BOW SCHOOL DISTRICT
2026-2027 PROPOSED BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2024-25 Approved	FY2024-25 Actual	FY2025-26 Approved	FY2026-27 Proposed	Difference $	Difference %
FOOD SERVICE FUND BUDGET										
3120	00	110	0	Wages	312,325	327,935	332,858	341,129	8,271	2.48%
3120	00	320	0	Staff Development	1,500	342	1,500	1,500	0	0.00%
3120	00	429	0	Contracted Services	11,000	32,864	11,000	11,000	0	0.00%
3120	00	430	0	Equipment Repair	8,000	31,198	8,000	8,000	0	0.00%
3120	00	580	0	Travel	800	493	800	800	0	0.00%
3120	00	610	0	Non-Food Supplies	30,000	35,724	30,000	35,750	5,750	19.17%
3120	00	631	0	Food	305,000	373,606	305,000	325,000	20,000	6.56%
3120	00	632	0	Milk	0	0	0	0	0	#DIV/0!
3120	00	639	0	Commodities	52,000	60,942	52,000	52,000	0	0.00%
3120	00	738	0	Replacement Equipment	0	0	0	0	0	0.00%
3120	00	739	0	Capital Equipment	20,000	56,624	20,000	20,000	0	0.00%
3120	00	890	0	Miscellaneous	1,000	938	1,000	1,000	0	0.00%
				TOTAL FOOD SERVICE	**741,625**	**920,665**	**762,158**	**796,179**	**34,021**	**4.46%**
3120	85	211	0	Health Insurance - DW	97,490	116,275	121,474	139,294	17,820	14.67%
3120	85	212	0	Dental Insurance - DW	7,281	7,281	7,295	7,318	23	0.32%
3120	85	213	0	Life Insurance - DW	375	190	399	409	10	2.51%
3120	85	214	0	Disability Insurance - DW	1,281	1,248	1,365	1,399	34	2.49%
3120	85	220	0	FICA - DW	23,893	25,180	25,464	26,096	632	2.48%
3120	85	230	0	NH Retirement - DW	27,163	27,294	26,493	27,674	1,181	4.46%
3120	85	250	0	Unemployment Insurance - DW	548	661	702	644	(58)	-8.26%
3120	85	260	0	Workers Comp Insurance - DW	8,589	5,822	9,154	12,929	3,775	41.24%
				TOTAL EMPLOYEE BENEFITS	**166,620**	**183,950**	**192,346**	**215,763**	**23,417**	**12.17%**
				TOTAL PROPOSED FOOD SERVICE FUND	**908,245**	**1,104,615**	**954,504**	**1,011,942**	**57,438**	**6.02%**

2026-2027 PROJECTED ENROLLMENT FOR BUDGET DEVELOPMENT

	Actual	Projected				
	2025-26	2026-27	2026-27	2026-27	2026-27	
	Bow	Bow	Dunbarton	Other	Total	Difference
Preschool	25	29			29	4
Kindergarten	102	104			104	2
Grade 1	109	104			104	(5)
Grade 2	95	116			116	21
Grade 3	123	98			98	(25)
Grade 4	103	126			126	23
BES Total	**532**	**548**			**548**	**16**
Grade 5	102	104			104	2
Grade 6	114	104			104	(10)
Grade 7	161	115	33		148	(13)
Grade 8	130	162			162	32
BMS Total	**507**	**485**			**518**	**11**
Grade 9	171	133		5	138	(33)
Grade 10	151	168			168	17
Grade 11	156	154			154	(2)
Grade 12	161	161			161	-
BHS Total	**639**	**616**			**621**	**(18)**
Grand Total	**1,703**	**1,678**	**33**	**5**	**1,716**	**13**
Notes:						
Dunbarton Students Enroll in Bow Schools in 7th Grade						
Projected Enrollments in Grades 8-12 Include Dunbarton Students in That Grade						
Bow Enrollment Change		**(25)**				
Dunbarton Incoming 7th Grade		**33**				
Hooksett New Students		**5**				
Total Net Enrollment Change		**13**				

BOW SCHOOL DISTRICT
HISTORICAL ENROLLMENT SUMMARY

Bow School District																	
School Enrollments						First Year	First Year										
						AREA	ADK										
Grade	1-Oct-09	1-Oct-10	1-Oct-11	1-Oct-12	1-Oct-13	1-Oct-14	1-Oct-15	1-Oct-16	1-Oct-17	1-Oct-18	1-Oct-19	1-Oct-20	1-Oct-21	1-Oct-22	1-Oct-23	1-Oct-24	1-Oct-25
Preschool	20	16	13	18	16	18	19	24	24	20	25	22	18	20	23	39	25
Kindergarten	71	64	67	54	66	67	79	95	84	92	106	84	90	109	89	107	102
Grade 1	99	86	81	72	64	84	82	84	106	95	95	106	85	95	109	90	109
Grade 2	91	102	88	86	79	70	86	95	93	108	96	101	110	90	100	120	95
Grade 3	96	93	107	94	88	82	78	97	106	100	114	98	107	111	97	100	123
Grade 4	120	98	94	115	103	95	87	86	106	115	106	112	105	107	111	103	103
BES Total	**497**	**459**	**450**	**439**	**416**	**416**	**431**	**481**	**519**	**530**	**542**	**523**	**515**	**532**	**529**	**559**	**557**
Grade 5	119	126	103	103	119	105	101	88	92	113	116	109	123	104	111	112	102
Grade 6	106	124	129	108	108	122	105	113	93	103	112	119	112	122	104	114	114
Grade 7	120	104	125	137	124	145	150	149	150	134	143	153	162	139	168	130	161
Grade 8	141	118	113	127	133	144	149	153	157	151	135	146	152	161	146	168	130
BMS Total	**486**	**472**	**470**	**475**	**484**	**516**	**505**	**503**	**492**	**501**	**506**	**527**	**549**	**526**	**529**	**524**	**507**
Grade 9	143	138	122	106	130	171	167	153	162	171	164	144	151	154	162	151	171
Grade 10	127	141	139	119	107	131	171	171	157	153	168	164	146	146	150	157	151
Grade 11	176	121	141	143	109	111	132	172	170	157	152	165	161	144	149	161	156
Grade 12	163	190	124	143	140	112	123	134	170	174	153	151	172	160	150	162	161
BHS Total	**609**	**590**	**526**	**511**	**486**	**525**	**593**	**630**	**659**	**655**	**637**	**624**	**630**	**604**	**611**	**631**	**639**
Grand Total	**1,592**	**1,521**	**1,446**	**1,425**	**1,386**	**1,457**	**1,529**	**1,614**	**1,670**	**1,686**	**1,685**	**1,674**	**1,694**	**1,662**	**1,669**	**1,714**	**1,703**

MULTI-YEAR ENROLLMENT PROJECTION

Bow School District
Enrollment Projections
(Enrollments taken as of October 1 of each year)

School Year	PK	K	1	2	3	4	Total K-4	5	6	7	8	Total 5-8	Total K-8	9	10	11	12	Total 9-12	Total PK-12
20-21	22	84	106	101	98	112	**501**	109	119	153	146	**527**	**1028**	144	164	165	151	**624**	**1,674**
21-22	18	90	85	110	107	105	**497**	123	112	162	152	**549**	**1046**	151	146	161	172	**630**	**1,694**
22-23	20	109	95	90	111	107	**512**	104	122	139	161	**526**	**1038**	154	146	144	160	**604**	**1,662**
23-24	23	89	109	100	97	111	**506**	111	104	168	146	**529**	**1035**	162	150	149	150	**611**	**1,669**
24-25	39	107	90	120	100	103	**520**	112	114	130	168	**524**	**1044**	151	157	161	162	**631**	**1,714**
25-26 Projection	31	106	108	97	123	103	**537**	106	113	164	132	**515**	**1052**	174	148	160	168	**650**	**1,733**
25-26 Actual	25	102	109	95	123	103	**532**	102	114	161	130	**507**	**1039**	171	151	156	161	**639**	**1,703**
26-27 Projected	29	104	104	116	98	126	**548**	104	104	148	162	**518**	**1066**	138	168	154	161	**621**	**1,716**
27-28 Projected	29	103	106	111	119	101	**540**	127	106	139	149	**521**	**1061**	165	135	171	159	**630**	**1,720**
28-29 Projected	29	101	105	113	114	122	**555**	102	129	138	140	**509**	**1064**	152	162	138	176	**628**	**1,721**

METHOD
Five Year Weighted Average of Annual Change in Cohort

Annual Change		**K**	**1**	**2**	**3**	**4**		**5**	**6**	**7**	**8**			**9**	**10**	**11**	**12**		
4 Years ago		6	1	4	6	7		11	3		-1			5	2	-3	7		
3 Years ago		19	5	5	1	0		-1	-1		-1			2	-5	-2	-1		
2 Years ago		-20	0	5	7	0		4	0		7			1	-4	3	6		
1 Year ago		18	1	11	0	6		1	3		0			5	-5	11	13		
Current Year		-5	2	5	3	3		-1	2		0			3	0	-1	0		
Total Weighted Change		18	25	98	44	46		20	23		18			47	-40	41	75		
Weighted Average Change (Rounded)		*4*	*2*	*7*	*3*	*3*		*1*	*2*		*1*			*3*	*-3*	*3*	*5*		

K-8 Class Size Averages Historical

BES	Kindergarten			First			Second			Third			Fourth		
	Grade	Tchrs	**Class**	Grade	Tchrs	**Class**	Grade	Tchrs	**Class**	Grade	Tchrs	**Class**	Grade	Tchrs	**Class**
04-05	75	3	12.5	103	6	17.2	117	6	19.5	115	5	23.0	135	6	22.5
05-06	89	3	14.8	98	6	16.3	104	6	17.3	117	5	23.4	126	6	21.0
06-07	84	3	14.0	104	6	17.3	105	6	17.5	107	5	21.4	121	6	20.2
07-08	77	3	12.8	100	6	16.7	108	6	18.0	112	5	22.4	103	6	17.2
08-09	80	3	13.3	96	6	16.0	97	6	16.2	117	5	23.4	119	5	23.8
09-10	71	3/5 sec	14.2	99	6	16.5	91	6	15.2	96	5	19.2	120	5	24.0
10-11	63	3/5 sec	12.6	86	5	17.2	102	6	17.0	93	5	18.6	98	5	19.6
11-12	67	3/5 sec	13.4	81	5	16.2	88	5	17.6	107	5	21.4	94	5	18.8
12-13	54	2/4 sec	13.5	72	5	14.4	86	5	17.2	94	5	18.8	115	5	23.0
13-14	66	2/4 sec	16.5	64	4	16.0	79	4	19.8	88	5	17.6	103	5	20.6
14-15	67	2/4 sec	16.8	84	5	16.8	70	4	17.5	82	4	20.5	95	5	19.0
15-16	79	5	15.8	82	5	16.4	86	5	17.2	78	4	19.5	87	4	21.8
16-17	95	5	19.0	84	5	16.8	95	5	19.0	97	5	19.4	86	4	21.5
17-18	84	5	16.8	106	6	17.7	93	5	18.6	106	5	21.2	106	5	21.2
18-19	92	5	18.4	95	5	19.0	108	6	18.0	100	5	20.0	115	5	23.0
19-20	106	5	21.2	95	5	19.0	96	5	19.2	114	5	22.8	106	5	21.2
20-21	84	5	16.8	106	7	15.1	101	5	20.2	98	5	19.6	112	6	18.7
21-22	90	6	15.0	85	5	17.0	110	6	18.3	107	5	21.4	105	5	21.0
22-23	109	6	18.2	95	5	19.0	90	5	18.0	111	6	18.5	107	5	21.4
23-24	89	6	14.8	109	6	18.2	100	6	16.7	97	5	19.4	111	5	22.2
24-25	107	6	17.8	90	5	18.0	120	6	20.0	100	6	16.7	103	5	20.6
25-26	102	6	17.0	109	6	18.2	95	5	19.0	123	6	20.5	103	5	20.6
AVE			**15.7**			**17.0**			**18.0**			**20.4**			**21.0**
26-27	**104**	**6**	**17.3**	**104**	**6**	**17.3**	**116**	**6**	**19.3**	**98**	**5**	**19.6**	**126**	**6**	**21.0**

BMS	Fifth			Sixth			Seventh			Eighth		
	Grade	Tchrs	**Class**	Grade	Tchrs	**Class**	Grade	Tchrs	**Class**	Grade	Tchrs	**Class**
04-05	122	6	20.3	180	7	25.7	158	7	22.6	138	6	23.0
05-06	137	6	22.8	126	6	21.0	184	8	23.0	159	7	22.7
06-07	131	6	21.8	145	6	24.2	127	6	21.2	189	8	23.6
07-08	122	6	20.3	135	6	22.5	141	6	23.5	126	7	18.0
08-09	104	5	20.8	122	6	20.3	141	6	23.5	146	6	24.3
09-10	119	5	23.8	106	5	21.2	120	5	24.0	141	6	23.5
10-11	125	6	20.8	124	5	24.8	104	5	20.8	118	5.4	21.9
11-12	103	5	20.6	129	6	21.5	125	5	25.0	113	5.4	20.9
12-13	103	5	20.6	108	5	21.6	137	6	22.8	127	5.4	23.5
13-14	119	6	19.8	108	5	21.6	124	6	20.7	135	5.6	24.1
14-15	105	5	21.0	122	6	20.3	145	7.5	19.3	144	7.5	19.2
15-16	101	5	20.2	105	5	21.0	150	7	21.4	149	7	21.3
16-17	88	4	22.0	113	5	22.6	149	7	21.3	153	7	21.9
17-18	92	4	23.0	93	5	18.6	150	7	21.4	157	7	22.4
18-19	113	5	22.6	103	5	20.6	134	6.8	19.7	151	7.2	21.0
19-20	116	5	23.2	112	6	18.7	143	7	20.4	135	7	19.3
20-21	109	6	18.2	119	6	19.8	153	7	21.9	146	7	20.9
21-22	123	6	20.5	112	6	18.7	162	8	20.3	152	8	19.0
22-23	104	6	17.3	122	6	20.3	139	8	17.4	149	8	18.6
23-24	111	6	18.5	104	6	17.3	168	8	21.0	146	8	18.3
24-25	112	6	18.7	114	6	19.0	161	8	20.1	162	8	20.3
25-26	102	6	17.0	114	6	19.0	161	8	20.1	130	8	16.3
AVE			**20.7**			**20.8**			**21.4**			**21.2**
26-27	**104**	**6**	**17.3**	**104**	**6**	**17.3**	**148**	**8**	**18.5**	**162**	**8**	**20.3**

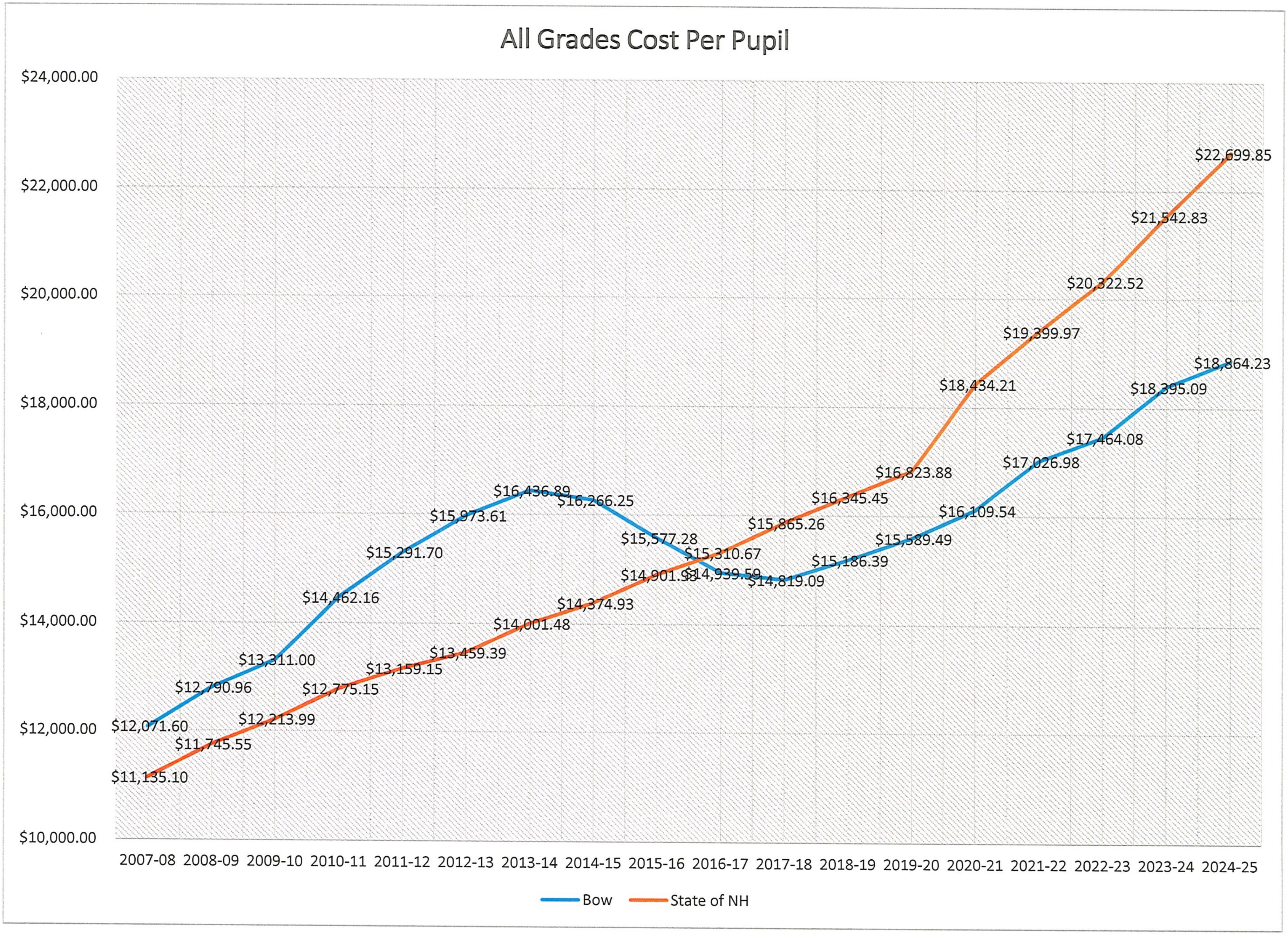
School Wide Class Size Projected 2026-27

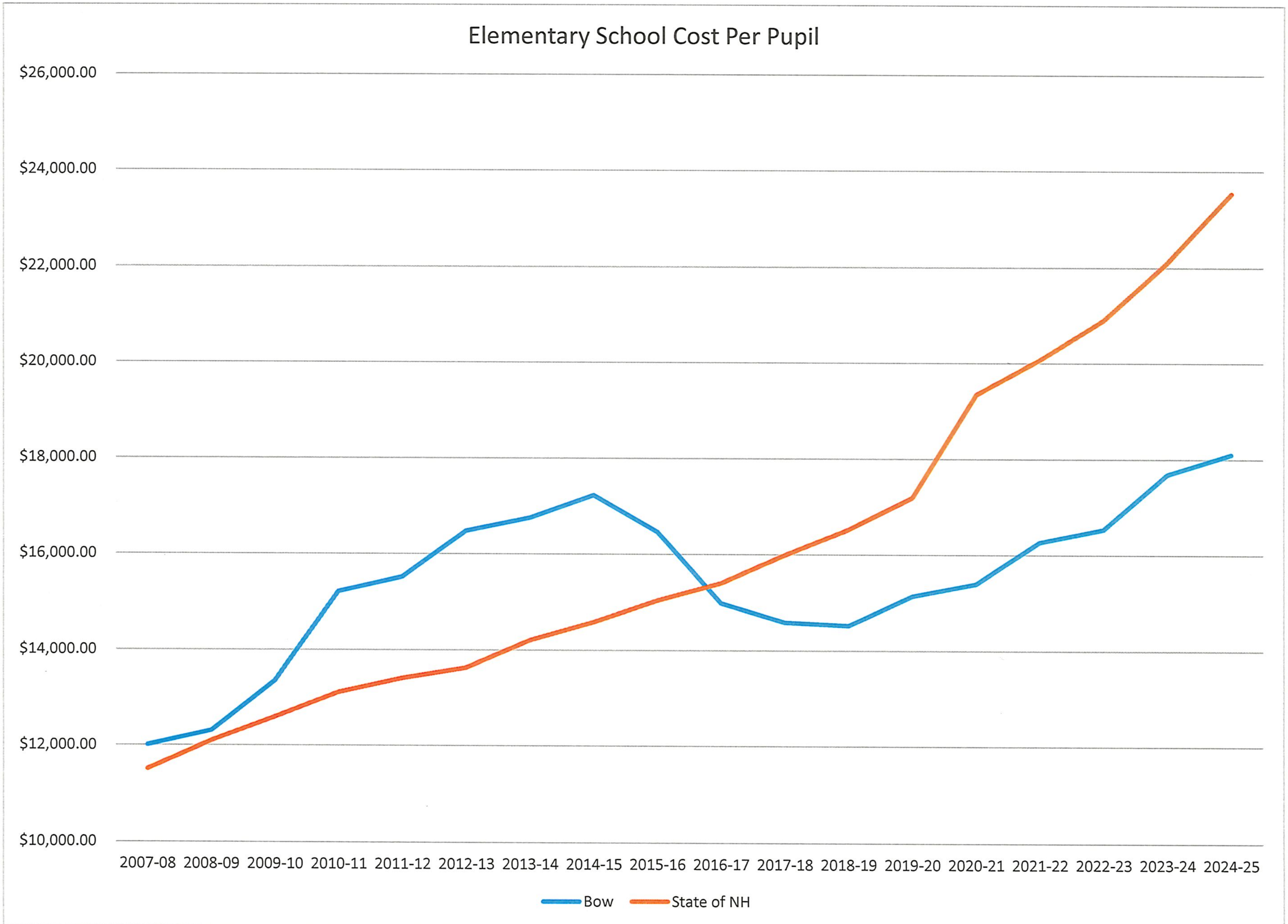
	Students	**Teachers**	**Class Size**
Bow Elementary Schoo	**548**	**29**	**18.9**
Bow Memorial School	**518**	**28**	**18.5**

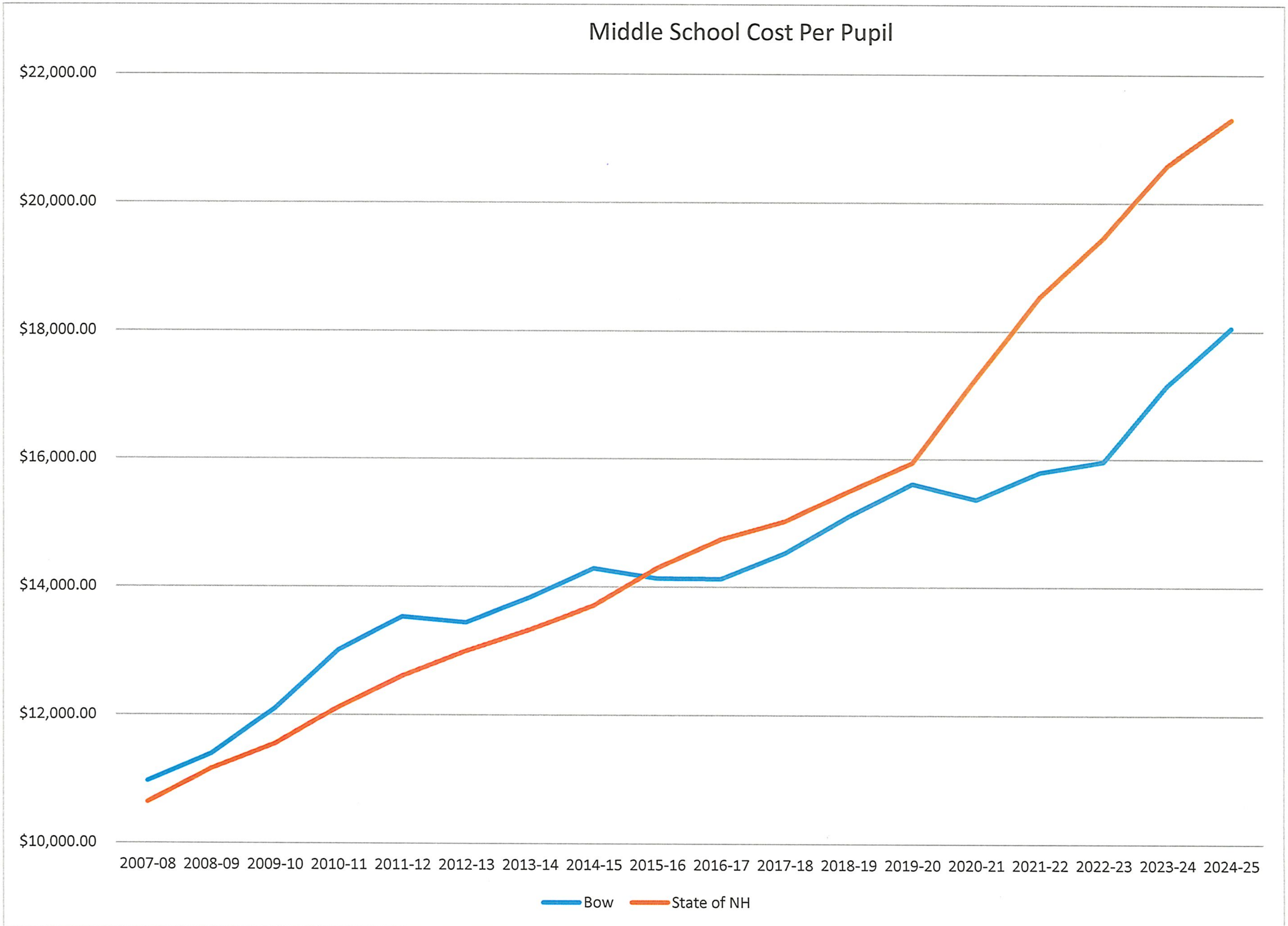
BOW SCHOOL DISTRICT
CAPITAL RESERVE/TRUST FUND BALANCES
AS OF JUNE 30, 2025

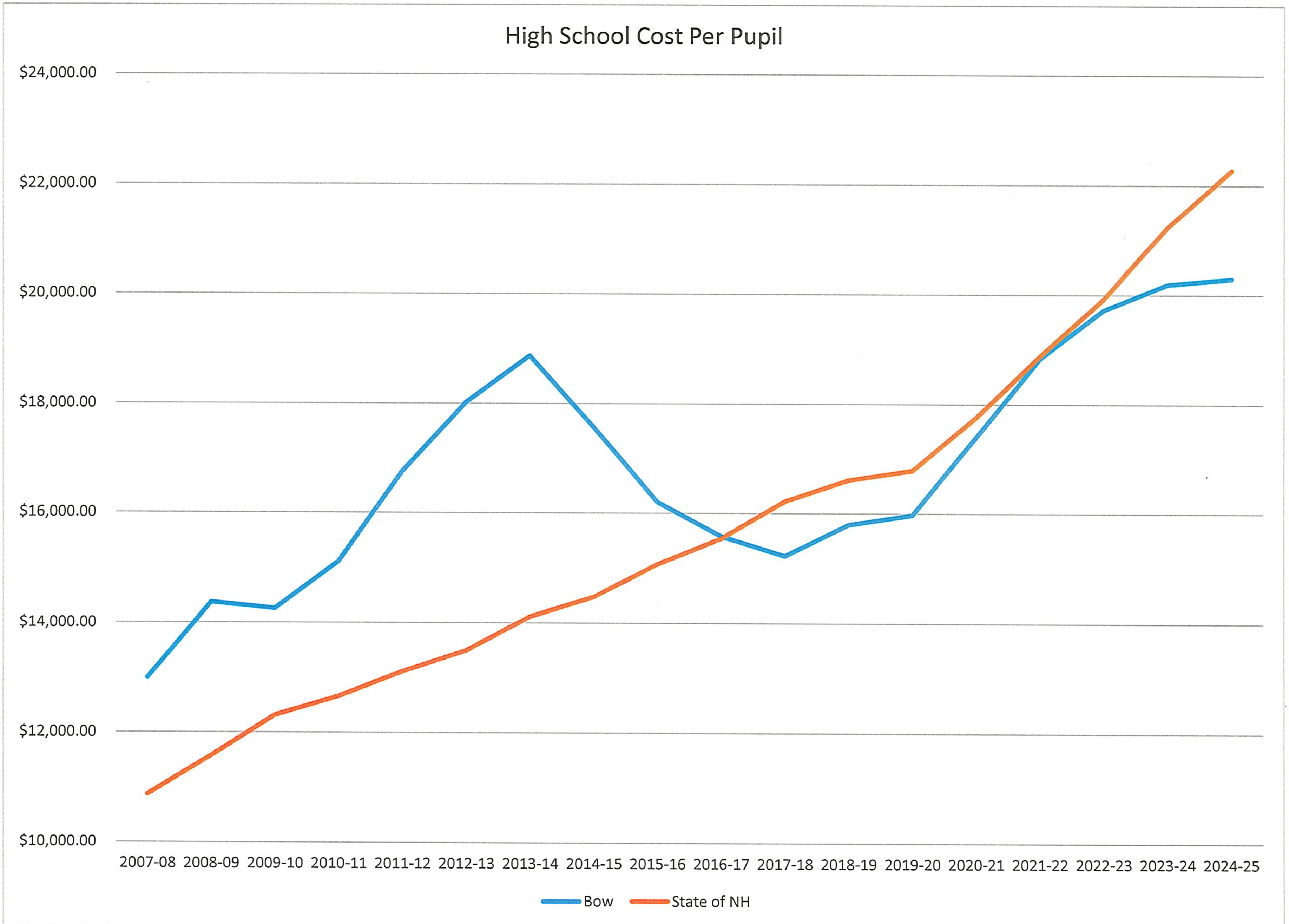
	BALANCE 30-Jun-25		Month/Year Created
Bow School District Bow Elementary School, Bow Memorial School and Bow High School Buildings Construction and Capital Improvements CRF	$ 2,253,884.24		Mar-92
AREA School Capital Improvements - Dunbarton	$ 520,279.10		Mar-14
Athletic Fields and Facilities Improvements	$ 161,390.20		Mar-16
TOTAL BALANCE	$ 2,935,553.54		
NOTES:			
March 2023 Annual Meeting Approved $500,000 Use of Bow School Buildings CRF as Part of BES Renovations and Additions Project - Money Has Not Been Used As of 6/30/2025			

COST PER PUPIL BY DISTRICT, 2024-25					
The Cost per Pupil represents, with certain adjustments, current expenditures from all funding sources (local, state and federal) associated with the daily operation of schools. Payments to other school districts and private schools have been subtracted. Revenues from the sales of lunches have also been excluded.					
Cost per Pupil is calculated by subtracting tuition and transportation from K-12 current operating expenditures, and then dividing by the average daily membership in attendance (ADM-A). The report "State Average Cost Per Pupil and Total Expenditures" identifies which expenditures have been included or excluded. The per pupil amount of all expenditures - operating, tuition, transportation, equipment, construction, interest and non-K-12 expenditures is $27,689.90.					
	Elementary	**Middle**	**High**	**Total K-12**	**Enrollment**
Amherst	$ 23,781	$ 24,014		$ 23,894	1,312
Bedford	$ 19,505	$ 20,390	$ 19,494	$ 19,651	3,968
Dresden	$ 27,496		$ 27,545	$ 27,528	1,043
Exeter	$ 29,440			$ 29,440	807
Exeter Regional Cooperative		$ 26,553	$ 22,566	$ 24,141	2,294
Gorham Randolph Shelburne	$ 28,546	$ 27,254	$ 24,123	$ 26,561	372
Hanover	$ 25,560			$ 25,560	463
Hollis	$ 23,371			$ 23,371	668
Hollis/Brookline Coop		$ 21,441	$ 24,458	$ 23,444	1,114
Hopkinton	$ 25,370	$ 22,648	$ 22,601	$ 24,040	936
John Stark Regional			$ 22,488	$ 22,488	607
Lincoln-Woodstock Coop	$ 38,006	$ 33,346	$ 35,613	$ 36,078	241
Moultonborough	$ 33,294	$ 37,186	$ 33,838	$ 34,375	491
Oyster River Cooperative	$ 24,062	$ 24,148	$ 23,632	$ 23,922	2,097
Portsmouth	$ 30,745	$ 27,645	$ 24,772	$ 27,610	2,428
Rye	$ 32,560			$ 32,560	386
Souhegan Cooperative			$ 25,841	$ 25,841	696
Sunapee	$ 28,588	$ 33,673	$ 33,559	$ 31,465	400
Windham	$ 18,467	$ 21,754	$ 20,784	$ 19,690	2,893
Average Comparison*	**$ 27,253**	**$ 26,671**	**$ 25,808**	**$ 26,403**	**1,222**
Bow	**$ 18,102**	**$ 18,056**	**$ 20,291**	**$ 18,864**	**1,690**
NH State Average	**$ 23,533**	**$ 21,294**	**$ 22,263**	**$ 22,700**	**162,660**
Neighboring Districts	**Elementary**	**Middle**	**High**	**Total K-12**	**Enrollment**
Concord	$ 26,603	$ 24,301	$ 21,954	$ 24,351	3,832
Dunbarton	$ 19,676			$ 19,676	234
Goffstown	$ 19,596	$ 16,106	$ 17,913	$ 17,811	2,767
Hooksett	$ 17,397	$ 18,745		$ 17,849	1,276
Merrimack Valley	$ 20,312	$ 20,158	$ 18,753	$ 19,767	2,167
Pembroke	$ 21,631		$ 19,024	$ 20,241	1,346
Average Neighboring	**$ 20,869**	**$ 19,827**	**$ 19,411**	**$ 19,949**	**1,937**
*Schools scoring similarly to Bow on state wide assessments					

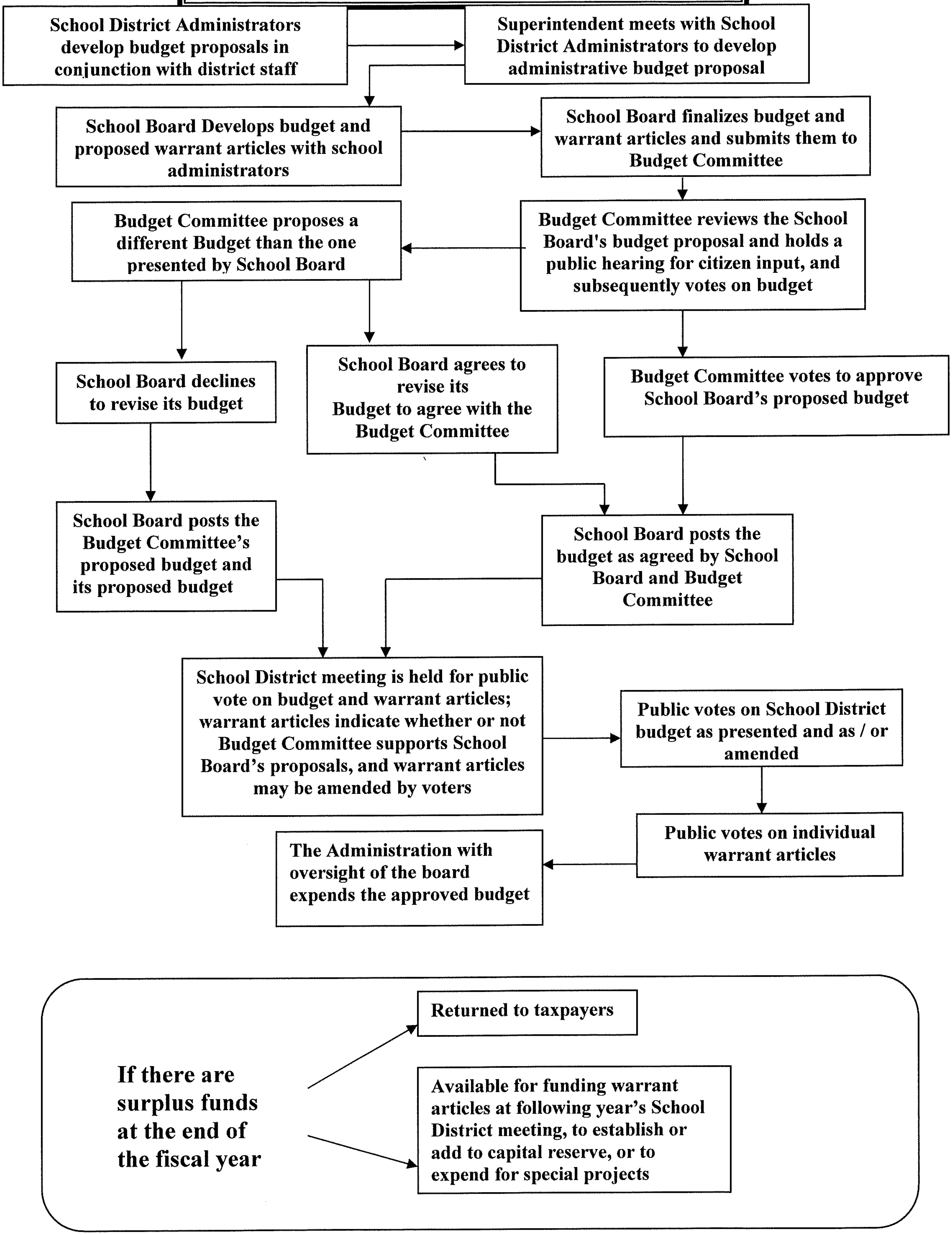

All Grades Cost Per Pupil
$24,000.00
$22,000.00
$20,000.00
$18,000.00
$16,000.00
$14,000.00
$12,000.00
$10,000.00
$12,071.60
$12,790.96
$13,311.00
$14,462.16
$15,291.70
$15,973.61
$16,436.89
$16,266.25
$15,577.28
$14,939.59
$14,819.09
$15,186.39
$15,589.49
$16,109.54
$17,026.98
$17,464.08
$18,395.09
$18,864.23
$11,135.10
$11,745.55
$12,213.99
$12,775.15
$13,159.15
$13,459.39
$14,001.48
$14,374.93
$14,901.93
$15,310.67
$15,865.26
$16,345.45
$16,823.88
$18,434.21
$19,399.97
$20,322.52
$21,542.83
$22,699.85
2007-08
2008-09
2009-10
2010-11
2011-12
2012-13
2013-14
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
Bow
State of NH


Elementary School Cost Per Pupil
$26,000.00
$24,000.00
$22,000.00
$20,000.00
$18,000.00
$16,000.00
$14,000.00
$12,000.00
$10,000.00
2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14 2014-15 2015-16 2016-17 2017-18 2018-19 2019-20 2020-21 2021-22 2022-23 2023-24 2024-25
Bow
State of NH


Middle School Cost Per Pupil
$22,000.00
$20,000.00
$18,000.00
$16,000.00
$14,000.00
$12,000.00
$10,000.00
2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14 2014-15 2015-16 2016-17 2017-18 2018-19 2019-20 2020-21 2021-22 2022-23 2023-24 2024-25
Bow
State of NH


High School Cost Per Pupil
$24,000.00
$22,000.00
$20,000.00
$18,000.00
$16,000.00
$14,000.00
$12,000.00
$10,000.00
2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14 2014-15 2015-16 2016-17 2017-18 2018-19 2019-20 2020-21 2021-22 2022-23 2023-24 2024-25
Bow
State of NH

SCHOOL DISTRICT BUDGET PROCESS



BOW SCHOOL DISTRICT BUDGET Q & A

1. How is the School District Budget developed?
A. *School administrators work with their staffs to build a budget based on projected expenses for the next year. The Superintendent works with the administrators to review the requests, then the Superintendent's budget is presented to the School Board, who continue to work with all administrators to modify the budget as desired, then vote on the final budget to be presented to the Town of Bow Budget Committee.*

2. What is included in the School Board's budget?
A. *The budget includes funding of all salaries and benefits for staff, including collective bargaining agreements, operating expenses including all supplies, equipment and purchased services, debt service and any warrant articles for capital expenses.*

3. What is the Town of Bow Budget Committee's role?
A. *The Budget Committee is responsible for reviewing the School Board's proposed budget and making its own recommendations, which may or may not be in agreement with the School Board's proposed budget. As a part of the process, the Budget Committee holds a public budget hearing in advance of the Annual School District Meeting for the purpose of soliciting input from the community. This hearing is a legal requirement for Municipal Budget Act towns.*

4. What if the Budget Committee does not agree with the budget proposed by the School Board?
A. *If they do not agree, the budget as proposed by the Budget Committee will be presented for vote at the School District Meeting. The School Board's budget as proposed is also noted in the language of the budget warrant article.*

5. Why are some expenses presented as separate warrant articles, instead of being included in the operating budget?
A. *The budget is an operating budget for recurring expenses. Warrant articles typically fund one-time expenses or capital expenses such as buildings, improvements, vehicles and equipment. Also, any newly negotiated collective bargaining agreements must be in a separate warrant article. Deposits and withdrawals from capital reserve funds are also in separate warrant articles.*

6. Why do warrant articles all start with the phrase "to raise and appropriate", and what does it mean.
A. *This is required statutory wording for all warrant articles. The word "raise" refers to funding; the word "appropriation" refers to the authority to spend. In some warrant articles, the funding will be accomplished by raising taxes; in others the funding is achieved by transferring funds from an existing "Capital Reserve Fund" or requesting the use of end-of-year surplus. The School District will sometimes request authorization to deposit budget surplus to Capital Reserve Funds. While it is not necessary to request authorization to use end of year surplus for purchases, as this authorization was given when the budget was originally approved in the prior year, deposits to Capital Reserve Funds must be approved by voters.*

7. What kinds of revenues does the School District receive, how are they budgeted, and how do they impact the calculation of the tax rate?

A. *Income to the School District includes tuition revenue, state adequacy grant funds, state building aid, state special education aid, employee premium insurance contributions, Medicaid reimbursement, bank interest income and other similar sources. Revenue is projected based on best estimates from all local, state and federal sources. Revenue can offset the collection of taxes because they are directly applied to the tax rate. Revenues are not available to be spent. While in concept they can offset expenses, taxes must be collected to cover all the expenses budgeted. Offsetting revenues are then directly returned to the taxpayer by reducing the tax rate. The budget itself cannot be reduced by revenues.*

8. What is an "unreserved fund balance" and how does it impact the calculation of the tax rate?

A. *For towns, an unreserved fund balance, or general fund, is the accumulation of surplus funds which arises from revenue in excess of projections, and / or spending less than the amount budgeted. Unreserved fund balances are held until a vote is taken by either the Board of Selectmen or the voters to authorize its use. For example, the Board of Selectmen may vote to use a portion of the general fund to reduce the tax rate.*

The School District does not have an "unreserved fund balance." It cannot, by law, retain funds from one year to the next without the passage of a special warrant article that allows for the retention of 5.0% of the local assessment. As of this writing, the Bow School District has not proposed this type of warrant article. Therefore, any unused funds, together with any revenues, are returned each year to the taxpayers by reducing the tax rate unless otherwise voted on at School District Meeting as described in Question #6.

9. The budget published for the voters to look at is quite detailed. Do the voters have any say over individual line items?

A. *The voters may make amendments to the function categories listed in the MS-27, the Dept. of Revenue Administration form used to report the budget to be voted on at the annual meeting. More detailed line items are provided to voters to show the thought process used in constructing and proposing the budget. The School Board has the authority to expend the approved budget. It sometimes happens that a particular line item is "over expended," as long as there is a matching "under expended" item to balance the overall expenditures.*