

Town of Bow

New Hampshire



2016 Town and School
Annual Report



Town of Bow
New Hampshire
and
Bow School District

2016 Town and School
Annual Report

All photos by Eric E. Anderson, unless otherwise noted.

Annual School District Meeting

Friday, March 10, 2017
7:00 p.m. at Bow High School

Elections (Town & School) & Ballot Voting Day

Tuesday, March 14, 2017
7:00 a.m. to 7:00 p.m. at Bow Memorial School

Annual Town Meeting

Wednesday, March 15, 2017
6:30 p.m. at Bow High School



TOWN www.bownh.gov | SCHOOL www.bownet.org

Front Cover - The Bow Bog Meeting House restoration is now complete, with the exception of some finish painting on the interior. Thanks to both LCHIP funds and Moose Plate funds, the windows and shutters were restored.

Inside Front Cover - Bow Heritage Day was held at the newly renovated Bow Bog Meeting House on September 17, 2016. See the Heritage Commission report for detailed information about this event.

Back Cover - With both LCHIP funds and Moose Plate funds, the windows and the shutters were restored this year. For the first time in well over 50 years the shutters found in the attic were restored and re-hung on the building.

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Dedication

The Selectmen are pleased to dedicate the 2016 Annual Report to Dana Abbott. Dana has served the people of Bow for fifty years in the Bow Fire Department (BFD), having joined the department in May 1967. At that time, Bow was served by an all-volunteer department, and responded to 67 calls in the entire year.

Dana became Deputy Chief in 1978 and became Chief in April 1990, when the demand on the BFD had grown to 260 calls each year. Demands on the BFD and Dana continued to grow with the town and in 2006 Dana directed the transition to 24-hour coverage for Fire and Emergency Medical Services, with over 1,050 calls now being served each year.

With the growth of Bow came the responsibility for managing an ever increasing investment in equipment and personnel, which



H. Dana Abbott

FIRE CHIEF

Dana did in his typically quiet and efficient manner. Even with all the demands of the Fire Department, Dana also found time to serve as a NH Fire Warden for 40 years and served as President of the Capital Area Mutual Aid Association from 1995-2002, during which time he was instrumental in creating a system of cooperation with surrounding communities to provide a high level of protection for our citizens while avoiding the cost of redundancy.

Dana dedicated over two decades to working with Boy Scout Troop 75 in Bow and worked tirelessly to see that a new Public Safety Building replaced our inadequate facilities for the Bow Fire Department and the Bow Police Department. That facility will serve Bow for at least 40 years, and serves as a reminder to all that a quiet, dedicated individual can serve and improve a community in ways that benefit all.

Thank You

The Selectmen extend a Special Recognition to Eric Anderson for his continued pursuit in excellence of our Annual Town Report by graciously donating almost all of the photographs used in this and prior editions. Eric is typically the first to arrive at a Town event and the last to leave, with camera ready to capture the participation of our citizens. As an active member of the Heritage Commission, Eric uses his photographic talents to record life in Bow for



Eric E. Anderson
PHOTOGRAPHER

future generations, reminding all of us that today's activities are tomorrow's history. Eric gives tirelessly to our community, having been a Selectman for thirty years, active in the Bow Rotary and served on nearly every board and commission in Bow for over 35 years. Our Annual Reports and record of life in Bow would be sorely lacking, but for Eric's willingness to give of himself for the betterment of our community.

Boston Post Cane

Origins of a New England Tradition*

On August 2, 1909, Mr. Edwin A. Grozier, Publisher of the Boston Post, a newspaper, forwarded to the Board of Selectmen in 700 towns in New England a gold-headed ebony cane with the request that it be presented with the compliments of the Boston Post to the oldest male citizen of the town, to be used by him as long as he lives (or moves from the town), and at his death handed down to the next oldest citizen of the town. The cane would belong to the town and not the man who received it.*



Bow's Original Boston Post Cane
DISPLAYED IN THE BOARD OF SELECTMEN'S
MEETING ROOM

The canes were all made by J.F. Fradley and Co., a New York manufacturer, from ebony shipped in seven-foot lengths from the Congo in Africa. They were cut to cane lengths, seasoned for six months, turned on lathes to the right thickness, coated and polished. They had a 14-carat gold head two inches long, decorated by hand, and a ferruled tip. The head was engraved with the inscription, - Presented by the Boston Post to the oldest citizen of (name of town) - "To Be Transmitted". The Board of Selectmen was to be the trustees of the cane and keep it always in the hands of the oldest citizen. *

... The custom of the Boston Post Cane took hold in those towns lucky enough to have canes. As years went by some of the canes were lost, stolen, taken out of town and not returned to the Selectmen or destroyed by accident. In 1930, after considerable controversy, eligibility for the cane was opened to women as well. *

Bow's Boston Post Cane is still in the possession of the Town. In fact, the original 1909 Boston Post Cane is on display in the Board of Selectmen's meeting room in the Municipal Building. It is displayed in a case designed and built by Bow's craftsman, the late Horace "Chip" Bailey. To preclude its accidental loss, a replica of the cane is currently awarded from time-to-time to Bow's oldest resident. The late Carol Gouin, while a member of the Bow Heritage Commission, researched the names of the many recipients over the years. She was only able to identify 15 of those recipients going back to 1940. For the recipients of the cane between 1909 and 1940, those records are still being sought. Evelyn Gallant, who recently turned 100 years, continues to be the current holder of Bow's replica of the Boston Post Cane.



In 2016, when Bow's cane holder Evelyn Gallant turned 100, the Selectmen visited with a proclamation and happy birthday wishes.

Recipients of The Boston Post Cane Bow NH since 1940

1940	Albert Wheeler	1985	Arthur Knauf	2001	Lillian Welch
1964	Linnie Noyes	1988	Lonny McDougall	2002	Hilda Sargent
1964	Fred Hammond	1991	Lillian Revoir	2006	Dorothy Frost
1965	Eva Alexander	1996	Loretta Desmarais	2009	Mary MacLean
1984	Harry Flanders	1997	Jane Woodbury	2011	Evelyn Longley Gallant

*Source, retrieved 2/3/2017 from the The Boston Post Cane Information Center website, <http://web.maynard.ma.us/bostonpostcane/origins-of-the-tradition>.

Elected Town Officials

elected by the Voters of Bow

Board of Selectmen

Harold T. Judd, Chairman.....	2017
Eric E. Anderson, Vice Chairman.....	2018
Benjamin J. Kiniry	2018
Colleen S. Hunter.....	2019
Christopher R. Nicolopoulos	2019

Budget Committee

John Heise, Chairman	2019
Bob Arnold, Vice Chairman	2017
Dominic Lucente.....	2019
Jeffrey Knight	2017
Robert Hollinger	2018
Chuck Douglas.....	2018
Ben Kiniry.....	Board of Selectmen Rep.
Colleen Hunter	Board of Selectmen Rep. Alternate
Robert Louf.....	School Board Rep.
June Branscom	School Board Rep. Alternate

Supervisors of the Checklist

Lisa Cohen	2018
Betsey Patten.....	2020
Beth Titus.....	2022

Town Clerk / Tax Collector

Mridula Naik.....	2018
-------------------	------

Town Moderator

Peter Imse.....	2018
-----------------	------

Treasurer

Roland Gamelin	2018
----------------------	------

Trustees of the Baker Free Library

Christine Carey	2019
David Withers.....	2020
Thomas Ives	2017
C. Pierce Hunter	2018
Benette Pizzimenti	2021

Trustees of the Trust Fund

John Caron	2017
Jonathan Marvin.....	2018
Mary Beth Walz.....	2019

Boards, Committees & Commissions

appointed by the Board of Selectmen

Business Development Commission (BDC)

Bill Hickey, Chairman	2018
Stan Emanuel, Vice Chairman	2017
John Meissner.....	2017
Larry Haynes.....	2017
Don Berube, Jr.	2018
Richard Kraybill.....	2018
Michael Percey.....	2019
June Branscom	2019
Christopher Johnson.....	2019
Colleen Hunter	Selectman
Benjamin Kiniry.....	Selectman, Alternate

Capital Improvements Program (CIP) Committee

Mike Wayne, Chairman	2019
Colleen Hunter, Vice Chairman	Selectman
Dik Dagavarian	2017
Matthew Poulin.....	2018
Jennifer Strong-Rain	School Board
Bill Oldenburg.....	Planning Board
Jeffrey Knight.....	Budget Committee

Conservation Commission

Sandra Crystall, Chairman	2018
Wendy Waskin, Vice Chairman.....	2019
Dave Kirkpatrick.....	2018
Bob Ball	2020
Kitty Lane, Alternate.....	2018

Drinking Water Protection Committee

Cynthia Klevens, Chairman	2019
Richard Kraybill.....	2017
Wendy Waskin.....	2017
Sandra Crystall	2017
Blake Hooper	2018
Tom O'Donovan	2019
Matt Taylor.....	Community Dev. Director
Noel Gourley.....	Public Works Dept.
Eric Burkett	Whitewater

Heritage Commission

Gary Nylen, Chairman	2019
Darren Benoit	2017
Susan Wheeler.....	2017
Faye Johnson.....	2018
Mark Leven	2018
John Meissner.....	2019
Nancy Knapp, Alternate	2017
Ralph Mecheau, Alternate.....	2018
James Dimick, Alternate	2019
Eric Anderson.....	Selectman

Planning Board

Bill Oldenburg, Chairman	2019
Sandra Crystall, Vice Chairman.....	2017
Allen Lindquist.....	2017
Don Berube, Jr.....	2018
Tony Reynolds	2018
Adam Sandahl	2019
Christopher Fortin, Alternate	2017
Willis Sloat, Alternate	2018
Betsey Patten, Alternate	2019
Christopher Nicolopoulos	Selectman
Harold Judd	Selectman Alternate

Recycling and Solid Waste Committee

Sarah Brown, Chairman	2018
Cynthia Klevens	2017
Beth Titus.....	2017
Sherri Cheney.....	2018
Gary Lynn	2019
Matthew Fossum	2019

Zoning Board of Adjustment

Harry Hadaway, Chairman.....	2019
Robert Ives, Vice Chairman	2017
Donald Burns.....	2017
LeaAnne Haney.....	2018
Tony Reynolds	2018
Tom Fagan, Alternate.....	2019
Maya Dominguez, Alternate	2019

Town Employees

Town Manager's Office

David Stack, Town Manager
Nicole Gage, Administrative Assistant

Town Clerk/Tax Collector's Office

Mridula Naik, Town Clerk/Tax Collector
Tonia Lindquist, Deputy Town Clerk/Tax Collector
Lois Richards, Account Clerk
Farrah Bell, Account Clerk

Community Development Department

Matthew Taylor, Director
Scott LaCroix, Building Inspector
Bryan Westover, Assistant Planner
Janette Shuman, Coordinator
Alvina Snegach, Clerk

Finance Department

Geoff Ruggles, Director
Joyce Mooers, Bookkeeper

Assessing Department

Monica Hurley (Corcoran Consulting Associates),
Assessor

Emergency Management Department

Leland Kimball, Director
Mitchell Harrington, Deputy Director

Police Department

Margaret Lougee, Police Chief
Gale Kenison, Administrative Assistant
Stephanie Vogel, Administrative Support
Scott Hayes, Lieutenant
Arthur Merrigan, Sergeant
Stacey Blanchette, Detective Sergeant
Philip Lamy, Sergeant
Tyler Coady, Master Patrol Officer
Matthew Pratte, K-9, Police Officer
Michael Carpenter, Jr., SRO, Police Officer
Philip Goodacre, Police Officer
Michael Murray, Police Officer
Christopher Lind, Police Officer
Nicolas Cutting, Police Officer - part time
David Hinkell, Police Officer - part time

Health Department

Richard Pistey, Health Officer
Thomas Ferguson, Deputy Health Officer
Mitchell Harrington, Deputy Health Officer

Human Services Department

Debra Bourbeau, Director

Fire Department

Dana Abbott, Fire Chief
Richard Pistey, Assistant Chief
Mitchell Harrington, Deputy Chief
Donald Eaton, Captain EMT-I
Thomas Ferguson, Lieutenant AEMT
Jim Beaudoin, Lieutenant Paramedic
Michael VanDyke, Lieutenant/EMR

Justin Abbott, Firefighter
Jacob Anderson, Firefighter EMT
Edwin Bardwell, Firefighter
Craig Beaulac, Firefighter AEMT
Eliot Berman, Firefighter Paramedic
Richard Bilodeau, Engineer Firefighter AEMT
Greg Brown, Firefighter Paramedic
Alyssa Burgess, EMT
Tony Camp, Firefighter First Responder
David Eastman, Firefighter AEMT
Matthew Espinosa, Firefighter
Margaret Francoeur, EMT
Jillian Gamelin, EMT
Christopher Girard, Firefighter EMT
Chris Gow, Firefighter EMT
Tim Ives, Firefighter EMT
Kenneth Judkins, Firefighter
John Keller, Firefighter AEMT
Maria Koustas, AEMT
Leland Kimball, Firefighter EMT
Keith Lambert, Firefighter EMT-I
Kevin Marquis, Firefighter EMT
Anne Mattice, EMT
Mark Mattice, Firefighter
Parker Moore, Firefighter AEMT
Richard Oberman, Paramedic
Tony Roberts, Firefighter EMT
Adam Seligman, Firefighter EMT
Brandon Skoglund, Firefighter Paramedic
Scott Stone, Firefighter EMT
Bayley Ulrich, Firefighter
Brandon Wood, Firefighter EMT
William Wood, Firefighter EMT

Public Works Department

Timothy Sweeney, Director
Todd Drew, Fleet Maintenance & Public Buildings Supervisor
Noel Gourley, Highway, Cemetery, & Grounds Supervisor
Lynn LaBontee, Administrative Assistant
Michael Hague, Mechanic
Phil Anderson, Mechanic
Michael Aborn, Heavy Equipment Operator
Marcelino Acebron, Heavy Equipment Operator
John Emery, Heavy Equipment Operator
Robert Cepurneek, Driver/Laborer
Patrick Nylen, Driver/Laborer
Brian Piroso, Driver/Laborer
Corey Welcome, Driver/Laborer
Daniel Freeman, Groundskeeper
Myrton Fellows, Custodian
Dana Gourley, PT Carpenter, Seasonal Driver/Laborer
Michael Rabbitt, Seasonal Driver/Laborer
Jason St.George, Seasonal Groundskeeper/Laborer

Baker Free Library

Lori Fisher, Director
Jennifer Ericsson, Children's Librarian
Amy Bain, Library Assistant
Kate Kenyon, Library Assistant
Betsy Mahoney, Library Assistant
Jennifer Griffin, AM Circulation Desk Assistant
Kate Ess, PM Circulation Desk Assistant
Amelia Holdsworth, PM Circulation Desk Assistant
Lauren Porter, PM Circulation Desk Assistant
Madeline Lessard, PM Circulation Desk Assistant
Beth Titus, Page
David Joslin, Page
Deb Barlow, Library Assistant, Page, Substitute
Abe Anderson, Bookkeeper
Bob Garland, Custodian

Parks and Recreation Department

Cynthia Rose, Director
Anne-Marie Guertin, Program Coordinator
Malinda Blakey, Recreation Assistant

Instructors

Elsa Chern, Program Instructor
Karen Krause, Program Instructor
Emily St. Hiliare, Program Instructor
Laura Beaudette, Sports Instructor
Matthew Davis, Sports Instructor
Amanda Degelsmith, Sports Instructor
Julie Guerette, Sports Instructor
Jennifer Konstantakos, Sports Instructor
Michelle Lover, Sports Instructor
Lucy Morris, Sports Instructor
Mark Stewart, Sports Instructor
Tracey Beaulieu, Fitness Instructor
Becca Cleary, Fitness Instructor
Christine Cook, Fitness Instructor
Kristina Lucas, Fitness Instructor
Michelle Vecchione, Fitness Instructor
Lindsay Kirouac, Dance Instructor
Lucia Cote, Mindfulness Meditation Instructor

Summer Day Camp

Carrie Young, Camp Director
Alison Howard, Camp Assistant Director
Derek Blunt, Camp Staff
Estefania Acebron, Camp Bus Driver
Brooke Marshall, Camp Staff
Albert Gunnison, Camp Staff
Alexandra Des Ruisseaux, Camp Staff
Haley Parker, Camp Staff
Justin Muise, Camp Staff
Hayden Udelson, Camp Staff

Celebrating Children Preschool

(Parks and Recreation Department)

Cindy Greenwood-Young, Director
Joy Van Wyck, Lead Teacher
Kathy Lagos, Lead Teacher
Alicia David, Lead Teacher & Kidz Kamp Instructor
Laura Beaudette, Teacher Assistant, Lead Sports Day & Kidz Kamp Instructor
Julie Guerette, Sports Day Instructor & Science Teacher
Bill Hyslop, Teacher Assistant & Sports Day Instructor
Jessica Ralston, Teacher Assistant & Kidz Kamp Instructor
Jennifer Konstantakos, Teacher Assistant & Sports Day Instructor
Michelle Lover, Teacher Assistant & Sports Day Instructor
Alexandra Welch-Zerba, Teacher Assistant & Kidz Kamp Instructor
Dotty Weiss, Teacher Assistant Substitute
Jennifer Hittle, Teacher Assistant Substitute & Kidz Kamp Instructor

A photograph of a man wearing a red baseball cap, glasses, and a dark jacket, speaking into a microphone. He is holding a piece of paper. In the foreground, several audience members are seated, including an older man with his hand to his face and an older woman looking towards the speaker. The background shows a room with wood paneling and a blue railing.

2016 Town Meeting Results

Attendees actively participate in the legislative process, seeking answers to important questions prior to casting a vote at the 2016 Town Meeting.

2016 Town Meeting, Town of Bow, NH

TOWN & SCHOOL ELECTION

AND BALLOT RESULTS MARCH 8, 2016

Mridula Naik *Town Clerk/Tax Collector*

Moderator Peter Imse called the 2016 Town Meeting to order at 7:00 a.m. on Tuesday, March 8, 2016 at the Bow Memorial School. After the Pledge of Allegiance, the ballot box was inspected by Moderator Peter Imse and Supervisor of the Checklist Ms. Sara Swenson, to verify it was empty and voting commenced. At 7:00 p.m. the polls were closed and the meeting adjourned until Wednesday, March 9, 2016 at 6:30 p.m.

Town and School Election Results:

Warrant Article #1 – Town and School Offices

Office	Vote for not more than	... Year Term	Candidate (in Ballot Order)	Results/ Winner*
Selectman	Two	Three	Christopher Nicolopoulos Colleen Hunter	1019* 1076*
Budget Committee Member	Two	Three	Dominic Lucente John R. Heise	972* 989*
Town Moderator	One	Two	Peter F. Imse	1231*
Trustee of Trust Funds	One	Three	Mary Beth Walz	1147*
Library Trustee	One	Two	Converse Peirce Hunter	1161*
Library Trustee	One	Three	Christine Carey	1188*
Library Trustee	One	Five	Benette Pizzimenti	1156*
Supervisor of the Checklist	One	Four	Betsey Patten Judith Goodnow	648* 441
Supervisor of the Checklist	One	Six	Beth Titus	1179*
School Board Member	Two	Three	Robert Louf Ginger Fraser Kathy Garfield	918* 765 826*

Warrant Article #2 – Zoning Amendments

- A. Are you in favor of the adoption of ZONING AMENDMENT A as proposed by the Planning Board vote of January 7, 2016, to revise Section 5.11, Table of Uses, to permit cottage industries in all Zone District by special exception, to permit the keeping of livestock in the Commercial (C) Zone District by special exception, and to permit an accessory dwelling unit as a use by right in all Zone Districts? The amendment has been on file at the Municipal Building since Tuesday, February 2, 2016

(Recommended by the Planning Board by a vote of 7-0)

YES: 1109 **NO: 271**

- B. Are you in favor of the adoption of ZONING AMENDMENT B as proposed by the Planning board vote of January 21, 2016 to amend the Official Zoning Map and change the Zone District designation from Rural (RU) to Limited Industrial (I-1) for Block 5, Lots 47, 48 and 49-A in their entirety to the northerly right-of-way line of Baker Road and the centerline of Interstate 93? The amendment has been on file at the Municipal Building since Tuesday, February 2, 2016.

(Recommended by the Planning Board by a vote of 7-0)

YES: 1098 **NO: 266**

- C. Are you in favor of the adoption of ZONING AMENDMENT C as proposed by the Planning Board vote of January 21, 2016 to revise Section 5.11, Table of Uses, to permit motor vehicle repair, gasoline sales, car and truck wash, motor or rail freight terminals, bus or train stations, and marinas by special exception in the Limited Industrial (I-1) Zone District? The amendment had been on file at the Municipal Building since Tuesday, February 2, 2016.

(Recommended by the Planning board by a vote of 7-0)

YES: 1127 **NO: 256**

Warrant Article #2 - School

- A. Shall we adopt the provisions of RSA 40.13 (known as SB2) to allow official voting on all issues before the Bow School District on the second Tuesday of March? (Petitioned Article) (Voting on this article to take place on March 8, 2016 under the same polling hours and polling locations as established by the Town of Bow. 3/5 Majority Required for Passage)

Not recommended by the School Board (5-0)

YES: 661 **NO: 790**

MINUTES OF 2016 TOWN MEETING MARCH 9, 2016

Mridula Naik *Town Clerk/Tax Collector*

Wendy Gilman *Recorder*

The Town Meeting was reconvened on Wednesday, March 9, 2016 at 6:30 p.m. at the Bow High School auditorium by Town Moderator Peter Imse. Moderator Imse asked the veterans in the meeting to stand so the people could honor and recognize them for their service. The Moderator explained that the ceremonial part of Town Meeting would start at 6:30 p.m. with the voting part starting at 7:00 p.m.

Presentation of Colors and National Anthem

The colors were presented by the Bow Boy Scouts of Troup #75 and we were led in the Pledge of Allegiance by Coleman Plummer, Aiden Hyslop, Jack Hyslop, Erin Saffien and Max Tanner. The National Anthem was sung by Ms. Eli Finkelson.

Introductions

Town moderator Peter Imse introduced the head table. On his far left finance director Robert Blanchette, town manager Dave Stack, selectmen Ben Kiniry, Eric Anderson, Colleen Hunter, Jack Crisp, Harry Judd and town counsel Paul Fitzgerald. On the right, town clerk Ms. Mridula Naik, recording Secretary Ms. Wendy Gilman and administrative assistant Ms. Nicole Gage. Moderator also thanked Bob Jacques from the Bow High School Audio Visual Department for setting up the room and recording the meeting. Moderator Imse also introduced and thanked his deputized Assistant Moderators who would assist in the counting of votes if the vote was too close to call by use of the voter cards. He thanked the deputized Moderators who were: Jim Hatem, Chuck Reinhardt, Mike Griffin, Gerard Carrier, Tamar Roberts, Sandy Eldridge, Harry Hadaway and Karen Wadsworth.

Citizen of the Year and Recognitions

Mr. Warren Perry, Bow Men's Club, presented the "Citizen of the Year" award. Mr. Perry quoted Margaret Mead, "The solution to adult problems tomorrow depends on large measure upon how our children grow up today." This year's recipient embodies that sentiment. She is a member of Parents of Performing Arts and has served as Treasurer of that organization. She has held many fundraisers,

organized many trips and a key supporter of any child in the performing arts. She also played a large part in Destination Imagination experience of hundreds of students. She is the organizer of the after school program Bow Extracurricular Activities. Bow children benefit from her generosity. This year the Bow Community Citizen of the year is Ms. Paula Bourassa.

Selectman Harry Judd recognized the Supervisors of the Checklist for their due diligence and hard work for the Town of Bow. Both Ms. Susan Stevens and Ms. Sara Swenson are retiring from their positions this year. Ms. Sara Swenson has served as Supervisor of the Checklist for 25 years and Ms. Susan Stevens for 12 years. Selectman Judd recognized the amount of work Supervisors of the Checklist do before, during and after the election. Selectman Judd presented each a plaque and thanked them for their service to the Town of Bow.

Selectman Judd presented a plaque to out-going Selectman Jack Crisp. Selectman Judd remarked that Selectman Crisp had tried to retire from the Select Board once before but graciously stepped up to serve when asked. Selectman Crisp has served 10 years on the Select Board. He has given tirelessly of his time and is on four committees this year. During the last few months, he has attended meetings four evenings every week. Selectman Crisp has also given freely of his legal time in assisting the Town with some difficult settlement issues. Outgoing Selectman Crisp accepted the plaque to an extended round of applause. As advertised, Moderator Imse adjourned the meeting at 6:50 p.m. after the conclusion of the ceremonial agenda and reconvened it at 7:00 p.m. of the same evening.

Rules of Order

Moderator Imse reviewed the rules and procedures of the meeting as referenced in the 2015 Town of Bow Annual Report on pages I through VI. Moderator Imse then called for a motion to adopt the Rules. A motion was made and seconded to adopt the above referenced Rules. **Majority vote in favor and the motion carried.** Moderator Imse further clarified that if this Meeting did not finish by 11:00 p.m., he would adjourn and reconvene the meeting on March

16, 2016 at the Bow Elementary School.

Moderator Imse advised the voters that Warrant Article 3 for the Public Safety Building is a bond vote and is required to be voted upon by secret ballot. The Polls must stay open for one hour during which the meeting can continue and Moderator Imse will declare when the hour is over and allow the votes to be counted. As in the past one ballot box is located on stage and one at the back of the auditorium in the hall outside. Moderator Imse recognized Mr. Chuck Douglas at the microphone with a point of order. "Mr. Moderator, I move that Articles 6 and 20 be voted upon before the Meeting considers Article 3 concerning the Public Safety Building." Mr. Dominic Lucente seconded the motion. Mr. Douglas stated that Article 3 is a bond issue of approximately \$3.9 million. Mr. Douglas further clarified that the \$449,000 is the same money that is in Article 6 for the roundabout. The Budget Committee voted not to recommend the roundabout but the Selectmen voted to approve it. If Article 6 is approved, then Article 20 is moot. If the voters don't approve Article 6, they would proceed directly to Article 20 which would reduce the Public Safety Building bond to about \$3.5 million, reducing the amount of interest and making the cost of the Public Safety Building more palatable. There being no further discussion, the Moderator called for a vote. **Majority vote was in favor and the motion carried. Article 6 will be considered first.**

Article 6 - Roundabout

To see if the Town will vote to raise and appropriate the sum of \$749,000 for the construction of a roundabout at the intersection of Logging Hill Road, Knox Road, White Rock Hill Road and Bow Center Road; to authorize the receipt of federal and state grants in the amount of \$300,000 and the withdrawal of \$449,000 from the Highway Construction Capital Reserve Fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7, VI which will not lapse until the earlier of project completion or June 30, 2021.

(Recommended by Selectman 4-1)

(Not Recommended by Budget Committee 5-1)

Presentation and Discussion

The Moderator called for a motion and a second to adopt Article 6. Motion by Mr. Jeffrey Knight and seconded by Mr. Dominic Lucente. The Moderator further stated that since the Articles of 6 and 20 were

related, he would take comments on both at the same time.

Selectman Judd spoke to Article 6. The Town has the opportunity to secure \$300,000 from the State of New Hampshire in State Aid but it will lapse in 2016 if the project doesn't go forward. The Select Board decided to let the citizens of Bow make the decision alone on whether to waive the opportunity for State funds or not. Selectman Judd went on to discuss the reasoning for a roundabout, noting that it is the safest solution. The State won't allow the Town to put a stop light at the intersection and won't approve a 4-way stop. The roundabout design wouldn't require any land to be taken and will be designed for large trucks to maneuver. Selectman Judd cited traffic studies showing over 2,000 vehicles going through the intersection in a two hour time span and noted that 14 collisions had occurred within the intersection.

Selectman Judd then spoke to Article 20. He showed the citizens a list of roads, bridges and highways needing repair and/or replacement. The paving budget is an area that often will have funding cuts in order to keep taxes down. With those cuts, the Town is now on a 28 year paving schedule. If the \$449,000 is removed from the Highway Construction Capital Reserve, the fund will be approximately a million dollars short to complete the tasks on the list. Funds would have to be raised through taxes.

Mr. Jeffrey Knight, 8 Peaslee Road, addressed the roundabout pointing out that he is going to address what the select board presented. He noted that there had been no deaths and only 14 collisions in 6 years at that intersection, the data received from the police chief. He further noted that the Budget Committee, who he is a member of, had not voted for Article 6 and that he is not convinced that the select board is in favor of it and that the true purpose of their presentation was to give the towns people a vote. Mr. Gary Nylen, 38 Robinson Road, citing his experience directing traffic in Concord, indicated the Police Department should direct the traffic at the intersection during critical times instead of putting in a roundabout. Mr. Al Gagne, 5 Merrill Crossing (former police officer), stated his objections to adding a roundabout. Don Berube, 135 River Road, stated he was not in favor of the roundabout and the money should be left in the highway fund to fix the roads. Mr. Berube surmised that the amount saved if the bond was reduced by \$449,000 wouldn't be all that

much in a bond of that size. Mr. Stephen Coleman, 9 Logging Hill Road, stated he didn't see the need for a roundabout and the money should be put someplace where it was needed. Mr. Bill Rogers, Jonathan Lane, indicated it was fundamentally wrong to rob one fund with one purpose to use it elsewhere for a different purpose. Mr. Rogers stated that if the roundabout got voted out the funds should stay in the highway fund for that purpose. Mr. John Urdi, 51 Putney Road, agreed with Mr. Rogers that the \$449,000 should stay in the highway fund and not be repurposed for the Public Safety Building, noting there were a number of highway projects that could benefit from the funds. Mr. Urdi asked how much would an owner of a \$300,000 house save in taxes by reducing the bond by \$449,999. Selectman Colleen Hunter responded it would save a total of \$182.00 over 20 years on a house worth \$300,000. Mr. Douglas stated if Article 6 were to be approved the \$449,000 would already be taken out of the highway fund and not used for road/bridge repairs. Article 20 sought only to use it to reduce the bond on the Public Safety Building instead of the roundabout. Mr. Douglas urged a "no" vote on Article 6.

Town Counsel Paul Fitzgerald gave comments on Article 20. In a prologue to his comments, Town Counsel Fitzgerald stated that as a general rule he does not review and/or comment on warrant articles unless asked to by town officials and further, he has no input into whether an Article passes or not. Lastly, Town Council Fitzgerald's view is only one view that could be opinioned on Article 20 and others could take other views. That being said, Town Counsel Fitzgerald stated that Article 20 was missing an actual appropriation clause which, if challenged, may not achieve what the petitioners want it to do. As stated, Article 20 repurposes the money that is there and talks about transferring money from one use to another but does not state it will be taken out and utilized either this year or any other year for the specific purpose that is thought of at this time.

Ms. Nancy Rheinhardt, 30 Stack Drive, urged the petitioners to remove this Article, in light of Town Counsel Fitzgerald's remarks.

Mr. Chuck Douglas moved the question on Article 6. Moderator stated that a motion to move the question takes a 2/3's majority vote but not a secret ballot. Moderator Imse called for the voters to take the vote to adopt article 6 to hold up their voter cards. The **majority vote is no and Article 6 failed.**

Article 20 – By Petition - \$449,000 Highway Construction Capital Reserve

(By petition) To see if the Town will vote to change the purpose of the existing Highway Construction Capital Reserve Fund to the Public Safety Building Capital Reserve Fund to reduce the amount of bonding for the proposed Public Safety Building. This will remove the current balance of \$449,000 sought for the roundabout at Knox Road and repurpose it to the Public Safety Building. (2/3 vote required)

The Moderator called for a motion and a second to adopt Article 20. Motion by Mr. Jeffrey Knight and seconded by Mr. Bob Arnold. Moderator Imse recognized Petitioner Chuck Douglas. Mr. Douglas commented on Town Counsel Fitzgerald's view of Article 20.

Motion

Mr. Douglas moved to amend Article 20 by adding to the end of the last sentence and before "(2/3 vote required)" the following wording **"...and appropriate it for that purpose."** The last sentence would be amended to read, **"This will remove the current balance of \$449,000 sought for the roundabout at Knox Road; repurpose it to the Public Safety Building and appropriate it for that purpose."** Motion by Mr. Douglas and seconded by Mr. Jeffrey Knight.

Mr. Douglas explained that what this does is repurposing. Since the roundabout is killed the people now have 2 choices. Either leave the \$449,000 in the highway fund or reduce the bond issue by that amount. Moderator announced that, there is a motion to amend Article 20 and a second by Mr. Jeffrey Knight and the new language is on the board so everyone is clear what they are voting on.

Speaking to the amendment, Mr. Jeff Knight told the voters that reducing the bond by \$449,000 results in a 12.5% savings on a \$300,000 home over 20 years. Selectman Benjamin Kiniry stated that the total amount in the Highway and I-2 Zone funds were approximately \$1.5 million which was the amount needed to repair 2 bridges and if the taxpayers voted to take out the \$449,000 there wouldn't be enough funds to repair both bridges. Mr. Tony Ferraro, 19 Evangelyn Drive, questioned why the Select Board recommended withdrawal of funds from the highway fund if they knew it would shortchange the highway

fund's ability to repair roads. Responding, Selectman Judd stated the Select Board didn't feel it was their place to make a decision to turn down State funds and wanted the voters to decide. Selectman Judd further stated the Article was worded in such a fashion so as not to delay the project, if passed, or have to raise the funds by taxes. Since the roundabout has been voted down, the money will stay in the highway fund and be used for the purposes stated. Mr. Ferraro was in support of leaving the funds for road repairs. Chris Bartlett, 3 Hampshire Hills Drive, asked if grant funds were being pursued for bridge repairs/replacements. Selectman Judd responded they were seeking to apply for any monies the town was eligible for.

There being no further discussion on the Amendment, Moderator Imse called for a vote on the amendment. Calling it too close to call doing a visual count, Moderator Imse asked for the voter cards to be counted. A voter commented that there is confusion on what they are voting on. So he needed clarification and start over on the voting. Moderator restated that they are voting on the amendment to see whether or not to add the red text to article 20. If it passes then they will vote on the amended article with the new added language. If it fails then they will vote on Article 20 as it was originally presented on the warrant. Majority vote was in favor. The **Amendment to Article 20 passed.**

The Moderator called for any further comment on Article 20 as amended. There being none, Moderator Imse called for a vote. The majority vote was not in favor and **Article 20 as amended failed.**

Article 3 – Public Safety Building

To see if the town will vote to raise and appropriate the sum of \$4,308,858 (gross budget) for the construction and equipping of a public safety building, for expenses relating to relocation of the Fire Department, Emergency Management and Police Department to this facility, and for expenses relating to the issuance of municipal bonds or notes, and to authorize the issuance of not more than \$3,992,958 of bonds or notes in accordance with the provisions of the Municipal Finance Act(RSA 33); to authorize the Board of selectman to apply for, obtain and accept, federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the board of selectman to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest

thereon and the other terms thereof; and to authorize the Board of Selectman to take any other action or pass any other vote relative thereto; furthermore, to authorize the withdrawal of the sum of \$5,900 from the Public safety Building Capital Reserve Fund created for this purpose; with the \$10,000 to come from donations; and to authorize the withdrawal of \$300,000 from the unreserved fund balance of the General fund, which unreserved General Fund balance shall be expended during the current fiscal year for construction costs in advance of the receipt of bond proceeds. (2/3 ballot vote required)

(Recommended by Selectman 4-1)

(Recommended by Budget Committee 5-1)

Moderator Imse recognized Selectman Judd with an Amendment to Article 3. Selectman Judd stated that upon advice of Bond Counsel it was suggested to add the following sentence to the end of Article 3. "Interim financing shall come from unreserved funds from the current fiscal year fund balance, which shall be reimbursed from bond proceeds upon receipt." Using unreserved funds from the fund balance, allows construction to begin immediately, if Article 3 passes, without waiting for the Bond Bank to issue monies in July. Construction can be completed prior to winter thus saving winter construction costs and money for the Town.

Article 3- Public Safety Building-As Amended

To see if the Town will vote to raise and appropriate the sum of \$4,308,858 (gross budget) for the construction and equipping of a public safety building, for expenses relating to relocation of the Fire Department, Emergency Management and Police Department to this facility, and for expenses relating to the issuance of municipal bonds or notes, and to authorize the issuance of not more than \$3,992,958 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); to authorize the Board of Selectmen to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Board of Selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the other terms thereof; and to authorize the Board of Selectmen to take any other action or pass any other vote relative thereto; furthermore, to authorize the withdrawal of the sum of \$5,900 from the Public Safety Building Capital Reserve Fund

created for this purpose; with the \$10,000 to come from donations; and to authorize the withdrawal of \$300,000 from the unreserved fund balance of the General Fund, which unreserved General Fund balance shall be expended during the current fiscal year for construction costs in advance of the receipt of bond proceeds. **Interim financing shall come from unreserved funds from the current fiscal year fund balance, which shall be reimbursed from bond proceeds upon receipt.** (2/3 ballot vote required).

There being no further discussion on the amendment to Article 3, Moderator Imse called for a motion and second to adopt Article 3 as amended. A motion by Mr. Jeffrey Knight and seconded by Mr. Bob Arnold. The majority vote was in favor of the amendment and **Article 3 as amended was adopted.**

Presentation and Discussion

Selectman Colleen Hunter spoke on Article 3, as amended. Last year the town voted to approve \$35,000 to develop detailed design-build specifications and Request for Proposal (RFP) documents for a combined facility ranging in size from 20,000 to 25,000 SF at a cost not to exceed \$5,000,000. The current Public Safety Committee met from June through November developing a request for proposals, evaluating responses and doing outreach to various Bow community organizations. Selectman Hunter thanked the current members of the Committee, Police Chief Commerford, Fire Chief Abbott, Fire Captain Mitchel Harrington, Emergency Management Director Lee Kimball, and Town Manager David Stack, who gave their time, effort and expertise for the community. Selectman Hunter introduced Committee members Glenn Dugas, Bob Pike and Jeff Knight who will speak to the warrant article and answer questions.

Mr. Jeffrey Knight discussed the building itself and referenced a two-page colored hand-out on the Bow Public Safety Building (PSB). The project budget and a rendering are on one side. The proposed warrant article, rendering of the building on the lot, and property tax impact of the building based on a 20 year bond with estimated interest rate of 3.15% are on the back side. Construction costs are \$3,908,858 and costs for work to be performed by the town are \$400,000 for a total project cost of \$4,308,858. Subtract from that amount \$300,000 from the unassigned fund balance; less donations of \$10,000; and less a capital reserve fund set up for the PSB of \$5,900, leaves an amount to be bonded of \$3,992,958.

Mr. Knight described the building as one level with a 100 ft. buffer from the property lines; economically built; heating and air conditioning systems to be used are between 93% and 100% efficient; specifically designed with input from Fire, Police and Emergency Management departments to meet their needs. Mr. Knight went on to point out the 100 ft. buffer line, parking area and main entrance on the plot plan and referenced the tax impact chart.

Mr. Glenn Dugas spoke about the Committee's work and effort in developing a package and project to serve the needs of the Town of Bow both now and in the future. Mr. Dugas spoke of meetings with various department heads; review of all existing documents and drawings of the various iterations of the Public Safety Building; developing a Request for Proposals (RFP) with specifications for the design-builder to use in his design, incorporating all the information from previous years in the RFP to ensure the bidders had access to all the information; bringing in a Consultant to review the RFP for errors or omissions before it was presented; and reviewing the proposals received in response to the RFP. The Committee met with and worked with the abutters to address their concerns and considered how the sliding hill would be affected. Members of the Committee met with the Planning Board to get their input and to address any of their concerns. Mr. Bob Pike's expertise was in the site/land itself and his input was valuable for, among other things, site evaluation; determining buffer/setback lines to address abutter concerns; protecting the sliding hill, leading site walks, as well as supervising the digging of test pits on the site. Mr. Pike stated the Committee had done all their work with the abutters in mind.

Mr. Bill Gerrard, 5 Turee View Drive (an abutter) was concerned about washing fire trucks and police cars and what effect it would have on his well. Selectman Judd responded the well will be used for the building's interior potable water. The sprinkler system will be filled with water from off site and the fire trucks will be filled, as usual, from either the town pond or from fire hydrants. Mr. Gerrard was interested in where the retention pond was going to be located and wanted to see a scale drawing rather than a rendering. Mr. Dugas had scaled drawings with him which he shared and noted that currently the retention pond would be located on the North end. Mr. Dugas further stated there was a 25,000 gallon cistern in the ground which will supply water for fire

suppression and the sprinkler system. Mr. Gerrard also had a question on where the 100 foot buffer was measured from and if it would be filled with gravel. Mr. Pike responded the 100 foot buffer was measured from each abutter's property line. The buffer will leave existing vegetation in place with the exception of taking out mature and hazardous trees which will open the property up for new growth to occur.

The Moderator recognized Ms. Madeleine Kropp, 21 Jonathan Lane, to speak on Article 3 although she is under the voting age. Ms. Kropp expressed her concerns about the impact the Public Safety Building would have on her neighborhood. Mr. Don Berube, 135 River Road spoke in favor of approving Article 3 as amended. Mr. Berube felt the town had bent over backwards for the abutters even giving up the use of 50 feet by increasing the buffer to 100 feet. He suggested if a taxpayer didn't want something in their back yard then they should buy the property to prevent it. Mr. Berube urged the taxpayers to approve the Article. Mr. John Hare, Stone Sled Lane, spoke in favor of the Article as amended and asked which sections of the building would be used by which department. In response, Mr. Dugas indicated that the first section was Police, middle section is combined area of reception, dispatch and sally port in the back, middle small section is Fire and last section is apparatus. Dennis Mosbeck, 77 River Road, complimented the Public Safety Building Committee on a great job. Mr. Mosbeck asked if this bond would, in essence, just replace the high school bond and not have an effect on his taxes. Selectman Crisp responded that all things being equal the payment on the Public Safety Building bond is less than the payment on the School bond. Mr. Judd noted that the last payment on the school bond is August, 2016.

Mr. Ferraro, 19 Evangelyn Drive was concerned what the town would do if the building went over budget. Mr. Jeffrey Knight responded that the town has built in a certain amount of money for contingencies as had the design-builder. There will be no change orders or surprises. He also mentioned the town had already done test borings and determined there was no ledge on the site. Mr. Ferraro was also concerned about what would happen to taxes if Bow lost its court case with Eversource. In response, Selectman Crisp stated there was no way to determine how the court case would turn out. The Town has been aware of this issue for a number of years and if the Eversource wins to the extent they want to win, there will be a tax

impact. Selectman Crisp also noted the Town has been aware of the situation for some time and have already dropped the assessment of that property drastically. Selectman Crisp also noted that some of Eversource's assets in town were growing in value, mentioning the distribution center. The Exel warehouse has offset some of the tax impact and the Business Development Committee has been working to attract new businesses to replace Eversource. Ms. Jean Rich, 11 Nesbitt Drive, spoke in favor of Article 3 and thanked the Committee for their hard work. She addressed a comment made earlier that if the bond were reduced \$449,000 a lot more people would support it. Addressing those people, Ms. Rich stated the \$182.00 dollar difference it would make over 20 years was small. Ms. Rich urged the people to come together and approve Article 3, as amended. Ms. Lisa Cohen, 104 Brown Hill Road, stated she had been against the Public Safety Building for years. She gave her appreciation for all the hard work the Committee has put in and appreciated that they had gotten the cost down. Ms. Cohen stated that because the town was of a certain size, she didn't think it needed a combined public safety building and felt the Fire Department should be updated. Ms. Cohen recommended a "no" vote on Article 3, as amended. Ms. Cohen then called the question. The Moderator called for a second to the motion to call the question. A second was received. Motion to call shuts off debate. Moderator asked people to vote to restrict debate by raising their voter cards. The majority vote was in favor of calling the question so debate would be closed except for those already in line at the microphone.

Mr. David Gazaway, 3 Pheasant Drive, questioned whether the siting of the building and 100 foot setback limited the town from using the property for other buildings to address town services. Selectman Judd responded the building will use 5 acres of a 17 acre parcel. The Town has no other plans for the land but its use is not being restricted for future buildings by the siting of the Public Safety Building. Selectmen Judd also mentioned that the snowmobile trail had been relocated so as not to lose that recreational activity. Mr. Joseph Romano, 1 Colonial Terrace, stated he was in favor of Article 3, as amended, and also wanted to look at a site plan of the property.

Moderator Imse stated that because Article 3, as amended, was a bond article, the vote will be by

secret ballot and voting must be left open for an hour. In that hour, other business could be taken up but the polls would remain open during that time. Moderator Imse directed the voters on the voting procedures. The Moderator declared the ballot box open at 8:47 PM and that it will remain open until 9:47 PM. He asked the voters to get voter card stamped and to use the first purple ballot. Since it appeared that most of the votes had been cast, Moderator Imse called the meeting into order approximately half way through the hour, however the ballot box was still open.

Article 4 – Municipal Operating Budget

To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of \$9,794,226 for general municipal operations. The Selectmen recommend \$9,794,226. This article does not include appropriations contained in special or individual articles addressed separately. (Majority Vote Required)

(Recommended by Selectman 5-0)

Motion by Mr. Jeffrey Knight and seconded by Mr. Dominic Lucente as it appears.

The Moderator recognized Mr. John Heise, Chairman of the Budget Committee, with an amendment. Chair Heise moved to amend the Budget Committee's recommended sum from \$9,794,226 to \$9,773,576 because the fuel reduction amount of \$20,650 was not included in the first sum stated in the Article. The Moderator called for and received a second on the motion on the amendment. There being no discussion on the amendment, Moderator Imse called for a vote.

Motion to amend passes by majority vote.

Article 4 is amended.

Presentation and Discussion

Selectman Crisp spoke to Article 4, as amended. Selectman Crisp expressed his thanks and appreciation to all those present for the opportunity to serve the Town on the Board of Selectman for the last 10 years and received a round of applause from all. Selectmen Crisp gave a brief overview of the budget process. He stated there was a significant decrease in health insurance costs. Realizing the Town would be facing a "Cadillac Tax" if the current health insurance plan continued and wanting to protect the Town employees, the Select Board has come up with a high deductible (\$1,000/\$3,000) health insurance plan

through Health Trust with a Health Reimbursement Account (HRA) to minimize any impact on employees. The HRA will be funded by the Town initially at 100% and then by 90%. Employees will see some added medical out-of-pocket health costs and will receive a one and one-half percent (1 ½ %) increase in salary to help offset the additional costs. In the first year, the Town will see approximately \$290,000 in health savings as a result of the changes. Selectman Crisp went on to discuss Dispatch changes. Merrimack County Sheriff's Department received a million dollars from the County Commissioners to upgrade their equipment and as a result, the Sheriff's Department can now accommodate the Town of Bow's Dispatch. The Town is in the process of switching over their Dispatch and will realize a \$288,000 savings in the first year in doing so. Further, Selectman Crisp stated that reorganization of the Fire Department, including going from a part-time to a full-time Fire Chief, will save approximately \$40,000. Fuel costs have also gone down since first drafting the budget resulting in more savings. All these items resulted in overall reduction of \$550,000 in the budget. Selectman Crisp stated the Select Board continues to make efforts to bring the tax rate down. In 2013 the Town portion of the tax rate was \$7.05; in 2014 it was \$7.04; in 2015 it was \$6.71 and this year it is down to \$6.51. Selectman Crisp indicated that although he would not be on the Board, the Selectmen would continue to make efforts to keep town costs down. Sensing no more discussion on Article 4 as amended, the Moderator called for a vote. The majority vote was in favor. **Article 4 as amended passed.**

Article 5 – Community Building Study

To see if the Town will vote to raise and appropriate the sum of \$42,000 for the purpose of conducting a boundary survey, performing geotechnical testing and analysis, developing conceptual building design and site plan options and cost estimates for the renovation of the Bow Community Building so that Taxpayers can make informed decisions on the existing Community Building.

(Recommended by Selectman 5-0)

(Recommended by Budget Committee 6-0)

This article was moved by Mr. Jeffrey Knight and seconded by Mr. Dominic Lucente.

Presentation and Discussion

Selectman Crisp spoke to Article 5. Selectman Crisp has headed up the Community Building Committee for the last 2 years. The Committee developed a list of all the uses of the building and all the activities that go on in the building. An ADA evaluation has also been done on the building. The Committee put out an RFP for a consultant to evaluate the building and ultimately selected Sheerr, McCrystal and Palson.

They did an assessment of the building to see what could be done with it, based on the Fire Department leaving. There is 14,376 square feet of space available if the Fire Department leaves. The site has a traffic flow problem because people will go through the parking lot to avoid traffic at the intersection. The Committee wants to look at relocating parking and putting in green space between the building and the Town Pond. Selectman Crisp stated that the structure of the Community Building appears to be very sound but the plumbing, heating and electrical will have to be replaced. The Committee feels with the funds requested in Article 5 they will be able to bring a proposal to the voters next year.

The Moderator called for discussion on Article 5. Ms. Marge Welch, 44 Bow Center Road, was glad the Committee was looking at keeping the Community Center building and felt the activities held there were important to the Town. Mr. Ladd, 47 Logging Hill Road, asked whether the Public Safety Building Article should be voted on first in case the Fire Department didn't move out. Moderator Imse called for any further discussion. Sensing none, he called for a vote on Article 5. Majority vote was in favor.

Article 5 passes.

Moderator Imse stated there were 10 minutes left to vote on Article 3, as amended.

Article 7 – Payments to Capital Reserve Funds

To see if the Town will vote to raise and appropriate \$410,000 and authorize payment into existing capital reserve funds in the following amounts for the purpose for which such funds were established.

Municipal Buildings and Grounds Capital Reserve Fund	\$135,000
Public Works Department Equipment Capital Reserve Fund	\$120,000
Fire Truck Capital Reserve Fund	\$45,000
Fire Department Equipment Capital Reserve Fund	\$42,000
Police Department Equipment Capital Reserve Fund	\$35,000
Recreation Improvements Capital Reserve Fund	\$20,000
Recreation Department Equipment Capital Reserve Fund	\$8,000
Municipal Facilities Emergency Repair Capital Reserve Fund	\$5,000

(Recommended by Selectman 4-1)

(Recommended by Budget Committee 6-0)

Motion by Mr. Jeffrey Knight and seconded by Mr. Bob Arnold.

Presentation and Discussion

Selectman Colleen Hunter spoke to Article 7. Selectman Hunter reviewed the Capital Improvement Plan (CIP) process. The Town's CIP Committee begins meeting in July of each year. The Committee reviews the current Plan and any new projects and equipment replacements that are presented by the Town Manager. This process serves as the first step in the preparation of the annual Town budget. A CIP aims to recognize and resolve deficiencies in existing public facilities and infrastructure and anticipate future demand for the replacement or rehabilitation of existing capital facilities. The CIP process is also used to manage the purchase and replacement of Town vehicles and equipment. The ultimate goal of the CIP is to spread out and manage the costs in order to prevent spiking up and down of the property tax rate over a six year period. The Plan contains a six year schedule of capital expenditures; however, the Committee also looks head beyond the six years. The Moderator called for discussion on Article 8. Sensing none, Moderator Imse called for a vote on the Article. **Majority vote was in favor. Article 7 passed.**

Article 8 – Fire Tanker Truck Purchase

To see if the Town will vote to raise and appropriate the sum of \$355,000 for the purchase of a 3,000 gallon tanker truck for the Fire Department and to authorize the withdrawal of up to \$355,000 from the Fire Truck Capital Reserve fund for this purpose. The 1997 tanker truck scheduled in the Capital Improvements Plan (CIP) for replacement in FY2018-2019 will not be replaced and will be removed from the CIP. (Majority Vote Required)

(Recommended by Selectman 5-0)

(Recommended by Budget Committee 6-0)

Motion by Mr. Jeffrey Knight and seconded by Mr. Bob Arnold.

Presentation and Discussion

Selectman Ben Kiniry spoke to Article 8. The Fire Department has a 1993 tanker truck that holds 1,800 gallons. Its replacement was pushed back a few years and now it needs \$25,000 to \$30,000 of repairs. The Fire Department requested a 3,000 gallon tanker to replace it. While the Select Board initially wasn't inclined to fund a 3,000 tanker, the Department came back with a compromise to replace both the 1993 truck and the 1997 truck, which was due to be replaced in 2018, with the one 3,000 gallon truck. The Select Board agreed to recommend it.

The Moderator called for discussion on Article 8. Sensing none, Moderator Imse called for a vote. The majority vote was in favor and **Article 8 passed.**

Article 9 – Annual Road Paving

To see if the Town will vote to raise and appropriate the sum of \$335,000 for the paving of Robinson Road (Knox to 3A), Rocky Point Drive and the paving of other Town roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2018, whichever is sooner. (Majority Vote Required)

(Recommended by Selectman 5-0)

(Recommended by Budget Committee 6-0)

Motion by Mr. Jeffrey Knight and seconded by Mr. Bob Arnold.

Presentation and Discussion:

Selectman Eric Anderson spoke to Article 9. The Town of Bow Public Works Department maintains

156 town-owned and town maintained roads covering almost 95 miles. At the present rate of paving it will take 31 years to pave all the town's roads. Selectman Anderson reviewed the roads scheduled to be paved in the upcoming year which represents 3.25 miles of road costing \$105,000 per mile. The tax impact is approximately \$0.31cents per thousand dollars of assessed value or \$77.50 annually for a home costing \$250,000.

Noting the time was 9:47 PM, Moderator Imse declared the voting on Warrant Article 3, as amended closed and the counting of the ballots could begin.

Moderator Imse called for a vote on Article 9.

Majority vote was in favor and Article 9 passed.

Article 10 – DPW Excavator Purchase

To see if the Town will vote to raise and appropriate the sum of \$110,000 to purchase an excavator and other accessories for the Public Works Department and to authorize the withdrawal of up to \$110,000 from the Public Works Department Equipment Capital Reserve Fund for the purpose. (Majority Vote Required)

(Recommended by Selectman 5-0)

(Recommended by Budget Committee 6-0)

Motion by Mr. Jeffrey Knight and seconded by Mr. Dominic Lucente.

Presentation and Discussion

Selectman Hunter spoke to Article 10. Article 10 is for the purchase of an excavator for the Public Works Department for the purpose of improving the productivity of road reconstruction, including drainage improvements and maintenance projects throughout the town. The excavator purchase has been in the CIP for 5 years and will not have an impact on the tax rate.

The Moderator called for comments on the Article. Mr. Berube asked if the Town had equipment to move the excavator and was told it did. Sensing no more public comment, Moderator Imse called for a vote on the Article. Majority vote was in favor. **Article 10 passed.**

Article 11 – I-2 Zone Capital Reserve

To see if the Town will vote to change the purpose of the existing Road Construction-I-2 Zone and Business Development Capital Reserve Fund to the Bridge and Highway Construction Capital Reserve Fund (2/3 Vote Required)

(Recommended by Selectman 4-1)

Moderator Imse called for a motion and second to adopt Article 11. Motion by Mr. Jeffrey Knight and seconded by Mr. Bob Arnold.

Presentation and Discussion:

Selectman Judd spoke to Article 11. The I-2 Zone is the area between Route 3A and the river. The fund was established a few years ago to do road improvements in the area. There was an expectation there would be another exit at Robinson Road but it never materialized. The repurposing of the I-2 Zone funds will allow the town to use the funds to do bridge and highway repairs in areas other than the I-2 Zone, starting with the two red-listed bridges in town. There will be no appropriation from this fund this year and no tax impact. There was a question about the amount of money in the fund. Approximately \$1.2 million is in the fund, with \$400,000 already committed, leaving about \$800,000 available to commit.

Moderator Imse called for comments, sensing none, he called for a vote on the Article. **Passes by majority vote. Article 11 passed.**

Article 12 – Birchdale Bridge Repair

To see if the Town will vote to raise and appropriate the sum of \$100,000 for the temporary repair of the Birchdale Road Bridge and the withdrawal of up to \$100,000 from the Bridge and Highway Construction Capital Reserve Fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7, VI which will not lapse until the earlier of project completion or June 30, 2021.

(Recommended by Selectman 5-0)

(Recommended by Budget Committee 6-0)

Moderator Imse called for a motion and second to adopt Article 12. Motion by Mr. Bob Arnold and seconded by Mr. Jeffrey Knight.

Presentation and Discussion

Selectman Kiniry spoke to Article 12. The Birchdale Road Bridge is closed and the bridge on Page Road has been “red” listed. There is a possibility the State of New Hampshire (“State”) could reimburse the Town for 80% of the cost to fix the two bridges but that isn’t until 2025. It might behoove the Town to temporarily repair the Birchdale Road Bridge in anticipation of receiving reimbursement of 80% of the costs from the State in the future. The cost to replace the Birchdale Road Bridge is approximately \$600,000 and the cost of the Page Road Bridge is estimated at \$800,000. The temporary repair to Birchdale will be concrete which will last 10 years. Another option is purchase a Bailey bridge to put over the existing bridge.

Moderator Imse called for comments. Sensing none the Moderator called for a vote. Majority vote was in favor. **Article 12 passed.**

Announcement of the results of ballot voting on Article 3, as amended.

Moderator verified the totals and announced there were **428 YES** votes and **108 NO** votes. Total votes 536. It needed 357 to pass. A two-thirds majority was achieved. **Article 3, as amended passed** with a round of applause from the voters.

Selectman Judd asked all the members of the 8 Public Safety Building Committees and Town employees who work with them to stand and be recognized. The members rose to a round of applause. Moderator Imse expressed his appreciation to Sara Swenson and Susan Stevens for help with the ballot counting all these years and their wealth of knowledge and the commitment they made to the community.

Motion:

Ms. Julie Johnson, 26 Woodhill road moved to restrict reconsideration on any of the Articles voted upon thus far this evening. Moderator Imse explained that this means if this meeting votes to reconsider any article at the end of the meeting there would be a one week delay and it will be reconsidered on the 16th. It will not avoid reconsideration but there will be a 7 day wait. Moderator Imse called for a second to the motion. A second was received. Moderator calls for a vote. The majority vote on the motion was in favor.

Motion passes.

Article 13 – Generator Purchase

To see if the Town will vote to raise and appropriate the sum of \$85,000 for the purchase of an emergency generator for the Public Safety Building and to authorize the withdrawal of \$42,500 from the Municipal Buildings and Grounds Capital Reserve Fund with the balance of \$42,500 to come from a State grant. (Majority Vote Required)

(Recommended by Selectman 5-0)
(Recommended by Budget Committee 6-0)

Motion by Mr. Bob Arnold and seconded by Mr. John Heise.

Presentation and Discussion

Selectman Judd spoke to Article 13. The Town had anticipated the need for a new generator for the Fire Department so set up a capital reserve fund to purchase it. There will be no tax impact because the funds are available in the reserve fund. Emergency Manager Lee Kimball is also seeking grant funds for the purchase.

Mr. Mark Vincent, 104 Brown Hill Road, wanted clarification that the funds to purchase the generator were not going to be taken out of contingency funds set aside for the Public Safety Building. Selectman Judd confirmed the funding for the generator would be from capital reserves and other funds raised such as grants, and not from contingency set aside for Public Safety Building.

Mr. Justin Audley, 50 River Road, asked what would happen if the Town couldn't get a grant. Selectman Crisp responded all the funds would come out of the reserve fund. If there is a grant awarded, the Town would leave the \$42,500 in the reserve fund.

Moderator Imse asked for any more comments. Sensing none, he called for a vote on the Article.

Majority vote was in favor.

Article 13 passed.

Article 14 – Library Lower Level

To see if the Town will vote to raise and appropriate the sum of \$50,000 to be added to the Library Lower Level Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Library Trustees)

(Recommended by Budget Committee 6-0)

Motion by Mr. John Heise and seconded by Mr. Jeffrey Knight.

Presentation and Discussion

Selectman Anderson spoke to Article 14. The Library Lower Level Capital Reserve Fund was established at the 2012 Town Meeting. This Article represents the last installment of the Town's promised \$300,000 contribution to that fund. The Article represents a tax impact equal to \$0.05 cents per thousand in assessed value. Ann Hoey, Library Trustee, presented an update on the project and thanked the Town for its contributions thus far. The lower level library renovation was estimated to cost \$600,000. At the beginning of the project, the Trustees asked the Town to fund half the cost, with the Trustees and supportive groups pledging to raise the other half by fund raising. When complete, the lower level project will provide additional meeting spaces, a climate controlled room to hold historic documents and an auditorium to hold community events. To date the Town has appropriated \$250,000. The Trustees are requesting the final \$50,000 in Article 14.

Moderator Imse called for public comment. Sensing none, he called for a vote on the Article. **Majority vote on the Article was in favor. Article 14 passed.**

Article 15 – DPW Tractor

To see if the Town will vote to raise and appropriate the sum of \$41,207 for the purchase of a tractor and accessories for the Public Works Department and to authorize the withdrawal of up to \$41,207 from the Recreation Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectman 5-0)

(Recommended by Budget Committee 6-0)

Motion by Mr. Jeffrey Knight and seconded by Mr. Dominic Lucente.

Presentation and Discussion

Selectman Anderson spoke to Article 15. This Article is for the replacement of a 1999 John Deere 4600 Tractor that has 3,000 working hours on it. The current tractor was originally slated for replacement in 2012 and its reliability is now in question. It is the

Department's recommendation that now is the best time for replacement as there is currently considerable trade value for the tractor. There is not tax impact because it is funded from a capital reserve fund. Mr. John Caron, 24 Putney Road, asked who would be using the tractor. In response Selectman Anderson said it would be Public Works Department employees who do outdoor work for the Parks and Recreation Department.

There being no further comments, Moderator Imse called for a vote. Majority vote was in favor. **Article 15 passed.**

Article 16 – Fire Radio Equipment Purchase

To see if the Town will vote to raise an appropriate the sum of \$40,000 for the purchase of radio equipment for the Fire Department and to authorize the withdrawal of up to \$40,000 from the Fire Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectman 5-0)

(Recommended by Budget Committee 6-0)

Motion by Mr. John Heise and seconded by Mr. Bob Arnold.

Presentation and Discussion

Selectman Kiniry spoke to Article 16. The Article is to purchase 20 portable radios for the Fire Department to replace the current radios which were purchased in 2003 with grant funds. Limited parts are available for the current radios making repairs difficult and expensive. There is no tax impact as the radios are funded from a capital reserve fund.

The Moderator called for comments. Sensing none, Moderator Imse called for a vote on the Article.

Majority vote was in favor and Article 16 passed.

Article 17 – Police Vehicle Purchase

To see if the Town will vote to raise and appropriate the sum of \$25,000 for the purchase of a police vehicle and to authorize the withdrawal of up to \$25,000 from the Police Department Equipment Capital Reserve Fund for this purpose. The vehicle being replaced will be transferred to the Parks and Recreation Department. (Majority Vote Required)

(Recommended by Selectman 4-1)

(Recommended by Budget Committee 6-0)

Motion by Mr. John Heise and seconded by Mr. Bob Arnold.

Presentation and Discussion

Selectman Crisp spoke to Article 17. The vehicle to be replaced is a 2006 Ford Taurus used by the full time detective for investigative work as well as undercover assignments. As of March 4, 2016, the vehicle had 55,650 miles on it. The vehicle was purchased with a grant and doesn't have the standard "police package". The 2006 Taurus will be transferred to Parks and Recreation to replace an older vehicle. There is no tax impact as the funds are coming from a capital reserve fund. There being no comments from the public, Moderator Imse called for a vote. Majority vote was in favor.

Article 17 passed.

Article 18 – Discontinue Class VI portion of River Road

To see if the Town will vote to discontinue absolutely the Class VI portion of River Road, from the intersection of the former Johnson Road south to the Bow/Hooksett town line.

(Recommended by Selectman 5-0)

Motion by Mr. Jeffrey Knight and seconded by Mr. Robert Louf.

Presentation and Discussion.

Selectman Anderson spoke to Article 18. River Road, a scenic byway, was a one lane, dirt road that used to run along the river to Hooksett. In the early 1900's the river began to erode the road, trees toppled over and their roots began destroying parts of River Road, making it no longer safe to travel by vehicle. The Board of Selectman at the time chose to close the road to vehicle traffic, 1,900 feet of the road from the intersection of the former Johnson Road south to the Bow/Hooksett town line. For the past 25 years, the road has been closed and not maintained by the Town. The Town is now requesting approval to abandon this section of River Road. The abutters would then own to the middle of the road. There is no cost to the tax payers.

The Moderator recognized Mr. Chris Evans, Ferry Road. Mr. Evans asked if there was survey of the property, questioning whether the fallen trees were even on Town owned property. Mr. Evans went on to detail the recreational uses of the property such as

biking, walking, fishing and sighting of bald eagles. Mr. Evans mentioned that construction companies were parking equipment along the river bank using town land for their own benefit. In his opinion, Mr. Evans stated the highest and best use of this property would be for the tax payers and mentioned adding an access to the river for canoes or a park. He urged voters to vote no on the Article citing the lack of a survey or appraisal on the property so the voters would know what they are giving up in abandoning it. Mr. David Gazaway, 3 Pheasant View Drive, spoke against approval of Article 18 and asked how abandoning the road would benefit the town. Selectman Anderson recalled the discussion was around the liability connected with the property. Mr. Gazaway didn't think the voters had enough information to make the decision to abandon the property. Concerned that abutters may close access to the property for recreational use, Ms. Nancy Reinhart encouraged the Board of Selectman to negotiate with R.H. White to relocate or for the Town to purchase their property. Mr. Todd Fahey, 20 Pepin Drive, stated that as the Town continues to develop, the river front could be valuable and the Town should consider carefully what is given away. Mr. Fahey urged a no vote on the Article.

There being no further discussion on the Article, Moderator Imse called for a vote. Majority vote on Article 18 were **NOT** in favor. **Article 18 failed.**

Article 19 – By Petition, Solar Exemption

(By Petition) Change the current solar exemption from the 1970's to: Exemption = 100% of cost of equipment and installation of the system.

Motion by Mr. Jeffrey Knight and seconded by Mr. Bob Arnold.

Presentation and Discussion:

Mr. Doug Patch, 20 Buckingham Drive, spoke in place of Mr. Mike Audley. This Article would raise the exemption for solar energy systems to 100% of the cost of equipment and installation. Bow adopted a 50% exemption for solar energy systems, with a \$10,000 cap in 1979. Approximately 99 communities in the state have an exemption for solar and approximately 50 of them have a 100% exemption. The tax impact of the current solar exemptions is about \$29,000. A solar energy system does not necessarily add to the value of the house. This Article is saying the cost should not be counted toward the assessed value. The Moderator recognized Mr. Bob

Eldredge, 13 Meadow Lane. Mr. Eldredge stated he was in full support of the Article and hoped at some point the Town would look at solar to generate electricity for town buildings and schools. Mr. Justin Audley, 50 River Road, spoke in favor of the Article. There was some concern about lifting the cap on the exemption. Ms. Barbara Lawler, 48 Wood Hill Road, stated she has wanted to put solar on her house but didn't because of the cap. She urged the voters to approve the Article. Selectman Judd cautioned the voters to know the Statutes and understand what qualifies for the exemption before investing a lot of money into a solar system. Mr. Chris Harmon, 12 Knox Road, also spoke in favor of the Article as did several other voters. Ms. Betsey Leonard, 29 Knox Road, told the taxpayers that she has solar panels in the back yard that take care of the electrical needs of her whole house.

There being no further discussion Moderator Imse called for a vote. Majority vote was in favor. **Article 19 passed.**

Article 21 – By Petition – Street Renaming and Renumbering

(By Petition) To see if the Town will vote to amend an ordinance adopted by the selectmen on September 10, 2013, by striking sections 1 and 2 of Chapter 157 and replacing them with the following:

157-1. Definition.

For the purposes of this Article, "addressable structure" shall be defined as: Any buildings currently occupied, or which in the future may be occupied, to which emergency services may be dispatched.

157-2. Parties Affected.

- A. Properties and primary addressable structures on any new public or private way, street or road.
- B. Renaming and/or renumbering of any existing public or private ways, streets or roads shall not occur until approved by a vote of the legislative body.
- C. The provisions of sections 3, 4 and 5 of this ordinance shall remain in effect but shall apply only to new public or private ways, streets or roads unless a vote in accordance with Section B above has occurred.

Motion by Mr. Jeffrey Knight and seconded by Mr. Bob Arnold.

Presentation and Discussion

Mr. Chuck Douglas, 40 Stone Sled Lane, spoke to

Article 21. State law does not require towns to rename or renumber streets but it is recommended. The Town of Bow appointed a Renaming and Renumbering Committee who came up with a recommendation to rename a section of Bow from South Road to Woodhill Road, causing a substantial number of people to go through the cumbersome process of renaming and renumbering. Mr. Douglas stated that every time a building permit is pulled for an addressable structure, it triggers the entire road to be renumbered and/ or renamed. It is unnecessary and too much of an overreach. Currently the Select Board has the authority to issue renaming/renumbering orders. This Article seeks to give that authority to the legislative body (voters). In response, Selectman Judd stated he had been through the renumbering process and understands what it entails. When any street is renumbered and/or renamed, notices are sent out and the residents are invited to have their say at a public meeting.

Mr. Don Berube pointed out some inconsistencies between his physical address and the address listed on the voter registration list. Mr. Berube stated he understood renumbering if numbers were out of order but urged the Select Board not to renumber if there isn't a problem. Selectman Crisp noted the renumbering was a matter of the Police or Fire Departments being able to find the address. Ms. Hillary Judd, 25 Stack Drive formerly 1 stack drive, reiterated renumbering is a safety issue. Mr. Michael Lashon, 72 River Road, stated he had sent all the renumbering information on River Road into Google. Mr. Johnson wanted the Town to know that the company the Town hired to update GPS locations and addresses hadn't done it. Mr. Bryan Westover responded the Town had submitted the changes to Google, Mapquest and one other website which compiles maps and addresses for the first three groups. After that, he was told the State would be doing the updating and the Town no longer had to do it. Mr. Jeff Knight, Peaslee Road, stated his house had been renumbered from 2 to 8 Peaslee Road, even though with current lot size and setback restrictions another house couldn't be constructed on that road. Mr. Knight further stated that the system in place for renumbering wasn't working although efforts have been made to improve it. Selectman Crisp responded that the zoning restrictions may change at some point to allow another building. The State has recommend towns renumber on a 50 foot basis so as not to end up with parcels out of sequence. Mr. Knight said that using a specific number of feet didn't take into

account wetlands and felt the system was lacking. Faye Johnson, Bow Heritage Commission, stated she was the representative from the Heritage Commission when the renumbering process started a few years ago. She was invited to 3 or 4 renumbering meetings but hasn't received an invitation since. Ms. Johnson felt some of the new street names didn't have anything to do with Bow history and further, the Town has lost some of the historic names because the 911 Committee said they couldn't be used. Responding to Ms. Johnson's concern that the Heritage Commission hadn't been asked to participate recently, Selectman Crisp said there hadn't been any renumbering or renaming since they had last received the Commission's recommendations. He further stated no votes are taken on new street names until the Heritage Commission has either provided or approved them. Ms. Lisa Cohen, Supervisor of the Checklist, explained why the street numbers weren't changed on the checklist. When notification of the address changes were received there were no names attached to the addresses. The Checklist goes by names not addresses. Ms. Cohen urged tax payers to check their addresses at voter registration or notify the Town Clerk. There being no further discussion Moderator Imse called for a vote on Article 21. Majority vote was in favor, Article 21 passed. Selectman Crisp called for a count on the vote. Moderator Imse asked those in favor to raise their cards and be counted with those opposed following suit directly after.

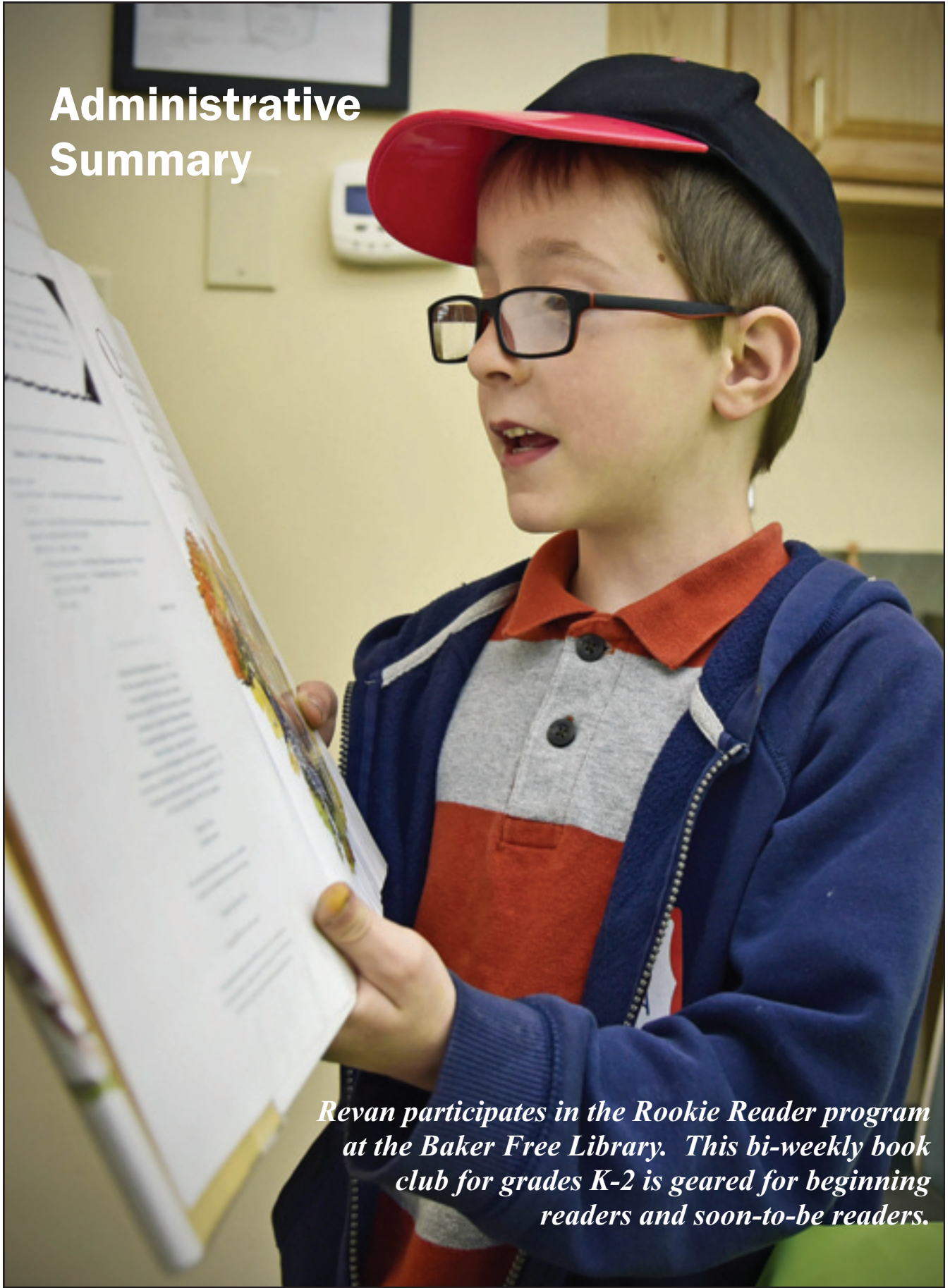
Vote on Article 21 is 80 – YES; 79 – NO. Article 21 is passed.

Article 22 – Reports

To hear reports of standing committees and take any action relating thereto.

Moderator Imse asked if there were any reports or actions to be taken under this Article. Sensing none, the Moderator entertained a motion to adjourn. A motion and second was received and the 2016 town meeting was adjourned at 11:15 P.M.

Administrative Summary



Revan participates in the Rookie Reader program at the Baker Free Library. This bi-weekly book club for grades K-2 is geared for beginning readers and soon-to-be readers.

Administrative Summary

TOWN MANAGER

David L. Stack



David L. Stack

I am pleased to submit the Town Manager's Annual Report for 2016.

I would like to start by thanking all of the Town department heads and employees, Board of Selectmen, and all of the volunteers serving on Town Boards, Committees and Commissions. The Town of Bow is fortunate to have such dedicated individuals and groups working so hard to make Bow such a great place to live and work.

After many years of planning and study, voters approved the construction of a new public safety facility to house the Fire, Emergency Management and Police Departments. Ground was broken in the spring and current plans call for a May, 2017 occupancy. I would like to express my appreciation for the time and effort that members of the various building committees have put in over the past six years and their dedication toward finding a fiscally responsible way to get this project done. I would also like to thank the members of all three departments for their patience

through this process. They have continued to provide top notch service to the Town under less than ideal conditions and we are all looking forward to the new facility going online. A committee appointed by the Selectmen is exploring options for the future use of the old fire station, rescue building and police station once the move is made to the new building. The committee is also considering options for the Community Building.

The Town is facing a need to repair or replace its aging infrastructure. There are currently three bridges that are on the Department of Transportation's (NHDOT) Municipal Red List of deficient bridges. These bridges require yearly inspections due to known deficiencies, poor conditions, weight restrictions, or type of construction. The Birchdale Road bridge was closed in 2015 when NHDOT determined that there was no remaining live load capacity for the bridge. The Board of Selectmen chose to proceed with construction of a new bridge and will present a request for funding from the Bridge and Highway Capital Reserve Fund. The project qualifies for the State's Municipal Bridge Aid Program (MBAP) with funding for 80% of the cost available in State FY2025. The Dunklee Road Bridge is currently in the design phase and scheduled for replacement in 2017, along with an intersection improvement and signalization project at Dunklee Road/ Rte. 3A. The Page Road Bridge is currently in the design phase.

The Town continues to seek the most effective and efficient methods of providing services.

The Community Development Department was restructured in order to make best use of existing personnel and meet the demands of their customers. The Department has also been able to expand the services provided to Town boards and committees. There was no change to the number of employees (4.5) in the Department and the resulting savings to the Town will be approximately \$31,000 per year. In 2015, JLN Associates conducted a comprehensive evaluation and assessment of the Fire Department. The Department has begun to implement plans to address the recommendations in the study.

In November, the Town launched a new, interactive municipal website. Our goal is to continually perfect the dissemination of Town information and communications. The site features include: A "How Do I" directory for quick reference' a "Notify Me" button to receive texts and/or email updates; a Community Calendar highlighting town-wide events, and a mobile-friendly format for tablet and smartphone users.

Updates will continue into 2017, as the Town looks to build upon the design of the site and integrate more solutions to better serve its residents and businesses.

Police Chief Erin Commerford retired from law enforcement at the end of September. Erin had served as a member of the Bow Police Department since 2002 and as Chief since 2008. She was a consummate professional and led the Bow Police Department with distinction for over eight years. In November, Sergeant Margaret Lougee was chosen to serve as the Town's Chief of Police. She was the unanimous choice of a citizen's panel that was appointed by me to review applications and interview candidates. I look forward to working with Chief Lougee. Captain Mitchell Harrington was promoted to a new position of full-time Deputy Fire Chief and is serving as a daytime executive officer Monday-Friday.

The largest challenge facing the Town is the decrease in value of the Public Service Company of New Hampshire (PSNH) Merrimack Station power generation plant. PSNH (now Eversource) filed property tax abatement requests for 2012 and 2013 challenging the Town's assessment of its assets. The Town participated in negotiations with PSNH and the matter was not resolved. A trial was held in Superior Court, and the judge issued his decision on October 7, 2016, with a restriction that the decision could not be released. That restriction was lifted on December 12, 2016. Bow filed a notice of appeal with the N.H. Supreme Court on December 13, 2016 and the case has been accepted by the Court. The Supreme Court could take up to one year to hear the appeal, review the record and issue a decision.

More information and highlights of the activities undertaken by the Town in 2016 may be found throughout the rest of the Annual Report.



Seated left to right: Police Chief Margaret Lougee, Town Manager David Stack, Fire Chief Dana Abbott.
Standing left to right: Town Clerk/Tax Collector Mridula Naik, Public Works Director Timothy Sweeney, Finance Director Geoff Ruggles, Library Director Lori Fisher, Community Development Director Matthew Taylor, Emergency Management Director Leland Kimball, Human Services Director Deb Bourbeau.
Not pictured: Parks and Recreation Director Cindy Rose.

BOARD OF SELECTMEN

Harold T. Judd *Chairman*

MEMBERS

Harold T. Judd *Chairman*
Eric E. Anderson *Vice Chairman*
Colleen S. Hunter
Benjamin J. Kiniry
Christopher R. Nicolopoulos

2016 was another year of change and progress for the Town of Bow. The Town Meeting approval of the bond for the Public Safety Building launched a whirlwind of activity, starting with site clearance shortly after the vote (resulting in the Town receiving payment for the timber!), and continuing through the year. The building should move into operation in early 2017, resulting in the consolidation of the Bow Police Department, the Bow Fire Department and our Emergency Response team. This is the largest building project in town since the construction of Bow High School and we can look forward to 40 years of service from the building.

We are fortunate to have a highly dedicated and experienced team of professionals working with our Town Manager, David Stack, and we have some significant personnel changes during the year.

As part of our planning for the Public Safety Building, we began the transition from our longtime Fire Chief, Dana Abbott, to our next Chief, Mitchell Harrington. Both gentlemen have found time to perform their duties with the Department, while also participating in executing the details for Public Safety Building, while also redesigning the Department for a new location and future response requirements.

Another personnel change was the addition of Geoff Ruggles as our Finance Director. Geoff brought years of experience and a level of professionalism needed as the responsibilities of the Town continue to expand and the financial reporting becomes ever more complex. Thanks to the hard work of Geoff and our Town Manager, we were able to identify previously unidentified areas of cost savings we adopted, and once again provided the Budget Committee with a proposed Town operating budget that did not increase spending, and that was after absorbing the cost of the Public Safety Building bond and increases in the cost of health insurance.

Our efforts to expand the tax base continued throughout the year. This effort included exploring ways to make the Town more attractive to responsible development, and an aggressive marketing campaign spearheaded by our new Director of Community Development, Matt Taylor. Matt brought new ideas and enthusiasm to the department, the Planning Board and the Economic Development Committee. We can look forward to an expanded development in our commercial zone along the Route 3-A corridor.

After years of service to the Town first as a patrol officer then as our Police Chief, Erin Commerford retired from police work to finally have some control over her schedule, and left our Department in the capable hands of Bow native, Margaret Lougee. We are certain Margaret will continue to the high standards established by Erin, and build on the strong relationship between the school district and the Police Department she established while our Resource Officer in the schools.

To assist residents, the Town launched a new website with enhanced features and a wide array of features. Also, the Selectmen and the Town Manager established a monthly newsletter highlighting major accomplishments of our employees and events in Town. The monthly report is published on the Town website and provided to media outlets, which routinely use the information to share with their customers.

Planning for the Town's future is always a major concern, and 2016 was no exception. In addition to the addition of new Public Safety Building, the Selectmen and Town Manager undertook the challenge of planning for the replacement of our outdated infrastructure, such as the Bridge of Birchdale Road. At the 2017 Town Meeting a proposal for dealing with our most immediate problems, the Birchdale and Page Road bridges, will be presented. And working with our Finance Director and Tim Sweeney, the Director the Department of Public Works, we are devising a long term plan for other bridges and culverts that will need replacement in the years ahead.

As in every year, we are blessed to have so many citizens donate their time and expertise to help Bow be a wonderful place to live and raise a family. The citizen committees, such as the Heritage Commission, the Capital Improvement Plan Committee, the Drinking Water Committee, and so many others make it possible for the Town to enjoy our quality of life in Bow by drawing on our local talent. Thank you to all who give of themselves for the benefit of all Bow residents.

The Selectmen also recognize that our school district, and the high quality of our schools, is an important reason so many new families come to Bow. The Selectmen and the Bow School Board continued our close working relationship in planning for the present and future needs of our community. This is another reminder of what makes Bow a wonderful place to live, as neighbors work together for the common good, recognizing that our quality of life is enhanced by finding ways to cooperate.



Seated left to right: Harry Judd and Eric Anderson.

Standing left to right: Colleen Hunter, Chris Nicolopoulos, and Ben Kiniry.

Budget and Finance



A flock of ducks stops over at the Bow Town Pond for some warm fall sun in preparation for their trip south for the winter.

Budget and Finance

ANNUAL DEBT SERVICE ON OUTSTANDING TOWN BONDS - June 30, 2016

Year End June 30	2011 Commercial Water/Sewer Bond			2007 Hammond Land Bond		
	Principal	Interest (3.2%)	Total	Principal	Interest (3.9%)	Total
2016	655,000.00	267,750.00	922,750.00	60,000.00	21,337.50	81,337.50
2017	655,000.00	248,100.00	903,100.00	60,000.00	18,337.50	78,337.50
2018	655,000.00	225,175.00	880,175.00	60,000.00	15,337.50	75,337.50
2019	655,000.00	202,250.00	857,250.00	60,000.00	12,337.50	72,337.50
2020	655,000.00	179,325.00	834,325.00	60,000.00	9,337.50	69,337.50
2021	655,000.00	159,675.00	814,675.00	55,000.00	6,531.25	61,531.25
2022	655,000.00	140,025.00	795,025.00	55,000.00	3,918.75	58,918.75
2023	655,000.00	117,100.00	772,100.00	55,000.00	1,306.25	56,306.25
2024	650,000.00	91,000.00	741,000.00			
2025	650,000.00	65,000.00	715,000.00			
2026	650,000.00	39,000.00	689,000.00			
2027	650,000.00	13,000.00	663,000.00			
Total	7,840,000.00	1,747,400.00	9,587,400.00	465,000.00	88,443.75	553,443.75

Year End June 30	1995 Logging Hill/White Rock Sewer Bond			2008 Commercial Water/Sewer System Bonds		
	Principal	Interest	Total	Principal	Interest (4.0%)	Total
2016	45,000.00	1,265.63	46,265.63	110,000.00	68,337.50	178,337.50
2017	-	-	-	110,000.00	62,562.50	172,562.50
2018	-	-	-	110,000.00	56,787.50	166,787.50
2019	-	-	-	110,000.00	51,012.50	161,012.50
2020	-	-	-	110,000.00	45,375.00	155,375.00
2021	-	-	-	110,000.00	40,356.25	150,356.25
2022	-	-	-	110,000.00	35,818.75	145,818.75
2023	-	-	-	110,000.00	31,212.50	141,212.50
2024	-	-	-	110,000.00	26,537.50	136,537.50
2025	-	-	-	110,000.00	21,862.50	131,862.50
2026	-	-	-	110,000.00	17,118.75	127,118.75
2027	-	-	-	110,000.00	12,306.25	122,306.25
2028	-	-	-	110,000.00	7,425.00	117,425.00
2029	-	-	-	110,000.00	2,475.00	112,475.00
Total	45,000.00	1,265.63	46,265.63	1,540,000.00	479,187.50	2,019,187.50

Year End June 30	2016 Public Safety Building			Total		
	Principal	Interest(2.16%)	Total	Principal	Interest	Total
2016	-	-	-	870,000.00	358,690.63	1,228,690.63
2017	-	87,301.61	87,301.61	825,000.00	416,301.61	1,241,301.61
2018	241,850.00	142,880.19	384,730.19	1,066,850.00	440,180.19	1,507,030.19
2019	240,000.00	130,785.76	370,785.76	1,065,000.00	396,385.76	1,461,385.76
2020	240,000.00	118,737.76	358,737.76	1,065,000.00	352,775.26	1,417,775.26
2021	240,000.00	106,689.76	346,689.76	1,060,000.00	313,252.26	1,373,252.26
2022	240,000.00	94,641.76	334,641.76	1,060,000.00	274,404.26	1,334,404.26
2023	240,000.00	82,593.76	322,593.76	1,060,000.00	232,212.51	1,292,212.51
2024	240,000.00	71,745.76	311,745.76	1,000,000.00	189,283.26	1,189,283.26
2025	240,000.00	62,097.76	302,097.76	1,000,000.00	148,960.26	1,148,960.26
2026	240,000.00	51,249.76	291,249.76	1,000,000.00	107,368.51	1,107,368.51
2027	235,000.00	39,327.26	274,327.26	995,000.00	64,633.51	1,059,633.51
2028	235,000.00	31,055.26	266,055.26	345,000.00	38,480.26	383,480.26
2029	235,000.00	26,308.26	261,308.26	345,000.00	28,783.26	373,783.26
2030	235,000.00	21,414.38	256,414.38	235,000.00	21,414.38	256,414.38
2031	235,000.00	14,170.50	249,170.50	235,000.00	14,170.50	249,170.50
2032	235,000.00	4,723.50	239,723.50	235,000.00	4,723.50	239,723.50
Total	3,571,850.00	1,085,723.04	4,657,573.04	13,461,850.00	3,402,019.92	16,863,869.92

ANNUAL FINANCIAL REPORT

Roberts & Greene, PLLC

TOWN OF BOW, NEW HAMPSHIRE

FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

**TOWN OF BOW, NEW HAMPSHIRE
FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

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Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S REPORT

To the Town Manager and Members of the Board of Selectmen
Town of Bow
10 Grandview Road
Bow, New Hampshire 03304

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bow, as of and for the fiscal year ended June 30, 2016, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bow, as of June 30, 2016, and the respective changes in financial position thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

47 Hall Street ■ Concord, NH 03301
603-856-8005 ■ 603-856-8431 (fax)
info@roberts-greene.com

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress for other postemployment benefits, and pension related schedules on pages 3-9 and 39-42 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the Town of Bow. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. They are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

February 14, 2017

Roberts & Greene, PLLC

MANAGEMENT'S DISCUSSION AND ANALYSIS

Having responsibility for the financial management of the Town of Bow ("Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended June 30, 2016.

Financial Highlights

As of June 30, 2016, the assets of the Town exceeded its liabilities by \$43,501,357 (net position). Of this amount, \$5,780,060 (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors.

The Town's net position increased by \$732,775.

As of June 30, 2016, the Town's governmental funds reported combined ending fund balances of \$12,025,282, an increase of \$414,697 in comparison with the prior year.

As of June 30, 2016, the \$2,954,409 unassigned fund balance of the General Fund represented 29% of total General Fund expenditures.

During the year ended June 30, 2016, the Town's total general obligation bonded debt decreased by \$870,000, representing bond principal payments and includes the retirement of a sewer bond issued in 1996.

Overview of the Financial Statements

The following discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: government-wide financial statements; fund financial statements; and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the year ended June 30, 2016. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Expendable Trust Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement, because the resources of those funds are not available to support the Town's own programs.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. Schedules related to other post-employment benefits and pensions are in the Required Supplementary Information Section, which follows the notes. The combining statements, referred to above in connection with non-major governmental funds, and detailed General Fund schedules are presented immediately following this information.

Government-Wide Financial Analysis

As noted above, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$43,501,351 at June 30, 2016.

The largest portion of the Town's net position (86%) reflects its investment in capital assets (e.g., land, buildings and system, other improvements, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Town of Bow Net Position Governmental Activities

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Current assets	\$ 28,755,367	\$ 28,466,682
Capital assets	<u>46,762,834</u>	<u>47,442,992</u>
Total assets	75,518,201	75,909,674
Deferred outflows of resources	818,890	459,361
Long-term liabilities outstanding	14,708,218	16,304,567
Current liabilities	<u>13,666,522</u>	<u>12,877,100</u>
Total liabilities	28,374,740	30,428,677
Deferred inflows of resources	4,460,994	4,418,786
Net position:		
Invested in capital assets, net of related debt	37,454,294	37,231,730
Restricted	267,003	273,953
Unrestricted	<u>5,780,060</u>	<u>5,262,899</u>
Total net position	\$ 43,501,357	\$ 42,768,582

A relatively small portion of the Town's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$5,780,060) may be used to meet the government's ongoing obligations to citizens and creditors.

At June 30, 2016, the Town is able to report positive balances in all three categories of net position.

As indicated by the schedule below, the Town's net position increased by \$732,775 during the year ended June 30, 2016.

Town of Bow
Changes in Net Position

	Year Ended <u>June 30, 2016</u>	Year Ended <u>June 30, 2015</u>
Revenues:		
Program revenues:		
Charges for services	\$ 992,050	\$ 1,027,032
Operating grants and contributions	18,207	43,261
Capital grants and contributions	236,293	382,852
General revenues:		
Property taxes and other taxes	7,184,526	7,364,365
Licenses and permits	2,239,030	2,046,998
Unrestricted grants and contributions	368,661	373,406
Miscellaneous	<u>226,646</u>	<u>539,661</u>
Total revenues	10,018,863	11,777,575
Expenses:		
General government	2,092,747	1,814,062
Public safety	3,167,477	3,356,296
Highways and streets	2,707,150	2,915,083
Health and welfare	15,563	17,607
Sanitation	830,149	823,334
Capital outlay	292,883	222,234
Water distribution and treatment	140,317	918,524
Culture and recreation	948,335	981,694
Conservation	1,604	674
Interest on long-term debt	<u>323,357</u>	<u>349,371</u>
Total expenses	<u>10,532,638</u>	<u>11,398,879</u>
Change in net position	732,775	378,696
Net position – July 1	<u>42,768,582</u>	<u>42,389,886</u>
Net position – June 30	\$43,501,357	\$42,768,582

Financial Analysis of the Town's Funds

As noted above, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2016, the Town's governmental funds reported combined fund balances of \$12,025,282, an increase of \$414,697 in comparison to the prior year. This amount consists of: non-spendable fund balances of \$306,869 representing, tax deeded property for resale, prepaid expenditures and the non-spendable portion of permanent funds; restricted fund balances of \$154,420 representing the library fund and the expendable portion of permanent funds; committed fund balances of \$7,276,420 representing designations by Town Meeting votes for future expenditures and the special revenue and capital project funds; assigned fund balances of \$1,414,933 representing purchase orders or encumbrances authorized by the Board of Selectmen; and a General Fund unassigned fund balance of \$2,872,640.

The General Fund is the chief operating fund of the Town. As of June 30, 2016, the unassigned fund balance of the General Fund was \$2,954,409, while total fund balance amounted to \$4,446,108. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 29% of total General Fund expenditures, while total fund balance represents 44% of that same amount.

During the year ended June 30, 2016, the unassigned fund balance of the General Fund increased by \$6,428.

Budgetary Highlights

The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual demonstrates compliance with the adopted budget for the year ended June 30, 2016. Actual revenues and transfers in of the General Fund were short of budgetary estimates by \$29,056, while expenditures and transfers out were \$550,657 under budget. This produced a favorable total variance of \$521,601.

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2016 amounted to \$37,454,294 (net of accumulated depreciation and related long-term debt). This investment in capital assets includes land, buildings, improvements, machinery, equipment, vehicles, and infrastructure and represents a decrease of \$440,678 compared

to the investment in capital assets at July 1, 2015, which is primarily the result of depreciation.

Town of Bow
Investment in Capital Assets

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Land	\$ 7,542,889	\$ 7,542,889
Buildings and improvements	3,882,606	3,854,596
Machinery, equipment, and vehicles	6,752,707	6,670,126
Infrastructure	57,911,606	57,327,083
Sewer lines	1,703,756	1,703,756
Construction in progress	<u>775,884</u>	<u>820,669</u>
Total investment in capital assets	78,569,448	77,919,119
Related long-term debt	(9,308,540)	(10,204,772)
Accumulated depreciation	<u>(31,806,614)</u>	<u>(30,482,617)</u>
Net investment in capital assets	\$ 37,454,294	\$ 37,231,730

Additional information on the Town's capital assets can be found in financial statements.

Long-term bonded debt. As of June 30, 2016, the Town had total long-term bonded debt outstanding of \$9,020,000. The entire amount is backed by the full faith and credit of the Town.

Town of Bow
Long-Term Bonded Debt

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
1995 sewer construction bonds	\$ 0	\$ 45,000
2007 land acquisition bonds	405,000	465,000
2012 water and sewer system bonds	7,185,000	7,840,000
2008 water and sewer system bonds	<u>1,430,000</u>	<u>1,540,000</u>
Total long-term debt	\$ 9,020,000	\$ 10,760,000

There were no authorized but unissued bonds at June 30, 2016.

Economic Factors and Next Year's Budget and Tax Rate

Economic factors. The general outlook for Bow's economy seems to be uncertain. Based on New Hampshire Office of Energy & Planning estimates, Bow's population has increased by 5.3% since the 2010 census and by 37% since the 2000 census. The median household income in Bow has long been considerably greater than state and national

averages. Furthermore, the unemployment rate for Bow has decreased from 3.0% to 2.4% during the past year, and still compares very favorably with state and national rates of 2.8% and 4.9%, respectively. More importantly, a modest increase in building permits and new vehicle registrations has been experienced, and some significant business expansions are presently being planned. Coupled with the efforts of the Bow Business Development Commission to attract new businesses and the recent completion of a water system in the business district, these changes suggest that the steady industrial and commercial growth, which Bow had enjoyed until just a few years ago and which is so important to increasing the tax base and to providing diverse employment opportunities, has begun to resume. Of course Bow's economy is influenced by national and state economic conditions which have been extremely tumultuous in recent years and show no signs of a quick recovery.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address.

Town of Bow
Selectmen's Office
10 Grandview Road
Bow, NH 03304

BASIC FINANCIAL STATEMENTS

EXHIBIT 1
TOWN OF BOW, NEW HAMPSHIRE
Statement of Net Position
June 30, 2016

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 19,840,265
Investments	5,622,980
Intergovernmental receivable	3,258
Other receivables, net of allowance for uncollectibles	3,212,098
Prepaid items	20,370
Tax deeded property held for resale	56,396
Capital assets, not being depreciated:	
Land	7,542,889
Construction in progress	775,884
Capital assets, net of accumulated depreciation:	
Vehicles	1,220,147
Buildings and building improvements	2,777,253
Machinery and equipment	574,928
Sewer lines	908,554
Roads	18,953,428
Bridges	570,407
Water and sewer system	12,896,241
Other infrastructure	543,103
Total assets	<u>75,518,201</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	<u>818,890</u>
 LIABILITIES	
Accounts payable	278,142
Accrued payroll and benefits	55,548
Contract payable	157,734
Accrued interest payable	129,215
Intergovernmental payable	11,666,549
Retainage payable	4,500
Performance and escrow deposits	496,955
Noncurrent obligations:	
Due within one year:	
Bonds payable	825,000
Unamortized bond premium	26,232
Compensated absences	17,647
Accrued landfill postclosure care costs	9,000
Due in more than one year:	
Bonds payable	8,195,000
Unamortized bond premium	262,308
Compensated absences payable	258,916
Other postemployment benefits payable	898,264
Accrued landfill postclosure care costs	81,000
Net pension liability	5,012,730
Total liabilities	<u>28,374,740</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred amounts related to pensions	772,229
Unearned revenue	3,688,765
Total deferred inflows of resources	<u>4,460,994</u>
 NET POSITION	
Net investment in capital assets	37,454,294
Restricted for:	
Perpetual care:	
Nonexpendable	206,908
Expendable	33,179
Other purposes	26,916
Unrestricted	5,780,060
Total net position	<u>\$ 43,501,357</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT 2
TOWN OF BOW, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended June 30, 2016

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 2,092,747	\$ 74,517	\$ (4,245)	\$ -	\$ (2,022,475)
Public safety	3,167,477	261,083	3,895	10,718	(2,891,781)
Highways and streets	2,707,150	24,200	-	216,883	(2,466,067)
Sanitation	830,149	335,602	-	8,692	(485,855)
Water distribution and treatment	140,317	48,651	-	-	(91,666)
Health	6,869	-	-	-	(6,869)
Welfare	8,694	-	-	-	(8,694)
Culture and recreation	948,335	247,997	18,557	-	(681,781)
Conservation	1,604	-	-	-	(1,604)
Economic development	13,056	-	-	-	(13,056)
Interest on long-term debt	323,357	-	-	-	(323,357)
Capital outlay	292,883	-	-	-	(292,883)
Total governmental activities	<u>\$ 10,532,638</u>	<u>\$ 992,050</u>	<u>\$ 18,207</u>	<u>\$ 236,293</u>	<u>(9,286,088)</u>
General revenues:					
Property taxes					6,989,585
Other taxes					194,941
Licenses and permits					2,239,030
Grants and contributions not restricted to specific programs					368,661
Miscellaneous					226,646
Total general revenues					<u>10,018,863</u>
Change in net position					732,775
Net position, beginning					42,768,582
Net position, ending					<u>\$ 43,501,357</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT 3
TOWN OF BOW, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
June 30, 2016

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 17,666,790	\$ 351,397	\$ 1,822,078	\$ 19,840,265
Investments	-	5,372,370	250,610	5,622,980
Receivables, net of allowances for uncollectibles:				
Taxes	2,989,357	-	-	2,989,357
Accounts	161,677	-	61,064	222,741
Intergovernmental	-	-	3,258	3,258
Interfund receivable	93,791	-	-	93,791
Prepaid items	20,370	-	-	20,370
Tax deeded property held for resale	56,396	-	-	56,396
Total assets	<u>\$ 20,988,381</u>	<u>\$ 5,723,767</u>	<u>\$ 2,137,010</u>	<u>\$ 28,849,158</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 276,791	\$ -	\$ 1,351	\$ 278,142
Accrued salaries and benefits	55,548	-	-	55,548
Contracts payable	2,194	-	155,540	157,734
Intergovernmental payable	11,666,549	-	-	11,666,549
Retainage payable	-	-	4,500	4,500
Interfund payable	-	-	93,791	93,791
Escrow and performance deposits	496,955	-	-	496,955
Total liabilities	<u>12,498,037</u>	<u>-</u>	<u>255,182</u>	<u>12,753,219</u>
Deferred inflows of resources:				
Deferred revenue	<u>4,044,236</u>	<u>-</u>	<u>26,421</u>	<u>4,070,657</u>
Fund balances:				
Nonspendable	76,766	-	230,103	306,869
Restricted	-	-	154,420	154,420
Committed	-	5,723,767	1,552,653	7,276,420
Assigned	1,414,933	-	-	1,414,933
Unassigned	2,954,409	-	(81,769)	2,872,640
Total fund balances	<u>4,446,108</u>	<u>5,723,767</u>	<u>1,855,407</u>	<u>12,025,282</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 20,988,381</u>	<u>\$ 5,723,767</u>	<u>\$ 2,137,010</u>	<u>\$ 28,849,158</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT 4
TOWN OF BOW, NEW HAMPSHIRE
Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position
June 30, 2016

Total fund balances of governmental funds (Exhibit 3)			\$ 12,025,282
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			
Cost	\$ 78,569,448		
Less accumulated depreciation	<u>(31,806,614)</u>		
		46,762,834	
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.			
Receivables	\$ (93,791)		
Payables	<u>93,791</u>		
		-	
Revenues that are not available to pay for current period expenditures are deferred in the funds.			
Unavailable tax revenue	\$ 338,934		
Unavailable ambulance revenue	24,234		
Unavailable property sale proceeds	<u>18,724</u>		
		381,892	
Interest on long-term debt is not accrued in governmental funds.			
Accrued interest payable		(129,215)	
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.			
Bonds outstanding	\$ 9,020,000		
Unamortized bond premium	288,540		
Compensated absences payable	276,563		
Other postemployment benefits payable	898,264		
Accrued landfill postclosure care costs	90,000		
Net pension liability	<u>5,012,730</u>		
		(15,586,097)	
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.			
Deferred outflows of resources related to pensions	\$ 818,890		
Deferred inflows of resources related to pensions	<u>(772,229)</u>		
		46,661	
Total net position of governmental activities (Exhibit 1)			<u><u>\$ 43,501,357</u></u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT 5
TOWN OF BOW, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2016

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 7,088,424	\$ -	\$ 80,520	\$ 7,168,944
Licenses, permits and fees	2,239,030	-	-	2,239,030
Intergovernmental	604,954	-	-	604,954
Charges for services	524,753	-	481,256	1,006,009
Miscellaneous	39,379	193,667	31,042	264,088
Total revenues	<u>10,496,540</u>	<u>193,667</u>	<u>592,818</u>	<u>11,283,025</u>
Expenditures:				
Current:				
General government	2,003,537	13,411	922	2,017,870
Public safety	2,998,706	-	103,925	3,102,631
Highways and streets	1,676,935	-	-	1,676,935
Sanitation	682,800	-	108,488	791,288
Water distribution and treatment	-	-	130,420	130,420
Health	6,869	-	-	6,869
Welfare	5,281	-	3,413	8,694
Culture and recreation	818,578	-	116,497	935,075
Conservation	-	-	1,604	1,604
Economic development	13,056	-	-	13,056
Debt service:				
Principal	870,000	-	-	870,000
Interest	358,691	-	-	358,691
Capital outlay	616,058	-	339,137	955,195
Total expenditures	<u>10,050,511</u>	<u>13,411</u>	<u>804,406</u>	<u>10,868,328</u>
Excess (deficiency) of revenues over (under) expenditures	<u>446,029</u>	<u>180,256</u>	<u>(211,588)</u>	<u>414,697</u>
Other financing sources (uses):				
Transfers in	315,586	480,000	273,763	1,069,349
Transfers out	<u>(704,216)</u>	<u>(280,406)</u>	<u>(84,727)</u>	<u>(1,069,349)</u>
Total other financing sources and uses	<u>(388,630)</u>	<u>199,594</u>	<u>189,036</u>	<u>-</u>
Net change in fund balances	57,399	379,850	(22,552)	414,697
Fund balances, beginning	4,388,709	5,343,917	1,877,959	11,610,585
Fund balances, ending	<u>\$ 4,446,108</u>	<u>\$ 5,723,767</u>	<u>\$ 1,855,407</u>	<u>\$ 12,025,282</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT 6
TOWN OF BOW, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2016

Net change in fund balances of governmental funds (Exhibit 5)		\$ 414,697
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.		
Capitalized capital outlay	\$ 731,644	
Depreciation expense	(1,405,312)	
		(673,668)
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (1,069,349)	
Transfers out	1,069,349	
		-
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.		
Change in unavailable tax revenue	\$ 15,582	
Change in unavailable ambulance revenue	(24,576)	
Change in unavailable land purchase revenue	1,490	
Change in unavailable State aid	(8,692)	
Change in unavailable sewer rents	(1,416)	
		(17,612)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.		
Repayment of bond principal	\$ 870,000	
Amortization of bond premium	26,232	
		896,232
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 9,102	
Decrease in compensated absences payable	862	
Increase in other postemployment benefits payable	(93,690)	
Decrease in accrued landfill postclosure care costs	9,000	
		(74,726)
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense.		
Town pension contributions	\$ 497,074	
Cost of benefits earned, net of employee contributions	(309,222)	
		187,852
Change in net position of governmental activities (Exhibit 2)		<u>\$ 732,775</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT 7
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2016

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 6,937,604	\$ 7,104,006	\$ 166,402
Licenses, permits and fees	1,993,615	2,239,030	245,415
Intergovernmental	589,145	604,954	15,809
Charges for services	675,700	524,753	(150,947)
Miscellaneous	194,500	39,379	(155,121)
Total revenues	<u>10,390,564</u>	<u>10,512,122</u>	<u>121,558</u>
EXPENDITURES			
Current:			
General government	1,577,986	2,003,537	(425,551)
Public safety	3,451,113	2,996,036	455,077
Highways and streets	1,924,257	1,692,220	232,037
Sanitation	721,109	688,408	32,701
Health	6,795	6,869	(74)
Welfare	12,817	5,281	7,536
Culture and recreation	858,471	821,980	36,491
Economic development	14,615	12,696	1,919
Debt service:			
Principal	870,000	870,000	-
Interest on long-term debt	358,691	358,691	-
Interest on tax anticipation note	1	-	1
Capital outlay	<u>1,013,700</u>	<u>642,173</u>	<u>371,527</u>
Total expenditures	<u>10,809,555</u>	<u>10,097,891</u>	<u>711,664</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(418,991)</u>	<u>414,231</u>	<u>833,222</u>
Other financing sources (uses):			
Transfers in	466,200	315,586	(150,614)
Transfers out	<u>(543,209)</u>	<u>(704,216)</u>	<u>(161,007)</u>
Total other financing sources and uses	<u>(77,009)</u>	<u>(388,630)</u>	<u>(311,621)</u>
Net change in fund balance	<u>\$ (496,000)</u>	25,601	<u>\$ 521,601</u>
Increase in nonspendable fund balance		(3,591)	
Unassigned fund balance, beginning		<u>3,271,333</u>	
Unassigned fund balance, ending		<u>\$ 3,293,343</u>	

The notes to the financial statements are an integral part of this statement.

EXHIBIT 8
TOWN OF BOW, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2016

	<u>Agency</u>
Assets:	
Cash and cash equivalents	\$ 97,485
Investments	<u>1,490,409</u>
Total assets	<u>1,587,894</u>
Liabilities:	
Due to other governmental units	<u>1,587,894</u>
Net position	<u><u>\$ -</u></u>

The notes to the financial statements are an integral part of this statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

I. Summary of Significant Accounting Principles

I.A. Introduction

The accounting and reporting framework and the more significant accounting principles and practices of the Town of Bow (the Town) are discussed in subsequent sections of this note. The remainder of the notes is organized to provide explanations, including required disclosures, of the Town's financial activities for the fiscal year ended June 30, 2016.

I.B. Financial Reporting Entity – Basis of Presentation

I.B.1. *Entity Defined*

The Town of Bow is a municipal corporation governed by a board of selectmen consisting of five members elected by the voters. These financial statements present the financial position and activity of the primary government. Component units are organizations for which the primary government is financially accountable, or other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete. Based on the stated criteria, the Town's financial statements do not include any component units.

I.B.2. *Government-Wide and Fund Financial Statements*

Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Town as a whole, excluding fiduciary activities. Individual funds are not displayed.

The statement of activities reports the direct expenses of a given function offset by program revenues directly connected with the functional program. Direct expenses are those that are clearly identifiable with a specific function. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges for the Town's services; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which finance the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Taxes and revenue from other sources not properly included with program revenues are reported as general revenues.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Fund Financial Statements

Fund financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual, governmental funds are reported in separate columns in the basic fund financial statements with composite columns for nonmajor funds.

I.B.3. *Measurement Focus, Basis of Accounting and Financial Statement Presentation*

The financial statements of the Town are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Fiduciary fund financial statements also report using this same basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

The agency funds are custodial in nature and do not measure results of operations.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenues to be available if they are collected within sixty days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest, which are reported as expenditures in the year due.

Major revenues susceptible to accrual are property taxes, intergovernmental amounts and investment income. In general, other revenues are recognized when cash is received.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities in the financial statements.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

I.B.4. Fund Types and Major Funds

Governmental Funds

The Town reports the following major governmental funds:

General Fund – Reports as the primary fund of the Town. This fund is used to account for all financial resources not reported in other funds.

Expendable Trust Fund – Reports as a Capital Project Fund and is used to report those accounts established by Town Meeting and held by the Trustees of Trust Funds for expenditures of subsequent years, primarily of a capital nature.

The Town also reports sixteen nonmajor governmental funds.

Fiduciary Funds

The Town reports the following fiduciary funds:

Agency Funds – Account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. The Town's agency funds are used to account for the various capital reserve and scholarship accounts held by the Trustees of Trust Funds on behalf of the local school district.

I.C. Assets, Liabilities, and Net Position or Fund Equity

I.C.1. Cash and Investments

The laws of the State of New Hampshire require that the Town's treasurer have custody of all monies belonging to the Town, other than those held by the trustees of trust funds and library trustees, and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all monies in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

Investments are stated at fair value based on quoted market prices.

New Hampshire law authorizes the Town to invest in obligations of the United States government; the public deposit investment pool established pursuant to RSA 383:22; savings

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

bank deposits; prime bankers' acceptances; or certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

I.C.2. Capital Assets and Depreciation

Generally, the Town's property, plant and equipment with useful lives of more than two years are stated at historical cost and reported in the government-wide financial statements. Donated assets are stated at fair value on the date donated. The Town generally capitalizes assets with cost of \$5,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed of, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follow:

	<u>Years</u>
Vehicles	2-25
Buildings and building improvements	10-200
Machinery and equipment	5-25
Sewer lines	50
Roads	50
Bridges	50
Water and sewer system	50
Other infrastucture	10-50

I.C.3. Long-Term Debt

In the government-wide financial statements, outstanding debt is reported as liabilities. The balance of long-term debt is not reported in the governmental funds.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

I.C.4. *Equity*

The government-wide statement of net position reports net position in the following components:

- Net investment in capital assets, which is computed as the total capital assets less accumulated depreciation, net of outstanding debt used to acquire those assets.
- Restricted for perpetual care, which consists of the balance of the permanent funds that is allowed to be used only for cemetery care. This balance is segregated between nonexpendable, representing the principal balance that must be invested to generate income and cannot be expended, and expendable, representing income earned that can be used for cemetery care.
- Restricted for other purposes, which consists of the rest of the permanent funds that is to be used for library and other purposes.
- Unrestricted, which consists of the remaining balance of net position.

The governmental funds report the following components of fund balance:

- Nonspendable, representing the principal balance of the permanent funds that cannot be spent, and tax deeded property held for resale which is not in a spendable form.
- Restricted, representing the income portion of the permanent funds and the entire balance of the library fund that can only be used for specific purposes per terms of endowments or State law.
- Committed, representing the balances of capital projects funds (including the expendable trust fund), and special revenue funds.
- Assigned, representing amounts encumbered by purchase order or action of the Board of Selectmen, and an amount for a possible contingency.
- Unassigned, representing the remaining balance of the General Fund, and the deficit in the Water Fund.

I.C.5. *Use of Estimates*

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

II. Stewardship, Compliance and Accountability

II.A. Budgetary Information

An annual budget was adopted on a basis consistent with generally accepted accounting principles for the General Fund, as well as some of the nonmajor funds. Unless non-lapsing or encumbered, all governmental fund appropriations lapse at year-end. The Town is allowed to use beginning fund balance to balance the budget. In fiscal year 2016, \$350,000 of the fund balance from fiscal year 2015 was so used, and \$146,000 was appropriated from fund balance.

Encumbrance accounting is employed by the governmental funds. Encumbrances (e.g., purchase orders, contracts, balances of special warrant articles) outstanding at year-end are reported as commitments or assignments of fund balances and do not constitute expenditures or liabilities because they will be added to the appropriations voted in the subsequent year.

Revenues are budgeted by source. Expenditures in the General Fund are budgeted by functions as follow: general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, economic development, debt service and capital outlay. Management can transfer appropriations among budget line items as necessary, but the total expenditures cannot legally exceed the total appropriations unless permission is received from the Commissioner of Revenue Administration.

II.B. Reconciliation of General Fund Budgetary Basis to GAAP

Revenues and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 10,827,708
Adjustments:	
Basis difference:	
Unavailable tax revenue deferred in the prior year	323,352
Unavailable tax revenue deferred in the current year	(338,934)
Per Exhibit 5 (GAAP basis)	<u>\$ 10,812,126</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 10,802,107
Adjustments:	
Basis difference:	
Encumbrances, beginning	367,553
Encumbrances, ending	(414,933)
Per Exhibit 5 (GAAP basis)	<u>\$ 10,754,727</u>

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 3,293,343
Adjustment:	
Basis difference:	
Deferred unavailable tax revenue, GAAP basis	(338,934)
Per Exhibit 3 (GAAP basis)	<u>\$ 2,954,409</u>

The Expendable Trust Fund is not formally budgeted.

II.C. Deficit Fund Balance – Water Fund

The Water Fund had a deficit fund balance at June 30, 2016 of \$81,769, which resulted from operating expenditures exceeding revenue by that amount. This deficit will be covered by a transfer from the General Fund to subsidize the Water Fund, which happens on an annual basis until there are more water users to make this fund self-sufficient.

III. Detailed Notes on Funds and Government-Wide Statements

III.A. Assets

III.A.1. Cash and Equivalents

The Town reported total cash and equivalents in all funds of \$19,937,750, which represented bank balances of \$19,657,847, of which \$215,274, consisting of money market funds, was uninsured and uncollateralized.

III.A.2. Investments

As of June 30, 2016, the Town had the following investments:

U.S. Government Obligations	\$ 664,503
U.S. Government Agencies	2,914,474
Mutual Funds	271,240
Corporate Bonds	3,263,172
	<u>\$ 7,113,389</u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 5,622,980
Fiduciary funds - statement of fiduciary net position (Exhibit 8)	1,490,409
Total	<u>\$ 7,113,389</u>

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Investment Policies

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. It is the Town's policy to limit its investments to fixed income securities from issuers having a Baa3 or BBB or better long-term debt rating from one or more of the primary rating agencies, and other equity investments to companies that have a proven record of earnings, growth, strong fundamentals and good valuations. The Town's investments meet these restrictions.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Town's investment policy limits average maturities to no more than seven years with a maximum maturity of fifteen years.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. The Town's investment policy limits any one issue of fixed income securities to 10% and equity investments to 5% of the respective portion of the portfolio.

III.A.3. *Receivables, Uncollectible Accounts and Deferred Revenue*

Property Taxes Receivable and Property Tax Calendar

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 12% per annum on all taxes not received by the due date. The first billing is an estimate only based on half of the previous year's billing. The final billing is levied based on an inventory taken in April of each year (the tax year runs from April 1 to March 31), and is assessed after the tax rate has been calculated and set by the New Hampshire Department of Revenue Administration. A lien should be executed on any unpaid property taxes in the following year and this lien takes priority over any others. Interest of 18% per annum is charged upon redemption of lien taxes. Properties not redeemed within two years of the date of the tax lien should be deeded to the Town. During the current year, the tax collector executed a tax lien for uncollected 2015 property taxes on May 9.

The property taxes levied and collected by the Town include amounts for the State of New Hampshire, the Bow School District and Merrimack County. The Town is responsible for the collection of all these taxes. During the annual tax rate setting process, the Town sets an amount for potential abatements and tax deedings, known as overlay. Overlay is raised through taxation and is reported as a reduction in tax revenue.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

The net assessed valuation as of April 1, 2015, upon which the 2015 property tax levy was based was:

For the New Hampshire education tax	\$ 893,241,174
For all other taxes	\$1,085,097,061

The tax rates and amounts assessed for the year ended June 30, 2016 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$6.71	\$ 7,275,739
School portion:		
State of New Hampshire	\$2.38	2,123,841
Local	\$16.48	17,887,682
County portion	\$2.97	3,224,791
Total property taxes assessed		<u>\$ 30,512,053</u>

The following details the taxes receivable at year-end:

Property:	
Levy of 2016	\$ 2,594,902
Unredeemed (under tax lien):	
Levy of 2015	273,550
Levy of 2014	146,149
Levy of 2013	14,841
Land use change	9,480
Yield	435
Less: allowance for estimated uncollectible taxes	(50,000)
Net taxes receivable	<u>\$ 2,989,357</u>

Other Receivables and Uncollectible/Unavailable Accounts

Other receivables include amounts due for sewer, ambulance, water, police, landfill, remediation, and land sales. The accounts receivable are reported net of any allowance for uncollectible accounts. The allowance consists of an amount for potential adjustments to ambulance receivables.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Related amounts are as follow:

Accounts	\$ 342,117
Intergovernmental	3,258
Less: allowance for uncollectible amounts	<u>(119,376)</u>
Net total receivables	<u><u>\$ 225,999</u></u>

Deferred revenue in the governmental funds consists of \$338,934 of taxes, \$24,234 of ambulance charges, and \$18,724 of installment payments on land purchases that were not received within sixty days of year-end; and \$3,586,183 of property taxes committed for the fiscal year 2017, \$30,131 of summer recreation fees collected in advance, \$39,023 of tax overpayments to be applied to subsequent billing, \$32,537 of installment payments for land purchases, \$500 of a wellness grant, and \$391 of sewer overpayments. In the governmental activities, the amounts that were not received within the sixty days are not considered to be deferred, and the other amounts are reported as unearned.

The notes continue on the following page.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

III.A.4. Capital Assets

Changes in Capital Assets

The following table provides a summary of changes in capital assets:

	Balance, beginning	Additions	Deletions	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 7,542,889	\$ -	\$ -	\$ 7,542,889
Construction in progress	820,669	294,147	(338,932)	775,884
Total capital assets not being depreciated	<u>8,363,558</u>	<u>294,147</u>	<u>(338,932)</u>	<u>8,318,773</u>
Being depreciated:				
Vehicles	3,741,318	82,089	(81,315)	3,742,092
Buildings and building improvements	3,854,596	28,010	-	3,882,606
Machinery and equipment	2,928,808	81,807	-	3,010,615
Sewer lines	1,703,756	-	-	1,703,756
Roads	42,275,598	240,045	-	42,515,643
Bridges	1,052,895	-	-	1,052,895
Water and sewer system	13,740,462	-	-	13,740,462
Other infrastructure	258,128	344,478	-	602,606
Total capital assets being depreciated	<u>69,555,561</u>	<u>776,429</u>	<u>(81,315)</u>	<u>70,250,675</u>
Total all capital assets	<u>77,919,119</u>	<u>1,070,576</u>	<u>(420,247)</u>	<u>78,569,448</u>
Less accumulated depreciation:				
Vehicles	(2,310,071)	(293,189)	81,315	(2,521,945)
Buildings and building improvements	(1,050,214)	(55,139)	-	(1,105,353)
Machinery and equipment	(2,309,477)	(126,210)	-	(2,435,687)
Sewer lines	(761,127)	(34,075)	-	(795,202)
Roads	(22,704,947)	(857,268)	-	(23,562,215)
Bridges	(465,606)	(16,882)	-	(482,488)
Water and sewer system	(834,324)	(9,897)	-	(844,221)
Other infrastructure	(46,851)	(12,652)	-	(59,503)
Total accumulated depreciation	<u>(30,482,617)</u>	<u>(1,405,312)</u>	<u>81,315</u>	<u>(31,806,614)</u>
Net book value, capital assets being depreciated	<u>39,072,944</u>	<u>(628,883)</u>	<u>-</u>	<u>38,444,061</u>
Net book value, all capital assets	<u>\$ 47,436,502</u>	<u>\$ (334,736)</u>	<u>\$ (338,932)</u>	<u>\$ 46,762,834</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental activities:	
General government	\$ 13,309
Public safety	234,801
Highways and streets	1,067,300
Sanitation	47,861
Culture and recreation	42,041
Total depreciation expense	<u>\$ 1,405,312</u>

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

III.B. Liabilities

III.B.1. Intergovernmental Payable

The amounts due to other governments at June 30, 2016 consist of \$3,497 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$10,076,279) and Merrimack County (\$1,586,773).

III.B.2. Long-Term Liabilities

General obligation bonds are approved by the voters and repaid with general revenues (property taxes). These liabilities are backed by the full faith and credit of the Town. Long-term liabilities also include compensated absences, the OPEB liability, accrued landfill postclosure care costs, and the net pension liability.

State and federal laws and regulations require that the Town continue to perform certain monitoring and maintenance functions at the landfill site for thirty years after closure. The amount recorded as the postclosure care liability represents the estimate of what it will cost for these monitoring and maintenance costs over the next ten years, the length of time monitoring is expected to continue. The actual cost of postclosure care could be higher or lower.

Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 6/30/2016	Current Portion
General obligation bonds payable:						
Land purchase	\$880,600	2007	2023	4.0-5.0	\$ 405,000	\$ 60,000
Water/sewer system	\$ 2,212,020	2008	2029	4.0-5.25	1,430,000	110,000
Water/sewer project	\$ 9,805,300	2011	2027	2.0-4.0	7,185,000	655,000
					<u>9,020,000</u>	<u>825,000</u>
Unamortized bond premium					<u>288,540</u>	<u>26,232</u>
Compensated absences payable:						
Vested sick leave					57,840	2,248
Accrued vacation leave					207,559	15,399
Compensatory time					<u>11,164</u>	<u>-</u>
					<u>276,563</u>	<u>17,647</u>
Other postemployment benefits payable					<u>898,264</u>	<u>-</u>
Accrued landfill postclosure care costs					<u>90,000</u>	<u>9,000</u>
Net pension liability					<u>5,012,730</u>	<u>-</u>
					<u>\$ 15,586,097</u>	<u>\$ 877,879</u>

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

The following is a summary of changes in the long-term liabilities for the year ended June 30, 2016:

	General Obligation Bonds Payable	Unamortized Bond Premium	Compensated Absences Payable	OPEB Liability	Accrued Landfill Postclosure Care Costs	Net Pension Liability	Total
Beginning	\$ 9,890,000	\$ 314,772	\$ 277,425	\$ 804,574	\$ 99,000	\$ 4,918,796	\$ 16,304,567
Additions	-	-	-	93,690	-	93,934	187,624
Reductions	(870,000)	(26,232)	(862)	-	(9,000)	-	(906,094)
Ending	<u>\$ 9,020,000</u>	<u>\$ 288,540</u>	<u>\$ 276,563</u>	<u>\$ 898,264</u>	<u>\$ 90,000</u>	<u>\$ 5,012,730</u>	<u>\$ 15,586,097</u>

Debt Service Requirements to Maturity

The annual debt service requirements to maturity for the bonds as of year-end are as follow:

Year Ending June 30,	Principal	Interest	Total
2017	\$ 825,000	\$ 329,001	\$ 1,154,001
2018	825,000	297,299	1,122,299
2019	825,000	265,601	1,090,601
2020	825,000	234,037	1,059,037
2021	820,000	206,562	1,026,562
2022-2026	3,920,000	589,901	4,509,901
2027-2029	980,000	35,206	1,015,206
Totals	<u>\$ 9,020,000</u>	<u>\$ 1,957,607</u>	<u>\$ 10,977,607</u>

III.C. Balances and Transfers – Payments Within the Reporting Entity

III.C.1. Receivables and Payables

Generally, outstanding balances between funds reported as “interfund receivables/payables” include outstanding charges by one fund to another for goods or services, subsidy commitments outstanding at year-end, or other miscellaneous amounts. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is also reported as “interfund receivables/payables.”

At year-end, there is \$93,971 due to the General Fund from the Nonmajor Funds, representing reimbursements for operating costs of \$91,072 from the Water Fund, \$2,622 from the Police Grants Fund and \$97 from the Baker Free Library Fund.

III.C.2. Transfers

Transfers within the reporting entity are substantially for the purposes of distributing taxes to the fund for which the appropriation was made, funding capital projects, and making additions

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

to and using capital reserve accounts. The government-wide statement of activities eliminates transfers reported within the activities columns.

The following shows the transfers within the reporting entity:

	Transfers In:			
	General Fund	Expendable Trust Fund	Nonmajor Funds	Total
Transfers out:				
General fund	\$ -	\$ 480,000	\$ 224,216	\$ 704,216
Expendable trust fund	230,859	-	49,547	280,406
Nonmajor funds	84,727	-	-	84,727
	<u>\$ 315,586</u>	<u>\$ 480,000</u>	<u>\$ 273,763</u>	<u>\$ 1,069,349</u>

The transfers from the General Fund represent \$480,000 to the Expendable Trust Fund as voted by Town Meeting and \$224,216 to the Public Safety Building Fund to cover expenditures made. The transfers from the Expendable Trust Fund represent amounts appropriated. The amounts transferred to the General Fund from the Nonmajor Funds represent reimbursements of expenditures and the income from the Permanent Fund for cemetery care.

III.D. Net Position and Fund Balances

III.D.1. Restricted Net Position

The government-wide statement of net position includes restricted net position of \$240,087 for perpetual care and \$26,916 for other purposes representing public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures.

The notes continue on the following page.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

III.D.2. Components of Fund Balances

Fund balance is categorized in the following components as described in Note I.C.4.:

	General Fund	Expendable Trust Fund	Nonmajor Funds
Nonspendable:			
Endowments	\$ -	\$ -	\$ 230,103
Tax deeded property	76,766	-	-
Total nonspendable	<u>76,766</u>	<u>-</u>	<u>230,103</u>
Restricted:			
General government	-	-	36,899
Public safety	-	-	636
Culture and recreation	-	-	116,885
Total restricted	<u>-</u>	<u>-</u>	<u>154,420</u>
Committed:			
Sanitation	-	-	977,056
Welfare	-	-	26,107
Culture and recreation	-	-	62,749
Conservation	-	-	289,944
Capital outlay	-	5,723,767	196,797
Total committed	<u>-</u>	<u>5,723,767</u>	<u>1,552,653</u>
Assigned:			
General government	1,000,000	-	-
Highways and streets	407,438	-	-
Culture and recreation	7,495	-	-
Total assigned	<u>1,414,933</u>	<u>-</u>	<u>-</u>
Unassigned	2,954,409	-	(81,769)
Total fund balance	<u><u>\$ 4,446,108</u></u>	<u><u>\$ 5,723,767</u></u>	<u><u>\$ 1,855,407</u></u>

IV. Other Information

IV.A. Risk Management

The Town's risk management activities are reported with governmental activities and recorded in the General Fund. During the fiscal year, the Town was a member of the NH Public Risk Management Exchange (Primex), which is considered a public entity risk pool, currently operating as a common risk management and insurance program for member governmental entities.

Primex's Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSA 5-B and RSA 281-A. Coverage is provided for the fiscal year. Contributions billed for fiscal year 2016 to be recorded as an insurance expenditure/expense

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

totaled \$69,252 for property/liability and \$66,117 for workers' compensation. The member agreements permit Primex to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

IV.B. Retirement Pensions

General Information about the Pension Plan

The New Hampshire Retirement System (NHRS) is a multiple-employer, cost-sharing, contributory public employee defined benefit plan qualified under section 401(a) of the Internal Revenue Code, and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The NHRS provides service, disability, death and vested retirement benefits for employees and their beneficiaries. The New Hampshire Legislature establishes the provisions for benefits and contributions. The NHRS issues a separate financial report that is available at www.nhrs.org or by contacting the NHRS at 54 Regional Drive, Concord, NH 03301.

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police officers, firefighters, and other employees were 11.55%, 11.80%, and 7.0%, respectively, of gross earnings. During fiscal year 2016, the rates of contribution from the Town were 26.38% for police, 29.16% for fire personnel, and 11.17% for other employees, which are actuarially determined to generate an amount, that when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions from the Town during the fiscal years 2014, 2015 and 2016 were \$459,626, \$459,361 and \$497,074, respectively.

Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2016, the Town reported a liability of \$5,012,730 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities and school districts, actuarially determined. As of June 30, 2015, the Town's proportion was 0.1265%, which was a decrease of 0.0045% from its proportion measured as of June 30, 2014.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

For the year ended June 30, 2016, the Town recognized pension expense of \$309,222. At June 30, 2016, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ -	\$ 206,443
Net difference between projected and actual earnings on pension plan investments	321,816	455,787
Differences between expected and actual experience	-	109,999
Town contributions subsequent to the measurement date	497,074	-
	<u>\$ 818,890</u>	<u>\$ 772,229</u>

The Town reported \$497,074 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ending June 30, 2017.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follow:

Year Ended June 30,	
2016	\$ (146,020)
2017	(146,020)
2018	(146,020)
2019	11,457
2020	(23,810)
	<u>\$ (450,413)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.75%
Salary increases	5.8% average, including inflation
Investment rate of return	7.75% per year

Mortality rates were based on the RP-2000 Mortality Table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.75%) or one percentage point higher (8.75%) than the current rate.

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Town's proportionate share of net pension liability	\$ 6,598,607	\$ 5,012,730	\$ 3,660,760

Other actuarial assumptions, as well as detailed information about the pension plan's fiduciary net position, is available in the separately issued NHRS report.

IV.C. Contingent Liabilities

Amounts received from grantor agencies are subject to audit and adjustments by such agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Subsequent Event: There are applications for tax abatements filed against the Town by utility companies. During the spring and summer of 2016, Eversource's case went to trial, and despite the Town's vigorous contesting of the litigation, the Court found in favor of the utility, and rendered a decision against the Town that will have a large negative effect on the Town's financial position. That decision is now under appeal to the New Hampshire Supreme Court. Management has assigned \$1,000,000 from the fiscal year 2016 fund balance to help offset the judgement if it should be upheld, and are working on the prudent management of cash flows to address it.

IV.D. Other Postemployment Benefits

Plan Description

As required by NH RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*, the Town provides its eligible retirees and terminated employees including certain beneficiaries, the ability to purchase health, dental and prescription drug coverage at the Town's group rates. The Town does not supplement the cost of these plans directly, but recognizes the liability for

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

the inclusion of implicit rate subsidies to the retirees. The subsidy occurs because when a blended rate is used for a group of individuals that includes younger and presumably healthier people along with older, retired people, implicitly, the active employees are subsidizing the retirees. As of June 30, 2016, there were eighteen retirees and spouses, and sixty-two active employees and spouses participating in the plan.

Benefits Provided

The Town provides medical, dental and prescription drug coverage to retirees and their eligible spouses and dependents. All active employees who retire from the Town and meet the eligibility requirements can receive these benefits.

Funding Policy

Retirees contribute all of the premiums as determined by the Town, but the remainder of the costs as derived from the implicit subsidy are paid by the Town on a pay-as-you-go basis.

Annual OPEB Costs and Net OPEB Obligation

The Town's annual OPEB expense for the fiscal year 2016 was calculated based on the annual required contribution of the Town (ARC). The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period not to exceed thirty years.

The Town's annual OPEB cost for the fiscal year ended June 30, 2016, including the amount actually contributed to the plan and the change in the Town's net OPEB obligation is as follows:

Annual Required Contribution (ARC)	\$ 209,366
Interest on Net OPEB Obligation (NOO)	20,114
Adjustment to ARC	<u>(28,905)</u>
Annual OPEB Cost (Expense)	200,575
Age Adjusted Contributions Made	<u>(106,885)</u>
Change in Net OPEB Obligation (NOO)	93,690
Net OPEB Obligation (NOO), beginning	<u>804,574</u>
Net OPEB Obligation (NOO), ending	<u><u>\$ 898,264</u></u>

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal year 2016 and the preceding three years were as follow:

Fiscal Year Ended	Annual OPEB Cost	Age Adjusted Contribution	Percentage of Annual Cost Contributed	Net OPEB Obligation
June 30,2013	\$284,779	\$162,448	57.04%	\$122,331
June 30,2014	\$280,210	\$156,177	55.74%	\$124,033
June 30,2015	\$284,574	\$128,641	45.20%	\$155,933
June 30,2016	\$200,575	\$106,885	53.29%	\$93,690

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2016, is as follows:

Actuarial Accrued Liability	\$1,465,915
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$1,465,915</u>
Funded Ratio (Value of Plan Asset/AAL)	0%
Covered Payroll of Active Plan Members	\$1,815,743
UAAL as a Percentage of Covered Payroll	80.73%

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information after the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in accrued liabilities and the value of assets, consistent with the long-term perspective of the calculations.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

The following simplifying assumptions were made:

Retirement age for active employees – Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 65, or at the first subsequent year in which the member would qualify for benefits.

Marital status – Marital status of members at the calculation date was assumed to continue throughout retirement.

Health insurance premiums – The health insurance premiums for retirees in fiscal year 2016 were used as the basis for calculation of the present value of total benefits to be paid.

Amortization method – The level percent of payroll amortization method was used, which calculates amortization payments as a constant percentage of projected payroll over a given number of years.

Amortization period – The amortization period used was thirty years.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT 9
TOWN OF BOW, NEW HAMPSHIRE
Other Postemployment Benefits
Schedule of Funding Progress

For Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
6/30/2013	6/30/2010	\$ -	\$ 1,840,450	\$ 1,840,450	0%	\$ 2,015,432	91.32%
6/30/2014	6/30/2011	\$ -	\$ 1,840,450	\$ 1,840,450	0%	\$ 1,950,970	94.34%
6/30/2015	6/30/2012	\$ -	\$ 1,840,450	\$ 1,840,450	0%	\$ 1,987,103	92.62%
6/30/2016	6/30/2015	\$ -	\$ 1,465,915	\$ 1,465,915	0%	\$ 2,047,929	71.58%

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT 10
TOWN OF BOW, NEW HAMPSHIRE
Statement of the Town's Proportionate Share of the Net Pension Liability
New Hampshire Retirement System

	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Town's proportion of net pension liability	0.1265%	0.1310%	0.1329%
Town's proportionate share of the net pension liability	\$ 5,012,730	\$ 4,918,796	\$ 5,719,047
Town's covered-employee payroll	\$ 2,776,708	\$ 2,705,900	\$ 2,638,463
Town's proportionate share of the net pension liability as a percentage of covered-employee payroll	180.53%	181.78%	216.76%
Plan fiduciary net position as a percentage of the total pension liability	65.5%	66.3%	59.8%

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT 11
TOWN OF BOW, NEW HAMPSHIRE
Schedule of Town Contributions
New Hampshire Retirement System

	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Contractually required contribution	\$ 497,074	\$ 459,361	\$ 425,133
Contribution in relation to the contractually required contribution	(497,074)	(459,361)	(425,133)
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$ 2,776,708	\$ 2,705,900	\$ 2,638,463
Contributions as a percentage of covered-employee payroll	17.90%	16.98%	16.11%

The note to the required supplementary information is an integral part of this schedule.

TOWN OF BOW, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

The Schedule of Funding Progress, the Schedule of the Town's Proportionate Share of the Net Pension Liability and the Schedule of the Town's Pension Contributions are meant to present related information for ten years. Because this is the fourth year that the Town has reported the OPEB schedule, and the second year that the Town has presented the pension schedules, only four and three years, respectively, are presented. An additional year's information will be added each year until there are ten years shown.

COMBINING AND INDIVIDUAL FUND SCHEDULES

EXHIBIT 12
TOWN OF BOW, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2016

	Special Revenue Funds										Capital Projects Funds				Permanent Fund	Total
	Baker Free Library	Recreation Revolving	Recreation Fields	Heritage	Conservation Commission	Water	Sewer	300th Anniversary	Welfare Holiday Baskets	Celebrating Children	Police Grants	Public Safety Building	Dunklee Road Bridge			
ASSETS																
Cash and cash equivalents	\$ 116,982	\$ 50,350	\$ 9,325	\$ 19,631	\$ 289,944	\$ -	\$ 926,389	\$ 1,786	\$ 26,107	\$ 8,222	\$ -	\$ 149,233	\$ 207,717	\$ 16,392	\$ 1,822,078	
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	250,610	250,610	
Receivables:																
Accounts	-	-	-	-	-	9,484	51,580	-	-	-	-	-	-	-	61,064	
Intergovernmental	-	-	-	-	-	-	-	-	-	-	3,258	-	-	-	3,258	
Total assets	\$ 116,982	\$ 50,350	\$ 9,325	\$ 19,631	\$ 289,944	\$ 9,484	\$ 977,969	\$ 1,786	\$ 26,107	\$ 8,222	\$ 3,258	\$ 149,233	\$ 207,717	\$ 267,002	\$ 2,137,010	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES																
Liabilities:																
Accounts payable	\$ -	\$ 535	\$ -	\$ -	\$ -	\$ 181	\$ 522	\$ -	\$ -	\$ -	\$ -	\$ 113	\$ -	\$ -	\$ 1,351	
Contracts payable	-	-	-	-	-	-	-	-	-	-	-	144,620	10,920	-	155,540	
Retainage payable	-	-	-	-	-	-	-	-	-	-	-	4,500	-	-	4,500	
Interfund payable	97	-	-	-	-	91,072	-	-	-	-	2,622	-	-	-	93,791	
Total liabilities	97	535	-	-	-	91,253	522	-	-	-	2,622	149,233	10,920	-	255,182	
Deferred inflows of resources:																
Deferred revenue	-	26,030	-	-	-	-	391	-	-	-	-	-	-	-	26,421	
Fund balances:																
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-	230,103	230,103	
Restricted	116,885	-	-	-	-	-	-	-	-	-	636	-	-	36,899	154,420	
Committed	-	23,785	9,325	19,631	289,944	-	977,056	1,786	26,107	8,222	-	-	196,797	-	1,552,653	
Unassigned	-	-	-	-	-	(81,769)	-	-	-	-	-	-	-	-	(81,769)	
Total fund balances	116,885	23,785	9,325	19,631	289,944	(81,769)	977,056	1,786	26,107	8,222	636	-	196,797	267,002	1,855,407	
Total liabilities, deferred inflows of resources, and fund balances	\$ 116,982	\$ 50,350	\$ 9,325	\$ 19,631	\$ 289,944	\$ 9,484	\$ 977,969	\$ 1,786	\$ 26,107	\$ 8,222	\$ 3,258	\$ 149,233	\$ 207,717	\$ 267,002	\$ 2,137,010	

EXHIBIT 13
TOWN OF BOW, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2016

	Special Revenue Funds										Capital Projects Funds					Permanent Fund	Total
	Baker Free Library	Recreation Revolving	Recreation Fields	Heritage	Conservation Commission	Water	Sewer	300th Anniversary	Welfare Holiday Baskets	Police Outside Detail	Celebrating Children	Police Grants	Public Safety Building	Dunklee Road Intersection	Dunklee Road Bridge		
REVENUES																	
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 80,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,520
Charges for services	-	44,354	8,850	-	-	48,651	201,266	-	-	100,666	77,469	-	-	-	-	-	481,256
Miscellaneous	19,033	17	13	935	302	-	-	2	5,364	-	-	3,895	3,303	-	-	(1,822)	31,042
Total revenues	19,033	44,371	8,863	935	80,822	48,651	201,266	2	5,364	100,666	77,469	3,895	3,303	-	-	(1,822)	592,818
EXPENDITURES																	
Current:																	
General government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	922	922
Public safety	-	-	-	-	-	-	-	-	-	100,666	-	3,259	-	-	-	-	103,925
Sanitation	-	-	-	-	-	-	108,488	-	-	-	-	-	-	-	-	-	108,488
Water distribution and treatment	-	-	-	-	-	130,420	-	-	-	-	-	-	-	-	-	-	130,420
Welfare	-	-	-	-	-	-	-	-	3,413	-	-	-	-	-	-	-	3,413
Culture and recreation	8,090	37,435	-	20	-	-	-	-	-	-	70,952	-	-	-	-	-	116,497
Conservation	-	-	14,401	-	1,604	-	-	-	-	-	-	-	-	-	-	-	1,604
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	8,090	37,435	14,401	20	1,604	130,420	108,488	-	3,413	100,666	70,952	3,259	227,519	49,547	47,670	922	339,137
Excess (deficiency) of revenues over (under) expenditures	10,943	6,936	(5,538)	915	79,218	(81,769)	92,778	2	1,951	-	6,517	636	(224,216)	(49,547)	(47,670)	(2,744)	(211,588)
Other financing sources (uses):																	
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	224,216	49,547	-	-	273,763
Transfers out	-	-	-	-	(80,520)	-	-	-	-	-	-	-	-	-	-	(4,207)	(84,727)
Total other financing sources and uses	-	-	-	-	(80,520)	-	-	-	-	-	-	-	224,216	49,547	-	(4,207)	189,036
Net change in fund balances	10,943	6,936	(5,538)	915	(1,302)	(81,769)	92,778	2	1,951	-	6,517	636	-	-	(47,670)	(6,951)	(22,552)
Fund balances, beginning	105,942	16,849	14,863	18,716	291,246	-	884,278	1,784	24,156	-	1,705	-	-	-	244,467	273,953	1,877,959
Fund balances, ending	\$ 116,885	\$ 23,785	\$ 9,325	\$ 19,631	\$ 289,944	\$ (81,769)	\$ 977,056	\$ 1,786	\$ 26,107	\$ -	\$ 8,222	\$ 636	\$ -	\$ -	\$ 196,797	\$ 267,002	\$ 1,855,407

EXHIBIT 14
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2016

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 6,820,324	\$ 6,989,585	\$ 169,261
Land use change	-	530	530
Timber	12,750	5,856	(6,894)
Excavation	2,500	9,225	6,725
Other taxes	30	-	(30)
Interest and penalties on delinquent taxes	102,000	98,810	(3,190)
Total taxes	<u>6,937,604</u>	<u>7,104,006</u>	<u>166,402</u>
Licenses, permits and fees:			
Business licenses and permits	30,000	39,267	9,267
Motor vehicle permits	1,900,000	2,124,297	224,297
Building permits	55,000	65,045	10,045
Other	8,615	10,421	1,806
Total licenses, permits and fees	<u>1,993,615</u>	<u>2,239,030</u>	<u>245,415</u>
Intergovernmental:			
State sources:			
Meals and rooms distributions	367,303	367,303	-
Highway block grant	211,786	216,883	5,097
Water pollution grant	8,692	8,692	-
State and federal forest land	78	73	(5)
Railroad tax	1,286	1,286	-
Communications grant	-	10,717	10,717
Total intergovernmental	<u>589,145</u>	<u>604,954</u>	<u>15,809</u>
Charges for services:			
Income from departments	<u>675,700</u>	<u>524,753</u>	<u>(150,947)</u>
Miscellaneous:			
Sale of property	25,000	-	(25,000)
Interest on investments	10,000	25,700	15,700
Other	159,500	13,679	(145,821)
Total miscellaneous	<u>194,500</u>	<u>39,379</u>	<u>(155,121)</u>
Other financing sources:			
Transfers in:			
Expendable trust fund	444,200	230,859	(213,341)
Nonmajor funds	22,000	84,727	62,727
Total other financing sources	<u>466,200</u>	<u>315,586</u>	<u>(150,614)</u>
Total revenues and other financing sources	10,856,764	<u>\$ 10,827,708</u>	<u>\$ (29,056)</u>
Use of fund balance	496,000		
Total revenues, other financing sources and use of fund balance	<u>\$ 11,352,764</u>		

EXHIBIT 15
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2016

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 276,314	\$ 296,181	\$ -	\$ (19,867)
Election and registration	-	222,553	212,626	-	9,927
Financial administration	-	531,683	870,251	-	(338,568)
Legal	-	131,800	167,079	-	(35,279)
Personnel administration	-	9,800	6,549	-	3,251
Planning and zoning	-	256,210	306,888	-	(50,678)
General government buildings	-	63,668	49,703	-	13,965
Cemeteries	-	22,200	25,008	-	(2,808)
Insurance, not otherwise allocated	-	63,758	69,252	-	(5,494)
Total general government	-	1,577,986	2,003,537	-	(425,551)
Public safety:					
Police	-	2,125,509	1,787,750	-	337,759
Fire and rescue	2,670	1,186,229	1,091,123	-	97,776
Building inspection	-	121,527	105,878	-	15,649
Emergency management	-	17,848	13,955	-	3,893
Total public safety	2,670	3,451,113	2,998,706	-	455,077
Highways and streets:					
Administration	-	1,298,927	1,216,518	-	82,409
Highways and streets	32,900	588,530	425,672	48,185	147,573
Street lighting	-	36,800	34,745	-	2,055
Total highways and streets	32,900	1,924,257	1,676,935	48,185	232,037
Sanitation:					
Solid waste disposal	-	721,109	682,800	5,608	32,701
Health:					
Administration	-	2,345	2,419	-	(74)
Health agencies and hospitals	-	4,450	4,450	-	-
Total health	-	6,795	6,869	-	(74)
Welfare:					
Administration	-	6,317	2,752	-	3,565
Direct assistance	-	6,500	2,529	-	3,971
Total welfare	-	12,817	5,281	-	7,536
Culture and recreation:					
Parks and recreation	4,093	335,680	314,238	7,495	18,040
Public library	-	520,541	501,164	-	19,377
Patriotic purposes	-	500	500	-	-
Other	-	1,750	2,676	-	(926)
Total culture and recreation	4,093	858,471	818,578	7,495	36,491
Economic development	360	14,615	13,056	-	1,919

(continued)

EXHIBIT 15 (continued)
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2016

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal	-	870,000	870,000	-	-
Interest on long-term debt	-	358,691	358,691	-	-
Interest on tax anticipation note	-	1	-	-	1
Total debt service	-	1,228,692	1,228,691	-	1
Capital outlay:					
Machinery, vehicles and equipment	-	247,000	100,834	-	146,166
Buildings	8,030	235,000	115,957	8,145	118,928
Improvements other than buildings	319,500	531,700	399,267	345,500	106,433
Total capital outlay	327,530	1,013,700	616,058	353,645	371,527
Other financing uses:					
Transfers out:					
Expendable trust fund	-	480,000	480,000	-	-
Nonmajor funds	-	63,209	224,216	-	(161,007)
Total other financing uses	-	543,209	704,216	-	(161,007)
Total encumbrances, appropriations, expenditures and other financing uses	\$ 367,553	\$ 11,352,764	\$ 10,754,727	\$ 414,933	\$ 550,657

EXHIBIT 16
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2016

Unassigned fund balance, beginning		\$ 3,271,333
Changes:		
Unassigned fund balance voted to be used	\$ 146,000	
Unassigned fund balance used to reduce tax rate	<u>350,000</u>	
Total use of fund balance		(496,000)
Budget summary:		
Revenue shortfall (Exhibit 14)	\$ (29,056)	
Unexpended balance of appropriations (Exhibit 15)	<u>550,657</u>	
Budget surplus		521,601
Increase in nonspendable fund balance		<u>(3,591)</u>
Unassigned fund balance, ending		<u><u>\$ 3,293,343</u></u>



Roberts & Greene, PLLC

LETTER TO MANAGEMENT

To the Members of the Board of Selectmen and Town Manager
Town of Bow
10 Grandview Road
Bow, NH 03304

Dear Members of the Board and Town Manager:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bow as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Bow's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

We did note the following that we reported last year, but were too late for it to be addressed at that time so we are repeating it here.

Police Outside Details Revolving Fund

N.H. RSA 31:95-h allows towns to establish revolving funds for certain specific purposes in order to accumulate monies from year to year that would not become part of the General Fund surplus, but would be available for expenditures only for the purposes for which the fund is created.

The 2008 Town Meeting established a revolving fund under the provisions of this RSA for police outside details. However, the warrant article for this fund (Article 23) was worded that revenues received for police details shall be deposited into this fund in an amount equal to the related cost. Although the article continued that the money in this fund would be allowed to accumulate from year to year, there is obviously, no money to accumulate if only an amount equal to the expenditures is being deposited therein. This fund is serving no purpose other than creating more work for the Finance Department to accumulate the expenditures separately from the General Fund, and then, transfer an amount of revenue equal to the expenditures into the fund. We recommend that a future Town Meeting amend the establishment of this fund to either abolish it, or set it up as a true revolving fund to accumulate monies for some specific purpose and account for all of the revenue and expenditures related to police

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outside details. The future article should further state for what purpose the monies are being accumulated such as to offset the purchase of police equipment or cruisers.

This communication is intended solely for the information and use of management, the Board of Selectmen and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

February 14, 2017

Roberts & Greene, PLLC

BUDGET COMMITTEE

John Heise *Chairman*

MEMBERS

John Heise *Chairman*
Bob Arnold *Vice Chairman*
Dominic Lucente
Jeffrey Knight
Robert Hollinger
Chuck Douglas
Ben Kiniry *Selectman*
Colleen Hunter *Selectman Alt.*
Robert Louf *School Board*
June Branscom *School Board Alt.*

The Bow Budget Committee consists of an eight member group of fiscally conscious individuals. These individuals have experience in various facets of professional fields from finance, Law, private industry, and public service. Each individual brings their own unique perspective to the budget review process in an effort to be thorough in our analysis. The budget review process consists of a line by line review and analysis through each and every department both at the town as well as the School. Both the Town as well as the school perform a similar process as detailed below.

The town departments compose their budgets and submit to the Town Manager for review. The town manager makes any necessary adjustments and then submits to the select board for their review. Once the Select board has had an opportunity to analyze to their standards it is then released to the budget committee for its analysis.

The School Board acts in similar fashion. Each respective department composes their budget as they believe necessary to deliver upon the educational goals and objectives for the Town of Bow. Those departmental budgets are then handed over to the School Board and Office of Superintendent for further review and ultimately to the Budget Committee for final review.

The budget review process really kicks into gear at the beginning of January as committee meets twice a week for 6 weeks leading up to public hearings for both the town and school budgets. Each week the committee meets with both the town and school on separate evenings and walks through each departmental expenditures as well as the revenues. We spend a great deal of time discussing the merits of various expenditures, discussing alternate ways of achieving similar results for reduced costs, reviewing present and future expenses, warrant articles, alternative revenue creation, as well as many others in order to be prudent with your tax dollars. It should be noted that a great deal of work goes into the creation of the budget review packages by both the town officials as well as school department. Their input is invaluable to our process and we greatly appreciate all that they do for the town.

Many of the individuals whom have chosen to dedicate their valuable time to the budget review process also serve on various other committees throughout the town such as the CIP (Capital Improvement Program), Public Safety Committee, and Benefits Committee, to name a few. Their dedication to community service is welcomed and appreciated. A special thank you to our recording secretary, Wendy Gilman, as you do a great job accurately recording our meeting minutes.



Seated left to right: Bob Arnold, John Heise, Chuck Douglas. Standing left to right: Ben Kiniry, Jeff Knight, Dominic Lucente. Not pictured: Rob Hollinger, Colleen Hunter, June Branscom.

CIP COMMITTEE (Capital Improvements Plan)

Mike Wayne *Chairman*

MEMBERS

Mike Wayne *Chairman*
Colleen Hunter *Vice Chairman*
Dik Dagavarian
Matthew Poulin
Jennifer Strong-Rain
Bill Oldenburg
Jeffrey Knight

The Capital Improvements Plan (CIP) Committee was established to provide the Town with a unified (Town, Library, School) plan for the timing and financing of the construction and rehabilitation of Town, Library, and School facilities and for the acquisition and replacement of equipment. The committee consists of the following members: Jennifer Strong-Rain, School Board; Bill Oldenburg, Planning Board; Jeffery Knight, Budget Committee; Colleen Hunter, Board of Selectmen; and citizen representatives Mike Wayne, Dik Dagavarian, Matthew Poulin, and Recording Secretary Wendy Gilman. Town Manager David Stack and Finance Director Geoff Ruggles were also instrumental in the development of the plan.

The Committee met numerous times throughout the spring and summer and it adopted the Bow Capital Improvements Plan for FY2017-18 through FY2022-23.

The plan does not include estimates for the Community Building and School District anticipated construction projects due to the uncertainty of their scope and cost, all other anticipated capital expenditures of the Town, Library and School District for the next six years are included in the plan.

The preparation and adoption of a Capital Improvements Plan (CIP) is an important part of Bow's planning process. A CIP aims to recognize and resolve deficiencies in existing public facilities and anticipate and meet future demand for capital facilities.

- A CIP is an advisory document that can serve a number of purposes, among them to:
- Guide the Board of Selectmen, School Board, Library Trustees and the Budget Committee in the annual budgeting processes;
- Contribute to stabilizing the Town's real property tax rate;
- Aid the prioritization, coordination, and sequencing of various municipal improvements;
- Inform residents, business owners, and developers of planned improvements;
- Provide the necessary legal basis, continued administration and periodic updates of the Bow Impact Fee Ordinance.

It must be emphasized that the CIP is purely advisory in nature. Budgeting decisions are made by the Board of Selectmen, Budget Committee, Library Trustees, and the School Board and the ultimate funding of projects is subject to votes made by townspeople at the annual town meeting and school district meeting. The full CIP document can be viewed by visiting the Town's Web Site at www.bownh.gov.

CIP PROJECTS SUMMARY

Project	Source	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Bridges and Highways							
Annual Road Reconstruction and Paving	GF	430,000	430,000	430,000	430,000	430,000	430,000
Birchdale Road Bridge	CRF	773,900	-	-	-	-	-
River Road culvert - boat ramp	CRF	-	50,000	-	-	-	-
So. Bow Road culverts (3)	CRF	-	120,000	-	-	-	-
River Rd/Rte 3A intersection	CRF	-	-	250,000	-	-	-
Page Road Drainage system	CRF	-	-	-	250,000	-	-
Bow Bog Road culvert	CRF	-	-	-	-	300,000	-
Page Road culvert - Br. London TPK West	CRF	-	-	-	-	-	45,000
Page Road Bridge	CRF	-	-	-	-	-	-
White Rock Hill Culvert	CRF	-	-	-	-	-	-
River Road Bridge	BD						
Contributions:							
Bridge and Highway Construction CRF	GF	130,000	130,000	130,000	130,000	130,000	130,000
Bridges and Highways Subtotal		1,333,900	730,000	810,000	810,000	860,000	605,000

Project	Source	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Buildings and Facilities							
Salt shed	CRF	440,000	-	-	-	-	-
Municipal Bldg Insulation Project	CRF	-	75,000	-	-	-	-
ADA Compliance - Town Buildings	CRF	-	-	25,000	-	-	-
Bathrooms - Muni Bldg.	CRF	-	25,000	-	-	-	-
Parking Lot & Drainage - Muni Bldg.	CRF	-	-	90,000	-	-	-
Heat/AC - OTH	CRF	-	30,000	-	-	-	-
Heating System - Muni Bldg.	CRF	-	-	-	-	100,000	-
Electrical System - Muni Bldg.	CRF	-	-	-	-	85,000	-
Fueling System - DPW	CRF	-	-	-	110,000	-	-
Community Building	TBD						
Contributions:							
Municipal Building & Grounds CRF	GF	135,000	135,000	135,000	135,000	135,000	135,000
Community Center & Grounds CRF	GF	5,000	5,000	5,000	5,000	5,000	5,000
Buildings and Facilities Subtotal		580,000	270,000	255,000	250,000	325,000	140,000

Project	Source	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Public Works Equipment							
Building Maintenance Truck	CRF	45,000	-	-	-	-	-
*2004 International Dump Truck (#4228)	CRF	210,000	-	-	-	-	-
One ton dump truck (P&R)	CRF	-	50,000	-	-	-	-
Mowing attachment for 2002 Kubota tractor	CRF	-	35,000	-	-	-	-
2002 Tractor	CRF	-	80,000	-	-	-	-
*2005 Freightliner Dump Truck (#8444)	CRF	-	165,000	-	-	-	-
*2006 Freightliner Dump Truck (#7431)	CRF	-	-	170,000	-	-	-
*2010 F-350 Utility Truck (#3550)	CRF	-	-	50,000	-	-	-
1993 Sullair 125Q compressor	CRF	-	-	15,000	-	-	-
Shatter tine aerator (P&R)	CRF	-	-	30,000	-	-	-
*2011 F-550 Dump Truck (#2655)	CRF	-	-	-	85,000	-	-
*2012 F-550 Dump Truck (#8744)	CRF	-	-	-	-	-	85,000
*2008 Freightliner Dump Truck (#1304)	CRF	-	-	-	177,000	-	-
*2008 Freightliner Dump Truck (#1305)	CRF	-	-	-	-	180,000	-
	CRF	-	-	-	-	-	188,000
2013 Backhoe	CRF	-	-	-	-	-	-
2010 International Dump Truck (#8640)	CRF	-	-	-	-	-	-
2000 Champion 726A grader	CRF	-	-	-	-	-	-
2014 Cat loader	CRF	-	-	-	-	-	-
2013 International Dump Truck (#2563)	CRF	-	-	-	-	-	-
2008 John Deere riding mower	CRF	-	-	-	-	-	-
2019 F-350 Utility Truck (#3550)	CRF	-	-	-	-	-	-
2016 CAT Excavator	CRF	-	-	-	-	-	-
Contributions:							
Public Works Equipment CRF	GF	150,000	150,000	150,000	150,000	150,000	150,000
Public Works Equipment Subtotal		405,000	480,000	415,000	412,000	330,000	423,000

Project	Source	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Police Department							
Cruiser laptop computers - 7	CRF	40,000	-	-	-	-	-
Intel file server	CRF	12,000	-	-	-	-	-
Mobile and portable radios	CRF	-	40,000	-	-	-	-
2012 Chevy Impala cruiser (chief)	CRF	-	-	27,000	-	-	-
2004 Yamaha all-terrain vehicles - 2	CRF	-	-	-	-	15,000	-
Video Monitoring Equipment	CRF	-	-	-	40,000	-	-
Cruiser laptop computers - 7	CRF	-	-	-	-	-	45,000
Contributions:	GF						
Police Equipment CRF	GF	30,000	30,000	30,000	30,000	30,000	30,000
Police Department Subtotal		82,000	70,000	57,000	70,000	45,000	75,000

Project	Source	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Fire Truck and Ambulance Purchases							
2009 ambulance A-2	CRF	-	240,000	-	-	-	-
2002 pumper E-3	CRF	-	650,000	-	-	-	-
2013 special utility vehicle C-1	CRF	-	-	-	-	45,000	-
2004 forestry truck	CRF	-	-	-	-	-	96,000
2014 ambulance A-1	CRF	-	-	-	-	-	-
2009 pumper E-1	CRF	-	-	-	-	-	-
2007 Rescue Truck R-1	CRF	-	-	-	-	-	-
Contributions:							
Fire Trucks CRF	GF	45,000	45,000	45,000	45,000	45,000	45,000
Fire Department Subtotal		45,000	935,000	45,000	45,000	90,000	141,000

Project	Source	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Fire Equipment Purchases							
SCBA Air compressor and filling station	CRF	110,000	-	-	-	-	-
SCBA equipment	CRF	-	-	172,000	-	-	-
Vehicle extraction rescue equipment	CRF	-	-	-	30,000	-	-
Defibrillators	CRF	-	-	-	70,000	-	-
Lucas CPR machines	CRF	-	-	-	30,000	-	-
Turnout gear	CRF	-	-	-	-	120,000	-
Contributions:							
Fire Equipment CRF	GF	65,000	65,000	65,000	65,000	65,000	65,000
Fire Department Subtotal		175,000	65,000	237,000	195,000	185,000	65,000

Project	Source	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Parks & Recreation							
Water well for irrigation	CRF	30,000	-	-	-	-	-
Hanson Park storage building	CRF	-	-	50,000	-	-	-
St. Cyr playground fence and equipment	CRF	-	-	-	-	-	35,000
Contributions:							
Parks and Rec. Improvements CRF		20,000	20,000	20,000	20,000	20,000	20,000
Parks & Recreation Subtotal		50,000	20,000	70,000	20,000	20,000	55,000

Project	Source	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Community Development							
Vehicle Purchase	GF	25,000	-	-	-	-	-
Community Development - Sub Total		25,000	-	-	-	-	-

Project	Source	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Water and Sewer							
Sewer Meter Installation	CRF		128,000				
Sewer System Activation	TBD						
Bow Junction Water Main Extension	TBD	1,314,000					
Water and Sewer - Sub Total		-	-	-	-	-	-

Grand Total - Town Projects		2,115,900	2,025,000	1,237,000	1,195,000	1,340,000	1,016,000
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Project	Source	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Library							
HVAC control system replacement	GF	35,000					
Generator	CRF	0	0	0	0	0	32,000
Elevator replacement	CRF	0	0	0	0	0	0
Replace furnace & control system	CRF	0	0	0	0	0	0
Replace shingle & flat rubber roof	CRF	0	0	0	0	0	0
Contributions:							
Library Emergency Repairs CRF		10,000	9,000				
Library Lower Level CRF							
Library Building Maintenance CRF		-	-	-	-	-	-
Library Sub-total		45,000	9,000	-	-	-	32,000

Project	Source	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
School District							
Buses	GF	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
BES Renovation Engineering	CRF	TBD					
BMS Playscape	GF, PPP	\$25,000	\$25,000	\$25,000			
BES Renovation	CRF, BD		\$3,551,250				
Contributions:							
Bow School District CRF:		100,000	100,000	100,000	100,000	100,000	100,000
Bow School District HVAC CRF:							
BHS Capital Improvements CRF:				-	-	-	-
School District Subtotal		\$225,000	\$3,776,250	\$225,000	\$200,000	\$200,000	\$200,000

SUMMARY - CAPITAL PROJECTS

Town Projects		\$2,115,900	\$2,025,000	\$1,237,000	\$1,195,000	\$1,340,000	\$1,016,000
Library Projects		\$45,000	\$9,000	\$0	\$0	\$0	\$32,000
School Projects		\$225,000	\$3,776,250	\$225,000	\$200,000	\$200,000	\$200,000
TOTAL - ALL CAPITAL PROJECTS		\$2,385,900	\$5,810,250	\$1,462,000	\$1,395,000	\$1,540,000	\$1,248,000

GF = General Fund CRF = Capital Reserve Fund
 FB = Fund Balance BD = Bond/Notes
 SA = State Aid LP = Lease Purchase
 GR = Grant TBD = To Be Determined

Net Expense

<i>Current & Proposed Debt Expense</i>	<i>Source</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>	<i>2021-22</i>	<i>2022-23</i>
Outstanding Bonds (Town)	GF	\$1,486,982	\$1,459,386	\$1,412,475	\$1,369,452	\$1,331,904	\$1,291,013
Outstanding Bonds (School)	SIXGF	\$242,300	\$215,700	\$207,000	\$198,200	\$189,400	\$180,500
Proposed Bond (School)	SIXGF		\$42,019	\$221,999	\$217,797	\$213,595	\$209,393
Total		\$1,729,282	\$1,717,105	\$1,841,474	\$1,785,449	\$1,734,900	\$1,680,906
<i>Net Tax Impact Per Thousand</i>		<i>\$1.48</i>	<i>\$1.47</i>	<i>\$1.58</i>	<i>\$1.17</i>	<i>\$1.14</i>	<i>\$1.11</i>

General Fund Expense

Annual Road Reconstruction and Paving	GF	\$430,000	\$430,000	\$430,000	\$430,000	\$430,000	\$430,000
Community Building Study	GF	\$0					
Building Inspector Vehicle	GF	\$25,000					
HVAC control system replacement	GF	\$35,000					
School Buses	GF	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
BMS Playground	GF	\$25,000	\$25,000	\$25,000	\$0	\$0	\$0
Total		\$615,000	\$555,000	\$555,000	\$530,000	\$530,000	\$530,000
<i>Net Tax Impact Per Thousand</i>		<i>\$0.53</i>	<i>\$0.48</i>	<i>\$0.48</i>	<i>\$0.45</i>	<i>\$0.45</i>	<i>\$0.45</i>

Capital Reserve Funds - Contributions

Public Works Equipment	GF	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Buildings & Facilities	GF	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000
Community Center CRF	GF	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Bridges & Highways	GF	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000
Police Department Equipment	GF	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Fire Department Equipment	GF	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
Fire Department Trucks and Ambulances	GF	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Parks & Recreation Improvements	GF	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Library Lower Level	GF	\$0	\$0	\$0	\$0	\$0	\$0
Library Maintenance	GF	\$0	\$0	\$0	\$0	\$0	\$0
Library Emergency	GF	\$10,000	\$9,000	\$0	\$0	\$0	\$0
School	SIXGF	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total		\$690,000	\$689,000	\$680,000	\$680,000	\$680,000	\$680,000
<i>Net Tax Impact Per Thousand</i>		<i>\$0.59</i>	<i>\$0.59</i>	<i>\$0.58</i>	<i>\$0.58</i>	<i>\$0.58</i>	<i>\$0.58</i>
<i>Combined Tax Impact Per Thousand</i>		<i>\$2.60</i>	<i>\$2.54</i>	<i>\$2.64</i>	<i>\$2.21</i>	<i>\$2.18</i>	<i>\$2.14</i>

<i>Total CIP Tax Impact \$ 200,000.00 Home</i>		<i>\$520.44</i>	<i>\$507.89</i>	<i>\$527.67</i>	<i>\$442.42</i>	<i>\$435.98</i>	<i>\$428.97</i>
<i>Total CIP Tax Impact \$ 300,000.00 Home</i>		<i>\$780.66</i>	<i>\$761.83</i>	<i>\$791.51</i>	<i>\$663.64</i>	<i>\$653.98</i>	<i>\$643.46</i>
<i>Total CIP Tax Impact \$ 400,000.00 Home</i>		<i>\$1,040.87</i>	<i>\$1,015.77</i>	<i>\$1,055.35</i>	<i>\$884.85</i>	<i>\$871.97</i>	<i>\$857.94</i>
<i>Tax Base</i>		<i>1,166,052</i>	<i>1,166,052</i>	<i>1,166,052</i>	<i>1,166,052</i>	<i>1,166,052</i>	<i>1,166,052</i>

SCHEDULE OF TOWN-OWNED PROPERTY

<u>Map</u>	<u>Block</u>	<u>Lot</u>	<u>Unit</u>	<u>Location</u>	<u>Acres</u>	<u>Building</u>	<u>Land</u>	<u>Total</u>
2	4	9		532 CLINTON STREET OPEN SP	0.65	0	7,600	7,600
2	4	14		OFF HOOKSETT TURNPIKE	5.40	0	25,900	25,900
2	4	15		151 HOOKSETT TURNPIKE	2.80	0	93,900	93,900
2	4	20		161 HOOKSETT TURNPIKE	1.10	0	85,400	85,400
2	4	26		531 CLINTON STREET	76.10	0	225,200	225,200
2	4	29		539 CLINTON STREET	1.30	0	82,100	82,100
2	4	11-D		CLINTON STREET	0.27	0	71,400	71,400
3	4	30-A3		50 FOOTE ROAD	2.70	0	9,600	9,600
4	4	44		BR LONDONDERRY TPK-W	6.80	0	85,900	85,900
4	4	127-K20		12 BEAVER BROOK DRIVE OP SP	11.31	0	122,900	122,900
5	4	50		BIRCHDALE ROAD	98.20	0	433,000	433,000
5	4	49-S		CHANDLER CIRCLE	1.60	0	8,800	8,800
5	4	49-T		CHANDLER CIRCLE	1.90	0	10,500	10,500
5	4	49-U		CHANDLER CIRCLE	0.89	0	8,500	8,500
8	4	91		BR LONDONDERRY TPK-W	14.58	0	147,400	147,400
8	4	119		26-30 BR LONDONDERRY TPK-W	8.00	0	86,900	86,900
8	4	120		BR LONDONDERRY TPK-E	40.00	0	248,700	248,700
8	4	121		20-24 BR LONDONDERRY TPK-W	40.00	0	227,400	227,400
8	4	90-A		HAMPSHIRE HILLS DR OP SP	10.65	0	139,500	139,500
8	4	126-F		8 BROWN HILL ROAD	2.21	106,000	95,400	201,400
8	4	96-P1		HAMPSHIRE HILLS DRIVE	0.55	0	82,200	82,200
8	4	123-A3L		GILE ROAD	1.20	0	3,000	3,000
9	4	56		104 PAGE ROAD	55.00	0	308,000	308,000
9	4	66		OFF FALCON WAY	9.00	0	42,800	42,800
9	4	67		FALCON WAY	42.00	0	92,100	92,100
9	4	57-T		SURREY COACH LANE OPEN SP	0.26	0	4,400	4,400
9	4	57-U		SURREY COACH LANE OPEN SP	0.73	0	4,400	4,400
9	4	57-V		SURREY COACH LANE OPEN SP	4.57	0	22,900	22,900
10	4	77		37 ALBIN ROAD	171.00	42,300	960,200	1,002,500
10	4	76-F		MELANIE LANE OPEN SPACE	0.46	0	2,300	2,300
11	1	44		509 SOUTH STREET	0.91	1,502,400	180,400	1,682,800
13	4	116		46-58 BR LONDONDERRY TPK-W	79.00	0	363,900	363,900
13	4	118		32-44 BR LONDONDERRY TPK-W	20.00	0	149,100	149,100
14	3	118-A		73 WHITE ROCK HILL ROAD	2.30	0	91,400	91,400
15	1	143		10 GRANDVIEW ROAD	1.30	629,800	128,700	758,500
15	1	151		7 LOGGING HILL ROAD	1.90	63,100	82,400	145,500
15	1	172	F2	TUREE VIEW DRIVE	0.04	0	2,900	2,900
15	1	143-A		10 GRANDVIEW ROAD	2.29	0	92,300	92,300
15	3	147		2 KNOX ROAD	28.00	468,800	368,400	837,200
15	4	73		60 LOGGING HILL ROAD	1.20	0	73,700	73,700
15	5	67		HEIDI LANE	0.84	0	9,100	9,100
15	5	68		7 KNOX ROAD	17.00	0	163,000	163,000
16	1	85		622 ROUTE 3-A	2.38	49,400	119,500	168,900
17	4	102		87 BROWN HILL ROAD	4.24	0	551	551
18	3	67		4 BR LONDONDERRY TPK-E	0.35	0	75,500	75,500
18	3	68		2 BR LONDONDERRY TPK-E	0.39	0	7,600	7,600
18	3	69		2 WOODHILL ROAD	0.45	37,400	77,300	114,700
18	3	71		14 WOODHILL ROAD	1.91	0	89,500	89,500
18	3	95		91 BOW CENTER ROAD	8.38	173,000	137,600	310,600
18	3	65-A		18 BR LONDONDERRY TPK-E	0.40	0	76,100	76,100
18	4	103		BROWN HILL ROAD	74.00	0	9,620	9,620
18	4	105		18-26 DUNBARTON CENTER RD	65.00	0	8,450	8,450

<u>Map</u>	<u>Block</u>	<u>Lot</u>	<u>Unit</u>	<u>Location</u>	<u>Acres</u>	<u>Building</u>	<u>Land</u>	<u>Total</u>
18	106			OFF PINNACLE LANE	9.04	0	7,300	7,300
19	3	152-F		43 BOW CENTER ROAD	0.23	0	3,700	3,700
20	3	138		60-66 ROBINSON ROAD OP SP	318.03	0	1,004,300	1,004,300
20	5	64		HEATHER LANE	38.00	0	222,500	222,500
21	1	128		686 ROUTE 3-A	0.25	0	56,300	56,300
23	3	62		21-51 BR LONDONDERRY TPK-E	68.18	0	346,900	346,900
23	3	63		ARROWHEAD DRIVE	60.00	0	320,100	320,100
23	3	65-D13		ARROWHEAD DRIVE	24.63	0	97,500	97,500
24	3	133-AW		BOW BOG ROAD OPEN SP	8.89	0	114,200	114,200
26	5	6		ROUTE 3-A OPEN SPACE	6.37	0	30,600	30,600
26	5	10		ROUTE 3-A	7.20	0	34,200	34,200
26	5	9-U		LINCOLN DRIVE	7.90	0	6,100	6,100
26	5	50-A		926 ROUTE 3-A	0.69	113,200	80,400	193,600
27	3	2		HUNTER DRIVE OPEN SP	15.60	0	130,600	130,600
27	3	35-P		TOWER HILL DRIVE OPEN SP	1.47	0	7,400	7,400
28	2	53-E8		COLBY LANE OPEN SPACE	0.51	0	7,800	7,800
28	3	42-G		NATHANIEL DRIVE OP SP	3.55	0	18,000	18,000
29	2	122		75-85 ROBINSON ROAD	21.00	0	173,900	173,900
30	2	97		ROBINSON ROAD	254.10	0	444,450	444,450
30	2	109		12 ROBINSON ROAD	5.19	1,893,300	468,400	2,361,700
30	2	97-A		16-20 ROBINSON ROAD	1.80	0	88,100	88,100
30	2	109-H		ROBINSON ROAD	0.70	0	12,400	12,400
30	2	116-F		FIELDSTONE DRIVE OPEN SP	4.42	0	22,100	22,100
30	3	141		ALEXANDER LANE OPEN SP	8.50	0	4,800	4,800
30	3	139-F		OFF ROBINSON ROAD OPEN SP	5.06	0	658	658
31	5	17-A		RIVER ROAD	19.28	0	2,506	2,506
33	2	46		WOODHILL HOOKSETT ROAD	43.00	0	5,590	5,590
33	2	53-C		ALLEN ROAD OPEN SPACE	3.44	0	17,200	17,200
33	2	53-E		45 ALLEN ROAD	32.00	0	210,000	210,000
33	2	73-B		21 ALLEN ROAD	13.44	0	150,300	150,300
33	2	53-E23		ALLEN ROAD OPEN SP	6.59	0	28,500	28,500
34	2	77		BOW BOG ROAD	6.00	0	24,500	24,500
34	2	78		BOW BOG ROAD	7.60	0	988	988
34	2	79		111 BOW BOG ROAD	1.10	78,200	85,400	163,600
34	2	82		OLD JOHNSON ROAD	128.00	0	58,370	58,370
34	2	83		OLD JOHNSON ROAD	11.10	0	66,200	66,200
34	2	119		BRIARWOOD DRIVE	52.00	0	6,760	6,760
35	2	102		1310 ROUTE 3-A	28.23	0	319,600	319,600
35	2	174		1307 ROUTE 3-A	0.22	38,900	76,800	115,700
36	2	178		260 RIVER ROAD	10.95	0	233,500	233,500
36	2	193		4 FERRY ROAD	1.70	0	9,900	9,900
36	5	19-E		159 RIVER ROAD	0.00	0	335,000	335,000
37	2	5		S BOW DUNBARTON RD OP SP	58.61	0	332,400	332,400
38	2	44		WOODHILL HOOKSETT RD	126.00	0	16,380	16,380
38	2	45		WOODHILL HOOKSETT RD	129.00	0	16,770	16,770
38	2	58		103 WOODHILL HOOKSETT RD	61.00	0	7,930	7,930
38	2	61		129 WOODHILL HOOKSETT RD	3.20	0	416	416
38	2	63		147 WOODHILL HOOKSETT RD	84.00	0	10,920	10,920
38	2	63-A		WOODHILL HOOKSETT RD	30.00	0	3,900	3,900
38	2	63-B		WOODHILL HOOKSETT RD	2.80	0	72,600	72,600
39	2	69		HOPE LANE	167.00	0	21,710	21,710
39	2	126		BOW BOG ROAD OP SP	17.00	0	69,600	69,600

<u>Map</u>	<u>Block</u>	<u>Lot</u>	<u>Unit</u>	<u>Location</u>	<u>Acres</u>	<u>Building</u>	<u>Land</u>	<u>Total</u>
39	2	128		BOW BOG ROAD	35.00	0	141,300	141,300
39	2	138		BOW BOG ROAD	19.00	0	81,200	81,200
39	2	137-A		BOW BOG ROAD	35.00	0	141,300	141,300
39	2	125-AD		BOW BOG ROAD OP SP	8.58	0	99,600	99,600
40	2	88-A		OLD JOHNSON ROAD	16.80	0	76,400	76,400
40	2	141-A		OLD JOHNSON ROAD	79.15	0	305,900	305,900
40	2	200CW		1420 ROUTE 3-A	0.00	0	4,264,500	4,264,500
42	2	1-L		MOUNTAIN FARM RD OP SP	0.67	0	3,400	3,400
42	2	29-P		MERRILL CROSSING OP SP	12.22	0	103,200	103,200
43	2	43-C		WOODHILL HOOKSETT RD	68.00	0	8,840	8,840
43	2	65-A7		ROSEWOOD DRIVE OP SP	3.27	0	75,000	75,000
44	2	130		BOW BOG ROAD	21.00	0	2,730	2,730
44	2	135-A		BOW BOG ROAD	9.20	0	43,700	43,700
117 Properties					3,145.97	5,195,800	17,278,839	22,474,639

STATEMENT OF APPROPRIATIONS

STATEMENT OF APPROPRIATIONS FISCAL YEAR 2015-2016

Appropriations

Executive	280,479
Elections, voter registration, and tax collector	233,898
Financial administration	558,872
Legal	131,800
Personnel Administration	86,800
Planning and zoning	267,964
General government buildings	250,830
Cemeteries	23,200
Insurance	68,221
Police	1,707,326
Fire and ambulance	1,204,985
Building inspection	119,427
Emergency management	18,231
Highway Administration	1,269,321
Highways and streets	509,845
Street lighting	39,008
Solid waste disposal	718,050
Sewage collection and disposal	125,241
Water Services	99,634
Health Administration and Agencies	6,995
Welfare administration and direct assistance	11,911
Parks and recreation	304,779
Library	506,270
Other Culture and Recreation	2,250
Principal - long-term bonds and lease obligations	825,000
Interest - long-term bonds and lease obligations	403,238
Interest - tax anticipation notes	1
Machinery, vehicles, and equipment	656,207
Buildings	4,358,858
Improvements other than buildings	477,000
Transfer to capital reserve funds	410,000
Total appropriations	<hr/> 15,675,641

STATEMENT OF ESTIMATED REVENUES

STATEMENT OF ESTIMATED REVENUES FISCAL YEAR 2015-2016

Estimated Revenues

Timber tax	2,000
Excavation Tax	9,900
Interest and penalties on delinquent taxes	85,000
Business License & Permits	32,000
Motor vehicle permit fees	2,079,025
Building permits	55,900
Other licenses and permits	16,185
State meals and rooms tax distribution	397,801
State highway block grant	218,345
State and federal forest land reimbursement	73
Other state aid	2,736
From other governments	42,500
Income from departments	668,337
Interest on deposits and investments	8,000
Other	10,000
Transfer from sewer fund	125,241
Transfer from capital reserve funds	719,607
Transfer from trust funds	2,000
Transfer from conservation funds	20,000
Proceeds from long term bonds	3,992,958
Total estimated revenues	8,487,608

SUMMARY INVENTORY OF VALUATION

(as of April 1, 2016)

	<u>Acres</u>	<u>Valuation</u>	<u>Total</u>
<u>LAND</u>			
Current Use	4,761.63	\$330,771	
Preservation Easements	0.35	\$2,700	
Residential	6,764.61	\$245,795,654	
Commercial / Industrial	961.76	\$52,585,550	
			\$298,714,675
<u>BUILDING</u>			
Residential		\$574,292,080	
Commercial / Industrial		\$118,454,600	
Preservation Easements		\$105,600	
			\$692,852,280
<u>PUBLIC UTILITIES</u>			
Electric		\$201,122,300	
Gas		\$4,997,000	
Water/Sewer		\$1,061,600	
Other		\$78,300	
			\$207,259,200
GROSS VALUATION			\$1,198,826,155
<u>EXEMPTIONS</u>			
Improvements for Persons with Disabilities		\$84,549	
Utility Air and Water Pollution Control		\$25,400,100	
Blind		\$225,000	
Elderly		\$5,829,200	
Disabled		\$1,001,000	
Wood		\$18,800	
Solar		\$215,200	
			(\$32,773,849)
NET TAXABLE VALUATION			\$1,166,052,306
<u>TAX EXEMPT & NON-TAXABLE</u>			
Land	3,778	\$18,365,024	
Building		\$43,788,300	
TOTAL TAX EXEMPT & NON-TAXABLE VALUATION			\$62,153,324

TAX COLLECTOR REPORT (MS-61)

	New Hampshire Department of Revenue Administration	<div style="border: 1px solid black; padding: 5px; display: inline-block;">2016 MS-61</div>	
Tax Collector's Report			
Form Due Date: March 1 (Calendar Year), September 1 (Fiscal Year)			
Instructions			
Cover Page <ul style="list-style-type: none">Select the entity name from the pull down menu (County will automatically populate)Enter the year of the reportEnter the preparer's information			
For Assistance Please Contact: <div style="text-align: right; margin-top: 10px;">NH DRA Municipal and Property Division Phone: (603) 230-5090 Fax: (603) 230-5947 http://www.revenue.nh.gov/mun-prop/</div>			
ENTITY'S INFORMATION ?			
Municipality: <input type="text" value="BOW"/> County: <input type="text" value="MERRIMACK"/> Report Year: <input type="text" value="2016"/>			
PREPARER'S INFORMATION ?			
First Name: <input type="text" value="MRIDULA"/> Last Name: <input type="text" value="NAIK"/> Street No.: <input type="text" value="10"/> Street Name: <input type="text" value="GRANDVIEW ROAD"/> Phone Number: <input type="text" value="(603) 228-1187"/> Email (optional): <input type="text" value="Townclerk@bow.nh.gov"/>			



New Hampshire
Department of
Revenue Administration

2016
MS-61

Debits					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2015	Year: 2014	Year:
Property Taxes	3110		\$8,555,017.22	\$19.68	
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185		\$18.26		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance ?					
Other Tax or Charges Credit Balance ?					

Taxes Committed This Year	Account	Levy for Year of this Report	2015	Prior Levies
Property Taxes	3110	\$15,249,235.00	\$15,030,994.00	
Resident Taxes	3180			
Land Use Change Taxes	3120		\$81,050.00	
Yield Taxes	3185	\$832.31	\$5,023.60	
Excavation Tax	3187	\$9,175.14	\$50.00	
Other Taxes	3189			
<input type="button" value="Add Line"/>				

Overpayment Refunds	Account	Levy for Year of this Report	2015	Prior Levies
			2014	
Property Taxes	3110	\$39,554.59	\$40,833.05	
Resident Taxes	3180			
Land Use Change Taxes	3120		\$8,950.00	
Yield Taxes	3185			
Excavation Tax	3187			
<input type="button" value="Add Line"/>				
Interest and Penalties on Delinquent Taxes	3190		\$45,734.97	\$0.07
Interest and Penalties on Resident Taxes	3190			

Total Debits	\$15,298,797.04	\$23,767,671.10	\$19.75	
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New Hampshire
Department of
Revenue Administration

**2016
MS-61**

Credits				
Remitted to Treasurer	Levy for Year of this Report	2015	Prior Levies 2014	
Property Taxes	\$12,693,888.28	\$23,315,942.28	\$19.68	
Resident Taxes				
Land Use Change Taxes		\$80,520.00		
Yield Taxes	\$397.08	\$4,610.04		
Interest (Include Lien Conversion)		\$44,065.94	\$0.07	
Penalties		\$1,669.03		
Excavation Tax	\$9,175.14	\$50.00		
Other Taxes				
Conversion to Lien (Principal Only)		\$267,964.35		
- Carry Over Credits - Property Tax		\$13,108.46		
Add Line				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2015	Prior Levies 2014	
Property Taxes		\$30,260.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded				

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2015	Prior Levies 2014	
Property Taxes	\$2,594,901.31	\$1.00		
Resident Taxes				
Land Use Change Taxes		\$9,480.00		
Yield Taxes	\$435.23			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?				
Other Tax or Charges Credit Balance ?				
Total Credits	\$15,298,797.04	\$23,767,671.10	\$19.75	



New Hampshire
Department of
Revenue Administration

2016
MS-61

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2014	Year: 2013	Year: 2012
Unredeemed Liens Balance - Beginning of Year		\$273,217.79	\$134,968.37	\$9,454.42
Liens Executed During Fiscal Year	\$288,035.03			
Interest & Costs Collected (After Lien Execution)	\$322.67	\$12,724.68	\$39,007.78	\$1,022.83
Add Line				
Total Debits	\$288,357.70	\$285,942.47	\$173,976.15	\$10,477.25

Summary of Credits

	Last Year's Levy	Prior Levies		
		2014	2013	2012
Redemptions	\$14,485.24	\$126,515.69	\$120,127.19	\$9,454.42
Add Line				
Interest & Costs Collected (After Lien Execution) #3190	\$322.67	\$12,724.68	\$39,007.78	\$1,022.83
Add Line				
Abatements of Unredeemed Liens		\$553.01		
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$273,549.79	\$146,149.09	\$14,841.18	
Total Credits	\$288,357.70	\$285,942.47	\$173,976.15	\$10,477.25

BOW (\$1)

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

MRIDULA

Preparer's Last Name

NAIK

Date

Aug 29, 2016

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Mridula Nair
Preparer's Signature and Title

TAX COLLECTOR
TOWN CLERK

TAX RATE CALCULATION, 2016

Total Taxable Assessment	\$1,166,052,306
State Ed. Taxable Assessment	\$ 984,271,506

TOWN PORTION

Total Appropriations	\$ 15,675,641			
less: Town Revenues	(8,487,608)			
Fund Balance	(300,000)			
add: Overlay	242,466			
War Service Credits	176,250			
Net Appropriation (raised by tax)		\$ 7,306,749	Town Rate \$6.27	Percent of Total 23.8%

SCHOOL PORTION

Net Appropriations	\$ 23,008,705			
Net Education Grant	(3,360,390)			
State Education Taxes	(2,187,298)			
Net Appropriation (raised by tax)		\$ 17,461,017	Local School Rate \$14.97	56.9%

STATE EDUCATION TAX PORTION

State Ed. Taxes to be raise	\$ 2,187,298	\$2.22	8.4%
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COUNTY PORTION

Due to County	3,296,898			
Net Appropriation (raised by tax)		<u>\$ 3,296,898</u>	County Rate \$2.83	10.8%

TAX COMMITMENT CALCULATION

Total Property Taxes Assessed	\$ 30,251,962	Total
less: War Service Credits	<u>\$ (176,250)</u>	Tax Rate
Total Property Taxes Committed	\$ 30,075,712	\$26.29

TOWN CLERK REMITTANCE REPORT

GENERAL FUND REVENUES COLLECTED:	FY2016
ARTICLES OF AGREEMENT /WETLAND PERMITS	10.00
CERTIFIED TITLE APPLICATIONS	3990.00
DOG FINES/CIVIL FORFEITURES	1700.00
DOG LICENCES - STATE	3670.00
DOG LICENCES – TOWN	8893.50
FILING FEES	32.00
FISH & GAME – STATE	1282.50
FISH & GAME – TOWN	44.00
MARRIAGE LICENSES - STATE	1328.00
MARRIAGE LICENSES - TOWN	217.00
MISC REVENUE	0.92
MOTORVEHICLE PERMITS	2,131,590.75
MUNICIPAL AGENT FEES	33,615.00
NOTARIAL SERVICE	20.00
RETURNED CHECK FEE	350.00
SALE OF COPIES	27.00
SEWER INTEREST	387.75
SEWER RENTS RECEIVABLE	201,728.83
UNIFORM COMMERCIAL CODE FEES	1620.00
VITAL STATISTICS RESEARCH - STATE	1441.00
VITAL STATISTICS RESEARCH – TOWN	1324.00
TOTAL REMITTED TO TREASURER	\$ 2,393,272.25

TREASURER'S REPORT

Roland Gamelin *Treasurer*

2015-16 Transactions In Cash Accounts Held By Treasurer

Balance - July 1, 2015	\$13,500,631.76
Receipts:	
Town Clerk/Tax Collector	\$39,430,524.64
Federal and state aid	\$609,954.74
Expense reimbursements from trust funds	\$326,978.55
Reimbursements from Bow School District	\$116,026.25
Investment Income	\$27,834.34
Community Development	\$87,733.54
Police & Dispatch	\$27,038.69
Fire & Ambulance	\$159,566.43
Solid Waste Disposal	\$117,917.68
Parks and Recreation	\$196,557.85
Public Works	\$3,233.62
Water Rents	\$46,411.53
Sewer Rents	\$200,969.86
Conservation	\$81,050.00
Celebrating Children	\$77,470.00
Heritage	\$920.00
Welfare	\$5,324.94
Miscellaneous Receipts	\$46,166.29
Total receipts	<u>\$41,561,678.95</u>
Total cash available	\$55,062,310.71
Less selectmen's orders paid	<u>\$35,712,411.66</u>
Balance - June 30, 2016	\$19,349,899.05

Cash Accounts By Fund

<u>Fund</u>	<u>Investment Income</u>	<u>Balance 06/30/15</u>
General Fund	\$25,696.08	\$17,447,525.36
300th Anniversary Fund	\$1.65	\$1,785.53
Welfare Fund	\$20.79	\$26,106.64
Conservation Fund	\$302.03	\$370,993.61
Heritage Fund	\$14.63	\$19,630.56
Recreation Fields Fund	\$12.61	\$9,324.76
Recreation Revolving Fund	\$17.20	\$50,825.82
Sewer Fund	\$1,769.35	\$926,389.43
Engineering Escrows, Bonds & Impact Fees Fund	\$0.00	\$496,954.84
State Fees Agency Fund	\$0.00	\$362.50
Total	<u>\$27,834.34</u>	<u>\$19,349,899.05</u>

TRUST FUNDS

John Caron, Jonathan Marvin, and Mary Beth Walz *Trustees*

REPORT OF THE TRUSTEES OF TRUST FUNDS FOR THE TOWN OF BOW, NH CAPITAL RESERVE AND EXPENDABLE TRUST FUNDS (MS-9) FOR PERIOD ENDING JUNE 30, 2016

NAME OF TRUST FUND	Principal				Income		GRAND TOTAL PRINCIPAL & INCOME
	BALANCE BEGINNING OF YEAR	ADDITIONS/ NEW FUNDS CREATED	CASH GAINS OR LOSSES	WITH-DRAWALS	INCOME DURING THE YEAR	FEES	
Capital Reserve Funds							
Fire Department Air Compressor	-	-	-	-	-	-	-
Cemetery Development Fund	85,364.64	-	(240.79)	-	1,789.33	(257.40)	116,145.09
Fire Department Equipment	131,637.74	50,000.00	(508.97)	-	3,540.74	(489.78)	214,411.65
Fire Trucks	1,163,863.91	45,000.00	(3,406.65)	-	25,099.09	(3,592.98)	1,520,182.14
Highway Construction	330,383.32	-	(931.87)	-	6,925.17	(996.21)	454,332.11
Land Purchase	230,759.84	-	(650.86)	-	4,836.96	(695.82)	302,713.79
Library Lower Level	37,125.03	50,000.00	(215.78)	(9,662.87)	1,408.63	(186.85)	79,979.17
Municipal Buildings and Grounds	283,945.83	115,000.00	(1,117.58)	(61,126.10)	7,749.18	(1,069.75)	358,880.41
Parks & Recreation Department Equip.	81,251.55	-	(229.17)	(40,000.00)	1,703.10	(245.00)	63,426.27
Parks & Recreation Fields & Parking	18,983.82	25,000.00	(122.39)	(22,200.00)	788.66	(103.67)	28,476.42
Police Department Equipment	220,603.50	50,000.00	(759.92)	(57,634.29)	5,405.55	(758.04)	226,039.00
Public Safety Building	1,618.20	-	(4.56)	-	33.92	(4.88)	5,993.94
Public Works Department Equipment	389,578.43	120,000.00	(1,429.28)	-	10,041.50	(1,397.55)	739,690.70
Road Construction 1-2 Zone	889,013.25	-	(2,507.46)	(91,912.22)	18,634.61	(2,680.65)	1,166,635.21
Bow School District	204,071.40	250,000.00	(1,063.74)	-	6,776.79	(804.42)	490,808.72
Bow School District Paving	702.70	-	(1.97)	-	14.73	(2.12)	8,598.64
Bow School District HVAC	353,010.31	-	(995.69)	-	7,399.45	(1,064.44)	517,711.76
Bow High School Capital Improve	68,735.49	-	(193.88)	-	1,440.76	(207.26)	143,479.25
Unanticipated Special Ed. Costs	273,743.75	-	(772.12)	-	5,737.94	(825.42)	360,920.67
Sewer System	15,799.33	-	(44.55)	-	331.17	(47.64)	20,261.50
Bridge Capital Reserve Fund	238,655.90	-	(673.15)	(49,898.54)	5,002.47	(719.62)	226,255.87
AREA Capital Improve-Dunbarton Fees	-	24,510.00	(67.50)	-	383.08	(45.52)	24,780.06
Municipal Facilities Emergency Repair	-	25,000.00	(68.84)	-	390.74	(46.43)	25,275.47
Expendable Trust Funds							
Library Emergency Repairs Exp Tr Fd	27,554.03	-	(77.70)	-	577.56	(83.08)	36,155.63
Private Well Pollution Mitigation Exp Tr F	11,864.82	-	(33.48)	-	248.70	(35.78)	19,773.80
TOTALS	5,058,266.79	754,510.00	(16,117.90)	(332,434.02)	116,259.83	(16,360.31)	7,150,927.27

REPORT OF THE TRUSTEES OF TRUST FUNDS FOR THE TOWN OF BOW, NH NON-EXPENDABLE TRUST FUNDS (MS-9) FOR PERIOD ENDING JUNE 30, 2016

NAME OF TRUST FUND	Principal			Income			GRAND TOTAL PRINCIPAL & INCOME
	BALANCE BEGINNING OF YEAR	ADDITIONS/ NEW FUNDS CREATED	CASH GAINS OR LOSSES	INCOME DURING THE YEAR	EXPENDED DURING THE YEAR	FEES	
Cemetery Fund	116,425.12	2,900.00	(1,650.19)	3,057.20		(466.07)	143,786.79
Cemetery Perpetual Care	90,515.63	-	(1,282.96)	2,376.86	(4,207.40)	(362.35)	88,362.82
Barker Free Library Trust Fund	13,514.89	-	(191.56)	354.89		(54.10)	16,916.00
Baker Trust Fund	10,014.58	-	(141.94)	262.97		(40.09)	12,379.22
Louise Wagner Trust Fund	3,716.98	-	(52.68)	97.60		(14.88)	3,453.70
McNamara Scholarship Fund	5,155.41	-	(73.07)	135.38		(20.64)	5,089.20
TOTALS	239,342.61	2,900.00	(3,392.40)	6,284.90		(958.13)	269,987.73

Community Development



The Planning Board reviews a development proposal.

Community Development

COMMUNITY DEVELOPMENT DEPARTMENT

Matt Taylor *Director*

The primary role of the Community Development Department is to assist current and future residents and taxpayers with plans to use and develop property. In that capacity, the Department advises and provides support to the Planning Board, Zoning Board of Adjustment, Business Development Commission, Board of Selectmen, and various other committees; details of those activities are described elsewhere in the Town Report. The Department reviews site plans, subdivision plans, building permits, conditional use permits, septic permits and variance and special exception applications. The Department also works on a variety of special projects with the aim of expanding the Town's commercial and industrial tax base and assists with updates to the Town Master Plan.

There were several notable changes in the Community Development Department this year. At the start of 2016, the Town was without a building inspector; fortunately a very capable person was hired on a temporary basis. Ken Paul served as the building inspector until May under a contract with Municipal Resources, Inc. and he did an outstanding job. The vacancy also presented an opportunity to examine how the Department could best serve the Town while keeping the overall budget in check. In March a proposal was approved by the Board of Selectmen to restructure the Department and expand services while reducing costs.

In May, the Community Development Department welcomed two new employees, Scott Lacroix and Alvina Snegach. Scott was hired as the part-time building inspector and he has many years of experience in the construction trades in New England. With his practical experience, Scott has quickly developed a good rapport with local contractors and his knowledge of building codes has been an asset for the Town. Alvina was hired as

the Community Development Clerk and has done an excellent job providing staff support to five of the Town's volunteer boards. She grew up in the far away country of Kyrgyzstan, but attended high school in California and recently earned a Masters degree in Public Administration from the University of New Hampshire; her enthusiasm and work ethic serve the Town well. The Town is also very fortunate to have two long-serving employees in



Left to right: Bryan Westover (Assistant Planner), Matt Taylor (Director), Scott Lacroix (Inspector), Alvina Snegach (Clerk), Janette Shuman (Coordinator).

the Department. Many thanks to Janette Shuman and Bryan Westover for all their hard work. Bryan and Janette have both taken on new responsibilities in the Department and they helped to fill the gaps when positions were vacant; they are both outstanding Town employees.

I have worked here in Bow for a little over year now, but I have lived and worked in New Hampshire for the past seventeen years. I look forward to continuing to meet and work with Bow residents and business owners who need help with their development projects, as well as all the citizens who volunteer their time on boards and committees. Planning for the future is everyone's job. If you would like to get involved or need help with a project, please contact me or stop by the office.

BUILDING INSPECTION

Scott Lacroix *Building Inspector*

There was an uptick in residential construction in 2016 and the trend seems likely to continue in the coming year. The construction industry has definitely emerged from the doldrums of the recession and activity has been steady.

What work needs a permit? Some activities are exempt from building permits such as: fences less than 6'0" high, retaining walls less than 4'0" in height (unless supporting a surcharge), sidewalks, prefabricated swimming pools less than 24" deep, swings and other playground equipment accessory to one and two family homes. There are some exemptions for electrical, plumbing and mechanical (HVAC) permits, typically maintenance items. It is best to assume that permits are required, unless the Building Inspector has determined that a permit is not required. If anyone has questions about whether or not a permit is required, please contact us.



Permits Issued			
	2014	2015	2016
New Single Family Homes	27	17	26
Additions	20	22	16
Garages	6	7	3
Decks	14	9	7
Residential Renovations	21	18	21
Commercial New	2	3	2
Commercial Additions/ Renovations	10	12	5
Electrical	67	77	55
Plumbing	10	6	14
Mechanical	79	112	96
Signs	3	8	13
Misc.	22	17	21
Demolition	1	2	5
Fire	0	1	0
Water Connection	1	1	4
Sewer Connection	2	1	0
Pools	11	8	7
Sheds	16	12	15
Basement Renovations	3	3	6

Total Permits for 2016 - **316**

Total Building Inspections for 2016 - **634**

BUSINESS DEVELOPMENT COMMISSION

William Hickey *Chairman*

MEMBERS

Bill Hickey *Chairman*
Stan Emanuel *Vice Chairman*
Larry Haynes *Secretary*
John Meissner
Don Berube, Jr.
Michael Percy
June Branscom
Christopher Johnson
Richard Kraybill
Colleen Hunter *Selectman*
Ben Kiniry *Selectman Alt.*

The Bow Business Development Commission (BDC) started out as the Industrial Development Committee, which was created by Town Warrant in 1978. While its name may have changed and its membership has grown, its primary objective remains the same—to expand the Town’s commercial and industrial tax base.

To that end, the BDC worked on a number of projects this past year. The Commission continued to engage with Arnett Development Group (ADG) in 2016. The firm assisted the Town in developing a web-based marketing tool for commercial and industrial properties. The BDC continued to conduct business visitations with eight last year, which help the Commission to get the feedback necessary to improve the Town’s business climate. The BDC sponsored two “Business to Business” events, which are after hour gatherings of business owners and residents to exchange ideas. The first event was hosted by Concord Awning and Canvas in May and the second was hosted by the New Hampshire Auto Dealers Association in October. Both events were very well attended.

Over the past year the Commission also provided advocacy and advice on other projects that would be economically beneficial to the Town and the business community. The BDC and the Board of Selectmen renewed their efforts to bring public water to Bow Junction. Colleen Hunter, the Selectmen’s representative on the BDC, was also appointed as their liaison to Concord to discuss the water problems for regional employers in the area. The Commission also participated in discussions with NHDES officials regarding possible grant sources to improve the water infrastructure. The BDC advocated this past year for two zoning changes—the first, to expand the Limited Industrial District to accommodate a proposed distribution center, was approved overwhelmingly last March; the second, to create a new mixed use district for Bow Mills, will be up for vote in March 2017.

The BDC meets on the on the first Wednesday of each month at 7:30 AM in the Municipal Building. Occasionally we have guest speakers and light refreshments, but there is always a good discussion. Many thanks go out to Bow residents, business owners, and volunteers for your continued support. The public is encouraged to attend our meetings and get involved. For additional information, please visit the Town’s website.



Seated left to right: Stan Emanuel, Bill Hickey, Larry Haynes. Standing left to right: Matt Taylor (Community Development Director), Mike Percy, Dick Kraybill, Dave Stack (Town Manager), Bryan Westover (Assistant Planner), Ben Kiniry, and June Branscom. Not pictured: John Meissner, Chris Johnson, Don Berube, Jr.

CENTRAL N.H. REGIONAL PLANNING COMMISSION

Michael Tardiff *Executive Director*

Established in accordance with state law, the Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 communities in Merrimack and Hillsborough Counties. The Town of Bow is a member in good standing of the Commission. Stephen Buckley is the Town's representative to the Commission.

CNHRPC's mission is to comply with State statute (RSA 36:47) by preparing and adopting regional land use and transportation plans and a regional housing needs assessment. CNHRPC also evaluates developments of regional impact (RSA 36:54-58) and provides data, information, training, and high-quality, cost-effective services to our member communities. CNHRPC advocates for member communities and assists and encourages them in both municipal and regional endeavors. In 2016, the Central New Hampshire Regional Planning Commission undertook the following local and region-wide activities:

- Provided technical assistance services for member communities, including zoning ordinance development, grant writing assistance, plan review services, local master plan development, capital improvements program (CIP) development and guidance, and Planning Board process training. In Bow, CNHRPC staff provided assistance in the development of the Bow Master Plan Update, including the coordination of the May 11 Community Visioning Session. In addition, CNHRPC staff worked with the Public Works Department to implement a Road Surface Management System (RSMS) to assist in the prioritization of short, medium and long term road improvements.
- Provided Hazard Mitigation Plan update development assistance to eight (8) community Hazard Mitigation Committees and provided information to inquiring communities about future update opportunities.
- Continued the support of the CNHRPC Regional Brownfields Program through funding from the United States Environmental Protection Agency. In 2016, site assessments were initiated in four communities and additional sites were identified for future assessments. For more information on brownfields and the CNHRPC Brownfields Program please go to www.cnhrpc.org/cnhrpc-brownfields-program.
- Initiated the update of the 2014 Central/Southern New Hampshire Comprehensive Economic Development Strategy (CEDS). The CEDS is a comprehensive economic development strategy for the 20-community CNHRPC region, plus six communities within the Southern New Hampshire Regional Planning Commission region (Bedford, Goffstown, Hooksett, New Boston, Manchester and Weare). Its purpose is to present various economic and demographic data and to identify common strengths and weaknesses, as well as projects and strategies to strengthen the local economy.
- Assisted the Currier and Ives Byway with its member towns of Henniker, Hopkinton, Webster, Warner, and Salisbury. In 2016, the Council initiated work to extend the byway in Warner and continued to meet quarterly to support its efforts in public outreach to promote the Byway.
- Provided continued assistance to the Warner River Nomination Committee, including representatives from Bradford, Warner, Sutton, Webster, and Hopkinton, related to the possible future nomination of the Warner River into the NH Rivers Management and Protection Program.
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). Matt Taylor is the Town's TAC representative. In 2016, CNHRPC held seven TAC meetings, ranked the region's Transportation Alternative Program projects and initiated the Transportation Improvement Program Update.
- Completed over 250 traffic counts in the region as part of its annual Transportation Data Collection Program. In Bow, CNHRPC conducted 12 traffic counts along state and local roads.

- Assisted five communities with the preparation of Transportation Alternatives Program (TAP) grant applications for pedestrian and bicycle improvement projects.
- CNHRPC staff coordinated the formation of CommuteSmart New Hampshire in cooperation with numerous public, private, and non-profit partners. Staff organized the CommuteSmart Central NH CommuteSmart Statewide Challenge (May 16th-20th) and the Season Long Challenge that lasted through October 31st, including a Bike to Work Day Breakfast and outreach through newsletters and social media. Additional information on CommuteSmart New Hampshire can be found at www.commutesmartnh.org.
- Continued to support an enhanced volunteer driver program (VDP) in our region that was established in November 2011 through CNHRPC's 2010 Coordinated Transportation Plan efforts. In 2016, the VDP provided over 5,000 rides to seniors and people with disabilities for essential medical appointments and vital services that help the residents of our region remain independent. The goal of the planning effort was to reduce transportation costs for those in need while increasing coordination between existing transportation providers.
- CNHRPC provided assistance to the Regional Trails Coordinating Council, a coalition of local rail trail and shared-use path groups in the Salem-Manchester-Concord corridor. In 2016, the group worked on further engaging communities that have made less progress in advancing their trails, and has begun to work on updates to the 2012 Regional Trails Plan. It has also continued implementing tasks recommended in the Regional Trails Plan. CNHRPC also assisted with awareness and outreach activities such as distributing trail marker signs, developing and maintaining interactive maps for the public, developing a Granite State Rail Trail Facebook page and other activities to promote the use and development of rail trails in the region.
- Provided assistance to NH Department of Transportation's (NHDOT) Bicycle and Pedestrian Transportation Advisory Committee (BPTAC), advising NHDOT on bicycle and pedestrian related matters. BPTAC activities included various projects such as level of traffic stress analysis, lane striping policies, and the development of a statewide bicycle and pedestrian traffic counting program.

CONSERVATION COMMISSION

Sandra Crystall *Chairman*

MEMBERS

Sandra Crystall *Chairman*
 Wendy Waskin *Vice Chairman*
 David Kirkpatrick *Secretary*
 Bob Ball
 Katherine Lane *Alt.*

The Bow Conservation Commission continues to work to conserve the town's natural resources for the benefit of those who live or work here, as well as the wildlife. Protection of these resources maintains the quality of our water and air, preserves common and rare species of plants and animals, and provides recreational opportunities. The Commission:

- Advises the NH Dept. of Environmental Services (NHDES) on applications to disturb wetlands and surface waters (RSA 482-A);
- Catalogues, researches and plans for the protection of the town's natural resources, including surface and ground water, wildlife, open spaces, wetlands, and rare, threatened and endangered species;
- Protects land for conservation, water quality, wildlife and recreation;
- Manages and maintains town forests and other conservation lands;
- Promotes conservation activities and education of residents and local businesses;
- Advises other town boards, such as the Planning Board and Zoning Board of Adjustment, on impacts of proposed development on the town's natural resources.

During the year, several members finished out their terms or stepped down. Nancy Rheinhardt, long-time chair, resigned from the Conservation Commission and retired. Nancy had been the chair since 2000. The town

appreciates Nancy's dedication to conserving and managing town land for its residents. John Meissner stepped down after contributing for more than 30 years. In addition, Jim Nelson and Phil and Barbara Downie had terms expire or stepped down this year. We thank the past members for their contributions to conservation of Bow's natural resources. We welcome a new commission member, Robert Ball.

During the year the commission reviewed two wetland conditional use permit (CUP) applications for impacts to wetlands or wetland buffers, one state wetland application (under RSA 482-A), and participated in one site walk.

The Conservation Commission in concert with the Merrimack County Conservation District sought and obtained a grant for a paid Lake Host at Turee Pond. Managed by the NH Lakes Association, this program supported a college student who conducted voluntary inspections of boats entering and leaving Turee Pond to reduce the possibility of transporting invasive plants and animals into or out of the pond and to other lakes and ponds. While Turee Pond already has variable milfoil, there are additional invasive species that could enter the pond, or some remaining milfoil could be transported to other lakes and ponds.

Because of the variable milfoil in Turee Pond, in 2016, the NH Department of Environmental Services provided a grant to pay for treatment of the pond with an herbicide. While the treatment significantly reduced the abundance of milfoil, it has not been eliminated and continued management of the infestation will be necessary to maintain a healthy pond to support recreational use and high quality aquatic habitat. In May, NHDES's Amy Smagula gave an informational presentation about milfoil management in Turee Pond, and Stacy Luke of the MCCD gave a presentation on the Lake Host program. A copy of Ms. Smagula's "Turee Pond Variable Milfoil Management" presentation is posted on the CC website.

During the year, Conservation Commission members, Wendy Waskin and Sandy Crystall participated in several meetings coordinated by the Central NH Regional Planning for the update of the Bow Master Plan and specifically the Natural Resources chapter.

The Conservation Commission continues to work with the town forester to identify appropriate town forests for timber sales and management, and coordinates with Bow Open Spaces on land protection and management, including trail development, enhancement and maintenance.

Members attended several training or informational workshops, including the annual meeting of the NH Association of Conservation Commissions, NH Lakes Association's Lake Host program training, and NHDES's Volunteer Lake Assessment Program training.

Interested residents are welcome at Conservation Commission meetings and there are vacancies if you would like to contribute to conserving and managing the town's natural resources.

If you would like to report information about wildlife or other natural resources in town, contact the commission (conservation@bownh.gov) or use the NH Wildlife Sightings website: <http://nhwildlifesightings.unh.edu/>

The commission meetings are held on the second or third Monday evening of the month. The purpose of this schedule is to coordinate on projects that come before the Planning Board, which meets on the third Thursday of each month.

The 2017 schedule is posted on the Conservation Commission website at www.bownh.gov.



*Left to right: Bob Ball, Sandra Crystall, & Wendy Waskin.
Not pictured: David Kirkpatrick, Katherine Lane.*

PLANNING BOARD

Bill Oldenburg *Chairman*

MEMBERS

Bill Oldenburg *Chairman*
Sandra Crystall *Vice Chairman*
Tony Reynolds *Secretary*
Don Berube Jr.
Allen Lindquist
Adam Sandahl
Christopher Fortin *Alt.*
Willis Sloat *Alt.*
Garth Orsmond *Alt.*
Betsey Patten *Alt.*
Chris Nicolopoulos *Selectman*
Harry Judd *Selectman Alt.*

The Bow Planning Board was established by Warrant Article 12 of the March 1953 Town Meeting “to make a study of the town’s development and report to the town appropriate recommendations for the promotion and maintenance of the town’s best development.” The Board prepares and updates the Master Plan, participates in the Town’s Capital Improvement planning process, and proposes amendments to the Zoning Ordinance for consideration at Town Meeting. Subdivision and Site Plan Review Regulations are adopted by the Board. In addition to its planning and rulemaking functions, the Board has the authority to regulate the subdivision of real property and the development of property for non-residential and multi-family uses.

The Board met 17 times during 2016 at public meetings to review development applications and proposed changes to Town ordinances and regulations. In addition, the Board conducted five site walks and held a joint training session with the Zoning Board

of Adjustment. Site walks provide the board and other interested residents an opportunity to view properties proposed for development. The Board received nineteen new applications in 2016, compared to sixteen in 2015. From 1996 to 2007, the Board received at least 32 applications each year, with a high of 48 in 2001.

In 2016 the Board approved two site plans for new or expanded businesses, six requests for minor modifications to site plans, four residential subdivisions, one non-residential subdivision, and six conditional use permits. No residential site plans for new dwelling units were presented to the Planning Board in 2016. Commercial projects included a 3,000 square foot addition to Broadview Industrial Park and a new 9,000 square foot warehouse building for Granite State Solar. The Town issued twenty-six building permits for new dwelling units compared to seventeen last year.

The Planning Board continued to work on the Master Plan update over the past year. Community meetings were held in the spring to present survey results and further develop the Town’s vision for the future. The final draft will be completed this year.

For the March 2016 Town Meeting, the Planning Board submitted two proposed revisions to the Zoning Ordinance and one revision to the Official Zoning Map, all of which voters approved. The amendments include minor changes to the use tables and a zoning designation change to increase the size of the Limited Industrial Zone on Dow Road by approximately 35 acres.

This year the Board has proposed four zoning changes to be placed on the Town Warrant, three of them are minor and clarify current regulations. The fourth is more significant and would create a new zone district in Bow Mills that would allow a mix of residential and commercial uses. The Board is fulfilling a recommendation in the Town’s current Master Plan and views this as a way to expand the Town’s tax base and improve infrastructure without expending public funds. This past year the Planning Board met with NHDOT officials to review design alternatives for the Exit 1 area off Interstate 89; improvements to access will be essential for any significant development to move forward in the proposed zone district.

In 2016 the Town collected \$104,900 for schools under the impact fee ordinance (\$1,780,959.67 has been collected since 2001). Following this year’s final payment in August on the high school bond, the Board voted to suspend collection of the school impact fee. The Impact Fee Ordinance authorizes the Planning Board to adopt additional impact fees once the Board identifies the need and prepares legally defensible formulas. An impact fee for the new safety building is currently being studied.

The members of the Planning Board work hard for you and appreciate the continued support of the citizens of Bow. Thank you. The Board encourages every resident to participate in its efforts. I encourage citizens willing to join us to submit a volunteer application form to the Select Board.

Long-serving Planning Board Chair, Arthur J Cunningham, resigned in 2016 after almost twenty years on the Board, of which fifteen of those years he served as Chair. I thank Art and believe the citizens of Bow owe him thanks for his service.

I also wish to thank the members of the Planning Board. Each member commits many hours to meet the challenges of planning for and managing the growth and development of the Town. In addition I wish to thank Community Development staff for their many contributions in 2016.



Seated left to right: Allen Lindquist, Sandra Crystall, Bill Oldenburg, Don Berube Jr., Harry Judd. Standing left to right: Matt Taylor (Community Development Director), Christopher Fortin, Garth Orsmond, Adam Sandahl, Betsey Patten, and Alvina Snegach (Clerk). Not pictured: Tony Reynolds and Chris Nicolopoulos.

Zoning Board of Adjustment

Harry C. Hadaway, Jr. *Chairman*

MEMBERS

Harry Hadaway *Chairman*
Robert Ives *Vice Chairman*
Donald Burns *Secretary*
Tony Reynolds
LeaAnne Haney
Tom Fagan *Alternate*
Maya Dominguez *Alternate*

The Zoning Ordinance of the Town of Bow was first established on March 8, 1955 when the Town's voters approved Warrant Article 4 at the Town Meeting. Article XII of the newly adopted Zoning Ordinance directed the Board of Selectmen to appoint members to the Zoning Board of Adjustment (ZBA or Board) and to establish the Board's purpose. RSA 674:33 and Article 13 of the Zoning Ordinance describe the ZBA's powers, duties and procedures.

The ZBA performs in a judicial capacity with regard to the Zoning Ordinance and hears requests for variances, special exceptions, and equitable waivers of dimensional requirements, as well as appeals from decisions made by the Code Enforcement Officer / Building Inspector. There are also provisions for a rehearing of ZBA decisions under some circumstances.

The Zoning Ordinance undergoes a yearly review by the Planning Board resulting in proposed amendments that are presented as warrant article(s) for Town Meeting and vote. In 2016, the ZBA proposed an amendment

to the Zoning Ordinance that would clarify its duty to act as the Building Code Board of Appeals in accordance with NH RSA 673:1 (V), and also suggested a change to application deadlines.

The ZBA is a 10 member Board consisting of five regular members and five alternate members appointed by the Board of Selectmen to a 3-year term. In 2016, the ZBA welcomed Maya Dominguez as a newly appointed alternate member, and said good-bye and thank you to Secretary Jeff Klaiber who has served on the Board since 2005. Donald Burns was elected Secretary and Tony Reynolds became a regular member. The Board of Selectmen also reappointed both Harry Hadaway and Tom Fagan to another three-year term. There are currently three vacant positions. If you are interested in becoming a member, please complete a volunteer application form, which can be obtained at the Municipal Office or found through the Town's website (<http://www.bownh.gov>).

The ZBA meets on the third Tuesday of the month at 7:30 PM in meeting room 'C' at the Municipal Office, 10 Grandview Road and the public is always welcome and will be given the opportunity to address the Board as cases are heard. In 2016 the Board held nine regular meetings and one joint training meeting with the Planning Board. The applications are reviewed for completeness and received by Community Development Department staff. Once a complete application has been received, a public hearing is scheduled and abutters are notified by certified mail. The Chair of the Board generally schedules a site walk prior to the public hearing. There were four site walks held in 2016. This past year the Board received six applications for relief (three special exceptions and three variances), two motions for rehearing, and one appeal of an administrative decision. All the special exceptions were granted conditional approval; one variance was approved and two were denied; and the motions for rehearing and appeal were denied.

The ZBA meeting schedule, agendas, minutes, rules of procedure, application forms, and the Zoning Ordinance can all be found on the Town's website at <http://bownh.gov/325/Zoning-Board-of-Adjustment>. In 2016, the ZBA Rules of Procedure were updated twice in order to streamline the process.

The Board would like to thank Town officials, citizens and business owners for their support, with special thanks to Community Development staff for their administrative support. The Board would also like to recognize Louise Knee for her many years of service as the Board's recording secretary. On behalf of the Town, the Chairman extends appreciation to each and every Board Member for their commitment of time, energy, and ideas.



Seated left to right: Bob Ives, Harry Hadaway, Alvina Snegach (Clerk). Standing left to right: Matt Taylor (Community Development Director), LeaAnne Haney, Tony Reynolds, Tom Fagan. Not pictured: Maya Dominguez and Donald Burns.

Culture and Recreation

Children gather to play games and celebrate the end of Baker Free Library's Summer Reading Program at the Town Gazebo in August.

Culture and Recreation

HERITAGE COMMISSION

Faye Johnson *Secretary*

MEMBERS

Gary Nysten *Chairman*
Faye Johnson *Secretary*
Darren Benoit
Susan Wheeler
Mark Leven
John Meissner
Nancy Knapp *Alt.*
Ralph Mecheau *Alt.*
James Dimick *Alt.*
Eric Anderson *Selectman*

The Bow Heritage Commission (BHC) would like to dedicate this annual report to the taxpayers of Bow, without whose support the Bow Bog Meeting House would not have been restored.

The Bow Bog Meeting House restoration project has been completed and a celebration was held in September. Sue Wheeler, Gail Page, Richard Cowling, Mary & Phil Paveglio, Susanne Muller, Iris Ifemey, Dennis Doucette and Connie LaRosa, from the Suncook Valley Chorale sang old favorites and show tunes, Mitch Locker and son demonstrated blacksmithing, Darren Benoit displayed stone cutting tools, Dick Stevens and Ralph Mecheau spoke on the abolition movement in Bow, and the Bow Men's Club provided beef stew and cornbread. Self-guided tours were available using new signage in the meeting house. 100 Club Members were recognized for their donations and a plaque placed in the entryway. Donations refurbished the bell, restored the reed organ, restored the communion set and purchased missing chalices, purchased period flags, and

paid for the new historic signage. Pastor Durwood Sargent read the names of the 40 Bow deceased residents as the bell was rung for each. Maryellen Haynes once again provided music on the reed organ. Thanks to the ladies who supplied the homemade pies for refreshments after the ceremony.

BHC has acquired a new flatbed scanner and new members Ralph Mecheau and James Dimick have begun the detailed process of digitizing our photos and documents for future use in our planned BHC website. If you would like to share your historic photos of Bow, we can quickly scan them and return them to you. See contact info below.

Three historic house signs have been placed on Dick and Alna Stevens "Clough Tavern" at Bow Center, acknowledging the many past uses of this historic building. See the contact info below if you would like to apply for a sign for your home.

Russo History Room. Shelving units have been designed by Montgomery Custom Woodworking, and funds have been donated for the first unit. The display case for the Luther Morgan rifle, donated by Robert Morgan, has been designed and built by Matt Bailey and will be displayed in the history room when it opens to the public. BHC is working to form a group of history minded volunteers to assist in staffing this room, as well as with historic events and activities.

During the past year we have assisted Bow Open Spaces with historic names and information for the Knox Road Town Forest, examined and signed off on demolition of an historic house unable to be restored or repurposed, verified inscription information in the Alexander Cemetery, and answered many inquiries for historic information.

We are always looking for volunteers: The Bow Center School House needs some TLC, and we can use more hands as we inventory and sort material to be moved to the history room. Contact Faye Johnson, 603-228-8149 or fjohnson915@myfairpoint.net Again, thanks for your ongoing support.



Chairs, communion set, and flags restored and purchased with 100 Club donations.



Bow Heritage Commissioners left to right, Mark Leven, Ralph Mecheau, Faye Johnson, Darren Benoit, James Dimick, Sue Wheeler, John Meissner, Nancy Knapp, and Gary Nylen.

BAKER FREE LIBRARY

Lori Fisher *Director*

From the Director

Library Mission Statement

Baker Free Library serves the informational, educational and leisure needs of the residents of Bow. It promotes, develops, and maintains open access to the facilities, resources, and services available locally and through inter-library networks. Baker Free Library assures an environment that stimulates knowledge, culture, and the pure enjoyment of reading.

New Staff

In 2016 we said goodbye to Andrew Schwartz (attending Penn State), Kaitlynn Leary (attending University of CT), and Kailey Andrew (pursuing advanced dance opportunities). They were all wonderful employees and provided excellent service. We welcomed three new staff this year as well: David Joslin, Page; Lauren Porter, PM Circulation Assistant; and Madeline Lessard, PM Circulation Assistant. All are students at BHS. Please welcome them during your next visit!



David Joslin (left). Lauren Porter (right).
Madeline Lessard (center).

Phase II Renovations Started

There was a lot of activity regarding the Lower Level Renovation in 2016, although most of the public did not see any evidence of that until we started the physical renovation in November. Most of 2016 was spent working to raise the rest of the monies needed to complete the project. Thank you to the residents for approving the last warrant article in March 2016 for \$50,000 to complete the public goal of \$300,000. The private monies, also with the goal to raise \$300,000, came very close to completion by the end of 2016, raising \$277,000. With a few requests still outstanding, we're confident that the final monies will be raised in early 2017. Thank you to the Baker Free Library Foundation directors and the Lower Level Renovation Committee for all of their hard work to raise private monies through individual and business donors. Special thanks to the Friends of the Baker Free Library for organizing and implementing the 2nd Annual Wreath Auction in November, which raised \$1700 towards the private fundraising goal. Phase II construction, started in November, will be completed by early February 2017, and culminates a process started in 2008 with a survey of Bow residents to determine what the community wanted from their library. Soon, we'll have informal meeting space, a 75-person meeting room, a café/kitchenette, and a Baker Heritage Room to answer those resident needs!

Service Improvements and Quadrennial Survey

The Library staff is constantly striving to improve the services we offer to residents, focusing on effective and efficient use of the taxpayer dollars allocated to us every year at Town meeting. This year, we've expanded our marketing efforts to make sure residents are aware of the many services and resources we offer. Kate Kenyon has been instrumental in expanding our social media reach through daily Facebook and Twitter posts. Betsy Mahoney, who completed the Emerging Leaders program this year through Primex, used her program leadership project to analyze and upgrade our signage and other marketing techniques within the library building. In addition, we have more outreach efforts at White Rock, including a monthly book club, a monthly coloring club,

the Books for Bingo program, and advertising of library events and classes on the digital sign in the White Rock Main Building lobby. The library added a digital sign to our main seating area by the circulation desk as well, and it includes items sent in to us by other organizations and town departments. Special thanks to Eric Anderson for sharing many of his beautiful photographs of Bow for inclusion in our digital sign. Collections use continues to evolve, with a usage decline in the CD format, impacting our CD audiobook, DVD, and CD music circulation. We always consider whether switching to alternative formats would better meet the needs of residents within the budget we have, and we anticipate there will be changes to how we offer CD content to patrons over the next year. Last, our quadrennial survey of residents took place in November 2016, and will inform the Library's next long range plan for 2018-2021. We'll be sharing the results of this survey with everyone as the year progresses, and already have changed all DVD checkout periods from 1 week to 2 weeks as a result of your feedback.

Residents See Amazing Value Through Library Use

One of the services offered by our library catalog software is the ability for patrons to see the total retail value of the items they have borrowed each calendar year so they can know how much money they saved by borrowing materials instead of purchasing them. **From January through December 2016, our users borrowed almost \$1.4 million worth of materials!** To see the amount of money you and your family members actually saved by borrowing materials from the library, simply request a receipt when you check out. The number may surprise you!

Comments and feedback about the library and its services are always welcome. This information is shared among both staff and trustees so that we can all work towards keeping the Baker Free Library a vital part of the Bow community.



Framing is completed during Phase II construction of the Library's Lower Level in December 2016.

From the Trustees

The past year has been very exciting for the Baker Free Library and its Board of Trustees! The Board welcomed three new members this year – Peirce Hunter, Christine Carey (both of whom had been serving as interim trustees), and Benette Pizzimenti. Benette replaced Ann Hoey, the outgoing President. Tom Ives, now in the last year of his term, took over the reins as President, and David Withers became Treasurer.

The Baker Free Library's role in the Bow community has always been a vital one, responding to the current and future needs of the residents it serves. The Board of Trustees' mission has been to oversee and facilitate this work. Meeting monthly in the new Welch Meeting Room, we worked with Lori Fisher (the library director), the library staff, the BFL Foundation, the Friends of the BFL, and the Town of Bow to finish fundraising and begin the final phase of construction for the library's lower level. Using both private and public funding, the Lower Level construction project is responding to the Bow voters' requests for more community space for meetings and programs. Phase One of the project brought the construction of two tutoring rooms, the Welch meeting room, the Baker Heritage Room, and the installation of an ADA-compliant elevator. Phase Two, which started this Fall, will complete the lower level, with a large 75-person meeting room, a casual meeting area, a small meeting room, a kitchenette, two full bathrooms, and an area for the Friends book sale, as well as climate control for the Heritage Room. Fundraising included activities such as the Friends'

annual Wreath auction and the BFL Foundations' outreach for donations to private individuals and businesses. Now that construction has started, a trustee meets weekly with the builders and the library director to make sure to achieve the anticipated finish date in the spring.

The Lower Level project was not the only thing going at the library! The newer section of the library required replacement roof shingles and the upstairs meeting room and bathrooms were re-floored. A video screen was set up in the main area of the lobby to display library and town events. The heating and ventilation control system was updated to improve its energy efficiency. The library also worked with the town to create a long-term capital improvement plan to help predict and prepare for the future physical needs of the library.

Alongside the changes in the library's physical space came changes in the library's internal systems. New policies were drafted concerning the use of the Lower Level meeting rooms to be sure Bow residents would have free, convenient, and safe access. Programming for children, teens and adults was added. The computer system was improved, and staffing was increased. The library extended its social media presence using Facebook, Twitter, e-mail newsletters, and the library website, as well as print media through the Bow Times. Communication with the Town, Bow Recreation, the schools, and many non-profit organizations like the Bow Rotary has also expanded in a universal effort to serve and support the Bow community.

What the Trustees oversee, the library staff and director create and implement. This has never been more apparent than during this year of many changes. Their vision, creativity, energy, thoughtfulness, and ability to listen, communicate and respond to the community, Trustees and Town has made the library a central, essential part of the Town of Bow.

We, as Trustees, are grateful to the Bow community for allowing us to participate in and promote the Baker Free Library and its mission. In an era of increased social isolation and technological ubiquity, the library is more relevant than ever. With actual books, welcoming spaces, and modern technology the library creates a space to think, research, communicate, relax, and learn for free. It is an information hub for the community as well as a place where technology can be left behind. You have access to the entire world through your Baker Free library card.

Baker Free Library 2016 Year-End Statistics

Registered Patrons

60% of Bow residents have an active library card!	
Adults:	3,219
Children (under 18):.....	1,309
Bow School District staff:.....	58
Out-of-Town cardholders:.....	58
ILL Libraries:.....	255
Courtesy cards (Employees of Bow businesses):	144
Total Registered Patrons:	5,043

Collections

Adult materials circulated:	59,158
Juvenile/Young Adult materials circulated:	37,130
Total materials circulated:.....	96,288
Total number of items in our collections:	46,973
Total materials added in 2016:	4,330
Total materials borrowed from other libraries by BFL:.....	2,795
Total materials loaned by BFL to other libraries:.....	1,261

Classes/Events

(includes both in-library and off-site events)

Adult attendance:.....	1,888
Teen attendance:.....	280
Juvenile attendance:.....	2,429
Total attendance:.....	4,597



Baker Free Library Trustees and Library Director in the construction zone of the Lower Level, December 2016.
Left to right: Lori Fisher (Library Director); Christine Carey; Tom Ives; David Withers; and Benette Pizzimenti. *Not pictured* is Library Trustee Peirce Hunter.

PARKS & RECREATION DEPARTMENT

Cindy Rose *Director*

Dear Residents and Friends,

Just like that, 2016 has ended! We hope you had a chance to join us in one or more of our many activities or special events. Let us know if there is a program you might like to see offered here or if you have a special interest you might like to share. We offer programs for as young as 3 to those in their 90s. We are located at the Bow Community Building. Just park on the pond side of the building and enter the front door. Our office is on the left. Our mailing address is: 10 Grandview Rd, Bow, NH 03304. Our phone number is 228-2222.

Below is a listing of the various programs and events that we offered during 2016:



Bow Parks and Recreation Staff *left to right*: Anne-Marie Guertin (Program Coordinator), Cindy Rose (Director), and Malinda Blakey (Recreation Assistant).

Youth Programs

Art Classes
Basketball
Celebrating Children Preschool
CIT
Field Hockey
Floor Hockey
Girls on The Run
Granite State Track & Field
Gym Tyme
Kidz Kamp
Lacrosse
Musical Theater Dance Camp
Ninja Challenge
Princess Camp
Rising Stars Dance
Ski/Snowboard
Soccer
Sports Day
Summer Day Camp
Summer Trips
T-Ball
Tennis
Tip-Tap-Toe Dance
Ultimate Frisbee

Family/Adult Programs

Archery
Basketball
Dog Obedience
Duplicate Bridge
Hiking
Moonlight Hike/Snowshoe
Softball for Women
Tennis Lessons
Volleyball
Young at Heart

Seasonal Events

Easter Egg Hunt
Gingerbread House Workshop
Halloween Party
Mother's Day Tea
Sleigh Rides
Tree Lighting/Santa Visit

Fitness/Health Programs

30 Day Challenge
50+ Fitness
Basic Conditioning
Belly Dance
Body Blast
Boot Camp
Cardio Revolution
Gentle Yoga
Mindful Meditation
Restorative Yoga
Pay It Forward
Step-It-Up
Teen Fit Camp
Yoga
Zumba®
Zumba Sentao®

We offer **Kindergarten Sports**, which are held right after school at The Bow Elementary School. This gives the children the opportunity to go right from school to their activity, without parents needing to worry about transportation. At the end of the activity, the children are picked up by parents or their childcare.

Looking to find out about our programs and events? Program Flyers are available to pick up at the Bow Town Office, Baker Free Library, local schools, and at The Bow Community Building. Check out the town website www.bownh.gov, click on the *Recreation* button, then *Parks & Recreation Department* to bring you to

our home page. Check out our flyers, print a registration form, and find various other “Parks and Recreation News”. We also add links to the various local youth sport leagues.

To register for a program, stop in our office, fill out a registration form (one/school year/person), make payment and put participant’s name in the activity book. Feel free to give us a call at 228-2222 for any assistance needed. At this time, we do not offer online registration.

Celebrating Children, the department’s preschool program is housed at the Bow Municipal Building. Full information about their program and offerings follows this page, or you may give them a call at 228-2214.

The Town of Bow has five athletic fields, three playgrounds, one team practice area, the Rotary Park, Bandstand Park and the town ice skating pond. Maintenance for these facilities is under the direction of the Department of Public Works. In 2016, Grounds Keeper Dan Freeman, along with The DPW continued with the expansion of playing areas by removing fencing boundaries, clearing land and planting seeds. Renovating and expanding our fields and park areas will continue. Our fields are open in April and close the end of October. Playgrounds are closed during the winter.

All teams or organizations that wish to use the fields must contact the Parks and Recreation office at 228-2222 to reserve time slots. We greatly appreciate the assistance that we receive from those who use our facilities and help to keep them clean and free of any dangers. Please, if when using any of our facilities, let us know if you find any damage or problems.

The relationships this department shares with organizations such as The Bow Athletic Club, Bow Youth Lacrosse, Bow Youth Soccer, Bow Rotary Club, Bow Men’s Club, Bow Garden Club, the Boy Scouts

and Girl Scouts and many other local groups, are relationships that we truly value and appreciate. These relationships allow us all to make a difference for the residents of Bow.

The Community Building and the Bandstand may be rented for private functions. Please stop in or call the office to arrange such rentals.

In closing, I want to again thank everyone who helps to make this department such a success and asset to The Town of Bow. I thank the residents of Bow who continually support and value our department, the town officials and employees who work with our department with the best interests of the town, The Department of Public Works who continuously work with us to make sure our fields, equipment and facilities are the best they can be, the Bow School District for continued use of their facilities, our program instructors who allow us to offer so many great programs, to our terrific summer staff who give so many children of Bow an amazing summer, the caring and dedicated staff at our Celebrating Children Preschool and the permanent employees here at Bow Parks and Recreation who strive to make this office such a welcoming experience to all who walk through our doors.



Town gazebo wrapped up for the holiday season.

CELEBRATING CHILDREN PRESCHOOL

Cindy Greenwood-Young *Director*

The Preschool enjoyed another successful year! 2016 marked the nineteenth year for Celebrating Children as a Bow Parks and Recreation Program. Time passes quickly when there is so much fun to be had! Our classrooms are located at the Bow Town Municipal Building.

This unique four day preschool program develops the whole child through hands-on activities in music, recreation, art, play and education. Our goal each year is to have each child reach their full potential through playing, learning & growing!

With over 31 families participating throughout this past year, we not only worked to build a strong individual learning foundation, but a sense of community. Included in our yearly activities were many field trips to Meadow Ledge Apple Farm, Bow Baker Free Library, Concord Dance Academy, a comfy “Pajama Day” just to name a few...plus many, many parties & feasts!

White Rock Senior Living Center enjoyed visits for our annual Trick or Treat Walk & Christmas Concert. Having our students participate in these special events bring our community together in celebration of the holidays!

Celebrating Children continues to participate in Holiday Gifts & Food Drives for our Human Services Department and Child & Family Services of NH. Our highlight and grand finale for the school year was our annual “Class Night Presentation” held at the Bow Elementary School for all our Family & Friends!

In addition, Celebrating Children & our experienced staff also offered the very popular *Sports Day* at the FieldHouse Sports Complex for children ages 3-5 during the school year. *Kidz Kamp* was in full swing the first week in June of this year! A fun-filled camp for children ages 3-6 was held at Celebrating Children and taught by our preschool staff. If you would like to learn more about any of these programs, please give *Celebrating Children* a call at 224-2214 or email us at cgreenwoodyoung@bownh.gov.



Celebrating Children *seated left to right*: Katherine Crabb, Michelle Lover, Laura Beaudette, Jennifer Konstantakos, and Alexandra Zerba. *Standing left to right*: Cindy Greenwood-Young (Director), Jessica Ralston, Bill Hyslop, Alicia David, Julie Guerrette, and Kathy Lagos.

As we enter our twentieth year, we look forward to planning a special reunion for all our Celebrating Children Alumni! It is hard to believe our first graduating class is finishing up their College days and entering the work force! Again, a very special thank you to all our past and present Celebrating Children Families & Staff for continuing to make the school such a wonderful program for our youngest citizens!

UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

The Upper Merrimack River Local Advisory Committee, affectionately known as UMLAC (pronounced *Uhm'-re-lack*), continues its many and diverse statutory and discretionary activities. Established in 1990, the UMLAC represents its six communities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield through its statutory duties including permit review and management plan coordination. The UMLAC serves as the upper Merrimack River towns' and cities' advisory board through its designation in the New Hampshire Rivers Management and Protection Program. The UMLAC updates the *Merrimack River Management and Implementation Plan* (<http://www.merrimackriver.org/managementplan/>) and coordinates the activities in it. This year, Northfield and Canterbury representatives presented the results of the impervious study to their local boards.

The UMLAC reviewed and provided local comment on several project plans and proposals in the upper Merrimack including Northern Pass throughout the UMLAC area; a continuing after-the-fact shoreland permit in Bow; NH Department of Transportation I-393 in Concord and Bow Brook projects; Garvins Falls in Concord; Brookford Farm in Canterbury; Franklin Waste Water Treatment Plant; and Jewett project in Boscawen. The UMLAC continued to monitor the Federal Energy and Regulatory Commission applications and updates on the Eversource Merrimack Station at Garvins Falls and was granted intervenor status for the Eastman Falls project. The UMLAC provided review of the state's Public Water Access Advisory Board inventory. UMLAC representatives finalized the committee's review guidelines and created a form to assist with pre-review before meetings.

The UMLAC continued to invite experts to present on a variety of issues to help representatives better understand complex

issues and policies. This year, the UMLAC hosted Bill Arcieri from VHB, Inc. to present on MS4 regulated stormwater communities; Stephen Landry, NH Department of Environmental Services on the Suncook River avulsion and Leighton Brook stabilization; and Max Maynard on his New Hampshire Technical Institute Capstone project on the Upper Merrimack Monitoring Program. The UMLAC hosted its second New Hampshire Rivers Council River Runners™ training session this summer with over a dozen volunteers participating. The UMLAC continues to support the New Hampshire Rivers Council and Friends of the Northern Rail Trail and has provided letters of support for the fundraising efforts of the "Friends."

At its annual meeting in November, the UMLAC elected officers Michele Tremblay, Chair; Steve Landry, Vice-Chair, Krista Crowell, Treasurer; and Gary Lynn, Secretary. The UMLAC is represented by Mike Hansen on the Brownfields Advisory Committee administered by the Central New Hampshire Regional Planning Commission. The UMLAC wrote a letter of support for project continuation.

Non-statutory or discretionary programs include a variety of studies, planning activities, and programs related to the upper Merrimack River and its watershed. The UMLAC is working with the Upper Merrimack Watershed Association to assume and manage its non-statutory activities including community outreach, informative and data-rich website, St. Paul's School of the Winter Series Birkhead Science Lectures partnership, and the Upper Merrimack Monitoring Program (UMMP).

The Upper Merrimack Monitoring Program entered its twenty-first year in 2016. The UMMP depends on the high quality work of over a hundred volunteers each year who monitor river and stream health on the upper Merrimack River and its tributaries at a total of

seventeen sites from Franklin to Bow. During the summer, volunteers collect river water samples and the Franklin Waste Water Treatment Plant analyzes them at no charge to detect the presence or absence of *E. coli* bacteria. The resulting data are used to determine if the upper Merrimack River is safe for swimming, fishing, boating, and other recreational activities. The information is shared with municipalities and other local officials for their health officers' and other local officials' use, as well as to the State of New Hampshire and the US Congress. Thanks this year to sample couriers Anne Emerson, Canterbury and Bill Dawson, Northfield. These Concord-to-Franklin pick-up and drop-off runs, carried out by these volunteer sample couriers, are time-consuming but are essential for timely sample chain-of-custody and processing.

St. Paul's School continues to be the gracious host for "Bug Nights," the UMMP's educational and research program, which continues its popularity in the region with dozens of individuals volunteering their sample sorting and identification services each Wednesday evening. The commitment and quality of volunteers that participate in the UMMP cannot be overstated and is the primary reason this program has been recognized nationally for generating superior citizen science results. The Technical Information Team met to discuss program expansion plans.

The UMMP work would not be possible without the generosity of all six of its municipal supporters and eleven Adopt-a-River Site Sponsors. Their support assures that the program has the resources that it needs to continue its programs. Adopt-a-River Site Sponsors include Aries Engineering, Inc., Elektrisola, Essex/Briar Hydro, Franklin Savings Bank, Franklin Wastewater Treatment Facility, GZA Environmental, Inc., Nelson Analytical Lab, Eversource (formerly Public Service of New Hampshire), and Watts Regulator/Webster Valve. Current water

quality data, generated by UMMP volunteers, are posted at www.MerrimackRiver.org.

Please visit the UMLAC's new blog at www.MerrimackRiver.org/forum as well as its website, www.MerrimackRiver.org for further information on the river, committee membership, activities, summaries from prior meetings, upcoming meeting agendas, maps, water quality data, and photographs of brave and selfless volunteers demonstrating their passion for water quality monitoring in the upper Merrimack watershed. Information is also available on Facebook and Twitter.

The UMLAC meets on a rotating basis in its six represented communities on the second Monday of each month at 7:00 PM. Thank you to the Towns and Cities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield for graciously hosting Upper Merrimack River Local Advisory Committee meetings and for their financial support during 2016. All are welcome to attend the meetings. For further information, please contact Michele Tremblay, Chair via telephone at 603.796.2615, or email at UMLAC@MerrimackRiver.org, or through your municipal representatives listed below.

Boscawen: Thomas Gilmore, Stephen C. Landry, Michele L. Tremblay. *Bow:* Krista Crowell, Michael Hansen, Gary Lynn. *Canterbury:* Anne Dowling, Adrienne Hutchinson. *Concord:* Rick Chormann, Gary Lemay. *Franklin:* Wayne Ives, Alan Larter, Donna Liolis, Nita Tomaszewski. *Northfield:* Glen Brown, William Dawson.

Public Works



*Noel Gourley (Highways, Cemeteries & Grounds Supervisor)
drives the Town grader, preparing the surface of
Robinson Road for its final paving.*

Public Works

DEPARTMENT OF PUBLIC WORKS

Timothy Sweeney *Director*

In 2016, the Public Works Department managed and addressed a multiple array of projects, services, requests and concerns.

Highways Division

Even though it seemed to be a mild winter season, and the many opinions regarding global warming that exist, it truly seems to be more common that each winter season starts out with multiple freezing rain events and freeze thaw cycles. These types of weather events raise destruction to our road systems annually. We experienced 25 winter weather events that required trucks to be deployed to plow and or salt/sand the roads in 2016.

Throughout the spring and summer, our road crew accomplished many drainage repairs throughout Town, completing the installation of six new drainage catch basin installations on Brown Hill Road to help reduce sedimentary runoff and many culvert replacements and repairs were conducted. We paved approximately 4.5 miles of the following roadways: River Road (northern end); Hollow Road; Robinson Road Extension; Rocky Point Drive; Oak Ridge Road; Falcon Way; Edgewood Drive; Essex Drive; Sullivan Drive; Robinson Road (Route 3-A to Knox Road); and White Rock Hill Road (Page Road to Woodhill Road).

As the 2016 summer season was one of the driest on record, we were fortunate to have been able to make great strides in keeping our recreation fields plush with a new irrigation system that was in 2015 at Hanson Park. The irrigation system worked effectively and all the fields were kept at top notch condition for the sports teams to enjoy the “Field of Dreams” we all looked forward to producing.

Cemeteries and Grounds Division

At Alexander Cemetery, we connected into the Town’s water system on River Road and installed a much needed pressurized water spigot for visitors to water their plants while remembering their loved ones.

We enjoyed working with the multiple groups, organizations and committees that sought out our to make their projects go smooth. A few projects to recognize are the Town trail system upgrade, an Armed Services monument at Evans Cemetery and Rotary Park tree removal, along with many other tasks.

Fleet Maintenance Division

The Fleet Maintenance Division was able to keep the Town of Bow fleet inspected, running and ready at all times. I have to credit our dedicated fleet team that keeps all Town vehicles up and running. This responsibility doesn’t get a lot of recognition because there is no final product to see or touch to “awe inspire” the interest of the public. Their dedication to troubleshooting the ever-changing technology of vehicles emissions in this electronic world is extremely challenging along with their dedication to drawing up specifications for purchasing the proper vehicles for all Town departments and community needs.

Public Buildings Division

The Public Buildings Division has been busy addressing the many building maintenance issues that have caused concern. A few to recognize include the upgrades to the wheelchair ramp at the Municipal Building (now ADA compliant), replacement of the wooden back porch at Old Town Hall, constructing a new pad for a replacement emergency generator that was installed at the Municipal Building. Siding repairs were made at the Municipal Building and there were multiple other repairs at each Town building.

A major oversight that doesn't get much attention, or any recognition for that matter, should go out to the many area businesses and business managers that provide services and sales to the community. Many of these local business people are Bow residents and they deserve the utmost recognition for providing some of the finest services, vehicles and equipment to the community at equal to or many times below cost. A very big thank you for your generosity to the community. There are many of you behind the scenes.

On behalf of the dedicated Staff at the Bow Public Works Department, we want to thank all of the great people who make Bow the fantastic community it is and continues to be!



Left to right: Mike Aborn , Mike Hague, Dana Gourley, Rick Nysten, Todd Drew, Brian Piroso, Dan Freeman, Mark Acebron, Bob Cepurneek, Tim Sweeney, Phil Anderson, Myrton Fellows, Jason St. George, Noel Gourley, John Emery and Corey Welcome. Not pictured: Lynn LaBontee and Mike Rabbit.

DRINKING WATER PROTECTION COMMITTEE

Cynthia Klevens *Chairman*

MEMBERS

Cynthia Klevens *Chairman*
Sandra Crystall
Wendy Waskin
Blake Hooper
Richard Kraybill
Tom O'Donovan
Eric Burkett *Ex-Officio*
Matthew Taylor *Ex-Officio*
Noel Gourley *Ex-Officio*

The BDWPC was created by the Board of Selectman in May 2005 to support drinking water protection activities in town. The committee has 6 members and welcomes interested residents to contact us at Bowdrinkingwater@gmail.com, or attend our monthly meetings which are generally held the first Monday of each month, at the Town Municipal Building. In 2016, the committee focused its efforts on publishing and communicating the results of the Brown Hill Road Area Well Water Quality study. Although this study focused on one area of town in response to resident complaints, we believe its findings and recommendations can be useful to other private well owners in town.

Brown Hill Road Area Water Quality Study

In July 2013, the Select Board requested that the BDWPC work through the Town Community Development Director and the Town Manager to perform a water quality study of the Brown Hill Road area, to investigate resident complaints about salt contamination and water corrosivity. A survey of area residents was performed in 2014 and resulted in the participation of 50% (79 of 158) of area homeowners. Water samples were collected from 79 private wells and analyzed for an extensive list of water quality parameters, at no cost to residents or to the Town, thanks to the extensive work and cooperation of Brown Hill resident and Professional Hydrogeologist, Mr. Brandon Kernen, and his coordination with the US Environmental Protection Agency Laboratory in Chelmsford, Massachusetts.

The results of the study were presented to area residents in a public meeting in June 2016, at the Old Town Hall. The full report is posted on the BDWPC's page at www.bownh.gov.

The main conclusions from this study were as follows:

- The sources of salt contamination in well water in the study area include road salt drainage and softener brine from home treatment systems. Thirteen of the 79 wells (16%) exhibited chloride higher than the 250 mg/L secondary drinking water standard.
- Both low pH and high chloride are contributing to the water corrosivity. Twenty four of the 79 homeowners reported that their water was corrosive. Of these, half (twelve) showed high chloride, while 23 of the 24 had pH less than 6.0.
- Corrosivity was generally a problem with wells that were installed prior to adoption of NH's Water Well Board construction standards in 1985, as well casings were not sealed as tightly into the bedrock. This makes older wells more susceptible to recharge from acid rain and surface drainage including salt contamination.
- Most of the homeowners with wells installed after 1985 did not report corrosion; however, the newer wells exhibited naturally occurring bedrock contaminants *arsenic* and *uranium*. Thirty percent of the wells sampled were above



Seated left to right: Sandra Crystall, Cynthia Klevens, Matt Taylor. Standing left to right: Noel Gorley, Wendy Waskin, Dick Kraybill. Not pictured: Tom O'Donovan, Blake Hooper.

the standard for arsenic, and 18% were above the standard for uranium.

- Current chloride levels were similar, and sometimes lower, than chloride levels tested in the study area in the 1990s, suggesting that road salt loading has not increased.

General recommendations from this study are:

- Homeowners should test for stagnant *lead* and *copper* which can leach from plumbing fixtures due to water corrosiveness. This is an important health recommendation to prevent potential lead exposure especially to young children, and requires testing the first flush of water from your sink in the morning.
- Homeowners may evaluate treatment solutions for water corrosivity such as water neutralizers, and treatment for arsenic and uranium such as Point of Use (POU) filters.
- Homeowners with softeners may consider alternative, non-salt treatment technologies, and volume-based regeneration to reduce salt discharges.
- The NH Department of Environmental Services *Be Well Informed* water treatment tool is available online (search for “NHDES” be well informed”), for guidance on the selection of treatment options for corrosivity, arsenic, uranium, and for alternatives to salt-based technologies for iron or manganese.
- The Town should continue its low road salt application practices and maintain vigilance for effective alternatives. All Town public works staff have received training under the NHDES Green SnowPro® guidelines which promote best practices regarding road salt application.
- The Town should sample and evaluate the feasibility of implementing an engineering solution to reduce or eliminate infiltration of salt contaminated runoff in select drainage ditches in the study area.

Activities for 2017

In 2017, the committee will continue to provide information about drinking water testing and protection to area residents and our Town-owned water systems including:

- Coordinating community private well testing events to identify and reduce exposure to common groundwater contaminants such as bacteria, nitrate, arsenic, uranium, radon, and lead.



- Providing recommendations about maintaining your septic system by pumping it every 2 – 3 years.
- Communicating information about the proper disposal for unused medications and other hazardous materials to prevent contamination of water supplies, namely, to crush unused pills, remove personal information, and dispose as household trash, or drop off at the medications drop box at the Bow Police Department.

Working with the Town’s Contract Water Operator to continue protection of Town-owned water supplies including the Baker Free Library well, the Municipal Building well, the well serving the Department of Public Works and Police, the Community Building well, the Old Town Hall well, and the Municipal water system wells.

SOLID WASTE & RECYCLING COMMITTEE

Sarah Brown *Chairman*

MEMBERS

Sarah Brown *Chairman*
 Sherri Cheney *Treasurer*
 Gary Lynn *Secretary*
 Beth Titus
 Cynthia Klevens
 Matthew Fossum

The Bow Recycling and Solid Waste Committee is actively involved in the town's waste management activities including encouragement of recycling and the disposal of solid and hazardous wastes. In 2016, the committee involvement focused on outreach and coordination of the annual Household Hazardous Waste Day.

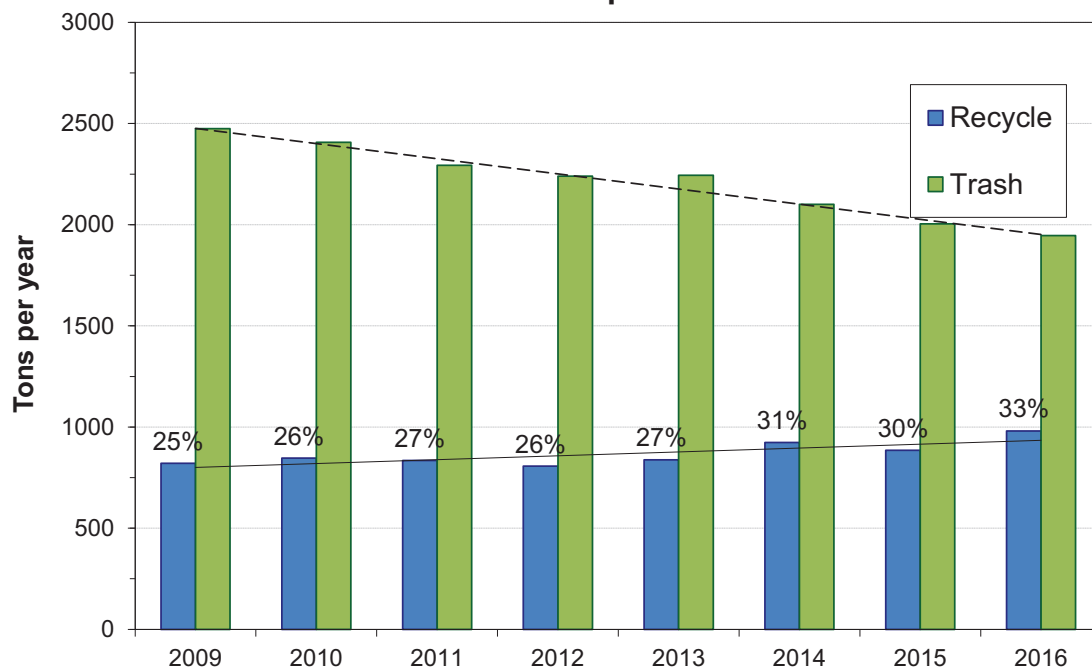
Waste Disposal and Recycling General Information

Pinard Waste Systems of Manchester, New Hampshire has collected our wastes and recyclables since 2009. The cost for waste disposal is divided relatively equally into hauling costs and waste disposal costs. The waste disposal cost, in contrast to Pinard's hauling contract, is not fixed and depends on the amount of recycling and waste disposal. Recycling, composting, waste minimization and other activities reduce the waste disposal tonnage and hence taxpayer cost.

The waste disposal cost (tipping fee) for trash this year was \$62.1/ton. There is no cost to the town for the disposal of recyclables. Bow disposed of 1,947 tons of residential trash last year at the Wheelabrator Incinerator (December to December), which is 66.5% of our waste stream. Our trash disposal cost (approximately \$121,000) would have been a third higher without our collective recycling efforts.

An analysis of recycling rates over the last decade in Bow reveals a significant increase in recycling following the addition of single stream recycling and a separate toter for recyclables. Between 2010 through 2013 town

**Bow Residential Trash & Recycling Tons
2009 - present**



recycling rates were fairly stagnant at 26 to 27% of the waste stream. The recycling rate has consistently exceeded 30% since switching to single stream recycling and this year's rate of 33.5% diversion to recycling is a record (figure on previous page depicts these trends).

The committee attributes the increase in recycling to the added convenience and simplicity of single stream recycling. Diversion of 33.5% of the waste stream saved taxpayers approximately \$60,000 in waste disposal tipping fees. There is room for additional taxpayer savings, however. Seattle, for example, recycles 58% of its wastes; Tilton and Concord, NH recycle 36 and 38% respectively. Each ton of recycling represents immediate budget savings; increasing recycling and reducing waste benefits everybody by reducing taxes.

Household Hazardous Waste Day

Bow relies on shallow groundwater for all of its drinking water supply. Proper disposal of hazardous wastes is essential to maintaining uncontaminated groundwater for our drinking water wells. To help protect town groundwater and to ensure safe disposal of chemicals, Bow holds an annual hazardous waste collection event. In 2016, the Household Hazardous Waste and Electronics collection event had its highest participation rate since the event has been held (421 households). Each year, Bow hosts this important event in conjunction with the Town of Dunbarton. Joining forces saves costs for both towns and makes Bow eligible for a higher reimbursement rate from a state grant. This year the State will reimburse the town for \$1,875 in expenses (Dunbarton and the state grant reimburse the town for about a fourth of the cost of the event). Although there was record participation this year, the total cost of the collection was significantly less than last year because of Committee cost saving efforts including waste oil recycling and improved handling of smoke detectors.

Each year the electronics collection event is held concurrently; the electronics disposal is self-financed by a small fee charged to each participant by the electronics collection contractor. Bow recycled 7,096 pounds of electronics this year; most of this was from TV and computer screen recycling.

Hazardous wastes disposed of in 2016 included over 9 tons of waste oil, oil paint, oxidizers, acids, pesticides, flammables, bad gasoline, electronics, etc. Event volunteers also separated certain wastes such as rechargeable batteries, small sealed lead acid batteries, car batteries, propane tanks and an incredible amount of fluorescent light bulbs for either recycling or less expensive disposal options. The Committee would like to thank David Stack, Tim Sweeney, Nicole Gage and all of the volunteers (including many from Dunbarton) for making the collection event a success.

Future Activities

The committee will continue to work toward increasing recycling rates and reducing trash by performing outreach to residents. The committee intends to hold household hazardous waste day again the first Saturday in October. The committee will continue its community educational and outreach efforts on the benefits of recycling and waste collection logistics (maintaining separation between toters to facilitate pickup, orientation of toters with the lid hinge away from the street and DPW's ability to do some toter repairs). The committee encourages all residents and businesses to maximize recycling and reduce waste generation because this benefits everybody by reducing town expenses and protecting the environment.



Left to right: Matthew Fossum, Sherri Cheney, Sarah Brown, and Gary Lynn. Not pictured: Beth Titus and Cynthia Klevens.

General Government



*New signs designed and installed by BTA Graphics of
Berube's Truck Accessories, Inc. at
the municipal building on Grandview Road.*

General Government

ASSESSING DEPARTMENT

Monica Hurley *Certified NH Assessor, Corcoran Consulting Assoc.*

Janette Shuman *Community Development Coordinator*

For the 2016 tax year, Bow had a total of 3,419 parcels, of which 3,258 were taxable and 161 were tax exempt. The Assessing Department is continuing with the Cycled Inspection process, whereby one-fifth of the town is measured and inspected each year on a rotating basis. The streets and neighborhoods we will be visiting is currently posted on the Town's website. Property owners in the selected area receive notification from the Assessing Department informing them that a data collector will be in their neighborhood at which time the data collector will measure the outside and ask an adult for permission to inspect the interior of the home. In addition, all properties that have had a building permit issued over the last year or that have sold in the last year will also be visited by the Assessing Department to verify the details of the building permit and or the sale.

The annual tax rate applies to your property's assessed value and determines the amount of tax you will pay. The municipal, the local school district, the county, and the state education taxing agencies all contribute to the total tax rate (see Chart A).

CHART B

The Veteran's Tax Credits' allocations were as follows for 2016:

Standard Veteran's	
Tax Credit of \$500 (309).....	\$ 154,250*
Permanently Disabled	
Veteran's Credit of \$2,000 (8).....	\$ 16,000
Surviving Spouse of Service	
member Killed of \$2,000 (3)	\$ 6,000
Total Amount of Veterans Credits	\$ 176,250

*Some recipients receive partial credits.

Bow offers various property tax exemptions and credits to eligible residents, including veterans, elderly, blind, and disabled, as well as for solar and central wood heating systems. All financial information is kept confidential and returned after review. The deadline for all these applications is April 15th.

Bow offers the maximum amount allowed by the State of New Hampshire for all Veteran's Tax Credits. See Chart B.

CHART A

The following chart compares the tax rates of each agency per \$1,000 of assessed value for the last five years:

YEAR	2016	2015	2014	2013	2012
Town of Bow	\$6.27	\$6.71	\$7.04	\$7.05	\$ 6.76
Bow School District	\$14.97	\$16.48	\$17.18	\$17.61	\$ 16.38
State Education	\$2.22	\$2.38	\$2.42	\$2.57	\$ 2.61
County	\$2.83	\$2.97	\$2.87	\$2.96	\$ 3.32
TOTAL RATE	\$26.29	\$28.54	\$29.51	\$30.19	\$ 29.07

For the official summary of inventory in Bow of all real estate which was used to calculate the 2016 tax rate, see Chart C.

In 2015, our equalization ratio (the equalization ratio measures the level of assessment and equity for each municipality), as determined by the Department of Revenue Administration was at 93.4%. Based on the 2014 final ratio of 97.1%, the real estate market in Bow was increasing at a rate of .33% per month. By August 2016 the estimated ratio of assessments to sale prices was down to 88%. This means that the

market continued to increase at a rate of .45% per month in 2016. The Department of Revenue Administration requires that towns fall between 90% and 110% of full market value. For this reason, the Assessing Department conducted a full town-wide update in the summer of 2016.

All property owners were notified of their new values by mail during the third week of August. The Assessing Department offered informal hearings to discuss new valuations with property owners at the end of August and the first week of September.

The new ratio for the Town will be given in the spring 2017. Based on our analysis after the town-wide update the equalization rate for 2016 will be approximately 99.3%. The ratio of 99.3% means our assessments are now only less than 1% below market value.

The average sale price for a single-family home in Bow in 2016 was \$307,933 (an 3.8% increase from 2015) and the average sale price for a residential condominium was \$315,000 (8.8% increase from 2015).

The commercial and industrial real estate market has seen some mild increases in the real estate market from 2015 to 2016.

If you wish to file an abatement application form, because you feel your assessment is not in line with the equalized market value, or if there is a data error on your property record, the deadline is March 1st. Applications are available at www.bownh.gov.

For property information, please visit www.visionappraisal.com along with our online maps at www.caigisonline.com/BowNH.

If you have a question, or you need to obtain the most current, official property information, please contact the Assessing office. You may call 228-1187, Ext. 115, or email the assessor at mhurley@bownh.gov.



Exel Building at 1403 Route 3A.

CHART C

The following is the official summary of inventory in Bow of all real estate which was used to calculate the 2016 tax rate:

Residential Land	\$245,795,654
Commercial/Industrial Land	\$ 52,585,550
Discretionary Preservation	
Easement Land.....	\$ 2,700
Current Use Land.....	\$ 330,771
Total of Taxable Land.....	\$298,714,675

Residential Buildings.....	\$574,292,080
Commercial/Industrial	\$118,454,600
Discretionary Preservation Easement	
Buildings	\$ 105,600
Total of Taxable Buildings	\$692,852,280

Public Utilities	\$207,180,900
Other Utilities (private water companies)	\$ 78,300
Total of Utilities	\$207,259,200

Total Valuation (Before exemptions).....	\$1,198,826,155
Less Air Pollution Control Exemption	
to PSNH.....	-\$25,400,100
Less Improvements to Assessing	
the Disabled (2).....	- 84,549
Modified Assessed Valuation	\$1,173,341,506
(This is used to calculate the total equalized value)	

Total Exemptions in Bow for 2016:

Blind Exemption (3).....	\$ 225,000
Elderly Exemption (38).....	\$5,829,200
Disabled Exemption (7).....	\$1,001,000
Wood-Heating Exemption (8).....	\$ 18,800
Solar Energy Exemption (8).....	\$ 215,200
Total Amount of Exemptions	\$7,289,200

*Some recipients receive partial credits.

HUMAN SERVICES DEPARTMENT

Debra A. Bourbeau *Director*

The Department of Human Services mission is to reduce social and economic dependency by providing interim financial assistance and other related services. These services are provided to needy, disabled and elderly individuals who reside in the town of Bow. The Department refers individuals onto agencies within the Capital Region for services not necessarily provided by the town.

During the calendar year 2016, the Human Services Department had seven new applications for assistance. Four of the applications were for rental assistance and three were for utility assistance.

The residents in the Town of Bow continue to be very caring and generous. Donations are received throughout the year. Donations include non-perishable food items for our food pantry, personal care items, warm clothing for the cold winter months and holiday gifts and items for the town children.

One of the busiest times for the Department is during the holiday season. This past December, forty children received gifts from Toy's for Tot's, the Giving Tree located at the Bow branch of Merrimack County Savings Bank, and residents and business who adopted families to ensure they had a happier and brighter holiday. The Capital Region Food Program provided the holiday meal for forty-five families. Local organizations and businesses provided Thanksgiving food baskets for those in need.

Food drives are held throughout the year by local businesses, neighborhoods and town organizations. The Boy Scouts, Girl Scouts, Young at Heart Club, Bow Men's Club, and Bow Recreation have assisted with donations of non-perishable food and personal care items

I would like to thank our town organizations, Citizen's and businesses for the continued generosity, caring and support over the past year.



Volunteers help the Human Services Department every year to distribute boxes of food to families in need during the holiday season. Two young boys in front, left to right: Benjamin and Sebastian Valence. Adults, standing left to right: Pauline Laliberte, Evan Alfano, Deb Alfano, Rene Ouellet, Jack Hyslop, Aiden Hyslop, Deb Bourbeau, Roger Marchand, and Melissa Valence.

TOWN CLERK/TAX COLLECTOR'S OFFICE

Mridula Naik *Town Clerk/Tax Collector*

Four elections made 2016 a busy year for the Town of Bow. The turnout for the primaries and the general election in November was one of the heaviest in recent years. The Bow Police and the Explorers did an amazing job with traffic and crowd control, while the Public Works crew made efficient work out of both the election set up and cleanup process. The countless hours put in by the election officials, the volunteers, and the selectman made it all come together. Their coordinated efforts made the elections a seamless process. It's amazing to see democracy at its best.

Within the office, we gained a new part time employee. Ms. Farrah Bell commutes from Belmont but grew up in Bow and was part of the first graduating class of the Bow High School. Her parents still live in Bow. Ms. Lois Richards who is also a part-time employee and Ms. Tonia Lindquist the Deputy Town Clerk/Tax Collector (TCTC) are still part of the team. They are now fully integrated into the office and have been doing an excellent job of serving our customers.

On the Business front, Town motor vehicle registrations have seen an increase again this year of over \$185,000 from the previous year. Despite the increased activity the TCTC's office maintained a turnaround time of 24 hours for mailed in or online registrations during normal business hours. We regret that postal delays or errors may have caused untimely deliveries and in a few instances lost registrations. Such instances are beyond the control of the TCTC's office. Customers should be aware that in instances of lost registrations they will be liable for additional processing fees levied by the New Hampshire Department of Motor Vehicles for re-issued copies.

In an effort to save the Town money in postage, paper and labor costs, the TCTC's office will discontinue the mailing of post card reminders to customers to license their dogs by April 30th. We encourage you to keep up with our news flashes on our website (www.bownh.gov) by signing up for automatic emails and/or text alerts (by clicking the "Notify Me" button). We will also continue to remind our customers through various communication outlets via local newspapers, the library, and the recreation department. We encourage all dog owners to comply to avoid penalties imposed by State regulations and help our office to help you.

My staff and I will continue to provide high quality service within a friendly and welcoming environment. We appreciate your cooperation and enjoy serving you in the Town Clerk/Tax Collectors office.



Seated: Mridula Naik (Town Clerk/Tax Collector).
Standing left to right: Tonia Lindquist (Deputy Town Clerk/Tax Collector), Farrah Bell (Account Clerk) and Lois Richards (Account Clerk).



Public Safety

Margaret Lougee's father, Robert Lougee, pins the Chief's badge during a promotion ceremony held at the Old Town Hall on November 14th, 2016. Over 100 residents, officers, employees, family, and guests were in attendance to witness the ceremony

Public Safety

EMERGENCY MANAGEMENT DEPARTMENT

Leland Kimball *Director*

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

The community was fortunate to not experience any major emergencies or disasters this past year that required full activation of the Town Emergency Operations Center (EOC), but we did monitor four winter storms and utility outages. During the activation, the emergency management team worked aggressively to identify problems and find resolutions to ensure the safety and health of the community.

The Emergency Management Team continued to enhance its capabilities and the way it does business through planning, training, exercising, enhancement of operational facilities, securing of grants, participating in professional development activities, and ensuring compliance with state and federal standards.

The EM team participated in training activities that included: shelter operations, EOC operations, public health emergency planning, CERT training and WebEOC training. We conducted incident management training for the school crisis teams and Bow Police Explorers. We participated in the Town Halloween party, Methodist Church Strawberry Festival, State DHHS National Stockpile Exercise and conducted informational sessions with organizations within the community to enhance awareness, preparedness, and recruitment of volunteers to assist in the process. The town also secured cots, blankets and pillows, at no cost, which will enable us to initiate shelter operations without securing outside resources.

We are grateful for the support and cooperation on the part of the Town Manager, Board of Selectman, department heads, school district, Ricky Tischofer BHS Intern, and citizens for their support during this past year.

Citizens wishing to seek additional information are encouraged to contact: Lee Kimball, Director Bow Emergency Management, 10 Grandview Road, Bow, NH 03304 at 228-1187 x130 (Office), 568-8096 (Cell), 226-3670 (Home) or lkimball@bownh.gov.

FIRE DEPARTMENT

H. Dana Abbott *Chief*

The Bow Fire Department responded to 1037 calls for service in 2016. This was a decrease of 19 calls from last year.

The Fire Department is looking forward to moving into a new facility. Construction started the day after the vote passed at last Town Meeting. The members of the Board of Selectmen along with several building committees have spent many hours on the planning and construction of the new Safety Service Building. Police Chief Margaret Lougee, Lt Scott Hayes, Emergency Management Director Lee Kimball, Town Manager David Stack, Selectman Colleen Hunter, Deputy Chief Mitchell Harrington and myself along with the General Contractor have been meeting on a weekly basis on the new building. Thanks to all for their part in this important project.

As I write this, my final Annual Report as Fire Chief, I have to think back on the many changes that have taken place since I became a member of the Bow Fire Department, 50 years ago. The first year I joined we responded to 73 calls for service. In 1967 we depended on volunteer members-today we have 7 Full-time members and 30 paid/call members. The 7 Full-timer members provide 24/7/365 service to the Town. The 30 paid/call members of the department are highly trained individuals in both fire and medical skills. On May 1, 2017, Deputy Chief Mitchell Harrington will take over as the first Full-time Fire Chief. During the past 15 years, Deputy Harrington has served as the supervisor of the Full-time staff and Training Officer of the Department. Training has changed, also. When I joined the Department, training consisted of driving around Town in the 1947 Forestry truck or if you were lucky in the 1961 FWD-Engine 2. At one of our recent training meetings, we reviewed all the medications that we carry on our ambulances, who can administer them, what we could expect for patient reactions, how long before it takes effect, how many times it can be given and other medication concerns. Quite a change from when I started in the Department.

I would like to wish Chief Harrington and the members of the Bow Fire Department the best-I know that Chief Harrington will do a great job in his new position. Thank you to the many members-past and present for their dedication and commitment to the Town of Bow-without this commitment the Town would not have such a highly trained and professional staff.

I would like to thank the other Town Departments and their staff members who are always available and offer their assistance whenever needed. This also includes the Ladies Auxiliary-their availability in providing meals and refreshments during calls has been a huge help-Thanks to all the ladies for their assistance over the years.

I would like to also thank David Stack, Town Manager and the members of the Board of Selectmen for all of their continued support during the years. The support they have made on the several requests has certainly allowed the Fire Department to be the best it can be.

The Fire Department asks that residents number their houses. These numbers should be visible from the street and be on both sides of the mail boxes.

Important Numbers to Remember

- To report a fire or request an ambulance, call 911.
- All other Fire Dept. business, call 228-4320.
- Permits are required for all outside burning (except when the ground is covered with snow). Permits are available 24/7 at the Fire Station. Call 228-4320.

POLICE DEPARTMENT

Margaret M. Lougee *Chief*

It is my pleasure to write this report as the Police Chief of the Bow Police Department. At my swearing in ceremony, I was grateful to see so many of you surrounding me. It gave me great strength. What an honor to receive Bow's first Chief of Police and Officer badge from Retired/Chief Gary Nylen. The Department will proudly display these two antiques!

I would personally like to thank Lieutenant Scott Hayes who selflessly gave of himself to the department as Acting Chief. He remains a great asset to the town department and he will continue to be in his role as second in command.

Thank you to the Bow Public Safety Supporters and the Town of Bow for voting in the affirmative to construct the Public Safety Building. We look forward to moving in and making it our home.

The Bow Police Department is proud to announce the hiring of two additional officers this year. Officer **Michael Murray** graduated from the 170th NH Police Standards and Training Academy. He also spent 15 weeks with a Field Training Officer and is on his own now. Officer Murray is a member of the USMC Reserves, current rank of Sergeant, out of the Londonderry Bravo Company 1/25 Headquarters Unit, Platoon Sergeant. Officer **Christopher Lind** is attending the 172nd NH Police Standards and Training Academy. He is a member of the NH Army National Guard, Fire Support Specialist, assigned to Company C, 3rd Battalion, 172nd Infantry (Mountain) located in Milford, with a rank of Specialist.

In 2016, the men and women of the Police Department made 209 arrests and some were charged with multiple offenses, consisting of 98 Felony, 209 Misdemeanor and 31 Violations. We took 412 incident reports, made 2243 motor vehicle stops (Warnings: 1896 & Summons: 347). The Department conducted 611 building checks, 3458 directed patrols and covered 133 reportable motor vehicle accidents. We responded to 265 burglar alarms, 9 burglar/breaking & entering calls, 13 simple assaults, and 11 thefts reports. We handled 27 vandalism/criminal mischief cases, 205 animal complaints, and 27 motor vehicle lock outs. We assist Rescue/Fire 171 times and issued out 75 parking tickets throughout the town. We also served 8 warrants, and 13 restraining/protective orders. We drove approximately 119,527 miles.

Officer Pratte and K-9 Roxy - The Bow K-9 team had 31 calls for service. Seven of which were call outs (off duty). Calls ranged from building searches, criminal tracks, missing persons, and drug searches. Roxy was credited with assisting in 4 arrests. Our team conducted seven community policing demonstrations.

Officers went to several trainings this past year to include: Field Training Officer, Patrol Rifle Instructor, Taser Instructor Recertification, VirTra 300 Weapon/Use of Force, Child Sex Trafficking, Officer Involved Shooting, Felonies First and DWI Law, Overdose Death Investigation, PoliceOne online Trainings and Train the Trainer in Connect / Suicide awareness.

Officer Michael Carpenter - "Officer Mike" was named as the new Bow/Dunbarton School Resource Officer (SRO). Officer Carpenter was the top choice of a panel consisting of Bow School District personnel and a Dunbarton Police Officer. Officer Carpenter has previous experience instructing classes at the high school, working with the Bow Police Explorer Post, and at one time served as Juvenile Officer for the Tobey School. He will focus his time in a three tier approach: Law Enforcement, Teacher & Counselor. Officer Mike will be a great asset to the community.

The Police Department would like to emphasize our Vacant House Check program and Drug Takeback initiatives. If you are going on vacation or away for the winter, please fill out the VHC form. This is found on our website or in the foyer of the Police Department and we will check on your house. If you have any prescription

medication you no longer take, please turn them into the police department. There is a green secured container for your use in the foyer of our building.

If you see something, say something. Suspicious activity is any observed behavior that could indicate a crime, terrorism or terrorism-related crime. Some of these activities could be innocent—it's up to the police department to determine whether the behavior warrants an investigation.

As a reminder, the Police Department is dispatched through the Merrimack County Sherriff's Office 24/7. If you need immediate assistance, please call **9-1-1** or **228-0511**. To contact Police Administration call **228-1240**.

We are grateful for the support of the Board of Selectmen, Town Manager, Department Heads, School District, businesses, and the citizens for their assistance during the past year.

The Police Department is made up of dedicated professionals who provide the highest quality of safety services while maintaining the highest degree of curtesy and professionalism, assuring fair and equal treatment for all. Together, let's all work on keeping our community safe.



Officer Matt Pratte and K-9 Roxy. Photo by M. Carpenter.



Bow Police Department team (top), and the community at Old Town Hall for Chief Lougee's Swearing In (below).

Police Explorer Post 727

Exploring is Learning for Life's career education program for young men and women who are 14 (and have completed the eighth grade) or 15 to 21 years old. Junior Explorer's are an affiliated program for 8th graders. This Post works in conjunction with the Daniel Webster Council.

The purpose is to provide exposure to experiences related to the fields of Law Enforcement, Fire Science, and the Military, as well as general life-skills to help young people mature and to prepare them to become responsible and caring adults. Exploring is based on a unique and dynamic relationship between youth and the organizations in their communities. The result is a program of activities that helps youth pursue their special interests, grow, and develop.

The Explorer Post accepts young adults who live in Bow or any of its surrounding communities to include: Allenstown, Dunbarton, Concord, Epsom, Hooksett, Loudon and Pembroke.

- **Career Opportunities:** Develop potential contacts that may broaden employment options. Boost self-confidence and experience success at school and work.
- **Life Skills:** Build physical and mental fitness. Experience positive social interaction.
- **Citizenship:** Encourage the skill and desire to help others. Gain respect for the basic rights of others.
- **Character Education:** Help make ethical choices. Fulfill one's responsibility to society as a whole.
- **Leadership Experience:** Acquire leadership skills to fulfill one's responsibilities in society.
- **Goals:** Young adults involved in Exploring will: Gain practical knowledge of and experience in a career. Have a chance to learn and grow in a supportive, caring, and fun environment.
- **Meeting/Trainings:** First & Third Monday of the Month, 4pm-6pm. Second & Fourth Sunday of the Month, 3pm-5pm. Location of meetings/trainings may vary depending on the activity.
- **Trainings:** Traffic control; repelling; motor vehicle stops; vehicle extrication; drill and ceremony; First Aid and CPR; Incident Command System; building searches; firearm safety; evidence recovery; crime scene investigation; domestic violence; Motor Vehicle Law; Criminal Code Law; repelling, air pack training and competitions against other Explorer Posts.
- **Community Service:** Turkey Trot 5K, Purple Ribbon Run, Elections, Strawberry Festival, NEA conference, turkey baskets, BHS Graduation, PTO Craft Fair, 8th Grade Lock In, town Halloween party, & the Town tree lighting ceremony. We provide parking, traffic and pedestrian assistance at these events.

If you are interested or would like more information, please contact Officer Michael Carpenter at mcarpenter@bownh.gov, visit our web site at bownh.gov or like us on Facebook.




Explorers took a time out at their recruitment night during the Bow High School Open House. Members pictured: K. Grant, R. Tischofer, J. Anderson, S. Silva, T. York, S. Berube, Advisor Lougee & Dymont. Photo by M. Pratte.



Explorers conducting building search training (left). Members pictured: B. Lacourciere and J. Routhier. Photo by M. Pratte.

Community Organizations

A photograph showing several men in winter clothing (beanies, jackets) preparing food outdoors at night. In the foreground, a man in a blue beanie and a man in a grey beanie are cooking in a large pot on a portable stove. Other people are visible in the background, some wearing Santa hats. The scene is illuminated by artificial lights.

Charlie Griswold (left) and other members of the Bow Men's Club prepare and serve food to attendees at the annual Christmas Tree Lighting Ceremony, including a visit from Santa for the children.

Community Organizations

BOW OPEN SPACES, INC.

Harry Hadaway *President*

Bow Open Spaces, Inc. (BOS) is a non-profit land trust incorporated in 1997 to preserve and permanently protect undeveloped wildlife habitats, farmland, forests, wetlands, and other lands of conservation value in Bow for the enjoyment of the residents of the town.

It has been a busy and productive year for BOS. Bow landowners Robert & Patricia Chadwick recently donated a conservation easement on 31 acres of land located at 84-88 Branch Londonderry Turnpike. BOS currently acts as steward (monitors boundaries annually and makes sure terms of the easements are followed) for conservation easements on approximately 2,000 Acres in town.

On behalf of BOS, Hilary Warner applied for a trail grant from the DRED Recreational Trails Program for improvements to the Knox/School Forest. The grant was approved and with those funds (\$9,730) and a lot of volunteer help the following was completed:

- Two new kiosks at trail heads (Robinson Road and Knox Road)
- Improved parking lot (Robinson Road) with help from Bow Public Works Dept.
- Two new signs installed along Robinson & Knox Roads identifying trail heads
- Updated trail map, courtesy of Central N.H. Regional Planning-posted on kiosks and town website
- Printed 500 small maps for distribution at library, Town Clerk's office, and Parks and Rec. Dept.
- Installed 39 trail signs on 30 posts throughout Knox & School Forests, Walker Forest
- Blazed trails, color coordinated with the new map



Seated left to right: Bob Lux (Past President), Harry Hadaway (President), Eric Thum (Secretary). *Standing left to right:* Frank Boucher (Treasurer), Bob Dawkins, Martin Murray (Public Relations), Ken Domain (Stewardship), Hilary Warner (Trails).

We have received many positive comments from trail users – several saying how helpful the new map and signs are.

Improvements have also been made to the Nottingcook Forest. Bob Dawkins, along with several volunteers, constructed a wooden foot bridge over wetlands on Nancy's Trail. Thanks to some tree clearing at Great Hill there is now a 360-degree view. Henry Tanner completed his Boy Scout Eagle project by installing a plaque identifying all the mountains that can be seen from Great Hill as well as other signs.

Although still in its infancy, work has begun on a trail system in the Walker Forest. A new spur trail gives residents of Hampshire Hills Drive access to the forest and several bridges were built on the Esker Trail to keep trail users from damaging wet areas.

You can find, and “like,” BOS on Facebook - and find additional information at bowopenspaces.com.

We also publish and distribute a regular email-newsletter. All interested members of the community are invited to receive the newsletter by emailing Martin Murray at murrame@gmail.com. In addition, all Town of Bow residents and supporters are invited and encouraged to support the important work of Bow Open Spaces by becoming a member. If you are interested in learning about protecting your property through a conservation easement, contact Bob Dawkins.

For more information, including membership, contact Bob Dawkins: bobdawkins@hotmail.com.

BOW COMMUNITY MEN’S CLUB

Charlie Griswold *Secretary*

As is the custom each year, the Bow Community Men’s Club issues a summation of the past year’s activities to inform our members, town officials and all our fellow citizens. These activities span a wide range of projects. As one might observe, many of these projects involve the preparation of food and its presentation at a variety of events throughout the year. These meals help us to finance many other worthy projects and charities.

The New Year’s breakfast started of 2016 in great fashion with over 150 people enjoying the “All You Can Eat” breakfast at the Community Building. We are still preparing the food outdoors (the weather not as bad as 2015) and off site for some of the items offered. Thanks to the waring oven from Saint Paul’s School and dozens of cans of sterno, not one person got a cold meal and any leftover found its way to McKenna House, the homeless shelter run by the Salvation Army in Concord.

As many of you know, the club has been working with the Select Board and the Fire Department and Police Department to help prepare and serve meals in support of informational and fundraising gatherings in January we served a spaghetti dinner for around 100 people and in February we joined pancake specialist Mitch Harrington and bacon expert Lee Kimball, ably assisted by our wives, to serve almost 200 fellow townspeople a great breakfast at the community building. Specially decorated tables added a festive touch and happy to say many donations poured in.

As in many years past we celebrated Valentine’s Day at the Old Town Hall for a social time, with music once again provided by Lani Kangas and Roger Bergeron. Around 60 people crowded the Old Town Hall for this popular event.

The March meeting gave us a chance to invite prospective members to a great night for a free meal and a chance to get up close look at our club and its activities. In March also we hosted a breakfast for the annual Easter Egg hunt sponsored by Bow Parks and Recreation at the Bow Elementary School. This has been a popular event and seems to get bigger each year. At the town meeting President Warren Perry presented Paula Bourassa with the “Bow Citizen Of The Year” Award. Also in March we honored Rob Hollinger and Mark Dartnell for their many contributions to the club.

Teacher Appreciation Day was celebrated on May 6 with several of our members preparing lunch for them at the Bow High School.

Our biggest event of the year is the Memorial Day observance. For the first time we did not have the traditional parade. It was decided that this portion of the observance had become too difficult to manage due to its length. We opted instead for an expanded ceremony at the Town Gazebo, still with the Bow Memorial School, Bow High School Bands and the mixed chorus. A high point of the celebration was a solo rendition, acapella of the

National Anthem by Ms. Eli Finkelson a student from Bow High School. Also new the year was a rifle salute by members of the Gary Dillon Detachment Marines Corps League. The evening concluded with a picnic (on us) and music to eat by thanks to the Freese Brothers Band.

Though we do not meet during the summer months the work goes on with the club being asked to host the Bow Employees picnic, the Bow Volunteer appreciation picnic, the Bow Lacrosse Club annual picnic and the Bow Concert's on the Green, sponsored by the Bow Rotary Club. The latter series of events held six Sundays in July and August see us providing complementary beverages and popcorn, and are fairly well attended.

In September we voted to assist Andrew Nichols with his Eagle Project, a memorial circle of bricks and columns honoring all branches of service to be located near the entrance to Evans Cemetery. It was completed and dedicated on Veteran's Day, November 11th.

Heritage Day, October 3rd proved to be successful, with local folks gathered at the repaired Bow Bog Meeting House to enjoy a memorial service and old fashioned beef stew and corn bread, lovingly prepared and served by Men' Club members and wives.

Thanksgiving morning again saw us providing refreshments for the Turkey Trot event at the Bow High School, sponsored by the Bow Police Department, and soon thereafter, we took part in the retirement party for Erin Commeford, organized by town Liberian Lori Fisher. One week later some of our members were present for the swearing in of our new Police Chief, Margaret Lougee, who left her position of school resource officer.

Working with Bow Parks and Recreation Department we contributed to the tremendous success of the Halloween Party and the Tree Lighting event. Record crowds participated in both events.

In addition to all the groups mentioned in this narrative we actively support "Destination Imagination" at Bow Memorial School, the Salvation Army, the Bow and New Hampshire Food Pantries, Bow High School Senior Scholarship, Bow Public Works, Girl Scouts, Bow Scouts and the New Hampshire Veterans Cemetery and many other groups.

Sadly we had to say "So Long" to a long time member Bill Tonks, whose colorful stories and poems will no soon be forgotten, nor will he who gave us 93 good years.

The Men's Club is dedicated to serving the community in many ways and our members have diverse talents in many areas. We welcome any man who shares our philosophy to join us on the fourth Thursday of each month, September and October and January thru May. The first meal is on us at the Old Town Hall, 91 Bow Center Road. Our website is www.bowmensclub.org for more information or call me at 228-9621.

BOW GARDEN CLUB

Susan Johnson *2015-2016 Club President*

The Bow Garden Club enjoyed yet another great year as one of the Town's very active and community organizations. Since 1964 when three forward thinking women got together and decided to start a garden club in Bow, until now where we boast of our annual membership numbers that consistently average between 40 and 45 dedicated women—and men. We would be remiss not to acknowledge our unofficial "auxiliary" members -- husbands and "significant others" that were always at-the-ready throughout the year to help us accomplish our goals and objectives.

This term's BGC Executive Board included me as Club President; Beverly Gamlin, Vice-President; Bonnie Addario, Recording Secretary; Lorraine Dacko, Treasurer and all Committee Chairmen: Joyce Kimball, Awards, Fundraising, Historian and Publicity; Sue Smith, Civic Beautification; Ruth Brack, Youth Program, Scholarship, Remembrance, Communication and Nominating; Lorraine Dacko, Hospitality; Cathy Ahrens, Membership and

Webmaster; Susan Johnson and Beverly Gamlin, Programming; Ginny Urdi, Smokey Bear and Woodsy Owl Poster Contest and Water Quality. Although membership meetings are held only during the months of April-June and September-November, the Executive Board meets throughout the year.

The garden club held their regular membership meetings in 2016, plus their annual Progressive Dinner and Garden Tour in July and their Annual Business Meeting & Holiday Brunch on December 10th where a new officers were installed for the 2017-2019 term. Our new year started off with April's program of "Propagation for the Home Gardener" presented by Amy Papineau, an Agriculture Specialist with UNH Cooperative Extension; May's meeting featured Noah Wilson-Rich, Ph.D., founder of "The Best Bees Company" based in Boston who spoke on the agricultural importance of bees; June's meeting was a "Show and Tell" of both new and tried and true perennials available to consumers with Nancy Toole, owner of Black Forest Nursery in Boscawen. (The club customarily does not meet during the month of August). In September, Ruth Axelrod, a UNH-trained Master Gardener spoke to our group about "Eco-Friendly Gardening and the "Wings of the Night" program presented by Hilary Chapman, an educator for the NH Audubon was just perfect for our October program as it was all about owls and bats! Our November meeting unfortunately was cancelled due to a conflict with the meeting venue and the scheduled program "Learn to Live with Bears" which was to have been presented by a Fish and Wildlife Steward for NH Fish and Game was postponed until 2017.

Bow residents supported the garden club's fundraising efforts with great gusto again this year: Our Spring Plant was once again a sellout by noon and our annual poinsettia pre-sale again exceeded the previous year in sales. Thank you, citizens of Bow for supporting our efforts! The proceeds from these fundraisers allow us to continue our civic beautification projects of planting and maintaining the gardens at Rotary Park, the Town Gazebo, the Municipal Building and the planters located at the Evans and Alexander cemeteries and the Old Town Hall, the window boxes and urns at the Baker Free Library and the wreaths, ribbons and swags that decorate the town buildings, the gazebo and the "Welcome to Bow" road signs each year for the holidays.

The garden club also provided patriotic wreaths again this year for the Memorial Day celebration and in June awarded a small scholarship to a graduating Bow Senior. In November, we gave our annual donation of gift cards to the Town Food Pantry for their Thanksgiving baskets and we donated the 80 pairs of new and warm pajamas and 63 children's books collected during our "Pajama Project" to Family Promise of Greater Concord who provides shelter for the homeless and families in transition.

The Bow Garden Club meets in the early evening, usually the second Monday of the months of April, May, June, September, October and November. Guests are always welcome at our meetings and new members are encouraged! Social time begins at 6:00 p.m. followed by the evening's educational program and a brief business meeting with refreshments being available throughout the evening. Please consider joining the Bow Garden Club for an enjoyable experience while helping us keep Bow beautiful!

I have enjoyed my two years as Club President and cannot say enough about these dedicated men and women who are the Bow Garden Club. They truly love their town and enjoy helping to keep it beautiful.

BOW GARDEN CLUB www.bowgardenclub.org



Bow Garden Club 2016 Plant Sale.

BOW ROTARY CLUB

Gale Kenison *President*

The Bow Rotary Club had a wonderful year supporting the Bow community, our District 7870 and Rotary International. We are a service organization and we are made up of and have very motivated and engaged members working together to make Bow a great place to work and play and above all we strive to have fun while doing the tasks. We welcome everyone to join us for Breakfast on Friday mornings at the Old Town Hall at 7:30AM to come and see what Rotary is all about.

We start our year in July and kick that off with the Summer Concert Series at the Gazebo in the town center. Our concerts included – The Concord Coachmen and Laconia Chordsmen, Jordan Tirrel-Wysocki Band, Mink Hills Band, South Street Blues Band, Freese Brothers Big Band and Dmitry Botnar. We partner with other organizations like the Bow Men's Club serving up hot dogs and popcorn.

We move on to preparations for our annual Scholarship/Campership Auction in November. For many years now we have been able to provide over \$20,000 in scholarship aid and \$5,000 towards camperships. This year we welcomed Dunbarton students and families in the process. You may ask what a campership is. A Camperships are our way of helping underprivileged in our community, be able to attend summer day camps, programs

through our Parks and Recreation Program, winter ski programs, therapeutic riding programs and much, much more. We work very closely with all schools through their district social worker to provide help to as many children as we can.

Right after the auction, our club set up our Christmas trees stands and begin selling trees the Saturday after Thanksgiving. The club also sells beautiful wreaths and bird seed wreaths, partnering with the Sunrise Rotary Club in Concord.

We team up with the Garden Club twice a year for fall and spring clean-up of Rotary Park, located across the street from the Gazebo. Our members show up with manpower and takes direction from the members of the Garden Club to help keep the park looking beautiful for all those that pause and take a moment to glance at the park.

May comes to us holding our annual Car Show. This event has really grown into an event all its own. This past year we had over 150 cars participate and well over 800 spectators! The cars come from all over New England and this year's event will be held on May 20, 2017, location is South Street by Allied Insurance. We hope to see you and your family there.



Bow Rotary 2016 Car Show and 2016 Summer Concert Series.

A few events that we hold are partnering with the schools – we have the 4-Way Speech Contest. A committee has the responsibility of recruiting and judging students in grades 9-12 to speak on a topic of their choosing addressing the principles of the 4-Way Test– Is it the **Truth?** Is it **Fair** to all concerned? Will it build **Goodwill** and **Better Friendships?** Will it be **Beneficial** to all concerned? The finalists then move on to competing at the District level. The members of the club also give and read personalized books to all 1st graders. The club also hosts School-to-Career days.

The Bow Rotary Club members are very driven, motivated folks that truly love what we do. We all can make a difference and again we welcome you to join us on Friday mornings.

BOW YOUNG AT HEART CLUB

Kendra Ricard *Secretary*

The Bow Young at Heart Club meets twice a month, the second and fourth Wednesdays with the exception of the months of January, February, November and December when we meet on the second Wednesday only. Members meet at the Bow Community Building at 11:30 a.m. for a brown bag lunch and social hour with desserts and beverages provided. Our meetings start at 1:00 p.m. Eighteen meetings were held during 2016 with an average attendance of 33 members present.

The end of 2016 finds the Club with a membership of 63 and four honorary members. We received eight new members into the club and sadly, five members, Nancy Maschi, Natalie Carleton, Connie Counter, Norman Rhodes Sr., and Harvey Klumb passed away.

2016 Programs:

- Feb 10, Colleen Hunter, Ray Johnson, & David Stack, Bow Public Safety Building
- Mar 9, Kevin Skarupa, WMUR weather
- Apr 13, David Ford, Swenson Granite
- May 11, Lucia Cote, Mediation and Mindfulness
- May 25, Nancy Parascandola, Meals on Wheels
- Jun 8, Joan Marcoux, Bureau of Adult & Elderly Services
- Jul 13, Robert Vallieres, N.H. Fish & Game
- Jul 27, Katie Mosher & Barry Steelman, Red River Theatre, Concord
- Aug 10, Norma Boyce, AARP (Fraud)
- Aug 24, Nancy Johns, Family Promise
- Sept 28, Clubs 40th anniversary – Cal Knickerbocker, N.H. Humanities - “Your Hit Parade”
- Oct 12, Harold Dunham, Seniors Helping Seniors
- Oct 26, Lori Fisher, Bow Baker Free Library

2016 Trips:

- May, Squam Lake Tour – Lunch at Walter’s Basin
- August, The Clambake Rest, Scarborough, Maine - “Life’s a Beach”, The Island Sounds of My Brother’s Band
- October, Cranberry Harvest Tour – Lunch at Isaac’s Restaurant
- December, The Leddy Center, Epping “A Christmas Carol” – Lunch at The Holy Grail

Ongoing Projects: Contributions to Bow Human Resources, and collecting can tabs for the Shriners Hospital. We held a game day on March 9th. Potluck luncheons were held in April and November, and our pizza bash held on July 27. On June 22 our meeting was held at Beech Hill Farms in Hopkinton. October 19th the Sunset Club of Concord invited us for soup/sandwich. The year closed with a Christmas Luncheon at “Makris Lobster Pool” on December 14.

Officers for 2017:

President, Ray Johnson. Vice President, Bob Lougee. Secretary, Kendra Ricard.
Treasurer, Roger Lagasse. Member at Large, Irene Muir.

Committees:

Hospitality, Nancy Johns. Publicity, Faye Johnson. Trips, Carol Walter and Bob Lougee.
Speakers, Bill Aitchison. Scrapbook, Loni Aitchison, Peggy Nadzan and Helen Rivet.
Sunshine, Isabel Sinclair. 50/50, Carol Shea.

A very special Thank You to the Recreation Dept., Cindy Rose, Anne Marie Guertin, Malinda Blakey and Dan Freeman for table set-up and take down at our meetings.

BOW PIONEERS SNOWMOBILE CLUB

Chip Johnson *President*

Did you know that snowmobile season doesn't start after we have eight inches of snow on the ground? It actually runs year round with things such as monthly Board, Club and Trail Committee meetings. There are fall fund raising events like the Mum sale and the fall flea market. In the fall we start the Saturday morning "four hours" of trail work where the Trail committee and volunteers worked to clear downed trees, removing annual brush growth and creating/re-routing trails for members and residents to enjoy year round.

We have done some major trail work to our system over the last two years, beginning with the Rest Area Trail! With the lack of snow two years ago, we put the downtime to use and were able to open a trail to the I-93S Rest Area. At the moment we are only providing access to the Restaurants, Rest Rooms and Liquor Store, so please do not drive to the pumps as we have not worked out the details on traffic flow and safety with the owners. Gas is still accessible by sled at the Citgo on Rt. 3A (formerly Mr. Mikes).

Our next biggest challenge has been the Kimball Pond Trail. This has always been a difficult section for us to groom, as we are not permitted to cross the pond with our equipment. For years we have worked to secure landowner permission along the power line through Dunbarton. Sadly it has come without success and the fact that we cannot cross Kimball Pond with our heavy grooming equipment, we have had to deal with this broken trail right in the middle of a four hour grooming loop. STOP THE PRESSES! Thanks to the relentless efforts of Trail Master Mark Dube and Trail Committee member Andy Foote, we were able to secure land owner access around Kimball Pond, across Robert Rodgers Rd, onto the Class Six Stone Road and through the Stone Farm Family Trust land and then back onto the Powerlines just before Guinea Road in Dunbarton and reconnect with our existing trail. The Reroute, known as the 'Stone Rd Trail' will provide us with a continuous loop that is groomable by the BPSC Tucker and any future grooming equipment for years to come! This has been the clubs largest reroute in over five years, and with the help of Bow and Dunbarton riders/members, we were able to complete the trail late this fall.

With the help of the Bow Selectmen, we completed the reroute of the trail behind new Safety Building Complex. The new trail weaves through the buffer of trees behind the new building. There will also be access in front of the Safety Complex to the Sledding Hill.

Dan Freeman from Parks and Recreation helped us open a new route around the recently upgraded sports fields on Albin Road. This trail is as nice as any of the trails in the School Forest and a much more convenient access to Turee Pond and the Turee Pond Loop Trails. Please be kind and stay on the trail and off of the sports fields, Dan has put countless hours into improving the field conditions for our athletic teams!

If you haven't been out walking, jogging, biking, hunting on the town trails this fall you are in for a great surprise! Under the supervision of our Trail Master, Mark Dube and the tedious planning/design work of Jimmy Dimick, and Manual Laborer Foote (Lead Post Pounder Operator), a YUGE sign project is exploding all over town. This is most definitely the single biggest update to our trail system. We would like to ask that while you are out this fall or riding this winter to look at the new green and white trail signs. They are at all of our major intersections. We are working on an updated map and hope to have it completed soon. We will be posting signs recognizing the donors who made this project possible. Please take a moment to thank the local business listed for their support that made this project possible.

The fall fund raisers were the best we've had in years, a huge thank you to everyone that bought mums at the mum sale, by far our best year yet! With the help of Jim Whalley and HK Powersports, the annual Snowmobile Flea Market had a record year. It takes a lot of time and money to maintain all of the bridges, trails and grooming equipment and your support helps us to get it done. As they say, 'the proof is in the pudding', we ask you to get out on the trails to see the work that we have done. Thank you for your support of our club and the town trail system!

Even though we are truly maxed out on projects for this season, the trails committee folks would like to get town input on what areas need trail access. There has been talk of getting to the 'Brown Hill' folks, crossing the turkey river and connecting with the south end of Concord or continue the great work of the Boy Scouts and connect the Boy Scout Trail to Line Hill Trail. Things like this will help to grow our club membership, connect the community and give the town many more miles of trails to enjoy! So, if you and your neighbors have sleds and can't hook into the trail system, we need to know. Email us and we'll come up with a plan!

In an attempt to foster more fun club activities this riding season we are working to keep our club Facebook page updated with a calendar of events and pictures of our activities over the summer, fall, winter and spring. It is our hope to make membership in the BPSC more than a \$30 discount on your annual registration. So let's all get onboard and come up with some new ideas on how to keep the riding team together all season long! So look for our page on Facebook and help us get the word out, BPSC is a four season club!

We are always looking for people to be involved in being a board member or club officer. If you are interested please contact us at bow_pioneers@bowpioneers.org for more details.

President: Chip Johnson
Vice President: Mike Perry
Secretary: Dave Curcio
Treasurer: Sue Eaton
Trail Administrator: Craig Ott
Trail Master: Mark Dube



New trail signs. Photo by Andy Foote.

BOW YOUTH FOOTBALL

Mike Robbins *President*

The Bow Youth Football (BYF) is a private non-profit organization and was founded in 2005 dedicated to providing the youth of our community the opportunity to participate in the game of football. The success of the current program can be credited to the founding fathers of the program and the subsequent boards of directors, coaches, parents, and corporate sponsors.

In addition to affording players the opportunity to develop football skills the program fosters, teamwork, physical and mental fitness, self-confidence, friendships, and pride. The program also serves as a feeder program for the high school, which has witnessed a great deal of success the last few years.

The kick-off season of 2005 consisted of only two teams (7th and 8th grade) with a total of thirty players and seven coaches. The program is currently comprised of four teams representing (3rd, 4th, 5th, 6th, 7th, and 8th grades) with a total of 80 players and 21 coaches. Although the success of the program is not measured in wins or losses, The Bulldog 3-4-5 Grade team ended its season with a record of 5 wins, 1 tie, and 2 losses, the 5-6 Grade team ended its season with a record of 7 wins and 0 losses, the JR Varsity team ended its season with a record of 2 wins and 6 losses, and The 8th grade varsity team ended the season with a record of 1 win and 7 losses.

The BYF Board of Directors are indebted to the numerous corporate sponsors, the Bow High School for the use of the game field and concession stand, PSNH for use of their fields for practice and assistance with lighting, coaches, volunteers, and parents. Visit our website at bowyouthfootball.org or check us out on our Facebook page.

Registration for the 2017 season is open. Go to our website at boyouthfootball.org to access registration form under documents and mail them to Bow Youth Football, P.O. Box 1473, Concord, NH 03302.

2016 Bow Youth Football Board of Directors

- Mike Robbins, President
- Steve Boisvert, Vice President
- Brian Gott, Treasurer
- Richard Conley, Secretary
- Kevin Kimball,
- Jeff Doward
- Ken Bliss
- Lee Kimball
- Steve Krause
- Don Berube

Go Bulldogs!

BOW YOUTH LACROSSE

Bret Pfeifle *President*

The Bow Youth Lacrosse program provides the opportunity to local Bow children as well those in surrounding towns, whom do not have a youth lacrosse program, to play lacrosse for the town of Bow. The Bow Youth Lacrosse program is a nonprofit and all team coaches are volunteers. In 2016, BYL consisted of four girl and four boy lacrosse teams, there was a 40% increase in enrollment for the girls lacrosse teams, 11 youths were given lacrosse scholarships to offset the cost and 160 athletes participated in the Bow Youth Lacrosse program. Bow Youth Lacrosse is dedicated to the instruction of the game, sportsmanship, teamwork, and fair play. BYL looks forward to another successful season in 2017! Registration is open and can be found at www.bowyouthlacrosse.com

BOW SOCCER CLUB

The Bow Soccer Club is a private, non-profit organization dedicated to promoting the game of soccer for the children of Bow. We seek to provide an environment that will be fun and wholesome for of all participants while developing players in the fundamentals of soccer. All participants of Bow Soccer Club (players, coaches, referees and parents) represent the community with honor, dignity, integrity and sportsmanship.

For the Spring 2016 season we had approximately 153 players. For the Fall 2016 season we had approximately 176 players playing on 15 different teams ages U8-U14. Our teams play in the New Hampshire Soccer League.

The Bow Soccer Club is made up of volunteer coaches, board members and parents. Along with developing competitive soccer players we work with the Town and the community to help set up, maintain and improve the fields for the youth of Bow.

Go to bowsoccerclub.com for more information.

Our current board members are:

Chris Leonard
Patty Wachsmuth
Mike Berrigan
Joe Evans
Tom Hoey
Jamie Smith
Elizabeth Duncan
Jessica Alison



BOY SCOUTS

Jim Weber *Scoutmaster*, **Seth Pingree** *Cubmaster*

Boy Scouts of America, Pack and Troop 75

With 60 boys in the Pack and 50 boys in the Troop, scouting continues to thrive in Bow, NH!

Cub Scout Pack 75 serves boys 1st grade through 5th grade. The pack almost doubled in size this past year. Pack activities included a week at resident camp at Camp Carpenter, the annual Pinewood Derby race, Ice Fishing at Camp Carpenter and their annual kids fishing derby in May on the town pond.

Boy Scout Troop 75 serves boys age 11 to 18. Troop 75 had a great year in 2016. Highlights of 2016 for Troop 75 included, their annual Scout Yard Sale, summer camp, whitewater rafting in Maine, Scouting for Food and numerous service projects.

The yard sale has been helping clear out unwanted items from houses in Bow since the early 1980s to increase access for emergency response personnel. Scouts attended the James Justice Senior Scout Camp at the Summit Bechtel Scout Reservation in West Virginia, as well as summer camp at Camp Hidden Valley and Camp Bell at the Griswold Scout Reservation in Gilman Iron Works, NH. Many of the scouts went for two or three solid weeks of summer camp! Activities included mountain biking, skate boarding, canopy zip lining, stand up paddle boarding, whitewater kayaking, swimming, boating, rock climbing, team building, horseback riding and more. In September, Troop 75 went white water rafting on the Kennebec River in Maine and had a blast!

This year's Scouting for Food campaign was another huge success. With your help we collected 11,000 food items for distribution to our neighbors in need. Thanks again to Uhaul International for helping us transport all of these items.

Please join us in congratulating Joe Lulka, Duke Biehl, Henry Tanner and Alex Saffian for earning Scouting's highest rank, Eagle Scout. The fine young men worked hard learning, leading and serving their fellow scouts and community.



We had many dedicated leaders and volunteers coordinate these activities and take time away from work and their families to make all of this possible, and I'd like to publicly thank all of them. We are lucky to have so many great role models in Bow.

Our thanks to the Selectman, the residents of the Town of Bow, the Bow Recreation Department, and finally the Bow Community Men's Club, our chartering organization, for their support and efforts in making Boy Scouts available and successful here in Bow.



If any 1st through 5th grade boys are interested in joining the fun and exciting world of Cub Scouts, Pack 75 generally meets at the Bow Community Center on the second Thursday of the Month from 6:30 – 7:30 PM. Any boys from the age of 11 - 17 interested in joining the challenging and exciting world of Boy Scouts or any adults are interested in assisting; we meet at the Bow Community Center every Tuesday night from 7:00 to 8:30 PM. For more information about the Troop or Pack please visit www.boyscouts.org.

A photograph of autumn leaves floating on a dark pond. The leaves are in various shades of yellow, orange, and red, scattered across the dark water. The background is dark and out of focus, showing more leaves and possibly some rocks.

Vital Records & Resources

Autumn leaves gather in pretty patterns near the pond alongside South Bow-Dunbarton Road.

BIRTHS

Bow Resident Birth Report 01/01/2016-12/31/2016

Department of State, Division of Vital Records Administration

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
SCHLEIFER, PENELOPE ROSE	01/14/2016	MANCHESTER, NH	SCHLEIFER, BENJAMIN	SCHLEIFER, AMY
LEDoux, SULLIVAN MICHAEL	02/01/2016	CONCORD, NH	LEDoux III, MARCEL	LEDoux, BRITT
PLIAKOS, NICHOLAS MICHAEL	02/07/2016	MANCHESTER, NH	PLIAKOS, NICHOLAS	PLIAKOS, LAURA
DUNBAR, CALVIN JAMES	02/25/2016	CONCORD, NH	DUNBAR, CHRISTOPHER	DUNBAR, JESSICA
LABRANCHE, TEAGHAN GRACE	02/29/2016	MANCHESTER, NH	LABRANCHE, JOEY	LABRANCHE, MELANIE
ARMSTRONG, ELOUISE YVETTE	03/01/2016	LEBANON, NH	ARMSTRONG, NATHANIEL	ARMSTRONG, ALYSSA
BURTON, MICHAEL RICHARD	03/25/2016	CONCORD, NH	BURTON IV, JOHN	BURTON, LAURIE
CHRISTENSEN, JAN ANDREW	04/08/2016	MANCHESTER, NH	CHRISTENSEN, STEVEN	CHRISTENSEN, MELISSA
WINTER, NORA EVELYN	04/16/2016	MANCHESTER, NH	WINTER, SAMUEL	WINTER, SARA
BARIL, COLTON WILLIAM	05/07/2016	CONCORD, NH	BARIL, CHAD	JOHNSON, KAYLA
DUVERGER, IZABELLE LEE	05/08/2016	MANCHESTER, NH	DUVERGER, ROBERT	DUVERGER, KATRINA
SMITH, EMMETT FENWAY	05/14/2016	MANCHESTER, NH		SMITH, KIRSTEN
SHUMWAY, PETER ELLIOTT	05/25/2016	MANCHESTER, NH	SHUMWAY, P. WARREN	SHUMWAY, MARINA
SELESNICK, CLARA LILLIAN	06/28/2016	CONCORD, NH	SELESNICK, JEFFREY	SELESNICK, KRISTIN
BLAKE, ALYSSA MARIE	07/05/2016	CONCORD, NH	BLAKE, RICHARD	BLAKE, KELLY
CMAR, NATALIE JOAN	07/07/2016	CONCORD, NH	CMAR II, GEOFFREY	BROCK, JENNIFER
DIETSCH, CHARLOTTE KATHERINE	09/01/2016	MANCHESTER, NH	DIETSCH III, RICHARD	DIETSCH, ERIKA
NICOLOPOULOS, WILLIAM KROLL	09/09/2016	CONCORD, NH	NICOLOPOULOS, CHRISTOPHER	KROLL, HEIDI
BLONDELL, OLIVER EDUARD	10/12/2016	NASHUA, NH		BLONDELL, SAMANTHA
JOHNSTON, RILEY EVERETT	10/19/2016	CONCORD, NH	JOHNSTON, RYAN	MADDOX, MICHELLE
ABBOTT, JACK LEE	10/20/2016	CONCORD, NH	ABBOTT, JUSTIN	ABBOTT, HEATHER
PIKE, LIAM GERARD	10/27/2016	CONCORD, NH	PIKE, ERIK	CHENETTE, KATELYNN
MICHELSON III, CHARLES JEFFREY	10/30/2016	MANCHESTER, NH	MICHELSON JR, CHARLES	MICHELSON, ANDREA
RICHARDS, CALEB SAWYER	11/15/2016	MANCHESTER, NH	RICHARDS, JEFFREY	RICHARDS, CASSANDRA
LAUWERS, DELLA DEA	11/25/2016	CONCORD, NH	LAUWERS, WILLIAM	LAUWERS, SOPHIA
FRIESE, AIDEN EDWARD	12/29/2016	LEBANON, NH	FRIESE, BRIAN	FRIESE, KATRINA
FRIESE, ADAM AIDEN	12/29/2016	LEBANON, NH	FRIESE, BRIAN	FRIESE, KATRINA

Total number of records 27

MARRIAGES

Bow Marriage Report 01/01/2016-12/31/2016

Department of State, Division of Vital Records Administration

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
RUTTER, KRISTEN A BOW, NH	HAYDEN, PATRICK M BOW, NH	BOW	BEDFORD	03/12/2016
SPRATT, DAVID W BOW, NH	HAMILTON, LAURA J BOW, NH	BOW	NEWMARKET	03/17/2016
MITCHELL, TYLOR J BOW, NH	VACHON, MONICA L BOW, NH	BOW	BOW	03/28/2016
FOURNIER-SAWYER, MCKENZIE F BOW, NH	COLBY, RYAN A BOW, NH	BOW	MANCHESTER	05/14/2016
BAGIN, MICHAEL J HUBERTUS, VM	FURNARI, EMMA C BOW, NH	BOW	CONCORD	05/28/2016
BOLDUC, NORMAN B BOW, NH	GOFFINET, CINDY L BOW, NH	BOW	BOW	06/25/2016
COOKSON, WHITNEY A BOW, NH	REYES, NATHAN R BOW, NH	BOW	PORTSMOUTH	06/25/2016
TAM, EMILY N BOW, NH	BURNS IV, JOHN T CONTOOCOOK, NH	HOPKINTON	JACKSON	07/09/2016
MODINI, THOMAS J BOW, NH	AUBUT, LOUISE B BOW, NH	BOW	NEW LONDON	07/16/2016
HUARD, MEGAN L BOW, NH	WILKINS, CHRISTOPHER C BOW, NH	BOW	LISBON	07/16/2016
LANIER, LEIGH A BOW, NH	JUDD, COLIN H BOW, NH	BOW	WHITEFIELD	08/06/2016

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
MILLER, JESSICA A BOW, NH	FRENCH, ADAM F BOW, NH	NEW BOSTON	BEDFORD	08/14/2016
FOURNIER, JOHN S BOW, NH	ROBINSON, SUSAN S BOW, NH	BOW	HENNIKER	09/10/2016
ELDRIDGE, CHRISTINE L BOW, NH	IVES, PATRICK J BOW, NH	BOW	CONCORD	09/17/2016
MACDONALD, ALLISON P BOW, NH	MURPHY, TYLER J BOW, NH	BOW	GOFFSTOWN	09/24/2016
DUGAS, KARA E BOW, NH	HUNTER, RICHARD C WINDSOR, CT	BOW	STRAFFORD	10/01/2016
RAFFIO, THOMAS BOW, NH	TIDD, ELLEN C BOW, NH	BOW	HENNIKER	10/09/2016
SABEL, ALLYSON L BOW, NH	GUERTIN, DAVID S BOW, NH	BOW	HENNIKER	10/23/2016
LAFLEUR, MICHELLE L BOW, NH	COLBY IV, WILLIAM N BOW, NH	BOW	HUDSON	12/17/2016

Total number of records 19

DEATHS

Bow Resident Death Report 01/01/2016-12/31/2016

Department of State, Division of Vital Records Administration

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Milita
CROWDER, MARTHA	01/05/2016	BOW	KAMINSKI, MICHAEL	WEISS, MARIAN	N
NEPVEU, ROY	01/11/2016	CONCORD	NEPVEU, MAURICE	ST GERMAIN, YOLANDE	N
LOWER, BARBARA	01/18/2016	CONCORD	LOWER, DONALD	LAIDLAW, MARGARET	N
OLDENBURG, MARILYN	01/19/2016	CONCORD	GIBSON, SANDY	HILL, GENEVA	N
COOK, BARBARA	01/29/2016	CONCORD	UNKNOWN, UNKNOWN	BROOKS, HAZEL	N
MANGER, JANIS	01/31/2016	CONCORD	POWERS, GEORGE	FORSBERG, HELLEN	N
YOUNG, ALEXANDRA	01/31/2016	BOW	BRADY, WILFRED	VERNON, ANNE	N
EMERY, MARY	02/03/2016	NASHUA	ARMSTRONG, EMMETT	HAYNES, CLARA	N
GRIGAS, BARBARA	02/09/2016	CONCORD	TAYLOR, ELMER	SUDOL, HELEN	N
BARKER, DANA	02/11/2016	BOW	BARKER, RALPH	JOHNSON, LOUISE	N
COUNTER, CONSTANCE	02/25/2016	CONCORD	NICHOLAS, LOUIS	BLANCHARD, CLARA	N
ELLIOTT, JOAN	02/27/2016	BOW	ZIELENSKI, FRANK	OULETTE, YVONNE	N
KNEE, RONALD	02/29/2016	CONCORD	KNEE, PAUL	MCBAIN, BERTHA	N
CORSETTI, JANNA	03/06/2016	BOW	STEENBLIK, WILLEM	EIDLER, CHRISTINE	N
CHAPMAN JR, MILTON	03/11/2016	CONCORD	CHAPMAN, MILTON	MAYBERRY, ADDIE	Y
PELLERIN, ANDREA	03/20/2016	CONCORD	VANCOPPENOLLE, PAUL	DUBOIS, MADELENE	N
YOUNG SR, ROBERT	03/25/2016	CONCORD	YOUNG, WILLIAM	COOPER, MARGARET	N
SALO, PHYLLIS	04/25/2016	BOW	SHEAVES, JAMES	SHORT, AGNES	N

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
TERRELL, MELBA	05/08/2016	CONCORD	CLATTENBURG, JAMES	SHINE, KATE	N
TUCKER, LAURA	05/20/2016	BOW	TUCKER, LEON	YOUNG, CHARLOTTE	N
BARLOW, MICHAEL	05/21/2016	CONCORD	BARLOW JR, ALLEN	KEGIN, JEANNE	Y
TENNEY, VIOLET	06/03/2016	BOW	BEASTON, LEONARD	LOONEY, JUNE	N
RHODES SR, NORMAN	07/07/2016	CONCORD	RHODES, CLARENCE	TURNER, MARY	Y
CRAIG, TERESA	07/10/2016	BOW	CRAIG SR, WILLIAM	BOUSQUET, EMMA	N
COLBY, FRANK	07/11/2016	BOW	COLBY, VERNON	COLE, EILEEN	Y
BEGIN, SUSAN	08/08/2016	CONCORD	OLLIVER, GEORGE	FILGATE, ADELAIDE	N
LILLIOS, CHRISTOS	08/21/2016	CONCORD	LILLIOS, JOHN	NOTIDHIS, MADELINE	Y
BRUNS, ROGER	08/27/2016	CONCORD	BRUNS, FRANK	ANGELL, MARGARET	Y
KLUMB, HARVEY	08/28/2016	CONCORD	KLUMB, HARVEY	ANDREWS, LUCILLE	N
GATES, CATHERINE	09/07/2016	BOW	JOHNSON, ROBERT	MCNEIL, FLORENCE	N
DION SR, PAUL	09/10/2016	CONCORD	DION, EDMOND	UNKNOWN, JEANETTE	Y
JONES, CALVIN	09/18/2016	CONCORD	JONES, CHARLES	LAMBERT, LILLIAN	Y
MARCILLE, JOSEPH	10/05/2016	CONCORD	MARCILLE, CYRIL	SULLIVAN, CATHERINE	Y
KING, BERNICE	10/09/2016	BOSCAWEN	HEALEY, THOMAS	COPSON, ETHEL	N
SELLAR, WALDO	10/15/2016	CONCORD	SELLAR, JACOB	MACLEOD, BERTHA	Y
DYDO, HELEN	10/15/2016	BOW	USTASZEWSKI, FRANCIS	UNKNOWN, ANTIONETTE	N

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
POTTER, SHERYL	10/22/2016	BOW	SLIFER, LUTHER	HILL, JANICE	N
COOK, JOAN	10/29/2016	LEBANON	BOILARD, JOHN	CONLEY, MARY	N
VERVILLE, WILLIAM	11/03/2016	BOW	VERVILLE, WILLIAM	RHODENIZER, ALMA	N
HIGGINS, KAROL	12/02/2016	CONCORD	FRENCH, CARROLL	HALL, EDITH	N
URBAN, ANTHONY	12/29/2016	CONCORD	URBAN, EDWARD	AGRODNIA, MARY	N
Total number of records 41					

Resources

U.S. CONGRESSIONAL DELEGATION 2017

United States Senate

Senator Jeanne Shaheen

Web: www.shaheen.senate.gov

Mail: 506 Hart Senate Office Building,
Washington DC 20510

Phone: (202) 224-2841

Senator Margaret Wood Hassan

Web: www.hassan.senate.gov

Mail: B85 Russell Senate Office Building,
Washington DC 20510

Phone: (202) 224-3324

United States House of Representatives

2nd Congressional District of New Hampshire

Representative Ann McLane Kuster

Web: <http://kuster.house.gov/>

Mail: 137 Cannon House Office Building,
Washington, DC 20515 - or - 18 North Main
Street, Fourth Floor, Concord, NH 03301

Phone: (603) 226-1002, (202) 225-5206

Fax: (202) 225-2946

N.H. GOVERNOR, EXECUTIVE COUNCIL, HOUSE & SENATE 2017

Governor of New Hampshire

Governor Christopher T. Sununu

Web: <http://www.governor.nh.gov/>

Mail: 71 Hemlock Court, Newfields, NH 03856 -
or - Office of the Governor, State House, 107
North Main Street, Concord, NH 03301

Phone: (603)271-2121, Fax: (603) 271-7680

Executive Council, District 4

Councilor Christopher C. Pappas

Web: <https://www.nh.gov/council/districts/d4/>

Phone: (603) 271-3632 or (603) 867-8438

Email: cpappas@nh.gov

Bow Representatives to the N.H. General Court

New Hampshire Senate - District 16

Senator Scott McGilvray

Mail: 19 Winter Drive, Hooksett NH 03106

Email: scott@scottmcgilvray.com

New Hampshire House - District 23

Representative J.R. Hoell

Mail: 32 Ordway Road, Dunbarton, NH 03046

Phone: (603)315-9002

Email: jr.hoell@leg.state.nh.us

Representative Bill Kuch

Mail: 348 Page Road, Bow, NH 03304-4513

Phone: (603)856-0957

Email: bill.kuch@leg.state.nh.us

Representative Mary Beth Walz

Mail: 25 One Stack Drive, Bow, NH 03304-4708

Phone: (603)225-1968,

Email: mbwalz@leg.state.nh.us

Town Meeting 2017

Elections (Town & School) & Ballot Voting Day

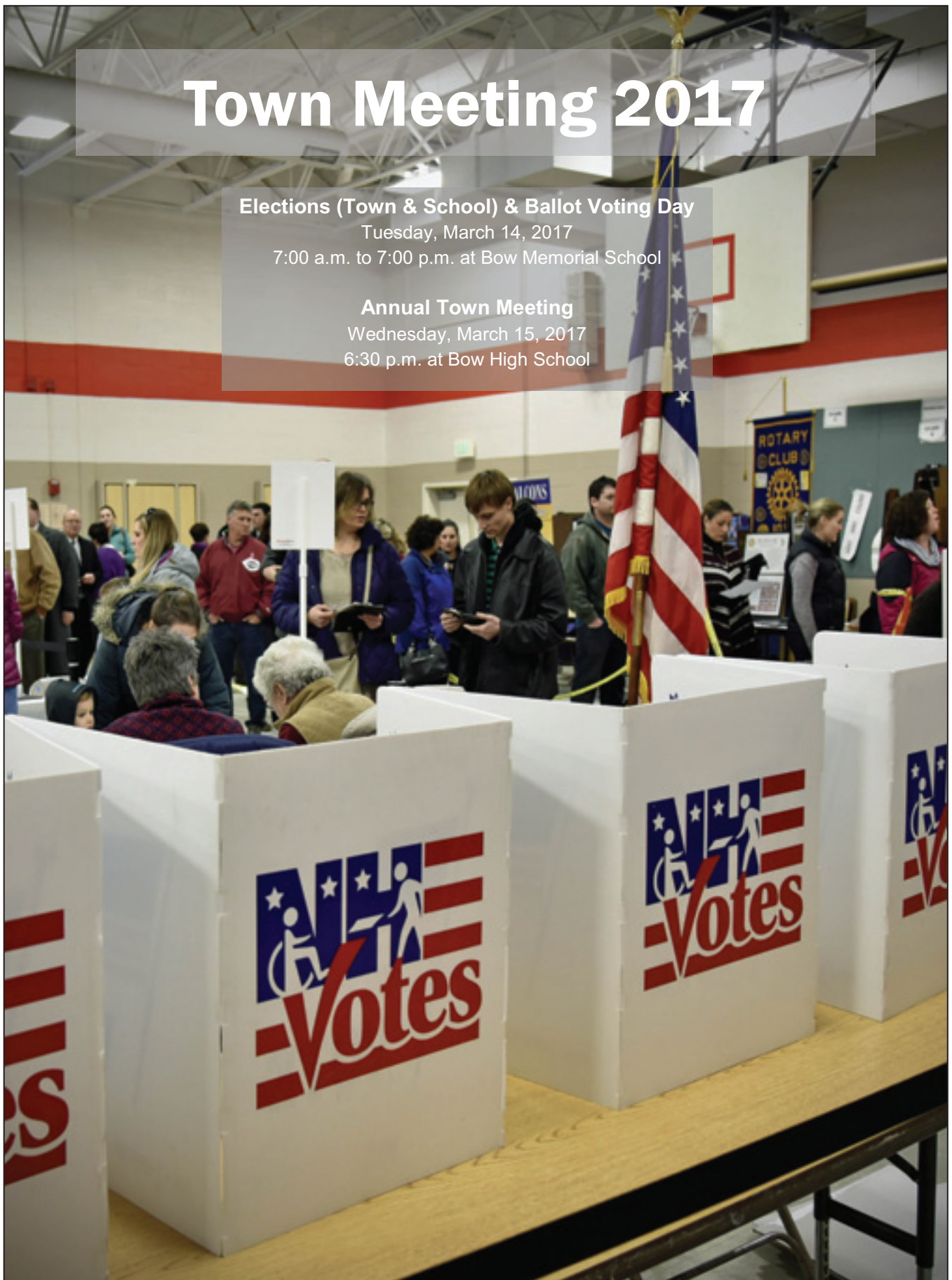
Tuesday, March 14, 2017

7:00 a.m. to 7:00 p.m. at Bow Memorial School

Annual Town Meeting

Wednesday, March 15, 2017

6:30 p.m. at Bow High School





2017 Town Meeting Warrant

TOWN OF BOW, NEW HAMPSHIRE

To the Inhabitants of the Town of Bow in the County of Merrimack, in said State, qualified to vote in Town affairs.

You are hereby notified to meet at the Bow Memorial School in said Bow on Tuesday, the 14th day of March, 2017, at 7:00 a.m. in the forenoon to act upon the subjects hereinafter set forth. The voting on Articles 1 and 2 will be by official ballot and the polls shall be open for balloting at 7:00 a.m. in the forenoon and shall not close before 7:00 p.m. in the evening.

You are hereby notified, in accordance with the provisions of RSA 39:1-a, adopted at the 1980 Annual Meeting of the Town of Bow, to meet at the Bow High School Auditorium in said Bow on Wednesday, the 15th day of March, 2017, at 6:30 p.m. in the evening to consider the remaining Articles on the Warrant. Note: The following ceremonial items will be conducted prior to discussion and debate on the remaining articles: Presentation of the Colors, Introductions, and Bow Men's Club Citizen of the Year, Presentations and Commendations. The Moderator will recess the meeting after the conclusion of the ceremonial agenda until 7:00 p.m. of the same evening.

1. To choose by non-partisan ballot the following town officers:

<u>Office</u>	<u>Term</u>
Selectman	3 year term
Budget Committee (2)	3 year term
Trustee of Trust Funds	3 year term
Library Trustee	5 year term

2. Are you in favor of the adoption of ZONING ORDINANCE AMENDMENTS presented below as proposed by the Planning Board?

- A. Are you in favor of the adoption of ZONING AMENDMENT A as proposed by the Planning Board vote of February 2, 2017 to create a new zone district titled "Bow Mills Mixed Use District" which shall include the following parcels of land: Block 1, Lots 4, 11, 23-B, 24, 25, 26, 28, 30, 31, 32, 33, 33-A, 34, 34-A, 34-B, 35, 35-A, 37-A, 38, 38-1, 39, 41, 42, 43, 43-A, 44, 45, 46, 47, 87, 88, and 148? The amendment has been on file at the Municipal Building since Friday, February 3, 2017.

(Recommended by the Planning Board by a vote of 6-1)

- B. Are you in favor of the adoption of ZONING AMENDMENT B as proposed by the Planning Board vote of January 19, 2017 to revise Section 13.02(A) and designate the Zoning Board of Adjustment as the Building Code Board of Appeals? The amendment has been on file at the Municipal Building since Friday, February 3, 2017.

(Recommended by the Planning Board by a vote of 7-0)

- C. Are you in favor of the adoption of ZONING AMENDMENT C as proposed by the Planning Board vote of January 19, 2017 to change the Zoning Board Application deadline in Section 13.03(B)? The amendment has been on file at the Municipal Building since Friday, February 3, 2017.

(Recommended by the Planning Board by a vote of 7-0)

- D. Are you in favor of the adoption of ZONING AMENDMENT D as proposed by the Planning Board vote of January 19, 2017 to amend Section 10.01(D) to clarify the minimum wetland setback requirements for residential fuel tanks and accessory structures? The amendment has been on file at the Municipal Building since Friday, February 3, 2017.

(Recommended by the Planning Board by a vote of 7-0)

3. To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of \$9,987,107 for general municipal operations. The Selectmen recommend \$9,987,107. This article does not include appropriations contained in special or individual articles addressed separately.
(Majority Vote Required)

(Recommended by Selectmen 4-1)

(Recommended by Budget Committee 7-0)

4. To see if the Town will vote to raise and appropriate the sum of \$722,000 for the construction of a new bridge on Birchdale Road and to authorize the withdrawal of \$722,000 from the Bridge and Highway Capital Reserve Fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7, VI which will not lapse until the earlier of project completion or June 30, 2021.

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 7-0)

5. To see if the Town will vote to raise and appropriate \$435,000 and authorize payment into existing capital reserve funds in the following amounts for the purpose for which such funds were established:

Public Works Department Equipment Capital Reserve Fund	\$130,000
Municipal Buildings & Grounds Capital Reserve Fund	\$120,000
Bridge and Highway Construction Capital Reserve Fund	\$120,000
Fire Truck Capital Reserve Fund	\$25,000
Police Department Equipment Capital Reserve Fund	\$25,000
Recreation Improvements Capital Reserve Fund	\$15,000
Total	\$435,000

(Recommended by Selectmen 4-1)

(Recommended by Budget Committee 8-0)

6. To see if the Town will vote to raise and appropriate the sum of \$335,000 for the reconstruction and paving of the roads listed in the Capital Improvements Plan (page 29). This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2019, whichever is sooner. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

7. To see if the Town will vote to raise and appropriate the sum of \$210,000 to purchase a dump truck and other accessories for the Public Works Department and to authorize the withdrawal of up to \$210,000 from the Public Works Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

8. To see if the town will vote to establish a Health Reimbursement Expendable Trust Fund per RSA 31:19-a, for the purpose of paying the Town's share of healthcare deductibles for covered employees and their families; and to raise and appropriate \$80,100 to put in the fund; further to name the Board of Selectmen and/or their designees as agents to expend from the fund as necessary to cover the Town's obligations for employee health deductibles. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

9. To see if the Town will vote to raise and appropriate the sum of \$52,000 to purchase new cruiser laptops and a replacement file server for the Police Department and to authorize the withdrawal of up to \$52,000 from the Police Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 8-0)

10. To see if the Town will vote to raise and appropriate the sum of \$50,000 for the purchase of a SCBA Compressor for the Fire Department and to authorize the withdrawal of up to \$50,000 from the Fire Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

11. To see if the Town will vote to raise and appropriate the sum of \$35,000 to install a new HVAC control system at the Baker Free Library This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2019. whichever is sooner. (Majority Vote Required)

(Recommended by Library Trustees 5-0)
(Recommended by Budget Committee 7-1)

12. To see if the Town will vote to raise and appropriate the sum of \$10,000 to be added to the to the Library Emergency Repairs Capital Reserve Fund previously established.

(Recommended by Library Trustees 5-0)
(Not Recommended by Budget Committee 4-4)

13. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Community Building Capital Reserve Fund, for the purpose of the repair, renovation, replacement or removal of the Community Building, and to raise and appropriate the sum of \$5,000 towards this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

14. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Library Building Maintenance Capital Reserve Fund, for the purpose of Library building and grounds maintenance and repair, and to raise and appropriate the sum of \$5,000 to be placed in this fund. (Majority Vote Required)

(Recommended by Library Trustees 5-0)
(Recommended by Budget Committee 8-0)

15. To see if the Town will vote to discontinue the Highway Construction Capital Reserve Fund created in 1958. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the existing Bridge and Highway Construction Capital Reserve Fund. (Majority Vote required)

16. To see if the Town will vote to discontinue the Parks and Recreation Equipment Capital Reserve Fund created in 1996. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the existing Public Works Department Equipment Capital Reserve Fund. (Majority Vote required)

17. To see if the Town will vote to discontinue the following Capital Reserve Funds with said funds with accumulated interest to date of withdrawal, to be transferred to the municipality's general fund. (Majority Vote required)

Fire Department Air Compressor Capital Reserve Fund
Municipal Building Vault Capital Reserve Fund
Property Revaluation Capital Reserve Fund
Library Computer System Capital Reserve Fund
Police Dispatch Equipment Capital Reserve Fund
Police Four-wheel Drive Vehicle Capital Reserve Fund
Sewer Construction Capital Reserve Fund
Public Safety Building Capital Reserve Fund

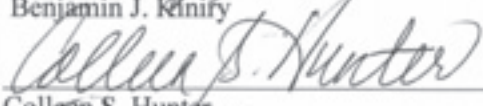
18. To hear reports of standing committees and take any action relating thereto.
19. To transact any other business which may legally come before such meeting.

Given our hands and seal this 15th day of February, 2017



Harold T. Vudd, Chair

Eric E. Anderson, Vice Chair

Benjamin J. Kiniry

Colleen S. Hunter

Christopher Nicolopoulos

BOARD OF SELECTMEN
TOWN OF BOW, NH

TOWN BUDGET 2017 (MS-737)

New Hampshire
Department of
Revenue Administration

2017
MS-737

Budget of the Town of Bow

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT
This form was posted with the warrant on: 2/21/2017

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Budget Committee Members	
Printed Name	Signature
ROBERT K ARNOLD	<i>[Signature]</i>
ROBERT HOLLINGER	<i>[Signature]</i>
Ben Kiningy	<i>[Signature]</i>
JOHN R HEISE	<i>[Signature]</i>
ROBERT LOVE	<i>[Signature]</i>
Jeffrey Knight	<i>[Signature]</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	03	\$276,314	\$296,181	\$271,700	\$0	\$271,700	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$222,553	\$212,626	\$231,290	\$0	\$231,290	\$0
4150-4151	Financial Administration	03	\$531,683	\$870,251	\$512,504	\$0	\$512,504	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$131,800	\$167,079	\$146,800	\$0	\$146,800	\$0
4155-4159	Personnel Administration	03	\$9,800	\$6,549	\$11,000	\$0	\$11,000	\$0
4191-4193	Planning and Zoning	03	\$270,825	\$306,888	\$420,234	\$0	\$420,234	\$0
4194	General Government Buildings	03	\$63,668	\$49,703	\$244,013	\$0	\$244,013	\$0
4195	Cemeteries	03	\$22,200	\$25,008	\$23,200	\$0	\$23,200	\$0
4196	Insurance	03	\$63,758	\$69,252	\$81,608	\$0	\$81,608	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety								
4210-4214	Police	03	\$2,125,509	\$1,787,750	\$1,695,637	\$0	\$1,695,637	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	03	\$1,186,229	\$1,091,123	\$1,174,809	\$0	\$1,174,809	\$0
4240-4249	Building Inspection		\$121,527	\$105,878	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	03	\$17,848	\$13,955	\$20,310	\$0	\$20,310	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration	03	\$1,298,927	\$1,216,518	\$1,305,746	\$0	\$1,305,746	\$0
4312	Highways and Streets	03	\$588,530	\$425,672	\$463,518	\$0	\$463,518	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$36,800	\$34,745	\$37,000	\$0	\$37,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$721,109	\$682,800	\$708,430	\$0	\$708,430	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	03	\$141,952	\$0	\$138,966	\$0	\$138,966	\$0
Water Distribution and Treatment								
4331	Administration	03	\$88,209	\$0	\$141,750	\$0	\$141,750	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Administration	03	\$2,345	\$2,419	\$2,416	\$0	\$2,416	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$4,450	\$4,450	\$2,600	\$0	\$2,600	\$0
Welfare								
4441-4442	Administration and Direct Assistance	03	\$12,817	\$5,281	\$9,970	\$0	\$9,970	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	03	\$335,680	\$314,238	\$292,650	\$0	\$292,650	\$0
4550-4559	Library	03	\$520,541	\$501,164	\$513,957	\$3,200	\$513,957	\$3,200
4583	Patriotic Purposes	03	\$500	\$500	\$500	\$0	\$500	\$0
4589	Other Culture and Recreation	03	\$1,750	\$2,676	\$1,750	\$0	\$1,750	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0

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Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$13,056	\$0	\$0	\$0	\$0
Debt Service								
4711	Long Term Bonds and Notes - Principal	03	\$870,000	\$870,000	\$1,066,850	\$0	\$1,066,850	\$0
4721	Long Term Bonds and Notes - Interest	03	\$358,691	\$358,691	\$467,898	\$0	\$467,898	\$0
4723	Tax Anticipation Notes - Interest	03	\$1	\$0	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$532,700	\$100,834	\$0	\$0	\$0	\$0
4903	Buildings		\$30,000	\$115,957	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$2,380,000	\$399,267	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$224,216	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$12,968,716	\$10,274,727	\$9,987,107	\$3,200	\$9,987,107	\$3,200

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4902	Machinery, Vehicles, and Equipment	07	\$0	\$0	\$210,000	\$0	\$210,000	\$0
	Purpose: Dump Truck							
4902	Machinery, Vehicles, and Equipment	09	\$0	\$0	\$52,000	\$0	\$52,000	\$0
	Purpose: Laptops & File Server							
4902	Machinery, Vehicles, and Equipment	10	\$0	\$0	\$50,000	\$0	\$50,000	\$0
	Purpose: SCBA Compressor							
4902	Machinery, Vehicles, and Equipment	11	\$0	\$0	\$35,000	\$0	\$35,000	\$0
	Purpose: Library HVAC Controls							
4909	Improvements Other than Buildings	04	\$0	\$0	\$722,000	\$0	\$722,000	\$0
	Purpose: Birchdale Road Bridge							
4909	Improvements Other than Buildings	06	\$0	\$0	\$335,000	\$0	\$335,000	\$0
	Purpose: Road Reconstruction							
4915	To Capital Reserve Fund	05	\$0	\$0	\$435,000	\$0	\$435,000	\$0
	Purpose: Capital Reserve Contributions							
4915	To Capital Reserve Fund	12	\$0	\$0	\$10,000	\$0	\$0	\$10,000
	Purpose: Library Emergency Repairs CRF							
4915	To Capital Reserve Fund	13	\$0	\$0	\$5,000	\$0	\$5,000	\$0
	Purpose: Community Building CRF							
4916	To Expendable Trusts/Fiduciary Funds	14	\$0	\$0	\$5,000	\$0	\$5,000	\$0
	Purpose: Library Building Maintenance CRF							
4917	To Health Maintenance Trust Funds	08	\$0	\$0	\$80,100	\$0	\$80,100	\$0
	Purpose: Health Reimbursement ETF							
Special Articles Recommended			\$0	\$0	\$1,939,100	\$0	\$1,929,100	\$10,000

Individual Warrant Articles

No data exists for this item

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		\$530	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$5,856	\$5,000	\$5,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	03	\$9,225	\$8,000	\$8,000
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$98,810	\$95,000	\$95,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	03	\$39,267	\$38,500	\$38,500
3220	Motor Vehicle Permit Fees	03	\$2,124,297	\$2,250,000	\$2,250,000
3230	Building Permits	03	\$65,045	\$65,000	\$65,000
3290	Other Licenses, Permits, and Fees	03	\$10,421	\$10,200	\$10,200
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$367,303	\$397,801	\$397,801
3353	Highway Block Grant	03	\$216,883	\$218,000	\$218,000
3354	Water Pollution Grant		\$8,692	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$73	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	03	\$12,003	\$2,736	\$2,736
3379	From Other Governments		\$0	\$0	\$0
Charges for Services					
3401-3406	Income from Departments	03	\$524,753	\$455,990	\$495,990
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$0	\$100	\$100
3502	Interest on Investments	03	\$25,700	\$8,000	\$8,000
3503-3509	Other	03	\$13,679	\$20,000	\$20,000

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Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	03	\$0	\$138,966	\$138,966
3914W	From Enterprise Funds: Water (Offset)	03	\$0	\$45,000	\$45,000
3915	From Capital Reserve Funds	07, 10, 09, 04	\$230,859	\$1,034,000	\$1,034,000
3916	From Trust and Fiduciary Funds		\$4,207	\$0	\$0
3917	From Conservation Funds	03	\$80,520	\$25,000	\$25,000
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$3,838,123	\$4,817,293	\$4,857,293

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$9,794,226	\$9,987,107	\$9,987,107
Special Warrant Articles Recommended	\$5,902,065	\$1,939,100	\$1,929,100
Individual Warrant Articles Recommended	\$0	\$0	\$0
TOTAL Appropriations Recommended	\$15,696,291	\$11,926,207	\$11,916,207
Less: Amount of Estimated Revenues & Credits	\$8,997,902	\$4,817,293	\$4,857,293
Estimated Amount of Taxes to be Raised	\$6,698,389	\$7,108,914	\$7,058,914

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee		\$11,916,207
Less Exclusions:		
2. Principal: Long-Term Bonds & Notes	4711	\$1,066,850
3. Interest: Long-Term Bonds & Notes	4721	\$467,898
4. Capital outlays funded from Long-Term Bonds & Notes		\$0
5. Mandatory Assessments		\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)		\$1,534,748
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)		\$10,381,459
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)		\$1,038,146
Collective Bargaining Cost Items:		
9. Recommended Cost Items (Prior to Meeting)		\$0
10. Voted Cost Items (Voted at Meeting)		\$0
11. Amount voted over recommended amount (<i>Difference of Lines 9 and 10</i>)		\$0
Mandatory Water & Waste Treatment Facilities (RSA 32:21):		
12. Amount Recommended (Prior to Meeting)		\$0
13. Amount Voted (Voted at Meeting)		\$0
14. Amount voted over recommended amount (<i>Difference of Lines 12 and 13</i>)		\$0
15. Bond Override (RSA 32:18-a), Amount Voted		\$0
Maximum Allowable Appropriations Voted At Meeting: (Line 1 + Line 8 + Line 11 + Line 15)		\$12,954,353

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
BOARD OF SELECTMEN						
BOS-ELECTED OFFICIALS	6,518	5,000	5,000	5,000	5,000	0
41301-0130	6,661	5,000				0.0%
BOS-SOCIAL SECURITY	404	310	310	310	310	0
41301-0220	413	310				0.0%
BOS-MEDICARE	95	73	73	73	73	0
41301-0225	97	73				0.0%
BOS-WORKERS COMPENSATION	10	8	8	11	11	3
41301-0260	9	7				37.5%
BOS-DUES & MEMBERSHIPS	0	0	0	7,373	7,373	7,373
41301-0560	0	0				*
BOS-MEETING EXPENSE	265	185	185	295	295	110
41301-0561	95	222				59.5%
BOS-SUPPLIES	360	360	360	360	360	0
41301-0620	15	321				0.0%
BOS-BOSTON POST CANE RECOGNITION	160	415	0	0	0	0
41301-0681	227	381				*
BOS-OTHER MISCELLANEOUS	225	225	225	225	225	0
41301-0690	99	172				0.0%
TOTAL BOARD OF SELECTMEN	8,037	6,576	6,161	13,647	13,647	7,486
	7,616	6,485				121.5%
CIP COMMITTEE						
CIP-PART TIME SALARIES	0	744	706	731	731	25
41507-0120	0	723				3.5%
CIP-SOCIAL SECURITY	0	44	44	45	45	1
41507-0220	0	45				2.3%
CIP-MEDICARE	0	10	12	11	11	(1)
41507-0225	0	10				-8.3%
CIP-WORKERS COMPENSATION	0	2	4	2	2	(2)
41507-0260	0	1				-50.0%
CIP-OFFICE SUPPLIES	0	0	0	100	100	100
41507-0620	0	0				*
TOTAL CIP COMMITTEE	0	800	766	889	889	123
	0	779				16.1%
BUDGET COMMITTEE						
BC-PART TIME SALARIES	2,535	2,234	2,244	1,700	1,700	(544)
41509-0120	1,468	1,349				-24.2%
BC-SOCIAL SECURITY	157	139	138	107	107	(31)
41509-0220	91	84				-22.4%
BC-MEDICARE	37	33	33	25	25	(8)
41509-0225	21	20				-25.3%
BC-WORKERS COMPENSATION	5	5	5	5	5	0
41509-0260	3	2				0.0%
BC-TRAINING PROGRAMS	195	195	195	195	195	0
41509-0390	254	0				0.0%
BC-OFFICE SUPPLIES	250	100	100	100	100	0
41509-0620	425	186				0.0%
BC-ADVERTISING	145	145	145	75	75	(70)
41509-0810	67	0				-48.3%
TOTAL BUDGET COMMITTEE	3,324	2,851	2,860	2,207	2,207	(653)
	2,329	1,640				-22.8%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
TOWN MANAGER						
TM-FULL TIME SALARIES	140,295	145,467	151,502	154,605	154,605	3,103
41302-0110	145,827	144,799				2.0%
TM-PART TIME SALARIES	0	0	0	0	0	0
41302-0120	3,866	4,348				*
TM-OVERTIME	0	0	0	1,500	1,500	1,500
41302-0140	1,098	1,336				*
TM-GROUP INSURANCE-MEDICAL	63,678	57,551	42,346	45,686	45,686	3,340
41302-0210	53,048	51,487				7.9%
TM-GROUP INSURANCE - DENTAL	1,088	1,088	1,122	1,042	1,042	(80)
41302-0211	982	922				-7.1%
TM-GROUP INSURANCE - LIFE	1,484	1,484	1,570	2,089	2,089	519
41302-0215	1,507	1,449				33.1%
TM-SOCIAL SECURITY	8,699	9,019	9,393	9,585	9,585	192
41302-0220	8,896	8,913				2.0%
TM-MEDICARE	2,034	2,109	2,196	2,242	2,242	46
41302-0225	1,800	2,085				2.1%
TM-RETIREMENT	17,016	16,248	16,923	17,594	17,594	671
41302-0230	15,876	16,320				4.0%
TM-WORKERS' COMPENSATION	225	232	242	325	325	83
41302-0260	207	213				34.3%
TM-TELEPHONE	2,900	2,900	2,900	2,590	2,590	(310)
41302-0341	4,673	4,119				-10.7%
TM-CONTRACT SERVICES	7,570	7,955	20,839	2,770	2,770	(18,069)
41302-0390	6,399	20,900				-86.7%
TM-PRINTING	4,500	4,500	4,500	5,650	5,650	1,150
41302-0550	6,072	5,522				25.6%
TM-DUES & MEMBERSHIP	7,400	8,025	8,025	2,070	2,070	(5,955)
41302-0560	9,859	9,837				-74.2%
TM-MEETING EXPENSE	2,920	2,920	2,920	2,555	2,555	(365)
41302-0561	2,749	2,638	1,033			-12.5%
TM-EMPLOYEE MILEAGE	0	0	0	400	400	400
41302-0570	20	19				*
TM-OFFICE SUPPLIES	2,500	4,500	4,500	4,500	4,500	0
41302-0620	4,107	5,379				0.0%
TM-POSTAGE	450	2,700	2,300	500	500	(1,800)
41302-0625	335	(789)				-78.3%
TM-MANUALS-DIRECTORIES	150	150	150	0	0	(150)
41302-0670	0	553				-100.0%
TM-EMPLOYEE RECOGNITION	1,890	1,890	1,890	1,400	1,400	(490)
41302-0681	543	1,218				-25.9%
TM-ADVERTISING	1,000	1,000	1,000	800	800	(200)
41302-0810	1,111	748				-20.0%
TM-EMPLOYEE TRAINING	0	0	0	150	150	150
41302-0830	184	150				*
TOTAL TOWN MANAGER	265,799	269,738	274,318	258,053	258,053	(16,265)
	269,160	282,168				-5.9%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
TOWN CLERK - TAX COLLECTOR						
TC-FULL TIME SALARIES	41,151	41,926	40,900	42,338	42,338	1,438
41401-0110	33,617	37,592				3.5%
TC-SEASONAL/TEMPORARY SALARIES	18,062	18,072	32,007	33,387	33,387	1,380
41401-0125	30,847	23,299				4.3%
TC-ELECTED CLERK/TAX COLLECTOR	59,435	60,576	57,152	59,138	59,138	1,986
41401-0130	60,895	54,835				3.5%
TC-OVERTIME	586	594	576	621	621	45
41401-0140	564	369				7.7%
TC-GROUP INSURANCE - MEDICAL	19,972	32,841	31,159	34,613	34,613	3,454
41401-0210	22,522	35,507				11.1%
TC-GROUP INSURANCE - DENTAL	1,088	1,008	1,122	1,036	1,036	(86)
41401-0211	1,001	934				-7.7%
TC-GROUP INSURANCE - LIFE	1,484	1,484	1,484	1,386	1,386	(98)
41401-0215	1,214	1,195				-6.6%
TC-SOCIAL SECURITY	8,648	8,420	8,718	8,400	8,400	(318)
41401-0220	8,537	7,495				-3.6%
TC-MEDICARE	2,022	1,892	2,032	1,965	1,965	(67)
41401-0225	1,997	1,753				-3.3%
TC-RETIREMENT	10,897	11,517	11,190	11,618	11,618	428
41401-0230	9,476	10,325				3.8%
TC-WORKERS COMPENSATION	224	214	223	284	284	61
41401-0260	195	177				27.4%
TC-TELEPHONE	750	750	700	1,700	1,700	1,000
41401-0341	685	692				142.9%
TC-CONTRACT SERVICES	7,030	7,410	6,830	6,830	6,830	0
41401-0390	7,227	9,763				0.0%
TC-DUES & SUBSCRIPTIONS	955	770	770	770	770	0
41401-0560	266	258				0.0%
TC-MEETING EXPENSE	410	535	1,099	1,099	1,099	0
41401-0561	148	804				0.0%
TC-OFFICE SUPPLIES	2,895	2,795	2,795	2,995	2,995	200
41401-0620	3,244	1,825				7.2%
TC-POSTAGE	8,945	8,845	9,223	9,223	9,223	0
41401-0625	8,376	6,075				0.0%
TC-OFFICE EQUIP. & EQUIP. MAINT.	25	40	41	41	41	0
41401-0740	301	41				0.0%
TC-TRAINING	575	675	675	1,000	1,000	325
41401-0830	315	1,142				48.1%
TOTAL TOWN CLERK - TAX COLL.	185,154	200,364	208,696	218,443	218,443	9,747
	191,427	194,082				4.7%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
ELECTION & REGISTRATION						
EA-SALARIES - ELECTION WORKERS	4,004	3,729	5,428	3,000	3,000	(2,428)
41402-0125	2,020	2,866				-44.7%
EA-SALARIES-ELECTED OFFICIALS	8,613	7,824	7,277	3,000	3,000	(4,277)
41402-0130	4,779	4,465				-58.8%
EA-OVERTIME	0	1,500	0	0	0	0
41402-0140	0	364				*
EA-SOCIAL SECURITY	782	763	788	372	372	(416)
41402-0220	421	476				-52.8%
EA-MEDICARE	183	178	185	87	87	(98)
41402-0225	99	111				-53.0%
EA-RETIREMENT	0	0	0	0	0	0
41402-0230	0	41	0			*
EA-WORKERS COMPENSATION	20	20	21	13	13	(8)
41402-0260	10	9				-38.1%
EA-CONTRACT SERVICES	9,150	5,300	8,878	4,500	4,500	(4,378)
41402-0390	7,004	2,876				-49.3%
EA-DUES AND MEMBERSHIP	22	25	25	25	25	0
41402-0560	0	0				0.0%
EA-BALLOTS	1,400	1,600	1,600	750	750	(850)
41402-0611	0	1,407				-53.1%
EA-OFFICE SUPPLIES	200	300	200	200	200	0
41402-0620	1,069	818				0.0%
EA-POSTAGE	75	350	200	600	600	400
41402-0625	381	97				200.0%
EA-OFFICE EQUIPMENT	1,125	0	0	0	0	0
41402-0740	864	0				*
EA-ADVERTISING	1,000	600	600	300	300	(300)
41402-0810	697	306				-50.0%
TOTAL ELECTION & REG.	26,574	22,189	25,202	12,847	12,847	(12,355)
	17,343	13,835				-49.0%

ASSESSING

PERSONNEL COSTS MOVED INTO COMMUNITY DEVELOPMENT BUDGET						
AS-TELEPHONE	350	350	350	1,322	1,322	972
41503-0341	342	492				277.7%
AS-CONTRACT SERVICE	119,500	209,500	223,125	220,900	220,900	(2,225)
41503-0390	342,880	511,672				-1.0%
AS-PRINTING	1,500	1,500	1,800	1,600	1,600	(200)
41503-0550	2,111	253				-11.1%
AS-DUES & MEMBERSHIPS	195	195	195	0	0	(195)
41503-0560	220	235				-100.0%
AS-OFFICE SUPPLIES	800	800	1,100	800	800	(300)
41503-0620	745	116				-27.3%
AS-POSTAGE	900	900	1,200	900	900	(300)
41503-0625	936	1,019				-25.0%
AS-RECORDING FEES	50	50	50	50	50	0
41503-0820	4	5				0.0%
AS-TRAINING	415	415	435	435	435	0
41503-0830	295	0				0.0%
TOTAL ASSESSING	123,710	213,710	228,255	226,007	226,007	(2,248)
	347,532	513,792				-1.0%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
FINANCE						
FA-FULL TIME SALARIES	121,169	122,784	127,854	133,780	133,780	5,926
41501-0110	121,160	131,339				4.6%
TR-PART TIME SALARIES	1,033	1,033	1,033	4,758	4,758	3,725
41505-0120	1,033	1,033				360.6%
FA-ELECTED OFFICIALS	2,587	4,105	4,105	4,201	4,201	96
41501-0130	2,587	4,120				2.3%
FA-OVERTIME	0	0	0	0	0	0
41501-0140	0	632				*
FA-GROUP INSURANCE MEDICAL	34,890	32,598	24,259	25,382	25,382	1,123
41501-0210	33,040	29,862				4.6%
FA-GROUP INSURANCE - DENTAL	1,088	1,088	1,122	1,042	1,042	(80)
41501-0211	1,014	929				-7.1%
FA-GROUP INSURANCE - LIFE	1,484	1,484	1,508	1,810	1,810	302
41501-0215	1,557	1,410				20.0%
FA-SOCIAL SECURITY	7,737	7,931	8,245	8,868	8,868	623
41501-0220	7,644	8,401				7.6%
FA-MEDICARE	1,810	1,856	1,929	1,967	1,967	38
41501-0225	1,788	1,965				2.0%
FA-RETIREMENT	13,049	13,715	14,397	15,224	15,224	827
41501-0230	13,058	13,373				5.7%
FA-WORKERS COMPENSATION	200	205	212	284	284	72
41501-0260	175	175				34.0%
FA-AUDIT	13,250	13,250	13,500	14,000	14,000	500
41501-0301	13,250	13,250				3.7%
FA-TELEPHONE	705	400	400	1,325	1,325	925
41501-0341	342	493				231.3%
FA-CONTRACT SERVICE	2,800	0	0	3,000	3,000	3,000
41501-0390	2,800	4,396				*
FA-PRINTING	500	500	500	300	300	(200)
41501-0550	627	305				-40.0%
FA-EMPLOYEE MILEAGE	0	0	0	100	100	100
41501-0570	52	103				*
FA-OFFICE SUPPLIES	1,550	2,050	2,050	2,000	2,000	(50)
41501-0620	2,314	2,930				-2.4%
FA-POSTAGE	1,500	1,600	1,600	1,700	1,700	100
41501-0625	2,052	1,817				6.3%
TR-OTHER MISCELLANEOUS	50	50	50	0	0	(50)
41505-0680	88	85				-100.0%
FA-TRAINING	425	500	500	525	525	25
41501-0830	300	350				5.0%
TOTAL FINANCE	205,827	205,149	203,264	220,266	220,266	17,002
	204,881	216,967				8.4%

TREASURER

MOVED INTO FINANCE BUDGET

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
TECHNOLOGY						
IS-CONTRACT SERVICE	43,224	48,625	46,938	27,500	27,500	(19,438)
41506-0390	61,005	74,735				-41.4%
IS-SOFTWARE/LICENSING SUPPORT	0	0	0	25,336	25,336	25,336
41506-0395	0	0				*
IS-EQUIPMENT	0	0	16,090	8,300	8,300	(7,790)
41506-0740	0	0				-48.4%
IS-SOFTWARE	0	0	0	2,000	2,000	2,000
41506-0745	0	0				*
TOTAL TECHNOLOGY	43,224	48,625	63,028	63,136	63,136	108
	61,005	74,735				0.2%
LEGAL						
LEGAL FEES	39,400	131,800	131,800	146,800	146,800	15,000
41530-0320	99,292	171,675				11.4%
PERSONNEL						
UNEMPLOYMENT COMPENSATION	1,700	1,700	2,700	2,000	2,000	(700)
41550-0270	3,768	688				-25.9%
CONTRACT SERVICES	6,100	6,100	83,100	7,500	7,500	(75,600)
41550-0390	4,365	4,900				-91.0%
ADVERTISING	800	0	0	500	500	500
41550-0810	1,509	0				*
EMPLOYEE TRAINING	2,000	2,000	1,000	1,000	1,000	0
41550-0830	40	961				0.0%
TOTAL PERSONNEL	10,600	9,800	86,800	11,000	11,000	(75,800)
	9,682	6,549	0			-87.3%
CEMETERIES						
CEM-CONTRACT SERVICES	18,300	18,300	19,300	15,300	15,300	(4,000)
43190-0390	18,694	18,654				-20.7%
CEM-REPAIRS	700	700	700	500	500	(200)
43190-0430	0	0				-28.6%
CEM-SUPPLIES	2,200	2,200	2,200	6,200	6,200	4,000
43190-0620	3,507	4,187				181.8%
CEM-MOWER PARTS/EQUIPMENT	2,000	1,000	1,000	1,000	1,000	0
43190-0690	1,070	1,927				0.0%
CEM-TRAINING	0	0	0	200	200	200
43190-0830	190	240				*
TOTAL CEMETERIES	23,200	22,200	23,200	23,200	23,200	0
	23,461	25,008				0.0%
TOWN INSURANCES						
PROPERTY & LIABILITY INS	60,232	63,758	68,221	81,608	81,608	13,387
41962-0520	63,758	69,252				19.6%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/ <i>Actual</i>	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
<u>MUNICIPAL BUILDINGS</u>						
<u>Municipal Office Building</u>						
MOB-CONTRACT SERVICES	7,879	7,879	7,879	15,379	15,379	7,500
41941-0390	5,669	11,077				95.2%
MOB-ELECTRICITY	9,355	10,759	12,125	12,000	12,000	(125)
41941-0410	12,121	9,543				-1.0%
MOB-NATURAL GAS	5,600	8,000	8,200	8,000	8,000	(200)
41941-0411	8,118	4,644				-2.4%
MOB-SEWER	2,700	2,700	2,000	2,000	2,000	0
41941-0413	1,776	1,776				0.0%
MOB-BUILDING REPAIRS	0	5,000	18,200	8,660	8,660	(9,540)
41941-0430	6,923	7,271				-52.4%
MOB-SUPPLIES	2,700	2,700	2,000	2,000	2,000	0
41941-0612	3,137	2,186				0.0%
MOB-NEW EQUIPMENT	750	0	0	0	0	0
41941-0740	480	840				*
Subtotal MOB	28,984	37,038	50,404	48,039	48,039	(2,365)
	38,223	37,337				-4.7%
<u>Bow Center School</u>						
BCS-CONTRACT SERVICE	0	1,435	1,435	1,500	1,500	65
41944-0390	1,941	1,527				4.5%
BCS-ELECTRICITY/GAS	350	405	405	429	429	24
41944-0410	316	428				5.9%
BCS-BUILDING REPAIR	435	0	0	0	0	0
41944-0430	0	0				*
Subtotal BCS	785	1,840	1,840	1,929	1,929	89
	2,257	1,955				4.8%
<u>Old Town Hall</u>						
OTH-TELEPHONE	375	100	100	525	525	425
41945-0341	47	525				425.0%
OTH-CONTRACT SERVICES	600	1,000	1,000	1,000	1,000	0
41945-0390	2,212	2,470				0.0%
OTH-ELECTRICITY	1,600	1,840	1,950	1,600	1,600	(350)
41945-0410	1,497	1,508				-17.9%
OTH-PROPANE GAS	3,500	5,000	5,000	4,000	4,000	(1,000)
41945-0411	5,883	3,053				-20.0%
OTH-BUILDING REPAIRS	0	5,000	5,000	2,000	2,000	(3,000)
41945-0430	1,494	711				-60.0%
Subtotal OTH	6,075	12,940	13,050	9,125	9,125	(3,925)
	11,133	8,267	0			-30.1%
<u>Bow Bog Meeting House</u>						
BBM-CONTRACT SERVICE	3,420	1,450	1,450	650	650	(800)
41948-0390	4,578	1,574				-55.2%
BBM-ELECTRICITY	300	400	522	500	500	(22)
41948-0410	260	368				-4.2%
BBM-REPAIRS	0	10,000	2,000	6,000	6,000	4,000
41948-0430	606	201				200.0%
Subtotal BBMH	3,720	11,850	3,972	7,150	7,150	3,178
	5,444	2,143	0			80.0%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
<u>Police Station</u>						
PD- BUILDINGS CONTRACT	4,600	4,600	4,600	0	0	(4,600)
41949-0390	4,623	5,055				-100.0%
PD-ELECTRICITY	10,400	12,000	12,720	0	0	(12,720)
41949-0410	13,347	10,101				-100.0%
PD-PROPANE FUEL	9,100	9,100	9,100	0	0	(9,100)
41949-0411	9,931	5,129				-100.0%
PD-FACILITY MAINTENACE	3,000	3,000	3,000	0	0	(3,000)
41949-0430	4,607	3,123				-100.0%
PD-OFFICE SUPPLIES	500	500	500	0	0	(500)
41949-0620	453	19				-100.0%
PD-CUSTODIAL SUPPLIES	1,000	1,000	1,000	0	0	(1,000)
41949-0630	830	535				-100.0%
PD-BUILDING REPAIRS	750	750	750	0	0	(750)
41949-0725	421	1,352				-100.0%
Subtotal Police Station	29,350	30,950	31,670	0	0	(31,670)
	34,212	25,314				-100.0%
<u>Fire Station</u>						
FD- CONTRACT SERVICES	2,350	2,750	2,750	0	0	(2,750)
41950-0390	2,433	3,082				-100.0%
FD- ELECTRICITY	6,500	8,502	9,012	0	0	(9,012)
41950-0410	7,936	6,850				-100.0%
FD- NATURAL GAS	9,100	9,100	9,100	0	0	(9,100)
41950-0411	8,572	5,817				-100.0%
FD- SEWER	3,000	3,000	3,000	0	0	(3,000)
41950-0413	592	592				-100.0%
FD- BUILDING REPAIRS	2,500	2,500	5,000	0	0	(5,000)
41950-0430	4,376	6,857				-100.0%
FD- PAINT	100	100	100	0	0	(100)
41950-0612	200	0				-100.0%
FD- CUSTODIAL SUPPLIES	1,500	1,500	1,500	0	0	(1,500)
41950-0630	857	785				-100.0%
FD-REPLACEMENT OF LIGHTS	200	0	0	0	0	0
42208-0684	0	0				*
Subtotal Fire Station	25,250	27,452	30,462	0	0	(30,462)
	24,966	23,983				-100.0%
<u>Rescue Building</u>						
RS-CONTRACT SERVICES	1,300	1,300	1,300	1,300	1,300	0
41951-0390	1,139	739				0.0%
RS-NATURAL GAS	2,300	2,300	2,300	1,000	1,000	(1,300)
41951-0411	3,185	1,676				-56.5%
RS-BUILDING REPAIRS	750	750	3,000	0	0	(3,000)
41951-0430	2,431	4,759				-100.0%
RS-SUPPLIES	300	300	300	0	0	(300)
41951-0620	0	0				-100.0%
Subtotal Rescue Bldg	4,650	4,650	6,900	2,300	2,300	(4,600)
	6,755	7,174				-66.7%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
<i>Public Works</i>						
DPW-CONTRACT SERVICES	14,500	14,500	10,000	11,000	11,000	1,000
41952-0390	10,287	3,601				10.0%
DPW-ELECTRICITY	24,102	28,750	30,475	32,000	32,000	1,525
41952-0410	31,143	21,852				5.0%
DPW-PROPANE FUEL	24,000	31,185	31,185	30,000	30,000	(1,185)
41952-0411	22,771	22,013				-3.8%
DPW-FACILITY MAINTENANCE	7,000	5,500	5,500	5,500	5,500	0
41952-0430	3,041	8,307				0.0%
DPW-FIRE EXTINGUISHERS	500	600	600	600	600	0
41952-0612	337	494				0.0%
DPW-SUPPLIES	1,100	1,100	1,100	750	750	(350)
41952-0620	500	724				-31.8%
PW-CUSTODIAL SUPPLIES	0	0	0	500	500	500
41952-0630	0	380				*
DPW-BUILDING REPAIRS	7,000	3,500	3,500	3,500	3,500	0
41952-0725	7,988	0				0.0%
DPW-EQUIPMENT	3,500	0	0	3,000	3,000	3,000
41952-0740	5,487	2,740				*
<i>Subtotal Public Works</i>	81,702	85,135	82,360	86,850	86,850	4,490
	81,553	60,111				5.5%
<i>Community Center</i>						
CC-CONTRACT SERVICES	2,350	2,350	2,350	3,100	3,100	750
41953-0390	5,493	1,468				31.9%
CC-ELECTRICITY	7,865	8,502	9,012	8,000	8,000	(1,012)
41953-0410	7,936	6,850				-11.2%
CC-NATURAL GAS	6,500	9,550	9,550	9,000	9,000	(550)
41953-0411	8,572	5,664				-5.8%
CC-SEWER	2,960	2,960	2,960	600	600	(2,360)
41953-0413	592	592				-79.7%
CC-BUILDING REPAIRS	562	5,000	5,000	27,000	27,000	22,000
41953-0430	1,232	4,995				440.0%
CC-PAINT	100	100	100	0	0	(100)
41953-0612	0	0				-100.0%
CC-CUSTODIAL SUPPLIES	1,000	1,000	1,000	1,000	1,000	0
41953-0630	0	0				0.0%
CC-LIGHT REPLACEMENT	200	200	200	0	0	(200)
41953-0684	0	0				-100.0%
<i>Subtotal Community Center</i>	21,537	29,662	30,172	48,700	48,700	18,528
	23,824	19,570				61.4%
<i>Public Safety</i>						
PSB-CONTRACT SERVICES	0	0	0	0	0	0
41954-0390	0	0				*
PSB-ELECTRICITY	0	0	0	21,720	21,720	21,720
41954-0410	0	0				*
PSB-PROPANE FUEL	0	0	0	15,000	15,000	15,000
41954-0411	0	0				*
PSB-FACILITY MAINTENANCE	0	0	0	500	500	500
41954-0430	0	0				*
PSB-SUPPLIES	0	0	0	400	400	400
41954-0620	0	0				*
PSB-CUSTODIAL SUPPLIES	0	0	0	300	300	300
41954-0630	0	0				*
PSB-BUILDING MAINTENANCE	0	0	0	2,000	2,000	2,000
41954-0725	0	0				*
<i>Subtotal Public Safety</i>	0	0	0	39,920	39,920	39,920
	0	0				*
TOTAL MUNICIPAL BUILDINGS	202,053	241,517	250,830	244,013	244,013	(6,817)
	228,367	185,853				-2.7%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/ <i>Actual</i>	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	DoI. / Pct. BC change from '16-17
COMMUNITY DEVELOPMENT						
CD-FULL TIME SALARIES	219,421	223,979	232,795	212,003	212,003	(20,792)
41911-0110	223,060	250,024				-8.9%
CD-PART TIME SALARIES	26,669	26,800	27,590	42,257	42,257	14,667
41911-0120	26,575	30,724				53.2%
CD-OVERTIME	1,616	1,425	1,686	1,555	1,555	(131)
41911-0140	1,023	824				-7.8%
CD-GROUP INSURANCE - MEDICAL	81,163	75,037	57,344	60,685	60,685	3,341
41911-0210	68,040	59,674				5.8%
CD-GROUP INSURANCE - DENTAL	2,139	2,176	2,244	2,084	2,084	(160)
41911-0211	2,143	1,932				-7.1%
CD-GROUP INSURANCE - LIFE	2,968	2,968	3,100	2,858	2,858	(242)
41911-0215	2,960	2,489				-7.8%
CD-SOCIAL SECURITY	15,976	16,757	19,265	15,861	15,861	(3,404)
41911-0220	16,011	17,975				-17.7%
CD-MEDICARE	3,739	3,920	4,054	3,709	3,709	(345)
41911-0225	3,744	4,229				-8.5%
CD-RETIREMENT	23,780	25,172	26,162	24,303	24,303	(1,859)
41911-0230	23,624	27,912				-7.1%
CD-WORKERS COMPENSATION	3,018	3,086	3,238	2,324	2,324	(914)
41911-0260	2,720	2,441				-28.2%
CD-TELEPHONE	900	1,150	900	1,685	1,685	785
41911-0341	804	1,096				87.2%
CD-MAPS	6,700	6,000	6,000	6,000	6,000	0
41911-0370	4,508	4,860				0.0%
ED-MARKETING	3,700	2,400	2,400	1,200	1,200	(1,200)
46510-0371	787	1,065	0			-50.0%
CD-CONTRACT SERVICE	14,860	30,360	29,860	14,360	14,360	(15,500)
41911-0390	13,647	48,206				-51.9%
CD-MAINTENANCE OF EQUIPMENT	500	500	500	400	400	(100)
41911-0430	0	0				-20.0%
CD-PRINTING	1,150	1,050	1,550	1,350	1,350	(200)
41911-0550	1,010	1,250				-12.9%
CD-DUES/MEETINGS	9,707	10,107	10,107	10,050	10,050	(57)
41911-0560	9,825	9,521				-0.6%
BI-EMPLOYEE MILEAGE	250	250	250	250	250	0
42401-0570	0	57				0.0%
CD-OFFICE SUPPLIES	2,390	2,540	2,540	2,300	2,300	(240)
41911-0620	1,713	2,313				-9.4%
CD-POSTAGE	3,550	3,550	3,550	2,500	2,500	(1,050)
41911-0625	2,534	1,750				-29.6%
BI-GASOLINE	1,879	1,823	1,105	950	950	(155)
42401-0635	952	699				-14.0%
BI-AUTO PARTS	750	750	750	2,000	2,000	1,250
42401-0660	629	103				166.7%
BI-MANUALS-DIRECTORIES	800	800	800	400	400	(400)
42401-0670	537	215				-50.0%
CD-OFFICE EQUIPMENT	1,300	1,300	1,300	1,100	1,100	(200)
41911-0740	45	73				-15.4%
VEHICLES	0	0	0	0	0	0
41911-0765	0	0				*
CD-ADVERTISING	4,500	3,600	3,600	4,250	4,250	650
41911-0810	2,902	4,007				18.1%
CD-RECORDING FEES	250	200	200	150	150	(50)
41911-0820	0	0				-25.0%
CD-TRAINING	5,200	5,200	5,200	3,650	3,650	(1,550)
41911-0830	3,017	3,976				-29.8%
TOTAL COMMUNITY DEVELOPMENT	438,875	452,900	448,090	420,234	420,234	(27,856)
	412,812	477,415				-6.2%
ZONING BOARD & BUILDING INSPECTOR						
MOVED INTO COMMUNITY DEVELOPMENT BUDGET						

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	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/ <i>Actual</i>	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
POLICE DEPARTMENT						
PD-FULL TIME SALARIES GROUP II	739,408	747,211	802,449	751,869	751,869	(50,580)
42101-0110	640,829	612,362				-6.3%
PD-FULL TIME SALARIES GROUP I	266,566	282,880	93,468	94,851	94,851	1,383
42101-0111	42,998	44,891				1.5%
PD-PART TIME SALARIES	123,282	116,583	0	66,881	66,881	66,881
42101-0120	55,176	57,014				*
PD-OVERTIME	74,040	75,488	53,417	53,747	53,747	330
42101-0140	44,079	58,619				0.6%
PD-GROUP INSURANCE - MEDICAL	372,286	314,400	227,149	190,593	190,593	(36,556)
42101-0210	201,443	172,748				-16.1%
PD-GROUP INSURANCE - DENTAL	10,771	10,662	8,415	7,252	7,252	(1,163)
42101-0211	6,534	5,293				-13.8%
PD-GROUP INSURANCE - LIFE	13,356	13,356	11,130	11,380	11,380	250
42101-0215	8,842	7,711				2.2%
PD-SOCIAL SECURITY	25,683	28,675	8,130	10,234	10,234	2,104
42101-0220	5,654	4,333				25.9%
PD-MEDICARE	17,887	18,275	14,209	14,027	14,027	(182)
42101-0225	11,350	11,190				-1.3%
PD-RETIREMENT	230,974	244,843	235,231	247,285	247,285	12,054
42101-0230	176,457	181,206				5.1%
PD-WORKERS COMPENSATION	19,227	19,502	18,689	18,728	18,728	39
42101-0260	15,351	15,171				0.2%
PD-TELEPHONE	23,631	22,631	14,579	15,511	15,511	932
42101-0341	17,241	17,575				6.4%
PD-MED EXPENSE	1,000	1,000	1,000	750	750	(250)
42101-0350	606	400				-25.0%
PD-ANIMAL CONTROL	700	700	700	0	0	(700)
42101-0351	0	0				-100.0%
PD-PHOTO SUPPLIES	500	500	500	300	300	(200)
42101-0355	240	0				-40.0%
PD-CONTRACT SERVICES	62,500	63,878	118,116	103,582	103,582	(14,534)
42101-0390	36,394	51,052				-12.3%
PD-REPAIRS	4,800	4,800	8,797	0	0	(8,797)
42101-0430	704	0				-100.0%
PD-RADIO/RADAR MAINTENANCE	500	500	500	4,000	4,000	3,500
42101-0432	1,092	1,129				700.0%
PD-REPAIRS TO UNIFORMS/CLOTHING	8,989	8,989	7,989	8,500	8,500	511
42101-0450	8,170	11,650				6.4%
PD-PRINTING-ADVERTISING	250	250	250	100	100	(150)
42101-0550	885	0				-60.0%
PD-DUES-MEETINGS	1,450	1,450	1,200	1,200	1,200	0
42101-0560	2,216	2,743				0.0%
PD-EMPLOYEE MILEAGE	1,111	1,111	833	350	350	(483)
42101-0570	288	388				-58.0%
PD-OFFICE SUPPLIES	8,000	8,000	5,000	4,000	4,000	(1,000)
42101-0620	5,139	4,488				-20.0%
PD-POSTAGE	400	400	400	300	300	(100)
42101-0625	254	47				-25.0%
PD-GASOLINE	37,400	36,300	22,000	20,000	20,000	(2,000)
42101-0635	25,040	14,163				-9.1%
PD-AUTO PARTS	7,000	7,000	7,000	7,000	7,000	0
42101-0660	18,070	5,702				0.0%
PD-TIRES	3,500	3,500	3,500	3,000	3,000	(500)
42101-0662	2,671	3,221				-14.3%
PD-BATTERIES	500	500	500	500	500	0
42101-0663	183	5				0.0%
PD-MANUALS - BOOKS	1,000	1,000	1,000	750	750	(250)
42101-0670	621	308				-25.0%

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	2014-15 Budget/ Actual	2015-16 Budget/ Actual	2016-17 Budget/	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
POLICE DEPARTMENT						
PD-SPECIAL POLICE EQUIPMENT/SUPPL 42101-0680	5,350 8,243	5,350 4,679	4,850	4,850	4,850	0 0.0%
PD-SPECIAL POLICE DEPT. SUPPLIES 42101-0688	2,300 4,737	2,300 1,360	2,300	2,600	2,600	300 13.0%
PD-OFFICE EQUIPMENT 42101-0740	1,000 0	16,500 15,692	0	8,497	8,497	8,497 *
PD-AUTO EQUIPMENT 42101-0765	26,000 28,266	26,000 32,834	26,000	36,000	36,000	10,000 38.5%
PD-MEALS FOR PRISONERS 42101-0812	25 0	25 0	25	0	0	(25) -100.0%
PD-TRAINING/MATCHING FUNDS-TRAINI 42101-0830	10,000 1,218	10,000 9,410	8,000	7,000	7,000	(1,000) -12.5%
TOTAL POLICE DEPARTMENT	2,101,386 1,370,992	2,094,559 1,347,382	1,707,326	1,695,637	1,695,637	(11,689) -0.7%
DISPATCH						
PATCH SERVICE TRANSFERRED TO MERRIMACK COUNTY SHERIFF FOR COST SAVI						
TOTAL DISPATCH						
EV. YEARS BUDGETS MOVED TO POLICE DEPT. BUDGET FOR COMPARATIVE PURPO						
	515,794	497,073	155,316	0	0	(155,316)
	458,436	385,109				-100.0%
EMERGENCY MANAGEMENT						
EM-WAGES - CALL 42901-0125	9,737 9,836	9,785 9,402	9,955	10,128	10,128	173 1.7%
EM-SOCIAL SECURITY 42901-0220	603 603	606 582	617	628	628	11 1.8%
EM-MEDICARE 42901-0225	141 141	142 136	144	147	147	3 2.0%
EM-WORKERS COMPENSATION 42901-0260	388 388	390 386	393	492	492	99 25.2%
EM-TELEPHONE 42901-0341	360 360	360 360	360	710	710	350 97.2%
EM-OUTSIDE SERVICE 42901-0390	2,196 8,470	1,000 (283)	680	2,980	2,980	2,300 338.2%
EM-SUBSCRIPTIONS/DUES/MEETINGS 42901-0560	1,000 0	1,000 734	800	500	500	(300) -37.5%
EM-MILEAGE 42901-0570	0 0	807 984	807	800	800	(7) -0.9%
EM-OFFICE SUPPLIES 42901-0620	600 264	808 806	425	425	425	0 0.0%
EM-POSTAGE 42901-0625	204 0	200 0	200	200	200	0 0.0%
EM-OFFICE EQUIPMENT 42901-0740	5,000 5,304	2,000 665	3,100	3,000	3,000	(100) -3.2%
EM-TRAINING 42901-0830	0 0	750 25	750	300	300	(450) -60.0%
TOTAL EMERGENCY MANAGEMENT	20,229 25,365	17,848 13,798	18,231	20,310	20,310	2,079 11.4%

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FIRE DEPARTMENT						
FD-FULL TIME SALARIES GROUP II	427,909	409,888	460,623	469,559	469,559	8,936
42202-0110	386,780	389,873				1.9%
FD-CALL DEPT. SALARIES	157,970	163,199	165,586	127,000	127,000	(38,586)
42202-0120	142,073	120,849				-23.3%
FD-OVERTIME	49,484	40,000	42,275	39,321	39,321	(2,954)
42202-0140	48,184	55,407				-7.0%
FD-GROUP INSURANCE - MEDICAL	130,320	101,028	91,350	107,961	107,961	16,611
42202-0210	98,319	78,418				18.2%
FD-GROUP INSURANCE - DENTAL	3,400	3,264	3,927	3,808	3,808	(119)
42202-0211	2,475	2,226				-3.0%
FD-GROUP INSURANCE - LIFE	4,638	4,452	5,587	6,562	6,562	975
42202-0215	4,789	4,337				17.5%
FD-SOCIAL SECURITY	13,043	10,119	10,419	7,874	7,874	(2,545)
42202-0220	12,271	8,364				-24.4%
FD-MEDICARE	9,594	9,252	10,161	1,842	1,842	(8,320)
42202-0225	8,474	8,502				-81.9%
FD-RETIREMENT	132,428	131,167	147,456	162,281	162,281	14,825
42202-0230	117,042	127,853				10.1%
FD-WORKERS COMPENSATION	31,822	30,845	33,592	30,276	30,276	(3,316)
42202-0260	25,311	24,400				-9.9%
FD-TELEPHONE	9,500	6,500	6,809	9,500	9,500	2,691
42202-0341	5,919	7,424				39.5%
FD-MEDICAL FEES	4,500	4,000	4,000	21,000	21,000	17,000
42202-0350	2,403	3,260				425.0%
FD-CONTRACT SERVICES	123,956	125,850	118,500	114,000	114,000	(4,500)
42202-0390	113,851	110,984				-3.8%
FD-OFFICE EQUIPMENT REPAIRS	150	150	150	75	75	(75)
42202-0430	20	0				-50.0%
FD-OUTSIDE REPAIRS	12,000	12,000	12,500	12,500	12,500	0
42202-0431	31,521	12,317				0.0%
FD-RADIOS/REPAIRS	3,000	3,500	3,500	750	750	(2,750)
42202-0432	3,290	1,252				-78.6%
FD-DUES/MEETINGS/SUBSCRIPTIONS	2,050	2,900	2,900	1,500	1,500	(1,400)
42202-0560	2,664	2,858				-48.3%
FD-EMPLOYEE MILEAGE	700	700	500	100	100	(400)
42202-0570	28	30				-80.0%
FD-OFFICE SUPPLIES/PHOTO SUPPLIES	3,500	3,500	4,000	2,000	2,000	(2,000)
42202-0620	1,451	3,157				-50.0%
FD-POSTAGE	200	200	200	100	100	(100)
42202-0625	91	18				-50.0%
FD-GASOLINE	4,250	4,125	2,500	1,500	1,500	(1,000)
42202-0635	1,202	1,438				-40.0%
FD-DIESEL	14,063	13,688	8,625	6,500	6,500	(2,125)
42202-0636	10,343	5,894				-24.6%
FD-AUTO PARTS	10,000	12,000	13,000	8,500	8,500	(4,500)
42202-0660	7,365	10,292				-34.6%
FD-BATTERIES	250	0	0	0	0	0
42202-0663	0	0				*
FD-MISC. SUPPLIES	28,900	28,900	31,250	25,000	25,000	(6,250)
42202-0680	28,687	18,960				-20.0%
FD-EQUIPMENT	23,000	18,400	11,075	8,000	8,000	(3,075)
42202-0740	22,260	41,738				-27.8%
FD-TRAINING	14,500	14,500	14,500	7,300	7,300	(7,200)
42202-0830	7,294	5,601				-49.7%
TOTAL FIRE DEPARTMENT	1,215,127	1,154,127	1,204,985	1,174,809	1,174,809	(30,176)
	1,084,107	1,045,450				-2.5%

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DPW ADMINISTRATION						
PW-FULL TIME SALARIES	649,128	652,189	674,867	694,310	694,310	19,443
43111-0110	636,273	641,999				2.9%
PW - PART TIME SALARIES	27,722	44,181	49,723	52,701	52,701	2,978
43111-0120	26,976	28,935				6.0%
PW-SEASONAL/TEMPORARY SALARIES	10,647	21,916	21,968	22,323	22,323	355
43111-0125	9,178	26,803				1.6%
PW-OVERTIME	81,589	84,682	84,350	80,000	80,000	(4,350)
43111-0140	88,302	38,875				-5.2%
PW-GROUP INSURANCE - MEDICAL	345,546	293,158	245,951	251,955	251,955	6,004
43111-0210	286,592	269,753				2.4%
PW-GROUP INSURANCE - DENTAL	7,888	7,888	8,135	7,322	7,322	(813)
43111-0211	7,849	6,738				-10.0%
PW-GROUP INSURANCE - LIFE	10,388	10,388	10,388	9,348	9,348	(1,040)
43111-0215	8,986	8,172				-10.0%
PW-SOCIAL SECURITY	48,191	50,604	51,437	52,659	52,659	1,222
43111-0220	46,327	44,655				2.4%
PW-MEDICARE	11,289	11,836	11,965	12,315	12,315	350
43111-0225	10,835	10,444				2.9%
PW-RETIREMENT	79,539	83,693	84,766	79,013	79,013	(5,753)
43111-0230	77,237	75,636				-6.8%
PW-WORKERS COMPENSATION	22,258	23,359	23,701	27,642	27,642	3,941
43111-0260	20,086	19,490				16.6%
PW-TELEPHONE	3,880	3,880	3,967	6,405	6,405	2,438
43111-0341	4,338	4,553				61.5%
PW-CONTRACT SERVICES	10,060	10,103	10,103	7,603	7,603	(2,500)
43111-0390	2,141	1,355				-24.7%
PW-OFFICE SUPPLIES	800	1,000	1,000	2,000	2,000	1,000
43111-0620	1,190	2,771				100.0%
PW-POSTAGE	50	50	50	50	50	0
43111-0625	73	28				0.0%
PW-ADVERTISING	0	0	0	100	100	100
43111-0810	0	220				*
TOTAL DPW ADMINISTRATION	1,308,975	1,298,927	1,282,371	1,305,746	1,305,746	23,375
	1,226,382	1,180,428				1.8%
PAVING & RECONSTRUCTION						
PW-MARK TRAFFIC LINES/TREE REMOVA	27,134	28,345	28,345	28,018	28,018	(327)
43121-0394	47,358	4,963				-1.2%
PW-RENTAL OF EQUIPMENT	2,000	7,400	5,400	2,000	2,000	(3,400)
43121-0440	1,366	4,445				-63.0%
PW-STAKES/TRAFFIC CONTROL/TOOLS	1,500	1,500	1,500	1,500	1,500	0
43121-0613	1,770	484				0.0%
PW-BUILDING MATERIALS	1,000	1,000	3,000	3,000	3,000	0
43121-0630	3,152	2,589				0.0%
PW-LANDSCAPE MATERIALS	1,500	1,500	1,500	1,500	1,500	0
43121-0650	1,337	1,303				0.0%
PW-ASPHALT	31,800	31,800	35,800	33,000	33,000	(2,800)
43121-0680	17,662	33,270				-7.8%
TOTAL PAVING & RECONSTRUCTION	64,934	71,545	75,545	69,018	69,018	(6,527)
	72,644	47,053				-8.6%
STREET MAINTENANCE						
PW-CONTRACT SERVICES	29,800	30,800	30,800	30,800	30,800	0
43122-0390	28,534	28,906				0.0%
PW-TORCH GASES	1,500	1,500	1,500	1,250	1,250	(250)
43122-0396	339	963				-16.7%
PW-OUTSIDE REPAIRS TO EQUIP	5,000	5,000	5,000	4,000	4,000	(1,000)
43122-0398	1,244	470				-20.0%

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<u>STREET MAINTENANCE</u>						
PW-RADIO/REPAIRS	1,000	1,000	1,000	500	500	(500)
43122-0432	0	0				-50.0%
PW-PAINT	7,500	5,500	5,500	5,500	5,500	0
43122-0612	5,400	5,600				0.0%
PW-TRAFFIC CONTROL SUPPLIES	4,000	5,000	6,000	6,000	6,000	0
43122-0613	6,332	8,223				0.0%
PW-UNIFORMS CLOTHING	12,000	12,000	12,000	11,500	11,500	(500)
43122-0615	10,717	11,490				-4.2%
PW-FIRST AID SUPPLIES	700	700	700	700	700	0
43122-0616	1,074	308				0.0%
PW-STEEL IRON	1,500	1,500	1,500	500	500	(1,000)
43122-0619	124	91				-66.7%
PW-GASOLINE	15,300	14,850	9,000	9,000	9,000	0
43122-0635	6,902	12,506				0.0%
PW-DIESEL	93,750	91,250	57,500	57,000	57,000	(500)
43122-0636	66,299	34,444				-0.9%
PW-GUARDRAIL	5,000	10,000	10,000	9,000	9,000	(1,000)
43122-0640	4,164	11,855				-10.0%
PW-AUTO PARTS SUPPLIES	52,000	65,000	65,000	70,000	70,000	5,000
43122-0660	60,949	83,229				7.7%
PW-GREASE-OIL	2,000	2,000	2,000	5,000	5,000	3,000
43122-0661	3,300	3,432				150.0%
PW-TIRES	8,000	9,000	9,000	7,000	7,000	(2,000)
43122-0662	7,938	2,681				-22.2%
PW-REPLACE EQUIPMENT	8,000	3,000	4,000	0	0	(4,000)
43122-0740	6,613	21,763				-100.0%
PW-TRAINING PROGRAMS	1,500	1,500	2,000	2,500	2,500	500
43122-0830	2,006	2,895				25.0%
TOTAL STREET MAINTENANCE	248,550	259,600	222,500	220,250	220,250	(2,250)
	211,934	228,855				-1.0%
<u>STORM DRAINS</u>						
PW-DRAINAGE MATERIALS	10,000	15,000	15,000	15,000	15,000	0
43123-0614	11,121	13,846				0.0%
<u>SNOW & ICE CONTROL</u>						
PW-SNOW REMOVAL-SANDING	18,700	21,000	17,500	16,500	16,500	(1,000)
43125-0390	14,239	14,822				-5.7%
PW-PLOW BLADES-PARTS	10,000	10,000	10,000	8,500	8,500	(1,500)
43125-0680	5,759	6,698				-15.0%
PW-SALT	120,000	120,000	150,000	130,000	130,000	(20,000)
43125-0682	171,176	52,337				-13.3%
PW-MAGNESIUM CHLORIDE	2,500	2,750	2,750	2,750	2,750	0
43125-0686	756	864				0.0%
PW-TIRE CHAINS	0	3,500	3,500	1,500	1,500	(2,000)
43125-0691	646	1,085				-57.1%
TOTAL DRAINS & ICE CONTROL	161,200	172,250	198,750	174,250	174,250	(24,500)
	203,697	89,652		0	0	-12.3%
<u>STREET LIGHTING</u>						
SL-ELECTRICITY	30,145	36,800	39,008	37,000	37,000	(2,008)
43163-0410	35,497	34,745				-5.1%
TOTAL PUBLIC WORKS	1,813,804	1,839,122	1,818,174	1,806,264	1,806,264	(11,910)
	1,750,155	1,580,734				-0.7%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
SOLID WASTE						
SW-CONTRACTED SERVICES	281,999	281,999	275,000	669,650	669,650	394,650
43241-0390	247,367	234,951				143.5%
SW-CURBSIDE COLLECTION	385,560	385,560	390,000	0	0	(390,000)
43241-0391	386,457	388,362				-100.0%
SW-DISPOSAL OF APPLIANCES	500	500	500	0	0	(500)
43241-0393	153	873				-100.0%
SW-RECYCLING COMMITTEE	20,400	18,000	18,000	3,000	3,000	(15,000)
43241-0394	17,841	23,889				-83.3%
SW-WELL TESTING	13,400	8,000	8,000	9,250	9,250	1,250
43241-0397	12,575	9,250				15.6%
SW-HAZARDOUS WASTE DISPOSAL	500	500	0	0	0	0
43241-0402	0	0				*
SW-DUES	550	550	550	530	530	(20)
43241-0560	526	526				-3.6%
SW-EQUIPMENT	20,000	26,000	26,000	26,000	26,000	0
43241-0740	20,000	24,950				0.0%
TOTAL SOLID WASTE	722,909	721,109	718,050	708,430	708,430	(9,620)
	684,919	682,800				-1.3%
HEALTH OFFICER						
HA-PART TIME SALARIES	2,148	2,148	2,148	2,170	2,170	22
44100-0120	2,148	2,148				1.0%
HA-SOCIAL SECURITY	133	133	133	135	135	2
44100-0220	133	133				1.1%
HA-MEDICARE	31	31	31	31	31	0
44100-0225	31	31				1.5%
HA-WORKERS COMPENSATION	3	3	3	50	50	47
44100-0260	1	2				1566.7%
HA-MEETING EXPENSE	30	30	30	30	30	0
44100-0561	70	105				0.0%
TOTAL HEALTH OFFICER	2,345	2,345	2,345	2,416	2,416	71
	2,384	2,419				3.0%
HEALTH & WELFARE AGENCIES						
RED CROSS	500	500	500	0	0	(500)
44152-0392	500	500				-100.0%
CASA	500	500	500	0	0	(500)
44152-0393	500	500				-100.0%
CONCORD AREA TRANSIT	1,050	1,050	1,050	0	0	(1,050)
44152-0394	1,050	1,050				-100.0%
COMMUNITY ACTION PROGRAM	2,400	2,400	2,600	2,600	2,600	0
44152-0395	2,400	2,400				0.0%
TOTAL HEALTH/WELFARE SERVICES	4,450	4,450	4,650	2,600	2,600	(2,050)
	4,450	4,450				-44.1%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
WELFARE						
WA-PART TIME SALARIES	5,636	5,742	5,829	3,500	3,500	(2,329)
44111-0120	2,771	2,525				-40.0%
WA-SOCIAL SECURITY	350	356	362	217	217	(145)
44111-0220	172	157				-40.1%
WA-MEDICARE	83	84	85	51	51	(34)
44111-0225	40	37				-40.3%
WA-WORKERS COMPENSATION	10	10	10	7	7	(3)
44111-0260	4	4				-26.5%
WA-TELEPHONE	0	0	0	1,145	1,145	1,145
44111-0341	0	0				*
WA-MEETING EXPENSE	50	50	50	50	50	0
44111-0560	0	30				0.0%
WA-OFFICE SUPPLIES	25	50	50	0	0	(50)
44111-0620	0	0				-100.0%
WA-POSTAGE	25	25	25	0	0	(25)
44111-0625	0	0				-100.0%
WA-DIRECT ASSISTANCE	2,000	6,500	5,500	5,000	5,000	(500)
44421-0891	3,087	2,529				-9.1%
TOTAL WELFARE	8,179	12,817	11,911	9,970	9,970	(1,941)
	6,073	5,281				-16.3%
HERITAGE COMMISSION						
HC-OFFICE SUPPLIES	500	500	500	500	500	0
45890-0620	535	1,044				0.0%
HC-PRESERVATON & RESTORATION	1,000	1,000	1,000	1,000	1,000	0
45890-0680	1,770	331				0.0%
HC-OTHER MISCELLANEOUS	250	250	250	250	250	0
45890-0690	145	1,302				0.0%
TOTAL HERITAGE COMMISSION	1,750	1,750	1,750	1,750	1,750	0
	2,450	2,676				0.0%
PATRIOTIC PURPOSES						
TOWN CELEBRATIONS	500	500	500	500	500	0
45830-0810	500	500				0.0%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/ <i>Actual*</i>	2017-18 Trustee Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from 2016-17
LIBRARY						
Full Time Salaries	151,245	155,636	157,917	190,375	190,375	32,458
01-4550-101	151,245	155,636				20.6%
Part Time Salaries	102,114	102,293	99,847	86,448	86,448	(13,399)
01-4550-102	102,114	102,293				-13.4%
Vacation Coverage	1,209	1,232	1,232	1,244	1,244	12
01-4550-107	1,209	1,232				1.0%
Group Insurance - Medical	108,899	107,782	74,318	67,496	67,496	(6,822)
01-4550-121	108,899	107,782				-9.2%
Group Insurance - Dental	5,248	4,863	5,061	4,974	4,974	(87)
01-4550-122	5,248	4,863				-1.7%
Group Insurance - Life & Disability	2,226	2,226	2,226	2,461	2,461	235
01-4550-125	2,226	2,226				10.5%
Social Security	15,783	16,067	16,027	17,240	17,240	1,213
01-4550-131	15,783	16,067				7.6%
Medicare	3,692	3,758	3,757	4,031	4,031	274
01-4550-132	3,692	3,758				7.3%
Retirement	16,289	17,385	17,554	21,665	21,665	4,111
01-4550-135	16,289	17,385				23.4%
Workers Compensation	407	415	412	445	445	33
01-4550-141	407	415				8.0%
Telephone	1,840	1,840	4,600	4,600	4,600	0
01-4550-225	1,840	1,840				0.0%
Sewer	350	350	350	350	350	0
01-4550-231	350	350				0.0%
Natural Gas	12,000	3,500	8,000	8,000	8,000	0
01-4550-233	12,000	3,500				0.0%
Electricity	11,000	12,650	13,500	14,300	14,300	800
01-4550-234	11,000	12,650				5.9%
Building Maintenance	11,876	10,889	16,835	11,335	11,335	(5,500)
01-4550-251	11,876	10,889				-32.7%
Grounds Maintenance	3,550	3,550	3,650	3,650	3,650	0
01-4550-252	3,550	3,550				0.0%
Contracted Services	350	350	3,550	3,550	350	(3,200)
01-4550-260	350	350				-90.1%
Equipment Repair	8,900	9,150	9,750	11,930	11,930	2,180
01-4550-270	8,900	9,150				22.4%
Collection Development	53,330	53,330	54,609	49,988	49,988	(4,621)
01-4550-310	53,330	53,330				-8.5%
Supplies	7,100	6,375	6,375	6,375	6,375	0
01-4550-351	7,100	6,375				0.0%
Postage	800	800	600	600	600	0
01-4550-355	800	800				0.0%
Special Programs	4,000	4,000	4,000	4,000	4,000	0
01-4550-410	4,000	4,000				0.0%
Professional Development	1,800	1,800	1,800	1,800	1,800	0
01-4550-450	1,800	1,800				0.0%
Preservation	300	300	300	300	300	0
01-4550-510	300	300				0.0%
TOTAL LIBRARY	524,308	520,541	506,270	517,157	513,957	7,687
	524,308	520,541				1.5%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/ <i>Actual</i>	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
PARKS & RECREATION						
PR-FULL TIME SALARIES	56,587	57,672	60,583	62,706	62,706	2,123
45201-0110	55,507	58,182				3.5%
PR-PART-TIME SALARIES	47,857	49,127	51,094	53,461	53,461	2,367
45201-0120	51,315	39,288				4.6%
PR-SEASONAL/TEMPORARY SALARIES	86,915	87,344	62,041	63,202	63,202	1,161
45201-0125	79,379	84,599				1.9%
PR-OVERTIME	0	0	0	0	0	0
45201-0140	623	488	0			*
PR-GROUP INSURANCE - MEDICAL	7,499	7,499	15,959	16,921	16,921	962
45201-0210	7,499	7,499				6.0%
PR-GROUP INSURANCE - DENTAL	544	544	561	521	521	(40)
45201-0211	525	459				-7.1%
PR-GROUP INSURANCE - LIFE	742	742	787	887	887	100
45201-0215	787	713				12.7%
PR-SOCIAL SECURITY	11,864	12,036	10,771	11,121	11,121	350
45201-0220	11,852	11,926				3.2%
PR-MEDICARE	2,774	2,881	2,519	2,601	2,601	82
45201-0225	2,772	2,789				3.3%
PR-RETIREMENT	6,094	6,442	6,767	7,136	7,136	369
45201-0230	6,161	6,126				5.5%
PR-WORKERS COMPENSATION	3,579	3,630	3,230	4,143	4,143	913
45201-0260	3,144	3,318				28.3%
PR-TELEPHONE	2,235	2,355	2,005	3,753	3,753	1,748
45201-0341	1,976	2,150				87.2%
PR- CONTRACT SERVICES	26,200	11,962	21,962	14,390	14,390	(7,572)
45201-0390	13,670	10,984				-34.5%
PR-ELECTRICITY	1,555	2,604	2,604	4,450	4,450	1,846
45201-0410	2,124	2,867				70.9%
PR-REPAIRS TO EQUIPMENT	3,000	3,000	4,113	3,750	3,750	(363)
45201-0430	8,348	4,607				-8.8%
PR-RENTAL OF EQUIPMENT	4,291	4,291	4,291	2,700	2,700	(1,591)
45201-0440	2,673	2,529				-37.1%
PR-PRINTING	250	250	250	150	150	(100)
45201-0550	12	0				-40.0%
PR-DUES-MEMBERSHIP	1,395	1,895	1,900	1,500	1,500	(400)
45201-0560	1,514	2,033				-21.1%
PR-EMPLOYEE MILEAGE	293	280	288	150	150	(138)
45201-0570	212	149				-47.9%
PR-UNIFORMS & CLOTHING	3,580	4,155	3,140	200	200	(2,940)
45201-0615	1,952	4,617				-93.6%
PR-OFFICE SUPPLIES	1,000	1,000	1,000	1,200	1,200	200
45201-0620	1,171	1,253				20.0%
PR-POSTAGE	300	300	300	300	300	0
45201-0625	361	208				0.0%
PR-BLDG. MATERIAL	1,000	2,000	9,600	11,400	11,400	1,800
45201-0630	152	601				18.8%
PR-GASOLINE & DIESEL FUEL	4,193	4,098	2,452	2,533	2,533	81
45201-0635	3,323	1,866				3.3%
PR-GROUND MAINT. & REPAIRS	11,258	14,339	15,690	20,275	20,275	4,585
45201-0650	17,708	20,502				29.2%
PR-AUTO PARTS	2,500	3,000	3,000	1,500	1,500	(1,500)
45201-0660	1,379	831				-50.0%
PR-SPEC. RECR. SUPPLIES	1,400	1,500	1,500	0	0	(1,500)
45201-0680	1,272	1,699				-100.0%
PR-EQUIPMENT	1,830	1,172	9,172	1,200	1,200	(7,972)
45201-0740	8,374	7,270				-86.9%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
<u>PARKS & RECREATION</u>						
PR-ADVERTISING	200	200	200	0	0	(200)
45201-0810	153	0				-100.0%
PR-PROGRAM ACTIVITIES	19,700	19,700	7,000	500	500	(6,500)
45201-0875	13,348	12,307				-92.9%
TOTAL PARKS & RECREATION	310,635	306,018	304,779	292,650	292,650	(12,129)
	299,288	291,859				-4.0%
<u>DEBT SERVICE</u>						
LONG TERM DEBT - PRINCIPAL	870,000	870,000	825,000	1,066,850	1,066,850	241,850
47112-0980	870,000	870,000				29.3%
LONG TERM DEBT - INTEREST	389,422	358,691	403,238	467,898	467,898	64,660
47212-0981	389,422	358,691				16.0%
INTEREST - TAN	1	1	1	1	1	0
47312-0990	0	0				0.0%
TOTAL DEBT SERVICE	1,259,423	1,228,692	1,228,239	1,534,749	1,534,749	306,510
	1,259,422	1,228,691				25.0%
<u>WATER</u>						
WF-CONTRACT SERVICES	52,609	50,209	50,609	54,750	54,750	4,141
43270-0390	33,935	46,997				8.2%
WF-ELECTRICITY	18,000	9,200	15,000	18,000	18,000	3,000
43270-0410	14,281	10,804				20.0%
WF-NATURAL GAS	750	1,500	1,700	750	750	(950)
43270-0411	1,685	1,605				-55.9%
WF-SYSTEM MONITORING	4,000	3,500	3,700	1,700	1,700	(2,000)
43270-0491	3,681	3,531				-54.1%
WF-OPERATING & MAINTENANCE COSTS	38,250	23,800	28,625	66,550	66,550	37,925
43270-0745	30,619	67,482				132.5%
TOTAL WATER	113,609	88,209	99,634	141,750	141,750	99,634
	84,200	130,420				236.6%
<u>SEWER</u>						
SF-CONTRACT SERVICES	89,952	84,952	67,216	67,216	67,216	0
43260-0390	52,438	79,406				0.0%
SF-ELECTRICITY	7,600	8,750	9,275	7,600	7,600	(1,675)
43260-0410	9,205	7,829				-18.1%
SF-NATURAL GAS	750	750	750	750	750	0
43260-0411	717	600				0.0%
SF-SYSTEM MONITORING	1,650	2,500	3,000	1,650	1,650	(1,350)
43260-0491	2,772	2,727				-45.0%
SF-POSTAGE	0	0	0	0	0	0
43260-0625	0	0	0			*
SF-O & M COSTS	35,750	45,000	45,000	61,750	61,750	16,750
43260-0745	38,148	17,926				37.2%
TOTAL SEWER	135,702	141,952	125,241	138,966	138,966	125,241
	103,280	108,488				912.5%
<u>TOTAL OPERATING BUDGET</u>						
	9,870,365	10,026,016	9,773,576	9,990,307	9,987,107	213,531
	9,140,558	9,205,723	1,033			2.2%

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/ <i>Actual</i>	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	DoI. / Pct. BC change from '16-17
WARRANT ARTICLES						
TRANSFER TO CAPITAL RESERVES						
PARKS & RECREATION EQUIPMENT CRF	0	0	8,000	0	0	(8,000)
49130-1009	0	0				-100.0%
BRIDGE & HIGHWAY CONSTRUCTION CR	0	0	0	120,000	120,000	120,000
49130-1000	0	0				*
PUBLIC WORKS EQUIPMENT CRF	130,000	120,000	120,000	130,000	130,000	10,000
49130-1001	130,000	120,000				8.3%
FIRE DEPT EQUIPMENT CRF	30,000	50,000	42,000	0	0	(42,000)
49130-1003	30,000	50,000				-100.0%
LIBRARY EXPENDABLE TRUST FUND	56,640	0	0	0	0	0
49130-1007	56,640	0				*
POLICE EQUIPMENT CRF	70,000	50,000	35,000	25,000	25,000	(10,000)
49130-1011	70,000	50,000				-28.6%
RECREATION IMPROVEMENTS CRF	0	25,000	20,000	15,000	15,000	(5,000)
49130-1012	0	25,000				-25.0%
MUNICIPAL BUILDINGS & GROUNDS CRF	115,000	115,000	135,000	120,000	120,000	(15,000)
49130-1015	115,000	115,000				-11.1%
FIRE TRUCK CRF	65,000	45,000	45,000	25,000	25,000	(20,000)
49130-1020	65,000	45,000				-44.4%
MUNICIPAL FACILITIES EMERGENCY REF	0	25,000	5,000	0	0	(5,000)
49130-1025	0	25,000				-100.0%
LIBRARY LOWER LEVEL CAPITAL RESER	150,000	50,000	50,000	0	0	(50,000)
49130-1026	150,000	50,000				-100.0%
CRF-EXP LIBRARY EMERGENCY FUND	0	0	0	10,000	0	0
49930-1027	5,905	51,677				*
LIBRARY BUILDING MAINTENANCE CRF	0	0	0	5,000	5,000	5,000
49130-1028	0	0				*
COMMUNITY CENTER CRF	0	0	0	5,000	5,000	5,000
49130-1029	0	0				*
HEALTH REIMBURSE EXP TRUST	0	0	0	80,100	80,100	80,100
49170-0000	0	0				*
TOTAL TRANSFER TO CRFs	616,640	480,000	460,000	535,100	525,100	65,100
	622,545	531,677				14.2%
SPECIAL WARRANT ARTICLES						
BUILDING REPAIRS	18,000	0	0	0	0	0
49999-1007	5,453	0				*
PUBLIC WORKS LOADER	190,000	0	0	0	0	0
49999-1009	180,316	0				*
FIRE RADIO EQUIPMENT	10,000	0	40,000	0	0	(40,000)
49999-1010	6,588	0				-100.0%
BIRCHDALE RD. BRIDGE REPAIRS	0	0	100,000	722,000	722,000	622,000
49999-9918	0	0				622.0%
ROAD PAVING RECLAMATION	350,000	350,000	335,000	335,000	335,000	0
49999-9920	499,994	309,696				0.0%
BBMH-SHUTTER GRANT	21,958	0	0	0	0	0
49999-9921	11,125	0				*
POLICE RADIOS-REPEATER	0	45,000	0	0	0	0
49999-9922	0	0				*
POLICE CRUISER	0	27,000	25,000	0	0	(25,000)
49999-9925	0	23,608				-100.0%
POLICE EQUIPMENT	0	98,000	0	52,000	52,000	52,000
49999-9934	0	3,071				*
FIRE-RESCUE EQUIPMENT	0	0	0	50,000	50,000	50,000
49999-9938	0	0				*
DPW-SALT SHED	0	40,000	0	0	0	0
49999-9940	0	32,640				*
RECREATION IMPROVEMENTS	0	35,700	0	0	0	0
49999-9941	0	35,700				*

2017-18 BUDGET SUMMARY

	2014-15 Budget/ <i>Actual</i>	2015-16 Budget/ <i>Actual</i>	2016-17 Budget/	2017-18 Selectmen Recommend	2017-18 Bud Comm Recommend	Dol. / Pct. BC change from '16-17
<u>SPECIAL WARRANT ARTICLES</u>						
MUNICIPAL BUILDING-GENERATOR	0	35,000	0	0	0	0
49999-9942	0	451				*
OLD TOWN HALL FLOOR JOIST	0	30,000	0	0	0	0
49999-9943	0	28,010				*
PUBLIC SAFETY BUILDING-GENERATOR	0	0	85,000	0	0	(85,000)
49999-9944	0	0				-100.0%
FIRE TANKER TRUCK	0	0	355,000	0	0	(355,000)
49999-9961	0	0				-100.0%
PUBLIC WORKS VEHICLES	0	0	0	210,000	210,000	210,000
49999-9963	0	0				*
PUBLIC WORKS KUBOTA TRACTOR	0	0	41,207	0	0	(41,207)
49999-9967	0	0				-100.0%
PD SPECIAL UTILITY VEHICLE	0	32,000	0	0	0	0
49999-9968	0	30,956				*
P&R MOWER	0	40,000	0	0	0	0
49999-9970	0	40,000				*
PUBLIC WORKS EXCAVATOR	0	0	110,000	0	0	(110,000)
49999-9974	0	0				-100.0%
LIBRARY HVAC CONTROL SYSTEM UPGR	0	0	0	35,000	35,000	35,000
49999-9980	0	0				*
PUBLIC SAFETY BUILDING DESIGN	0	35,000	4,308,858	0	0	(4,308,858)
49999-9994	0	24,436				-100.0%
FIRE/COMMUNITY BUILDING	0	25,000	42,000	0	0	(42,000)
49999-9995	0	18,642				-100.0%
MUNICIPAL BUILDING-ROOF	0	75,000	0	0	0	0
49999-9996	0	25				*
DUNKLEE BRIDGE EXPENSE	0	730,000	0	0	0	0
49120-2006	0	36,750				*
DUNKLEE/3A INTERSECTION EXPENSE	0	1,200,000	0	0	0	0
49120-2006	0	49,547				*
TOTAL SPECIAL WARRANT ARTICLES	589,958	2,797,700	5,442,065	1,404,000	1,404,000	(4,038,065)
	703,476	633,531				-74.2%
TOTAL WARRANT ARTICLES	1,206,598	3,277,700	5,902,065	1,939,100	1,929,100	(3,972,965)
	1,326,021	1,165,208				-678.8%
TOTAL MUNICIPAL BUDGET	11,076,963	13,303,716	15,675,641	11,929,407	11,916,207	(3,759,434)
	10,466,578	10,370,931	1,033			-24.0%

FY2017-18 BUDGET OVERVIEW

	<u>2014-15</u>		<u>2015-16</u>		<u>2016-17</u>	2017-18			
						BOS	Bud Comm	BC-\$Chg	BC-%Chg
Account Name	Budget	Actual	Budget	Actual	Budget	Recommend	Recommend	from '16-17	from '16-17
BUDGET SUMMARY									
BOARD OF SELECTMEN	8,037	7,616	6,576	6,485	6,161	13,647	13,647	7,486	121.51%
TOWN MANAGER	265,799	269,160	269,738	282,168	274,318	258,053	258,053	-16,265	-5.93%
TOWN CLERK/TAX COLLECTOR	185,154	191,427	200,364	194,082	208,696	218,443	218,443	9,747	4.67%
ELECTIONS & REGISTRATIONS	26,574	17,343	22,189	13,835	25,202	12,847	12,847	-12,355	-49.02%
FINANCE	205,827	204,880	205,149	216,967	203,264	220,266	220,266	17,002	8.36%
ASSESSING	123,710	347,532	213,710	513,792	228,255	226,007	226,007	-2,248	-0.98%
TECHNOLOGY	43,224	61,005	48,625	74,735	63,028	63,136	63,136	108	0.17%
COMMITTEES	3,324	2,329	3,651	2,419	3,626	3,096	3,096	-530	-14.62%
LEGAL SERVICES	39,400	99,292	131,800	171,675	131,800	146,800	146,800	15,000	11.38%
PERSONNEL	10,600	9,682	9,800	6,549	86,800	11,000	11,000	-75,800	-87.33%
COMMUNITY DEVELOPMENT	438,875	412,812	452,900	477,413	448,090	420,234	420,234	-27,856	-6.22%
MUNICIPAL BUILDINGS	202,053	228,367	241,517	185,853	250,830	244,013	244,013	-6,817	-2.72%
TOWN INSURANCES	60,232	63,758	63,758	69,252	68,221	81,608	81,608	13,387	19.62%
POLICE	2,101,386	1,828,972	2,094,559	1,732,491	1,707,326	1,695,637	1,695,637	-11,689	-0.68%
FIRE-RESCUE	1,215,127	1,084,107	1,154,127	1,045,450	1,204,985	1,174,809	1,174,809	-30,176	-2.50%
EMERGENCY MANAGEMENT	20,229	25,365	17,848	13,798	18,231	20,310	20,310	2,079	11.40%
PUBLIC WORKS	1,813,804	1,750,155	1,839,122	1,580,734	1,818,174	1,806,264	1,806,264	-11,910	-0.66%
CEMETERIES	23,200	23,461	22,200	25,008	23,200	23,200	23,200	0	0.00%
SOLID WASTE	722,909	684,919	721,109	682,800	718,050	708,430	708,430	-9,620	-1.34%
HEALTH OFFICER	2,345	2,384	2,345	2,419	2,345	2,416	2,416	71	3.02%
HEALTH & WELFARE AGENCIES	4,450	4,450	4,450	4,450	4,650	2,600	2,600	-2,050	-44.09%
WELFARE	8,179	6,073	12,817	5,281	11,911	9,970	9,970	-1,941	-16.30%
PARKS & RECREATION	310,635	299,288	306,018	291,859	304,779	292,650	292,650	-12,129	-3.98%
LIBRARY	524,308	524,308	520,541	520,541	506,270	517,157	513,957	7,687	1.52%
PATRIOTIC PURPOSES	500	500	500	500	500	500	500	0	0.00%
HERITAGE COMMISSION	1,750	2,450	1,750	2,676	1,750	1,750	1,750	0	0.00%
DEBT SERVICE	1,259,423	1,259,422	1,228,692	1,228,691	1,228,239	1,534,749	1,534,749	306,510	24.96%
WATER	113,609	84,200	88,209	130,420	99,634	141,750	141,750	42,116	42.27%
SEWER	135,702	103,280	141,952	108,488	125,241	138,966	138,966	13,725	10.96%
SPECIAL WARRANT ARTICLES	1,206,598	1,326,021	3,277,700	1,165,208	5,902,065	1,939,100	1,929,100	-3,972,965	-67.31%
TOTAL GROSS BUDGET	11,076,963	10,924,558	13,303,716	10,756,039	15,675,641	11,929,407	11,916,207	-3,759,434	-23.98%

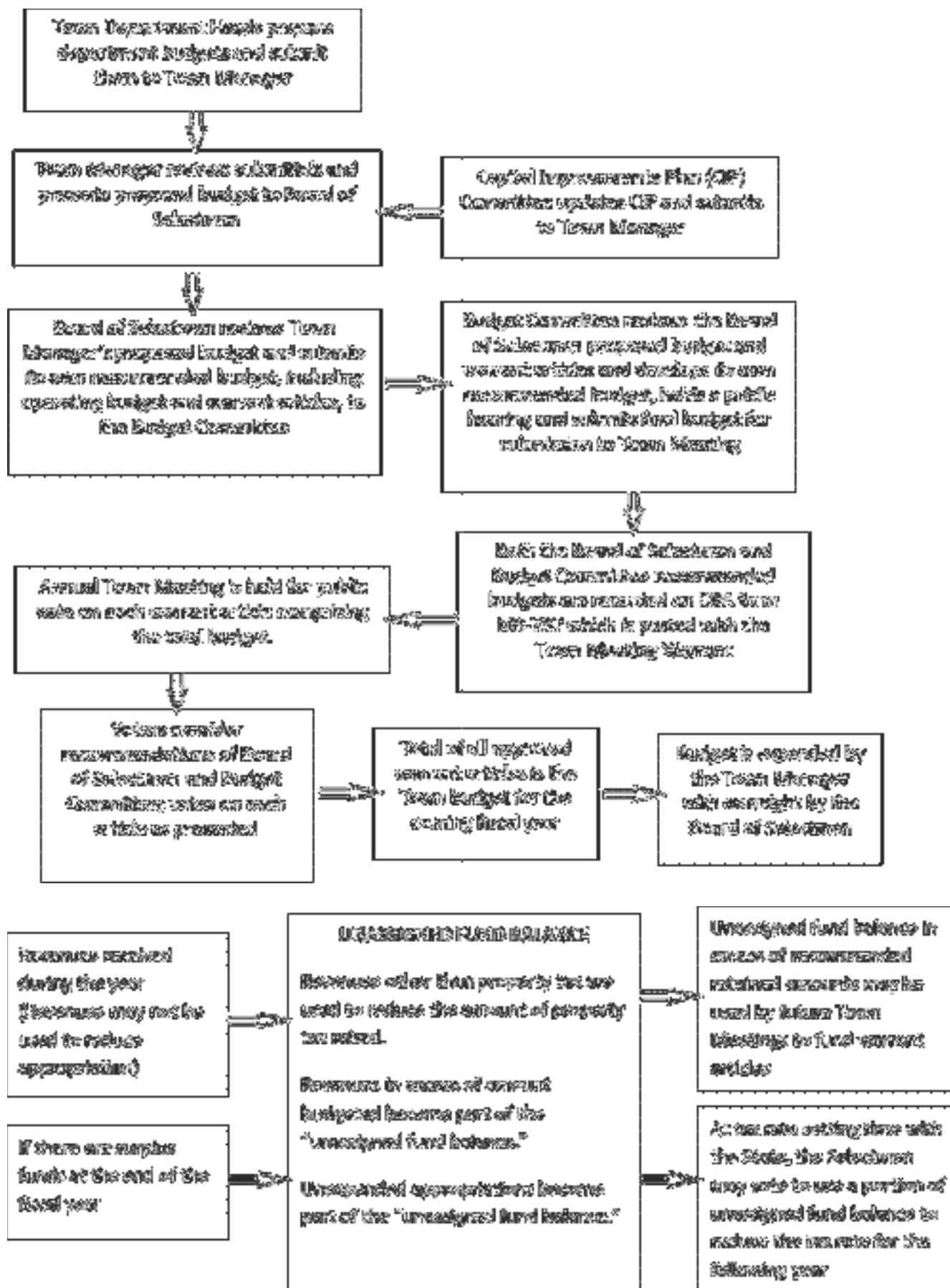
FY2017-18 REVENUE OVERVIEW

							2017-18			
		<u>2014-15</u>		<u>2015-16</u>		<u>2016-17</u>	BOS	Bud Comm	BC-\$Chg	BC-%Chg
	Account Name	Budget	Actual	Budget	Actual	Budget	Recommend	Recommend	from '16-17	from '16-17
REVENUE SUMMARY										
	TAXES	22,755	11,964	15,500	15,081	11,900	13,000	13,000	1,100	9.24%
	INTEREST & COSTS	115,000	83,046	100,000	98,810	85,000	95,000	95,000	10,000	11.76%
	BUSINESS LICENSES & FEES	34,825	37,718	35,200	39,267	37,530	38,500	38,500	970	2.58%
	MOTOR VEHICLE FEES	1,630,000	1,943,014	1,900,000	2,124,297	2,072,768	2,250,000	2,250,000	177,232	8.55%
	BUILDING PERMITS	80,000	55,910	50,000	65,045	55,050	65,000	65,000	9,950	18.07%
	OTHER LICENSES & FEES	9,695	10,356	9,620	10,546	10,355	10,200	10,200	-155	-1.50%
	FEDERAL / STATE OF NH	584,476	578,946	1,988,862	604,955	661,455	626,637	626,637	-34,818	-5.26%
	INCOME FROM DEPARTMENTS	668,261	970,722	536,138	546,856	511,850	495,990	495,990	-15,860	-3.10%
	OTHER REVENUE	40,000	15,303	186,000	44,921	44,260	28,100	28,100	-16,160	-36.51%
	TRANS. FROM OTHER FUNDS	39,503	52,227	39,503	0	20,000	25,000	25,000	5,000	25.00%
	TRANSFERS FROM CRF'S	240,870	257,211	896,407	326,979	759,607	1,034,000	1,034,000	274,393	36.12%
	BOND PROCEEDS	0	0	0	0	3,992,958	0	0	-3,992,958	-100.00%
	WATER	36,096	40,579	88,209	46,412	99,634	45,000	45,000	-54,634	-54.83%
	SEWER	135,702	200,177	141,952	200,970	125,241	138,966	138,966	13,725	10.96%
TOTAL GROSS REVENUES		3,637,183	4,257,170	5,987,392	4,124,138	8,487,608	4,865,393	4,865,393	-3,622,215	-42.68%
NET APPROPRIATION		7,439,780	6,667,388	7,316,324	6,631,901	7,188,033	7,064,014	7,050,814	-137,219	-1.91%

FY2017-18 ESTIMATED TAX RATE OVERVIEW

TAX RATE										
TOTAL APPROPRIATIONS	11,076,963		13,303,716		15,675,641	11,929,407	11,916,207			
Less: GROSS REVENUES	(3,637,183)		(5,987,392)		(8,487,608)	(4,865,393)	(4,865,393)			
FUND BALANCE VOTED			(146,000)		(300,000)	0	0			
ADDITIONAL FUND BALANCE	(350,000)		(350,000)		0	0	0			
Add: OVERLAY	146,610		273,915		242,466	200,000	200,000			
WAR SERVICE CREDITS	185,750		181,500		176,250	176,250	176,250			
NET TAXABLE APPROPRIATION	7,422,140		7,275,739		7,306,749	7,440,264	7,427,064			
NET TAXABLE VALUATION (x1,000)	1,054,319		1,085,097		1,166,052	1,166,052	1,166,052			
MUNICIPAL TAX RATE	\$7.04		\$6.71		\$6.27	\$6.38	\$6.37			

TOWN BUDGET DEVELOPMENT PROCESS





Bow School District

Bow Elementary School building. 2016-17 School Board left to right: Kathy Garfield, Robert Louf (Chair), Jennifer Strong-Rain, June Branscom (Vice Chair) and Debra Alfano. Photos by Eric Anderson.

BOW SCHOOL DISTRICT
2016
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BOW SCHOOL DISTRICT OFFICERS 2016

	<u>Term Expires</u>
Mr. James Hatem, Moderator	2017
Atty. John E. Rich, Jr., Clerk	2018
Mr. Mark Lavalle, Treasurer	2017

BOW SCHOOL BOARD

	<u>Term Expires</u>
Mr. Robert Louf, Jr., Chair	2019
Ms. Debra Alfano, Vice Chair	2017
Ms. Jennifer Strong-Rain	2018
Ms. June Branscom, Member	2017
Ms. Kathy Garfield	2019

AUDITOR

Plodzik & Sanderson, P.A.	Concord
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ADMINISTRATION

Dr. Dean S. T. Cascadden	Superintendent of Schools
Mr. Duane Ford	Assistant Superintendent for Business Administration
Mr. Kurt Gergler	Principal, Bow Elementary School
Mr. Adam Osburn	Principal, Bow Memorial School
Mr. John House-Myers	Principal, Bow High School
Ms. Tamara MacAllister	Director of Student Services

UNAPPROVED

Report of the Annual Meeting of the BOW SCHOOL DISTRICT SAU #67, Bow, NH MARCH 11, 2016

A duly called meeting of the voters of the Bow School District was held in the Bow High School auditorium on Friday, March 11, 2016. School Moderator, Jim Hatem, called the meeting to order at 7:04 PM. The Pledge of Allegiance was led by Mr. Hatem.

The National Anthem was sung by Alina Pinney of Bow High School.

Moderator Jim Hatem introduced the members of the School Board, and some administrative members of the School District.

School Board Members: Chair Robert Louf, Vice Chair June Branscom, Ginger Fraser, Debra Alfano, and Jennifer Strong-Rain.

Officers and Administrators: School Superintendent Dr. Dean Cascadden and Assistant Superintendent for Business Administration Duane Ford. Also present was John Rich, District Clerk and Matthew Upton, Esq., legal counsel.

Moderator Mr. Jim Hatem recognized School Board Chair Mr. Robert Louf. Mr. Louf presented School Board member Ginger Fraser with a plaque and thanked her for her service and contribution to the School Board. Applause followed. Ms. Fraser expressed her thanks to Mr. Louf and encouraged the School Board to continue its great work.

Moderator Hatem announced:

- He would briefly mention some of the rules of procedure for the meeting.
- He would first read the Article up for consideration.
- The School Board would then introduce the Article.
- Microphone locations and the availability of a portable microphone.
- Speakers would only be recognized when at a microphone.
- Procedure for hand-counted votes.

Mr. Hatem then asked if there were any questions regarding the proposed proceedings for the meeting. No one spoke. Mr. Hatem directed attention to the Warrant Articles.

BOW SCHOOL DISTRICT 2016 WARRANT ARTICLES

Article 1

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

Mr. Hatem then introduced Superintendent Dr. Dean Cascadden who provided information about the School District which was displayed on the overhead projector. Dr. Cascadden reviewed the three SAU 67 vision statements: 1) care for each person every day; 2) learning is our focus; and 3) teach to touch the future. He explained the meaning of each, noting that with the increase in technology, learning can be customized at an individual level which is important as all students do not learn in the same manner.

Dr. Cascadden next reviewed the District enrollment and noted that the downward trend has stopped thanks to the addition of Dunbarton students. He reviewed enrollment at each of the three Bow schools, noting that elementary enrollment has stabilized. Dr. Cascadden then reviewed the grade sizes and sources of students indicating that with the addition of Dunbarton and Hooksett students, the 9th and 10th grade classes are at the 160 student ideal level. He cautioned, however, the Dunbarton AREA agreement would not solve the issue of the declining number of students forever due to decreased enrollment in the lower grades.

Dr. Cascadden reviewed several SAU and District focus items for the prior year. He noted that the new all-day kindergarten team came in with a tremendous implementation plan that has worked out well. Accountability through the use of standardized testing was a focus item last year and will remain a focus. He described the Panorama surveys and Praxis electronic magazine that provides easy access to District information. Dr. Cascadden stated that the Union negotiations and agreed upon health insurance cost reductions were significant items that will be beneficial for years to come. He described that changes have been made to special education to service the needs of students while also attempting to keep costs under control. This was part of the universal learning initiative which was designed to increase learning through flexible means. Lastly, as a result of changes made by the new director of Food Services, increased sales of lunches and product had occurred resulting in significant more revenue.

Dr. Cascadden then reviewed five of the 2016 SAU and District initiatives. He stated that the Dunbarton AREA agreement is now in its third year of implementation and has progressed in a positive and collaborative fashion. The District continues to work with the common standards and assessments, both the Smarter Balanced test as well as the SAT which for the first time is being used as a state accountability test. The use of the SAT has generally resulted in higher student engagement. He noted that the District is looking at Performance Assessment of Competency Education (PACE). He described the continued implementation of Chrome books which have been used to change the way students are taught and learn as a result of information being readily available and the ability of students to work together. He then reviewed the Universal Design for Learning (UDL) which encourages flexible teaching in line with different ways students learn.

Dr. Cascadden then reviewed issues on the horizon. The School Board continues to monitor the condition of Bow Elementary School which ultimately will need a renovation. He described the fundraising initiative for the BMS play and learning area. He described the Community Wellness Coalition initiative on opiates and alcohol and how drugs and alcohol impact learning. He continues to monitor new state and federal laws including the federal Every Student Succeeds Act for which federal rule-making relating to accountability and assessment is due out soon. Dr. Cascadden closed by stating that every time there is a new President, regardless of political affiliation, he or she will want to put his or her stamp on education.

Before Article 2 was considered, Mr. Hatem announced the results of the recent School Board election. Robert Louf received 918 votes, Cathy Garfield received 826 votes, and Ginger Fraser received 765 votes. By virtue of being the two candidates receiving the most votes, Mr. Louf and Ms. Garfield were elected to the School Board for three year terms. Mr. Hatem reported that the voters rejected the SB2 petitioned article by a vote of 661 in favor and 771 opposed.

Mr. Hatem then indicated that the meeting would consider Article 2.

Article 2

TO SEE if the School District will vote to raise and appropriate the Budget Committee's recommended amount of Twenty Seven Million Seven Hundred Twenty-one Thousand Five Hundred Sixty-six Dollars (\$27,721,566) 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 does include the cost of the Bow School District Food Service Program.

Recommended by the Budget Committee (8-0)

The School Board recommends Twenty Seven Million Seven Hundred Twenty-one Thousand Five Hundred Sixty-six Dollars (\$27,721,566).

Recommended by the School Board (5-0)

The Article was displayed on the overhead projector and read by Mr. Hatem. Motion to present the Article for consideration was made by Mr. Louf and seconded by Ms. Branscom.

Mr. Hatem indicated that Mr. Louf would describe the Article.

Mr. Louf stated that he would start his presentation by a description of the budget process. The budget is created by the Superintendent who receives proposed budgets in the Fall from the various departments within the School District such as Athletics, Technology, Student Services and the School Principals. These budget requests are carefully reviewed and then the Superintendent creates his budget. The Superintendent's budget was \$28,306,120. The Food Service component of the budget was \$566,235. Mr. Louf explained that the Superintendent submits his budget to the School Board which uses his budget to create the School Board's budget. The School Board reduced the Superintendent's budget by \$349,864 and presented a budget of \$27,956,256 to the Town Budget Committee. The Town Budget Committee is responsible for determining the recommended budget set forth on Article 2. Typically, the Budget Committee will recommend reductions to the School Board's budget. Mr. Louf noted that this year, the Budget Committee worked with the School District to arrive at a final Article 2 budget of \$27,721,566 that included additional reductions of \$234,690. This figure represented a total reduction of \$584,554 from the initial Superintendent's budget. Mr. Louf then provided an overview of the budget by object and function noting that salaries represented 50% of the budget and at 64%, the percentage of the budget dedicated to instructional programs exceeded the state average.

Mr. Louf then explained why the 2016/2017 proposed budget represents a reduction from the prior year's budget even though the proposed Article 2 budget figure of \$27,721,566 is higher than the \$27,079,934 passed in March of 2015. He explained the revenues from tuition which increased by 12% from last year and Food Service which are expected to increase by more than \$225,000 would offset the larger expenditures. As a

result, he expected that the ultimate figure used in October 2016 to set the tax rate will be approximately \$19,710,961 versus the 2015 figure of \$20,011,523 or a reduction in the total obligation on behalf of the School District of \$300,562. Mr. Louf stated that the figure includes all Warrant Articles before the voters tonight. For this reason, the proposed budget will result in a reduction over last year's budget.

Mr. Hatem then opened the Article for comment by the public.

Tony Ferraro of 5 Evangelyn Drive asked for clarification about the estimated 1.39% reduction in the budget contained in the School District newsletter. Mr. Ferraro asked if this included all Warrant Articles. Mr. Louf indicated that if all Articles pass, there will not be a tax increase and the estimated \$300,562 reduction would occur.

Lee Ulrich of 2 Timmins Drive inquired about the adverse opinion of the auditor in the School District financial statements. Mr. Louf asked Assistant Superintendent for Business Administration Duane Ford to respond. Mr. Ford explained that GASB accounting standards require that audited financial statements include the value of post-retirement health costs. One element of the School District's post-retirement health costs is that it allows retirees to participate in the health plan at their own cost. This has a minor impact on the cost of coverage. In order to comply with GASB, this would necessitate an additional \$12,000 in auditing fees. Mr. Ford indicated that the decision was made not to spend the additional \$12,000 and, as a result under GASB rules, the auditors had to issue an adverse opinion.

Being no one at the microphones, Mr. Hatem called for a Vote on Article 2 as amended. The majority hand count was in the affirmative. Motion carried. Article 2 passed.

Mr. Hatem announced that before consideration of Article 3 was undertaken, he had been asked by the School Board to ask if the voters wanted to consider Article 3 by a written ballot rather than a hand count. The hand count was unanimous against a ballot vote.

Mr. Hatem stated that Article 3 would now be considered.

Article 3

TO SEE if the School District will vote to approve the cost items included in the collective bargaining agreement reached between the Bow School Board and the Bow Education Association which calls for the following increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Fiscal Year	Estimated Increase
2016-17	\$ 94,076
2017-18	\$303,839
2018-19	\$222,867

And further to raise and appropriate the sum of Ninety-Four thousand Seventy-Six Dollars (\$94,076) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits by the new agreement over those that would be paid at current staffing levels.

Recommended by the School Board (5-0)
Recommended by the Budget Committee (8-0)

The Article was displayed on the overhead projector and read by Mr. Hatem. Motion to present the Article for consideration was made by Ms. Alfano and seconded by Mr. Louf.

Mr. Hatem indicated that Ms. Alfano would describe the Article.

Ms. Alfano stated that last fall the School Board began negotiations with the Bow Education Association, the bargaining unit for 140 certified staff which includes classroom teachers, special education case managers, guidance counselors, nurses, speech pathologist and librarians. She noted that 96 staff members are on the top step of the salary schedule and 93 staff members have at least a master's degree.

The new collective bargaining agreement calls for a three-year contract starting July 1, 2016 and includes negotiated wage increases and significant health insurance changes. In year one, there will be a new step 13, a one-step increase for employees within the salary schedule and a \$100 change to longevity which will result in a wage increase of 3.96%. Ms. Alfano stated that in year two, a new half increment top step 14 will be added as will a one-step increase for employees within the salary schedule and a \$100 change to longevity resulting in a wage increase of 2.6%. In year three, the second half increment to step 14 will occur as will a one-step increase for employees within the salary schedule and an additional \$100 change to longevity resulting in a wage increase of 2.73%.

She indicated that the bargaining agreement includes major changes to the health insurance benefits which were necessary as a result of rising insurance costs and the future impact of the Cadillac Tax. She explained that the Union and the School Board had agreed to move to a consumer-driven model. She noted that both Union and Non-Union staff would all be in the same consumer driven health plan and described some of the changes that would occur under the new model. Ms. Alfano indicated that the School District will pay the full cost of premiums in years 1 and 2 and 95% in year 3. The health insurance savings in year one is \$325, 229. It is expected that this savings will continue through the life of the contract and the cost of the health plan is now under the Cadillac Tax threshold.

Ms. Alfano then described the elements of, and the total cost of the new collective bargaining agreement for each year which is significantly impacted by the health insurance savings. The estimated increased cost for each of the three years is stated in the Article.

Mr. Hatem then opened the Article for comment by the public.

Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative.
Motion carried. Article 3 passed.

Mr. Hatem stated that since Article 3 passed it was unnecessary to consider Article 4.

Article 4

SHALL the School District, if Article 3 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 3 cost items only.

Recommended by the School Board (5-0)

Article 5

TO SEE if the School District will vote to approve the cost items included in the collective bargaining agreement reached between the Bow School Board and the Bow Educational Support Staff which calls for the following increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Fiscal Year	Estimated Increase
2016-17	\$56,020
2017-18	\$95,150
2018-19	\$79,798

And further to raise and appropriate the sum of Fifty-Six Thousand Twenty Dollars (\$56,020) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits by the new agreement over those that would be paid at current staffing levels.

Recommended by the School Board (5-0)
Recommended by the Budget Committee (7-0-1)

The Article was displayed on the overhead projector and read by Mr. Hatem. Motion to present the Article for consideration was made by Ms. Fraser and seconded by Ms. Branscom.

Mr. Hatem indicated that Ms. Fraser would describe the Article.

Miss Fraser stated that the Bow Education Support Staff Union was the bargaining unit for general education assistants, special education assistants, nurse assistants, library assistants, speech assistants, technology assistants, and clerical employees. The average yearly wage is \$20,307. She reviewed the terms of the negotiated agreement which would result in wage increases of 3%, 2% and 2.5% during the three years of the contract. She reviewed the health insurance changes that would result in all staff being covered by the consumer driven site of service health plan. There would be no change in the percentage of the premium paid by the School District. The School District will pay 90% of the single employee premium, 50% of the two person premium, and pay the same dollar amount for family premium as paid for the single premium. The health insurance savings in year one of the contract is estimated to be \$80,514 and continue for the life of the contract.

Ms. Fraser then described the elements of, and the total cost of the new collective bargaining agreement for each year. The estimated increased cost for each of the three years is stated in the Article.

Mr. Hatem then opened the Article for comment by the public.

Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative. **Motion carried. Article 5 passed.**

Mr. Hatem stated that it was unnecessary to consider Article 6, as Article 5 passed.

Article 6

SHALL the School District, if Article 5 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 5 cost items only.

Recommended by the School Board (5-0)

Article 7

TO SEE if the School District will vote to raise and appropriate the sum of up to Thirty-Nine Thousand Six Hundred Eighty Dollars (\$39,680) to be added to the AREA School Capital Improvements – Dunbarton Fees Capital Reserve Fund previously established. This sum will be part of the 2016 fund balance available for transfer on July 1 and will not be raised from taxation. It will come from the portion of tuition payments

received in the 2015-16 fiscal year that must be deposited in the capital reserve fund in accordance with the 2014 AREA agreement.

Recommended by the School Board (5-0)
Recommended by the Budget Committee (8-0)

The Article was displayed on the overhead projector and read by Mr. Hatem. Motion to present the Article for consideration was made by Ms. Strong-Rain and seconded by Ms. Fraser.

Mr. Hatem indicated that Ms. Strong-Rain would describe the Article.

Ms. Strong-Rain stated that the Capital Improvement Fee at issue was paid by Dunbarton to Bow pursuant to the AREA Agreement between the two towns. The fee for the upcoming year will be \$254 per student and is adjusted yearly pursuant to the Consumer Price Index. She indicated that the fee must be deposited in a non-lapsing capital reserve fund. If the Bow voters do not approve the deposit into a capital reserve fund, the fee cannot be collected and must be returned to Dunbarton. The first request to deposit these funds into the capital reserve account occurred at the March 2015 Annual Meeting. Ms. Strong-Rain noted that the uses of the capital reserve fund are set forth in the AREA Agreement and the fund must be used for capital projects at Bow Memorial School or Bow High School.

Mr. Hatem then opened the Article for comment by the public.

Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative. Motion carried. Article 7 passed.

Mr. Hatem stated that Article 8 would now be considered.

Article 8

TO SEE if the School District will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the “Athletic Fields and Facilities Improvements Capital Reserve Fund” for the purpose of athletic field and facility improvements and to further raise and appropriate the sum of Twenty-Eight Thousand Seven Hundred Fifty Dollars (\$28,750) to be placed in the fund. The amount to come from student activity fees collected during the 2016-17 school year.

Recommended by the School Board (5-0)
Recommended by the Budget Committee (8-0)

The Article was displayed on the overhead projector and read by Mr. Hatem. Motion to present the Article for consideration was made by Ms. Alfano and seconded by Ms. Strong-Rain.

Mr. Hatem indicated that Ms. Alfano would describe the Article.

Miss Alfano stated that the School Board established a committee to study the extracurricular fees charged to students at the High School. She thanked the members of the committee. The committee’s recommendations were to continue charging fees at the \$50 per sport level with a \$100 maximum cap per student per year. The exception is hockey which has a \$100 fee. The second recommendation is to deposit the fees collected into a new capital reserve fund to be utilized for athletic field and facility improvements. The Committee also

recommended that the gate receipts from athletic events not be deposited into the general fund, but rather be kept by the Booster Club to support their activities.

Mr. Hatem then opened the Article for comment by the public.

Tony Ferraro of 5 Evangelyn Drive asked about the possible restructuring of the capital reserve funds in light of possible renovations at the Elementary School.

Mr. Louf explained that currently there are separate capital reserve funds for the Elementary School, Memorial School and the High School. The High School's capital reserve fund was created after the High School was built. Mr. Louf indicated that the School Board was looking at various ways to renovate the Elementary School while minimizing the amount to be funded by bonds which the Board acknowledges is a sensitive topic for the Town.

Meredith Kropp of 21 Jonathan Lane asked what the athletic fees were used for currently. Mr. Louf indicated that the fee revenue went to the School District general fund.

Steve Elgert of 47 Putney Road asked for specifics about how the capital reserve fund would be utilized. Mr. Louf indicated that the funds would be used to upgrade and repair the tennis courts, tracks, baseball field and other athletic fields used by both the School District and the community.

Susan Belair of 8 Edgewood Drive asked if middle school athletes would need to pay a fee and if the fees could be used to support sports that did not use school facilities such as ice hockey and swimming. Mr. Louf stated that the funds would only be used on facilities maintained by the School District and not for expenditures for sports. Mr. Louf noted that any withdrawal of funds from the capital reserve fund would need to be approved by the voters at the School District annual meeting.

Lisa Cohen of 104 Brown Hill Road asked how the dollar figure in the Article had been determined. Mr. Louf stated that the estimated amount of athletic fees had been determined based upon past practice and called upon Mr. Ford to provide additional information. Mr. Ford explained the process by which the annual athletic fee estimate had been made and noted that to the extent any annual fee revenue exceeded \$28,750, the additional revenue would go to the general fund and not be deposited into the capital reserve.

Ken Scupp of 16 Poor Richard Drive asked whether the funds from the capital reserve could be used to test and treat concussions. Mr. Louf described the initial baseline concussion testing currently being done. Dr. Cascadden provided background on baseline concussion testing and indicated that the real issue associated with head injuries is not the return to the sport, but rather the significant impact on learning. For this reason, the concussion testing budget is not included in the athletic budget, but rather included with medical expenses in the general budget.

Peter Bloomfield of Buckingham Drive asked how the School Board would be able to estimate the use of the capital reserve for the routine upkeep of the athletic facilities. Mr. Louf clarified that the funds would not be utilized for routine maintenance and upkeep but rather for such things as tennis court or track renovations that the School Board would know in advance were necessary.

Liz Worth of 10 Clearview Drive stated that the High School uses the Middle School athletic fields and they do not get much rest. Mr. Louf acknowledged that the Middle School fields were heavily used.

Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative.
Motion carried. Article 8 passed.

Mr. Hatem stated that Article 9 would now be considered.

Article 9

TO SEE if the School District will vote to raise and appropriate the sum of Twenty-Four Thousand Six Hundred Sixty Dollars (\$24,660) for the purchase of 3rd grade student furniture and security cameras at Bow Elementary School and the purchase of student lockers and upgraded electrical wiring in the 8th grade science classrooms at Bow Memorial School and to authorize the withdrawal of Twenty-Four Thousand Six Hundred Sixty Dollars (\$24,660) from the Bow School District Capital Reserve Fund established in March 1992 for that purpose.

Recommended by the School Board (5-0)
Recommended by the Budget Committee (8-0)

The Article was displayed on the overhead projector and read by Mr. Hatem. Motion to present the Article for consideration was made by Ms. Branscom and seconded by Mr. Louf.

Mr. Hatem indicated that Ms. Branscom would describe the Article.

Ms. Branscom stated that the Article would result in a \$6,000 furniture expenditure for the new third grade classroom along with an expenditure of \$7,290 for security cameras at Bow Elementary School. There would also be an expenditure of \$7,370 for additional sixth grade lockers and a \$4,000 expenditure to upgrade electrical wiring in certain science areas at Bow Memorial School.

Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative.
Motion carried. Article 9 passed.

Mr. Hatem stated that Article 10 would now be considered.

Article 10

TO SEE if the School District will vote to raise and appropriate the sum of Twenty-Seven Thousand Six Hundred Dollars (\$27,600) for the purchase of student furniture and student audio systems at Bow High School and to authorize the withdrawal of Twenty-Seven Thousand Six Hundred Dollars (\$27,600) from the Bow High School Capital Improvements Capital Reserve Fund established in March 2002 for that purpose.

Recommended by the School Board (5-0)
Recommended by the Budget Committee (8-0)

The Article was displayed on the overhead projector and read by Mr. Hatem. Motion to present the Article for consideration was made by Ms. Branscom and seconded by Ms. Strong-Rain.

Mr. Hatem indicated that Ms. Branscom would describe the Article.

Ms. Branscom stated that the Article called for a \$3,600 expenditure for student audio systems at the High School. This item had historically been funded from the operating budget. In addition, a \$24,000 expendi-

ture would be made for the purchase of library furniture in connection with the conversion of the library to a learning commons. She stated that the smaller tables that will be purchased will facilitate greater interaction and learning by students.

Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative. **Motion carried. Article 9 passed.**

Article 11 (By Citizen Petition)

Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow official voting on all issues before the Bow School District on the second Tuesday of March? (Voting on this article to take place on March 8, 2016 under the same polling hours and polling locations as established by the Town of Bow, 3/5 Majority Required for Passage)

Not Recommended by the School Board (5-0)

Mr. Hatem asked if anyone had any other business to come before the meeting.

After seeing no one had any other business, Mr. Hatem asked Sara Swenson and Susan Stevens to stand. Mr. Hatem stated that he would like to recognize Ms. Swenson and Ms. Stevens who had provided vital assistance to the School Board for numerous years that largely goes unnoticed. Applause followed.

A Motion made to adjourn the meeting was made by Mr. Hatem and seconded by numerous voters. The March 11, 2016 School District meeting ended at 8:25 PM.

Respectfully submitted,

John E. Rich, Jr.

John E. Rich, Jr.
School District Clerk

On behalf of the School Board:

Robert Louf, Jr., Chair
June Branscom, Vice Chair
Ginger Fraser, Member
Debra Alfano, Member
Jennifer Strong-Rain, Member

BOW SCHOOL DISTRICT WARRANT

**Election of Officers
2017**

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Bow qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE BOW MEMORIAL SCHOOL CAFETERIA IN BOW, NEW HAMPSHIRE IN SAID DISTRICT ON TUESDAY, THE 14th DAY OF MARCH 2017, AT SEVEN O’CLOCK IN THE MORNING (7:00 AM) TO CAST BALLOTS FROM THAT HOUR OF SAID DAY UNTIL AT LEAST SEVEN O’CLOCK IN THE EVENING (7:00 PM), UNLESS OTHERWISE DIRECTED BY THE MODERATOR, FOR THE FOLLOWING MATTERS:

- 1. To choose Two members of the School Board for the ensuing three years and Two Officers for the ensuring three years.**

GIVEN UNDER OUR HANDS AT SAID BOW THIS 21st DAY OF FEBRUARY 2017.

Robert Louf, Jr., Chair

June Branscom, Vice Chair

Debra Alfano, Member

Kathy Garfield, Member

Jennifer Strong-Rain, Member

SCHOOL BOARD

A TRUE COPY OF WARRANT – ATTEST:

Robert Louf, Jr., Chair

June Branscom, Vice Chair

Debra Alfano, Member

Kathy Garfield, Member

Jennifer Strong-Rain, Member

SCHOOL BOARD

BOW SCHOOL DISTRICT 2017 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 10TH OF MARCH, 2017, AT SEVEN 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 Twenty-Six Million Nine Hundred Eighty-Two Thousand Nine Hundred Ninety Dollars (\$26,982,990) 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 does include the cost of the Bow School District Food Service Program.

Recommended by the Budget Committee (7-1)

The School Board recommends Twenty Seven Million Seven Hundred Forty-One Thousand Six Hundred Four Dollars (\$27,741,604).

Recommended by the School Board (5-0)

Article 3

TO SEE if the School District will vote to raise and appropriate the sum of Three Hundred Thousand Dollars (\$300,000) to be added to the Bow School District Capital Reserve Fund established in March 1992. The sum to come from the 2017 fund balance available for transfer on July 1.

Recommended by the School Board (5-0) Not Recommended by the Budget Committee (3-5)

Article 4

TO SEE if the School District will vote to raise and appropriate the sum of Sixty-Seven Thousand Nine Hundred Fifty Dollars (\$67,950) for the asbestos abatement, floor removal and floor replacement in the Bow Memorial School Cafeteria and to authorize the withdrawal of Forty-Six Thousand Nine Hundred Fifty Dollars (\$46,950) from the Bow School District Capital Reserve Fund established in March 1992 created for that purpose. The balance of Twenty-One Thousand Dollars (\$21,000) to come from a donation by the Bow Athletic Club.

Recommended by the School Board (5-0) Recommended by the Budget Committee (8-0)

Article 5

TO SEE if the School District will vote to raise and appropriate the sum of Fifty-Six Thousand Two Hundred Dollars (\$56,200) for the purchase of new furniture and equipment at Bow Elementary School, acoustical upgrades to the choral room at Bow Memorial School and the purchase of furniture for the Bow Memorial School Library and to authorize the withdrawal of Fifty-Six Thousand Two Hundred Dollars (\$56,200) from the Bow School District Capital Reserve Fund established in March 1992 created for that purpose.

Recommended by the School Board (5-0) Recommended by the Budget Committee (8-0)

Article 6

TO SEE if the School District will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) for the purpose of costs associated with Phase 1 of the Bow Memorial School Wildcat Habitat outdoor playground project. This appropriation to come from general taxation.

Recommended by the School Board (5-0)
Not Recommended by the Budget Committee (2-6)

Article 7

TO SEE if the School District will vote to raise and appropriate the sum of up to Forty-Six Thousand Eight Hundred Dollars (\$46,800) to be added to the AREA School Capital Improvements – Dunbarton Fees Capital Reserve Fund established in March 2014. This sum will be part of the 2017 fund balance available for transfer on July 1 and will not be raised from taxation. It will come from the portion of tuition payments received in the 2016-17 fiscal year that must be deposited in the capital reserve fund in accordance with the 2014 AREA agreement.

Recommended by the School Board (5-0)
Recommended by the Budget Committee (8-0)

Article 8

TO SEE if the School District will vote to raise and appropriate the sum of Twenty-Eight Thousand Seven Hundred Fifty Dollars (\$28,750) to be added to the Athletic Fields and Facilities Capital Reserve Fund established in March 2016. The sum to come from student activity fees collected during the 2017-18 school year and will not be raised from taxation.

Recommended by the School Board (5-0)
Recommended by the Budget Committee (8-0)

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

GIVEN UNDER OUR HANDS AT SAID BOW THIS 8TH DAY OF FEBRUARY, 2017:

Robert Louf, Chair

June Branscom, Vice-Chair

Kathy Garfield, Member

Debra Alfano, Member

Jennifer Strong-Rain, Member

A TRUE COPY OF THE WARRANT ATTEST:

Robert Louf, Chair

June Branscom, Vice-Chair

Kathy Garfield, Member

Debra Alfano, Member

Jennifer Strong-Rain, Member



School Budget Form: Bow Local School

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from **July 1, 2017 to June 30, 2018**

Form Due Date: **20 days after the meeting**

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

This form was posted with the warrant on: _____

For assistance please contact the NH DRA Municipal and Property Division

P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

School Budget Committee Members	
Printed Name	Signature

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

Appropriations

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$10,955,314	\$11,497,456	\$11,857,326	\$0	\$11,372,420	\$484,906
1200-1299	Special Programs	02	\$4,849,880	\$5,250,332	\$5,423,797	\$0	\$5,277,048	\$146,749
1300-1399	Vocational Programs	02	\$91,621	\$77,698	\$85,783	\$0	\$85,605	\$178
1400-1499	Other Programs	02	\$637,025	\$638,509	\$644,420	\$0	\$640,747	\$3,673
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Support Services								
2000-2199	Student Support Services	02	\$2,175,723	\$2,322,008	\$2,301,507	\$0	\$2,293,080	\$8,427
2200-2299	Instructional Staff Services	02	\$1,110,742	\$1,189,677	\$1,177,465	\$0	\$1,155,659	\$21,806
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	02	\$70,755	\$25,000	\$25,000	\$0	\$13,133	\$11,867
2310-2319	Other School Board	02	\$77,366	\$88,312	\$80,744	\$0	\$80,528	\$216
Executive Administration								
2320 (310)	SAU Management Services	02	\$708,372	\$727,517	\$739,384	\$0	\$739,384	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	02	\$1,252,791	\$1,298,674	\$1,331,226	\$0	\$1,323,645	\$7,581
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$2,123,693	\$2,101,288	\$2,081,273	\$0	\$2,038,820	\$42,453
2700-2799	Student Transportation	02	\$973,094	\$1,020,173	\$1,084,163	\$0	\$1,055,697	\$28,466
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$596,336	\$566,234	\$625,216	\$0	\$622,924	\$2,292
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	02	\$1,005,000	\$1,005,000	\$200,000	\$0	\$200,000	\$0
5120	Debt Service - Interest	02	\$170,931	\$116,044	\$84,300	\$0	\$84,300	\$0
Fund Transfers								
5220-5221	To Food Service		\$0	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$26,798,643	\$27,923,922	\$27,741,604	\$0	\$26,982,990	\$758,614

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
1100-1199	Regular Programs	05	\$0	\$0	\$25,300	\$0	\$25,300	\$0
	Purpose: BES/BMS CRF Use							
2200-2299	Instructional Staff Services	05	\$0	\$0	\$5,000	\$0	\$5,000	\$0
	Purpose: BES/BMS CRF Use							
2600-2699	Plant Operations and Maintenance	04	\$0	\$0	\$67,950	\$0	\$67,950	\$0
	Purpose: BMS Cafeteria Floor							
2600-2699	Plant Operations and Maintenance	05	\$0	\$0	\$25,900	\$0	\$25,900	\$0
	Purpose: BES/BMS CRF Use							
5251	To Capital Reserve Fund	03	\$279,495	\$0	\$300,000	\$0	\$0	\$300,000
	Purpose: CRF Fund Balance BES							
5251	To Capital Reserve Fund	07	\$0	\$0	\$46,800	\$0	\$46,800	\$0
	Purpose: AREA School Capital Improvements CRF							
5251	To Capital Reserve Fund	08	\$0	\$0	\$28,750	\$0	\$28,750	\$0
	Purpose: Athletic Fees CRF Deposit							
Special Articles Recommended			\$279,495	\$0	\$499,700	\$0	\$199,700	\$300,000

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
2600-2699	Plant Operations and Maintenance	06	\$0	\$0	\$25,000	\$0	\$0	\$25,000
	Purpose: BMS Habitat							
Individual Articles Recommended			\$0	\$0	\$25,000	\$0	\$0	\$25,000

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition	02	\$2,196,039	\$2,686,570	\$2,607,083
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$1,750	\$1,500	\$1,500
1600-1699	Food Service Sales	02	\$478,735	\$517,716	\$517,716
1700-1799	Student Activities	08	\$28,750	\$28,750	\$28,750
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02, 04	\$481,634	\$150,937	\$149,015
State Sources					
3210	School Building Aid	02	\$323,549	\$74,107	\$74,107
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	02	\$125,021	\$125,021	\$125,021
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$27,500	\$27,500	\$27,500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$60,000	\$80,000	\$80,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	02	\$145,000	\$225,000	\$225,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Reserve Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
5251	Transfer from Capital Reserve Funds	05, 04	\$52,260	\$103,150	\$103,150
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	07, 03	\$39,680	\$346,800	\$46,800
9999	Fund Balance to Reduce Taxes	02	\$1,023,729	\$1,016,611	\$1,016,611
Total Estimated Revenues and Credits			\$4,983,647	\$5,383,662	\$5,002,253

1. Total Recommended by Budget Committee	\$27,182,690
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$200,000
3. Interest: Long-Term Bonds & Notes	\$84,300
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$284,300
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$26,898,390
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,689,839
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (<i>Difference of Lines 9 and 10</i>)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted At Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$29,872,529

**BOW SCHOOL DISTRICT
2017-2018 PROPOSED OPERATING BUDGET**

Function Code	Object Code	Account Name	FY2015-16 Approved	FY2015-16 Actual	FY2016-17 Approved	FY2017-18 Proposed Budget Committee	FY2017-18 Proposed School Board	Difference \$	Difference %
GENERAL FUND BUDGET									
		1100 REGULAR EDUCATION							
1100	610	Art Supplies - BES	3,400	3,420	3,400	3,298	3,500	(202)	-5.77%
1100	610	Art Supplies - BMS	4,039	3,096	4,039	3,918	4,039	(121)	-3.00%
1100	610	Art Supplies - BHS	14,000	13,453	14,000	13,580	14,500	(920)	-6.34%
1100	641	Art Books - BMS	170	0	170	0	170	(170)	-100.00%
		TOTAL ART EDUCATION	21,609	19,969	21,609	20,796	22,209	(1,413)	-6.36%
1100	610	Computer Literacy Supplies - BMS	662	661	739	717	739	(22)	-3.00%
		TOTAL COMPUTER LITERACY	662	661	739	717	739	(22)	-3.00%
1100	610	Language/Arts Supplies - BMS	2,266	1,727	2,266	2,198	2,266	(68)	-3.00%
1100	641	Language/Arts Textbooks - BMS	440	(6)	1,220	1,183	1,220	(37)	-3.00%
1100	642	Electronic Info - BES	0	0	0	2,008	2,070	(62)	-3.00%
		TOTAL LANGUAGE ARTS	2,706	1,721	3,486	5,389	5,556	(167)	-3.00%
1100	610	World Language Supplies - BMS	377	323	1,000	970	1,000	(30)	-3.00%
1100	610	World Language Supplies - BHS	490	353	490	475	490	(15)	-3.00%
1100	641	World Language Textbooks - BMS	93	0	93	0	93	(93)	-100.00%
		TOTAL WORLD LANGUAGES	960	676	1,583	1,445	1,583	(138)	-8.70%
1100	610	Physical Education Supplies - BES	700	634	700	679	700	(21)	-3.00%
1100	610	Physical Education Supplies - BMS	1,299	1,304	1,299	1,260	2,000	(740)	-37.00%
1100	610	Physical Education Supplies - BHS	4,468	5,003	4,468	4,334	5,000	(666)	-13.32%
		TOTAL PHYSICAL EDUCATION	6,467	6,941	6,467	6,273	7,700	(1,427)	-18.53%
1100	610	Family/Consumer Science Supplies - BMS	4,451	4,430	4,796	4,652	4,865	(213)	-4.38%
1100	610	Family/Consumer Science Supplies - BHS	5,500	5,389	6,000	5,820	6,000	(180)	-3.00%
		TOTAL FAMILY/CONSUMER SCIENCE	9,951	9,818	10,796	10,472	10,865	(393)	-3.62%
1100	610	Technology Education Supplies - BMS	6,030	5,956	6,454	6,260	6,454	(194)	-3.00%
1100	610	Technology Education Supplies - BHS	8,500	8,316	8,500	7,760	8,000	(240)	-3.00%
1100	641	Technology Education Textbooks - BMS	376	307	376	365	376	(11)	-3.00%
1100	641	Technology Education Textbooks - BHS	0	0	0	0	0	0	#DIV/0!
1100	642	Technology Education Electronic Info - BMS	0	0	0	0	0	0	#DIV/0!
		TOTAL TECHNOLOGY EDUCATION	14,906	14,579	15,330	14,385	14,830	(445)	-3.00%
1100	610	Math Supplies - BES	2,055	1,598	1,700	1,649	1,700	(51)	-3.00%
1100	610	Math Supplies - BMS	2,086	2,385	2,086	2,023	2,086	(63)	-3.00%
1100	610	Math Supplies - BHS	1,000	945	1,500	1,455	1,500	(45)	-3.00%
1100	641	Math Textbooks - BES	11,409	8,199	8,000	5,820	6,000	(180)	-3.00%
1100	641	Math Textbooks - BMS	3,300	3,282	583	566	583	(17)	-3.00%
1100	642	Math Electronic Info - BES	0	0	0	16,490	17,000	(510)	-3.00%
1100	642	Math Electronic Info - BMS	660	0	495	0	495	(495)	-100.00%
		TOTAL MATHEMATICS	20,510	16,409	14,364	28,003	29,364	(1,361)	-4.64%
1100	610	Music/Band Supplies - BES	407	407	407	388	400	(12)	-3.00%
1100	610	Music/Band Supplies - BMS	3,630	3,529	3,630	3,521	3,630	(109)	-3.00%
1100	610	Music/Band Supplies - BHS	6,875	6,512	8,675	8,415	8,675	(260)	-3.00%
1100	641	Music/Band Textbooks - BES	3,500	3,259	500	97	100	(3)	-3.00%
1100	642	Music Electronic Media - BMS	0	0	0	0	0	0	#DIV/0!
1100	730	New Musical Instruments - BES	600	550	600	600	1,000	(400)	-40.00%
1100	730	New Musical Instruments - BMS	616	564	1,800	0	1,800	(1,800)	-100.00%
1100	730	New Musical Instruments - BHS	2,500	2,972	5,400	0	7,400	(7,400)	-100.00%
		TOTAL MUSIC/BAND	18,128	17,793	21,012	13,021	23,005	(9,984)	-43.40%
1100	610	Science Supplies - BES	3,500	3,301	3,500	2,910	3,000	(90)	-3.00%
1100	610	Science Supplies - BMS	10,961	10,699	10,961	8,730	9,000	(270)	-3.00%
1100	610	Science Supplies - BHS	13,000	13,031	13,000	13,095	13,500	(405)	-3.00%
1100	641	Science Textbooks - BES	2,000	1,677	2,000	1,940	2,000	(60)	-3.00%
1100	641	Science Textbooks - BMS	64	64	2,696	0	0	0	#DIV/0!
1100	642	Science Electronic Media - BMS	0	0	0	2,615	2,696	(81)	-3.00%
		TOTAL SCIENCE	29,525	28,772	32,157	29,290	30,196	(906)	-3.00%
1100	610	Social Studies Supplies - BMS	1,536	999	1,676	1,626	1,676	(50)	-3.00%
1100	641	Social Studies Textbooks - BES	1,750	0	1,000	0	500	(500)	-100.00%
1100	641	Social Studies Textbooks - BMS	0	0	0	0	0	0	#DIV/0!
1100	739	Social Studies Other Equipment - BES	750	245	200	250	250	0	0.00%
		TOTAL SOCIAL STUDIES	4,036	1,244	2,876	1,876	2,426	(550)	-22.68%
1100	110	Certified Staff Wages - BES	1,866,166	1,808,736	1,955,326	2,066,386	2,118,375	(51,989)	-2.45%
1100	110	Certified Staff Wages - BMS	2,288,943	2,210,737	2,277,350	2,205,091	2,304,349	(99,258)	-4.31%
1100	110	Certified Staff Wages - BHS	2,777,890	2,724,923	2,962,123	2,926,077	3,060,716	(134,639)	-4.40%
1100	111	Aides Wages - BES	0	0	0	0	0	0	#DIV/0!
1100	111	Aides Wages - BMS	19,838	16,685	16,930	18,342	18,342	0	0.00%
1100	111	Aides Wages - BHS	16,370	10,767	15,047	0	16,295	(16,295)	-100.00%
1100	120	Substitutes Wages - DW	110,000	136,161	117,500	117,500	117,500	0	0.00%
1100	240	Course Reimbursement - DW	58,000	91,692	58,000	58,000	58,000	0	0.00%
1100	241	Course Reimbursement Aides - DW	7,500	1,800	7,500	7,500	7,500	0	0.00%
1100	310	Home Instruction Contracted Service - BES	500	0	500	500	500	0	0.00%
1100	310	Home Instruction Contracted Service - BMS	1,000	0	1,000	1,000	1,000	0	0.00%
1100	310	Home Instruction Contracted Service - BHS	1,000	990	1,000	1,000	1,000	0	0.00%

**BOW SCHOOL DISTRICT
2017-2018 PROPOSED OPERATING BUDGET**

Function Code	Object Code	Account Name	FY2015-16 Approved	FY2015-16 Actual	FY2016-17 Approved	FY2017-18 Proposed Budget Committee	FY2017-18 Proposed School Board	Difference \$	Difference %
GENERAL FUND BUDGET									
1100	320	Pre-Employment Contracted Service - DW	450	0	450	450	450	0	0.00%
1100	430	Maintenance Contracts - BES	14,914	20,246	13,950	17,580	17,580	0	0.00%
1100	430	Maintenance Contracts - BMS	14,465	23,881	13,993	19,426	19,426	0	0.00%
1100	430	Maintenance Contracts - BHS	17,660	28,514	18,886	23,412	23,412	0	0.00%
1100	610	General Supplies - BES	30,600	34,647	27,000	31,021	31,980	(959)	-3.00%
1100	610	General Supplies - BMS	20,376	11,689	20,376	21,825	22,500	(675)	-3.00%
1100	610	General Supplies - BHS	18,000	7,408	18,500	19,400	20,000	(600)	-3.00%
1100	641	Textbooks - BHS	23,684	27,830	23,537	22,873	24,511	(1,638)	-6.68%
1100	642	Electronic Info - BMS	10,000	2,119	10,000	34,144	35,200	(1,056)	-3.00%
1100	733	New Furniture/Fixtures - BMS	635	625	635	635	635	0	0.00%
1100	733	New Furniture/Fixtures - BHS	1,000	15,395	2,000	2,000	2,000	0	0.00%
1100	734	New Equipment - BES	15,850	16,429	17,290	21,800	21,800	0	0.00%
1100	734	New Equipment - BMS	11,181	6,922	18,333	10,000	10,000	0	0.00%
1100	734	New Equipment - BHS	13,200	8,972	26,600	2,000	2,000	0	0.00%
1100	737	Replacement Furniture/Fixtures - BES	0	0	2,000	3,500	3,500	0	0.00%
1100	737	Replacement Furniture/Fixtures - BMS	6,965	5,111	6,965	6,965	6,965	0	0.00%
1100	737	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	0	#DIV/0!
1100	738	Replacement Equipment - BES	0	0	0	0	0	0	#DIV/0!
1100	738	Replacement Equipment - BMS	2,800	1,053	2,800	2,800	2,800	0	0.00%
1100	738	Replacement Equipment - BHS	5,000	4,154	1,400	1,400	1,400	0	0.00%
1100	739	Other Equipment - BES	0	0	0	0	0	0	#DIV/0!
1100	810	Dues/Fees - BES	0	0	0	0	0	0	#DIV/0!
1100	810	Dues/Fees - BMS	1,374	1,121	1,387	1,455	1,455	0	0.00%
1100	810	Dues/Fees - BHS	5,100	5,082	5,100	5,100	5,100	0	0.00%
		TOTAL REGULAR INSTRUCTION	7,360,461	7,223,691	7,643,478	7,649,181	7,956,291	(307,110)	-3.86%
1100	610	Reading Supplies - BES	750	692	750	728	750	(23)	-3.00%
1100	610	Reading Supplies - BMS	1,071	1,030	1,071	1,039	1,071	(32)	-3.00%
1100	610	Reading Supplies - BHS	1,500	203	1,500	728	1,500	(773)	-51.50%
1100	641	Reading Books - BES	17,224	18,207	25,000	24,008	24,750	(743)	-3.00%
1100	641	Reading Books - BMS	3,000	2,675	3,000	2,910	3,000	(90)	-3.00%
		TOTAL READING	23,545	22,808	31,321	29,411	31,071	(1,660)	-5.34%
1100	430	Computer Repairs - BES	5,665	7,377	5,800	7,500	7,500	0	0.00%
1100	430	Computer Repairs - BMS	8,000	6,825	8,000	8,000	8,000	0	0.00%
1100	430	Computer Repairs - BHS	5,000	4,153	5,000	5,000	5,000	0	0.00%
1100	610	Computer Supplies - BES	6,695	4,762	6,800	4,850	5,000	(150)	-3.00%
1100	610	Computer Supplies - BMS	11,492	2,016	11,492	2,425	2,500	(75)	-3.00%
1100	610	Computer Supplies - BHS	10,000	1,837	10,000	2,425	2,500	(75)	-3.00%
		TOTAL COMPUTER REPAIRS/SUPPLIES	46,852	26,970	47,092	30,200	30,500	(300)	-0.98%
1100	610	Humanities Supplies - BHS	2,600	2,581	2,600	2,522	2,600	(78)	-3.00%
		TOTAL HUMANITIES	2,600	2,581	2,600	2,522	2,600	(78)	-3.00%
1100	610	Health/Wellness Supplies - BHS	787	1,000	787	763	787	(24)	-3.00%
		TOTAL HEALTH/Wellness	787	1,000	787	763	787	(24)	-3.00%
1100	211	Health Insurance - DW	1,879,856	1,798,632	1,763,548	1,553,816	1,637,735	(83,919)	-5.12%
1100	211	Health Insurance Retiree Payments - DW	6,500	3,700	6,667	6,367	6,367	0	0.00%
1100	212	Dental Insurance - DW	151,966	143,943	147,392	146,963	153,228	(6,265)	-4.09%
1100	213	Life Insurance - DW	11,245	7,934	11,866	11,806	12,282	(476)	-3.88%
1100	214	Disability Insurance - DW	14,027	12,802	14,802	14,727	15,322	(595)	-3.88%
1100	220	FICA - DW	541,559	523,461	561,837	561,005	584,122	(23,117)	-3.96%
1100	230	NH Retirement - DW	1,058,656	1,061,750	1,113,433	1,237,952	1,281,545	(43,593)	-3.40%
1100	250	Unemployment Insurance - DW	8,954	7,600	8,860	7,999	8,419	(420)	-4.99%
1100	260	Workers Comp Insurance - DW	12,743	(140)	13,354	13,340	13,884	(544)	-3.92%
		TOTAL EMPLOYEE BENEFITS	3,685,506	3,559,682	3,641,759	3,553,975	3,712,904	(158,929)	-4.28%
		TOTAL 1100 REGULAR EDUCATION	11,249,211	10,955,314	11,497,456	11,397,720	11,882,626	(484,906)	-4.08%
		1200 SPECIAL EDUCATION							
1200	110	Certified Staff Wages - BES	381,830	347,702	347,426	359,521	359,954	(433)	-0.12%
1200	110	Certified Staff Wages - BMS	360,630	338,391	374,871	388,362	388,795	(433)	-0.11%
1200	110	Certified Staff Wages - BHS	319,023	351,017	333,831	344,773	344,773	0	0.00%
1200	111	Aides Wages - BES	460,774	435,921	444,297	458,960	534,773	(75,813)	-14.18%
1200	111	Aides Wages - BMS	367,911	349,062	353,082	351,052	371,759	(20,707)	-5.57%
1200	111	Aides Wages - BHS	463,437	410,498	498,911	443,824	443,824	0	0.00%
1200	113	Clerical Wages - BHS	0	0	0	0	0	0	#DIV/0!
1200	120	Substitutes - DW	28,000	34,659	28,000	28,000	28,000	0	0.00%
1200	240	Course Reimbursement - DW	0	0	0	0	0	0	#DIV/0!
1200	319	Home Instruction Contracted Service - BES	1,000	0	1,000	1,000	1,000	0	0.00%
1200	319	Home Instruction Contracted Service - BMS	1,500	0	1,500	1,500	1,500	0	0.00%
1200	319	Home Instruction Contracted Service - BHS	2,000	0	2,000	2,000	2,000	0	0.00%
1200	322	Conferences/Seminars - DW	3,000	(48)	8,000	5,000	5,000	0	0.00%

**BOW SCHOOL DISTRICT
2017-2018 PROPOSED OPERATING BUDGET**

Function Code	Object Code	Account Name	FY2015-16 Approved	FY2015-16 Actual	FY2016-17 Approved	FY2017-18 Proposed Budget Committee	FY2017-18 Proposed School Board	Difference \$	Difference %
GENERAL FUND BUDGET									
1200	323	Professional Services for Pupils - DW	491,805	480,323	535,000	499,364	499,364	0	0.00%
1200	324	Transcription Services - DW	0	0	0	0	0	0	#DIV/0!
1200	325	Testing - BES	0	0	0	0	0	0	#DIV/0!
1200	325	Testing - BHS	0	0	0	0	0	0	#DIV/0!
1200	569	Tuition to Private Schools - DW	692,263	566,655	689,266	794,378	794,378	0	0.00%
1200	580	Travel - DW	3,800	1,165	4,000	4,000	4,000	0	0.00%
1200	610	Supplies - DW	2,000	2,022	2,000	1,940	2,000	(60)	-3.00%
1200	610	Supplies - BES	1,178	1,047	2,000	970	1,000	(30)	-3.00%
1200	610	Supplies - BMS	2,450	2,240	3,000	1,940	2,000	(60)	-3.00%
1200	610	Supplies - BHS	11,811	8,630	8,000	3,395	3,500	(105)	-3.00%
1200	641	Textbooks - BES	120	45	350	291	300	(9)	-3.00%
1200	641	Textbooks - BMS	0	0	680	970	1,000	(30)	-3.00%
1200	641	Textbooks - BHS	0	0	300	776	800	(24)	-3.00%
1200	650	Software - DW	0	0	0	0	0	0	#DIV/0!
1200	650	Software - BES	700	590	1,800	1,164	1,200	(36)	-3.00%
1200	650	Software - BMS	460	445	500	3,880	4,000	(120)	-3.00%
1200	650	Software - BHS	1,000	744	1,200	3,880	4,000	(120)	-3.00%
1200	733	New Furniture - BES	0	0	1,000	1,000	1,000	0	0.00%
1200	733	New Furniture - BMS	1,010	0	1,000	1,000	1,000	0	0.00%
1200	733	New Furniture - BHS	0	0	1,000	1,000	1,000	0	0.00%
1200	734	New Equipment - DW	4,500	2,379	3,500	3,000	3,000	0	0.00%
1200	734	New Equipment - BES	3,000	2,524	3,000	3,000	3,000	0	0.00%
1200	734	New Equipment - BMS	3,300	4,416	3,000	3,160	3,160	0	0.00%
1200	734	New Equipment - BHS	9,500	4,690	8,500	6,500	6,500	0	0.00%
1200	737	Replacement Furniture - BES	0	0	1,000	1,000	1,000	0	0.00%
1200	737	Replacement Furniture - BMS	0	0	1,000	1,000	1,000	0	0.00%
1200	737	Replacement Furniture - BHS	0	0	1,000	1,000	1,000	0	0.00%
1200	738	Replacement Equipment - BES	0	0	1,000	1,000	1,000	0	0.00%
1200	738	Replacement Equipment - BMS	0	0	1,000	1,000	1,000	0	0.00%
1200	738	Replacement Equipment - BHS	0	0	1,000	1,000	1,000	0	0.00%
1200	810	Memberships/Dues - DW	0	0	1,000	1,800	1,800	0	0.00%
1200	890	Summer School	148,000	162,317	160,000	160,000	160,000	0	0.00%
		TOTAL SPECIAL EDUCATION	3,766,002	3,507,434	3,829,014	3,887,400	3,985,380	(97,980)	-2.46%
1200	211	Health Insurance - DW	620,265	618,103	637,316	571,302	600,521	(29,219)	-4.87%
1200	212	Dental Insurance - DW	37,938	44,711	42,995	44,072	44,109	(37)	-0.08%
1200	213	Life Insurance - DW	3,962	2,780	3,957	3,937	4,065	(128)	-3.15%
1200	214	Disability Insurance - DW	4,952	4,500	4,947	4,921	5,082	(161)	-3.17%
1200	220	FICA - DW	182,177	173,459	182,095	181,649	189,099	(7,450)	-3.94%
1200	230	NH Retirement - DW	313,580	298,560	313,191	336,304	347,429	(11,125)	-3.20%
1200	250	Unemployment Insurance - DW	6,820	5,565	6,502	5,740	6,090	(350)	-5.75%
1200	260	Workers Comp Insurance - DW	4,378	(41)	4,374	4,367	4,542	(175)	-3.85%
		TOTAL EMPLOYEE BENEFITS	1,174,072	1,147,636	1,195,377	1,152,292	1,200,937	(48,645)	-4.05%
		TOTAL 1200 SPECIAL EDUCATION	4,940,074	4,655,071	5,024,391	5,039,692	5,186,317	(146,625)	-2.83%
		1260 BILINGUAL EDUCATION							
1260	320	Professional Services for Pupils - DW	18,600	23,963	18,600	22,675	22,675	0	0.00%
		TOTAL 1260 BILINGUAL EDUCATION	18,600	23,963	18,600	22,675	22,675	0	0.00%
		1280 GIFTED & TALENTED							
1280	110	Certified Staff Wages - BES	61,377	65,320	67,933	71,370	71,370	0	0.00%
1280	110	Certified Staff Wages - BMS	67,620	67,509	70,333	71,792	71,792	0	0.00%
1280	610	Supplies - BES	2,225	664	2,000	2,231	2,300	(69)	-3.00%
1280	610	Supplies - BMS	1,039	1,299	1,039	1,008	1,039	(31)	-3.00%
1280	641	Textbooks - BES	350	0	350	194	200	(6)	-3.00%
1280	641	Textbooks - BMS	611	416	611	593	611	(18)	-3.00%
1280	733	New Furniture - BMS	0	0	0	0	0	0	#DIV/0!
1280	734	New Equipment - BES	0	0	0	2,700	2,700	0	0.00%
1280	734	New Equipment - BMS	300	307	0	0	0	0	#DIV/0!
		TOTAL GIFTED & TALENTED	133,522	135,514	142,266	149,888	150,012	(125)	-0.08%
1280	211	Health Insurance - DW	17,578	4,971	28,209	24,716	24,716	0	0.00%
1280	212	Dental Insurance - DW	3,313	2,009	3,709	3,341	3,341	0	0.00%
1280	213	Life Insurance - DW	214	153	229	237	237	0	0.00%
1280	214	Disability Insurance - DW	267	247	286	296	296	0	0.00%
1280	220	FICA - DW	9,868	10,161	10,577	10,952	10,952	0	0.00%
1280	230	NH Retirement - DW	15,878	17,628	21,666	24,853	24,853	0	0.00%
1280	250	Unemployment Insurance - DW	189	162	151	140	140	0	0.00%
1280	260	Workers Comp Insurance - DW	232	0	249	258	258	0	0.00%

**BOW SCHOOL DISTRICT
2017-2018 PROPOSED OPERATING BUDGET**

Function Code	Object Code	Account Name	FY2015-16 Approved	FY2015-16 Actual	FY2016-17 Approved	FY2017-18 Proposed Budget Committee	FY2017-18 Proposed School Board	Difference \$	Difference %
GENERAL FUND BUDGET									
		TOTAL EMPLOYEE BENEFITS	47,539	35,332	65,076	64,793	64,793	0	0.00%
		TOTAL 1280 GIFTED & TALENTED	181,061	170,846	207,342	214,681	214,805	(125)	-0.06%
		1300 VOCATIONAL EDUCATION							
1300	110	Transportation Staff Wages - BHS	15,648	15,648	16,273	16,437	16,599	(162)	-0.98%
1300	561	Vocational Education Tuition - BHS	59,654	74,776	59,871	67,599	67,599	0	0.00%
		TOTAL VOCATIONAL	75,302	90,424	76,144	84,036	84,198	(162)	-0.19%
1300	220	FICA - DW	1,197	1,197	1,245	1,257	1,270	(13)	-1.02%
1300	260	Workers Comp Insurance - DW	297	0	309	312	315	(3)	-0.95%
		TOTAL EMPLOYEE BENEFITS	1,494	1,197	1,554	1,569	1,585	(16)	-1.01%
		TOTAL 1300 VOCATIONAL	76,796	91,621	77,698	85,605	85,783	(178)	-0.21%
		1410 CO-CURRICULAR							
1410	110	Wages - BES	6,466	5,515	7,460	7,460	7,460	0	0.00%
1410	110	Wages - BMS	29,243	28,912	27,751	27,751	27,751	0	0.00%
1410	110	Wages - BHS	45,684	53,207	48,171	48,171	48,171	0	0.00%
1410	322	Conferences - BHS	3,850	3,799	3,850	3,850	3,850	0	0.00%
1410	610	Supplies - BES	716	816	600	600	600	0	0.00%
1410	610	Supplies - BMS	3,865	4,189	2,500	2,425	2,500	(75)	-3.00%
1410	610	Supplies - BHS	9,000	6,728	9,000	8,730	9,000	(270)	-3.00%
1410	734	New Equipment - BMS	0	0	0	0	0	0	#DIV/0!
1410	810	Dues/Fees - BES	3,675	684	3,000	2,500	2,500	0	0.00%
1410	810	Dues/Fees - BMS	3,385	2,143	3,385	3,385	3,385	0	0.00%
1410	810	Dues/Fees - BHS	5,000	4,999	5,000	5,000	5,000	0	0.00%
1410	890	Transition Expenses - BMS	5,500	4,931	5,500	5,500	5,500	0	0.00%
1410	890	Assemblies - BHS	1,200	1,200	2,000	2,000	2,000	0	0.00%
		TOTAL CO-CURRICULAR	117,584	117,123	118,217	117,372	117,717	(345)	-0.29%
1410	220	FICA - DW	6,227	6,454	6,379	6,379	6,379	0	0.00%
1410	230	NH Retirement - DW	12,754	13,732	13,066	14,475	14,475	0	0.00%
1410	260	Workers Comp Insurance - DW	147	0	150	150	150	0	0.00%
		TOTAL EMPLOYEE BENEFITS	19,128	20,186	19,595	21,004	21,004	0	0.00%
		TOTAL 1410 CO-CURRICULAR	136,712	137,309	137,812	138,376	138,721	(345)	-0.25%
		1420 ATHLETICS							
1420	110	Athletic Director - BHS	64,789	64,789	67,381	68,055	68,729	(674)	-0.98%
1420	320	Officials - BMS	6,439	6,439	6,985	7,684	7,684	0	0.00%
1420	320	Officials - BHS	49,827	46,835	50,960	51,609	51,609	0	0.00%
1420	322	Conference/Seminars - BHS	3,295	3,633	2,920	2,920	2,920	0	0.00%
1420	400	Purchased Services - BHS	34,700	32,037	33,480	35,780	35,780	0	0.00%
1420	442	Equipment - BHS	1,520	724	2,400	1,520	1,520	0	0.00%
1420	610	Playground Supplies - BES	500	296	500	534	550	(17)	-3.00%
1420	610	Athletic Supplies - BMS	2,265	2,879	2,000	2,801	2,879	(78)	-2.72%
1420	610	Athletic Supplies - BHS	18,648	24,097	18,475	17,960	18,515	(555)	-3.00%
1420	734	New Equipment - BMS	0	0	1,692	1,692	1,692	0	0.00%
1420	734	New Equipment - BHS	1,350	1,604	0	0	0	0	#DIV/0!
1420	738	Replacement Equipment - BMS	3,952	924	3,308	3,308	3,308	0	0.00%
1420	738	Replacement Equipment - BHS	7,570	19,801	9,973	9,904	9,904	0	0.00%
1420	810	Dues/Fees - BMS	0	0	0	500	500	0	0.00%
1420	810	Dues/Fees - BHS	7,270	6,165	8,445	8,530	8,530	0	0.00%
		TOTAL ATHLETICS	202,125	210,223	208,519	212,796	214,120	(1,324)	-0.62%
1420	110	Athletic Stipends - BMS	24,535	21,102	26,084	26,011	26,035	(25)	-0.09%
1420	110	Athletic Stipends - BHS	165,420	170,471	170,895	170,079	170,350	(271)	-0.16%
		TOTAL ATHLETIC STIPENDS	189,955	191,573	196,979	196,090	196,385	(296)	-0.15%
1420	211	Health Insurance - DW	22,712	28,589	23,551	19,826	19,826	0	0.00%
1420	212	Dental Insurance - DW	1,854	1,854	1,854	1,854	1,854	0	0.00%
1420	213	Life Insurance - DW	107	77	112	113	114	(1)	-0.88%
1420	214	Disability Insurance - DW	134	124	139	141	142	(1)	-0.70%
1420	220	FICA - DW	19,488	19,612	20,224	20,207	20,281	(74)	-0.36%
1420	230	NH Retirement - DW	37,003	37,240	38,393	41,786	41,914	(128)	-0.31%
1420	250	Unemployment Insurance - DW	76	65	76	70	70	0	0.00%
1420	260	Workers Comp Insurance - DW	459	0	476	475	477	(2)	-0.42%
		TOTAL EMPLOYEE BENEFITS	81,833	87,561	84,825	84,472	84,678	(206)	-0.24%
		TOTAL 1420 ATHLETICS	473,913	489,357	490,323	493,357	495,183	(1,826)	-0.37%

**BOW SCHOOL DISTRICT
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Function Code	Object Code	Account Name	FY2015-16 Approved	FY2015-16 Actual	FY2016-17 Approved	FY2017-18 Proposed Budget Committee	FY2017-18 Proposed School Board	Difference \$	Difference %
GENERAL FUND BUDGET									
		1490 SUMMER ENRICHMENT PROGRAM							
1490	112	Wages - BHS	8,400	8,400	8,400	7,200	8,400	(1,200)	-14.29%
		TOTAL SUMMER ENRICHMENT	8,400	8,400	8,400	7,200	8,400	(1,200)	-14.29%
1490	220	FICA - DW	643	643	643	551	643	(92)	-14.31%
1490	230	NH Retirement - DW	1,316	1,316	1,316	1,250	1,458	(208)	-14.27%
1490	260	Workers Comp - DW	15	0	15	13	15	(2)	-13.33%
		TOTAL EMPLOYEE BENEFITS	1,974	1,959	1,974	1,814	2,116	(302)	-14.27%
		TOTAL 1490 SUMMER ENRICHMENT	10,374	10,359	10,374	9,014	10,516	(1,502)	-14.28%
		2113 SOCIAL WORK SERVICES							
2113	110	Certified Staff Wages	0	0	0	0	0	0	#DIV/0!
		TOTAL SOCIAL WORK SERVICES	0	0	0	0	0	0	#DIV/0!
2113	211	Health Insurance - DW	15,356	19,841	22,450	14,686	14,686	0	0.00%
2113	212	Dental Insurance - DW	1,063	1,854	1,854	1,063	1,063	0	0.00%
2113	213	Life Insurance - DW	92	66	95	96	97	(1)	-1.03%
2113	214	Disability Insurance - DW	115	106	119	120	121	(1)	-0.83%
2113	220	FICA - DW	0	0	0	0	0	0	#DIV/0!
2113	230	NH Retirement - DW	6,180	6,180	6,427	6,614	6,680	(66)	-0.99%
2113	250	Unemployment Insurance - DW	76	65	76	70	70	0	0.00%
2113	260	Workers Comp Insurance - DW	100	0	104	105	106	(1)	-0.94%
		TOTAL EMPLOYEE BENEFITS	22,982	28,113	31,125	22,754	22,823	(69)	-0.30%
		TOTAL 2113 SOCIAL WORK SERVICES	22,982	28,113	31,125	22,754	22,823	(69)	-0.30%
		2119 SCHOOL RESOURCE OFFICER SERVICES							
2119	300	SRO Contracted Services to Town	25,000	25,000	25,000	25,000	25,000	0	0.00%
		TOTAL 2119 SCHOOL RESOURCE OFFICER SERVICES	25,000	25,000	25,000	25,000	25,000	0	0.00%
		2120 GUIDANCE SERVICES							
2120	110	Certified Staff Wages - BES	66,642	66,642	69,298	72,070	72,070	0	0.00%
2120	110	Certified Staff Wages - BMS	138,440	114,799	118,970	123,728	123,728	0	0.00%
2120	110	Certified Staff Wages - BHS	222,786	196,627	203,216	208,834	209,665	(831)	-0.40%
2120	113	Clerical Wages - BHS	42,366	42,366	46,455	47,352	47,352	0	0.00%
2120	335	Testing - BHS	3,700	4,890	970	5,865	5,865	0	0.00%
2120	580	Travel - BHS	1,800	0	1,800	1,979	1,979	0	0.00%
2120	580	School to Career Travel - BHS	0	0	0	0	0	0	#DIV/0!
2120	610	Supplies - BES	450	190	450	485	500	(15)	-3.00%
2120	610	Supplies - BMS	347	344	795	771	795	(24)	-3.00%
2120	610	Supplies - BHS	5,010	4,116	5,100	4,947	5,100	(153)	-3.00%
2120	610	School to Career Supplies - BHS	0	0	0	0	0	0	#DIV/0!
2120	641	Books/Printed Media - BMS	0	0	0	146	150	(5)	-3.00%
2120	641	Books/Printed Media - BHS	1,411	1,157	600	640	660	(20)	-3.00%
2120	641	School to Career Books/Printed Media - BHS	0	0	0	0	0	0	#DIV/0!
2120	642	Software - BHS	3,150	3,202	7,200	8,284	8,540	(256)	-3.00%
2120	733	New Furniture - BMS	560	360	0	0	0	0	#DIV/0!
2120	734	New Equipment - BMS	0	0	0	0	0	0	#DIV/0!
2120	734	New Equipment - BHS	0	0	2,499	0	0	0	#DIV/0!
2120	737	Replacement Furniture - BMS	0	0	0	0	0	0	#DIV/0!
2120	810	Dues - BES	0	0	0	179	179	0	0.00%
2120	810	Dues - BHS	525	485	525	605	605	0	0.00%
2120	890	Assemblies - BES	0	0	0	0	2,000	(2,000)	-100.00%
		TOTAL GUIDANCE	487,187	435,178	457,878	475,885	479,188	(3,303)	-0.69%
2120	211	Health Insurance - DW	84,594	101,410	105,907	93,265	93,265	0	0.00%
2120	212	Dental Insurance - DW	9,115	9,358	9,730	9,730	9,730	0	0.00%
2120	213	Life Insurance - DW	779	559	725	748	750	(2)	-0.27%
2120	214	Disability Insurance - DW	973	899	907	936	937	(1)	-0.11%
2120	220	FICA - DW	35,973	32,019	33,502	34,577	34,640	(63)	-0.18%
2120	230	NH Retirement - DW	71,779	53,166	66,534	75,633	75,777	(144)	-0.19%
2120	250	Unemployment Insurance - DW	529	453	529	490	490	0	0.00%
2120	260	Workers Comp Insurance - DW	846	0	788	814	815	(1)	-0.12%
		TOTAL EMPLOYEE BENEFITS	204,588	197,863	218,622	216,193	216,404	(211)	-0.10%
		TOTAL 2120 GUIDANCE SERVICES	691,775	633,041	676,500	692,078	695,592	(3,514)	-0.51%
		2132 HEALTH SERVICES							

**BOW SCHOOL DISTRICT
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Function Code	Object Code	Account Name	FY2015-16 Approved	FY2015-16 Actual	FY2016-17 Approved	FY2017-18 Proposed Budget Committee	FY2017-18 Proposed School Board	Difference \$	Difference %
GENERAL FUND BUDGET									
2132	110	Certified Staff Wages - BES	41,224	41,224	42,872	44,591	44,591	0	0.00%
2132	110	Certified Staff Wages - BMS	60,237	60,237	62,682	64,002	64,002	0	0.00%
2132	110	Certified Staff Wages - BHS	61,571	61,571	62,682	64,002	64,002	0	0.00%
2132	111	Health Assistant Wages - BES	18,530	19,719	19,512	20,377	20,377	0	0.00%
2132	111	Health Assistant Wages - BMS	9,633	9,373	9,921	10,122	10,122	0	0.00%
2132	320	Contracted Health Services - DW	8,800	8,502	8,904	8,904	8,904	0	0.00%
2132	430	Equipment Repair - BES	100	100	0	0	0	0	#DIV/0!
2132	430	Equipment Repair - BMS	100	0	100	100	100	0	0.00%
2132	550	Printing - BHS	60	49	60	70	70	0	0.00%
2132	580	Travel - BHS	379	309	379	379	379	0	0.00%
2132	610	Supplies - BES	1,550	1,550	1,800	1,746	1,800	(54)	-3.00%
2132	610	Supplies - BMS	1,464	1,149	1,464	2,857	2,945	(88)	-3.00%
2132	610	Supplies - BHS	2,350	2,305	2,500	2,425	2,500	(75)	-3.00%
2132	641	Books - BHS	110	137	110	107	110	(3)	-3.00%
2132	734	New Equipment - BES	350	350	350	350	350	0	0.00%
2132	734	New Equipment - BMS	0	0	0	0	0	0	#DIV/0!
2132	738	Replacement Equipment - BHS	0	0	500	0	0	0	#DIV/0!
2132	810	Dues - BHS	165	150	165	165	165	0	0.00%
		TOTAL HEALTH SERVICES	206,623	206,724	214,001	220,196	220,417	(221)	-0.10%
2132	211	Health Insurance - DW	41,042	39,900	39,017	34,262	34,262	0	0.00%
2132	212	Dental Insurance - DW	4,062	3,981	3,981	3,981	3,981	0	0.00%
2132	213	Life Insurance - DW	286	205	295	303	303	0	0.00%
2132	214	Disability Insurance - DW	357	330	369	378	378	0	0.00%
2132	220	FICA - DW	14,626	14,651	15,122	15,537	15,537	0	0.00%
2132	230	NH Retirement - DW	25,547	26,684	26,363	29,962	29,962	0	0.00%
2132	250	Unemployment Insurance - DW	379	324	386	362	362	0	0.00%
2132	260	Workers Comp Insurance - DW	344	0	356	366	366	0	0.00%
		TOTAL EMPLOYEE BENEFITS	86,643	86,075	85,889	85,151	85,151	0	0.00%
		TOTAL 2130 HEALTH SERVICES	293,266	292,799	299,890	305,347	305,568	(221)	-0.07%
		2140 PSYCHOLOGICAL SERVICES							
2140	110	Certified Staff Wages - DW	88,234	147,320	153,212	154,746	156,278	(1,532)	-0.98%
2140	325	Testing - DW	2,068	1,938	4,500	3,500	3,500	0	0.00%
2140	610	Supplies - DW	400	333	400	388	400	(12)	-3.00%
2140	641	Textbooks - DW	84	87	150	146	150	(5)	-3.00%
		TOTAL PSYCHOLOGICAL SERVICES	90,786	149,678	158,262	158,780	160,328	(1,549)	-0.97%
2140	211	Health Insurance - DW	31,759	31,759	30,763	27,169	27,169	0	0.00%
2140	212	Dental Insurance - DW	2,408	2,408	2,408	2,408	2,408	0	0.00%
2140	213	Life Insurance - DW	244	175	254	256	259	(3)	-1.16%
2140	214	Disability Insurance - DW	305	282	317	320	323	(3)	-0.93%
2140	220	FICA - DW	6,750	10,917	11,721	11,838	11,955	(117)	-0.98%
2140	230	NH Retirement - DW	23,086	38,547	24,008	26,864	27,130	(266)	-0.98%
2140	260	Workers Comp Insurance - DW	265	0	276	279	281	(2)	-0.71%
		TOTAL EMPLOYEE BENEFITS	64,817	84,087	69,747	69,134	69,525	(391)	-0.56%
		TOTAL 2140 PSYCHOLOGICAL SERVICES	155,603	233,765	228,009	227,914	229,853	(1,940)	-0.84%
		2150 SPEECH/LANGUAGE SERVICES							
2150	110	Certified Staff Wages - DW	267,740	267,740	278,770	286,746	286,746	0	0.00%
2150	111	Speech Pathologist Aides Wages - DW	111,697	121,770	145,415	128,374	128,374	0	0.00%
2150	320	Contracted Services - DW	21,910	24,683	12,500	12,500	12,500	0	0.00%
2150	325	Testing - DW	1,659	1,670	2,500	2,500	2,500	0	0.00%
2150	610	Supplies - DW	3,000	1,224	2,000	1,940	2,000	(60)	-3.00%
2150	641	Books - DW	662	631	700	679	700	(21)	-3.00%
2150	650	Software - DW	200	0	1,000	776	800	(24)	-3.00%
2150	734	Equipment - DW	2,200	32	2,200	5,500	5,500	0	0.00%
		TOTAL SPEECH/LANGUAGE SERVICES	409,068	417,751	445,085	439,015	439,120	(105)	-0.02%
2150	211	Health Insurance - DW	94,741	93,456	96,302	79,098	79,098	0	0.00%
2150	212	Dental Insurance - DW	9,587	9,587	9,587	7,556	7,556	0	0.00%
2150	213	Life Insurance - DW	675	484	702	687	687	0	0.00%
2150	214	Disability Insurance - DW	844	780	878	859	859	0	0.00%
2150	220	FICA - DW	29,027	28,718	32,450	31,757	31,757	0	0.00%
2150	230	NH Retirement - DW	57,580	59,106	59,926	64,388	64,388	0	0.00%
2150	250	Unemployment Insurance - DW	680	582	680	630	630	0	0.00%
2150	260	Workers Comp Insurance - DW	734	0	764	747	747	0	0.00%
		TOTAL EMPLOYEE BENEFITS	193,868	192,712	201,289	185,722	185,722	0	0.00%

**BOW SCHOOL DISTRICT
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GENERAL FUND BUDGET									
		TOTAL 2150 SPEECH/LANGUAGE SERVICES	602,936	610,463	646,374	624,737	624,842	(105)	-0.02%
		2160 PT/OT SERVICES							
2160	110	Certified Staff Wages - DW	190,429	175,113	198,047	200,028	202,009	(1,981)	-0.98%
2160	320	Contracted Services - DW	102,795	70,583	105,000	85,000	85,000	0	0.00%
2160	325	Testing - DW	300	0	450	500	500	0	0.00%
2160	610	Supplies - DW	2,732	3,391	2,500	2,425	2,500	(75)	-3.00%
2160	641	Books - DW	0	0	0	485	500	(15)	-3.00%
2160	734	Equipment - DW	1,600	1,532	2,000	2,000	2,000	0	0.00%
2160	734	Equipment - BES	2,500	749	2,500	2,500	2,500	0	0.00%
		TOTAL PT/OT SERVICES	300,356	251,369	310,497	292,938	295,009	(2,071)	-0.70%
2160	211	Health Insurance - DW	53,593	55,566	53,213	46,995	46,995	0	0.00%
2160	212	Dental Insurance - DW	4,262	3,975	3,894	3,975	3,975	0	0.00%
2160	213	Life Insurance - DW	315	226	328	331	335	(4)	-1.19%
2160	214	Disability Insurance - DW	394	364	410	414	418	(4)	-0.96%
2160	220	FICA - DW	14,568	13,396	15,151	15,302	15,454	(152)	-0.98%
2160	230	NH Retirement - DW	29,840	27,453	31,034	34,725	35,069	(344)	-0.98%
2160	250	Unemployment Insurance - DW	227	194	227	210	210	0	0.00%
2160	260	Workers Comp Insurance - DW	343	0	356	360	364	(4)	-1.10%
		TOTAL EMPLOYEE BENEFITS	103,542	101,174	104,613	102,312	102,820	(508)	-0.49%
		TOTAL 2160 PT/OT SERVICES	403,898	352,542	415,110	395,250	397,829	(2,579)	-0.65%
		2212 PROFESSIONAL SERVICES/TESTING							
2212	110	Wages - DW	7,500	7,500	7,500	7,500	7,500	0	0.00%
2212	335	Test Scoring - BES	2,688	2,605	1,700	3,900	3,900	0	0.00%
2212	335	Test Scoring - BMS	0	0	0	750	750	0	0.00%
2212	641	Books - BES	725	450	500	437	450	(14)	-3.00%
2212	641	Books - BMS	930	260	930	902	930	(28)	-3.00%
		TOTAL PROFESSIONAL SERVICES/TESTING	11,843	10,815	10,630	13,489	13,530	(41)	-0.31%
2212	220	FICA - DW	574	574	574	574	574	0	0.00%
2212	230	NH Retirement - DW	1,175	1,175	1,175	1,302	1,302	0	0.00%
2212	260	Workers Comp Insurance - DW	14	0	14	14	14	0	0.00%
		TOTAL EMPLOYEE BENEFITS	1,763	1,749	1,763	1,890	1,890	0	0.00%
		TOTAL 2212 PROF. SERVICES/TESTING	13,606	12,564	12,393	15,379	15,420	(41)	-0.27%
		2213 IMPROVEMENT OF INSTRUCTION							
2213	320	Staff Development - BES	6,000	3,887	4,961	4,961	5,000	(39)	-0.78%
2213	320	Staff Development - BMS	10,000	9,573	8,269	8,269	8,269	0	0.00%
2213	320	Staff Development - BHS	15,000	13,059	12,403	12,403	12,403	0	0.00%
2213	321	In-Service Training - BES	10,500	3,921	7,855	7,855	8,000	(145)	-1.81%
2213	321	In-Service Training - BMS	6,000	3,345	4,961	4,961	7,855	(2,894)	-36.84%
2213	321	In-Service Training - BHS	10,000	9,666	8,269	8,269	9,000	(731)	-8.12%
2213	322	Conferences/Conventions - BES	9,000	9,165	8,269	8,269	10,000	(1,731)	-17.31%
2213	322	Conferences/Conventions - BMS	7,150	5,559	5,913	5,913	8,269	(2,356)	-28.49%
2213	322	Conferences/Conventions - BHS	13,000	9,848	10,750	10,750	10,750	0	0.00%
		TOTAL 2213 IMPROVEMENT OF INSTRUCTION	86,650	68,023	71,650	71,650	79,546	(7,896)	-9.93%
		2222 LIBRARY/MEDIA SERVICES							
2222	110	Certified Staff Wages - BES	72,598	72,598	75,470	77,011	77,011	0	0.00%
2222	110	Certified Staff Wages - BMS	67,420	67,420	70,333	71,792	71,792	0	0.00%
2222	110	Certified Staff Wages - BHS	69,680	70,480	74,142	75,678	75,678	0	0.00%
2222	111	Aides Wages - BES	0	0	0	0	10,027	(10,027)	-100.00%
2222	111	Aides Wages - BMS	8,350	9,496	9,116	9,876	9,876	0	0.00%
2222	111	Aides Wages - BHS	13,430	13,478	19,872	20,253	20,253	0	0.00%
2222	430	Equipment Repairs/Maintenance - BES	745	1,490	745	1,000	1,000	0	0.00%
2222	430	Equipment Repairs/Maintenance - BMS	496	0	300	300	300	0	0.00%
2222	430	Equipment Repairs/Maintenance - BHS	1,075	1,119	1,075	0	0	0	#DIV/0!
2222	610	Supplies - BES	410	472	410	398	410	(12)	-3.00%
2222	610	Supplies - BMS	671	729	1,146	1,112	1,146	(34)	-3.00%
2222	610	Supplies - BHS	3,124	2,852	3,903	3,799	3,917	(118)	-3.00%
2222	641	Books/Printed Media - BES	8,975	10,261	8,975	8,706	8,975	(269)	-3.00%
2222	641	Books/Printed Media - BMS	5,814	5,465	5,475	5,311	5,475	(164)	-3.00%
2222	641	Books/Printed Media - BHS	4,147	3,050	4,147	3,977	4,100	(123)	-3.00%
2222	642	Electronic Information - BES	5,307	5,803	5,307	5,820	6,000	(190)	-3.00%
2222	642	Electronic Information - BMS	3,761	3,431	4,540	4,404	4,540	(136)	-3.00%
2222	642	Electronic Information - BHS	41,073	33,042	45,790	44,497	45,873	(1,376)	-3.00%

**BOW SCHOOL DISTRICT
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Function Code	Object Code	Account Name	FY2015-16 Approved	FY2015-16 Actual	FY2016-17 Approved	FY2017-18 Proposed Budget Committee	FY2017-18 Proposed School Board	Difference \$	Difference %
GENERAL FUND BUDGET									
2222	733	New Furniture/Fixtures - BES	0	0	0	0	0	0	#DIV/0!
2222	733	New Furniture/Fixtures - BMS	0	0	0	5,000	5,000	0	0.00%
2222	733	New Furniture/Fixtures - BHS	3,195	2,324	0	0	0	0	#DIV/0!
2222	734	New Equipment - BES	0	0	0	0	0	0	#DIV/0!
2222	734	New Equipment - BMS	0	0	0	1,685	1,685	0	0.00%
2222	734	New Equipment - BHS	0	0	1,500	0	0	0	#DIV/0!
2222	737	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	0	#DIV/0!
2222	737	Replacement Furniture/Fixtures - BHS	0	0	12,000	0	0	0	#DIV/0!
2222	738	Replacement Equipment - BES	900	900	900	900	900	0	0.00%
2222	738	Replacement Equipment - BMS	330	0	310	0	0	0	#DIV/0!
2222	738	Replacement Equipment - BHS	916	2,385	526	1,346	1,346	0	0.00%
2222	810	Dues - BHS	363	218	643	693	693	0	0.00%
		TOTAL LIBRARY/MEDIA SERVICES	312,780	307,015	346,625	343,557	355,997	(12,440)	-3.49%
2222	211	Health Insurance - DW	62,223	66,217	69,383	61,206	61,206	0	0.00%
2222	212	Dental Insurance - DW	4,772	5,483	5,644	5,563	5,563	0	0.00%
2222	213	Life Insurance - DW	370	265	397	405	405	0	0.00%
2222	214	Disability Insurance - DW	462	427	496	507	507	0	0.00%
2222	220	FICA - DW	17,709	17,360	19,043	19,478	20,245	(767)	-3.79%
2222	230	NH Retirement - DW	32,860	33,143	36,685	41,275	41,275	0	0.00%
2222	250	Unemployment Insurance - DW	378	323	378	350	350	0	0.00%
2222	260	Workers Comp Insurance - DW	417	0	448	458	476	(18)	-3.78%
		TOTAL EMPLOYEE BENEFITS	119,191	123,219	132,474	129,242	130,027	(785)	-0.60%
		TOTAL 2222 LIBRARY/MEDIA SERVICES	431,971	430,233	479,099	472,799	486,024	(13,225)	-2.72%
		2223 AUDIO/VISUAL SERVICES							
2223	445	Film Rental - BHS	100	0	100	100	100	0	0.00%
2223	610	Supplies - BES	300	283	300	291	300	(9)	-3.00%
2223	610	Supplies - BMS	1,265	508	0	0	0	0	#DIV/0!
		TOTAL 2223 AUDIO/VISUAL SERVICES	1,665	791	400	391	400	(9)	-2.25%
		2250 TECHNOLOGY SERVICES							
2250	110	Technology Assistant Wages - DW	120,180	120,190	126,843	131,143	131,143	0	0.00%
2250	119	Technology Administrator Wages - DW	51,000	51,000	53,040	53,570	54,101	(531)	-0.98%
2250	320	Staff Development - DW	5,000	4,163	5,000	5,000	5,000	0	0.00%
2250	532	Data Services - DW	22,916	25,160	38,037	42,224	42,224	0	0.00%
2250	539	Data Management - DW	50,112	53,447	50,057	52,324	52,324	0	0.00%
2250	734	New Equipment - DW	269,695	264,940	270,120	242,214	242,214	0	0.00%
		TOTAL TECHNOLOGY SERVICES	518,903	518,899	543,097	526,475	527,006	(531)	-0.10%
2250	211	Health Insurance - DW	48,529	44,043	45,643	34,722	34,722	0	0.00%
2250	212	Dental Insurance - DW	2,176	2,354	2,169	2,722	2,722	0	0.00%
2250	213	Life Insurance - DW	283	203	298	306	307	(1)	-0.33%
2250	214	Disability Insurance - DW	354	327	372	382	383	(1)	-0.26%
2250	220	FICA - DW	13,095	13,088	13,761	14,131	14,171	(40)	-0.28%
2250	230	NH Retirement - DW	19,121	19,893	20,093	21,020	21,081	(61)	-0.29%
2250	250	Unemployment Insurance - DW	378	323	378	350	350	0	0.00%
2250	260	Workers Comp Insurance - DW	308	0	324	332	333	(1)	-0.30%
		TOTAL EMPLOYEE BENEFITS	84,244	80,232	83,038	73,965	74,069	(104)	-0.14%
		TOTAL 2250 TECHNOLOGY SERVICES	603,147	599,131	626,135	600,440	601,075	(635)	-0.11%
		2300 GENERAL FUND CONTINGENCY							
2300	840	General Fund Contingency - DW	25,000	70,755	25,000	13,133	25,000	(11,867)	-47.47%
		TOTAL 2300 GENERAL FUND CONTINGENCY	25,000	70,755	25,000	13,133	25,000	(11,867)	-47.47%
		2311 SCHOOL BOARD SERVICES							
2311	110	School Board Wages - DW	12,500	12,500	12,500	12,500	12,500	0	0.00%
2311	111	School Board Clerical Wages - DW	3,000	3,390	3,600	3,600	3,600	0	0.00%
2311	540	Advertising - DW	20,000	13,116	20,000	14,000	14,000	0	0.00%
2311	610	Supplies - DW	5,860	7,348	6,895	6,984	7,200	(216)	-3.00%
2311	810	Dues - DW	5,513	5,574	5,513	5,580	5,580	0	0.00%
		TOTAL SCHOOL BOARD SERVICES	46,873	41,927	48,508	42,664	42,880	(216)	-0.50%
2311	220	FICA - DW	1,186	956	1,232	1,232	1,232	0	0.00%
		TOTAL EMPLOYEE BENEFITS	1,186	956	1,232	1,232	1,232	0	0.00%
		TOTAL 2311 SCHOOL BOARD SERVICES	48,059	42,883	49,740	43,896	44,112	(216)	-0.49%

**BOW SCHOOL DISTRICT
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Function Code	Object Code	Account Name	FY2015-16 Approved	FY2015-16 Actual	FY2016-17 Approved	FY2017-18 Proposed Budget Committee	FY2017-18 Proposed School Board	Difference \$	Difference %
GENERAL FUND BUDGET									
		2313-2317 CONTRACTED SERVICES							
2312	110	Clerk/Moderator Wages - DW	200	200	200	200	200	0	0.00%
2313	110	District Treasurer Wages	1,200	1,200	1,200	1,200	1,200	0	0.00%
2315	380	Legal Services - DW	35,000	20,961	25,000	23,000	23,000	0	0.00%
2317	370	Audit Services - DW	12,030	12,030	12,080	12,140	12,140	0	0.00%
		TOTAL CONTRACTED SERVICES	48,430	34,391	38,480	36,540	36,540	0	0.00%
2313	220	FICA - DW	92	92	92	92	92	0	0.00%
		TOTAL EMPLOYEE BENEFITS	92	92	92	92	92	0	0.00%
		TOTAL 2313-2317 CONTRACTED SERVICES	48,522	34,483	38,572	36,632	36,632	0	0.00%
		2320 EXECUTIVE SERVICES							
2320	310	SAU 67 Assessment - DW	708,372	708,372	727,517	739,384	739,384	0	0.00%
		TOTAL 2320 EXECUTIVE SERVICES	708,372	708,372	727,517	739,384	739,384	0	0.00%
		2410 OFFICE OF THE PRINCIPAL							
2410	110	Principal Salary - BES	95,000	94,400	98,800	99,788	100,776	(988)	-0.98%
2410	110	Principal Salary - BMS	102,143	102,143	106,229	107,291	108,354	(1,063)	-0.98%
2410	110	Principal Salary - BHS	103,540	103,630	107,682	108,759	109,836	(1,077)	-0.98%
2410	113	Clerical Wages - BES	81,728	81,566	86,723	88,455	88,455	0	0.00%
2410	113	Clerical Wages - BMS	83,923	108,383	83,032	86,002	86,002	0	0.00%
2410	113	Clerical Wages - BHS	95,049	93,973	101,841	105,918	105,918	0	0.00%
2410	119	Assistant Principal Salary - BES	83,307	83,307	86,639	87,505	88,372	(867)	-0.98%
2410	119	Assistant Principal Salary - BMS	83,307	83,307	86,639	87,505	88,372	(867)	-0.98%
2410	119	Assistant Principal Salary - BHS	84,460	84,460	87,838	88,716	89,595	(879)	-0.98%
2410	240	Course Reimbursement - BES	3,980	0	3,980	2,000	2,000	0	0.00%
2410	240	Course Reimbursement - BMS	2,160	9,092	2,160	2,160	2,160	0	0.00%
2410	240	Course Reimbursement - BHS	5,000	0	5,000	5,000	5,000	0	0.00%
2410	322	Conferences/Conventions - BES	2,500	3,445	2,500	3,500	3,500	0	0.00%
2410	322	Conferences/Conventions - BMS	1,750	2,650	1,750	1,750	1,750	0	0.00%
2410	322	Conferences/Conventions - BHS	2,500	3,484	2,500	2,500	2,500	0	0.00%
2410	531	Telephone - BES	3,400	2,683	3,400	2,800	2,800	0	0.00%
2410	531	Telephone - BMS	3,400	2,680	3,400	2,800	2,800	0	0.00%
2410	531	Telephone - BHS	17,100	14,241	17,100	15,000	15,000	0	0.00%
2410	534	Postage - BES	3,000	2,652	2,000	2,800	2,800	0	0.00%
2410	534	Postage - BMS	3,600	670	3,000	3,000	3,000	0	0.00%
2410	534	Postage - BHS	8,500	2,190	8,500	4,500	4,500	0	0.00%
2410	550	Printing - BES	1,800	0	1,000	500	500	0	0.00%
2410	550	Printing - BMS	2,000	505	1,200	1,200	1,200	0	0.00%
2410	550	Printing - BHS	8,000	7,150	8,000	8,000	8,000	0	0.00%
2410	580	Travel - BES	1,000	0	500	350	350	0	0.00%
2410	580	Travel - BMS	900	16	900	900	900	0	0.00%
2410	580	Travel - BHS	1,000	1,842	1,000	1,000	1,000	0	0.00%
2410	610	Supplies - BES	340	139	650	194	200	(6)	-3.00%
2410	610	Supplies - BMS	1,746	1,123	1,746	1,694	1,746	(52)	-3.00%
2410	610	Supplies - BHS	5,000	2,906	5,000	2,910	3,000	(90)	-3.00%
2410	733	New Furniture/Fixtures - BHS	1,200	375	1,200	1,200	1,200	0	0.00%
2410	734	New Equipment - BMS	0	0	0	0	0	0	#DIV/0!
2410	734	New Equipment - BHS	0	0	0	0	0	0	#DIV/0!
2410	737	Replacement Furniture/Fixtures - BES	0	0	0	2,000	2,000	0	0.00%
2410	737	Replacement Furniture/Fixtures - BMS	400	390	0	0	0	0	#DIV/0!
2410	737	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	0	#DIV/0!
2410	738	Replacement Equipment - BES	525	385	0	500	500	0	0.00%
2410	738	Replacement Equipment - BMS	0	0	0	0	0	0	#DIV/0!
2410	810	Dues - BES	1,977	1,778	1,977	1,977	1,977	0	0.00%
2410	810	Dues - BMS	1,802	1,200	1,802	1,802	1,802	0	0.00%
2410	810	Dues - BHS	2,156	2,516	2,156	2,156	2,156	0	0.00%
2410	890	High School Graduation - BHS	9,000	5,857	8,000	8,000	8,000	0	0.00%
		TOTAL OFFICE OF THE PRINCIPAL	908,193	905,139	935,844	942,132	948,021	(5,889)	-0.62%
2410	211	Health Insurance - DW	138,283	131,281	136,895	140,303	140,303	0	0.00%
2410	212	Dental Insurance - DW	13,887	11,703	12,033	12,986	12,986	0	0.00%
2410	213	Life Insurance - DW	3,173	2,275	3,307	3,356	3,384	(28)	-0.83%
2410	214	Disability Insurance - DW	1,682	1,554	1,758	1,796	1,807	(11)	-0.61%
2410	220	FICA - DW	62,153	63,737	64,963	66,356	66,795	(439)	-0.66%
2410	230	NH Retirement - DW	132,623	136,261	141,362	154,245	155,448	(1,203)	-0.77%
2410	250	Unemployment Insurance - DW	983	841	983	910	910	0	0.00%
2410	260	Workers Comp Insurance - DW	1,462	0	1,529	1,561	1,572	(11)	-0.70%

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GENERAL FUND BUDGET									
		TOTAL EMPLOYEE BENEFITS	354,246	347,653	362,830	381,513	383,205	(1,692)	-0.44%
		TOTAL 2410 OFFICE OF THE PRINCIPAL	1,262,439	1,252,791	1,298,674	1,323,645	1,331,226	(7,581)	-0.57%
		2620 OPERATING BUILDING SERVICES							
2620	110	Custodial Wages - BES	108,379	116,388	112,701	116,955	118,113	(1,158)	-0.98%
2620	110	Custodial Wages - BMS	119,515	109,640	120,614	124,566	125,538	(972)	-0.77%
2620	110	Custodial Wages - BHS	192,022	180,398	199,013	202,411	204,415	(2,004)	-0.98%
2620	130	Custodial Overtime - DW	5,000	121	5,000	5,000	5,000	0	0.00%
2620	320	Contracted Services - BES	0	0	0	0	0	0	#DIV/0!
2620	322	Staff Development - BES	250	43	250	250	250	0	0.00%
2620	322	Staff Development - BMS	250	43	250	250	250	0	0.00%
2620	322	Staff Development - BHS	250	43	250	250	250	0	0.00%
2620	411	Water/Sewerage - BES	10,500	7,723	10,500	10,500	10,500	0	0.00%
2620	411	Water/Sewerage - BMS	10,600	10,329	10,600	10,600	10,600	0	0.00%
2620	411	Water/Sewerage - BHS	13,250	12,895	13,250	13,250	13,250	0	0.00%
2620	421	Rubbish Removal - BES	5,906	6,041	5,906	6,000	6,000	0	0.00%
2620	421	Rubbish Removal - BMS	5,906	5,959	5,906	6,000	6,000	0	0.00%
2620	421	Rubbish Removal - BHS	8,759	8,916	8,759	9,000	9,000	0	0.00%
2620	430	Equipment Maintenance - BHS	750	605	750	750	750	0	0.00%
2620	431	Electrical Repairs - BES	3,750	1,773	3,750	3,750	3,750	0	0.00%
2620	431	Electrical Repairs - BMS	3,250	2,133	3,250	3,250	3,250	0	0.00%
2620	431	Electrical Repairs - BHS	4,750	2,809	4,750	4,750	4,750	0	0.00%
2620	432	HVAC Repairs - BES	17,000	1,993	17,000	12,000	17,000	(5,000)	-29.41%
2620	432	HVAC Repairs - BMS	7,500	10,696	7,500	10,000	15,000	(5,000)	-33.33%
2620	432	HVAC Repairs - BHS	30,000	19,952	30,000	23,723	30,000	(6,277)	-20.92%
2620	433	Plumbing Repairs - BES	1,750	379	1,750	1,750	1,750	0	0.00%
2620	433	Plumbing Repairs - BMS	1,750	2,198	1,750	1,750	1,750	0	0.00%
2620	433	Plumbing Repairs - BHS	2,750	1,410	2,750	2,750	2,750	0	0.00%
2620	434	Glass Breakage - BES	400	0	400	400	400	0	0.00%
2620	434	Glass Breakage - BMS	400	161	400	400	400	0	0.00%
2620	434	Glass Breakage - BHS	400	0	400	400	400	0	0.00%
2620	435	Building Exterior - BES	10,000	4,415	10,000	10,000	10,000	0	0.00%
2620	435	Building Exterior - BMS	7,500	13,178	7,500	7,500	7,500	0	0.00%
2620	435	Building Exterior - BHS	10,000	53,407	10,000	10,000	10,000	0	0.00%
2620	436	Building Interior - BES	15,000	14,308	15,000	15,000	15,000	0	0.00%
2620	436	Building Interior - BMS	24,300	32,707	24,300	118,150	118,150	0	0.00%
2620	436	Building Interior - BHS	30,000	96,608	30,000	30,000	30,000	0	0.00%
2620	521	Property/Liability Insurance - DW	62,621	62,621	60,871	61,868	61,868	0	0.00%
2620	521	Insurance Deductible Cost - DW	1,000	0	1,000	1,000	1,000	0	0.00%
2620	610	Custodial Supplies - BES	13,000	12,766	13,000	13,580	14,000	(420)	-3.00%
2620	610	Custodial Supplies - BMS	14,000	15,487	14,000	15,035	15,500	(465)	-3.00%
2620	610	Custodial Supplies - BHS	26,000	27,692	26,000	26,918	27,750	(833)	-3.00%
2620	621	Heating Gas - BES	35,051	30,677	33,689	33,104	34,128	(1,024)	-3.00%
2620	621	Heating Gas - BMS	41,994	33,334	42,732	40,765	42,026	(1,261)	-3.00%
2620	621	Heating Gas - BHS	111,508	107,559	123,420	120,687	124,420	(3,733)	-3.00%
2620	622	Electricity - DW	386,218	369,991	371,834	360,574	371,726	(11,152)	-3.00%
2620	624	Fuel Oil - BES	0	0	0	0	0	0	#DIV/0!
2620	624	Diesel Oil - BMS	1,500	63	1,000	970	1,000	(30)	-3.00%
2620	624	Diesel Fuel - BHS	1,500	80	1,000	970	1,000	(30)	-3.00%
2620	733	New Furniture/Fixtures - BES	0	0	0	0	0	0	#DIV/0!
2620	734	New Equipment - BES	0	0	0	0	0	0	#DIV/0!
2620	734	New Equipment - BMS	0	0	0	0	0	0	#DIV/0!
2620	734	New Equipment - BHS	0	0	0	0	0	0	#DIV/0!
2620	737	Replacement Furniture/Fixtures - BES	3,500	1,207	3,500	3,500	3,500	0	0.00%
2620	737	Replacement Furniture/Fixtures - BMS	3,500	3,500	3,500	3,500	3,500	0	0.00%
2620	737	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	0	#DIV/0!
2620	738	Replacement Equipment - BES	1,000	0	1,000	1,000	1,000	0	0.00%
2620	738	Replacement Equipment - BMS	1,000	0	1,000	1,000	1,000	0	0.00%
2620	738	Replacement Equipment - BHS	1,000	1,895	1,000	1,000	1,000	0	0.00%
2620	810	Dues - BES	0	0	0	0	0	0	#DIV/0!
2620	810	Dues - BMS	0	0	0	0	0	0	#DIV/0!
2620	810	Dues - BHS	0	0	0	0	0	0	#DIV/0!
		TOTAL OPERATING BUILDING SERVICES	1,356,229	1,384,144	1,362,795	1,446,827	1,486,184	(39,358)	-2.65%
2620	211	Health Insurance - DW	176,320	185,317	182,734	166,970	166,970	0	0.00%
2620	212	Dental Insurance - DW	14,593	14,445	14,409	14,919	14,919	0	0.00%
2620	213	Life Insurance - DW	704	505	724	743	750	(7)	-0.93%
2620	214	Disability Insurance - DW	890	813	905	929	938	(9)	-0.96%
2620	220	FICA - DW	32,506	31,101	33,456	34,343	34,659	(316)	-0.91%
2620	230	NH Retirement - DW	40,423	39,346	41,487	43,718	44,116	(398)	-0.90%

**BOW SCHOOL DISTRICT
2017-2018 PROPOSED OPERATING BUDGET**

Function Code	Object Code	Account Name	FY2015-16 Approved	FY2015-16 Actual	FY2016-17 Approved	FY2017-18 Proposed Budget Committee	FY2017-18 Proposed School Board	Difference \$	Difference %
GENERAL FUND BUDGET									
2620	250	Unemployment Insurance - DW	1,348	1,153	1,357	1,241	1,243	(2)	-0.16%
2620	260	Workers Comp Insurance - DW	5,524	0	5,685	5,836	5,890	(54)	-0.92%
		TOTAL EMPLOYEE BENEFITS	272,298	272,681	280,757	268,699	269,485	(786)	-0.29%
		TOTAL 2620 OPERATING BUILDING SERVICES	1,628,527	1,656,824	1,643,552	1,715,526	1,755,669	(40,144)	-2.29%
		2630 CARE/UPKEEP OF GROUNDS SERVICES							
2630	110	Building Maintenance Wages - DW	80,549	79,376	83,771	69,477	70,165	(688)	-0.98%
2630	110	Grounds Maintenance Wages - DW	75,702	75,702	78,731	79,266	80,051	(785)	-0.98%
2630	130	Grounds Maintenance Overtime - DW	2,500	2,283	2,000	2,000	2,000	0	0.00%
2630	424	Maintenance of Grounds - BES	8,750	8,861	9,000	9,000	9,000	0	0.00%
2630	424	Maintenance of Grounds - BMS	10,050	21,834	10,500	10,500	35,500	(25,000)	-70.42%
2630	424	Maintenance of Grounds - BHS	33,000	33,656	33,000	34,000	34,000	0	0.00%
2630	430	Equipment Maintenance - DW	6,500	18,180	6,600	6,600	6,600	0	0.00%
2630	610	Supplies - DW	12,000	12,412	12,000	12,125	12,500	(375)	-3.00%
2630	626	Gas - DW	8,425	4,993	4,999	5,325	5,490	(165)	-3.00%
2630	734	New Equipment - DW	0	0	0	0	0	0	#DIV/0!
		TOTAL CARE/UPKEEP OF GROUNDS SERVICES	237,476	257,296	240,601	228,293	255,306	(27,013)	-10.58%
2630	211	Health Insurance - DW	69,868	83,754	75,663	54,338	54,338	0	0.00%
2630	212	Dental Insurance - DW	4,447	4,447	4,447	4,815	4,815	0	0.00%
2630	213	Life Insurance - DW	263	189	272	250	252	(2)	-0.79%
2630	214	Disability Insurance - DW	329	304	341	312	315	(3)	-0.95%
2630	220	FICA - DW	12,144	12,038	12,584	11,532	11,645	(113)	-0.97%
2630	230	NH Retirement - DW	17,034	17,619	17,648	16,436	16,596	(160)	-0.96%
2630	250	Unemployment Insurance - DW	350	299	348	322	322	0	0.00%
2630	260	Workers Comp Insurance - DW	2,064	0	2,139	1,960	1,979	(19)	-0.96%
		TOTAL EMPLOYEE BENEFITS	106,499	118,650	113,442	89,965	90,262	(297)	-0.33%
		TOTAL 2630 CARE/UPKEEP OF GROUNDS SERVICES	343,975	375,946	354,043	318,258	345,568	(27,310)	-7.90%
		2640 CARE/UPKEEP OF EQUIPMENT SERVICES							
2640	430	Maintenance Contracts - BES	13,073	12,603	13,033	13,191	13,191	0	0.00%
2640	430	Maintenance Contracts - BMS	24,192	21,193	22,445	22,432	22,432	0	0.00%
2640	430	Maintenance Contracts - BHS	41,155	39,337	55,015	54,663	54,663	0	0.00%
2640	437	Repairs Instructional Equipment - BES	0	0	0	0	0	0	#DIV/0!
2640	437	Repairs Instructional Equipment - BMS	3,500	1,385	3,500	3,500	3,500	0	0.00%
2640	437	Repairs Instructional Equipment - BHS	6,440	3,660	5,600	1,000	1,000	0	0.00%
2640	438	Repairs Non-Instructional Equipment - BES	1,100	10,716	1,100	1,100	1,100	0	0.00%
2640	438	Repairs Non-Instructional Equipment - BMS	1,000	800	1,000	1,000	1,000	0	0.00%
2640	438	Repairs Non-Instructional Equipment - BHS	2,000	1,229	2,000	2,000	2,000	0	0.00%
		TOTAL 2640 CARE/UPKEEP OF EQUIPMENT SERVICES	92,461	90,923	103,693	98,886	98,886	0	0.00%
		2721 STUDENT TRANSPORTATION							
2721	110	Wages - Regular Transportation - DW	267,479	269,999	278,615	281,187	283,971	(2,784)	-0.98%
2721	321	In-service Training - DW	300	0	300	300	300	0	0.00%
2721	531	Telephone - DW	1,100	1,367	1,250	1,250	1,250	0	0.00%
2721	610	Training Supplies - DW	200	7	200	194	200	(6)	-3.00%
2721	641	Books/Printed Material - DW	550	552	550	534	550	(17)	-3.00%
2721	642	Software - DW	2,950	3,549	3,200	3,104	3,200	(96)	-3.00%
2721	732	Bus Lease - New Vehicles - DW	0	0	0	0	0	0	#DIV/0!
2721	890	Other Transportation Expense - DW	6,250	5,838	6,400	6,400	6,400	0	0.00%
		TOTAL STUDENT TRANSPORTATION	278,829	281,313	290,515	292,969	295,871	(2,903)	-0.98%
2721	211	Health Insurance - DW	40,492	39,150	43,973	38,753	38,753	0	0.00%
2721	212	Dental Insurance - DW	3,163	3,742	3,163	3,742	3,742	0	0.00%
2721	213	Life Insurance - DW	443	317	461	466	470	(4)	-0.85%
2721	220	FICA - DW	20,462	20,428	21,314	21,511	21,724	(213)	-0.98%
2721	230	NH Retirement - DW	0	0	0	0	0	0	#DIV/0!
2721	250	Unemployment Insurance - DW	1,210	1,035	1,210	1,120	1,120	0	0.00%
2721	260	Workers Comp Insurance - DW	4,868	(19)	5,071	5,118	5,168	(50)	-0.97%
		TOTAL EMPLOYEE BENEFITS	70,638	64,653	75,192	70,710	70,977	(267)	-0.38%
		TOTAL 2721 STUDENT TRANSPORTATION	349,467	345,965	365,707	363,679	366,848	(3,170)	-0.86%
		2722 SPECIAL EDUCATION TRANSPORTATION							
2722	110	Wages - SPED Transportation - DW	59,450	59,543	61,779	62,305	62,922	(617)	-0.98%
2722	519	Contracted Transportation - DW	218,800	140,262	159,579	198,945	198,945	0	0.00%
2722	734	Handicapped Transportation New Equipment - DW	0	0	0	0	0	0	#DIV/0!
2722	738	Handicapped Transportation Replacement Equipment - DW	0	0	10,643	10,256	10,256	0	0.00%

**BOW SCHOOL DISTRICT
2017-2018 PROPOSED OPERATING BUDGET**

Function Code	Object Code	Account Name	FY2015-16 Approved	FY2015-16 Actual	FY2016-17 Approved	FY2017-18 Proposed Budget Committee	FY2017-18 Proposed School Board	Difference \$	Difference %
GENERAL FUND BUDGET									
		TOTAL SPECIAL EDUCATION TRANSPORTATION	278,250	199,804	232,001	271,506	272,123	(617)	-0.23%
2722	211	Health Insurance - DW	0	3,773	0	0	0	0	#DIV/0!
2722	212	Dental Insurance - DW	0	0	0	0	0	0	#DIV/0!
2722	213	Life Insurance - DW	98	70	102	103	104	(1)	-0.96%
2722	214	Disability Insurance - DW	0	0	0	0	0	0	#DIV/0!
2722	220	FICA - DW	4,548	4,555	4,726	4,766	4,814	(48)	-1.00%
2722	230	NH Retirement - DW	0	0	0	0	0	0	#DIV/0!
2722	250	Unemployment Insurance - DW	266	228	268	248	248	0	0.00%
2722	260	Workers Comp Insurance - DW	1,082	0	1,124	1,134	1,145	(11)	-0.96%
		TOTAL EMPLOYEE BENEFITS	5,994	8,626	6,220	6,251	6,311	(60)	-0.95%
		TOTAL 2722 SPECIAL EDUCATION TRANSPORTATION	284,244	208,430	238,221	277,757	278,434	(677)	-0.24%
		2724 CO-CURRICULAR TRANSPORTATION							
2724	110	Wages - Co-Curricular Transportation - DW	18,348	17,744	19,082	19,271	19,462	(191)	-0.98%
2724	519	Contracted Transportation - DW	0	0	0	0	0	0	#DIV/0!
		TOTAL CO-CURRICULAR TRANSPORTATION	18,348	17,744	19,082	19,271	19,462	(191)	-0.98%
2724	220	FICA - DW	1,404	1,342	1,460	1,474	1,489	(15)	-1.01%
2724	260	Workers Comp Insurance - DW	334	0	347	351	354	(3)	-0.85%
		TOTAL EMPLOYEE BENEFITS	1,738	1,342	1,807	1,825	1,843	(18)	-0.98%
		TOTAL 2724 CO-CURRICULAR TRANSPORTATION	20,086	19,086	20,889	21,096	21,305	(209)	-0.98%
		2725 ATHLETIC TRANSPORTATION							
2725	110	Wages - Athletic Transportation - DW	27,522	22,553	28,623	28,906	29,192	(286)	-0.98%
2725	519	Contracted Transportation - DW	3,000	9,630	3,000	3,000	3,000	0	0.00%
		TOTAL ATHLETIC TRANSPORTATION	30,522	32,183	31,623	31,906	32,192	(286)	-0.89%
2725	220	FICA - DW	2,105	1,671	2,190	2,211	2,233	(22)	-0.99%
2725	260	Workers Comp Insurance - DW	501	0	521	526	531	(5)	-0.94%
		TOTAL EMPLOYEE BENEFITS	2,606	1,671	2,711	2,737	2,764	(27)	-0.98%
		TOTAL 2725 ATHLETIC TRANSPORTATION	33,128	33,854	34,334	34,643	34,956	(313)	-0.90%
		2740 VEHICLE REPAIRS							
2740	110	Wages - Vehicle Repair - DW	52,200	52,200	54,288	54,831	57,420	(2,589)	-4.51%
2740	130	Wages - Vehicle Repair Overtime - DW	5,625	5,625	5,850	5,909	6,188	(279)	-4.51%
2740	439	Contracted Services - DW	68,000	68,480	70,000	70,000	70,000	0	0.00%
2740	521	Vehicle Insurance - DW	0	0	0	0	0	0	#DIV/0!
2740	580	Travel - DW	300	197	250	250	250	0	0.00%
2740	610	Supplies - DW	36,500	36,857	37,000	35,890	37,000	(1,110)	-3.00%
2740	626	Diesel Fuel - DW	100,228	49,346	60,104	60,618	60,861	(243)	-0.40%
2740	736	Replacement Vehicles - DW	111,315	111,096	94,314	94,184	113,452	(19,268)	-16.98%
2740	738	Replacement Equipment - DW	3,500	3,941	3,500	3,500	3,500	0	0.00%
		TOTAL VEHICLE REPAIR	377,668	327,742	325,306	325,182	348,671	(23,489)	-6.74%
2740	211	Health Insurance - DW	22,712	26,336	22,450	19,826	19,826	0	0.00%
2740	212	Dental Insurance - DW	464	553	553	553	553	0	0.00%
2740	213	Life Insurance - DW	96	69	100	101	105	(4)	-3.81%
2740	214	Disability Insurance - DW	120	111	124	126	132	(6)	-4.55%
2740	220	FICA - DW	4,424	4,424	4,601	4,647	4,866	(219)	-4.50%
2740	230	NH Retirement - DW	6,459	6,459	6,717	6,912	7,239	(327)	-4.52%
2740	250	Unemployment Insurance - DW	76	65	76	70	70	0	0.00%
2740	260	Workers Comp Insurance - DW	1,052	0	1,095	1,105	1,158	(53)	-4.58%
		TOTAL EMPLOYEE BENEFITS	35,403	38,017	35,716	33,340	33,949	(609)	-1.79%
		TOTAL 2740 VEHICLE REPAIR	413,071	365,759	361,022	358,522	382,620	(24,098)	-6.30%
		4000-5000 OTHER							
5110	910	Debt Service Principal	1,005,000	1,005,000	1,005,000	200,000	200,000	0	0.00%
5120	830	Debt Service Interest	170,931	170,931	116,044	84,300	84,300	0	0.00%
5230	930	Transfer to Capital Projects	0	0	0	0	0	0	#DIV/0!
5251	930	Transfer to Capital Reserve Fund	279,464	279,494	68,430	75,550	75,550	0	0.00%
5252	930	Transfer to Expendable Trust	0	0	0	0	0	0	#DIV/0!
		TOTAL 4000-5000 OTHER	1,455,395	1,455,425	1,189,474	359,850	359,850	0	0.00%
		TOTAL PROPOSED GENERAL FUND	27,131,986	26,481,802	27,426,119	26,559,764	27,341,088	(781,324)	-2.94%

**BOW SCHOOL DISTRICT
2017-2018 PROPOSED OPERATING BUDGET**

Function Code	Object Code	Account Name	FY2015-16 Approved	FY2015-16 Actual	FY2016-17 Approved	FY2017-18 Proposed Budget Committee	FY2017-18 Proposed School Board	Difference \$	Difference %
GENERAL FUND BUDGET									
			FY2015-16 Approved	FY2014-15 Actual	FY2016-17 Approved	FY2017-18 Proposed Budget Committee	FY2017-18 Proposed School Board	Difference \$	Difference %
FOOD SERVICE FUND BUDGET									
3120	110	Wages	185,281	193,838	196,555	207,419	209,409	(1,990)	-0.95%
3120	120	Wages - Substitutes	0	0	0	0	0	0	#DIV/0!
3120	320	Staff Development	2,000	449	2,000	2,000	2,000	0	0.00%
3120	429	Contracted Services	2,000	6,526	2,000	7,500	7,500	0	0.00%
3120	430	Equipment Repair	7,500	2,697	7,500	7,500	7,500	0	0.00%
3120	580	Travel	500	650	500	750	750	0	0.00%
3120	610	Non-Food Supplies	12,000	17,169	12,000	17,000	17,000	0	0.00%
3120	631	Food	165,000	226,122	165,000	225,000	225,000	0	0.00%
3120	632	Milk	22,500	0	22,500	0	0	0	#DIV/0!
3120	639	Commodities	25,000	23,263	25,000	25,000	25,000	0	0.00%
3120	738	Replacement Equipment	0	1,749	0	0	0	0	#DIV/0!
3120	739	Capital Equipment	5,000	5,666	5,000	20,000	20,000	0	0.00%
3120	890	Miscellaneous	250	450	250	250	250	0	0.00%
		TOTAL FOOD SERVICE	427,031	478,579	438,305	512,419	514,409	(1,990)	-0.39%
3120	211	Health Insurance - DW	95,062	86,033	95,093	76,366	76,366	0	0.00%
3120	212	Dental Insurance - DW	6,344	4,605	4,481	2,546	2,546	0	0.00%
3120	213	Life Insurance - DW	445	325	472	498	503	(5)	-0.99%
3120	214	Disability Insurance - DW	760	715	806	850	859	(9)	-1.05%
3120	220	FICA - DW	14,174	13,785	15,036	15,868	16,020	(152)	-0.95%
3120	230	NH Retirement - DW	9,850	11,514	8,415	10,651	10,756	(105)	-0.98%
3120	250	Unemployment Insurance - DW	911	779	1,071	1,032	1,035	(3)	-0.26%
3120	260	Workers Comp Insurance - DW	2,409	0	2,555	2,696	2,722	(26)	-0.96%
		TOTAL EMPLOYEE BENEFITS	129,955	117,757	127,929	110,507	110,807	(300)	-0.27%
		TOTAL PROPOSED FOOD SERVICE FUND	556,986	596,336	566,234	622,926	625,216	(2,290)	-0.37%

Bow School District
Report of Student Services (Formerly Special Education)
Expenditures/Revenues

	Fiscal Year 2014-2015	Fiscal Year 2015-16
Expenditures for Special Education (All Funds)		
Instruction	\$ 4,821,103.01	\$ 4,906,018.48
Related Services	\$ 1,104,295.75	\$ 1,196,482.81
Administration	\$ 153,311.00	\$ 116,459.79
Transportation	\$ 298,880.49	\$ 208,430.11
Total Expenditures for Special Education (All Funds)	\$ 6,377,590.25	\$ 6,427,391.19
Revenues		
IDEA Grant/IDEA Preschool Grant	\$ 247,417.72	\$ 257,079.34
Tuition	\$ 11,711.32	\$ 14,339.82
Medicaid	\$ 233,422.08	\$ 288,068.53
Catastrophic Aid	\$ 111,537.28	\$ 202,956.53
Adequacy Allocation for Special Education	\$ 309,642.17	\$ 291,459.78
Total Revenues	\$ 913,730.57	\$ 1,053,904.00
Expenditures Net Of Revenues	\$ 5,463,859.68	\$ 5,373,487.19

**BOW SCHOOL DISTRICT SCHOOL BOARD PROPOSED
2017-2018 ESTIMATED REVENUES**

Function	Account	2015-16	2015-16	2016-17	2017-18	Difference	Difference
Code	Name	Estimate	Actual	Estimate	Proposed	\$	%
GENERAL FUND BUDGET ESTIMATED REVENUES							
1111	State Education Tax	2,123,841	2,123,841	2,187,298	2,176,723	(10,575)	-0.48%
1121	Local Property Taxes	17,887,682	17,887,682	17,461,017	17,122,741	(338,276)	-1.94%
	TOTAL 1100 PROPERTY TAXES	20,011,523	20,011,523	19,648,315	19,299,464	(348,851)	-1.78%
1310	Regular Tuition - Parental/Other Districts	208,759	241,654	239,546	297,092	57,546	24.02%
	<i>Hooksett - Grade 12 = 6, Grade 11 = 10, Grade 10 = 3, Grade 9 = 2 TOTAL ESTIMATED 21</i>						
	<i>Deerfield - Grade 12 = 1 TOTAL ESTIMATED 1</i>						
1311	Regular Tuition - Dunbarton MS	702,842	703,888	637,184	664,449	27,265	4.28%
	<i>Grade 7 = 21, Grade 8 = 33, TOTAL ESTIMATED = 54</i>						
1312	Regular Tuition - Dunbarton HS	670,226	662,584	1,309,309	1,715,029	405,720	30.99%
	<i>Grade 9 = 29, Grade 10 = 40, Grade 11 = 33, Grade 12 = 25, TOTAL ESTIMATED = 127</i>						
1315	Summer School Tuition	4,550	4,550	0	0	0	#DIV/0!
1330	Special Education Tuition	10,000	25,655	10,000	10,000	0	0.00%
	TOTAL 1300 TUITION REVENUE	1,596,377	1,638,330	2,196,039	2,686,570	490,531	22.34%
1500	Interest Income	480	2,281	1,750	1,500	(250)	-14.29%
	TOTAL 1500 EARNINGS ON INVESTMENTS	480	2,281	1,750	1,500	(250)	-14.29%
1740	Student Activity Fees	28,750	28,594	28,750	28,750	0	0.00%
1750	Athletic Gate Receipts	0	0	0	0	0	#DIV/0!
	TOTAL 1700 STUDENT/ADMISSION REVENUE	28,750	28,594	28,750	28,750	0	0.00%
1900	Facilities Rental	0	17,240	0	0	0	0.00%
1990	Miscellaneous	3,000	1,001	3,000	1,000	(2,000)	-66.67%
1995	Insurance Co-Pays	650,000	728,611	350,000	128,937	(221,063)	-63.16%
1996	Impact Fees	87,381	87,381	128,634	0	(128,634)	-100.00%
	TOTAL 1900 OTHER REVENUE	740,381	834,234	481,634	129,937	(351,697)	-73.02%
3110	Equitable Education Grant	3,324,179	3,329,623	3,360,390	3,583,179	222,789	6.63%
3210	School Building Aid	313,324	309,915	323,549	74,107	(249,442)	-77.10%
3220	Vocational Aid	0	8,084	0	0	0	0.00%
3230	Medicaid Reimbursement	65,000	288,069	145,000	225,000	80,000	55.17%
3250	Catastrophic Aid	159,019	202,957	125,021	125,021	0	0.00%
	TOTAL 3000 STATE AID	3,861,522	4,138,647	3,953,960	4,007,307	53,347	1.35%
	TOTAL ESTIMATED OPERATING BUDGET REVENUES	26,239,033	26,653,609	26,310,448	26,153,527	(156,921)	-0.60%
5250	Transfer From Capital Reserve Fund	0	0	52,260	124,150	71,890	137.56%
	TOTAL 5000 TRANSFERS FROM OTHER SOURCES	0	0	52,260	124,150	71,890	0.00%
	TOTAL ESTIMATED GENERAL FUND REVENUES	26,239,033	26,653,609	26,362,708	26,277,677	(85,031)	-0.32%

**BOW SCHOOL DISTRICT SCHOOL BOARD PROPOSED
2017-2018 ESTIMATED REVENUES**

Function	Account	2015-16	2015-16	2016-17	2017-18	Difference	Difference
Code	Name	Estimate	Actual	Estimate	Proposed	\$	%
		2015-16	2015-16	2016-17	2017-18	Difference	Difference
		Proposed	Actual	Proposed	Proposed	\$	%
FOOD SERVICE FUND BUDGET ESTIMATED REVENUES							
1500	Interest	0	0	0	0	0	0.00%
	TOTAL 1500 EARNINGS ON INVESTMENTS	0	0	0	0	0	0.00%
1611	BES Daily Lunch Sales	100,000	107,742	105,000	110,000	5,000	4.76%
1611	BMS Daily Lunch Sales	175,000	181,213	170,000	180,000	10,000	5.88%
1611	BHS Daily Lunch Sales	199,986	281,240	199,235	223,216	23,981	12.04%
1630	Special Function Sales	4,000	5,642	4,500	4,500	0	0.00%
	TOTAL 1600 FOOD SERVICE SALES	478,986	575,836	478,735	517,716	38,981	8.14%
1990	Miscellaneous	0	(149)	0	0	0	
	TOTAL 1900 OTHER REVENUE	0	(149)	0	0	0	0.00%
3260	State Child Nutrition	4,000	5,379	5,500	5,500	0	0.00%
3260	State Commodities	22,000	21,133	22,000	22,000	0	0.00%
	TOTAL 3200 STATE REVENUE	26,000	26,512	27,500	27,500	0	0.00%
4560	Federal Child Nutrition	52,000	79,667	60,000	80,000	20,000	33.33%
	TOTAL 4500 FEDERAL REVENUE	52,000	79,667	60,000	80,000	20,000	33.33%
7700	Transfer From Fund Balance	0	0	0	0	0	0.00%
	TOTAL 7700 TRANSFERS FROM OTHER SOURCES	0	0	0	0	0	
	TOTAL ESTIMATED FOOD SERVICE REVENUES	556,986	681,865	566,235	625,216	58,981	10.42%

**BOW SCHOOL DISTRICT BUDGET COMMITTEE PROPOSED
2017-2018 ESTIMATED REVENUES**

Function	Account	2015-16	2015-16	2016-17	2017-18	Difference	Difference
Code	Name	Estimate	Actual	Estimate	Proposed	\$	%
GENERAL FUND BUDGET ESTIMATED REVENUES							
1111	State Education Tax	2,123,841	2,123,841	2,187,298	2,176,723	(10,575)	-0.48%
1121	Local Property Taxes	17,887,682	17,887,682	17,461,017	16,420,535	(1,040,482)	-5.96%
	TOTAL 1100 PROPERTY TAXES	20,011,523	20,011,523	19,648,315	18,597,258	(1,051,057)	-5.35%
1310	Regular Tuition - Parental/Other Districts	208,759	241,654	239,546	287,997	48,451	20.23%
	<i>Hooksett - Grade 12 = 6, Grade 11 = 10, Grade 10 = 3, Grade 9 = 2 TOTAL ESTIMATED 21</i>						
	<i>Deerfield - Grade 12 = 1 TOTAL ESTIMATED 1</i>						
1311	Regular Tuition - Dunbarton MS	702,842	703,888	637,184	646,560	9,376	1.47%
	<i>Grade 7 = 21, Grade 8 = 33, TOTAL ESTIMATED = 54</i>						
1312	Regular Tuition - Dunbarton HS	670,226	662,584	1,309,309	1,662,527	353,218	26.98%
	<i>Grade 9 = 29, Grade 10 = 40, Grade 11 = 33, Grade 12 = 25, TOTAL ESTIMATED = 127</i>						
1315	Summer School Tuition	4,550	4,550	0	0	0	#DIV/0!
1330	Special Education Tuition	10,000	25,655	10,000	10,000	0	0.00%
	TOTAL 1300 TUITION REVENUE	1,596,377	1,638,330	2,196,039	2,607,083	411,044	18.72%
1500	Interest Income	480	2,281	1,750	1,500	(250)	-14.29%
	TOTAL 1500 EARNINGS ON INVESTMENTS	480	2,281	1,750	1,500	(250)	-14.29%
1740	Student Activity Fees	28,750	28,594	28,750	28,750	0	0.00%
1750	Athletic Gate Receipts	0	0	0	0	0	#DIV/0!
	TOTAL 1700 STUDENT/ADMISSION REVENUE	28,750	28,594	28,750	28,750	0	0.00%
1900	Facilities Rental	0	17,240	0	0	0	0.00%
1990	Miscellaneous	3,000	1,001	3,000	1,000	(2,000)	-66.67%
1995	Insurance Co-Pays	650,000	728,611	350,000	127,015	(222,985)	-63.71%
1996	Impact Fees	87,381	87,381	128,634	0	(128,634)	-100.00%
	TOTAL 1900 OTHER REVENUE	740,381	834,234	481,634	128,015	(353,619)	-73.42%
3110	Equitable Education Grant	3,324,179	3,329,623	3,360,390	3,583,179	222,789	6.63%
3210	School Building Aid	313,324	309,915	323,549	74,107	(249,442)	-77.10%
3220	Vocational Aid	0	8,084	0	0	0	0.00%
3230	Medicaid Reimbursement	65,000	288,069	145,000	225,000	80,000	55.17%
3250	Catastrophic Aid	159,019	202,957	125,021	125,021	0	0.00%
	TOTAL 3000 STATE AID	3,861,522	4,138,647	3,953,960	4,007,307	53,347	1.35%
	TOTAL ESTIMATED OPERATING BUDGET REVENUES	26,239,033	26,653,609	26,310,448	25,369,913	(940,535)	-3.57%
5250	Transfer From Capital Reserve Fund	0	0	52,260	124,150	71,890	137.56%
	TOTAL 5000 TRANSFERS FROM OTHER SOURCES	0	0	52,260	124,150	71,890	0.00%
	TOTAL ESTIMATED GENERAL FUND REVENUES	26,239,033	26,653,609	26,362,708	25,494,063	(868,645)	-3.29%

**BOW SCHOOL DISTRICT BUDGET COMMITTEE PROPOSED
2017-2018 ESTIMATED REVENUES**

Function	Account	2015-16	2015-16	2016-17	2017-18	Difference	Difference
Code	Name	Estimate	Actual	Estimate	Proposed	\$	%
		2015-16	2015-16	2016-17	2017-18	Difference	Difference
		Proposed	Actual	Proposed	Proposed	\$	%
FOOD SERVICE FUND BUDGET ESTIMATED REVENUES							
1500	Interest	0	0	0	0	0	0.00%
	TOTAL 1500 EARNINGS ON INVESTMENTS	0	0	0	0	0	0.00%
1611	BES Daily Lunch Sales	100,000	107,742	105,000	110,000	5,000	4.76%
1611	BMS Daily Lunch Sales	175,000	181,213	170,000	180,000	10,000	5.88%
1611	BHS Daily Lunch Sales	199,986	281,240	199,235	223,216	23,981	12.04%
1630	Special Function Sales	4,000	5,642	4,500	4,500	0	0.00%
	TOTAL 1600 FOOD SERVICE SALES	478,986	575,836	478,735	517,716	38,981	8.14%
1990	Miscellaneous	0	(149)	0	0	0	
	TOTAL 1900 OTHER REVENUE	0	(149)	0	0	0	0.00%
3260	State Child Nutrition	4,000	5,379	5,500	5,500	0	0.00%
3260	State Commodities	22,000	21,133	22,000	22,000	0	0.00%
	TOTAL 3200 STATE REVENUE	26,000	26,512	27,500	27,500	0	0.00%
4560	Federal Child Nutrition	52,000	79,667	60,000	80,000	20,000	33.33%
	TOTAL 4500 FEDERAL REVENUE	52,000	79,667	60,000	80,000	20,000	33.33%
7700	Transfer From Fund Balance	0	0	0	0	0	0.00%
	TOTAL 7700 TRANSFERS FROM OTHER SOURCES	0	0	0	0	0	
	TOTAL ESTIMATED FOOD SERVICE REVENUES	556,986	681,865	566,235	625,216	58,981	10.42%

STATEMENT OF BONDED INDEBTEDNESS

Annual Requirements to Amortize General Obligation Debt

Fiscal Year	Principal		Interest		Total
2017-2018	\$	200,000.00	\$	84,300.00	\$ 284,300.00
2018-2019	\$	200,000.00	\$	75,700.00	\$ 275,700.00
2019-2020	\$	200,000.00	\$	67,000.00	\$ 267,000.00
2020-2021	\$	200,000.00	\$	58,200.00	\$ 258,200.00
2021-2022	\$	200,000.00	\$	49,400.00	\$ 249,400.00
Thereafter**	\$	1,000,000.00	\$	112,500.00	\$ 1,112,500.00
	\$	2,000,000.00	\$	447,100.00	\$ 2,447,100.00

**BMS Bond Payments Ending in FY 2026-27 - Principal Payment \$200,000 Per Year

REPORT OF TRUST FUND BALANCES

As of December 31, 2016

Month/Year Created	Name		Balance
March-92	Bow School District	\$	490,808.72
March-96	BSD HVAC	\$	517,711.77
March-00	Bow High School Capital Improvements	\$	143,479.25
March-02	Unanticipated Special Education Costs	\$	360,920.67
March-06	BSD Paving	\$	8,598.64
March-14	AREA School Capital Improvements - Dunbarton	\$	24,780.06
March-16	Athletic Fields and Facilities Improvements	\$	-
		\$	1,546,299.11

Note:

ANNUAL REPORT

SCHOOL BOARD CHAIR

2016 – 2017

It is with great pleasure that I submit the 2016-2017 annual report on behalf of the Bow School Board. Over the past year, the District has witnessed an increase in its elementary school enrollment, transitioned from a Division 3 athletics program into Division 2, seen greater participation in our music and arts curriculum, recognized some outstanding friends, and for the third year in a row – proposed a budget that represents a reduction in the total dollars needed from taxation.

As we enter the second year with an All Day Kindergarten (ADK) program, Bow finds its elementary school enrollment growing. This growth will continue to support the curriculum opportunities in the other schools as students transition into higher grades, and Bow remains one of the few districts in the state that can point to a stabilizing – if not increasing – enrollment total. Some of the surrounding school districts have plans to introduce similar ADK programs, and we will continue to monitor the debate as it presents itself at a state level. It is no secret that Bow’s reputation for quality education extends well beyond our town borders as well as the state, and we welcome the new families that have chosen Bow as their home.

The 2016-2017 school year saw our athletics program transition into Division 2. While the level of play at this division can be arguably more competitive overall, our fall sports programs were ready for the challenge. Many of our teams remained in the upper rankings of their respective sport – with the Bow High School Varsity Football team advancing all the way to the NH State Championship late last fall. Congratulations to all of our athletes on representing the town of Bow.

Beyond athletics, the District has seen an impressive expansion in its music and theater programs. More students are getting involved in the various opportunities surrounding music in our District, and they continue to carry that interest from grade to grade. The high school’s recent theatrical production of “Legally Blonde” featured over 40 cast members – and the level of interest spans both middle and high school students.

From a staffing perspective, this current school year marks a closing for eight of our teachers. Each of them helped to shape the District in their own unique way, and their dedication, commitment, and loyalty to Bow students will be missed. In addition to teaching staff, we have three administrators that are marking this year as their last in Bow: Jane Morrill-Winter, Jim Kaufman, and John House-Myers have served in Bow for a combined 44 years. Jane is our current Assistant Principal at Bow Elementary School, Jim currently serves as our District’s Athletic Director, and John is our current Principal at Bow High School. Our gratitude and deep appreciation is extended to each of our departing staff as our District is a reflection of their persistence. Lastly, by the time of this reading, we will have officially designated the Memorial School gymnasium in the honor of George Pinkham. George was employed as both a teacher and a coach in the District for 42 years before retiring last year. In his honor, the Bow Memorial School gym will become the “Pinkham Gymnasium” for the period to include the next 10 years.

The Bow School District is truly a sum of all its parts. Whether administrator, staff, or volunteer – the successes realized over the past year have been a result of many hands. For those parents who are new to our District, please consider supporting one of our many parent-oriented organizations. Whether it’s the Bow or Dunbarton PTO, the Bow Athletic Club, Bow Boosters, or Bow POPS – there are plenty of opportunities to stay involved and volunteer.

On behalf of the entire School Board, we thank you for your continued support and welcome your input on any and all issues. We also invite you to attend any of the School Board meetings – held at Bow High School on the first Thursday of each month. Please be sure to check the website for the latest agendas and meeting schedules.

Respectively submitted,



Chair, Bow School Board

ANNUAL REPORT
SUPERINTENDENT OF SCHOOLS
Bow and Dunbarton School Districts
2016 - 2017

As I work through my tenth year of being the Superintendent of SAU 67 and the third year of partnership of the Dunbarton and Bow School Districts, I find that we are facing change, transition and a little uncertainty as we move forward. The State and Federal elections will bring new education leaders and policies that we will need to respond to on the local level. Funding continues to be an issue, but the continued reliance on the local tax base to support public education shows little sign of abating. There are rumblings about redoing the State aid formulas in New Hampshire, funding building aid, and making full adequacy payments for All-Day Kindergarten (ADK) students, but we will see what comes to fruition.

In Bow, the Bow High School bond has been retired, but there is a possibility of major tax abatement liabilities stemming from the historical over-valuation of the Bow power plant properties. There is also the bonding costs of the safety complex coming online. These issues will be significant items to address in budgeting and at the annual meetings in Bow.

Both districts are dealing with building concerns at the elementary school level. Dunbarton is responding to an assessment of building systems at Dunbarton Elementary School and to a need for additional classroom space and small instructional / office space. The Bow School Board delayed the implementation of the Bow Elementary School rehabilitation project, but still hopes to save and plan for that need. Bow Memorial School is fundraising for an outdoor play and learning space and is looking to redo the cafeteria floor with participation from the Bow Athletic Club to upgrade the replacement floor to a more basketball-accommodating product.

One area of stability is that our union employment contracts are settled in both districts. However, there are rising costs in the contracts for wages, and insurance, and retirement benefit cost increases continue to put pressure on the budgets. Special Education is another area in which we have focused on cost containment, but it is difficult to achieve and respond to the need that is presently part of our schools.

As an SAU, we continue to work on the common vision of caring for each person every day, focusing on learning, and teaching to touch the future. Under the guidance of Dr. Don Gage our Curriculum Director, we have focused on reporting our schools' progress in more ways than just in standardized tests. We publish an electronic magazine called "Praxis" that highlights the practical implementation of our strategic plan. We are working on competency development at all levels and identifying rubrics to be able to give students specific feedback on their performance. We have also been piloting different grading formats and time frames. Our results on the Smarter Balanced Assessment Consortium (SBAC), the State accountability test, were very strong this year, but that is only one aspect of reporting performance. The other measures of performance, including using the Panorama Survey system to get input from students and parents, also show that the Dunbarton and Bow Districts have good school systems. You may find reports on these items on the SAU 67 website.

We continue to implement technology in both districts to make sure our students have skills for the jobs of the future, and we strive to do so in a cost-efficient manner. The move towards 1:1 computing is changing the way we think about teaching and learning in very positive ways. We continue to explore ways computer instruction can help our students get more efficient feedback, while recognizing that the role of the teacher in encouraging higher order thinking remains critical.

Perhaps the new Federal and State focus on education will increase the role and funding of alternatives to public schools such as charters, private, and for profit schools. My career began in that arena, but over time, I have become a champion of public education and the local public school. I believe it has been an engine fueling economic increase, it creates an educated citizenry vital for our democracy, and it strives for equity and fair treatment of students.

I am especially proud to work in SAU 67 serving the Bow and Dunbarton communities. As a whole, these two communities have supported their local schools very strongly and thus we have been able to build a system that is highly regarded and recognized as having great outcomes for students. In closing, we must make many decisions this year during our Districts' Annual Meetings. Many of them will focus on balancing fiscal concerns with educational programs. It is a good discussion for a community to have, and I look forward to continuing our journey together.

Sincerely,

Dean S.T. Cascadden

Superintendent
School Administrative Unit 67

ANNUAL REPORT

Bow Elementary School

2016 - 2017

In SAU 67, we care for each individual every day, focus on learning and teach to touch the future. At Bow Elementary School, we live this mission through our work with students, staff and families. We have 490 students, preschool through Grade 4, and we are proud to be a community where children and adults learn together. We are excited to share that we are a growing school. In last year's Annual report we reported we had 444 students this time of year, which is over a 9% increase in about 365 days. We have been steadily growing from June 2015 to today. Our class sizes in several grades are above historic averages and kindergarten is above board policy. There has been much discussion during the budget season on how to maintain a high quality education for all given the growing classes at BES.

Family after family share when registering their children to BES that they moved to Bow because of the good reputation of our schools. We are so happy with the support of the town who has helped us build and maintain such a strong school system that attracts people to our town. Bow, the place to be!

Caring for Each Individual Each Day

We teach children every day to care for others and it is the strong BES staff that leads the way. We have most of our staff from last year with some new staff taking the place of staff that departed. Joining us for the 2016-2017 school year are:

Betsy Virgin - Food Service
Colleen Leung (returning from leave) - 3rd Grade Teacher
Pat Coburn – Special Education Para educator
Barbara Girard – Special Education Para educator
Roxanne O'Connor – Music Teacher
Angelo Cartagena – Evening Custodian
Sam Shattuck – Evening Custodian
Amanda Garcia – Speech and Language Assistant
Jillian Mercer – Speech and Language Assistant
Pierre Orcutt – Special Education Para educator
Thomas O'Dougherty – Special Education Para educator
Paula Blanchard – Special Education Para educator

Part of what makes us so proud of the BES staff is that each one focuses his/her energy and work on the children. We all understand why we are here and respect the very important responsibility we have to our students and families. We endeavor to provide dynamic programming to support children in making continuous progress in the social, academic, self-understanding, and community areas. You may be familiar with the educational acronyms such as RTI (Response to Instruction/Intervention) and WIN (What I Need) to describe our approach as we work with students. This approach recognizes that each student has a unique learning profile of strengths and areas for growth. When a child either struggles to attain a standard or quickly moves beyond the standard, we adjust our approach to the child. In simple terms, we strive to provide a 'just right fit' instruction for every student across developmental domains.

Our work caring for each individual includes fostering learning in the social/emotional domain. Our Guidance Department works with students at all grade levels to develop grit, resilience and a positive mindset. We work

to inspire students to believe that they can accomplish goals through hard work and perseverance and that mistakes are opportunities for learning. Guidance lessons in the classroom focus on ways to manage strong emotions, resolve conflicts with peers, approach challenges, and work as part of a team. We want to move away from the ‘all or nothing’ thinking that may suggest someone is either smart/not smart or talented/not talented. All of us are always learning!

Caring for each other extends beyond the students and staff within our building. Our partnerships with families is a critical component of students’ and our own success. We deeply appreciate opportunities to work together with families to support students in their journey through the grades. We couldn’t do it without them!

In the spirit of caring, we also embrace our wonderful PTO who supports BES in many ways. They help with volunteers who are AMAZING at helping us make the Bow experience wonderful for our children. The PTO organizes fun family events such as movie nights, bingo, and a carnival. They fund special events at BES such as the second grade Country Dance performance and Reptiles on the Move in third grade. They also allocate funds to each teacher for that little extra she may need in her classroom. As one can see, the caring in our school community extends far and wide.

Focus on Learning

Student learning is at the heart of all we do at BES. At the 2015 Annual District Meeting, the Bow voters supported the recommendation of the Kindergarten Study Committee to implement full-day kindergarten at BES. Starting in the fall of 2015, our wonderful kindergarten team of teachers have led students in developmentally appropriate activities throughout the day to support their learning in social/emotional, academic and physical areas. Our program also includes learning opportunities each day in the Integrated Arts. Now in our second year, we have seen amazing gains in the first graders who were in the all day program as kindergarteners. We appreciate the support of the Bow voters to bring this important learning opportunity to our students.

Public schools in our state and across the country do not work in isolation. Our work is shaped by federal and state guidelines as well as the values and goals of the local community. In recent years, we have focused our work on the Common Core and NH’s College and Career Readiness Standards. These standards have guided our work establishing grade level targets K - 12, developing common units of instruction, completing important curriculum revisions, and administering common assessments to monitor students’ learning and the effectiveness of our work. This work has included the development and redevelopment of our standards-based report card. Beginning in 2015, our work extended to address core competencies, K - 12.

A competency is a statement of the knowledge, skills and/or behaviors students must master in each content area. Competencies focus on students’ abilities to apply what they know and are able to do when presented with authentic (real world) questions, problems and/or challenges. Students demonstrate their level of ‘competence’ on carefully designed performance assessments. Another way of thinking about competencies is that they are collections of standards that are assessed together, as in an integrated unit of instruction and project-based learning. Throughout the SAU, we are working together to develop competencies to capture the essential features of what students need to know/do, focusing on application-centered learning that requires students to demonstrate understanding of concepts at many levels. Our competency work is a two to three year project (at least!) that will result in enhanced opportunities for integrated, performance-based learning experiences and more meaningful ways of reporting student progress.

Our commitment to educating the whole child is evident in many ways. Important learning is extended through the Integrated Arts (music, art, physical education) at all grades levels, K - 4. BES students are fortu-

nate to have opportunities to develop skills and talents in a range of areas through exploration, self-expression, skill-building, and fun. The Integrated Arts offer daily opportunities for ‘performance’ - experiences that allow students to demonstrate and practice their new learning with others.

Each year, we celebrate the Integrated Arts with a visiting ‘artist’. This year’s Artist in Residence experience will focus on visual arts. We will have a wood artist who will work with students to install a colorful display in the cafeteria. Much of this work is funded through our generous PTO.

Our REACH program continues to offer enrichment opportunities to students across the grades. Often these special activities involve ‘performance tasks’ and provide opportunities for students to use their skills in real-world ways. Activities include/have included a student newspaper, knitting, engineering, cooking class, coding, math challenges, and unique science experiments. REACH also supported the gardening program following a volunteer effort to install two raised garden beds along the south side of the gym.

Teach to Touch the Future

Twenty-first century learning skills include communication, creativity, critical thinking and collaboration - things evident in many areas of our curriculum and the Common Core. A critically important skill that addresses all these areas is writing. At BES, we are now in the third year implementing the Lucy Calkins Writing program, K - 4. We are excited to report that our students are demonstrating enhanced strengths writing for a variety of purposes, writing across the curriculum and writing in various genres.

Twenty-first century learning skills also include the areas of information, media and technology. Students are introduced to these skills gradually, beginning in kindergarten with the use of iPads. At grades three and four, we now are in our second year of a one-to-one environment. Each student has been assigned a Chromebook computer to be used in the classroom as a tool for learning. Learning activities are carefully designed to develop skills accessing and using the multiple opportunities available on the computer while meeting grade level learning targets in various content areas. For example, to complement our writing instruction, students in grades three and four are now using a new tool, PEG Writing, a powerful computer writing application. Through PEG writing, the teacher can create prompts, chart student progress and assign tutorials. The student can access the tutorials and receive feedback on many features of their writing, partner around a writing piece, access graphic organizers, draft a new piece, and submit for teacher review.

We have ST Math in K-4. This computer application presents and reinforces math concepts in visual-based games. We have found this to be of high quality and engaging for our students and students love it. The learning never stops at BES!

It is an exciting time to be an educator and we feel fortunate to work in a community that values education and its importance in the lives of students and in our world. We want to express our appreciation to the voters and the community of Bow for their ongoing support of our work.

Sincerely,

Kurt Gergler

Principal

&

Jane Morrill-Winter

Assistant Principal

Annual Report

Bow Memorial School Principal

2016 - 2017

It has been a highly productive first half of the 2016 - 2017 school year at Bow Memorial School. Our professional development goals for this year have focused on moving forward with competency-based performance assessments. In addition to spending a considerable amount of time working on achieving this goal, we have also continued to focus on the implementation of the one-to-one computing initiative. Our special education team has developed new ways to improve our service delivery models while creating cost efficiencies. We are also collaborating with people in our community to create an outdoor student space known as the Wildcat Habitat. As a final note, our students have provided us feedback through the Panorama survey and we are very proud to report their responses indicate that they feel connected and valued here at BOW MEMORIAL SCHOOL. As an educator, that makes all of us in the Bow Memorial School family feel very good about what we are accomplishing here.

Our faculty is fully engaged in the professional development work focused on the creation of common performance assessments and common rubrics for assessing student competence. At Bow Memorial School, we have actively engaged in this work with the assistance of Dr. Gage, the District's Director of Curriculum, Instruction and Assessment. He has scheduled different days to meet with all of our grade level teams and specialists to answer their questions and facilitate their work. Our focus has been to create common performance assessments, which are different from traditional paper and pencil tests. Performance assessments should provide students the opportunity to work with the information and concepts that are identified in the course competencies. Performance assessments require students to apply and demonstrate their knowledge and understanding in new ways (using information to create new ideas and applications). Additionally, our faculty has developed common rubrics, which will be used to assess students. These rubrics are designed to help students focus on what they can do rather than what they can't (positive in nature), but also to spell out clearly what still needs to be done. In this way, rubrics resemble a map as to what mastery of a competency should look like.

The one-to-one computing initiative continues to be implemented at Bow Memorial School and it is changing the way teachers teach and students learn. Currently, the one-to-one effort is fully implemented in both fifth and sixth grades. This has provided our teachers the opportunity to personalize learning for our students. There has been an increase in the amount as well as the quality of student writing. Our teachers are employing many new tools such as PEG writing and ST Math with our students every week. These tools, or apps, are providing students with feedback in real time so their learning has the benefit of immediate input. Additionally, our students are benefiting from teacher's "google classrooms" to achieve greater competency with keyboarding skills or ways to be connected and share information. The one-to-one computing initiative is helping our students become highly competent users of technology. This skill will greatly benefit them as they enter the world beyond Bow School District.

The Special Education team has continued to strive to improve the quality of their programming while creating cost efficiencies (such as maximizing all available Medicaid billing opportunities). Last year, by adjusting how some services are delivered, our District was able to increase its Medicaid billing reimbursement by a considerable amount. This year, the Special Education Department sought out approval from the New Hampshire Department of Education to recognize the newly developed Bow Memorial School PAWS program (Positive Acclimation to the World for Students). This terrific new opportunity for students will not only improve service delivery, but also create an accredited program, which then enables the school to receive

financial support from state and federal sources. The program is designed to increase the success of students with intensive special needs through a variety of pathways: functional academic skills, domestic and self-help skills, vocational skills, recreational and leisure skills, and community. The PAWS program is similar to a resource room model in which students receive special education and related services to support their success in the modified general education setting. These services are provided by an interdisciplinary team and are coordinated to link the student's intensive needs with a pathway of support to assist with activities in both general education setting and community settings.

Bow Memorial School is moving forward with fundraising to help develop and build an outdoor space for the community. Members of our Committee have spoken with a variety of community partners, including some members of the Town's Select Board, to look for ways to collaborate for mutual benefit. The concept of this space is to meet as many community needs as possible while creating an integrated natural space. It will be a multi-purpose area which will serve both as a place for play (especially during recess and after school), and as a place for learning. The "Wildcat Habitat" has many physical fitness elements and integrates nicely with our physical education curriculum. It also has an area designed to accommodate a classroom size number of people where teachers could bring students to work on a project. In addition, we attempted to meet larger community needs by creating an amphitheater seating area overlooking the baseball field and a stage, which could serve an entire grade level. In short, we have created a vision for a space that would provide both our students and the larger Town community with many options for use and enjoyment.

I would like to close this annual report by sharing some data from the Panorama survey, which our students take twice a year. What our students say about us is important for us to consider as we develop programming and look to improve what we do. Earlier this year, 78% of our students reported that they feel that they belong at our school. Although this number is not high enough -- we want 100%. It does tell us that, overall, Bow Memorial School is a place where students want to be, learn, and grow. We will continue to strive to improve, be reflective, and create the best school we can for our community. Thank you for the support you have shown to Bow Memorial School and the larger District and please do not hesitate to contact me with any questions you may have.

Sincerely,

Adam Osburn

Principal
Bow Memorial School

ANNUAL REPORT

BOW HIGH SCHOOL PRINCIPAL

2016 - 2017

At Bow High School, we are committed to providing a meaningful, relevant and purposeful educational experience for each of our Bow High School students, to ensure that students graduate from Bow High School College and Career ready, fully prepared for the challenging world that awaits them. This report will highlight some of the more notable achievements of Bow High School students, beginning with spring semester 2016 and wrapping up with fall semester 2016.

Dunbarton students are now into their third full year transitioning to the Bow School District, and as a result, our population continues to rise. In addition to a handful of Hooksett students attending Bow High School, we also welcomed additional students from all over New Hampshire, the United States, and from different parts of the globe. Our overall 9-12 student population has increased from about 600 students last year to 635 students this year. All of our students have integrated comfortably into our academic, vocational, artistic, and athletic programs, including Concord Regional Technical Center, and are contributing to our positive climate and culture.

Of the 123 students in the graduating class of 2016, 66% of the class is attending a four- year college or university, while 23% are attending community colleges, which totals 89% of our graduating class of 2016 attending higher education this past fall. In addition, five students from the Class of 2016 decided to enter military service. They are:

- Anthony Dal Pos – Was awarded a full United States Army ROTC scholarship to attend George Washington University
- Alex Hoeker – United States Army – enlisted
- Rebecca Morril – United States Army - enlisted
- Justin Tisdale – United States Navy – enlisted
- Taylor York – United States Coast Guard – enlisted

Thank you for your service and commitment to the safety and security of our country.

Now in our 20th year, Bow High School continues to be dedicated to high standards of excellence in academics, athletics, and the arts, and our students continue to perform at the highest levels in all of these areas. Student-athletes from the graduating class of 2016 experienced great success over their four years at Bow High School, and won a total of 15 State Championship banners that line the gymnasium walls of Bow High School. This year, our school athletic classification with the NHIAA was elevated from Division III to Division II, and as a result, many of our teams are now competing against larger schools with greater competition. Last winter our Boys' Varsity Hockey team competed for the State Championship banner at the Verizon Wireless Arena, while last spring our Boys' Varsity Baseball team made it to the State Championships, playing at Northeast Delta Dental Stadium. As impressive as it is unprecedented, our Boys Varsity Golf team has won the past five consecutive Division III State Championships, and Captain Doug Champagne won his second consecutive State Champion title to wrap up the Fall 2016 season. Also noteworthy: Last spring, Dominique Biron earned 3 Division III State Champion titles in Track and Field: 100 meter dash, 200 meter dash, and the high jump. At the Meet of Champions, Dominique qualified to compete in the high jump at the New England Championships. Reflecting their dedication and hard work in both academics and athletics, last spring 21 of

our graduating seniors were honored with NHADA/NHIAA Scholar Athlete Awards. Congratulations to all of our student athletes!

Now in its third year, our co-ed Unified Basketball program is thriving, with increasing numbers of students participating. All of our student-athletes have much to be proud of, for their accomplishments have been achieved by working together and supporting one another, and have done so with class, dignity, exemplary sportsmanship, and hard work. Their extraordinary success as student athletes tells us much about the character, grit, and spirit of our student body, and reflects the support and involvement of an engaged community. Please come out to support our teams and root for our student athlete players and partners!

The success of our performing arts programs at Bow High School clearly reflects the strong programs and dedicated personnel throughout the Bow School District, as students arrive with great skills and attitudes, eager to learn and reassured to find so many other like-minded students. Here are some highlights from our performing arts programs over the past year:

Theater:

Performed student-written one act production at NH Educational Theatre Guild Regional Festival; Held first annual alumni summer musical production - Pippin - this summer, involving alumni, current students, and incoming freshmen; Two students are participating in CRTC's Technical Theater two year program; More than 50 students participated in Legally Blonde this fall! We will be performing our first student-directed production at NH Educational Theatre Guild Regional Festival this winter.

Music/Chorus:

Sammy Perry was selected for 2016 & 2017 NHMEA All State and 2017 NAFME All Eastern Festival; Karina Thompson was selected for 2016 NHMEA Jazz All State Festival; Seven students - Sammy Perry, Allison Leger, Shannon Mullen, Eli Finkelson, Michael Mullen, Bobby Mullen, & London Warburton- were selected to attend the 2017 Granite State Invitational Choral Festival.

Instrumental Music:

Over 100 band students in grades 7-12 participated in our annual 2-day band camp in August; The band plays pep tunes at home football and basketball games; George Anderson, James Jensen, Lina Patel, Emma Roberge, London Warburton, and Sadie Warburton were selected for the 2017 NHMEA All State Festival; James Jensen & London Warburton were selected to participate in the NHBDA/NHMEA Chamber Music Festival; George Anderson, Lauren Craven, Andrew Nicholls, Lina Patel, Elissa Parker, and Sadie Warburton were selected to participate in the All New England Band Festival.

Bow High School inducted 21 students into Tri-M, the National Music Honor Society, in January. This is our first ever class on inductees and the beginning of what we hope will be a successful, active chapter at BHS. We will once again be hosting the NHMEA Large Group Festival and the NHETG One Act Festival at BHS in March. More students than ever are taking private lessons on their primary voice part or instrument and attending summer performing arts camps. Congratulations to our performing arts students and faculty for your continued success.

As Bow High School reflects on 20 years of academic, athletic, and artistic excellence, I would like to take this moment to recognize faculty and staff members who began working with us at Bow High School in 1997 (or earlier), and are hence founding members of this great New Hampshire high school. They are:

- Leslie Bean
- Margaret Brown
- Matt Cheney
- Derek DeAngelis
- Grace Freije
- Todd Hickey
- Leesa Hudak
- Heidi Pauer
- Chris Raabe
- Martha Rae
- Heather Rosenbleeth
- Nancy Smith
- Stan Wawrzyniak
- Bob Jaques
- Roy Bailey
- Jim Kaufman

We thank you for your dedication and service to our students and the Bow and Dunbarton communities.

The continued success of our students reflects the engagement and involvement of the community, and we feel fortunate to have your ongoing support. I would like to recognize the special and long-standing partnerships with have with the following community groups, with apologies for any group that I may have inadvertently omitted. These groups and organizations have reached out to support our students in so many ways over the years, and we cannot thank them enough for their commitment and generosity. They include: Bow Falcon Boosters, Bow Garden Club, Bow Men's Club, Bow POPS, Bow PTO, Bow Rotary Interact Club, Bow Schools Foundation, Best Buddies, and Northeast Delta Dental. This is another opportunity to recognize that our continued success comes through the great partnership we have with the Bow community, as well as the professionalism and dedication of our teaching faculty and support staff.

John House-Myers
Principal

ANNUAL REPORT

Bow POPS

2016 - 2017

Bow POPS, Parents of Performing Arts Students, is an organization that supports performing arts (band, chorus, drama, color guard, and orchestra) in the Bow School District. We are a nonprofit organization whose mission is to encourage and maintain an enthusiastic interest in the various phases of the performing arts, lend active and financial support to District performing arts programs, and work with the District faculty and the Bow School Board in order to support our mission.

March is Music in Our Schools Month and the District Band and Chorus Concert, featuring the groups from Bow Memorial School and Bow High School, will take place on Wednesday March 14th at 6pm in the Bow High School auditorium. Please come out to support this night of wonderful music!

Also, on March 18th, Bow High School will host to the New Hampshire Music Educators Association (NHMEA) Large Group Music Festival. The festival features vocal and instrumental groups from around the state performing for adjudicators who provide a competent, objective evaluation of musical performance. This is our largest fundraiser, and we will be looking for volunteers and donations.

Other various fundraisers have taken, and will continue to take, place throughout the school year. As in the past, all monies will be distributed back to the performing arts programs District-wide. In order to continue to provide the financial, as well as the physical support needed with respective field trips, outings, and special events, the Bow POPS organization needs your help. We are always looking for new ideas, new members, and help with fundraising. If you would like to join us, our monthly meeting is held on the first Wednesday of the month in the Bow High School chorus room.

Respectfully submitted,

Kelly Ladd

Bow POPS

ANNUAL REPORT
BOW PARENT-TEACHER ORGANIZATION (PTO)
2016 - 2017

The Bow Parent-Teacher Organization (PTO) is committed to enhancing the learning environment at all three schools in our District by supplementing the school budget, hence our motto “Building a Better Education”. We work to achieve these goals by raising funds for projects and activities that are not part of the school budget and, most importantly, we do it through the commitment of many volunteer hours. This year, your PTO raised over \$40,000 for our three schools!

We raise money, in part, by organizing various fundraisers throughout the year. For our fall fundraiser, we brought back the KidStuff Coupon books. It generated more than \$8,000 in profit for the schools. We sincerely thank all families, community members, and school staff who assisted with this fundraiser and who purchased coupon books. Some other fundraisers include the 37th Annual PTO Craft Fair, BMS 5th and 6th grade dance, Bingo Night, Movie Night, and two Scholastic Book Fairs.

PTO funds also support teachers / specialists with monies to be used to purchase additional items for their classes. Reptiles in Motion and The Second Grade Country Dance are also proudly financially supported by the PTO. School events and assemblies, library, and nurse supplies, camps, artist in residence programs, appreciation days, senior scholarships, yearbook, prom, and many other safety and educational programs are also funded by PTO dollars and, in some cases, are covered 100 percent.

The efforts of many volunteers giving hundreds of hours help us organize our community service events including the Annual Craft Fair, Ski & Skate Sale, and the Bow Elementary School Variety Show.

The Scholastic Book Fairs are also seeing continued success from the work of Amy Walton who returned again to coordinate the book fairs this year. The Bow Elementary School Movie Night was organized by Angela Hubbard and was a huge success. Kimberlie Berrigan hosts the Father-Daughter dance, which is always special and has a creative theme, and soon we will also have a Mother-Son event, which includes sledding, ice skating and “Minute to Win It” games. Robin Rader will be the coordinator for the Bow Elementary School Variety Show again, which has become a very popular and well attended event as the kids love seeing what surprise dance the teachers will bring. Alissa Smith and Amy Altman graciously took on the Ski and Skate sale again this year as co-coordinators and it was a success!

Dawn Payeur organizes a much-appreciated Bow Elementary School Teacher Appreciation Luncheon, and Beth Sloat, Tammy Ciminesi and Kelly LaFlamme coordinate a very successful Bingo Night to include prizes, raffles, pizza, and a fun-filled Friday night of B-I-N-G-O!

The PTO wants to give special thanks to Nicole Mercier-Rousseau for all her hard work and dedication to the PTO over the years on the Board, most recently as Vice-President. She continues her volunteer work as the Chair of the annual Craft Fair. Her service and volunteer work for the PTO has been invaluable, and we are very lucky to have her continue the Craft Fair.

The website, through Digital PTO, at www.bownet.org/pto continues to be updated by Sarah Abberton. Email blasts are scheduled from our posts and allow us to keep the community up-to-date on PTO events. We also utilize a Facebook page, which is a great way for parents to contact us with questions, and we post information about upcoming events. Heather Wood is our volunteer coordinator and does a fantastic job to get the word

with assistance from parents. Beth Sloat is also our new Vice President this year, Sarah Abberton came on as secretary, Bianca Contreras was elected as President for a fourth year, and Melissa Carder has returned as our Treasurer.

Every day, our volunteers help in classrooms, supervise school stores, chaperone field trips, staff after school activities, support recycling / environmental efforts, and offer support to the offices, libraries, music departments, cafeterias, and support our many PTO activities! With a click of an email, parents volunteer their time and provide food and supplies needed for events, which allows the PTO not to draw from the budget to cover the costs for the events. It is always impressive and meaningful to see so many parents, teachers, administrators, and friends make their commitment to this community in so many different ways. Thank you to each and every one of you.

We enthusiastically encourage every parent of a child in the Bow schools to become involved with the PTO in some way; come to a meeting, volunteer to help out in our schools, help set up or clean up an event, attend a fundraiser, or let us know about your own ideas on how you would like to make a contribution. Our efforts are noted and sincerely appreciated by each member of the elementary, middle, and high school staffs and in some form enrich every student in our wonderful District!

Respectfully submitted by:

Bianca Contreras

President

bowptopres@gmail.com

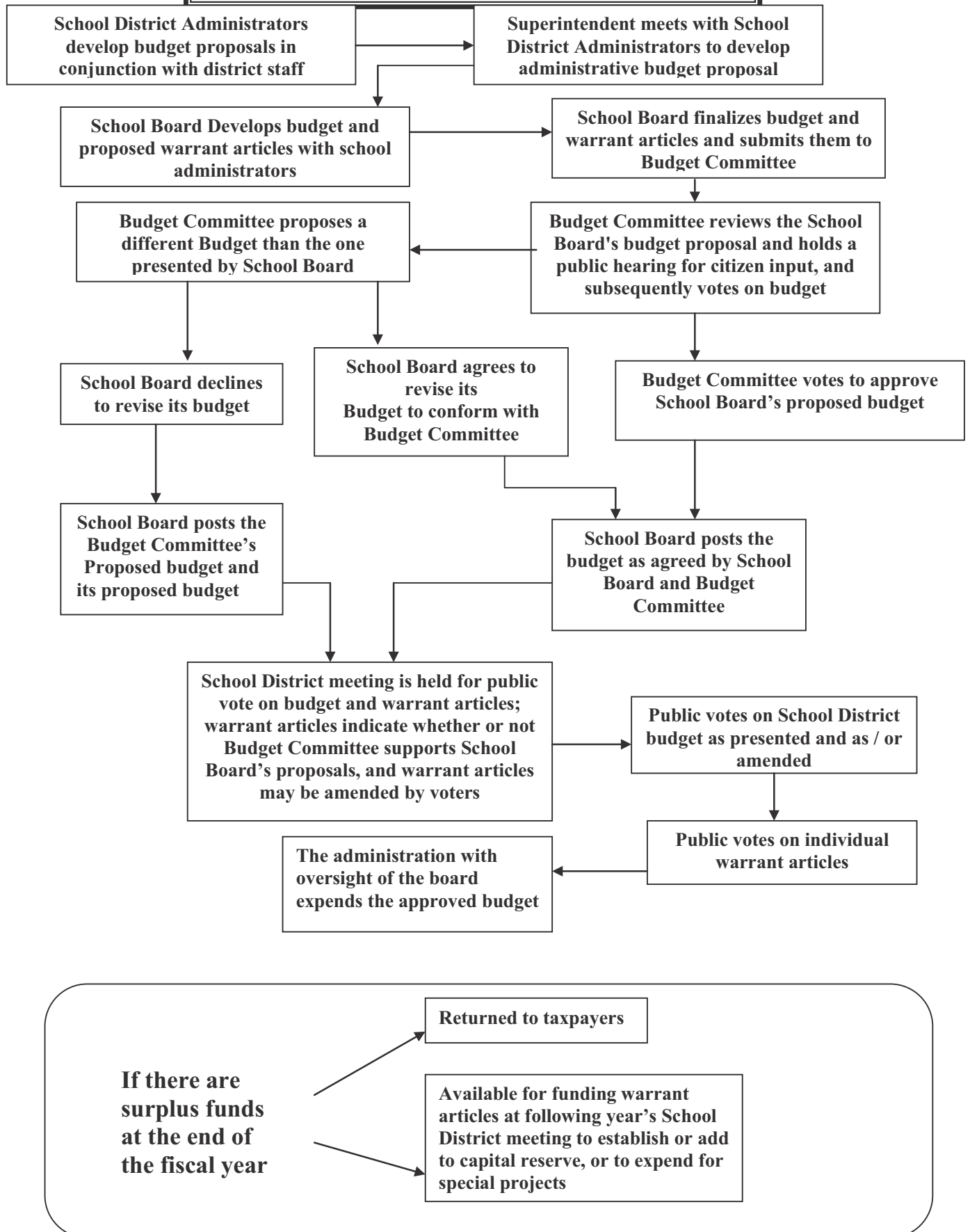
www.bownet.org/pto

ANNUAL REPORT
BOW SCHOOL DISTRICT ENROLLMENT HISTORY
AS OF OCTOBER 1, 2016

Year	Pre Sch	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12
2002-03	14	71	120	119	116	162	153	131	164	155	160	149	143	163
2003-04	16	90	114	114	127	120	166	155	134	169	165	156	146	139
2004-05	18	75	103	117	115	135	122	180	158	138	169	168	152	147
2005-06	12	89	98	103	117	126	137	126	184	159	143	173	165	159
2006-07	16	84	104	105	107	121	131	145	127	189	160	143	173	164
2007-08	16	77	100	108	112	103	122	135	141	126	185	159	145	171
2008-09	8	80	96	97	117	119	104	122	141	146	129	187	158	141
2009-10	20	71	99	91	96	120	119	106	120	141	143	127	176	163
2010-11	16	64	86	102	93	98	126	124	104	118	138	141	121	178
2011-12	13	67	81	88	107	94	103	129	125	113	122	139	141	124
2012-13	18	54	72	86	94	116	103	108	137	127	106	119	143	143
2013-14	16	66	64	79	88	103	119	108	124	135	131	108	111	144
2014-15	18	67	84	70	82	95	105	122	144	146	170	131	111	112
2015-16	19	79	82	86	78	87	101	105	150	149	166	171	132	123
2016-17	24	95	84	95	97	86	88	113	149	153	153	171	172	134
TOTALS	Pre-4		Gr 5-8		Gr 9-12		TOTALS							

2002-03	602		603		615		1820							
2003-04	581		624		606		1811							
2004-05	563		598		637		1798							
2005-06	546		606		640		1792							
2006-07	537		592		640		1769							
2007-08	516		524		664		1700							
2008-09	517		513		617		1647							
2009-10	497		486		609		1592							
2010-11	459		472		578		1509							
2011-12	450		470		526		1446							
2012-13	439		475		511		1425							
2013-14	416		486		494		1396							
2014-15	416		517		524		1457							
2015-16	431		505		592		1528							
2016-17	481		503		630		1614							

SCHOOL DISTRICT BUDGET PROCESS



Town Meeting and School District Meeting

MODERATOR'S RULES OF PROCEDURES

Peter F. Imse *Town Moderator*

James V. Hatem *School District Moderator*

Unless changed by the voters at the Meetings, the Town and School Moderators will use the following Rules of Procedure to conduct the respective Meetings:

1. The Moderator will not follow Robert's Rules. The Moderator will use the following general rules of procedure, whose main purpose is to keep the meeting moving, and not get bogged down in procedural quagmires.
2. By majority vote, the voters can overrule any decision that the Moderator makes and any rule that the Moderator establishes. A voter can raise such a request by Point of Order.
3. The Moderator will take Articles in the order that they appear on Warrant unless the Moderator announces the intent to take Articles out of order.
4. The Moderator will consider each Article, as follows:
 - a. The Moderator will announce the Article number, and the text of the Article will be displayed on the overhead screen or will be otherwise made available at the Meeting. The Moderator need not read the full text of the Article.
 - b. The Moderator will recognize a member of the Budget Committee or of the Board of Selectmen/School Board, or the petitioner (if a petitioned Article) to move the adoption of the Article.
 - c. If the Motion is seconded, the Moderator will recognize a member of the Board of Selectmen/School Board or the petitioner to explain the Article.
 - d. The Meeting will debate and then vote on the Article.
5. Everyone who speaks must use a microphone so they can be heard. (The Moderator will announce the location of the microphones in the Meeting room.) If a voter is unable to reach one of the stand-up microphones, the voter should raise his/her hand and one of the hand-held microphones will be provided.
6. No one may speak unless he or she has the floor.
 - a. No one may have the floor unless recognized by the Moderator.
 - b. Except for Points of Order, the Moderator will not recognize speakers unless they are standing at or holding one of the microphones.
 - c. Each speaker must provide his/her name and address.
 - d. Even if a voter does not have the floor, a voter may speak to raise a Point of Order, to challenge a Moderator's ruling, or to overrule the Moderator.

7. The Moderator will allow only one motion on the floor at a time. There are two exceptions to this rule:
 - a. A voter may raise a Point of Order at any time, and
 - b. If a voter has the floor, the voter may make
 - i. A motion to amend the pending motion, or
 - ii. A motion to Call the Question.
8. The Moderator will not accept negative motions, which are motions that require a “no” vote to vote in the affirmative such as “I move that we not adopt the budget.”
9. Motions to Call the Question limit debate and require a 2/3 vote. If passed, these motions stop debate on a motion. However, all those voters who are standing at a microphone or holding a microphone, and anyone seated at the head table who has previously told the Moderator that he/she wishes to speak on the Motion will be allowed to speak. In addition, the Moderator shall have the right to refuse to recognize a Motion to Call the Question, if, in the Moderator’s opinion, the voters have not yet had an adequate opportunity to discuss an issue.
10. Non-voters may not speak at the Meeting without the permission of the voters except, the Moderator will allow non-resident Town officials and consultants or experts who are at the Meeting to provide information about an Article to speak.
11. All speakers must be courteous and must speak to the issues, not the individuals raising them. The Moderator will not allow personal attacks or inappropriate language.
12. If any person behaves in a disorderly manner, and after notice from the Moderator, persists in such behavior, or shall in any way disturb the meeting, or willfully violate any rule of proceeding, the Moderator may have a police officer, or any legal voter of the town, remove such person from the meeting. (RSA 40:8).
13. All questions and comments should be addressed to the Moderator. The Moderator will choose who responds to the questions.
14. With the exception of initial presentations on Articles which the Moderator requests be limited to ten (10) minutes, all speakers in debate will be limited to three (3) minutes.
15. Each speaker may only speak once until everyone has spoken.
16. The Moderator may determine the method of voting except as determined by law. However, any voter who doubts the accuracy of any non-counted vote may require the Moderator to determine a vote by a counted show of hands or counted standing vote.
17. Any vote on a bond issue of over \$100,000 must be voted on by secret ballot. In addition, any five (5) voters may require that the vote on any Article or question be by secret ballot. To do so:
 - a. All five (5) voters must be present and identified, and
 - b. The request must be presented in writing to the Moderator prior to the end of debate on the Article or question.

18. Motions to reconsider an Article may only be made immediately after the vote on the Article, and may only be made by a voter who voted on the prevailing side of the vote to be reconsidered. However, the following limits may apply to the reconsideration of an Article:
 - a. **Mandatory Restriction:** In accordance with RSA 33:8-a, if a motion to reconsider a ballot vote on a bond issue of over \$100,000 passes, the Article cannot be reconsidered until a reconvened Meeting that is at least seven (7) days after the original vote. With respect to bond votes, the restriction on reconsideration automatically applies without the need for the Meeting to vote for it.
 - b. **Optional Restriction:** Voters may postpone reconsideration of any Article at this Meeting by voting to restrict reconsideration of the Article in accordance with RSA 40:10. If the Meeting passes such a motion, then the Article cannot be reconsidered until a reconvened meeting held at least seven (7) days after the date of the original vote.
 - c. **Reminder:** Since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time prior to the end of the meeting by a majority vote of the Meeting, there is no rule that can be adopted that can absolutely prevent the reconsideration of an Article.
19. The Moderator may vote on all Articles. However, the Moderator plans to vote only in two (2) instances:
 - a. To break a tie
 - b. To make a vote a tie vote if a motion the Moderator opposes would otherwise carry by one (1) vote.
20. If the Meeting is not finished at 11:00, the Moderator will recess the Meeting to a future date.

VOTERS' RIGHTS AND RESPONSIBILITIES

Peter F. Imse *Town Moderator*

James V. Hatem *School District Moderator*

Every Voter is responsible to:

1. Recognize that the Meeting is a legislative assembly where voters gather together to conduct business, and that the Moderator has volunteered to preside over the Meeting to bring order to the process.
2. Review the Town and School Reports in advance of the Town and School Meetings.
3. Seek answers to any questions that you have from the appropriate Town or School officials in advance of the Meetings. Attend informational sessions to learn the background of significant proposals and to ensure meaningful debate at the Meeting.
4. Become familiar with the Rules of Procedure for the Meetings which are published in the Town Report.
5. Give the Moderator fair warning if you would like to do anything out of the ordinary, like present slides or use alternative rules of procedure.
6. Arrive early enough for the Meetings to allow sufficient time to check in and find a seat.
7. Be courteous to all officials, presenters, and other voters.

8. Avoid personal attacks and inappropriate language.
9. Understand that occasional problems are to be expected when presenting information to or managing the movement of large numbers of voters, and be patient and courteous with officials and other voters when they occur.
10. Be aware that since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time by a majority vote of the Meeting, there is no rule that can be adopted that can prevent reconsideration of an Article. Restricting reconsideration can only postpone the second vote to a reconvened meeting held at least seven (7) days after the date of the original vote.
11. Remember that if the Moderator cancels a Meeting due to inclement weather, the decision will be communicated via the same radio and TV stations that the School District uses to announce school cancellations.
12. Help the Meeting to promptly complete the business on the warrant.

Every Voter has a right to:

13. Speak on every Article by approaching a microphone or by requesting a hand-held microphone, unless debate has been limited by a successful Motion to Call the Question.
14. Request the Meeting to overrule the Moderator or to change the Rules of Procedure, as follows:
 - a. Seek to be recognized by saying “Mr./Ms. Moderator, I have a Point of Order”, and
 - b. Once recognized by the Moderator, proceed to state your request or make your Motion.
15. Request that any Article or question be acted upon by secret ballot, as follows:
 - a. A minimum of five voters who are present and identified at the Meeting must make the request in writing; and
 - b. The written request must be presented to the Moderator prior to the end of the debate on the Article or question.
16. Request the Meeting to postpone the reconsideration of an Article at the Meeting until a future Meeting, as follows:
 - a. At any time after the Article has been voted upon, seek to be recognized at a microphone by the Moderator.
 - b. Once recognized by the Moderator, say “Mr./Ms. Moderator, I move that the Meeting restrict consideration of Article ___, in accordance with NH RSA 40:10.”
 - c. NOTE: Voters need not vote to restrict reconsideration of any ballot vote on a bond issue over \$100,000 because State law provides that the reconsideration vote may not be held until an adjourned Meeting that is at least seven (7) days after the date of the Meeting.

HOW EACH DOLLAR WAS SPENT IN 2016
(Town Operations Total 23 Cents)

