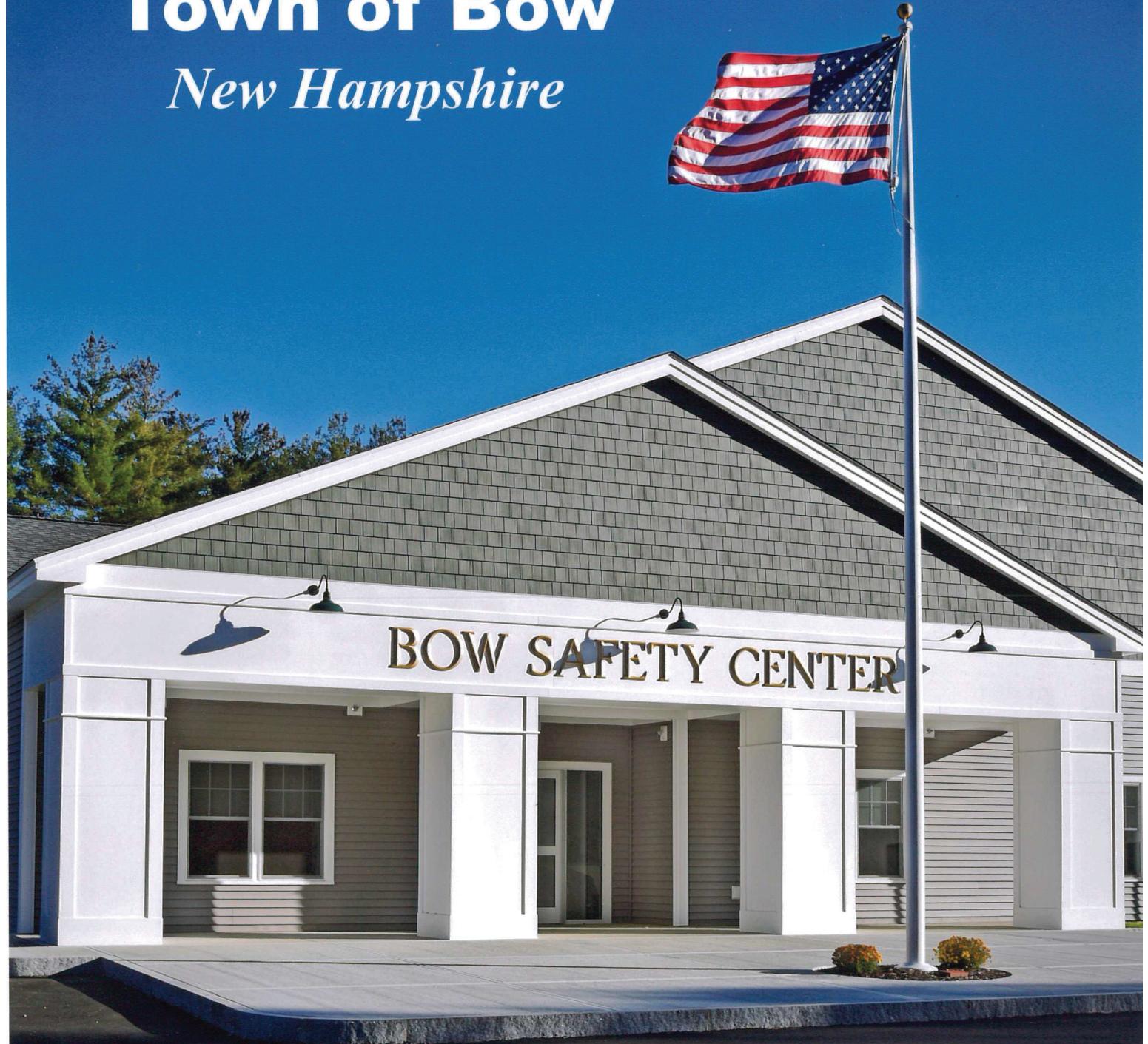


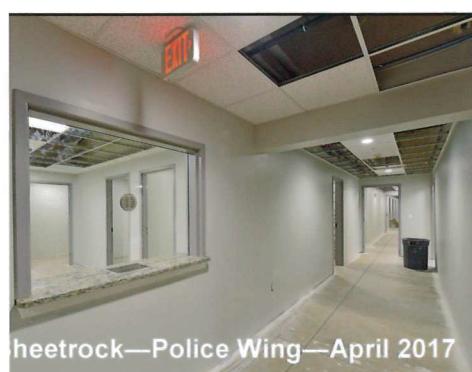
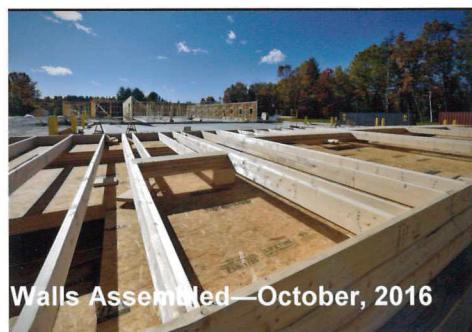
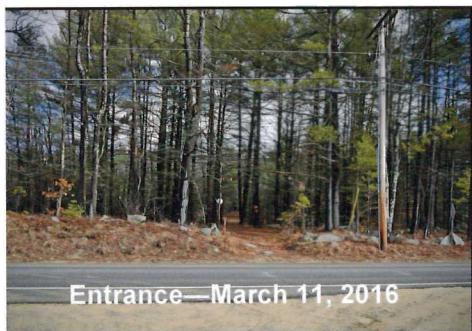
Town of Bow

New Hampshire



2017 Town and School
Annual Report

—The Bow Safety Center—
Project approved at the March 9, 2016 Town Meeting
Facility dedicated July 13, 2017



Town of Bow
New Hampshire
and
Bow School District

2017 Town and School
Annual Report

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

Annual School District Meeting
Friday, March 16, 2018
7:00 p.m. at Bow High School

Elections (Town & School) & Ballot Voting Day
Tuesday, March 13, 2018
7:00 a.m. to 7:00 p.m. at Bow Memorial School

Annual Town Meeting
Wednesday, March 14, 2018
6:30 p.m. at Bow High School



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

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In Memoriam

In 2017 the Town of Bow lost one of our most colorful citizens, Paul Hammond. Paul was a life-long citizen of Bow and was proud to tell all that his family farmed the land on the family homestead since “dirt was new.” Through his generosity, the Hammond Nature Preserve, which encompasses the remaining land that was once the Hammond homestead, will forever be a place where citizens can enjoy the natural beauty of Bow. The 155-acre Hammond Nature Preserve was owned by the Hammond family for over 200 years. With a bit of imagination, one can even appreciate how the upland meadow – one of the few remaining in New Hampshire from colonial days – and the remnants of an apple orchard provided for the Hammond family. Paul was active in community affairs over the years, having served as a Trustee of the Trust Funds, been active in the Men’s Club, and rarely missed any sporting event, especially once Bow High School was built. His dedication to the high school basketball team was recognized by a plaque being installed above his favorite seat in the Bow High School gymnasium.



PAUL HAMMOND

Paul was a New England Yankee in his frugality, and with what the uninitiated thought was gruff manner. But that was just part of his unique style and sometimes hid the true gentleman with a heart of gold and a very deep love for the Town of Bow. Paul’s greatest service was reminding us of Bow’s past, our need to care for each other, and that we should always look for ways to put the long-term interests of the Town before individual concerns.

He was a regular attendee and an active participant at both the Annual and Special Town and School District Meetings. He reserved a seat right next to the microphone so that he could rise to the occasion to ask a pertinent question or to offer the meeting a well-founded thought worthy of its consideration.

Paul was a true character and will be missed by all that had the opportunity to meet and know him. His 83 years among us left a mark on Bow that few will ever match.

Citizen Recognition

The Selectmen are pleased to dedicate the 2017 Annual Report to a second outstanding citizen, Tom Ives.

Tom Ives served as a Library Trustee of the Baker Free Library from 2003 – 2017. He served as Chairman of the Board of Trustees from 2010 until he left the board in 2017. For over 14 years, Tom provided solid leadership and a voice of practicality to the trustees and the library staff. When

Tom became the chair in 2010, he knew he was facing one of the biggest challenges the library had dealt with to date – privately raising funds to cover half of the cost of a proposed Lower Level Renovation. Tom is direct, no-nonsense, and a Yankee to the bone. Bow is fortunate to have him as one of the leaders of the successful effort to refurbish the lower level of the Library, transforming it into a community center enjoyed by all. He took personal responsibility for arranging agreements with neighbors - Bovie Screen, NH Automobile Dealers Association, and the Bow Mill United Methodist Church – to use parking space for expanded use of the Library. He has been active in the Town in other



TOM IVES

ways as well, being a member of the Bow Rotary and the Bow Men's Club, and an active congregant at the Bow Mills United Methodist Church. For years was one of the intrepid dads who led teenage boys of Bow Scout Troop 75 into the woods, and managed to bring them all home again, too.

Tom was always the first to step forward when he saw a need, whether it was to get up on the

library roof and clean out all of the roof drains, because it needed to be done and there was no funds in the budget to hire someone else, or troubleshoot a wide variety of facility issues, including air handler leaks, roof leaks, pipe insulation, and plumbing issues. Tom never looks to someone else to do a job he can do himself.

Tom is very missed as a Library Trustee but remains active serving the Town. Bow is very lucky to have such a dedicated, hard-working, and reliable person serve for so long to make our Library what it is today, and as an inspiration to other to do their part for our Town.

Dedication

The Selectmen are pleased to dedicate the 2017 Annual Report to Eric Anderson. Since retiring from a full career in the U.S. Air Force, Eric returned to his family homestead in Bow and dedicated himself to public service. Eric served 15 years as a Selectman, took a two-year break, and then returned for another 15 years (we are waiting to see what he decides to do two years from now!) During that time, Eric served on every Town Board or Commission that he could without creating a conflict with the duties of a Selectman. While on the Board of Selectmen, Eric championed building the water system in our commercial district to attract new businesses (and it is working), worked tirelessly to have a proper public safety building constructed, which we did, and never stopped reminding all that we need to develop a Town Center and eventually replace the Community Building for Town use.

Eric served as a Trustee of the Baker Free Library for the years 2002-2007 and a member of the Library Lower Level Renovation Committee for the years 2012-2017 and continues to serve as a Trustee of the Library Foundation, which he has done since 2013. Eric and Cherilyn Anderson quietly underwrote the cost of providing the stage area for the Library meeting room as part of their continued commitment to the Library and the Town.

He has served on the Town's Planning Board, Budget Committee, High School Building Committee, Heritage Commission, two different Public Safety Building Committees, Highway Safety Committee, Bow Business Development Commission, Town sign standardization committee. He represented the Town of Bow in the N.H. Legislature for 14 years, never missing a vote. The Governor and Council appointed him as a member of the NH Board of Accountancy, where he served for 14 years. Eric was a Trustee of the N.H. Municipal Association's Property Liability Trust for 5 years and was a Chairman of the Merrimack



ERIC E. ANDERSON

PHOTOGRAPHER

mack County Nursing Home Committee, working tirelessly to replace the antiquated faculty with the modern one that now serves our senior citizens. Despite those many commitments, Eric found time to serve on the Board of Directors of the Salvation Army for 10 years, and of the local chapter of the Red Cross for 3 years. Due to his integrity and high personal standards, Eric was chosen to serve on the N. H. House Ethics Committee

for most on his time in office. He is a past President of the Bow Rotary and an active member for over 30 years, and he has never missed a meeting.

Eric also assumed the role of Town photographer, attending most every Town event and gathering, and he continues to produce the photographs that grace our Annual Reports. He also continues to create a photographic record of Bow in recognition of the fact that our lives today will be the history as seen in the future.

No person serves alone, and we know that he would not have been able to commit so much time and energy for the public good without the support of his wife, Cherilyn.

Eric Anderson is the epitome of a citizen and public servant. He has never asked for special recognition or privilege and tirelessly serves the Town in his unassuming and charming way with a smile for all, and an ear to any who wish to share their views. Bow is richer for having Eric among us, leading us, and using his special skill of calm deliberation to move the Town forward. We know Eric will step forward in the future when asked, or when he sees a need, but until then, the Selectmen encourage every citizen to also step forward and thank Eric Anderson for his years of service, and take a moment to think of how different Bow would have been without his contributions and leadership.

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.*

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. Doris Stebbins who recently turned 100 years, is the current holder of Bow's Replica of the Boston Post Cane.



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



On October 24, 2017 the Board of Selectmen presented the Boston Post Cane to Doris Stebbins the oldest citizen in the Town of Bow

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
				2017	Doris Stebbins

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

Elected Town Officials

elected by the Voters of Bow

Board of Selectmen

Harold T. Judd, Chairman	2020
Eric E. Anderson, Vice Chairman	2018
Benjamin Kiniry	2018
Colleen S. Hunter.....	2019
Christopher R. Nicolopoulos	2019

Budget Committee

John Heise, Chairman	2019
Bob Arnold, Vice Chairman.....	2020
Dominic Luente	2019
Jeffrey Knight	2018
Robert Hollinger.....	2018
Mark Zerba	2020
Ben Kiniry	Board of Selectmen Rep.
Christopher Nicolopoulos	Board of Selectmen Rep. Alternate
Kathy Garfield.....	School Board Rep.
Robert Louf	School Board Rep. Alternate

Supervisors of the Checklist

Lisa Cohen	2018
Jennifer McDaniel (interim)	2018
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
C. Pierce Hunter.....	2018
Benette Pizzimenti	2021
Marc Van De Water	2022

Trustees of the Trust Fund

John Caron	2020
Johnathan 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	2020
John Meissner	2020
Larry Haynes	2020
Don Berube, Jr.	2018
Richard Kraybill	2018
Michael Percy	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	2020
Matthew Poulin	2018
Jennifer Strong-Rain	School Board
Bill Oldenburg	Planning Board
Jeffrey Knight	Budget Committee
Harry Judd	Selectman Rep, Alternate

Conservation Commission

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

Drinking Water Protection Committee

Cynthia Klevens, Chairman	2019
Richard Kraybill	2020
Wendy Waskin	2020
Blake Hooper	2018
Tom O'Donovan.....	2019
Madhumita Chatterjee	2020
Matt Taylor.....	Community Dev. Director
Noel Gourley	Public Works Dept.
Eric Burkett.....	Whitewater

Health Insurance Benefits Committee

Benjamin Kiniry	Selectman
Lori Fisher	Library Director
David Stack.....	Town Manager
Geoff Ruggles	Finance Director
Mike Griffin	Citizen at Large

Heritage Commission

Gary Nylen, Chairman.....	2019
Susan Wheeler	2020
Faye Johnson	2018
Mark Leven	2018
John Meissner	2019
Maureen Arsenault, Alternate	2020
Ralph Mecheau, Alternate.....	2018
James Dimick, Alternate	2020
Darren Benoit, Alternate	2019
Eric Anderson	Selectman

Planning Board

Bill Oldenburg, Chairman.....	2019
Sandra Crystall, Vice Chairman.....	2020
Allen Lindquist	2020
Don Berube, Jr.	2018
Tony Reynolds	2018
Adam Sandahl.....	2019
David Glasier, Alternate.....	2018
Willis Sloat, Alternate	2018
Kristen Hayden, Alternate.....	2020
Christopher Nicolopoulos	Selectman
Harold Judd.....	Selectman Alternate

Recycling and Solid Waste Committee

Sarah Brown, Chairman.....	2018
Beth Titus.....	2020
Sherri Cheney	2018
Gary Lynn	2019
Matthew Fossum	2019

Zoning Board of Adjustment

Harry Hadaway, Chairman.....	2019
Robert Ives, Vice Chairman.....	2020
Donald Burns	2020
LeaAnne Haney	2018
Tony Reynolds	2018
Tom Fagan, Alternate	2019
Maya Dominguez, Alternate	2019

Town Employees

Town Manager's Office

David Stack, Town Manager
Tonia Lindquist, Administrative Assistant

Town Clerk/Tax Collector's Office

Mridula Naik, Town Clerk/Tax Collector
Barbara Hayes, Deputy Town Clerk /Tax Collector
Lois Richards, Account Clerk
Tammy Martin, Account Clerk

Community Development Department

Matthew Taylor, Director
Robert Pike, 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
Scott Hayes, Lieutenant
Arthur Merrigan, Sergeant
Stacey Blanchette, Detective Sergeant
Philip Lamy, Sergeant
Tyler Coady, Master Patrol Officer
Matthew Pratte, K-9, Master Patrol Officer
Roxy K-9
Michael Carpenter, SRO, Police Officer
Philip Goodacre, Police Officer
Michael Murray, Police Officer
Robert Buchanan, Police Officer
Matthew LeBlanc, Police Officer
Nicolas Cutting, Police Officer - part time
David Hinkell, Police Officer - part time
Gale Kenison, Administrative Assistant
Stephanie Vogel, Administrative Support

Health Department

Thomas Ferguson, Health Officer
Leland Kimball, Deputy Health Officer

Human Services Department

Debra Bourbeau, Director

Fire Department

Mitchell Harrington, Fire Chief
Donald Eaton, Deputy Chief
Michael Van Dyke, Deputy Chief
Tom Ferguson, Captain AEMT
Jim Beaudoin, Captain Paramedic
Eliot Berman, Captain Paramedic

Justin Abbott, Firefighter
Jacob Anderson, Firefighter EMT
Chris Andrews, Firefighter EMT
Edwin Bardwell, Firefighter
Craig Beaulac, Firefighter AEMT
Richard Bilodeau, Engineer Firefighter AEMT
Greg Brown, Firefighter Paramedic
Tony Camp, Firefighter First Responder
David Eastman, Firefighter AEMT
Matthew Espinosa, Firefighter
Margaret Francoeur, EMT
Christopher Girard, Firefighter EMT
Chris Gow, Firefighter EMT
Tim Ives, Firefighter EMT
Kenneth Judkins, Firefighter
Maria Koustas, AEMT
John Keller, Firefighter EMT
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
Adam Seligman, Firefighter EMT
Brandon Skoglund, Firefighter Paramedic
Liam Smith, Firefighter Paramedic
Scott Stone, Firefighter EMT
Brandon Wood, Firefighter EMT
William Wood, Firefighter EMT

Public Works Department

Timothy Sweeney, Director
Lynn Labontee, Administrative Assistant
Noel Gourley, Highway, Cemetery, & Grounds Supervisor
Scott Beaulac, Fleet Maintenance Manager
Michael Hague, Mechanic
Phil Anderson, Mechanic
Michael Aborn, Heavy Equipment Operator
Marcelino Acebron, Heavy Equipment Operator
Clark Craig III, 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
Jake Harkins, 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
Deb Barlow, Library Assistant
Jennifer Griffin, AM Circulation Desk Assistant
Kate Ess, Substitute
Amelia Holdsworth, PM Circulation Desk Assistant
Lauren Porter, PM Circulation Desk Assistant
Madeline Lessard, PM Circulation Desk Assistant
Beth Titus, Page
Hunter David, Page
Abe Anderson, Bookkeeper
Bob Garland, Custodian

Parks and Recreation Department

Cindy 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
Amanda Degelsmith, Sports Instructor
Julie Guerette, Sports Instructor
Jennifer Konstantakos, Sports Instructor
Michelle Lover, Sports Instructor
Mark Stewart, Sports Instructor
Tracey Beaulieu, Fitness Instructor
Becca Cleary, Fitness Instructor
Kristina Lucas, Fitness Instructor
Michelle Vecchione, Fitness Instructor
Lindsay Kirouac, Dance Instructor
Lucia Cote, Mindfulness Meditation Instructor
Jessica Croft, Sports Instructor
Daniel Attori, Sports Instructor
Lucy Morris, Sports Instructor
Alex Zerba, Sports Instructor
Muriel Orcutt, Strings Instructor
Marilyn Buffinga, Fitness Instructor

Summer Day Camp

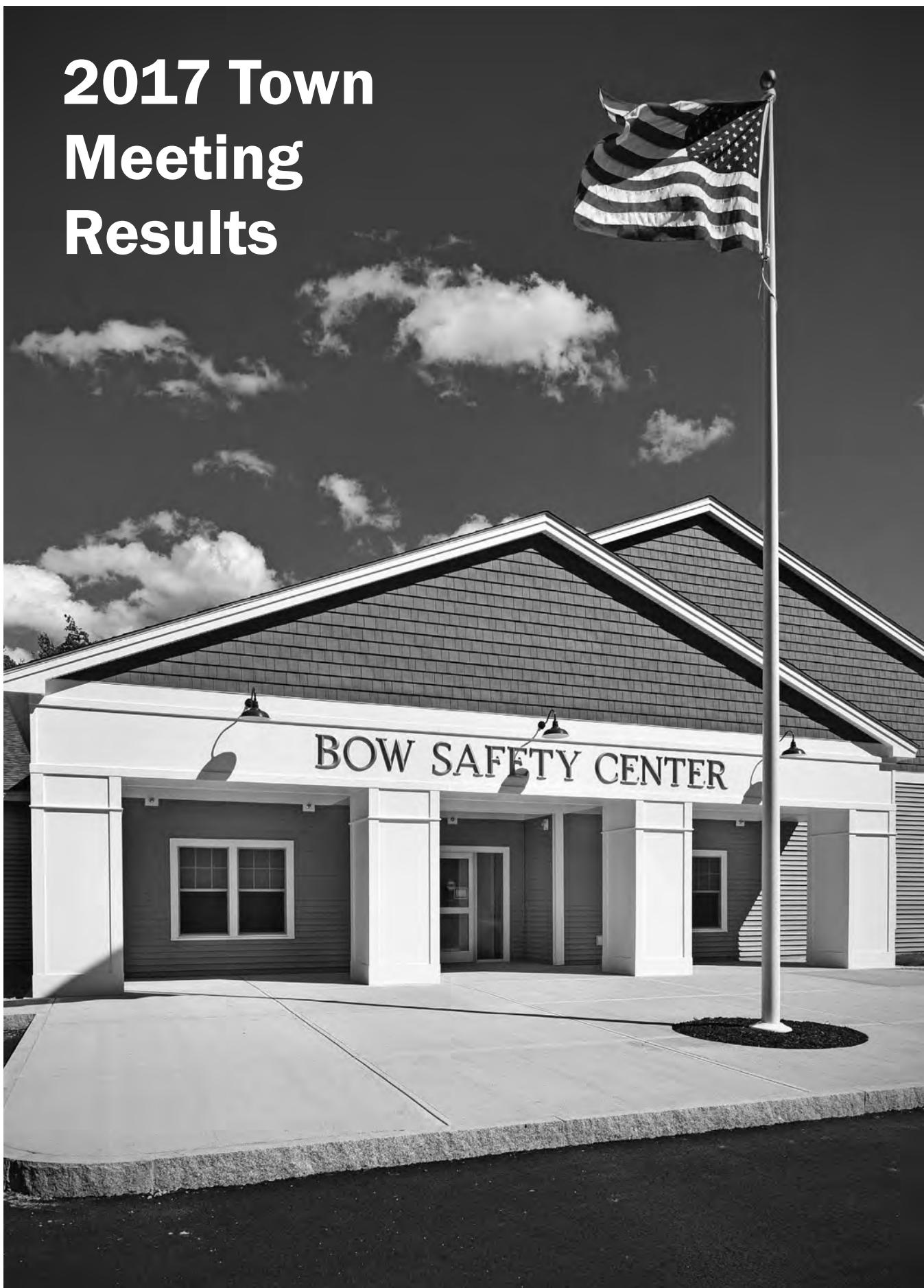
Alison Howard, Camp Director
Derek Blunt, Assistant Camp Director
Brooke Marshall, Camp Staff
Albert Gunnison, Camp Staff
Haley Parker, Camp Staff
Hayden Udelson, Camp Staff
Chase Chamberlin
Isabella Urbina

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
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
Loren Malilay, Teacher Assistant
Kate Crabb, Story Time Volunteer

2017 Town Meeting Results



2017 Town Meeting, Town of Bow, NH

TOWN & SCHOOL ELECTION AND BALLOT RESULTS MARCH 14, 2017

Mridula Naik Town Clerk/Tax Collector

Moderator Peter Imse called the 2017 Town Meeting to order at 7:00 a.m. on Tuesday, March 14, 2017 at the Bow Memorial School. After the Pledge of Allegiance, the ballot box was inspected by the Moderator and Supervisor of the Checklist to verify it was empty and voting commenced. At 7:00 p.m. the polls were closed and the meeting adjourned until Wednesday, March 15, 2017 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	One	Three	Robert Blanchette Jr Harry Judd	439 600*
Budget Committee Member	Two	Three	Robert Arnold Matthew Poulin Marc L Van De Water Mark Zerba	506* 460 391 518*
Trustee of Trust Funds	One	Three	John C Caron	826*
Library Trustee	One	Five	Marc L. Van De Water	816*
School Board Member	Two	Three	Ginger Fraser Jeffrey Knight Bill Kuch Bryce Larrabee June Branscom	369 411 398 444* 427*
School Moderator	One	Three	James V. Hatem	879*
School Treasurer	One	Three	Mark E Lavalle	870*

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 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)
YES: 737 NO: 239

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)
YES: 785 NO: 143

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)
YES: 789 NO: 131

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)
YES: 805 NO: 143

MINUTES OF 2017 TOWN MEETING MARCH 15, 2017

Mridula Naik Town Clerk/Tax Collector

Wendy Gilman Recorder

The Town Meeting was reconvened on Wednesday, March 15, 2017 at 6:30 p.m. at the Bow High School auditorium by Town Moderator Peter Imse. The Moderator explained that the ceremonial part of Town Meeting would start at 6:30 p.m. The Moderator will recess the meeting after the conclusion of the ceremonial agenda until 7:00 p.m. when the remaining warrant articles will be voted on.

Presentation of the Colors and National Anthem

The Colors were presented by the Bow Girl Scouts and we were led in the Pledge of Allegiance by: Caller, Regina Colandreo (Cadet Scout Troop #10600); Flag Bearers: Brigit Durell, Leader and Susie Burdett, Leader; Guards: Ella Carter and Claire Faro of the Daisy Scouts Troop #51680 and Guards: Abby Durell and Imogen Lamarche from Daisy Scouts Troop #12553. Bow High Student Eliorah Finkelson sang the National Anthem.

Introductions

Town Moderator Imse introduced the head table. Board of Selectmen: Harold T. Judd, Chairman; Eric E. Anderson, Vice Chairman; Benjamin J. Kiniry; Colleen S. Hunter; and Christopher R. Nicolopoulos. Also present were: Town Manager David Stack; Town Counsel Paul Fitzgerald; Finance Director Geoff Ruggles; Town Clerk/Tax Collector Mridula Naik; Administrative Assistant, Nicole Gage and Recording Secretary Wendy Gilman. Moderator Imse also recognized new Police Chief Lougee as well as his deputized Moderators Mike Griffin, James Hatem, Jack Crisp, Jeff Segal, Ann Baier, Judy Goodnow, Tamar Roberts and Robert Louf.

Citizen of the Year and Recognitions

Warren Perry, President of the Bow Community Men's Club, presented the Citizen of the Year award to Mr. Arthur Cunningham. This year's recipient personifies commitment to volunteerism. He was a volunteer coach of T-ball, volleyball, basketball and soccer. Additionally, he has given his expertise to the Planning Board since 1997. For fifteen of those years he has served as chairman. While it is apparent his service will have an impact on the infrastructure of the town, equal to that is the positive impact he has had as a role model. Mr. Cunningham thanked

the town for the award. He encouraged people to volunteer because, "You always get more out of than you put in."

The Moderator recognized Baker Free Library Director Lori Fisher and Mr. Tom Ives, Chairman, Board of Trustees, as well as Mr. Benette Pizzimenti, and Ms. Christine Carey. Director Fisher gave a short presentation on the renovation of the library lower level project which opened March 1, 2017. She thanked the taxpayers for their support; the Trustees of the Library, past and present; the Baker Free Library Foundation; and Friends of the Baker Free Library.

Director Fisher presented a framed photograph, taken by Mr. Eric Anderson, of the two lions in front of the library to retiring Chairman of the Board of Trustees Tom Ives. He has been on the Board of Trustees for 14 years and has assisted the Director and the Baker Free Library in many, many ways especially in completing the lower level. Mr. Ives expressed his surprise and appreciation for the award. He also has an award to present. The renovation of the library lower level was a team effort and he would like to recognize Mr. Eric Anderson for stepping up when he was needed and for his volunteerism. Mr. Ives has a painting of Mr. Anderson's house done by an artist in the early 1960s which he presented to Mr. Anderson with thanks from the staff.

The Moderator adjourned the ceremonial portion of the meeting at 6:50 p.m. until 7:00 p.m. when the remaining warrant articles will be voted upon.

Moderator Imse gave some insight into the decision of the Town not to reschedule the Town voting due to weather conditions. Under statute, the Moderator has the authority to change the Town Meeting date due to inclement weather. There was an open question at the Secretary of State's Office whether the moderator has the authority to move the voting date. In the end, the Governor and the Secretary of State decided the moderator did not have that authority. Town Moderator Imse reached out to the town and town departments to put together a plan to get voters to the polls safely. The Department of Public Works

and the Police Department worked to make the roads safe and the Emergency Management Director kept them informed of weather conditions. Moderator Imse recognized those departments and thanked them for their hard work.

Rules of Order

Moderator Imse reviewed the 'Moderator's Rules of Procedures' as referenced in the 2016 Town and School Annual Report. Moderator Imse entertained a motion to adopt the above mentioned rules as the town's rules for this town meeting. Mr. Heise moved to adopt the rules of procedures. Motion was seconded by Mr. Arnold and passed by majority vote.

WARRANT ARTICLE #3 moved by Mr. Heise and seconded by Mr. Arnold.

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)

Selectman Kiniry reviewed the budget process the town undergoes. The heads of the departments determine the department's needs and submit it to the Town Manager who reviews, revises and presents the budget to the Select Board. The Selectmen review the budget line by line and makes adjustments. The results of the Select Board review go to the Budget Committee for their analysis and adjustments. This year the Budget Committee came up with a list of reductions which were reviewed by the Town Manager and the department heads. Selectman Kiniry thanked the Select Board, Budget Committee, Town Manager and Department Heads for their hard work in keeping the budget to a zero percent increase from last year despite paying for the Public Safety Building bond, a one percent cost-of-living increase for staff and increasing health costs. This budget will result in a projected \$0.10 cent increase per thousand to the Town portion of the property tax rate.

The Moderator called for discussion. Sensing none he called for a vote. **Article #3 is approved by majority vote.**

WARRANT ARTICLE #4 moved by Mr. Heise and seconded by Mr. Arnold.

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)

Selectman Nicolopoulos spoke to Article #4. The current bridge was built in approximately 1953 and closed to live load traffic since July 2015. Since the bridge was first constructed, the State requirements have changed. Currently engineering and design of the new bridge is underway and final design is awaiting approval from New Hampshire Department of Transportation (DOT). If the article is approved, construction will begin in spring 2017 and will take four months to complete. The Select Board has held three meetings with neighbors regarding design and concerns. Speed tables are being considered for the project. The tax impact is zero because an infrastructure reserve fund started 10 years ago will be used and the State will contribute 80% towards the cost of the bridge in FY2025.

Tim Morrison, 7 Birchdale Road, urged the Select Board to include a speed table in the design. He is very concerned about the speed of the vehicles on the road and bridge.

There being no further discussion, the Moderator asked for a vote. **Article #4 is approved by majority vote.**

WARRANT ARTICLE #5 moved by Mr. Heise and seconded by Mr. Arnold.

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:

(Recommended by Selectmen 4 – 1)
(Recommended by Budget Committee 8 – 0)

Selectman Hunter spoke to Article #5. She gave a short summary of the Capital Reserve Committee review process. As the first step in the budget process, the Town Manager and Finance Director presented the Capital Improvements Committee with a list of the large capital projects over \$25,000 for their review and prioritization. After analyzing and

Public Works Department Equipment Capital Reserve Fund	\$130,000
Municipal Buildings & Grounds Capital Reserve Fund	\$120,000
Bridge & 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

evaluating the items listed in the capital reserves, the committee made recommendations, which can be found on pages three and five of the Capital Improvements Plan. This year while trying to maintain a zero increase to the tax rate, the Selectmen had to make some very difficult decisions in regards to the amount of contributions to each of these reserves. Originally the contributions to reserves totaled \$575,000. Facing increases in health care and retirement costs while also taking on the new Public Safety building bond, the Board asked the Town Manager and Finance Director to review the contributions and provide a list of reductions that would have the least amount of impact on future needs. With the support of the Budget Committee the Selectmen made a reduction of \$140,000 for a total of \$435,000. Tax impact of the warrant article is approximately \$0.37 cents per thousand.

There being no further discussion, the Moderator asked for a vote. Article #5 is approved by majority vote.

WARRANT ARTICLE #6 moved by Mr. Heise and seconded Mr. Arnold.

To see if the Town will vote to raise and appropriate the sum of \$335,000 for reconstruction and paving of the roads listed in the Capital Improvements Plan. 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)

Selectman Anderson spoke to Article #6. The Bow Department of Public Works (DPW) maintains 156 Town-owned and Town-maintained roads covering al-

most 95 miles. At the present rate of paving, it would take almost 31 years to hit all of our roads. This year's paving project represents approximately 3.5 miles of local Town roads. Roads slated for improvement this year include: Foote Road, Everett Ave., North-east Ave., Tally Ho Lane, Hemlock Road, Westgate Drive, Surrey Drive, Old Coach Road/Surrey Coach Lane, Beaver Brook Road, Crockett Drive, Colonial Terrace, Lincoln Drive and Juniper Drive. Tax impact of the warrant article is approximately \$0.29 cents per thousand.

Moderator Imse asked for any further discussion. Sensing none, he called for a vote. Article #6 is approved by majority vote.

WARRANT ARTICLE #7 moved by Mr. Heise and seconded Mr. Arnold.

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)

Selectman Judd spoke to this Article. The dump truck is 13 years old with 79,140 miles on the odometer. The Town has spent \$10,000 this fiscal year to keep it running. Trade-in value of the dump truck is approximately \$25,000. Tax impact is zero as it is included in a capital reserve fund for this purpose.

The Moderator called for comments. Sensing none, he called for a vote on the Article. Article #7 is approved by majority vote.

WARRANT ARTICLE #8 moved by Mr. Heise and seconded by Mr. Arnold.

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)

Selectman Kiniry spoke to this article. Last year the town switched to a high deductible plan with Health-Trust and with the plan a Health Reimbursement Account (HRA) was established to cover costs of the deductibles the employees will have to pay. Last year the town reimbursed the deductible amounts paid at 100% and since January 2017 the reimbursement amount is down to 90% of the deductible paid. The change in plan was to save the taxpayers money on health plan premiums. To date, the new plan has saved the town \$128,000. A reserve account was set up to fund any deductibles incurred but the fund lapses at the end of June 2017. This article is to set up a non-lapsing fund to cover deductibles so the town would only have to replenish the fund with the amount that was used and not the full \$100,000 each year. Tax impact is \$0.07 per thousand.

Lisa Cohen, 104 Brown Hill Road, asked what percentage the town employees contribute toward their insurance. Finance Director Ruggles responded to this question with details of the plan.

Dale Sackett, 30 Tonga Drive, asked about the amount the town was paying towards health insurance prior to this plan. Finance Director Ruggles gave a brief explanation of the different levels in the plan and the payments.

Moderator Imse asked for any further discussion. Sensing none, he called for a vote. Article #8 is approved by majority vote.

WARRANT ARTICLE #9 moved by Mr. Arnold and seconded by Mr. Heise.

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)

Selectman Anderson spoke to Article 9. The Police Department has Mobile Data Terminals (MDT) in seven of its cruisers which allow the Officers to connect with the State Police records system directly from the cruiser. The MDTs also receive "calls for service" from County Dispatch and the Officer can initiate calls for service on their own. The Police Departments current Intel File Server is approximately six years old and is running on Windows Server 2008. Tax impact is zero since the funds are available in the Police Department's Capital Reserve Fund for this purpose.

Mr. Urdi, Putney Road asked why there was a dissenting vote by the Select Board if this was a no tax item. Selectman Anderson replied he thought one of them might not have felt it was appropriate in this particular year.

Moderator Imse asked for any further discussion. Sensing none, he called for a vote. Article #9 is approved by majority vote.

WARRANT ARTICLE #10 moved by Mr. Arnold and seconded by Mr. Heise.

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)

Selectman Hunter spoke to this article. This article is for the replacement of the current air compressor that has reached its expected end of life. The existing compressor no longer can provide the air quality that meets todays SCBA standards. Tax impact is zero as the funds are available in the Fire Department Equipment Capital Reserve Fund for this purpose.

Moderator Imse called for comments. Sensing none, he called for a vote on the Article. **Article #10 is approved by majority vote.**

WARRANT ARTICLE #11 moved by Mr. Arnold and seconded by Mr. Heise.

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)

Selectman Anderson introduced Baker Free Library Director Fisher and Board of Trustees Chair Mr. Ives. The current HVAC controls don't communicate well with the new system and are no longer supported or upgradable. New HVAC controls will allow the heating system to achieve a high efficiency and cost savings. Tax impact is \$0.03 per thousand.

Moderator Imse called for comments. Sensing none, he called for a vote on the Article. **Article #11 is approved by majority vote.**

WARRANT ARTICLE #12 moved by Mr. Heise and seconded by Mr. Arnold.

To see if the Town will vote to raise and appropriate the sum of \$10,000 to be added to the Library Emergency Repairs Capital Reserve Fund previously established.

(Recommended by Library Trustees 5 – 0)
(Not Recommended by Budget Committee 4 – 4)

Chair Mr. Ives spoke to this article. The Library Emergency Repairs Capital Reserve Fund was previously established at a level of \$25,000 to provide a contingency for unforeseen emergencies. This warrant article will bring the fund back up to the \$25,000 level.

Moderator Imse called for comments. Sensing none, he called for a vote on the Article. **Article #12 is approved by majority vote.**

WARRANT ARTICLE #13 moved by Mr. Heise and seconded by Mr. Arnold.

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)

Selectman Judd spoke to this article. Creation of this new Capital Reserve Fund will allow the Town

to save for the future rehabilitation or replacement of the Community Building and address life safety code, building code and state electrical code issues in the building. Tax impact is one-half cent per thousand.

Moderator Imse called for comments. Sensing none, he called for a vote on the Article. **Article #13 is approved by majority vote.**

WARRANT ARTICLE #14 moved by Mr. Heise and seconded by Mr. Arnold.

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)

Library Director Fisher spoke to this article. Establishing this fund would allow the library to properly plan and save for capital expenditures for the twenty-five years. Planned expenditures include a generator, an elevator, roof replacement and boilers are included in the plan which covers from 2022 through 2042. Tax impact is one half penny per thousand.

Moderator Imse called for comments. Sensing none, he called for a vote on the Article. **Article #14 is approved by majority vote.**

WARRANT ARTICLE #15 moved by Mr. Heise and seconded by Mr. Arnold.

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)

Selectman Nicolopoulos spoke to this article. This is the last step towards consolidating three separate capital reserve funds that were set up for bridges and highways construction and repair. There will now be one reserve fund for these purposes.

Lisa Cohen asked how much was in the accounts to be consolidated. Selectman Nicolopoulos responded there was a total of approximately #1.5 million combined.

Moderator Imse asked for any further discussion. Sensing none, he called for a vote on the Article. **Article #15 is approved by majority vote.**

WARRANT ARTICLE #16 moved by Mr. Arnold and seconded by Mr. Heise.

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 the date of withdrawal, are to be transferred to the existing Public Works Department Equipment Capital Reserve Fund (CRF). (Majority Vote Required)

Selectman Nicolopoulos spoke to Article #16. The management of this equipment was transferred to the Public Works Department so there is no longer a need for this CRF. There is approximately \$63,500 that will be transferred.

Moderator Imse called for comments. Sensing none, he called for a vote on the Article. **Article #16 is approved by majority vote.**

WARRANT ARTICLE #17 moved by Mr. Heise and seconded by Mr. Arnold.

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
Public Safety Building Capital Reserve Fund

Selectman Nicolopoulos spoke to Article #17. This article is to clear out all defunct funds that are still currently in place. The only fund with money in it is the Public Safety Building CRF which has \$93.00 in it.

Moderator Imse called for comments. Sensing none, he called for a vote on the Article. **Article #17 is approved by majority vote.**

WARRANT ARTICLE #18 moved by Mr. Heise and seconded by Mr. Arnold.

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

Moderator Imse then called for a vote on the Article to allow recognition of Town Manager Stack and his report on the status of construction of the Public Safety Building. **Article #18 is approved by majority vote.**

There have been various committees formed over the years to look at the issues surrounding the Community Building and the Fire Station. Town Manager Stack recognized members of those committees and thanked them all for the time and hard work they put in to get to this point. There was a power point presentation of the progress so far. The contractors are at the complicated and time consuming stage of installing the communications and security systems. The contract end date is June 5, 2017 but the construction company says they will be done before that.

WARRANT ARTICLE #19

To transact any other business which may legally come before such meeting.

Adjourn

Moderator Imse asked for any other comments, question or reports. Sensing none, Moderator Imse called for a motion to adjourn. A motion and second was received and the 2017 Bow Town Meeting was adjourned at 8:05 p.m.

Administrative Summary



Administrative Summary

TOWN MANAGER

David L. Stack



David L. Stack

I am pleased to submit the Town Manager's Annual Report for 2017.

In 2017, the Board of Selectmen and I participated in two facilitated sessions to develop and adopt goals for FY2017-18. These goals serve as the guide for our activities and work plan for the year. I would like to provide some highlights as to the progress that has been made in the first half of the year.

Goal #1: A Well-informed Community Through Effective Communication

In July, the Town launched The Bulletin, a new monthly digital newsletter. It is posted on the Town website and sent out to subscribers via email or text notification. The Bulletin features regular updates on infrastructure projects that are approved at Town

Meetings, such as the Birchdale Bridge replacement. It also has information and news from Town departments and boards.

Town officials, staff and Board of Selectmen speak to community organizations including the Rotary Club, Community Men's Club, at Young at Heart Club, to present information on Town initiatives and department activities.

Fire Chief Mitch Harrington now provides a monthly briefing to disseminate key Town and department information. The Department now has an online customer satisfaction survey to receive input on how they are doing providing their services.

Goal #2: A Business Forward Community for Economic Development

The Community Development Department took giant steps to make the Town development process user friendly. A Technical Review Committee, made up of representatives of each department, was established to review development proposals prior to a Planning Board public hearing; land use applications were simplified in an effort to reduce paperwork; minor changes to site plans are now handled expeditiously through a new "minor modification process"; aligned and consolidated permitting and inspection processes with all applicable Town departments; created a one-stop shop for sewer and water hookups. We have received very positive feedback from business owners and residents recently doing business in Bow.

Proposed zoning changes were presented and approved by voters at the 2017 Town Meeting to create the Bow Mills Mixed Use District. A proposal to establish a Tax Increment Finance (TIF) will be presented to voters at the 2018 Town Meeting.

Goal #3: An Efficient Town Government

The Emergency Management Department operates on a limited budget; however, Director Lee Kimball continues to secure grants to support emergency management and other Town Departments related to planning, equipment, and communications. This past year, revenue has been generated in the form of grants for the new Safety Center totaling \$61,974.00. These grant funds were used to purchase a generator and EOC equipment and furnishings.

One of our objectives is to increase citizen participation and their understanding of the local government process and how the system works. Representatives from Town departments participate each year in career day at Bow Memorial School. These sessions provide an opportunity to meet with students and help them understand what we do.

Another objective is to make volunteers aware of what is expected of them and the committee, board or commission that they serve on. Members of our boards have attended training sessions on the budget process and the right-to-know law, conducted by the NH Municipal Association.

Goal #4: Proactive Fiscal Planning - Operations and Infrastructure

The department heads, Finance Director Geoff Ruggles, and I worked closely together to develop the proposed FY2018-19 Town budget. We introduced a new format for presenting the budget to the Board of Selectmen and Budget Committee. Individual department overviews were provided, containing each department's mission statement, activities, budget narratives and proposed capital purchases. This provided an easy way to see how the funds that are appropriated are being spent

Finance Director Geoff Ruggles meets with the Board of Selectmen on a quarterly basis to review and discuss the Town's financial status. All of the Town's financial information may be found on the Town website. Just click on "Financial Transparency".

On July 13, 2017, the ribbon cutting ceremony for the new Bow Safety Center was held. I would like to thank Fire Chief Mitch Harrington, Police Chief Margaret Lougee, Emergency Management Director Lee Kimball, Tim Sweeney, Director of Public Works, Selectman Colleen Hunter, David Cook and the other volunteers and employees for the countless hours that they put in to create the highly functional facility that we now have. I would also like to thank Gary Chicoine, Kelly Quinn Lineberry and Pete Hamilton, from Chicoine



L to R seated: Police Chief Margaret Lougee, Town Manager David Stack, Fire Chief Mitchell Harrington. Standing L to R: Human Services Director Deb Bourbeau, Public Works Director Tim Sweeney, Finance Director Geoff Ruggles, Library Director Lori Fisher, Emergency Management Director Lee Kimball, Town Clerk/Tax Collector Mridula Naik, Parks & Recreation Director Cindy Rose.

Construction, and Architect John Jordan. The project was completed under budget through the efforts of our team. Representatives from other communities have toured the building and they came away impressed with what we have done. They are taking our ideas back to their communities as they plan for similar use buildings.

Goal #5: Be a Catalyst for Regionalization and Cooperation with a Vision for Today & Tomorrow

Police Chief Margaret Lougee and Fire Chief Mitch Harrington have met with their counterparts in surrounding communities to discuss how to pool resources in order to continue to provide services in a cost-effective manner.

Representatives from the Community Development and Public Works Departments have met with Town of Hooksett officials to discuss a potential interconnection of our municipal water systems and the dry sewer system in the Route 3A commercial area. This could spark commercial development on the southern border of the town. Discussions also continue with Concord officials to possibly expand their water system into the Bow Junction.

The Town's Emergency Operations Plan (EOP) was completed. The EOP provides the basis for coordinating protective actions prior to, during and after any type of disaster. No community has the resources to manage a major emergency without outside assistance, the plan represents the Town's best intentions to deal with a disaster within the framework of community-wide cooperation and statewide coordination.

More information and highlights of the activities undertaken by the Town in 2017 may be found throughout the rest of the Annual Report.

I would like to thank 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.

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

2017 was a monumental year for the Town of Bow. With the Town Meeting approval of a Public Safety Building in March of 2016, the project was undertaken without delay. In fact, the site was cleared within a few days of Town Meeting, so the work could be completed while the ground was still frozen, with the sale of the timber covering the cost of logging and even provided a slight profit for the Town! The building was closed in before winter, and the interior completed early in 2017. The Fire Department, Emergency Planning, and the Police Department operations were moved into the building in June 2017. In December arrangements were made for our Human Services Director to relocate to the Public Safety Building. On July 13, 2017, a formal ribbon cutting ceremony was held with an open house opportunity all citizens to tour the facility.

With the relocation of the four departments, the Town Manager and Selectmen undertook a review of the vacated space previously occupied by the Police Department. After consultation with the School District, it was decided that part of the space will be used by the school district for the bus drivers and dispatcher, since the school buses are parked on the site. This is a long overdue change as the dispatcher was previously working from a desk in the garage, and the drivers had no place to wait before a shift. We believe this is another example of how the town government and the schools work together to deliver services to the community without undue expense.

We also undertook an examination of the Community Building after the Fire Department moved to the new building. This examination was the latest in a series of attempts over the years to determine the cost of meeting life/safety needs and determining the feasibility of repurposing the building. Our initial review included determining what would be needed to meet all life/safety requirements, such as a sprinkler system, proper fire alarm system, meeting the requirements of the Americans with Disability Act (ADA) for accessibility, removal of asbestos, replacing the furnace, replacing the electrical wiring, and rehabilitating the kitchen so it could be again used by Town organizations. At the same time, we conducted an analysis of the cost of removing the building along with the challenges of replacing the building. In order to address safety concerns, all vehicles were removed from the building along with flammable materials. Also, the building was emptied of items stored by the Town and community organizations, and unsafe areas of the building closed to all purposes.

The Town learned that the N.H. Supreme Court determined we were obligated to refund approximately \$5.7 million to Public Service Company of New Hampshire due to an over-assessment of the Merrimack Power Station. At that point the Selectmen shelved any thought of rehabilitation of the Community Building and focused all energies on addressing the newly established financial obligation. (This will receive additional attention in the 2018 Annual Report.)

After years of being closed, work was begun on replacing the bridge on Birchdale Road. The old bridge was removed, and construction began, but had to be suspended due to winter weather. The bridge will be completed early in 2018. Thanks to our program of planning anticipated infrastructure needs, and use of our Capital Reserve program, the bridge repairs are being done without the need to collect additional taxes. The bridge on Page Road is “red listed” by the State and it, too, needs to be replaced. To further save money, we had the Page Road bridge designed and taken through the approval process at the same time as the Birchdale bridge, so additional engineering/design work will not be needed.

In the continuing spirit of cooperation between the schools and the Town, the Town joined the Bow Rotary, the Bow Memorial School community, and many citizen volunteers to rehabilitate an outdoor area next to the school and create the “Wildcat Habitat.” The Habitat provides outdoor classroom areas along with recreation for the

students. The Town was pleased to provide heavy equipment to assist in site preparation. In addition, materials were moved from the Town sand pit as fill was needed. These efforts equaled thousands of dollars in avoided cost, and once again confirmed that, in Bow, working towards the common goals of the community remains a commitment of all.

The spirit of Bow was also on display when the Bow Rotary, the Bow Men's Club, and Town came together to begin much needed renovations of the Old Town Hall. A new access ramp and door was erected so people with disabilities could access the building, and the restroom situation was redesigned, with renovations to follow in 2018.

Our report would be incomplete if we failed to recognize the passing of one of our more colorful and loved citizens, Paul Hammond. A lifelong resident of Town, Paul was a fixture at sporting events, community events, a former Trustee of the Trust Funds, and a booster of all things Bow. The Hammond Nature Preserve is named in his honor as it is the remaining acreage what was the Hammond Homestead, and is one of the few original up-land meadows in New Hampshire, having originally been cleared over 200 years ago. The Hammond Cemetery abuts the Nature Preserve and is a reminder to all of the legacy of the Hammond family, and the long history of our town



Seated L to R: Harold T. Judd, Chairman, Eric E. Anderson, Vice Chairman. Standing L to R: Colleen S. Hunter, Christopher R. Nicolopoulos, Benjamin J. Kiniry.



Budget and Finance

Budget and Finance

ANNUAL DEBT SERVICE ON OUTSTANDING TOWN BONDS-June 30, 2017

Year End June 30	2011 Commercial Water/Sewer Bond			2007 Hammond Land Bond		
	Principal	Interest (3.2%)	Total	Principal	Interest (3.9%)	Total
2018	\$655,000	\$225,175	\$880,175	\$60,000	\$15,338	\$75,338
2019	\$655,000	\$202,250	\$857,250	\$60,000	\$12,338	\$72,338
2020	\$655,000	\$179,325	\$834,325	\$60,000	\$9,338	\$69,338
2021	\$655,000	\$159,675	\$814,675	\$55,000	\$6,531	\$61,531
2022	\$655,000	\$140,025	\$795,025	\$55,000	\$3,919	\$58,919
2023	\$655,000	\$117,100	\$772,100	\$55,000	\$1,306	\$56,306
2024	\$650,000	\$91,000	\$741,000			\$0
2025	\$650,000	\$65,000	\$715,000			\$0
2026	\$650,000	\$39,000	\$689,000			
2027	\$650,000	\$13,000	\$663,000			
Total	\$6,530,000	\$1,231,550	\$7,761,550	\$345,000	\$48,769	\$393,769

Year End June 30	2008 Commercial Water/Sewer System Bonds			2016 Public Safety Building		
	Principal	Interest (4.0%)	Total	Principal	Interest (2.16%)	Total
2018	\$110,000	\$52,806	\$162,806	\$241,850	\$142,880	\$384,730
2019	\$110,000	\$47,033	\$157,033	\$240,000	\$130,786	\$370,786
2020	\$110,000	\$38,489	\$148,489	\$240,000	\$118,738	\$358,738
2021	\$110,000	\$31,208	\$141,208	\$240,000	\$106,690	\$346,690
2022	\$110,000	\$27,821	\$137,821	\$240,000	\$94,642	\$334,642
2023	\$110,000	\$23,215	\$133,215	\$240,000	\$82,594	\$322,594
2024	\$110,000	\$18,540	\$128,540	\$240,000	\$71,746	\$311,746
2025	\$110,000	\$13,865	\$123,865	\$240,000	\$62,098	\$302,098
2026	\$110,000	\$9,121	\$119,121	\$240,000	\$51,250	\$291,250
2027	\$110,000	\$4,308	\$114,308	\$235,000	\$39,327	\$274,327
2028	\$110,000	\$951	\$110,951	\$235,000	\$31,055	\$266,055
2029	\$110,000	\$951	\$110,951	\$235,000	\$26,308	\$261,308
2030			\$0	\$235,000	\$21,414	\$256,414
2031	\$1,320,000	\$268,306	\$1,588,306	\$235,000	\$14,171	\$249,171
2032	\$235,000	\$4,724	\$239,724	\$235,000	\$4,724	\$239,724
Total	\$2,875,000	\$541,335	\$3,416,335	\$3,571,850	\$998,421	\$4,570,271

Year End June 30	Total		
	Principal	Interest	Total
2018	\$1,066,850	\$436,198	\$1,503,048
2019	\$1,065,000	\$392,406	\$1,457,406
2020	\$1,065,000	\$345,889	\$1,410,889
2021	\$1,060,000	\$304,104	\$1,364,104
2022	\$1,060,000	\$266,406	\$1,326,406
2023	\$1,060,000	\$224,215	\$1,284,215
2024	\$1,000,000	\$181,285	\$1,181,285
2025	\$1,000,000	\$140,962	\$1,140,962
2026	\$1,000,000	\$99,371	\$1,099,371
2027	\$995,000	\$56,636	\$1,051,636
2028	\$345,000	\$32,006	\$377,006
2029	\$345,000	\$27,259	\$372,259
2030	\$235,000	\$21,414	\$256,414
2031	\$1,555,000	\$282,476	\$1,837,476
2032	\$470,000	\$9,447	\$479,447
Total	\$13,321,850	\$2,820,075	\$16,141,925

TOWN OF BOW, NEW HAMPSHIRE

FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

**TOWN OF BOW, NEW HAMPSHIRE
FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

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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, 2017.

Financial Highlights

As of June 30, 2017, the assets of the Town exceeded its liabilities by \$37,317,440 (net position). Of this amount, there is a deficit in the unrestricted net position of \$1,673,477.

The Town’s net position decreased by \$6,388,222. This was due entirely to a court decision resulting in a property tax refund including interest through June 30, 2017 of \$7,152,054.

As of June 30, 2017, the Town’s governmental funds reported combined ending fund balances of \$5,004,481, a decrease of \$7,020,801 in comparison with the prior year.

As of June 30, 2017, the unassigned fund balance of the General Fund has a deficit of \$2,272,315 which represents 13% of total General Fund expenditures.

During the year ended June 30, 2017, the Town’s total general obligation bonded debt increased by \$2,746,850, which represents the issuance of a new bond in the amount of \$3,571,850 for a public safety building and bond principal payments in the amount of \$825,000.

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, 2017. 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).

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, the Expendable Trust Fund, and the Public Safety Building 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 \$37,317,440 at June 30, 2017.

The largest portion of the Town's net position (85%) 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, 2017</u>	<u>June 30, 2016</u>
Current assets	\$ 28,438,282	\$ 28,755,367
Capital assets	<u>51,186,940</u>	<u>46,762,834</u>
Total assets	79,625,222	75,518,201
Deferred outflows of resources	1,952,608	818,890
Long-term liabilities outstanding	20,787,522	14,708,218
Current liabilities	<u>19,596,938</u>	<u>13,666,522</u>
Total liabilities	40,384,460	28,374,740
Deferred inflows of resources	3,875,930	4,460,994
Net position:		
Invested in capital assets, net of related debt	38,720,278	37,454,294
Restricted	270,639	267,003
Unrestricted	<u>(1,673,477)</u>	<u>5,780,060</u>
Total net position	\$ 37,317,440	\$ 43,501,357

A relatively small portion of the Town's net position represents resources that are subject to external restrictions on how they may be used.

As indicated by the schedule below, the Town's net position decreased by \$6,388,222 during the year ended June 30, 2017.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Bow Changes in Net Position

	<u>Year Ended June 30, 2017</u>	<u>Year Ended June 30, 2016</u>
Revenues:		
Program revenues:		
Charges for services	\$ 995,965	\$ 992,050
Operating grants and contributions	41,688	18,207
Capital grants and contributions	218,342	236,293
General revenues:		
Property taxes and other taxes	7,381,321	7,184,526
Licenses and permits	2,332,384	2,239,030
Unrestricted grants and contributions	410,984	368,661
Miscellaneous	<u>424,726</u>	<u>226,646</u>
Total revenues	10,499,415	10,018,863
Expenses:		
General government	1,838,450	2,092,747
Public safety	3,278,932	3,167,477
Highways and streets	2,845,350	2,707,150
Sanitation	840,644	830,149
Water distribution and treatment	111,831	140,317
Health and welfare	14,426	15,563
Culture and recreation	1,043,930	948,335
Conservation	1,004	1,604
Eversource settlement refund	7,152,054	-
Interest on long-term debt	431,128	323,357
Capital outlay	<u>595,883</u>	<u>292,883</u>
Total expenses	<u>18,153,632</u>	<u>10,532,638</u>
Change in net position	(6,388,222)	732,775
Net position – July 1	<u>43,705,662</u>	<u>42,768,582</u>
Net position – June 30	\$37,317,440	\$43,501,357

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, 2017, the Town's governmental funds reported combined fund balances of \$5,004,481, a decrease of \$7,020,801 in comparison to the prior year. This amount consists of: non-

MANAGEMENT'S DISCUSSION AND ANALYSIS

spendable fund balances of \$296,627 representing, tax deeded property for resale, prepaid expenditures and the non-spendable portion of permanent funds; restricted fund balances of \$84,729 representing the library fund and the expendable portion of permanent funds; committed fund balances of \$6,859,624 representing designations by Town Meeting votes for future expenditures and the special revenue and capital project funds; assigned fund balances of \$35,816 representing purchase orders or encumbrances authorized by the Board of Selectmen; and a General Fund unassigned fund balance of (\$2,272,315).

The General Fund is the chief operating fund of the Town. As of June 30, 2017, the unassigned fund balance of the General Fund was (\$2,272,315), while total fund balance amounted to (\$2,117,481).

During the year ended June 30, 2017, the unassigned fund balance of the General Fund decreased by \$5,226,724.

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, 2017. Actual revenues and transfers in of the General Fund were over budgetary estimates by \$403,105, while expenditures and transfers out were \$6,628,284 over budget. This produced an unfavorable total variance of \$6,225,179.

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2017 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, 2016, which is primarily the result of depreciation.

Town of Bow Investment in Capital Assets

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Land	\$ 7,542,889	\$ 7,542,889
Buildings and improvements	4,589,205	3,882,606
Machinery, equipment, and vehicles	7,082,799	6,752,707
Infrastructure	57,911,606	57,911,606
Sewer lines	1,703,756	1,703,756
Construction in progress	<u>5,108,631</u>	<u>980,189</u>
Total investment in capital assets	83,938,887	78,773,753
Related long-term debt	(12,450,266)	(9,308,540)
Accumulated depreciation	<u>(32,751,947)</u>	<u>(31,806,614)</u>
Net investment in capital assets	\$ 38,736,674	\$ 37,658,599

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

Long-term bonded debt. As of June 30, 2017, the Town had total long-term bonded debt outstanding of \$11,766,850. The entire amount is backed by the full faith and credit of the Town.

Town of Bow Long-Term Bonded Debt

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
2007 land acquisition bonds	345,000	405,000
2012 water and sewer system bonds	6,530,000	7,185,000
2008 water and sewer system bonds	1,320,000	1,430,000
2016 public safety bond	<u>3,571,850</u>	0
Total long-term debt	\$11,766,850	\$ 9,020,000

There were no authorized but unissued bonds at June 30, 2017.

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 3% since the 2010 census and by 8% 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 2.4% to 2.2% during the past year, and still compares very favorably with state and national rates of 2.7% and 4.1%, 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, 2017

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 20,977,286
Investments	4,747,497
Intergovernmental receivable	37,844
Other receivables, net of allowance for uncollectibles	2,611,845
Prepaid items	23,579
Tax deeded property held for resale	40,231
Capital assets, not being depreciated:	
Land	7,542,889
Construction in progress	5,108,631
Capital assets, net of accumulated depreciation:	
Vehicles	1,482,930
Buildings and building improvements	3,423,610
Machinery and equipment	684,700
Sewer lines	874,479
Roads	18,099,381
Bridges	553,525
Water and sewer system	12,886,344
Other infrastructure	530,451
Total assets	<u>79,625,222</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	<u>1,952,608</u>
LIABILITIES	
Accounts payable	469,862
Accrued payroll and benefits	87,173
Contract payable	11,862
Accrued interest payable	170,273
Intergovernmental payable	11,534,525
Performance and escrow deposits	171,189
Eversource settlement refund due	7,152,054
Noncurrent obligations:	
Due within one year:	
Bonds payable	1,066,850
Unamortized bond premiums	54,306
Capital leases payable	4,500
Accrued landfill postclosure care costs	9,000
Due in more than one year:	
Bonds payable	10,700,000
Unamortized bond premiums	629,110
Capital leases payable	11,896
Compensated absences payable	277,674
Other postemployment benefits payable	1,026,973
Accrued landfill postclosure care costs	81,000
Net pension liability	6,926,213
Total liabilities	<u>40,384,460</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred amounts related to pensions	244,392
Unearned revenue	3,631,538
Total deferred inflows of resources	<u>3,875,930</u>
NET POSITION	
Net investment in capital assets	38,720,278
Restricted for:	
Perpetual care:	
Nonexpendable	209,680
Expendable	32,765
Other purposes	28,194
Unrestricted	(1,673,477)
Total net position	<u>\$ 37,317,440</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 Year Ended June 30, 2017

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 1,838,450	\$ 19,706	\$ 3,456	\$ -	\$ (1,815,288)
Public safety	3,278,932	311,987	37,844	-	(2,929,101)
Highways and streets	2,845,350	115,826	-	218,342	(2,511,182)
Sanitation	840,644	244,410	-	-	(596,234)
Water distribution and treatment	111,831	55,306	-	-	(56,525)
Health	7,041	-	-	-	(7,041)
Welfare	7,385	-	-	-	(7,385)
Culture and recreation	1,043,930	208,730	388	-	(834,812)
Conservation	1,004	-	-	-	(1,004)
Eversource settlement refund	7,152,054	-	-	-	(7,152,054)
Interest on long-term debt	431,128	-	-	-	(431,128)
Capital outlay	595,883	-	-	-	(595,883)
Total governmental activities	\$ 18,153,632	\$ 955,965	\$ 41,688	\$ 218,342	(16,937,637)
 General revenues:					
Property taxes					7,124,719
Other taxes					256,602
Licenses and permits					2,332,384
Grants and contributions not restricted to specific programs					410,984
Miscellaneous					424,726
Total general revenues					10,549,415
Change in net position					(6,388,222)
Net position, beginning, as restated, see Note III.D.3.					43,705,662
Net position, ending					\$ 37,317,440

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, 2017

	General	Expendable Trust	Public Safety Building	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 18,252,780	\$ 932,258	\$ 18,705	\$ 1,773,543	\$ 20,977,286
Investments	-	4,523,107	-	224,390	4,747,497
Receivables, net of allowances for uncollectibles:					
Taxes	2,437,771	-	-	7,900	2,445,671
Accounts	82,167	-	18,240	65,767	166,174
Intergovernmental	37,844	-	-	-	37,844
Interfund receivable	327,390	-	-	3,898	331,288
Prepaid items	23,579	-	-	-	23,579
Tax deeded property held for resale	40,231	-	-	-	40,231
Total assets	<u>\$ 21,201,762</u>	<u>\$ 5,455,365</u>	<u>\$ 36,945</u>	<u>\$ 2,075,498</u>	<u>\$ 28,769,570</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 411,595	\$ -	\$ 25,083	\$ 33,184	\$ 469,862
Accrued salaries and benefits	74,637	-	-	12,536	87,173
Contracts payable	-	-	11,862	-	11,862
Intergovernmental payable	11,534,525	-	-	-	11,534,525
Interfund payable	-	318,690	-	12,598	331,288
Escrow and performance deposits	171,189	-	-	-	171,189
Eversource settlement refund due	7,152,054	-	-	-	7,152,054
Total liabilities	<u>19,344,000</u>	<u>318,690</u>	<u>36,945</u>	<u>58,318</u>	<u>19,757,953</u>
Deferred inflows of resources:					
Deferred revenue	<u>3,975,243</u>	<u>-</u>	<u>-</u>	<u>31,893</u>	<u>4,007,136</u>
Fund balances:					
Nonspendable	63,810	-	-	232,817	296,627
Restricted	-	-	-	84,729	84,729
Committed	55,208	5,136,675	-	1,667,741	6,859,624
Assigned	35,816	-	-	-	35,816
Unassigned	(2,272,315)	-	-	-	(2,272,315)
Total fund balances	<u>(2,117,481)</u>	<u>5,136,675</u>	<u>-</u>	<u>1,985,287</u>	<u>5,004,481</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 21,201,762</u>	<u>\$ 5,455,365</u>	<u>\$ 36,945</u>	<u>\$ 2,075,498</u>	<u>\$ 28,769,570</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, 2017

Total fund balances of governmental funds (Exhibit 3)	\$ 5,004,481
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	\$ 83,938,887
Less accumulated depreciation	<u>(32,751,947)</u>
	51,186,940
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.	
Receivables	\$ (331,288)
Payables	<u>331,288</u>
Revenues that are not available to pay for current period expenditures are deferred in the funds.	
Unavailable tax revenue	\$ 363,554
Unavailable ambulance revenue	7,681
Unavailable property sale proceeds	<u>4,363</u>
	375,598
Interest on long-term debt is not accrued in governmental funds.	
Accrued interest payable	(170,273)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds outstanding	\$ 11,766,850
Unamortized bond premium	683,416
Capital leases outstanding	16,396
Compensated absences payable	277,674
Other postemployment benefits payable	1,026,973
Accrued landfill postclosure care costs	90,000
Net pension liability	<u>6,926,213</u>
	(20,787,522)
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	\$ 1,952,608
Deferred inflows of resources related to pensions	<u>(244,392)</u>
	1,708,216
Total net position of governmental activities (Exhibit 1)	\$ 37,317,440

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 Year Ended June 30, 2017

	General	Expendable Trust	Public Safety Building	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 7,231,051	\$ -	\$ -	\$ 125,650	\$ 7,356,701
Licenses, permits and fees	2,332,384	-	-	-	2,332,384
Intergovernmental	667,170	-	-	-	667,170
Charges for services	531,317	-	-	441,201	972,518
Miscellaneous	137,398	(27,651)	33,748	295,436	438,931
Total revenues	10,899,320	(27,651)	33,748	862,287	11,767,704
Expenditures:					
Current:					
General government	1,664,166	-	-	-	1,664,166
Public safety	2,848,416	-	-	65,667	2,914,083
Highways and streets	1,776,939	-	-	-	1,776,939
Sanitation	647,213	-	-	145,570	792,783
Water distribution and treatment	-	-	-	111,831	111,831
Health	7,041	-	-	-	7,041
Welfare	4,666	-	-	2,719	7,385
Culture and recreation	801,496	-	-	193,992	995,488
Eversource settlement refund	7,152,054	-	-	-	7,152,054
Debt service:					
Principal	825,000	-	-	-	825,000
Interest	416,302	-	-	-	416,302
Capital outlay	1,390,808	-	4,122,886	603,693	6,117,387
Total expenditures	17,534,101	-	4,122,886	1,124,476	22,781,463
Excess (deficiency) of revenues over (under) expenditures	(6,634,781)	(27,651)	(4,089,138)	(262,189)	(11,013,759)
Other financing sources (uses):					
Transfers in	766,484	460,000	96,180	471,530	1,794,194
Transfers out	(695,292)	(1,019,441)	-	(79,461)	(1,794,194)
Long-term debt issued	-	-	3,571,850	-	3,571,850
Total other financing sources and uses	71,192	(559,441)	4,089,138	392,069	3,992,958
Net change in fund balances	(6,563,589)	(587,092)	-	129,880	(7,020,801)
Fund balances, beginning	4,446,108	5,723,767	-	1,855,407	12,025,282
Fund balances, ending	\$ (2,117,481)	\$ 5,136,675	\$ -	\$ 1,985,287	\$ 5,004,481

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 Year Ended June 30, 2017

Net change in fund balances of governmental funds (Exhibit 5)	\$ (7,020,801)
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 capitalized capital outlay exceeded depreciation expense in the current period.	
Capitalized capital outlay	\$ 5,636,087
Depreciation expense	<u>(1,393,325)</u>
	4,242,762
The net effect of the disposal of capital assets decreases net position.	
	(22,961)
Transfers in and out between governmental funds are eliminated on the operating statement.	
Transfers in	\$ (1,794,194)
Transfers out	<u>1,794,194</u>
	-
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	\$ 24,620
Change in unavailable ambulance revenue	(16,553)
Change in unavailable land purchase revenue	<u>(14,361)</u>
	(6,294)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	
Issuance of bonds	\$ (3,571,850)
Premium on bonds issued	(421,108)
Inception of capital lease	(16,396)
Repayment of bond principal	825,000
Amortization of bond premium	<u>26,232</u>
	(3,158,122)
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.	
Increase in accrued interest expense	\$ (41,058)
Increase in compensated absences payable	(1,111)
Increase in other postemployment benefits payable	<u>(128,709)</u>
	(170,878)
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	\$ 523,683
Cost of benefits earned, net of employee contributions	<u>(775,611)</u>
	(251,928)
Change in net position of governmental activities (Exhibit 2)	<u><u>\$ (6,388,222)</u></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 Year Ended June 30, 2017

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 6,984,933	\$ 7,205,671	\$ 220,738
Licenses, permits and fees	2,183,110	2,332,384	149,274
Intergovernmental	661,455	667,170	5,715
Charges for services	633,337	531,317	(102,020)
Miscellaneous	8,000	137,398	129,398
Total revenues	<u>10,470,835</u>	<u>10,873,940</u>	<u>403,105</u>
EXPENDITURES			
Current:			
General government	1,902,064	1,693,132	208,932
Public safety	3,049,969	2,851,336	198,633
Highways and streets	1,818,174	1,728,754	89,420
Sanitation	718,050	641,605	76,445
Health	6,995	7,041	(46)
Welfare	11,911	4,666	7,245
Culture and recreation	813,299	797,931	15,368
Eversource settlement refund	-	7,152,054	(7,152,054)
Debt service:			
Principal	825,000	825,000	-
Interest on long-term debt	403,238	416,302	(13,064)
Interest on tax anticipation note	1	-	1
Capital outlay	<u>1,033,207</u>	<u>1,092,371</u>	<u>(59,164)</u>
Total expenditures	<u>10,581,908</u>	<u>17,210,192</u>	<u>(6,628,284)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(111,073)</u>	<u>(6,336,252)</u>	<u>(6,225,179)</u>
Other financing sources (uses):			
Transfers in	635,707	766,484	130,777
Transfers out	(824,634)	(695,292)	129,342
Total other financing sources and uses	<u>(188,927)</u>	<u>71,192</u>	<u>260,119</u>
Net change in fund balance	<u>\$ (300,000)</u>	<u>(6,265,060)</u>	<u>\$ (5,965,060)</u>
Decrease in nonspendable fund balance	12,956		
Decrease in assigned fund balance	1,000,000		
Unassigned fund balance, beginning	3,293,343		
Unassigned fund balance, ending	<u>\$ (1,958,761)</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, 2017

	<u>Agency</u>
Assets:	
Cash and cash equivalents	\$ 275,934
Investments	<u>1,338,773</u>
Total assets	<u>1,614,707</u>
Liabilities:	
School District funds	<u>1,614,707</u>
Net position:	<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, 2017

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, 2017.

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, 2017

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, 2017

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.

Public Safety Building Fund – Reports as a Capital Project Fund and is used to report all of the balances and financial activity associated with the construction of the Public Safety Building.

The Town also reports thirteen 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.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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 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 infrastructure	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, 2017

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 prepaid items and tax deeded property held for resale which are 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 unspent balances of special warrant articles, and 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.
- Unassigned, representing the remaining balance of the General Fund.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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.

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 2017, none of the balance from 2016 was so used, but \$300,000 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)	\$ 11,640,424
Adjustments:	
Basis difference:	
Tax revenue deferred in the prior year	338,934
Tax revenue deferred in the current year	(313,554)
Per Exhibit 5 (GAAP basis)	<u><u>\$ 11,665,804</u></u>

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 17,905,484
Adjustments:	
Basis difference:	
Encumbrances, beginning	414,933
Encumbrances, ending	<u>(91,024)</u>
Per Exhibit 5 (GAAP basis)	<u><u>\$ 18,229,393</u></u>

Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ (1,958,761)
Adjustment:	
Basis difference:	
Unavailable tax revenue, GAAP basis	(313,554)
Per Exhibit 3 (GAAP basis)	<u><u>\$ (2,272,315)</u></u>

The Expendable Trust Fund is not formally budgeted, and a project length budget was adopted for the Public Safety Building Fund.

II.C. Deficit Equity

The General Fund has ended the year with an unassigned deficit of \$2,272,315 (GAAP basis). The deficit arises because of the court decision on the appeal by Eversource of their tax assessment for the years 2012 and 2013, which resulted in a liability as of June 30, 2017, of \$7,152,054 due to be refunded to Eversource. This amount includes interest through June 30, 2017. (See Note IV.D. for further discussion on this matter.) The Town expects to cover the deficit through additional tax revenue.

For the same reasons, the Governmental Activities report an unrestricted deficit net position of \$1,673,477.

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 \$21,253,220, which represented bank balances of \$20,813,861, of which \$1,004,441, consisting of money market funds, was uninsured and uncollateralized. These funds are invested in U.S. government securities.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

III.A.2. Investments

As of June 30, 2017, the Town had the following investments:

U.S Government Agencies	\$ 2,503,102
U.S. Treasury Notes	552,559
Mutual Funds	283,670
Corporate Bonds	2,683,060
Mortgage Backed Securities	63,879
	<u><u>\$ 6,086,270</u></u>

The investments appear in the financial statements as follow:

Governmental funds - balance sheet (Exhibit 3)	\$ 4,747,497
Fiduciary funds - statement of fiduciary net position (Exhibit 7)	<u>1,338,773</u>
Total	<u><u>\$ 6,086,270</u></u>

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. There are no investments held that exceed these thresholds.

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

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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 liened 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 2016 property taxes on May 19.

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.

The net assessed valuation as of April 1, 2016, upon which the 2016 property tax levy was based was:

For the New Hampshire education tax	\$ 984,271,506
For all other taxes	\$1,166,052,306

The tax rates and amounts assessed for the year ended June 30, 2017 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$6.27	\$ 7,306,749
School portion:		
State of New Hampshire	\$2.22	2,187,298
Local	\$14.27	17,461,017
County portion	\$2.83	3,296,898
Total property taxes assessed		<u><u>\$ 30,251,962</u></u>

The following details the taxes receivable at year-end:

Property:		
Levy of 2017		\$ 2,095,237
Unredeemed (under tax lien):		
Levy of 2016		237,004
Levy of 2015		155,530
Land use change		7,900
Less: allowance for estimated uncollectible taxes		(50,000)
Net taxes receivable		<u><u>\$ 2,445,671</u></u>

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Other Receivables and Uncollectible/Unavailable Accounts

Other receivables include amounts due for sewer, ambulance, water, police, landfill, 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.

Related amounts are as follow:

Accounts	\$ 319,423
Intergovernmental	37,844
Less: allowance for uncollectible amounts	<u>(153,249)</u>
Net total receivables	<u><u>\$ 204,018</u></u>

Deferred revenue in the governmental funds consists of \$313,554 of taxes, \$7,681 of ambulance charges, and \$4,363 of installment payments on land purchases that were not received within sixty days of year-end; and \$3,610,296 of property taxes committed for the fiscal year 2018, \$35,984 of summer recreation fees collected in advance, \$33,575 of tax overpayments to be applied to the next billing, \$233 of sewer overpayments, and \$1,450 of fall preschool tuition collected in advance. 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, 2017

III.A.4. Capital Assets

Changes in Capital Assets

The following provides a summary of changes in capital assets:

	<u>Balance, beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, ending</u>
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 7,542,889	\$ -	\$ -	\$ 7,542,889
Construction in progress	980,189	4,332,747	(204,305)	5,108,631
Total capital assets not being depreciated	<u>8,523,078</u>	<u>4,332,747</u>	<u>(204,305)</u>	<u>12,651,520</u>
Being depreciated:				
Vehicles	3,742,092	523,803	(51,481)	4,214,414
Buildings and building improvements	3,882,606	728,239	(21,640)	4,589,205
Machinery and equipment	3,010,615	255,602	(397,832)	2,868,385
Sewer lines	1,703,756	-	-	1,703,756
Roads	42,515,643	1	-	42,515,644
Bridges	1,052,895	-	-	1,052,895
Water and sewer system	13,740,462	-	-	13,740,462
Other infrastructure	602,606	-	-	602,606
Total capital assets being depreciated	<u>70,250,675</u>	<u>1,507,645</u>	<u>(470,953)</u>	<u>71,287,367</u>
Total all capital assets	<u>78,773,753</u>	<u>5,840,392</u>	<u>(675,258)</u>	<u>83,938,887</u>
Less accumulated depreciation:				
Vehicles	(2,521,945)	(277,126)	67,587	(2,731,484)
Buildings and building improvements	(1,105,353)	(60,242)	-	(1,165,595)
Machinery and equipment	(2,435,687)	(128,403)	380,405	(2,183,685)
Sewer lines	(795,202)	(34,075)	-	(829,277)
Roads	(23,562,215)	(854,048)	-	(24,416,263)
Bridges	(482,488)	(16,882)	-	(499,370)
Water and sewer system	(844,221)	(9,897)	-	(854,118)
Other infrastructure	(59,503)	(12,652)	-	(72,155)
Total accumulated depreciation	<u>(31,806,614)</u>	<u>(1,393,325)</u>	<u>447,992</u>	<u>(32,751,947)</u>
Net book value, capital assets being depreciated	<u>38,444,061</u>	<u>114,320</u>	<u>(22,961)</u>	<u>38,535,420</u>
Net book value, all capital assets	<u><u>\$ 46,967,139</u></u>	<u><u>\$ 4,447,067</u></u>	<u><u>\$ (227,266)</u></u>	<u><u>\$ 51,186,940</u></u>

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

Governmental activities:			
General government		\$ 20,917	
Public safety		236,327	
Highways and streets		1,051,786	
Sanitation		47,861	
Culture and recreation		36,434	
Total depreciation expense		<u><u>\$ 1,393,325</u></u>	

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

III.B. Liabilities

III.B.1. *Intergovernmental Payable*

The amounts due to other governments at June 30, 2017 consist of \$6,915 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$9,898,083) and Merrimack County (\$1,629,527).

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 capital leases, 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 at least ten more years. 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 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 6/30/2017	Current Portion
General obligation bonds payable:						
Land purchase	\$880,600	2007	2023	4.00-5.00	\$ 345,000	\$ 60,000
Water/sewer system	\$2,212,020	2008	2029	4.00-5.25	1,320,000	110,000
Water/sewer project	\$9,805,300	2011	2027	2.00-4.00	6,530,000	655,000
Public safety bond	\$3,571,850	2017	2032	2.02-5.02	3,571,850	241,850
					11,766,850	1,066,850
Unamortized bond premiums					683,416	54,306
Capital lease payable:						
Gym equipment					16,396	4,500
Compensated absences payable:						
Vested sick leave					60,606	-
Accrued vacation leave					202,124	-
Compensatory time					14,944	-
					277,674	-
Other postemployment benefits payable					1,026,973	-
Accrued landfill postclosure care costs					90,000	9,000
Net pension liability					6,926,213	-
					\$ 20,787,522	\$ 1,125,656

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

The following is a summary of changes in the long-term liabilities for the year ended June 30, 2017:

	General Obligation Bonds Payable	Unamortized Bond Premium	Capital Lease Payable	Compensated Absences Payable	OPEB Liability	Accrued Landfill Postclosure Care Costs	Net Pension Liability	Total
Balance, beginning	\$ 9,020,000	\$ 288,540	\$ -	\$ 276,563	\$ 898,264	\$ 90,000	\$ 5,012,730	\$ 15,586,097
Additions	3,571,850	421,108	16,396	1,111	128,709	-	1,913,483	6,052,657
Reductions	(825,000)	(26,232)	-	-	-	-	-	(851,232)
Balance, ending	<u>\$ 11,766,850</u>	<u>\$ 683,416</u>	<u>\$ 16,396</u>	<u>\$ 277,674</u>	<u>\$ 1,026,973</u>	<u>\$ 90,000</u>	<u>\$ 6,926,213</u>	<u>\$ 20,787,522</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
2018	\$ 1,066,850	\$ 436,198	\$ 1,503,048
2019	1,065,000	392,407	1,457,407
2020	1,065,000	345,889	1,410,889
2021	1,060,000	304,104	1,364,104
2022	1,060,000	266,407	1,326,407
2023-2027	5,055,000	702,468	5,757,468
2028-2032	1,395,000	99,572	1,494,572
Totals	<u>\$ 11,766,850</u>	<u>\$ 2,547,045</u>	<u>\$ 14,313,895</u>

The annual debt service requirements to maturity for the capital lease are as follow:

Year Ending June 30,	Principal	Interest	Total
2018	\$ 4,500	\$ 91	\$ 4,591
2019	3,675	916	4,591
2020	3,958	633	4,591
2021	4,263	328	4,591
Totals	<u>\$ 16,396</u>	<u>\$ 1,968</u>	<u>\$ 18,364</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.”

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

The following shows the interfund balances at June 30, 2017:

Receivable Fund	Payable Fund	Amount
General	Expendable trust	\$ 318,690
General	Nonmajor	8,700
Nonmajor	Nonmajor	3,898
		<u><u>\$ 331,288</u></u>

The amount due to the General Fund from the Expendable Trust Fund represents reimbursement for expenditures approved by Town Meeting. The amount due to the General Fund from the Nonmajor Funds represents an amount from the Water Fund to reimburse for expenditures, and the amount due to the Nonmajor Funds from other Nonmajor Funds represents income earned on Library Trust Funds due to the 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 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	Public Safety Building Fund	Nonmajor Funds	Total
Transfers out:					
General fund	\$ -	\$ 460,000	\$ 90,280	\$ 145,012	\$ 695,292
Expendable trust fund	687,329	-	5,900	326,212	1,019,441
Nonmajor funds	79,155	-	-	306	79,461
	<u><u>\$ 766,484</u></u>	<u><u>\$ 460,000</u></u>	<u><u>\$ 96,180</u></u>	<u><u>\$ 471,530</u></u>	<u><u>\$ 1,794,194</u></u>

The transfers from the General Fund represent \$460,000 to the Expendable Trust Fund as voted by Town Meeting, \$90,280 to the Public Safety Building Fund to cover expenditures made, and \$145,012 to the Nonmajor Water Fund to cover operating expenditures. The transfers from the Expendable Trust Fund represent amounts appropriated. The amounts transferred from the Nonmajor Funds represent \$79,155 from the Conservation Commission Fund to the General Fund toward the bond payment on the land purchase bond, and \$306 of investment earnings in the Permanent Fund transferred to the Library Fund.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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 \$242,445 for perpetual care and \$28,194 for other purposes representing public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures.

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:			
Tax deeded property	\$ 40,231	\$ -	\$ -
Prepaid items	23,579	-	-
Endowments	-	-	232,817
Total nonspendable	63,810	-	232,817
Restricted:			
General government	-	-	32,765
Public safety	-	-	1,854
Culture and recreation	-	-	50,110
Total restricted	-	-	84,729
Committed:			
Sanitation	-	-	1,033,948
Water distribution and treatment	-	-	6,718
Welfare	-	-	30,642
Culture and recreation	-	-	66,566
Conservation	-	-	337,069
Capital outlay	55,208	5,136,675	192,798
Total committed	55,208	5,136,675	1,667,741
Assigned:			
General government	28,966	-	-
Public safety	2,920	-	-
Culture and recreation	3,930	-	-
Total assigned	35,816	-	-
Unassigned	(2,272,315)	-	-
Total fund balance	\$ (2,117,481)	\$ 5,136,675	\$ 1,985,287

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

III.D.3. Restatement of Beginning Net Position of the Governmental Activities

The net position of the Governmental Activities at the beginning of the year was restated as follows:

To correct balance of capital assets	\$ 204,305
Net position, as previously reported	<u>43,501,357</u>
Net position, as restated	<u><u>\$ 43,705,662</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 was provided for the fiscal year for property/liability, and for the calendar year for workers' compensation. Contributions billed and paid in fiscal year 2017 to be recorded as an insurance expenditure/expense totaled \$72,996 for property/liability and \$88,750 for workers' compensation. Because the Town has paid for the workers' compensation for the calendar year 2017, there is a prepaid amount of \$22,190 that is applicable to the first half of fiscal year 2018, and is reported as a prepaid asset in the financial statements. 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.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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 2017, 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 2015, 2016 and 2017 were \$459,361, \$497,074 and \$524,325, respectively.

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

At June 30, 2017, the Town reported a liability of \$6,926,213 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward. 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, 2016, the Town's proportion was 0.1303%, which was an increase of 0.0038% from its proportion reported as of June 30, 2016.

For the year ended June 30, 2017, the Town recognized pension expense of \$775,611. At June 30, 2017, 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	\$ 123,941	\$ 156,931
Net difference between projected and actual earnings on pension plan investments	433,339	-
Changes in assumptions	852,397	-
Differences between expected and actual experience	19,248	87,461
Town contributions subsequent to the measurement date	523,683	-
	<u>\$ 1,952,608</u>	<u>\$ 244,392</u>

The Town reported \$523,683 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date, which will be recognized as a

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

reduction of the net pension liability in the year ending June 30, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follow:

Ending June 30,	
2018	\$ 219,879
2019	219,879
2020	381,817
2021	344,635
2022	18,323
	<u>\$ 1,184,533</u>

Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary increases	5.6% average, including inflation
Investment rate of return	7.25% per year

Mortality rates were based on the RP-2014 Mortality Table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

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 7.25%, 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 (6.25%) or one percentage point higher (8.25%) than the current rate.

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's proportionate share of net pension liability	\$ 8,899,711	\$ 6,926,213	\$ 5,289,508

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

**TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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.

IV.D. Eversource Appeal of Tax Assessment

In October 2016, the Superior Court found in favor of Public Service Company of New Hampshire (PSNH) doing business as Eversource Energy, which had appealed its tax assessment for the years 2012 and 2013. This decision resulted in a refund due for taxes paid by PSNH in the amount of \$5,722,373. The Town appealed this decision to the Supreme Court.

Subsequent Event: In January 2018, the Supreme Court issued its decision upholding the lower court's decision. The Town paid Eversource the \$5,722,373 in February 2018, and at that time, still owes \$1,643,227 in interest. The Town included an additional \$1,300,000 in overlay when the 2017 tax rate was set in the fall of 2017 to cover most of this amount.

IV.E. 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 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, 2017, there were fourteen retirees with four spouses, and thirty-eight active employees with fourteen 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.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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 2017 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, 2017, 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)	\$ 217,824
Interest on Net OPEB Obligation (NOO)	22,457
Adjustment to ARC	<u>(32,271)</u>
Annual OPEB Cost (Expense)	208,010
Age Adjusted Contributions Made	<u>(79,301)</u>
Changes in NOO	128,709
NOO, beginning	<u>898,264</u>
NOO, ending	<u><u>\$ 1,026,973</u></u>

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 2017 and the preceding four years were as follow:

Fiscal Year Ended	Annual OPEB Cost	Age Adjusted Contribution	Percentage of Annual Cost Contributed	Change in Net OPEB Obligation
June 30, 2017	\$208,010	\$79,301	38.12%	\$128,709
June 30, 2016	\$200,575	\$106,885	53.29%	\$93,690
June 30, 2015	\$284,574	\$128,641	45.20%	\$155,933
June 30, 2014	\$280,210	\$156,177	55.74%	\$124,033
June 30, 2013	\$284,779	\$162,448	57.04%	\$122,331

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2017, is as follows:

Actuarial Accrued Liability	\$ 1,465,915
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	<u><u>\$ 1,465,915</u></u>
Funded Ratio (Value of Plan Asset/AAL)	0%
Covered Payroll of Active Plan Members	\$ 2,214,473
UAAL as a Percentage of Covered Payroll	66.20%

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.

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 2017 were used as the basis for calculation of the present value of total benefits to be paid.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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%
6/30/2017	6/30/2016	\$ -	\$ 1,465,915	\$ 1,465,915	0%	\$ 2,214,473	66.20%

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

	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Town's proportion of net pension liability	0.1303%	0.1265%	0.1310%	0.1329%
Town's proportionate share of the net pension liability	\$6,926,213	\$5,012,730	\$4,918,796	\$5,719,047
Town's covered-employee payroll	\$2,785,559	\$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	248.65%	180.53%	181.78%	216.76%
Plan fiduciary net position as a percentage of the total pension liability	58.3%	65.5%	66.3%	59.8%

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

	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Contractually required contribution	\$ 523,683	\$ 497,074	\$ 459,361	\$ 425,133
Contribution in relation to the contractually required contribution	(523,683)	(497,074)	(459,361)	(425,133)
Contribution deficiency	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 2,785,559	\$ 2,776,708	\$ 2,705,900	\$ 2,638,463
Contributions as a percentage of covered-employee payroll	18.80%	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, 2017

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 fifth year that the Town has reported the OPEB schedule, and the third year that the Town has presented the pension schedules, only five and four 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, 2017

										Special Revenue Funds			Capital Projects Fund		
										Welfare Holiday Baskets	Celebrating Children	Police Drug Forfeiture	Roads and Bridges	Permanent Fund	Total
Baker Free Library	Recreation Revolving	Recreation Fields	Heritage	Conservation Commission	Water	Sewer	300th Anniversary	Welfare Holiday Baskets	Celebrating Children	Police Drug Forfeiture	Roads and Bridges	Permanent Fund	Capital Projects Fund		
ASSETS															
Cash and cash equivalents	\$ 57,857	\$ 66,262	\$ 10,857	\$ 14,285	\$ 329,229	\$ -	\$ 1,016,133	\$ 1,794	\$ 30,642	\$ 5,583	\$ 1,854	\$ 192,798	\$ 46,249	\$ 1,773,543	
Investments:															
Receivables:															
Taxes	-	-	-	-	-	7,900	-	-	-	-	-	-	-	-	7,900
Accounts	-	-	-	-	-	16,659	-	49,108	-	-	-	-	-	-	65,767
Interfund receivable	<u>\$ 3,898</u>	<u>\$ 66,262</u>	<u>\$ 10,857</u>	<u>\$ 14,285</u>	<u>\$ 337,129</u>	<u>\$ 16,659</u>	<u>\$ 1,065,241</u>	<u>\$ 1,794</u>	<u>\$ 30,642</u>	<u>\$ 5,583</u>	<u>\$ 1,854</u>	<u>\$ 192,798</u>	<u>\$ 270,639</u>	<u>\$ 2,075,498</u>	
Total assets	<u><u>\$ 61,755</u></u>	<u><u>\$ 66,262</u></u>	<u><u>\$ 10,857</u></u>	<u><u>\$ 14,285</u></u>	<u><u>\$ 337,129</u></u>	<u><u>\$ 16,659</u></u>	<u><u>\$ 1,065,241</u></u>	<u><u>\$ 1,794</u></u>	<u><u>\$ 30,642</u></u>	<u><u>\$ 5,583</u></u>	<u><u>\$ 1,854</u></u>	<u><u>\$ 192,798</u></u>	<u><u>\$ 270,639</u></u>	<u><u>\$ 2,075,498</u></u>	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES															
Liabilities:															
Accounts payable	\$ 268	\$ 555	\$ -	\$ -	\$ -	60	\$ 1,241	\$ 31,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,184
Accrued salaries and benefits	12,536	-	-	-	-	-	-	-	-	-	-	-	-	-	12,536
Interfund payable	<u>12,804</u>	<u>555</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>8,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,598</u>
Total liabilities	<u><u>12,804</u></u>	<u><u>555</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>60</u></u>	<u><u>9,941</u></u>	<u><u>31,060</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>58,318</u></u>
Deferred inflows of resources:															
Deferred revenue	-	30,210	-	-	-	-	-	233	-	-	1,450	-	-	-	31,893
Fund balances:															
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	232,817
Restricted	48,951	35,497	10,857	14,285	337,069	6,718	1,033,908	1,794	30,642	4,133	1,854	192,798	-	33,924	84,729
Committed	<u>48,951</u>	<u>35,497</u>	<u>10,857</u>	<u>14,285</u>	<u>337,069</u>	<u>6,718</u>	<u>1,033,908</u>	<u>1,794</u>	<u>30,642</u>	<u>4,133</u>	<u>1,854</u>	<u>192,798</u>	<u>-</u>	<u>33,924</u>	<u>84,729</u>
Total fund balances	<u><u>48,951</u></u>	<u><u>35,497</u></u>	<u><u>10,857</u></u>	<u><u>14,285</u></u>	<u><u>337,069</u></u>	<u><u>6,718</u></u>	<u><u>1,033,908</u></u>	<u><u>1,794</u></u>	<u><u>30,642</u></u>	<u><u>4,133</u></u>	<u><u>1,854</u></u>	<u><u>192,798</u></u>	<u><u>-</u></u>	<u><u>33,924</u></u>	<u><u>84,729</u></u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 61,755</u></u>	<u><u>\$ 66,262</u></u>	<u><u>\$ 10,857</u></u>	<u><u>\$ 14,285</u></u>	<u><u>\$ 337,129</u></u>	<u><u>\$ 16,659</u></u>	<u><u>\$ 1,065,241</u></u>	<u><u>\$ 1,794</u></u>	<u><u>\$ 30,642</u></u>	<u><u>\$ 5,583</u></u>	<u><u>\$ 1,854</u></u>	<u><u>\$ 192,798</u></u>	<u><u>\$ 270,639</u></u>	<u><u>\$ 2,075,498</u></u>	

EXHIBIT 13
TOWN OF BOW, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2017

Special Revenue Funds											Capital Projects Fund				
REVENUES	Baker Free Library	Recreation Revolving	Recreation Fields	Heritage	Conservation Commission	Water	Sewer	300th Anniversary	Welfare Holiday Baskets	Police Outside Detail	Celebrating Children	Police Drug Forfeiture	Police Roads and Bridges	Permanent Fund	Total
\$ 66,077	\$ 66,077	\$ 4,884	\$ 4,884	\$ -	\$ 125,650	\$ 55,306	\$ -	\$ 197,980	\$ -	\$ 65,667	\$ -	\$ -	\$ -	\$ 125,650	
Taxes															
Charges for services															
Miscellaneous															
Total revenues	<u>273,573</u>	<u>183</u>	<u>47</u>	<u>3,357</u>	<u>1,634</u>	<u>55,306</u>	<u>8</u>	<u>4,482</u>	<u>8</u>	<u>202,462</u>	<u>42</u>	<u>51,329</u>	<u>1,218</u>	<u>3,638</u>	<u>295,436</u>
EXPENDITURES															
Current:															
Public safety															
Sanitation															
Water distribution and treatment															
Welfare															
Culture and recreation															
Conservation															
Capital outlay															
Total expenditures	<u>424,115</u>	<u>54,548</u>	<u>3,399</u>	<u>6,585</u>	<u>1,004</u>	<u>111,831</u>	<u>145,570</u>	<u>145,570</u>	<u>145,570</u>	<u>2,719</u>	<u>55,418</u>	<u>169,594</u>	<u>169,594</u>	<u>603,693</u>	<u>1,124,476</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(232,450)</u>	<u>11,712</u>	<u>1,532</u>	<u>(5,346)</u>	<u>126,280</u>	<u>(56,525)</u>	<u>56,892</u>	<u>8</u>	<u>4,535</u>	<u>(4,089)</u>	<u>55,418</u>	<u>(169,594)</u>	<u>1,218</u>	<u>3,638</u>	<u>(262,189)</u>
Other financing sources (uses):															
Transfers in															
Transfers out															
Total other financing sources and uses	<u>160,923</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(79,155)</u>	<u>145,012</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,595</u>	<u>-</u>	<u>471,530</u>	
Net change in fund balances	<u>(71,527)</u>	<u>11,712</u>	<u>1,532</u>	<u>(5,346)</u>	<u>47,125</u>	<u>88,487</u>	<u>56,892</u>	<u>8</u>	<u>4,535</u>	<u>(4,089)</u>	<u>8,222</u>	<u>(3,999)</u>	<u>1,218</u>	<u>(306)</u>	<u>(79,461)</u>
Fund balances, beginning, as restated	<u>120,478</u>	<u>23,785</u>	<u>9,325</u>	<u>19,631</u>	<u>289,944</u>	<u>(81,769)</u>	<u>977,056</u>	<u>1,786</u>	<u>26,107</u>	<u>-</u>	<u>636</u>	<u>196,797</u>	<u>263,409</u>	<u>3,332</u>	<u>129,880</u>
Fund balances, ending	<u>48,951</u>	<u>35,497</u>	<u>10,857</u>	<u>14,285</u>	<u>337,069</u>	<u>\$ 6,718</u>	<u>\$ 1,031,948</u>	<u>\$ 1,794</u>	<u>\$ 30,642</u>	<u>\$ -</u>	<u>\$ 4,133</u>	<u>\$ 1,854</u>	<u>\$ 192,798</u>	<u>\$ 266,741</u>	<u>\$ 1,985,287</u>

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, 2017

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 6,888,033	\$ 7,074,719	\$ 186,686
Timber	2,000	7,305	5,305
Excavation	9,900	7,208	(2,692)
Interest and penalties on delinquent taxes	85,000	116,439	31,439
Total taxes	6,984,933	7,205,671	220,738
 Licenses, permits and fees:			
Business licenses and permits	32,000	41,459	9,459
Motor vehicle permits	2,079,025	2,197,757	118,732
Building permits	55,900	80,789	24,889
Other	16,185	12,379	(3,806)
Total licenses, permits and fees	2,183,110	2,332,384	149,274
 Intergovernmental:			
State sources:			
Meals and rooms distributions	397,801	397,801	-
Highway block grant	218,345	218,342	(3)
State and federal forest land	73	77	4
LCHIP grants	-	6,990	6,990
Railroad tax	2,736	2,736	-
Other grants	-	3,380	3,380
Federal sources:			
Police grants	42,500	37,844	(4,656)
Total intergovernmental	661,455	667,170	5,715
 Charges for services:			
Income from departments	633,337	531,317	(102,020)
 Miscellaneous:			
Sale of property	-	24,406	24,406
Interest on investments	8,000	74,346	66,346
Rent of property	-	4,485	4,485
Insurance dividends and reimbursements	-	5,200	5,200
Contributions and donations	-	353	353
Other	-	28,608	28,608
Total miscellaneous	8,000	137,398	129,398
 Other financing sources:			
Transfers in:			
Expendable trust fund	613,707	687,329	73,622
Nonmajor funds	22,000	79,155	57,155
Total other financing sources	635,707	766,484	130,777
 Total revenues and other financing sources	11,106,542	\$ 11,640,424	\$ 533,882
Fund balance appropriated	300,000		
Total revenues, other financing sources and use of fund balance	\$ 11,406,542		

EXHIBIT 15
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 280,479	\$ 282,378	\$ -	\$ (1,899)
Election and registration	-	233,898	221,603	-	12,295
Financial administration	-	558,872	560,145	-	(1,273)
Legal	-	131,800	88,986	-	42,814
Personnel administration	-	86,800	9,607	-	77,193
Planning and zoning	-	267,964	214,008	-	53,956
General government buildings	-	250,830	194,839	28,966	27,025
Cemeteries	-	23,200	19,604	-	3,596
Insurance, not otherwise allocated	-	68,221	72,996	-	(4,775)
Eversource settlement refund	-	-	7,152,054	-	(7,152,054)
Total general government	<hr/> - <hr/>	<hr/> 1,902,064 <hr/>	<hr/> 8,816,220 <hr/>	<hr/> 28,966 <hr/>	<hr/> (6,943,122) <hr/>
Public safety:					
Police	-	1,707,326	1,559,671	-	147,655
Fire	-	1,204,985	1,151,004	1,913	52,068
Building inspection	-	119,427	119,195	1,007	(775)
Emergency management	-	18,231	18,546	-	(315)
Total public safety	<hr/> - <hr/>	<hr/> 3,049,969 <hr/>	<hr/> 2,848,416 <hr/>	<hr/> 2,920 <hr/>	<hr/> 198,633 <hr/>
Highways and streets:					
Administration	-	1,269,321	1,226,997	-	42,324
Highways and streets	48,185	509,845	514,428	-	43,602
Street lighting	-	39,008	35,514	-	3,494
Total highways and streets	<hr/> 48,185 <hr/>	<hr/> 1,818,174 <hr/>	<hr/> 1,776,939 <hr/>	<hr/> -	<hr/> 89,420 <hr/>
Sanitation:					
Solid waste disposal	<hr/> 5,608 <hr/>	<hr/> 718,050 <hr/>	<hr/> 647,213 <hr/>	<hr/> -	<hr/> 76,445 <hr/>
Health:					
Administration	-	2,345	2,391	-	(46)
Health agencies	-	4,650	4,650	-	-
Total health	<hr/> - <hr/>	<hr/> 6,995 <hr/>	<hr/> 7,041 <hr/>	<hr/> -	<hr/> (46) <hr/>
Welfare:					
Administration and direct assistance	<hr/> - <hr/>	<hr/> 11,911 <hr/>	<hr/> 4,666 <hr/>	<hr/> -	<hr/> 7,245 <hr/>

(continued)

EXHIBIT 15 (continued)
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Culture and recreation:					
Parks and recreation	7,495	304,779	292,977	3,930	15,367
Public library	-	506,270	506,270	-	-
Patriotic purposes	-	500	500	-	-
Other	-	1,750	1,749	-	1
Total culture and recreation	<u>7,495</u>	<u>813,299</u>	<u>801,496</u>	<u>3,930</u>	<u>15,368</u>
Debt service:					
Principal	-	825,000	825,000	-	-
Interest on long-term debt	-	403,238	416,302	-	(13,064)
Interest on tax anticipation note	-	1	-	-	1
Total debt service	<u>-</u>	<u>1,228,239</u>	<u>1,241,302</u>	<u>-</u>	<u>(13,063)</u>
Capital outlay:					
Machinery, vehicles and equipment	-	571,207	569,060	-	2,147
Buildings	8,145	127,000	196,457	-	(61,312)
Improvements other than buildings	345,500	335,000	625,291	55,208	1
Total capital outlay	<u>353,645</u>	<u>1,033,207</u>	<u>1,390,808</u>	<u>55,208</u>	<u>(59,164)</u>
Other financing uses:					
Transfers out:					
Expendable trust fund	-	460,000	460,000	-	-
Public safety building fund	-	-	90,280	-	(90,280)
Nonmajor funds	-	364,634	145,012	-	219,622
Total other financing uses	<u>-</u>	<u>824,634</u>	<u>695,292</u>	<u>-</u>	<u>129,342</u>
Total encumbrances, appropriations, expenditures and other financing uses	<u><u>\$ 414,933</u></u>	<u><u>\$ 11,406,542</u></u>	<u><u>\$ 18,229,393</u></u>	<u><u>\$ 91,024</u></u>	<u><u>\$ (6,498,942)</u></u>

EXHIBIT 16
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2017

Unassigned fund balance, beginning	\$ 3,293,343
Changes:	
Unassigned fund balance appropriated	(300,000)
Budget summary:	
Revenue surplus (Exhibit 14)	\$ 533,882
Overdraft of appropriations (Exhibit 15)	<u>(6,498,942)</u>
Budget deficit	(5,965,060)
Decrease in nonspendable fund balance	12,956
Decrease in assigned fund balance	<u>1,000,000</u>
Unassigned fund balance, ending	<u><u>\$ (1,958,761)</u></u>

BUDGET COMMITTEE

John Heise *Chairman*

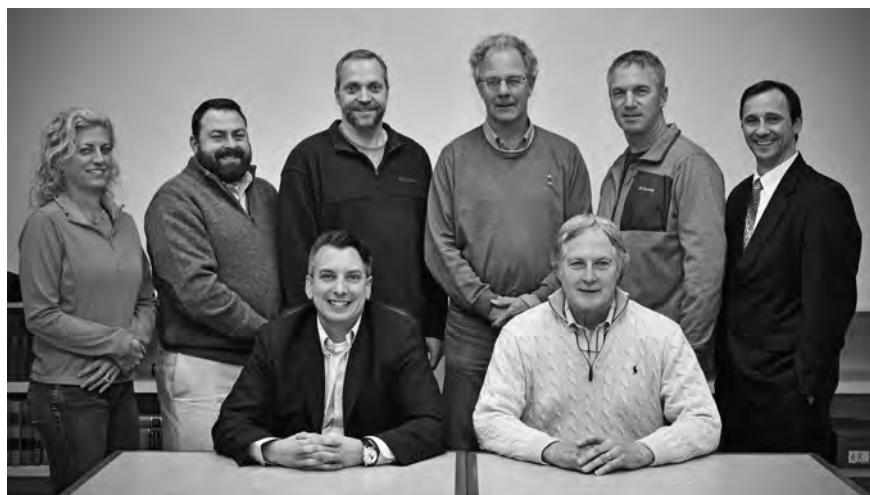
The Bow Budget Committee consists of an eight member group of fiscally conscious individuals. These individuals have experience in various facets of professional fields from finance, Law, and private industry. Each individual brings their own unique perspective to the budget review process in an effort to be thorough in our analysis. The eight member group is comprised of six elected Budget Committee members, Bob Arnold, Mark Zerba, John R Heise, Robert Hollinger, Jeff Knight, and Dominic Lucente, along with an appointed Selectman, Ben Kiniry, and a School Board delegate, Kathy Garfield. 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 performs 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 the 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, or have served, 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 *L to R*: John Heise and Bob Arnold. Standing *L to R*: Kathy Garfield, Dominic Lucente, Mark Zerba, Jeff Knight, Robert Hollinger and Benjamin Kiniry.

CIP COMMITTEE (Capital Improvements Plan)

Mike Wayne *Chair*
Colleen Hunter *Vice-Chair*

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: Mike Wayne, Dik Dagavarian and Matthew Poulin, Citizen Representatives, Colleen Hunter, Board of Selectmen; June Branscom (Primary), Jennifer Strong-Rain (Alternate) School Board; Bill Oldenburg, Planning Board; Jeffery Knight, Budget Committee.

The Committee met numerous times throughout the spring and summer and it adopted the Bow Capital Improvements Plan for FY2018-19 through FY2023-24. 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. Due to projected future replacement cost of Fire Apparatus, the Committee expanded the window from six to seven years for the Fire Truck Capital Reserve Fund in order to avoid future spikes in contributions. The Committee met with Department Heads and School Board to discuss the Plan and the finalized plan was presented to the Board of Selectman and Budget Committee.

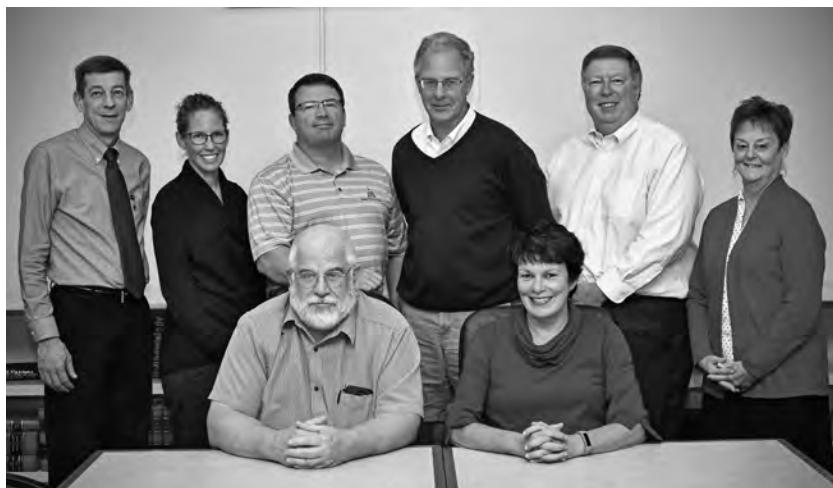
The preparation and adoption of a Capital Improvements Plan (CIP) is an important part of Bow's planning process. A CIP aims to recognize and resolve deficiencies in existing public facilities and anticipate and meet future demand for capital facilities.

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.

Budget decisions are made by the Board of Selectmen, Budget Committee, Library Trustees and the School Board. Funding of the projects is subject to the Town and School budgeting process. Ultimately the residents of Bow have the final vote of the budget at the annual Town and School District Meetings.

The full CIP document can be viewed by visiting the Town's Web Site at www.bownh.gov



Standing L to R: Geoff Ruggles, Jennifer Strong-Rain, Matt Poulin, Jeff Knight, Bill Oldenburg, Wendy Gilman (Stenographer). Seated L to R: Mike Wayne, Colleen Hunter. Not pictured: Dik Dagavarian, June Branscom.

SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2018-19 to FY2023-24

Project	Source	Level	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Bridges and Highways								
Annual Road Reconstruction, Paving	GF	2	\$430,000	\$430,000	\$430,000	\$430,000	\$430,000	\$430,000
River Road culvert - boat ramp	CRF	2	\$50,000	\$0	\$0	\$0	\$0	\$0
So. Bow Road culverts (3)	CRF	2	\$120,000	\$0	\$0	\$0	\$0	\$0
River Rd/Rte 3A intersection	CRF	3	\$0	\$255,102	\$0	\$0	\$0	\$0
Page Road Drainage system	CRF	3	\$0	\$0	\$260,308	\$0	\$0	\$0
Bow Bog Road culvert	CRF	3	\$0	\$0	\$0	\$318,745	\$0	\$0
Page Rd. culvert - Br. London TPK W.	CRF	3	\$0	\$0	\$0	\$0	\$48,787	\$0
Contributions:								
Bridge/Highway Construction CRF	GF		\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
Bridges and Highways Subtotal			\$720,000	\$805,102	\$810,308	\$868,745	\$598,787	\$550,000

Project	Source	Level	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Public Works Equipment								
2002 Tractor	CRF		\$80,000	\$0	\$0	\$0	\$0	\$0
(New) Pickup Truck, Bldg. Maint.	CRF		\$45,000	\$0	\$0	\$0	\$0	\$0
2010 Pickup Truck, Parks&Rec	CRF		\$60,000	\$0	\$0	\$0	\$0	\$0
Tractor Mowing Attachment	CRF		\$35,000	\$0	\$0	\$0	\$0	\$0
Radios	CRF		\$50,000	\$0	\$0	\$0	\$0	\$0
2005 6-Wheel Dump Truck (T-7)	CRF		\$172,000	\$0	\$0	\$0	\$0	\$0
2007 6-Wheel Dump Truck (T-6)	CRF		\$0	\$175,510	\$0	\$0	\$0	\$0
2009 Pickup Truck, Foreman	CRF		\$0	\$61,224	\$0	\$0	\$0	\$0
1993 Sullair compressor	CRF		\$0	\$15,306	\$0	\$0	\$0	\$0
Field Shatter Tine Aerator (P&R)	CRF		\$0	\$30,612	\$0	\$0	\$0	\$0
2010 1-Ton Dump Truck (T-9)	CRF		\$0	\$0	\$88,505	\$0	\$0	\$0
2012 1-Ton Dump Truck (T-10)	CRF		\$0	\$0	\$0	\$0	\$92,154	\$0
2008 6-Wheel Dump Truck (T-5)	CRF		\$0	\$0	\$179,092	\$0	\$0	\$0
2008 6-Wheel Dump Truck (T-4)	CRF		\$0	\$0	\$0	\$182,747	\$0	\$0
2009 6-Wheel Dump Truck (T-3)	CRF		\$0	\$0	\$0	\$0	\$186,477	\$0
2013 Backhoe	CRF		\$0	\$0	\$0	\$0	\$0	\$160,412
Contributions:								
Public Works Equipment CRF	GF		\$155,000	\$155,000	\$155,000	\$155,000	\$155,000	\$155,000
Public Works Equipment Subtotal			\$597,000	\$437,652	\$422,597	\$337,747	\$433,631	\$315,412

SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2018-19 to FY2023-24

Project	Source	Level	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Buildings and Facilities								
Salt shed	CRF	2	\$440,000	\$0	\$0	\$0	\$0	\$0
Bathrooms - Muni Bldg.	CRF	2	\$25,000	\$0	\$0	\$0	\$0	\$0
Municipal Bldg Insulation Project	CRF	2	\$75,000	\$0	\$0	\$0	\$0	\$0
Heat/AC - Old Town Hall	CRF	2	\$30,000	\$0	\$0	\$0	\$0	\$0
ADA Compliance - Town Buildings	CRF	2	\$0	\$25,510	\$0	\$0	\$0	\$0
Parking Lot & Drainage - Muni Bldg	CRF	2	\$0	\$91,837	\$0	\$0	\$0	\$0
Fueling System - DPW	CRF	3	\$0	\$0	\$114,536	\$0	\$0	\$0
Heating System - Muni Bldg.	CRF	3	\$0	\$0	\$0	\$106,248	\$0	\$0
Electrical System - Muni Bldg.	CRF	3	\$0	\$0	\$0	\$90,311	\$0	\$0
Community Building	GF	1	\$100,000					
Contributions:								
Municipal Building & Grounds CRF	GF		\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Community Building CRF	GF		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Buildings and Facilities Subtotal			\$825,000	\$272,347	\$269,536	\$351,559	\$155,000	\$155,000

Project	Source	Level	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Fire Truck and Ambulance Purchases								
Pumper (E-3)	CRF		\$0	\$663,265	\$0	\$0	\$0	\$0
Ambulance (A-2)	CRF		\$0	\$0	\$249,896	\$0	\$0	\$0
SUV (C-1)	CRF		\$0	\$0	\$0	\$47,812	\$0	\$0
Forestry Truck	CRF		\$0	\$0	\$0	\$0	\$97,575	\$0
Contributions:								
Fire Trucks CRF	GF		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Fire Department Subtotal			\$100,000	\$763,265	\$349,896	\$147,812	\$197,575	\$100,000

Project	Source	Level	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Fire Equipment Purchases								
Defibrillators	CRF		\$0	\$0	\$62,474	\$0	\$0	\$0
CPR Machines	CRF		\$0	\$0	\$31,237	\$0	\$0	\$0
Jaws of Life	CRF		\$0	\$0	\$31,237	\$0	\$0	\$0
Turnout Gear	CRF		\$0	\$0	\$0	\$79,686	\$0	\$0
SCBA Equipment	CRF		\$0	\$0	\$0	\$0	\$168,913	\$0
Contributions:								
Fire Equipment CRF	GF		\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000
Fire Department Subtotal			\$42,000	\$42,000	\$166,948	\$121,686	\$210,913	\$42,000

SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2018-19 to FY2023-24

Project	Source	Level	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Police Department								
2004 All-Terrain Vehicles (2)	CRF		\$8,600	\$0	\$0	\$0	\$0	\$0
Video Monitoring Equipment	CRF		\$40,000	\$0	\$0	\$0	\$0	\$0
Police Vehicle, Unit-3	CRF		\$36,000	\$0	\$0	\$0	\$39,030	\$0
Police Vehicle, Unit-1 (Chief)	CRF		\$0	\$36,735	\$0	\$0	\$0	\$0
Police Vehicle, Unit-2	CRF		\$0	\$36,735	\$0	\$0	\$0	\$39,827
Mobile and portable radios	CRF		\$0	\$0	\$43,732	\$0	\$0	\$0
Police Vehicle, Unit-5 (K-9)	CRF		\$0	\$0	\$39,567	\$0	\$0	\$0
Police Vehicle, Unit-4	CRF		\$0	\$0	\$37,484	\$0	\$0	\$0
Police Vehicle, Unit-6	CRF		\$0	\$0	\$0	\$38,249	\$0	\$0
Mobile Data Terminals (7)	CRF		\$0	\$0	\$0	\$0	\$47,880	\$0
Police Vehicle, Unit-5 (K-9)	CRF		\$0	\$0	\$0	\$0	\$39,030	\$0
Contributions:	GF							
Police Equipment CRF	GF		\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
Police Department Subtotal			\$154,600	\$143,470	\$190,783	\$108,249	\$195,940	\$109,827

Project	Source	Level	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Parks & Recreation								
Water well for irrigation	CRF	2	\$30,000	\$0	\$0	\$0	\$0	\$0
Hanson Park storage building	CRF	2	\$0	\$51,000	\$0	\$0	\$0	\$0
St. Cyr playground Equip. Phase 1	CRF	3	\$0	\$0	\$0	\$0	\$37,885	\$0
St. Cyr playground Equip. Phase 2	CRF	3	\$0	\$0	\$0	\$0	\$0	\$38,643
Contributions:								
Parks and Rec. Improvements CRF			\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
Parks & Recreation Subtotal			\$46,000	\$67,000	\$16,000	\$16,000	\$53,885	\$54,643

Project	Source	Level	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Library								
AC & Handlers Replacement	GF	1	\$50,000					
Generator	CRF	2	\$0	\$0	\$0	\$0	\$0	\$35,331
Contributions:								
Library Emergency Repairs CRF			\$9,000					
Library Lower Level CRF								
Library Building Maintenance CRF			\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Library Sub-total			\$64,000	\$5,000	\$5,000	\$5,000	\$5,000	\$40,331

SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2018-19 to FY2023-24

Project	Source	Level	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Water and Sewer								
Sewer Meter Installation	CRF	2		\$128,000				
Sewer System Activation	TBD	5						
Bow Junction Water Main Extension	TBD	1						
Water and Sewer - Sub Total			\$0	\$0	\$0	\$0	\$0	\$0

Grand Total - Town Projects			\$1,909,600	\$2,056,184	\$1,641,523	\$1,497,365	\$1,206,187	\$1,009,801
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Project	Source	Level	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
School District								
Buses	GF		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
BES Renovation Architect	CRF		\$0	\$300,000	\$0	\$0	\$0	\$0
BES Renovation	CRF, BD		\$0	\$0	\$3,100,000	\$0	\$0	\$0
BHS Turf Field	CRF, GF		\$0	\$0	\$0	\$0	\$0	\$0
BHS Roof Replacement	CRF, GF		\$0	\$0	\$0	\$0	\$0	\$0
Contributions:								
Bow School District CRF:			\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Bow School District HVAC CRF:			\$0	\$0	\$0	\$0	\$0	\$0
BHS Capital Improvements CRF:			\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
Athletic Fields & Facilities CRF			\$28,750	\$28,750	\$28,750	\$28,750	\$28,750	\$28,750
AREA School - Dunbarton CIF CRF			\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
School District Subtotal			\$538,750	\$838,750	\$3,638,750	\$538,750	\$538,750	\$538,750

SUMMARY - CAPITAL PROJECTS

Town Projects		\$1,909,600	\$2,056,184	\$1,641,523	\$1,497,365	\$1,206,187	\$1,009,801
School Projects		\$538,750	\$838,750	\$3,638,750	\$538,750	\$538,750	\$538,750
TOTAL - ALL CAPITAL PROJECTS		\$2,448,350	\$2,894,934	\$5,280,273	\$2,036,115	\$1,744,937	\$1,548,551

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

SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2018-19 to FY2023-24

Net Expense

Current & Proposed Debt Expense	Source	Level	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Outstanding Bonds (Town)	GF		\$1,461,386	\$1,417,775	\$1,373,252	\$1,334,404	\$1,292,213	\$1,189,283
Outstanding Bonds (School)	SDGF		\$215,700	\$207,000	\$198,200	\$189,400	\$180,500	\$171,500
Proposed Bond (School)	SDGF				\$62,000	\$275,900	\$269,700	\$263,500
Total			\$1,677,086	\$1,624,775	\$1,633,452	\$1,799,704	\$1,742,413	\$1,624,283
Net Tax Impact Per Thousand			\$1.44	\$1.39	\$1.40	\$1.54	\$1.49	\$1.39

General Fund Expense

Annual Road Reconstruction and Paving	GF		\$430,000	\$430,000	\$430,000	\$430,000	\$430,000	\$430,000
HVAC control system replacement	GF		\$50,000					
School Buses	GF		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total			\$580,000	\$530,000	\$530,000	\$530,000	\$530,000	\$530,000
Net Tax Impact Per Thousand			\$0.50	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45

Capital Reserve Funds - Contributions

Public Works Equipment	GF		\$155,000	\$155,000	\$155,000	\$155,000	\$155,000	\$155,000
Buildings & Facilities	GF		\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Community Center CRF	GF		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Bridges & Highways	GF		\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
Police Department Equipment	GF		\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
Fire Department Equipment	GF		\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000
Fire Department Trucks and Ambulances	GF		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Parks & Recreation Improvements	GF		\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
Library Maintenance	GF		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Library Emergency	GF		\$9,000	\$0	\$0	\$0	\$0	\$0
School	SDGF		\$438,750	\$438,750	\$438,750	\$438,750	\$438,750	\$438,750
Total			\$1,110,750	\$1,101,750	\$1,101,750	\$1,101,750	\$1,101,750	\$1,101,750
Net Tax Impact Per Thousand			\$0.95	\$0.94	\$0.94	\$0.94	\$0.94	\$0.94
Combined Tax Impact Per Thousand			\$2.89	\$2.79	\$2.80	\$2.94	\$2.89	\$2.79

Total CIP Tax Impact \$ 200,000.00 Home \$578 \$559 \$560 \$589 \$579 \$558

Total CIP Tax Impact \$ 300,000.00 Home \$866 \$838 \$840 \$883 \$868 \$838

Total CIP Tax Impact \$ 400,000.00 Home \$1,155 \$1,117 \$1,120 \$1,177 \$1,157 \$1,117

Tax Base			\$1,166,052	\$1,166,052	\$1,166,052	\$1,166,052	\$1,166,052	\$1,166,052
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SCHEDULE OF TOWN-OWNED PROPERTY

ACRES	Building	Land	Total	Location	Map	Block	Lot
0.65	0	7600	7600	532 CLINTON STREET OPEN SPACE	2	4	9
5.40	0	25900	25900	OFF HOOKSETT TURNPIKE	2	4	14
2.80	0	93900	93900	151 HOOKSETT TURNPIKE	2	4	15
1.10	0	85400	85400	161 HOOKSETT TURNPIKE	2	4	20
76.10	0	225200	225200	531 CLINTON STREET	2	4	26
1.30	0	82100	82100	539 CLINTON STREET	2	4	29
0.27	0	71400	71400	CLINTON STREET	2	4	11-D
2.70	0	9600	9600	50 FOOTE ROAD	3	4	30-A3
6.80	0	85900	85900	BR LONDONDERRY TPK-W	4	4	44
11.31	0	122900	122900	12 BEAVER BROOK DRIVE OP SP	4	4	127-K20
98.20	0	433000	433000	BIRCHDALE ROAD	5	4	50
1.60	0	8800	8800	CHANDLER CIRCLE	5	4	49-S
1.90	0	10500	10500	CHANDLER CIRCLE	5	4	49-T
0.89	0	8500	8500	CHANDLER CIRCLE	5	4	49-U
14.58	0	147400	147400	BR LONDONDERRY TPK-W	8	4	91
8.00	0	86900	86900	26-30 BR LONDONDERRY TPK-W	8	4	119
40.00	0	248700	248700	BR LONDONDERRY TPK-E	8	4	120
40.00	0	227400	227400	20-24 BR LONDONDERRY TPK-W	8	4	121
10.65	0	139500	139500	HAMPSHIRE HILLS DR OP SP	8	4	90-A
2.21	106000	95400	201400	8 BROWN HILL ROAD	8	4	126-F
0.55	0	82200	82200	HAMPSHIRE HILLS DRIVE	8	4	96-P1
1.20	0	3000	3000	GILE ROAD	8	4	123-A3L
55.00	0	308000	308000	104 PAGE ROAD	9	4	56
9.00	0	42800	42800	OFF FALCON WAY	9	4	66
42.00	0	92100	92100	FALCON WAY	9	4	67
0.26	0	4400	4400	SURREY COACH LANE OPEN SP	9	4	57-T
0.73	0	4400	4400	SURREY COACH LANE OPEN SP	9	4	57-U
4.57	0	22900	22900	SURREY COACH LANE OPEN SP	9	4	57-V
171.00	42300	960200	1002500	37 ALBIN ROAD	10	4	77
0.46	0	2300	2300	MELANIE LANE OPEN SPACE	10	4	76-F
0.91	1848800	176700	2025500	509 SOUTH STREET	11	1	44
79.00	0	363900	363900	46-58 BR LONDONDERRY TPK-W	13	4	116
20.00	0	149100	149100	32-44 BR LONDONDERRY TPK-W	13	4	118
2.30	0	91400	91400	73 WHITE ROCK HILL ROAD	14	3	118-A
1.30	656800	128700	785500	10 GRANDVIEW ROAD	15	1	143
1.90	63100	82400	145500	7 LOGGING HILL ROAD	15	1	151
0.04	0	2900	2900	TUREE VIEW DRIVE	15	1	172
2.29	0	92300	92300	10 GRANDVIEW ROAD	15	1	143-A
28.00	468800	368400	837200	2 KNOX ROAD	15	3	147
1.20	0	73700	73700	60 LOGGING HILL ROAD	15	4	73
0.84	0	9100	9100	HEIDI LANE	15	5	67
17.00	1816800	374100	2190900	7 KNOX ROAD	15	5	68
2.38	49400	119500	168900	622 ROUTE 3-A	16	1	85
4.24	0	551	551	87 BROWN HILL ROAD	17	4	102
0.35	0	75500	75500	4 BR LONDONDERRY TPK-E	18	3	67
0.39	0	7600	7600	2 BR LONDONDERRY TPK-E	18	3	68

SCHEDULE OF TOWN-OWNED PROPERTY

ACRES	Building	Land	Total	Location	Map	Block	Lot
0.45	37400	77300	114700	2 WOODHILL ROAD	18	3	69
1.91	0	89500	89500	14 WOODHILL ROAD	18	3	71
8.38	173000	137600	310600	91 BOW CENTER ROAD	18	3	95
0.40	0	76100	76100	18 BR LONDONDERRY TPK-E	18	3	65-A
74.00	0	9620	9620	BROWN HILL ROAD	18	4	103
65.00	0	8450	8450	18-26 DUNBARTON CENTER ROAD	18	4	105
9.04	0	7300	7300	OFF PINNACLE LANE	18	106	
0.23	0	3700	3700	43 BOW CENTER ROAD	19	3	152-F
318.03	0	1004300	1004300	60-66 ROBINSON ROAD OPEN SPACE	20	3	138
38.00	0	230300	230300	HEATHER LANE	20	5	64
0.25	0	56300	56300	686 ROUTE 3-A	21	1	128
68.18	0	346900	346900	21-51 BR LONDONDERRY TPK-E	23	3	62
60.00	0	320100	320100	ARROWHEAD DRIVE	23	3	63
24.63	0	97500	97500	ARROWHEAD DRIVE	23	3	65-D13
8.89	0	114200	114200	BOW BOG ROAD OPEN SPACE	24	3	133-AW
6.37	0	30600	30600	ROUTE 3-A OPEN SPACE	26	5	6
7.20	0	34200	34200	ROUTE 3-A	26	5	10
7.90	0	6100	6100	LINCOLN DRIVE	26	5	9-U
15.60	0	130600	130600	HUNTER DRIVE OPEN SPACE	27	3	2
1.47	0	7400	7400	TOWER HILL DRIVE OPEN SP	27	3	35-P
0.51	0	7800	7800	COLBY LANE OPEN SPACE	28	2	53-E8
3.55	0	18000	18000	NATHANIEL DRIVE OP SPACE	28	3	42-G
21.00	0	173900	173900	75-85 ROBINSON ROAD	29	2	122
254.10	0	444450	444450	ROBINSON ROAD	30	2	97
5.19	1913400	403400	2316800	12 ROBINSON ROAD	30	2	109
1.80	0	88100	88100	16-20 ROBINSON ROAD	30	2	97-A
0.70	0	11400	11400	ROBINSON ROAD	30	2	109-H
4.42	0	22100	22100	FIELDSTONE DRIVE OPEN SP	30	2	116-F
8.50	0	4800	4800	ALEXANDER LANE OPEN SPACE	30	3	141
5.06	0	658	658	OFF ROBINSON ROAD OPEN SPACE	30	3	139-F
19.28	0	2506	2506	RIVER ROAD	31	5	17-A
43.00	0	5590	5590	WOODHILL HOOKSETT ROAD	33	2	46
3.44	0	17200	17200	ALLEN ROAD OPEN SPACE	33	2	53-C
32.00	0	210000	210000	45 ALLEN ROAD	33	2	53-E
13.44	0	150300	150300	21 ALLEN ROAD	33	2	73-B
6.59	0	28500	28500	ALLEN ROAD OPEN SPACE	33	2	53-E23
6.00	0	24500	24500	BOW BOG ROAD	34	2	77
7.60	0	988	988	BOW BOG ROAD	34	2	78
1.10	78200	85400	163600	111 BOW BOG ROAD	34	2	79
128.00	0	58370	58370	OLD JOHNSON ROAD	34	2	82
11.10	0	66200	66200	OLD JOHNSON ROAD	34	2	83
52.00	0	6760	6760	BRIARWOOD DRIVE	34	2	119
28.23	0	322800	322800	1310 ROUTE 3-A	35	2	102
0.22	38900	76800	115700	1307 ROUTE 3-A	35	2	174
10.95	0	233500	233500	260 RIVER ROAD	36	2	178
1.70	0	9900	9900	4 FERRY ROAD	36	2	193

SCHEDULE OF TOWN-OWNED PROPERTY

ACRES	Building	Land	Total	Location	Map	Block	Lot
0.00	0	335000	335000	159 RIVER ROAD	36	5	19-E
58.61	0	332400	332400	S BOW DUNBARTON RD OPEN SP	37	2	5
126.00	0	16380	16380	WOODHILL HOOKSETT ROAD	38	2	44
129.00	0	16770	16770	WOODHILL HOOKSETT ROAD	38	2	45
61.00	0	7930	7930	103 WOODHILL HOOKSETT ROAD	38	2	58
3.20	0	416	416	129 WOODHILL HOOKSETT ROAD	38	2	61
84.00	0	10920	10920	147 WOODHILL HOOKSETT ROAD	38	2	63
30.00	0	3900	3900	WOODHILL HOOKSETT ROAD	38	2	63-A
2.80	0	72600	72600	WOODHILL HOOKSETT ROAD	38	2	63-B
167.00	0	21710	21710	HOPE LANE	39	2	69
17.00	0	69600	69600	BOW BOG ROAD OPEN SPACE	39	2	126
35.00	0	141300	141300	BOW BOG ROAD	39	2	128
19.00	0	81200	81200	BOW BOG ROAD	39	2	138
35.00	0	141300	141300	BOW BOG ROAD	39	2	137-A
8.58	0	99600	99600	BOW BOG ROAD OPEN SPACE	39	2	125-AD
16.80	0	76400	76400	OLD JOHNSON ROAD	40	2	88-A
79.15	0	305900	305900	OLD JOHNSON ROAD	40	2	141-A
0.00	0	4264500	4264500	1420 ROUTE 3-A	40	2	200CW
0.67	0	3400	3400	MOUNTAIN FARM ROAD OPEN SP	42	2	1-L
12.22	0	103200	103200	MERRILL CROSSING OPEN SP	42	2	29-P
68.00	0	8840	8840	WOODHILL HOOKSETT ROAD	43	2	43-C
3.27	0	75000	75000	ROSEWOOD DRIVE OPEN SPACE	43	2	65-A7
21.00	0	2730	2730	BOW BOG ROAD	44	2	130
9.20	0	43700	43700	BOW BOG ROAD	44	2	135-A
			\$24,643.76	Total Value Town of Bow properties			

116 Properties

STATEMENT OF APPROPRIATIONS AND REVENUES -

Fiscal Year 2017-18

<u>Appropriations</u>	<u>Estimated Revenues</u>
Executive	\$269,109
Elections, Voter Registration,	\$229,590
Town Clerk - Tax Collector	
Financial Administration	\$509,858
Legal	\$146,800
Personnel Administration	\$11,000
Community Development	\$418,549
General Government Buildings	\$270,092
Cemeteries	\$23,200
Insurance	\$81,608
Police	\$1,689,227
Fire and Ambulance	\$1,172,372
Emergency Management	\$19,960
Highway Administration	\$1,302,006
Highways and Streets	\$463,518
Street Lighting	\$37,000
Solid Waste Disposal	\$708,430
Sewage Collection and Disposal	\$138,966
Water Services	\$141,750
Health Administration, Agencies	\$5,016
Welfare administration, Assistance	\$8,825
Parks and Recreation	\$289,275
Library	\$513,957
Other Culture and Recreation	\$2,250
Principal - long-term bonds	\$1,066,850
Interest - long-term bonds	\$467,899
Interest - tax anticipation notes	\$1
Machinery, Vehicles, Equipment	\$312,000
Buildings	\$35,000
Improvements other than buildings	\$1,057,000
Transfer to Capital Reserve Funds	\$535,100
Total Appropriations	<hr/> \$11,926,208
Timber Tax	2,000
Excavation Tax	9,900
Interest and Penalties	85,000
on Delinquent Taxes	
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	397,801
State Highway Block Grant	218,345
State and Federal Forest Land	73
Reimbursement	
Other State Aid	2,736
From Other Governments	42,500
Income from Departments	668,337
Interest on Deposits	8,000
Other Revenue	10,000
Transfer from Sewer Fund	125,241
Transfer from Capital Reserve Funds	719,607
Transfer from Trust Funds	2,000
Transfer from Conservation Fund	20,000
Proceeds from Long Term Bonds	<hr/> 3,992,958
Total Estimated Revenues	<hr/> 8,487,608

SUMMARY OF PROPERTY VALUATION

(as of April 1, 2017)

	<u>Acres</u>	<u>Valuation</u>	<u>Total</u>
<u>LAND</u>			
Current Use	4,711.03	\$311,264	
Preservation Easements	0.35	\$2,700	
Residential	6,801.52	\$247,438,224	
Commercial / Industrial	961.76	<u>\$52,418,150</u>	
			\$300,170,338
<u>BUILDING</u>			
Residential		\$582,266,925	
Commercial / Industrial		\$120,396,475	
Preservation Easements		<u>\$105,600</u>	
			\$702,769,000
<u>PUBLIC UTILITIES</u>			
Electric		\$174,956,400	
Gas		\$5,797,000	
Water/Sewer		\$1,154,500	
Other		<u>\$78,534</u>	
			\$181,986,434
GROSS VALUATION			\$1,184,925,772
<u>EXEMPTIONS</u>			
Improvements for Persons with Disabilities		\$84,549	
Utility Air and Water Pollution Control		\$18,522,000	
Blind		\$225,000	
Elderly		\$5,972,500	
Disabled		\$715,000	
Wood		\$21,800	
Solar		<u>\$247,200</u>	
			<u>(\$25,788,049)</u>
NET TAXABLE VALUATION			\$1,159,137,723
<u>TAX EXEMPT & NON-TAXABLE</u>			
Land	3,778	\$18,523,324	
Building		<u>\$45,887,500</u>	
TOTAL TAX EXEMPT & NON-TAXABLE VALUATION			\$64,410,824

TAX COLLECTOR'S REPORT (MS-61)



New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

Instructions

Cover Page

- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: **BOW**

County: **MERRIMACK**

Report Year: **2017**

PREPARER'S INFORMATION

First Name:

Last Name:

MRIDULA

NAIK

Street No.:

Street Name:

Phone Number:

10

GRANDVIEW ROAD

(603) 223-3980

Email (optional):

MNAIK@BOWNH.GOV

TAX COLLECTOR'S REPORT (MS-61)



New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2016	Year: 2015	Year: []
Property Taxes	3110		\$2,594,901.31	\$1.00	[]
Resident Taxes	3180				
Land Use Change Taxes	3120			\$9,480.00	[]
Yield Taxes	3185		\$435.23		[]
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	Prior Levies	
			2016	
Property Taxes	3110	\$15,137,906.00	\$14,825,285.00	
Resident Taxes	3180			
Land Use Change Taxes	3120		\$125,650.00	
Yield Taxes	3185		\$7,305.43	
Excavation Tax	3187		\$7,208.14	
Other Taxes	3189			
[]	[]	[]	[]	[]
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies	
			2016	2015
Property Taxes	3110	\$33,291.89	\$18,375.48	
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185			
Excavation Tax	3187			
[]	[]	[]	[]	[]
Add Line				
Interest and Penalties on Delinquent Taxes	3190		\$45,311.14	\$902.36
Interest and Penalties on Resident Taxes	3190			

Total Debits	\$15,171,197.89	\$17,624,471.73	\$10,383.36
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TAX COLLECTOR'S REPORT (MS-61)



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2016	2015	
Property Taxes	\$13,075,960.43	\$17,384,874.10	\$1.00	
Resident Taxes				
Land Use Change Taxes		\$117,750.00	\$9,480.00	
Yield Taxes		\$7,740.66		
Interest (Include Lien Conversion)		\$42,843.14	\$902.36	
Penalties		\$2,468.00		
Excavation Tax		\$7,208.14		
Other Taxes				
Conversion to Lien (Principal Only)				
<input checked="" type="checkbox"/> Carry over credits		\$22,437.69		
<input type="button" value="Add Line"/>				
Discounts Allowed				
Abatements Made				
	Levy for Year of this Report	Prior Levies		
		2016	2015	
Property Taxes		\$31,250.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
<input checked="" type="checkbox"/>				
<input type="button" value="Add Line"/>				
Current Levy Deeded				

TAX COLLECTOR'S REPORT (MS-61)



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies	
		2016	2015
Property Taxes	\$2,095,237.46		
Resident Taxes			
Land Use Change Taxes		\$7,900.00	
Yield Taxes			
Excavation Tax			
Other Taxes			
Property Tax Credit Balance ⑦			
Other Tax or Charges Credit Balance ⑧			
Total Credits		\$15,171,197.89	\$17,624,471.73
			\$10,383.36

TAX COLLECTOR'S REPORT (MS-61)



New Hampshire
Department of
Revenue Administration

MS-61

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2015	Year: 2014	Year: 2013
Unredeemed Liens Balance - Beginning of Year		\$273,549.79	\$146,149.09	\$14,841.18
Liens Executed During Fiscal Year	\$253,696.35			
Interest & Costs Collected (After Lien Execution)	\$164.30	\$14,961.24	\$48,911.24	\$6,188.97
<input type="button" value="Add Line"/>				

Summary of Credits

	Last Year's Levy	Prior Levies		
		2015	2014	2013
Redemptions	\$16,692.48	\$118,019.59	\$146,149.09	\$14,841.18
<input type="button" value="Add Line"/>				
Interest & Costs Collected (After Lien Execution) #3190	\$164.30	\$14,961.24	\$48,911.24	\$6,188.97
<input type="button" value="Add Line"/>				
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$237,003.87	\$155,530.20		
Total Credits	\$253,860.65	\$288,511.03	\$195,060.33	\$21,030.15

TAX COLLECTOR'S REPORT (MS-61)



New Hampshire
Department of
Revenue Administration

MS-61

BOW (51)

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

09-12-2017

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.

Mrindula Nairk Town Clerk / TAX COLLECTOR

Preparer's Signature and Title

TAX RATE CALCULATIONS, 2017

Total Taxable Assessment	\$1,159,137,723	
State Ed. Taxable Assessment	\$995,751,823	
<u>TOWN PORTION</u>		
Total Appropriations	\$11,926,207	
less: Town Revenues	(\$4,816,152)	
Fund Balance	\$0	
add: Overlay	\$1,505,056	
War Service Credits	\$181,250	
Net Appropriation (raised by taxes)	\$8,796,361	Town Rate \$7.58
<u>SCHOOL PORTION</u>		
Net Appropriations	\$23,175,610	
Net Education Grant	(\$3,616,786)	Local School Rate
State Education Taxes	(\$2,176,723)	
Net Appropriation (raised by taxes)	\$17,382,101	\$15.00
<u>STATE EDUCATION TAX PORTION</u>		
State Ed. Taxes to be raise	\$2,176,723	\$2.19
<u>COUNTY PORTION</u>		
Due to County	\$3,476,254	County Rate
Net Appropriation (raised by tax)	<u>\$3,476,254</u>	\$3.00
<u>TAX COMMITMENT CALCULATION</u>		
Total Property Taxes Assessed	\$31,831,439	Total Tax Rate
less: War Service Credits	(\$181,250)	
Total Property Taxes Committed	\$31,650,189	\$27.77

TOWN CLERK REMITTANCE REPORT

GENERAL FUND REVENUES COLLECTED:	FY2017
COPIES	38.00
CERTIFIED TITLE APPLICATIONS	4164.00
DOG FINES/CIVIL FORFEITURES	1950.00
DOG LICENSES - STATE	3627.00
DOG LICENSES – TOWN	8987.50
FISH & GAME – STATE	873.50
FISH & GAME – TOWN	22.00
FISH & GAME STATE TRANSACTION	36.00
MARRIAGE LICENSES - STATE	1290.00
MARRIAGE LICENSES - TOWN	210.00
MISC REVENUE	0.82
MOTOR VEHICLE PERMITS	2,205,797.81
MUNICIPAL AGENT FEES	33,825.00
NOTARIAL SERVICE	10.00
POLE LICENSE	10.00
RETURNED CHECK FEE	275.00
SEWER INTEREST	304.27
SEWER RENTS RECEIVABLE	201,446.17
UNIFORM COMMERCIAL CODE FEES	3450.00
VITAL STATISTICS RESEARCH - STATE	1497.00
VITAL STATISTICS RESEARCH – TOWN	1373.00
TOTAL REMITTED TO TREASURER	\$ 2,469,187.07

Respectfully Submitted By:



Mridula Naik, Town Clerk/Tax Collector

TREASURER'S REPORT

Fiscal Year 2017-18

Roland Gamelin, Town Treasurer

Transactions In Cash Accounts Held By Treasurer

Balance - July 1, 2016	\$19,349,899
Receipts:	
Town Clerk/Tax Collector	\$31,159,756
Federal and State Aid	\$674,346
from Trustees of Trust Funds	\$1,013,419
from Other Funds	\$479,325
from Bow School District	\$124,857
Investment Income	\$80,862
Engineering escrows, bonds, and impact fees	\$40,105
Income from Departments	\$1,937,618
Bond Proceeds	\$3,992,958
Welfare	\$7,121
Conservation	\$13,256
Heritage	\$6,585
Recreation Programs	\$101,218
Celebrating Children	\$52,737
Other sources	\$38,961
Total receipts	\$39,723,124
Total cash available	\$59,073,023
Less selectmen's orders paid	(\$39,365,125)
Balance - June 30, 2017	\$19,707,898

Cash Accounts By Fund

<u>Fund</u>	<u>Investment</u>	<u>Balance</u>
	<u>Income</u>	<u>06/30/17</u>
	<u>2016-17</u>	
General Fund	\$74,249	\$18,233,442
Drug Forfieture	\$0	\$1,854
300th Anniversary Fund	\$9	\$1,794
Welfare Fund	\$133	\$30,642
Conservation Fund	\$1,634	\$327,046
Heritage Fund	\$84	\$14,285
Recreation Fields Fund	\$47	\$10,857
Recreation Revolving Fund	\$183	\$66,262
Celebrating Children Fund	\$41	\$5,583
Sewer Fund	<u>\$4,481</u>	<u>\$1,016,133</u>
Total	\$80,862	\$19,707,898

TRUST FUNDS

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW ON JUNE 30, 2017 CAPITAL RESERVES MS-9

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	% BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	PRINCIPAL FEES	WITHDRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	INCOME PERCENT	INCOME DURING YEAR AMOUNT	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL OF PRINCIPAL & INCOME		
															GRAND TOTAL OF PRINCIPAL & INCOME		
	Capital Reserve Funds																
	Cemetery Development Fund	Bonds	1,565	65,123.85	0.00	(248,18)	(238,25)	0.00	84,637.42	31,021.23	1.50%	1,904.53	0.00	31,925.75	117,563.18		
	Fire Department Equipment	Bonds	3.31%	181,128.77	42,000.00	(154,67)	(526,42)	(2,880,85)	(210,000.00)	1,044,513.24	314,741.87	3.31%	4,305.75	(35,970.21)	615,42	220,097.51	
	Fire Trucks	Bonds	72.07%	1,205,457.26	45,000.00	(3,063.17)	(2,880,85)	(610,45)	(922,16)	0.00	327,568.84	12,480,56	22.07%	22,935.84	0.00	337,681.71	1,382,194.95
	Bridge and Highway Construction Fund	Bonds	6.03%	250,108.38	0.00	(670,83)	(670,83)	644.10	0.40	284,794.05	71,604.81	4.21%	5,148.41	0.00	7,371.09	132,251.75	
	Land Purchase	Bonds	4.21%	77,246.38	50,000.00	(176,47)	(180,73)	(126,790,52)	98,66	2,738,79	6,147	1.41%	1,265,38	(3,876,75)	77,151.22	306,547.27	
	Library Lower Level	Bonds	1.41%	1,164	135,000.00	(1,017,96)	(92,01)	(89,525,29)	380,195.89	70,224.26	22,178,79	6,11%	7,905,95	(28,830,95)	121,42	220,08	
	Municipal Buildings and Grounds	Bonds	6.75%	336,702.15	8,000.00	(80,76)	(70,69)	(15,602,10)	30,269.53	22,043.90	0.75%	567,49	(22,504,80)	30,636.02	30,636.02		
	Parks & Recreation Department Equipment	Bonds	0.40%	21,661.43	20,000.00	(75,84)	(69,87)	(610,86)	0.00	41,515.72	6,624.99	0.40%	605,20	(18,104,45)	7,420.19	49,925.91	
	Parks & Recreation Fields & Parking	Bonds	3.88%	213,209.29	35,000.00	(610,16)	(6,895,55)	(239,062,72)	13,329,70	4,958,93	5,27	0.00	219,746.90	584,18	219,746.90		
	Police Department Equipment	Bonds	0.03%	1,613.64	0.00	(1,253,84)	(1,165,14)	0.00	4,380,30	0.00	24,427.37	0.00	0.00	0.00	0.00	24,427.37	
	Public Safety Building	Bonds	9.30%	508,149.15	120,000.00	(1,253,84)	(1,165,01)	(10,000,00)	515,660.30	231,54,55	9,30%	9,735,82	0.00	24,427.37	75,937,67		
	Public Works Department Equipment	Bonds	1.54%	794,593.57	0.00	(1,253,39)	(1,224,18)	0.00	372,041.66	14,546	17,778,14	0.00	389,619.80	(1,215,87)	17,778,14	1,179,872.80	
	Road Construction 1-2 Zone	Bonds	8.79%	453,007.66	0.00	(1,320,58)	(1,268,00)	0.00	450,419.08	37,803,06	8,25%	10,135,48	(23,338,44)	475,017.18	475,017.18		
	Bow School District	Bonds	0.01%	702.73	0.00	(2,05)	(1,97)	0.00	686,71	7,897,91	0.01%	15,69	0.00	7,913,60	8,610,31		
	Bow School District Pavilions	Bonds	6.44%	352,014.62	0.00	(1,016,19)	(985,31)	0.00	350,003,12	165,897,15	0.00	7,875,86	0.00	173,72,01	523,576,13		
	New School Construction/Additions	Bonds	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Bow High School Capital Improvements	Bonds	1.25%	68,541.61	0.00	(199,79)	(199,35)	0.00	688,149,97	74,597,05	1.25%	1,532,51	(12,815,07)	63,856,09	131,806,06		
	Unanticipated Special Education Costs	Bonds	5.60%	272,971.63	0.00	(95,79)	(764,09)	0.00	271,411.70	87,949,04	5.00%	6,107,45	0.00	94,056,49	365,468,24		
	Sewer System	Bonds	0.29%	15,754.78	0.00	(45,91)	(44,09)	0.00	35,664,78	4,916,72	0.25%	382,51	0.00	4,859,23	20,524,01		
	Bridge Capital Reserve Fund	Bonds	3.44%	168,084.21	0.00	(548,32)	(526,45)	0.00	181,009,44	38,171,66	3.44%	4,208,15	0.00	42,379,61	229,389,25		
	AREA School Capital Improvements - Dumbarton Fees	Bonds	0.45%	24,442.50	39,680.00	(166,38)	(170,45)	0.00	63,785,67	337,56	0.45%	1,397,05	0.00	1,734,61	65,520,28		
	Municipal Facilities Emergency Repair	Bonds	0.48%	24,931.16	5,000.00	(75,85)	(72,10)	0.00	29,783,20	344,31	0.46%	587,95	0.00	932,26	30,715,46		
	Athletic Fields and Facilities Fund	Bonds	0.00%	0.00	28,750.00	0.00	0.00	0.00	28,750.00	0.00	0.00%	0.00	0.00	0.00	28,750.00		
	Expendable Trust Funds																
	Library Emergency Rainain Expendable Fund	Bonds	0.50%	27,476.33	0.00	(80,11)	(76,92)	(33,11)	(20,731,68)	6,587,62	8,679,29	0.50%	614,79	(9,218,32)	75,76	6,663,38	
	Private Water Well Pollution Mitigation Expendable Fund	Bonds	0.22%	11,831.34	0.00	(34,51)	0.00	0.00	11,763,72	7,942,46	0.22%	264,71	0.00	8,207,17	19,970,83		
	CAPITAL RESERVE FUND TOTAL		100.00%	5,484,224.87	528,430.00	(15,388,94)	(14,652,54)	(576,339,87)	5,355,874,62	1,688,702,40	100.00%	117,624,49	(160,4165,89)	1,644,160,70	7,030,036,22		

* In July 2016, a distribution (\$41,006) was posted from the Public Works Department Equipment Fund instead of the Parks & Recreation Department Equipment Fund.

**The Highway Construction Fund was renamed to the Bridge and Highway Construction Fund.

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW ON JUNE 30, 2017 MS-9

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	% BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	PRINCIPAL FEES	WITHDRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	INCOME PERCENT	INCOME DURING YEAR AMOUNT	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL OF PRINCIPAL & INCOME	
															GRAND TOTAL OF PRINCIPAL & INCOME	
	Non Expendable Trust Funds															
	Cemetery Fund	Stocks & Bonds	49.27%	117,674.93	0.00	(435,84)	(735,71)	0.00	(17,375,06)	26,111,87	49.27%	2,010,20	0.00	28,617,07	146,188,13	
	Cemetery Perpetual Care Fund	Stocks & Bonds	37.36%	86,232,67	3,300,00	(330,52)	(49,35)	0.00	92,305,29	(88,85)	37.36%	2,048,28	0.00	3,689,45	94,483,72	
	Baker Trust Fund	Stocks & Bonds	5.58%	13,323,23	0.00	(61,73)	0.00	0.00	13,269,38	3,502,67	5.58%	305,82	0.00	17,187,87	17,187,87	
	Louise Wagner Trust Fund	Stocks & Bonds	4.13%	9,872,84	0.00	(12,89)	0.00	0.00	9,847,48	2,502,58	4.13%	226,63	0.00	2,733,21	12,560,59	
	McNamee School Scholarship Fund	Stocks & Bonds	1.53%	3,654,30	0.00	(31,76)	0.00	0.00	3,654,99	5,098,41	1.53%	84,06	0.00	(126,51)	3,526,48	
	Common Trust Fund Total		100.00%	238,850,21	3,300,00	854,69	(1,493,29)	0.00	241,541,61	31,137,53	100.00%	5,482,86	0.00	36,530,19	273,161,85	

Income Amount = Income net of fees (\$365,51)

EMPLOYEE WAGE SUMMARY

(Calendar Year 2017)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Abbott, Dana	\$6,000.00			\$6,000.00
Abbott, Justin L	\$2,198.69			\$2,198.69
Aborn, Michael H	\$46,021.60	\$7,212.10	\$9,986.16	\$63,219.86
Acebron - Peco, Estefania	\$1,305.68			\$1,305.68
Acebron, Marcelino G	\$46,021.60	\$6,523.92		\$52,545.52
Alfano, Crista M	\$1,981.33			\$1,981.33
Anderson, Eric	\$999.96			\$999.96
Anderson, Jacob T	\$660.80			\$660.80
Anderson, Philip R	\$46,815.23	\$5,993.02	\$172.86	\$52,981.11
Anderson, Sheldon P	\$2,165.16			\$2,165.16
Andrews, Christopher R	\$184.95			\$184.95
Attori, Daniel A	\$412.50			\$412.50
Bain, Amy E	\$28,134.02			\$28,134.02
Bardwell, Edwin	\$325.67			\$325.67
Barlow, Deborah L	\$7,495.11			\$7,495.11
Beaudette, Laura G	\$18,676.66			\$18,676.66
Beaudoin, James	\$69,022.01	\$2,494.64	\$2,484.53	\$74,001.18
Beaulac, Craig R	\$19,439.14	\$1,114.02	\$64.00	\$20,617.16
Beaulieu, Tracey M	\$7,176.00			\$7,176.00
Bell, Farrah K	\$14,495.35			\$14,495.35
Berman, Eliot	\$64,671.75	\$7,444.50	\$12,881.04	\$84,997.29
Bilodeau, Richard R	\$22,238.11	\$761.34	\$64.00	\$23,063.45
Blakey, Malinda J	\$21,136.09			\$21,136.09
Blanchette, Stacey	\$60,484.53	\$4,013.78	\$1,360.27	\$65,858.58
Blunt, Derek C	\$2,987.02	\$254.32		\$3,241.34
Bourbeau, Debra A	\$2,905.52			\$2,905.52
Brown, Gregory P	\$10,118.91			\$10,118.91
Buchanan, Robert J	\$36,293.25	\$1,524.84	\$958.80	\$38,776.89
Camp, Clark	\$183.88			\$183.88
Campbell, Suzanne H	\$1,038.24			\$1,038.24
Caron, John C	\$513.80			\$513.80
Carpenter Jr., Michael J	\$56,228.41	\$13,369.61	\$6,651.56	\$76,249.58
Cepurneek, Robert A	\$41,758.40	\$6,506.40		\$48,264.80
Chamberlin, Chase H	\$1,977.41			\$1,977.41
Chern, Elsa	\$3,156.00			\$3,156.00
Cleary, D Rebecca	\$6,266.20			\$6,266.20
Coady, Tyler A	\$58,548.26	\$6,571.02	\$4,480.74	\$69,600.02
Cohen, Lisa R	\$1,557.76			\$1,557.76
Cote, Lucia L	\$809.50			\$809.50
Crabb, Katherine M	\$558.18			\$558.18
Craig III, Clark A	\$11,601.21	\$1,652.99	\$2,496.54	\$15,750.74
Croft, Jessica S	\$412.50			\$412.50
Cutting, Nicolas R	\$14,606.89	\$422.98	\$128.00	\$15,157.87
David, Alicia C	\$6,080.68			\$6,080.68
David, Hunter A	\$546.94			\$546.94
Degelsmith, Amanda B	\$1,185.00			\$1,185.00
Downie, Barbara A	\$60.58			\$60.58
Drew, Todd M	\$54,814.41	\$7,163.22		\$61,977.63
Duford, Jonathan P	\$0.00			\$0.00

EMPLOYEE WAGE SUMMARY

(Calendar Year 2017)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Eastman Jr, David John	\$50,313.20	\$2,685.28	\$2,441.23	\$55,439.71
Eaton, Donald	\$11,372.26			\$11,372.26
Emery Jr, John T	\$22,723.50	\$4,331.52	\$5,545.76	\$32,600.78
England, Katherine D	\$150.00			\$150.00
Ericsson, Jennifer A	\$53,188.00		\$9.60	\$53,197.60
Espinosa, Matthew R	\$3,178.18		\$224.00	\$3,402.18
Ess, Kathryn S	\$964.04			\$964.04
Fellows, Myrton H	\$36,029.20	\$1,363.90		\$37,393.10
Ferguson, Thomas H	\$67,597.64	\$16,930.59	\$4,535.75	\$89,063.98
Fife, Rose M	\$922.60			\$922.60
Finan, Elizabeth D	\$55.38			\$55.38
Fisher, Lori A	\$70,993.47		\$13.60	\$71,007.07
Francoeur, Margaret	\$735.32			\$735.32
Freeman, Daniel K	\$44,526.40	\$7,313.43	\$225.38	\$52,065.21
Gage, Nicole ML	\$41,559.55	\$722.90		\$42,282.45
Gamelin, Roland A	\$2,599.83			\$2,599.83
Garland, Robert G	\$19,978.74			\$19,978.74
Gilman, Wendy B	\$2,400.16			\$2,400.16
Girard, Christopher J	\$2,193.69			\$2,193.69
Goodacre, Philip J.	\$52,518.09	\$7,489.41	\$3,966.04	\$63,973.54
Gourley, Dana J	\$16,954.96	\$346.17		\$17,301.13
Gourley, Noel R	\$56,503.60	\$10,203.38		\$66,706.98
Gow, Chris G	\$85.24			\$85.24
Greenwood-Young, Cindy L	\$18,856.24			\$18,856.24
Griffin, Jennifer B	\$6,780.70			\$6,780.70
Guerrette, Julie	\$1,614.07			\$1,614.07
Guertin, Anne-Marie	\$30,370.56			\$30,370.56
Gunnison, Albert M	\$2,326.69			\$2,326.69
Hadaway, Jill	\$119.99			\$119.99
Hague, Michael D	\$53,320.88	\$8,403.45		\$61,724.33
Harkins, Jake H	\$2,437.44			\$2,437.44
Harrington, Mitchell R	\$79,864.82		\$9,986.16	\$89,850.98
Hatem, James V	\$100.00			\$100.00
Hayes, Scott B	\$75,177.66	\$10,260.41	\$17,473.83	\$102,911.90
Hinkell, David W	\$389.84			\$389.84
Holdsworth, Amelia L	\$4,305.70			\$4,305.70
Horton Kenison, Gale V	\$46,021.60			\$46,021.60
Howard, Alison K	\$3,853.72	\$325.46		\$4,179.18
Hunter, Colleen S	\$999.96			\$999.96
Hyslop Jr, Willis E.	\$634.50			\$634.50
Imse, Peter F	\$200.00			\$200.00
Ives, Timothy K	\$2,776.93		\$160.00	\$2,936.93
Joslin, David T	\$956.80			\$956.80
Judd, Harold T	\$999.96			\$999.96
Judkins, Kenneth	\$1,184.95			\$1,184.95
Keller, John J	\$7,710.20	\$219.36		\$7,929.56

EMPLOYEE WAGE SUMMARY

(Calendar Year 2017)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Kenyon, Kathleen G	\$27,578.01			\$27,578.01
Kimball, Leland	\$10,646.43			\$10,646.43
Kiniry, Benji J	\$999.96			\$999.96
Kirouac, Lindsay M	\$3,915.75			\$3,915.75
Konstantakos, Jennifer H	\$3,431.20			\$3,431.20
Koustas, Maria	\$943.55			\$943.55
Krause, Karen L	\$3,037.40			\$3,037.40
LaBontee, Lynn D	\$29,281.33			\$29,281.33
LaCroix, Scott A	\$16,384.86	\$107.65		\$16,492.51
Lagos, Kathy J	\$6,134.74			\$6,134.74
Lambert, Keith B	\$57,719.43	\$3,875.71	\$11,932.61	\$73,527.75
Lamy, Philip T	\$60,795.61	\$13,242.39	\$24,174.73	\$98,212.73
LeBlanc, Matthew S	\$32,947.50	\$1,080.53	\$5,724.56	\$39,752.59
Lessard, Madeline	\$1,947.45			\$1,947.45
Lind, Christopher J	\$10,814.41		\$986.76	\$11,801.17
Lindquist, Tonia L	\$41,959.39	\$58.38		\$42,017.77
Lougee, Margaret M	\$81,138.41		\$1,125.00	\$82,263.41
Lover, Michelle L	\$6,790.69			\$6,790.69
Lucas, Kristina L	\$7,239.25			\$7,239.25
Mahoney, Anne E	\$37,517.21		\$1.60	\$37,518.81
Malilay, Loren W	\$1,480.36			\$1,480.36
Marquis, Kevin J	\$1,413.11			\$1,413.11
Marshall, Brooke A	\$2,381.24	\$26.57		\$2,407.81
Martin, Tamara	\$3,752.00			\$3,752.00
Marvin, Jonathan W	\$513.80			\$513.80
Mattice, Anne Z	\$128.63			\$128.63
Mattice, Mark E	\$1,197.94			\$1,197.94
Merrigan, Arthur	\$64,747.81	\$3,012.66	\$1,183.86	\$68,944.33
Minard Jr, Richard J	\$60.00			\$60.00
Mooers, Joyce M	\$53,320.87			\$53,320.87
Moore, Parker Dale	\$961.03			\$961.03
Murray, Michael M	\$47,712.76	\$7,903.63	\$13,130.06	\$68,746.45
Naik, Mridula S.	\$58,054.04		\$9,986.16	\$68,040.20
Nicolopoulos, Christopher R	\$999.96			\$999.96
Nylen, Patrick A.	\$41,758.40	\$5,876.42		\$47,634.82
Oberman, Richard F	\$1,034.04			\$1,034.04
Orcutt, Muriel M	\$540.00			\$540.00
Parker, Haley M	\$2,124.62			\$2,124.62
Patten, Betsey L	\$1,474.63			\$1,474.63
Pike, Robert R	\$22,458.27			\$22,458.27
Piroso, Brian M	\$41,758.40	\$7,724.09		\$49,482.49
Pistey, Richard	\$2,734.88			\$2,734.88
Porter, Lauren M	\$4,170.68			\$4,170.68
Pratte, Matthew A	\$55,386.92	\$14,409.76	\$6,856.82	\$76,653.50
Rabbitt, Michael F	\$7,153.48	\$955.26		\$8,108.74
Ralston, Jessica L.	\$2,778.65			\$2,778.65

EMPLOYEE WAGE SUMMARY

(Calendar Year 2017)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Richards, Lois A	\$20,011.02			\$20,011.02
Roberts, Anthony J	\$158.73			\$158.73
Rose, Cynthia D	\$61,560.80		\$7,499.40	\$69,060.20
Ruggles, Geoffrey B	\$79,491.20			\$79,491.20
Seligman, Adam I	\$389.66			\$389.66
Shuman, Janette V	\$45,730.40	\$55.14	\$7,499.40	\$53,284.94
Siegel, Jeffrey J	\$115.38			\$115.38
Skoglund, Brandon P	\$58,207.68	\$5,964.70	\$1,955.24	\$66,127.62
Smith, Liam C	\$435.13		\$64.00	\$499.13
Snegach, Alvina	\$33,940.85	\$105.79		\$34,046.64
St George, Jason D	\$1,013.43			\$1,013.43
St. Hilaire, Emily	\$1,881.00			\$1,881.00
Stack, David L	\$110,763.50			\$110,763.50
Stewart, Mark B	\$880.00			\$880.00
Stone, Scott N	\$1,388.28			\$1,388.28
Sweeney, Timothy P	\$85,792.40			\$85,792.40
Szumierz, Shannon E	\$150.00			\$150.00
Taylor, Matthew A	\$77,347.60			\$77,347.60
Titus, Beth A	\$6,620.85			\$6,620.85
Udelson, Hayden O	\$2,090.00			\$2,090.00
Ulrich, Bayley E	\$455.08			\$455.08
Urbina, Isabella	\$1,912.48			\$1,912.48
Van Dyke, Michael E	\$4,732.11			\$4,732.11
Van Wyck, Joy L	\$90.79			\$90.79
Vecchione, Michele	\$4,526.00			\$4,526.00
Vogel, Stephanie J	\$46,021.60		\$9,986.16	\$56,007.76
Vogt, Taylor J	\$0.00			\$0.00
Wadsworth, Karen O	\$226.54			\$226.54
Walz, Mary E	\$513.80			\$513.80
Welch-Zerba, Alexandra	\$1,573.10			\$1,573.10
Welcome, Corey A	\$41,758.40	\$4,797.05	\$0.00	\$46,555.45
Westover, Bryan L	\$51,267.23	\$133.91	\$7,499.40	\$58,900.54
Wood, Brandon M	\$4,090.59			\$4,090.59
Wood, William H. I	\$758.70			\$758.70

*Other includes health insurance opt-off payments, special detail pay (fully reimbursed by vendors), fire watches, and added hours not paid at OT rate.

Community Development



Community Development

COMMUNITY DEVELOPMENT DEPARTMENT

Matt Taylor *Director*

The primary role of the Community Development Department is to assist current and future residents and tax-payers 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.

In May 2017, Scott Lacroix, the Town building inspector, took a full-time position with the Town of Meredith. Bow was fortunate to have an individual with many years of experience in the construction trades to fill the permanent part-time position when Scott left. Bob Pike, a familiar face to many in town, has served as a backup building inspector since January and was hired for the permanent position in May. His practical experience and his common-sense approach are an asset to the Town. In addition to Bob, the Town is fortunate to have Janette Shuman, Alvina Snegach, and Bryan Westover serve in the Department. Many thanks for all their hard work over the past year.

I have worked here in Bow for about two years now, but I have lived and worked in New Hampshire for the past eighteen 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

Bob Pike Building Inspector

There was a small reduction in residential construction in 2017, but an uptick in commercial construction and the trend seems likely to run steady in the coming year. The construction industry has 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 call the Building Department at: 223-3973 or email: Bpike@bownh.gov or visit the Town's website at www.bownh.gov.

Permits Issued

	2015	2016	2017
New Single Family Homes	17	26	21
Additions	22	16	8
Garages	7	3	8
Decks	9	7	12
Residential Renovations	18	21	33
Commercial New	3	2	5
Commercial Additions/Renovations	12	5	14
Electrical	77	55	54
Plumbing	6	14	14
Mechanical	112	96	82
Signs	8	13	5
Misc.	17	21	16
Demolition	2	5	1
Fire	1	0	0
Water Connection	1	4	8
Sewer Connection	1	0	1
Pools	8	7	10
Sheds	12	15	6
Basement Renovations	3	6	11

Total Permits 309

Total Building Permit Inspections for 2017: 625

BUSINESS DEVELOPMENT COMMISSION

William Hickey *Chairman*

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.

The BDC continued to conduct business visitations to get 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 Baker Free Library in May and the second was hosted at the new Bow Public Safety Center 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 continued its effort to bring public water to Bow Junction and Bow Mills. A discussion was initiated with the City of Concord regarding the water issue and the Commission also supported the establishment of a Tax Increment Finance District to bring municipal water north. The Board also discussed the possibility of sharing water and sewer capacity with Hooksett and discussions were held with the Hooksett Water and Sewer Precincts. The BDC advocated this past year for a zoning change to create a new mixed use district in Bow Mills, which passed overwhelmingly at the 2017 Town Meeting.

The BDC meets 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 L to R: Alvina Snegach (Community Development Clerk), Stan Emanuel, Bill Hickey, Larry Haynes, Bryan Westover (Assistant Planner). *Standing L to R:* Mike Percy, Dick Kraybill, Chief Margaret Lougee, John Meissner, Matt Taylor (Community Development Director), June Branscom, Colleen Hunter, Selectman.

CENTRAL N.H. REGIONAL PLANNING COMMISSION

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 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 also provides technical assistance services, including zoning ordinance development, grant writing assistance, circuit rider assistance, plan review services, local master plan development, capital improvements program development and guidance, hazard mitigation planning guidance, and Planning Board process training. CNHRPC advocates for member communities and assists and encourages them in both municipal and regional endeavors.

In 2017, CNHRPC undertook the following local activities in Bow:

- Provided assistance to the Planning Board to complete the Master Plan update. The Bow Master Plan 2017 was adopted by the Planning Board on October 5, 2017.
- Assisted Bow Open Spaces with mapping trails in Town, including finalized map products for the Knox/School Forest Trail System and Nottingcook Trail System. Assisted in creating a comprehensive dataset of trails on private and public land for use as a planning tool and also to assist in emergency response.
- Initiated the update of Bow's Hazard Mitigation Plan 2013 with the Hazard Mitigation Committee through funding from the NH Homeland Security and Emergency Management (NH HSEM) and the Federal Emergency Management Agency (FEMA).
- Conducted twelve (12) traffic counts along state and local roads as part of CNHRPC's annual Transportation Data Collection Program. Over 200 traffic counts were completed across the region.

In addition to local activities, various region-wide activities were completed:

- Initiated the update of the Central/Southern NH 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. 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.
- Continued the support of the CNHRPC Regional Brownfields Program through funding from the United States Environmental Protection Agency (EPA). In 2017, site assessments were initiated in four communities and additional sites were identified for future assessments.
- Initiated development of the update of the Regional Transportation Plan. Originally completed in 2008, the plan establishes direction and a proposed set of actions for transportation projects and programs in the region over the next 25 years.
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). Matt Taylor is the Town's TAC representative. In 2017, CNHRPC staff worked with the TAC to complete the preparation of the Regional Transportation Improvement Program (TIP) to ensure that the region's needs

were adequately addressed in the 2019-2028 State Ten Year Transportation Improvement Plan. Through this process, the CNHRPC TAC continued to support the I-93 Bow-Concord Improvements Project that includes future improvements to I-89 Exit 1. Information related to the TIP update process can be found at www.cnhrpc.org/transportation/transportation-improvement-program-tip.

- Continued to promote CommuteSmart New Hampshire. Staff organized the CommuteSmart Challenge (May 15th-19th) and conducted outreach efforts to local businesses and organizations. 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. In 2017, 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. In Bow, there are currently four (4) residents receiving rides and one (1) driver providing rides through the enhanced Mid-State RCC Volunteer Driver Program. For more information, visit www.midstatercc.org.
- Provided geographic information services (GIS) mapping assistance to local communities. Staff provide local mapping assistance and analysis as requested and maintain a GIS database for each for each municipality and the region as a whole.
- Provided assistance to NH Department of Transportation (NHDOT) Complete Streets Advisory Committee (CSAC). CSAC 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.
- Updated CNHRPC Community Profiles located on CNHRPC webpage with most recent demographic data. These profiles can be viewed at www.cnhrpc.org/gis-data/2010-census-data.

For additional information, please contact the CNHRPC staff or visit us at www.cnhrpc.org. CNHRPC Commission meetings are open to the public and interested citizens are encouraged to attend.

CONSERVATION COMMISSION

Sandra Crystall *Chairman*

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, provides recreational opportunities, and contributes to the rural character of the town.

The Commission under the authority of RSA 36-A:

- Advises the NH Dept of Environmental Services (NHDES) on applications that propose projects with impacts to 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.

MEMBERS

Sandra Crystall, *Chairman*
Wendy Waskin, *Vice Chairman*
David Kirkpatrick, *Secretary*
Bob Ball
David Eskeland
Amanda Kallenbach, *Alternate*
Katherine Lane, *Alternate*

The Bow Conservation held 12 meetings and convened two site walks (including a joint site walk with the Planning Board) to review proposed projects seeking wetland conditional use permits (CUPs) for impacts to wetland or wetland buffers. The commission reviewed three applications for wetland CUPs for a new subdivision, a single residential lot, and Eversource work on transmission lines, and responded to consultations on two other Eversource projects.

We welcomed two residents who joined the commission this year, David Eskeland and Amanda Kallenbach. Dave and his wife Janis have lived in Bow since 1998. Dave has been a Conservation Officer with the NH Fish and Game Department since 1990 and now works as a Deputy Conservation Officer. Amanda is a new resident to Bow and was formerly an Inland Wetlands Commissioner in Connecticut. She is a committed environmental steward and advocate. We appreciate their interest and active participation in the protection of Bow's natural resources.

The BCC maintains memberships in the NH Association of Conservation Commissions, (NHACC), the Upper Merrimack River Local Advisory Committee (UMRLAC), and the NH Association of Natural Resource Scientists (NHANRS). These organizational memberships provide information and guidance to inform our members about new tools for the protection and management of our land, water, and wildlife. Members attended the NHACC annual meeting, a trail bridge-building workshop held in Bow, the Weed Watcher workshop, and a vernal pool workshop.

Commission projects

The commission focused on two project areas this year, the Natural Resources section of the Master Plan, and monitoring and managing water quality and variable milfoil invasion in Turee Pond.

The commission identified the following goals for long-term protection and management of Bow's natural resources:

1. Preserve, conserve, and manage Bow's abundant natural resources to promote healthy flora and fauna and enhance the quality of life for its residents.
2. Maintain and enhance the rural character of Bow through a balance of developed and undeveloped areas.
3. Grow a citizen base that has awareness of the strengths and vulnerabilities of the town's natural resources.

The Master Plan was adopted by the Planning Board in October. A copy may be downloaded from the town website: <http://bownh.gov/DocumentCenter/View/1675>.



Photo credit: Sandra Crystall

Turee Pond

In 2015, our 47-acre natural pond was identified as having the invasive variable milfoil, which likely was transported on boats from nearby ponds with variable milfoil. In 2016, the pond was treated with an herbicide to kill as much milfoil as possible. In late spring 2017, specially trained divers harvested 616 gallons of variable milfoil from Turee Pond. A grant from NHDES covered part of the cost of that removal work. The commission hosted an educational “Weed Watcher” training in May with NHDES biologist, Amy Smagula. Attendees learned how to recognize invasive species and why they are a threat to the health of our waters. Milfoil will require continued management to ensure the pond does not degrade further.

This year, Bob Ball took on monitoring the water quality of Turee Pond as part of the Volunteer Lake Assessment Program (pronounced V-LAP) sponsored by NHDES. This program assists NHDES in evaluating lake water quality, and provides volunteer monitors and communities with reports on lake health to support educated decision-making regarding the future of New Hampshire’s lakes and ponds.

Bob sampled the pond for water quality four times between June and September 2017 using specific protocols. The water quality data collected were pH, turbidity, Secchi disk depth, alkalinity, conductivity, chloride, total phosphorus and chlorophyll-a. The results have shown higher-than-average levels of phosphorus (a nutrient in some fertilizers) as well as chloride (applied to town roads and often used for water softeners). Many thanks to Kally Abrams who was a VLAP volunteer for nine years.

Town Forests

In consultation with the Town Forester, Ron Klemarczyk, the commission authorized a timber harvest on the Robinson Road lot. It was planned for early 2017 but due to the lack of frozen ground conditions, did not occur until late 2017.

Sandy Crystall and the Town Forester accompanied Steve Walker of the NH Office of Energy and Planning (now the Office of Strategic Initiatives) for easement monitoring of several town lands for which the state holds the conservation easement. Additional marking of easement boundaries was conducted and more will be done in 2018.

The commission provided support for a trail bridge-building workshop, held in October 2017 and sponsored by Bow Open Spaces and UNH Cooperative Extension. The commission contributed toward the cost of lumber for the workshop and registration of Bow residents who participated (one commission member and other residents).

Upcoming projects

The commission is interested in:

- Developing a Natural Resources Inventory to assist in the management of current town lands and identification of other resources that warrant protection. Sandy Crystall gave a presentation to Bow Open Spaces about the need for a Natural Resources Inventory to inform management of town lands and beyond, and plan and maintain trails with wildlife in mind.
- Engaging Bow High School students in projects that can inform knowledge of our natural resources.
- Exploring chemical-free or integrated pest management options for management of town properties.

We welcome any residents who are interested in Bow's natural resources. The commission meets monthly on the second or third Monday of the month (the Monday before the Planning Board meeting).

We appreciate the support of Alvina Snegach, Bow's Community Development Clerk.



Seated L to R: Wendy Waskin, Sandra Crystall, Standing L to R: Alvina Snegach, Bob Ball, Dave Kirkpatrick, Amanda Kallenbach

PLANNING BOARD

Bill Oldenborg *Chairman*

MEMBERS

Bill Oldenborg, *Chair*

Sandy Crystall, *Vice Chair*

Tony Reynolds, *Secretary*

Christopher Nicolopoulos, *Select Board representative*

Don Berube, Jr.

Allen Lindquist

Adam Sandahl

Harry Judd, *Alternate Select Board representative*

Willis Sloat, *Alternate*

Kristen Hayden, *Alternate*

David Glasier, *Alternate*

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 rule-making 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 15 times during 2017 at public meetings to review development applications and proposed changes to

Town ordinances and regulations. In addition, the Board conducted six site walks. Site walks provide the board and other interested residents an opportunity to view properties proposed for development. The Board received fifteen new applications in 2017, compared to nineteen in 2016.

In 2017 the Board approved four site plans for new or expanded businesses (2 more than last year), seven requests for minor modifications to site plans, one residential subdivision, one non-residential subdivision, and two conditional use permits. No residential site plans for new dwelling units were presented to the Planning Board in 2017. Commercial projects included a 7,500 square foot addition to Berube Truck, a 12,400 square foot office and warehouse addition for Bow Auto Parts, and a new 10,000 square foot warehouse building for Geddes Building Movers. The Town issued twenty-one building permits for new dwelling units compared to twenty-six last year.



Seated L to R: Matt Taylor (Community Development Director), Sandra Crystall, Bill Oldenborg, Chris Nicolopoulos, David Glasier.

Standing L to R: Kristen Hayden, Alvina Snegach (staff), Willis Sloat, Don Berube, Jr., Allen Lindquist, Adam Sandahl, Garth Orsmond.

Not Pictured: Tony Reynolds, Harry Judd.

The Planning Board completed work on the Master Plan update over the past year; the plan was adopted in October. The final document can be viewed on the Town website and hard copies are available at the Community Development Office.

For the March 2017 Town Meeting, the Planning Board submitted a proposed revision to the Zoning Ordinance and Zoning Map to create a new Bow Mills Mixed Use District, which passed overwhelmingly. There are no zoning changes proposed for this year's Town Meeting.

The Board adopted a new public safety impact fee, which became effective in June. To date, a few thousand dollars have been collected that will help to offset bond payments for the public safety building

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.

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 2017.

ZONING BOARD OF ADJUSTMENT

Harry C. Hadaway, Jr. *Chairman*

MEMBERS

Harry C. Hadaway, Jr., *Chairman*

Robert W. Ives, *Vice Chairman*

Donald A. Burns, *Secretary*

LeaAnne Haney, *Regular Member*

Tony Reynolds, *Regular Member*

Thomas A. Fagan, *Alternate Member*

Maya Dominguez, *Alternate Member*

made by the Code Enforcement Officer / Building Inspector. There are also provisions for a rehearing of ZBA decisions under some circumstances.

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. There were no changes in the composition of the Board in 2017. The Board of Selectmen reappointed both Robert Ives and Donald Burns to three-year terms. Elected officers remained the same as last year. 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 2017 the Board held four regular meetings. 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 five site walks held in 2017. This past year the Board received 4 applications for relief (two variances and two special exceptions), one motion for rehearing, and two appeals of an administrative decision. All the special exceptions were granted; one variance was approved and one was denied; one appeal was referred to the Planning Board, and the other will be reviewed in January of 2018.



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

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

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 2017, the ZBA Rules of Procedure were updated once 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 the Community Development staff for their administrative support. On behalf of the Town, the Chairman extends appreciation to each and every Board Member for their commitment of time, energy, and ideas.



Culture and Recreation



HERITAGE COMMISSION

Faye Johnson, *Secretary*

MEMBERS

Gary Nylen, *Chair*

Mark Leven, *Vice-Chair*

Faye Johnson, *Secretary*

Sue Wheeler

John Meissner

James Dimick

Eric Anderson, *Selectmen's Representative*

Darren Benoit, *Alternate*

Ralph Mecheau, *Alternate*

Maureen Arsenault, *Alternate*

In May Bow Heritage Commission welcomed new member Maureen Arsenault. Her research skills in locating maps and information have been appreciated in our current project to reconstruct Old Bow Mills, Bow Junction, Turkey River and Valley Road for historic signs in the area.

In June, Bow Heritage Commission sponsored Pamela Weeks "New England Quilts and the Stories They Tell". People attended with their historic quilts, learned more about their history and shared their stories. A great event!

The Bow Department of Public Works installed the long awaited portable handicap ramp and parking area in time for our September

Heritage Day and Memorial Bell Ringing. A power point presentation of "Bow Mills Now and Then" showed photos and information from the 1800s to the present, including buildings destroyed by the construction of the interstates. Members of the Suncook Valley Chorale entertained with show tunes, Bow Men's Club provided a beef stew/cornbread lunch, and Pastor Dick Rush officiated as the bell was rung for 39 Bow residents.

Baker History Room shelving units have been installed, the Henry Baker book collection has been shelved, papers, photos, books, and artifacts have been moved to the room and a photo inventory has been taken. Hours of operation will be posted on the Baker Free Library website. Residents wanting to volunteer in staffing this room should use the contact listed below.

During the past year we have:

- Updated the Historical and Cultural Resources section of the 2017 Bow Master Plan,
- Verified the "historic sites or points of interest" on the 2018 Map of Bow for the Rotary Club,
- Prepared an historical information sign for the Knox Road Town Forest, noting accomplishments of early area settlers and notable teachers for whom the trails are named for Bow Open Spaces;



Daniel Belair earned NH Eagle Scout Project of the Year for cemetery inscription preservation at the Alexander Cemetery.



Caleb Mercier designed a website for the Bow Heritage Commission and loaded historic photos for his BHS Senior Project

- Provided input on the ADA work at the Old Town Hall, and,
- Answered many inquiries for historical and genealogical information.

BHC wishes to recognize three town residents for their contributions to town heritage.

Daniel Belair for his Eagle Scout Project cleaning photographing, and recording all inscriptions in the Alexander Cemetery, resulting in 6 photo albums, with flash drive, now available in the Library Baker Room.

Matt Bailey for designing, building, and donating a cabinet for the Luther Morgan Rifle previously donated by Robert Morgan, now mounted in the Baker Room.

Caleb Mercier for his BHS Senior Project preparing a BHC website and loading historic photos.

We are always looking for help in preserving Bow's history, such as assisting with inventory, cataloging photos, restoring old scrapbooks and spring cleaning the Old School House.

Thanks for your ongoing support

Contact Faye Johnson, 603-228-8149 or fjohnson915@myfairpoint.net



Matt Bailey designed, built and donated the case to display the historic Morgan Rifle in the Baker Historic Room at the Baker Free Library.
Photo by Eric Anderson.

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 2017 we said goodbye to David Joslin as one of our Pages. In August we welcomed Hunter David, BHS student, as a new Page. Please say “hello” to him during your next visit!



Hunter David

Photo by Eric Anderson

Lower Level Renovations Completed

After more than 9 years of planning and 4 years of fundraising, the Library's Lower Level Renovation was completed and opened to the public on March 1, 2017! Total project cost was \$624,429, which is only 4% higher than the project cost of \$600,000 projected five years earlier in 2012. The completion of this project provides community space and meeting space for all of our residents, tutoring rooms for students, a kitchenette for expanded classes, and climate-controlled space for the Bow Heritage Commission's artifacts and research collections related to Bow history. We are so very grateful to Town residents for supporting this project through warrant article approval and their tax dollars since 2012, as well as the many residents who donated privately to the project and enabled this to be a truly 50-50 public/private endeavor for the benefit of our town. We still need to furnish part of the Bow Rotary Community Area, and will be working on that for 2018.



Library Trustee candidate Mark Van De Water speaks at the 2017 Candidate's Night on March 1, 2017, which took place in the newly-opened Merrimack County Savings Bank Room in the Library's Lower Level. *Photo by Eric Anderson*

Meeting Room Use Skyrockets

With the opening of our Lower Level meeting spaces in March 2017, we have experienced a huge jump in use for the rest of the year: 98 groups used the meeting spaces since March 2017, holding 361 events/meetings/classes. This is a 42% increase in meetings and a 59% increase in groups using Library meeting spaces over 2016 statistics. We anticipate use will continue to grow, and hope that those who haven't stopped by to look at the renovated spaces or check out our policies for room use online, will do so. Bow residents can use any of our meeting spaces free of charge for non-profit purposes, and at a reduced fee if the use is for-profit. We are increasing our for-profit rentals, which is providing income to continue upkeep in our meeting rooms (changing some lights to dimmer switch control; installing automatic

shut off faucets in the bathrooms to save water use; obtaining furniture for the Bow Rotary Community Area etc.). The unique aspect of our business rental philosophy is to try and make it more than a monetary transaction – we want businesses who use our spaces to understand the importance of the Bow community as the true “owners” of the Library. In 2017-18, the Library Trustees agreed to rent the Lower Level meeting spaces to Yoga NH (a Concord-based business owned by Maureen Miller) for yoga teacher training sessions as well as other workshops. In addition to the daily rental fee, Yoga NH agreed to offer free yoga classes to Bow residents and library card holders each month. With the average drop-in rate for a yoga class in Concord at \$15 per person, this is a great way to introduce yoga to residents, allow residents with a practice to save a little money by taking a class here, and best of all the classes do not conflict with yoga classes already offered by the town’s Parks and Recreation department. We hope to structure more rentals like this in the future, where businesses give back to the residents in Bow in some manner, highlighting the importance of our community and working together to make it a better place.

Library Becomes Passport Acceptance Facility

In mid-July 2017, the Library became the second public library in New Hampshire to qualify as a Passport Acceptance Facility with the US State Department (Dover, NH public library was the first in January 2017). Six of our library staff trained in June to become Passport Acceptance Agents, and we started processing new passport applications from anyone in the state in mid-July. We felt this service would not only benefit our wider community since we have more open hours than the post offices, but also would provide some revenue that would support services that Bow residents want. The Library received \$25 for each passport application it processes, and we have processed a total of 107 applications in 2017, for a total of \$2,675 in gross revenue.

Library Trustees have stipulated that the monies collected will support electronic resources such as Hoopla, our new digital resource for downloadable books, music, TV, movies, and comics. We have seen a steady increase in use of Hoopla since it started in August, and feedback has been very positive from users. The best thing about Hoopla is that we only pay for what users check out – it truly is a user-driven resource. Users can check out up to 4 items per month, accessing items via their mobile devices or computer. If you haven’t used it yet, consider trying it in 2018!

Residents See Great Return-On-Investment 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 2017, our users borrowed almost \$1.3 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.

2017 Year-End Statistics

Registered Patrons:

Adults:	3,154
Children (under 18):	1,288
Bow School District staff:	57
Out-of-Town cardholders:	67
ILL Libraries:	256
Courtesy cards (Employees of Bow businesses): ..	154
Total Registered Patrons:.....	4,976

Collections:

Adult materials circulated:	55,500
Juvenile/Young Adult materials circulated:	39,988
Total materials circulated:	95,488
Total number of items	
in our physical collections:	45,784
Total materials added in 2017:	4,070
Total materials borrowed	
from other libraries by BFL:	2,290
Total materials loaned by BFL	
to other libraries:.....	1,192

Classes/Events

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

Adult attendance:	1,888
Total Adult classes/events:	118
Teen attendance:	817
Total Teen classes/events:	9
Juvenile attendance:	2,822
Total Juvenile classes/events:	113
Total attendance:	5,527
Total classes/events:	240

From the Trustees

C. Peirce Hunter Secretary

The Baker Free Library Trustees continue their efforts to ensure that the Library meets the needs of Bow residents as a place for learning, quiet reflection, meeting space for private and public groups, and as a community center for safe and thoughtful discourse and engagement.

The Trustees are composed of five members elected by Bow residents. Continuing Trustees are Christine Carey, Chair; David Withers, Treasurer; Peirce Hunter, Secretary; and Benette Pizzimenti. Marc Van De Water was elected this year and joined the Trustees in April.

This year marked the retirement of Tom Ives who served as a Trustee for 14 years, including many as Chair of the Trustees. We thank him for his years of dedicated service to the Library. Tom, working with Library Director, Lori Fisher, oversaw the successful renovation and dedication of the lower level. In recognition of their efforts, Tom and Lori were honored with the Community Service Award by the Bow Rotary Club in July.

The Baker Free Library is fortunate to have Lori Fisher as its Director. She is a tireless advocate for the Library. She also demonstrates excellent organizational skills, managing the budget, staffing, collections, outreach, facilities and other functions of the Library. The Trustees undertook a formal job evaluation this year and judged that her performance attains the highest levels.

Lori's talents were also recognized by outside organizations. This year she was awarded the "Ann Geisel Award of Merit" by the New Hampshire Library Association (NHLA). This award is given to a NHLA member who has achieved significant career accomplishments, is extremely supportive of, and demonstrates outstanding service, to libraries. Lori was also honored with the "New Hampshire Library Director of the Year Award" given by the NH Library Trustees Association. This award recognizes initiative in developing library programs and services for community needs, effective management skills, leadership, professionalism, and advocacy for libraries as the community's most important resource. Congratulations Lori!

The newly renovated Lower Level was completed and opened this spring. The renovation was funded by the Town, and by private donations to the Library. A Dedication and Donor Appreciation reception was held in April to thank those who worked so hard and contributed to the remodeling. The new lower level space features a large meeting area, complete with audiovisual equipment. There are also quiet reading areas, a kitchenette, tutoring rooms, a book sale room, and a climate-controlled room to house the Bow Heritage Commission's documents and artifacts. The Lower Level is served by an ADA compliant elevator so that it is accessible to all. If you have not seen the Lower Level, please stop by and take a look. The Lower Level is available and can be reserved for use by Bow residents, and also to groups and businesses for functions, meetings, and other gatherings. Please contact the Library for details and reservations.

The Trustees have been very active this year. We work closely with Lori to construct the budget, manage the facility, and oversee policies. The Trustee by-laws have been reviewed and updated. General repairs of the roof, heating and cooling systems have been undertaken. The Trustees are also enhancing their professional development by viewing a series of videos "Short Takes for Trustees" that address issues such as board ethics, effective meetings, and the role of the Trustees in library governance.

The Trustees also look ahead to anticipate and prepare for future Library needs. A Long Range Strategic Plan for 2018 to 2022 will be published in early 2018. Trustees and Lori met with community groups to discover the concerns, hopes, needs and challenges facing Bow in the coming years, and how the Library can best serve the Town. The Library Mission Statement, tag line and logo are also being revised.

The Trustees invite community input. Meetings are open to the public. The meeting schedule is published on the Baker Free Library website.



2017 Library Board of Trustees. Seated L to R: Marc Van De Water, Christine Carey, and Benette Pizzimenti. Standing L to R: David Withers, Peirce Hunter, and Library Director, Lori Fisher. Photo by Eric Anderson.

PARKS & RECREATION DEPARTMENT

Cindy Rose *Director*

The mission of The Bow Parks & Recreation Department is to provide a diverse recreation program for all ages with programs that include sports, fitness & the arts; to improve quality of life and build a sense of community through our activities and special events, and to help people enjoy the outdoors with our fields, trails and programs.

During the year of 2017 we offered the following:

PROGRAMS:

50-Plus Fitness	Archery	Basketball Camps/Leagues
Basketball for Adults	Body Blast	Boot Camp
Bridge	Celebrating Children	Children's Art Classes
Christmas Gnomes	Counselor in Training	Dance Camp
Dog Obedience	Field Hockey	Floor Hockey
Gym Time	Hikes	Kidz Kamp
Lacrosse	Mindful Meditation	Granite State Track & Field
Ninja Challenge Camp	Ski/Ride Program	Pay It Forward Fitness
Princess Camp	Rising Stars Dance	Safe Sitter
Soccer-Pre-K/Kindergarten	Sports Day	Strings Lessons
Snap Happy Photography Class	Snow Shoe	Step it up & Having a Ball
Summer Camp	Summer Trips	T-Ball
Teen Fit Camp	Tennis Lessons	Tip Tap Toe Dance Lessons
Ultimate Frisbee	Volleyball for Adults	Yoga for Fitness
Zumba & Pound Classes		

SPECIAL EVENTS:

Easter Egg Hunt	Mother's Day Tea	Halloween Party
Gingerbread House Workshop	Holiday Art Workshops	Tree Lighting/Santa Visit

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 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 & Recreation News". We also add links to local youth sports programs.

How do you register for a program? Stop by our office, fill out a registration form (one/person/year) and make payment. Feel free to give us a call at 223-3920 for any assistance needed. Currently, we do not offer online registration (or credit/debit cards).

The Town of Bow has five ball fields, three playgrounds, one team practice area, the Rotary Park, Bandstand Park and the town ice skating pond. Maintenance for these facilities is performed by the Bow Department of Public Works. In 2017, under the direction of Grounds Keeper, Dan Freeman, Hanson Park continued to improve and expand. The Fencing/Backstop at Gergler Field was replaced this fall with the financial assistance of the Bow Athletic Club and the Town of Bow. Special thanks to the various youth groups who continue to assist in the improvements of our fields through both labor and financial assistance. 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 223-3920 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.

Celebrating Children, the department's preschool program is housed at the Bow Municipal Building. Please look for their page in this town report with more information about all of their great offerings. If you would like to learn more, please give Celebrating Children a call at 228-2214.

The relationships this department shares with organizations such as the Bow Athletic Club, Bow Men's Club, Bow Rotary Club, Bow Garden Club, Boy Scouts, Girl Scouts, Bow School District and student clubs, along with many other local groups are relationships that we truly value and appreciate. Many of our special events include assistance from these groups, along with town departments, which enables us to make these events bigger and better for the enjoyment of so many in our community. These relationships allow us all to make a difference for the residents of Bow.

The Bow School District continues to offer their facilities for our Summer Camp, Youth and Adult Sports and various other activities and special events. Many school groups and individuals assist us with activities through their community service program and/or desire to help. We are very grateful for this assistance and continued relationship.

The success of each one of our programs is due to the amazing staff and instructors we have working with us. From our year-round programs through our summer camp and all in between, the dedication and care that everyone puts into their program reflects the success of this department. Thank you!

How does a new program begin? With an idea do you have an idea of something you would like to see offered or do you have a talent that you would like to share? If so, please stop in and talk with us. That's how it begins.

Thank You to all our participants and all who support this department. It's a pleasure to work with you all!



Bow Parks and Recreation Staff *L to R*: Anne Marie Guertin (Program Coordinator), Cindy Rose (Director), and Malinda Blakey (Recreation Director). *Photo by Eric Anderson.*

CELEBRATING CHILDREN PRESCHOOL

Cindy Greenwood-Young *Director*

The Preschool enjoyed another successful year! 2017 marked the twentieth 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 30 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.

A wonderful highlight came with a gift and visit from a past student, Jack Rich class of 2004. He presented the school with a "Friendship Bench" from the TINY GIRL, BIG DREAM organization. Acacia Woodley, the 14 year old founder of the organization also came to the dedication. These benches were apart of Jack's Bow High Senior Project, where he raised awareness about friendship & monies for benches. The mission is to not bully, but to promote friendship. Our bench was donated by Bridget Edinger, owner of Creative Dance Workshop of Bow. Congratulations, Jack for the good works you continue to do!

Our Grand Finale for the school year was our annual "Class Night Presentation" held at the Bow Elementary School for all our Family & Friends! The students perform, share their knowledge & enjoy a slideshow covering their school year fun & events!



In addition, Celebrating Children & our experienced staff also offer 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 228-2214 or email us at cgreenwoodyoung@bownh.gov

As we enjoy our twentieth year, plans are being made to celebrate all our Celebrating Children Alumni with a reunion! It is hard to believe our first graduating classes



Standing L to R: Michelle Lover, Julie Guerrette, Alicia David, Jessica Ralston, Cindy Greenwood-Young. Seated L to R: Loren Malilay, Alex Zerba, Kathy Lagos, Laura Beaudette. Missing: Jenn Konstantakos, Katie Crabb.

are 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!

Our Staff...

Cindy Greenwood-Young, Director

Kathy Lagos, Lead Teacher

Alicia David, Lead Teacher & Kidz Kamp Instructor

Laura Beaudette, Teacher Asst., Lead Sports Day & Kidz Kamp Instructor

Julie Guerrette, Lead 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

Loren Malilay, Teacher Assistant & Sports Day Instructor

Joy Van Wyck, Substitute

Kate Crabb, Story Time Volunteer

UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

The Upper Merrimack River Local Advisory Committee, (UMRLAC pronounced Uhm'-re-lack) capped a busy year in 2017 with a full slate of meetings, events, monitoring activities, public programs, and other activities for the upper Merrimack communities and beyond.

Established in 1990, the UMRLAC represents its six communities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield through its statutory duties including permit review and management plan coordination. The UMRLAC provides a voice for the upper Merrimack River towns and cities through the river's designation in the New Hampshire Rivers Management and Protection Program. The UMRLAC updates the Merrimack River Management and Implementation Plan (<http://www.merrimackriver.org/managementplan>) and coordinates the activities in it.

The UMRLAC reviewed and provided local comment on several project plans and proposals in the upper Merrimack including underground storage tanks in Concord and Franklin, an operation permit for Watts Regulator in Franklin, a whitewater park proposal in Franklin, herbicide application in Concord, and wetlands and shoreland permit applications in Concord. The Committee monitored and provided comment on several Federal Energy Regulatory Commission applications including Eastman Falls, Penacook Lower Falls, Campton, and Eversource facilities. UMRLAC representatives updated with new technologies its review guidelines.

The UMRLAC continued its tradition of professional improvement and hosted experts to present on a variety of issues. Presentations topics included underground storage tanks, the Suncook River avulsion, drought, MtBE, and Eastern Native Eastern Brook. The UMRLAC hosted a New Hampshire Rivers Council River Runners™ training session this summer with over a dozen volunteers participating.

The UMRLAC continues to support the Council and Friends of the Northern Rail Trail. UMRLAC representatives participated in and presented at the annual Local River Management Advisory Committees Workshop in May. The UMRLAC provided a letter of support to the Warner River Nominating Committee.

The UMRLAC is represented by Mike Hansen on the Brownfields Advisory Committee administered by the Central New Hampshire Regional Planning Commission. The UMRLAC 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 UMRLAC is working with the Upper Merrimack Watershed Association (UMWA) to assume and manage its non-statutory activities including community outreach, informative and data-rich website, St. Paul's School of the Upper Merrimack Monitoring Program Winter Series and Birckhead Science Lectures partnership, and the Upper Merrimack Monitoring Program (UMMP). In October, Stephen Landry and Michele Tremblay designed and presented, "You can learn a lot from a bug," at the invitation of New Hampshire Audubon.

The Upper Merrimack Monitoring Program marked its twenty-second year in 2017. 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 courier Adrienne Hutchinson and Chantal

McGuire. 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.

At its annual meeting in November, the UMRLAC elected officers Michele Tremblay, Chair; Steve Landry, Vice-Chair, Krista Crowell, Treasurer; and Gary Lynn, Secretary. This year, the UMRLAC bid farewell to and thanked Bill Dawson for his many terms of Northfield representation on the committee. His commitment and vision will be missed. The UMRLAC thanks Alan Larter, whose term ended in the summer, for his service to the City of Franklin and the committee. The committee welcomed Ashley Warner, representing Northfield.

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/Public Service of New Hampshire, and Watts Regulator/Webster Valve.

Please visit the UMRLAC's blog at www.MerrimackRiver.org/forum as well as its website, www.Merrimack-River.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 UMRLAC 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 the past year. All are welcome to attend the meetings. For further information, please contact Michele Tremblay, Chair via telephone at 603.796.2615, email at UMRLAC@MerrimackRiver.org or through your representatives listed below.

Boscawen
Thomas Gilmore

Canterbury
Anne Dowling
Adrienne Hutchinson

Franklin
Wayne Ives
Alan Larter (retired)
Donna Liolis
Nita Tomaszewski

Bow
Krista Crowell
Michael Hansen
Gary Lynn

Concord
Rick Chormann
Gary Lemay

Northfield
Glen Brown
William Dawson (retired)
Ashley Warner (new representative)

At-large
Stephen C. Landry
Michele L. Tremblay

Public Works



Public Works

DEPARTMENT OF PUBLIC WORKS

Timothy Sweeney *Director*

In the year 2017, the Public Works Department assisted in managing multiple projects, service requests and calls of concern.

Roads, Parks and Cemetery Division

The Public Works crew rang in the new year of 2017 by treating a quick moving snow storm. We also managed an additional 32 winter weather events that required trucks to be deployed to plow and salt/sand the roads.



Throughout the spring, summer and fall seasons, our road crews, lead by Supervisor Noel Gourley, accomplished many drainage repair projects throughout town ahead of each planned paving project. Paving commenced on the following thirteen (13) roads this season. Everett Ave, Tally Ho Lane, Hemlock Road, Westgate Road, Surrey Drive, Old Coach Road, Surry Coach Lane, Lincoln Drive, Juniper Lane, Beaver Brook Drive, Colonial Terrace, Crockett Drive and we also engaged a full reclamation project of Foote Road.

Our recreation fields, cemeteries and parks continue to flourish from the professional workmanship guided by our Groundskeepers, Dan Freeman and seasonal helper Jake Harkins. We enjoyed helping many organizations by providing assistance where needed with labor and equipment. A few projects to recognize at the Safety Center are the installation of the entrance sign and sidewalk lighting at the main entrance. We assisted Eagle Scout, Brian Chagnon with installing two Purple Martin Houses. One at the Hanson Park and one at the new Safety Center

Fleet Division

The oversight of our Fleet Division has recently changed and we welcome Scott Beaulac to the position of Fleet Manager. This division kept the town fleet, inspected, running and ready at all times. They continue to work closely with each department, troubleshooting the many electrical and mechanical issues that require attention to keep each department team, ready and functioning properly at all times. We also aided with the administrative actions of writing up specifications for purchasing the proper vehicles for all town departments and community needs.

Buildings Division

The Buildings division was busy addressing many building maintenance issues whether it was related to heat, air conditioning, plumbing, drainage, electrical or upgrades for ADA compliance. We assisted with overseeing the bid process and contract of the roofing upgrade project at the municipal building plus multiple other repairs at each town building that seem to demand our immediate attention, as any facility does.

On behalf of the dedicated Staff at the Bow Public Works Department, we want to thank everyone for their patience and understanding, for any delays that our daily operations may have caused and thank you all who help make the Town of Bow the fantastic community it is and continues to be!



Administrative Staff: Lynn Labontee, Tim Sweeney

Roads Staff: Noel Gourley, Mike Aborn, Mark Acebron, Clark "Chip" Craig, Bob Cepurneek, Brian Piroso, Rick Nylen, Corey Welcome and Mike Rabbit

Parks Staff: Dan Freeman and Jake Harkins

Fleet Staff: Scott Beaulac, Mike Hague and Phil Anderson,

Buildings Staff: Dana Gourley and Myrton Fellows



L to R: Brian Piroso, Mark Aceborn, Myrton Fellows, Chip Craig, Tim Sweeney, Dan Freeman, Lynn Labontee, Bob Cepurneek, Scott Beaulac, Mike Hague, Rick Nylen, Mike Aborn, Noel Gourley, Corey Welcome, Phil Anderson. Not shown: Mike Rabbitt, Dana Gourley, Jake Harkins.

DRINKING WATER PROTECTION COMMITTEE

Cynthia Klevens *Chairman and Community Volunteer*

MEMBERS

Cynthia Klevens, *Chairman*

Madhumita Chatterjee, *Community Volunteer*

Blake Mathew Hooper, *Community Volunteer*

Tom O'Donovan, *Community Volunteer*

Dick Kraybill, *BDC Representative*

Wendy Waskin, *CC Representative*

Noel Gourley, *DPW Representative*

Matthew Taylor, *Community Development Director*

Alvina Snegach, *Community Development Clerk*

Community Center in conjunction with the Boy Scouts Yard sale. A total of 38 well samples were collected with results shown in Table 1. The results show that arsenic and radon are the most common, with about half (50%) of wells above the recommended levels for these contaminants. Lead was the next most common contaminant with 1 in 5 (22%) showing lead above 5 ppb. The committee will continue outreach for residents to test their wells each year and to take action to address any contaminants found.

TABLE 1	Arsenic	Uranium	Radon	Bacteria+	Ecoli	Lead Stagnant
Standard	10 ppb	30 ppb	2000*	Absent	Absent	5**
Total samples	38	36	27	37	37	36
Above standard, #	19	5	14	6	none	8
Above standard, %	50%	14%	52%	16%	--	22%

Notes

* Radon - 2000 pCi/L is the NHDES recommended trigger to test your air and evaluate all sources of radon exposure in the home.

** Lead - 5 ppb is the Lead and Copper Rule National Drinking Water Advisory Council's recommended Household Action Level to prevent children's exposure to lead.

+Bacteria means "Total Coliform" bacteria which is not a health concern but an indicator that your well may be vulnerable to contamination.



Seated L to R: Wendy Waskin, Cynthia Klevens, Richard Kraybill. Standing L to R: Madhumita Chatterjee, Noel Gourley (DPW), Blake Hooper. Not pictured Tom O'Donovan, Eric Burkett

2. Overview of Town owned public water systems the committee attended a tour with the Town's Contract Water Operator to the Municipal Water Treatment and Pump Station and has been reviewing testing and inspection requirements for the Schools and other Municipal buildings. These activities will continue into 2018.
3. Source Water Protection Plans ongoing activities with respect to general drinking water protection in Town are identified and updated annually in the current Source Water Protection Plan <http://bownh.gov/DocumentCenter/Home/View/1658>. These include update of plans for each of the town owned water systems, oversight of Best Management Practices in the wellhead protection area for the Municipal wells, and support to the Town in evaluating water supply options for the Bow Junction and South Street industrial corridors. All committee members completed the NHDES online training on Best Management Practices for wellhead protection.

RECYCLING AND SOLID WASTE COMMITTEE

Sarah Brown Chairman

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 2017, 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 2,102 tons of residential trash (8% increase) last year at the Wheelabrator Incinerator, which is 68% of our waste stream. Our trash disposal cost (approximately \$130,000) would have been a third higher without our collective recycling efforts.

This year the town recycled 972 tons or a 1% increase from last year. The increase in recycling did not keep pace with the increase in trash disposal, unfortunately. As a result, in 2017 approximately 32% of the waste stream was diverted to recycling versus last year's 33.5%. Diversion of 32% of the waste stream saved taxpayers approximately \$60,000 in waste disposal tipping fees. There is room for additional taxpayer savings, however. Tilton and Concord, NH, for example, recycle 36 and 38% respectively. If Bow diverted the same amount of the waste stream as Concord, Bow would have saved an additional \$10,000 since each ton of recycling represents immediate budget savings.

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. For the second straight year, the Household Hazardous Waste and Electronics collection event broke the Town's hazardous waste event participation record. Our previous record of 421 households was shattered with the 2017 record of 477 households participating (>13% increase). To address the continued increase in participation, the Committee will research ideas to streamline the collection such as better education about the collection event, such as the inability to take latex paint, etc.

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). Due to the record participation this year and an increase in bid prices resulting from higher disposal costs and industry vendor consolidations, the collection event costs increased this year. The total cost of the collection remains modest in terms of benefits, however (approximate cost of \$5 per household).

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 several truck loads of electronics this year; most of this was from TV and computer screen recycling.



October 2017 Household Hazardous Waste Day. Photo by Eric Anderson.

Hazardous wastes disposed of in 2017 included approximately 11.5 tons of waste oil, oil paint, oxidizers, acids, pesticides, flammables, bad gasoline, electronics, etc. Event volunteers separated certain wastes brought to the event such as waste oil, rechargeable batteries, small sealed lead acid batteries, car batteries, propane tanks and an incredible amount of fluorescent light bulbs. Separation of these materials during the event is labor intensive but the towns achieve substantial savings in this fashion by the use of recycling or less expensive, non-hazardous waste 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.

Prepared by Bow Recycling and Solid Waste Committee



Left to Right: Gary Lynn (Secretary), Sarah Brown (Chair) and Matthew Fossum,
Missing: Beth Titus and Sherri Cheney (Treasurer)



Photo by Eric Anderson.

General Government



General Government

ASSESSING DEPARTMENT

Monica Hurley Certified NH Assessor, Corcoran Consulting Assoc.

Janette Shuman Community Development Coordinator

For the 2017 tax year, Bow had a total of 3,434 parcels, of which 3,273 were taxable and 161 were tax exempt. The Assessing Department is continuing with the Cycled Inspection process, whereby one-fourth 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 will 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. The following chart compares the tax rates of each agency per \$1,000 of assessed value for the last five years:

YEAR	2017	2016	2015	2014	2013
Town of Bow	\$7.58	\$6.27	\$6.71	\$7.04	\$7.05
Bow School District	\$15.00	\$14.97	\$16.48	\$17.18	\$17.61
State Education	\$2.19	\$2.22	\$2.38	\$2.42	\$2.57
County	\$3.00	\$2.83	\$2.97	\$2.87	\$2.96
TOTAL RATE	\$27.77	\$26.29	\$28.54	\$29.51	\$30.19

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. The Veteran's Tax Credits' allocations were as follows for 2017:

Standard Veteran's Tax Credit of \$500 (315)	\$ 157,250
Permanently Disabled Veteran's Credit of \$2,000 (9)	\$ 18,000
Surviving Spouse of Service member killed of \$2,000 (3)	\$ 6,000
Total Amount of Veterans Credits	\$ 181,250

*Some recipients receive partial credits.

The following is the official summary of inventory in Bow of all real estate which was used to calculate the 2017 tax rate:

Residential Land	\$ 247,438,224
Commercial/Industrial Land	\$ 52,418,150
Discretionary Preservation Easement Land	\$ 2,700
Current Use Land	\$ 311,264
Total of Taxable Land	\$ 300,170,338

Residential Buildings	\$ 582,266,925
Commercial/Industrial	\$ 120,396,475
Discretionary Preservation Easement Buildings	\$ 105,600
Total of Taxable Buildings	\$ 702,769,000
Public Utilities	\$ 181,907,900
Other Utilities (private water companies)	\$ 78,534
Total of Utilities	\$ 181,986,434
Total Valuation (Before exemptions)	\$1,184,925,772
Less Air Pollution Control Exemption to PSNH	-\$ 18,522,000
Less Improvements to Assessing the Disabled (2)	84,549
Modified Assessed Valuation	\$1,166,319,223

(This is used to calculate the total equalized value)

Total Exemptions in Bow for 2017:

Blind Exemption (3)	\$ 225,000
Elderly Exemption (39)	\$ 5,972,500
Disabled Exemption (5)	\$ 715,000
Wood-Heating Exemption (9)	\$ 21,800
Solar Energy Exemption (9)	\$ 247,200
Total Amount of Exemptions	\$ 7,181,500

In 2016, 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 99.8%. Based on the 2015 final ratio of 93.4%, the real estate market in Bow was increasing at a rate of .53% per month. The last full revaluation was completed in 2016.

The new ratio for the Town will be given in the spring 2018. Based on our analysis after the town-wide update the equalization rate for 2017 will be approximately 95.5%. The ratio of 95.5% means our assessments are now approximately 4.5% below market value. This ratio difference between 2016 and 2017 indicates the Bow real estate market continues to increase at a rate of 4.3% annually.

The average sale price for a single-family home in Bow in 2017 was \$333,448 (a 7.6% increase from 2016) and the average sale price for a residential condominium was \$307,271 (2.5% decrease from 2016).

The commercial and industrial real estate market continues to see some mild increases in the real estate market from 2016 to 2017.

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.axisgis.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 223-3975, or email the assessor at mhurley@bownh.gov.

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 2017, the Human Services Department had four new applications for assistance. Two of the applications were for rental assistance, one for fuel assistance and one was 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 Toys for Tots, 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, and Bow Recreation have assisted with donations of non-perishable food and personal care items

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



Front Row (L to R): Aidan Hyslop, Ben Valence, Sebastian Valence, Dalton Sartorelli, Gale Kenison. Back Row (L to R): Doug Currie, Denis Laliberte, Betsy Patten, Judy Goodnow, Pauline Laliberte, Deb Bourbeau, Jack Hyslop, Nicky Cohen, Lori Fisher, David Withers, Mike Bourbeau, Melissa Valence, Andy Young

TOWN CLERK/TAX COLLECTOR'S OFFICE

Mridula Naik *Town Clerk/Tax Collector*

2017 was another busy year with many changes in the Tax Collector/Town Clerk's office. Congratulations to our part time Account Clerk, Farrah Bell for a new addition to her family. She decided not to return to work and spend time with her newborn daughter. We wish her well and thank her for her service to the Town. Tonia Lindquist, Deputy Town Clerk/ Tax Collector accepted a new position as an Administrative Assistant to the Town Manager. Her two plus years of dedicated service to this office is appreciated and will be very much missed. We are in the process of hiring her replacement. Ms. Tamara Martin of Contoocook joined our Office as full time Account Clerk. She formerly worked for the Town of Sandown and brings with her 6 years of valuable experience. Ms. Lois Richards continues to be an important member of our team.

An unexpected special primary in June and general election in July made 2017 an interesting year. The turnout was far greater than expected. As always the Bow Police and the Explorers along with the Bow Public Works crew did an amazing job with traffic and crowd control.

On the business front we are pleased to note that our credit card machines are now chip ready. Our online and over the counter credit card fees was reduced from 2.95% to 2.75% and the ACH online fees dropped to \$0.95 from \$1.50.

The Town once again experienced an increase in motor vehicle registration receipts of \$75,000 from the previous year. Despite the increase we were able to maintain a turnaround time of 24 hours for all mailed in or online registrations during normal business hours. We regret the inconvenience that may have been caused by any postal delays or registrations lost in the mail.

For the first time last year we discontinued the mailing of postcard reminders to renew dog licenses. The change was made in an effort to save the Town money in postage, paper and labor costs. As an alternative, the email reminders sent out each month, were well received and a huge success. Customers without emails received phone call reminders. For those that have not yet provided emails or phone numbers please do so by contacting our Office at your earliest convenience. As a reminder, please register your dogs by April 30th. Late fees begin to accrue after May 31st.



Standing L to R: Tammy Martin, Mridula Naik, Lois Richards

Finally on behalf of the Tax Collector/Town Clerk's Office, I would like to thank the wonderful residents of this town for their support, co-operation and patience as we perform our duties. We will endeavor to continue providing high quality service and look forward to seeing you all in the Town Clerk/Tax Collectors Office.

Public Safety



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 highlight of this past year was the relocation of services to the new Bow Safety Center that includes office space, communications room, and Emergency Operations Center/Training room. The coexistence of emergency services within the combined facility has enhanced interdepartmental cooperation, emergency communications, planning, operations, and capabilities to respond to major incidents in our community in a more efficient manner. We are grateful for the support given by the Bow community for this project.

The community experienced only two major emergencies/disasters that required full activation of the Town Emergency Operations Center (EOC), however, the EOC was minimally staffed to monitor twelve severe weather events and/or utility outages over the course of the past year. During the activations, the emergency management team worked aggressively to identify problems and find resolutions to ensure the safety and health of the community. Operations were enhanced as a result of new facility that includes suitable furnishing, state of the art AV equipment, reliable communication, reliable back-up power, ease in EOC set-up, and access to emergency personnel.

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 profes-



Lee Kimball, Bow EMD



Deputy Director Harrington and Director Kimball

sional development activities, and ensuring compliance with state and federal standards. Major accomplishments included the update of the Town Emergency Operations Plan, initiation of the Hazard Mitigation Plan update, securing of EOC equipment grant and generator grant for the new facility, and development of Emergency Action plans and Continuity of Operations plans for Town facilities.

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, and conducted informational sessions with organizations within the community to enhance awareness, preparedness, and recruitment of volunteers to assist in the process.

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

Citizens wishing to seek additional information are encouraged to check the Town web site, or by contacting Lee Kimball, Director Bow Emergency Management, 7 Knox Road, Bow, NH 03304 at 223-3940 (Office), 568-8096 (Cell), 226-3670 (Home) or lkimball@bownh.gov.

FIRE DEPARTMENT

Mitchell Harrington, Chief

It is my honor, as your Fire Chief, to write my first Annual Report. This past year the department has experienced many changes. The retirements of Chief Abbott and Assistant Chief Pistey were bittersweet. We dearly miss their 90 years of collective experience, while at the same time, I'm thrilled to be your Fire Chief and now lead the department.

In June we moved into the new Safety Center. This facility is fantastic and will meet our needs well into the future. We have experienced several notable incidents where the functionality of the building was proven beyond day to day usage. After several fires; hose was washed and hung to dry and put back in service within 2 days. In our old building the hose would be put in the parking lot for several days only to be cleaned again before loading onto the trucks. Also, after fires, breathing air packs were cleaned, serviced, and put into service in one location rather than being shuffled through multiple areas of the old building. Our firefighting garments are now washed and dried here in the new station. It takes less than 2 days to clean and dry these garments. Previously, the gear was only cleaned when desperately needed, as we had to bring the clothing to the Fire Academy in Concord resulting in a much longer out of service time. This facility also provides adequate showering facilities. Our firefighters are able to take showers after the fires. Clean up and return to service was so efficient I kept asking myself "What are we missing?" when the firefighters are cleaned up and ready to go home. The new facility has



Bow Fire Complete photo *L to R*: Captain Eliot Berman, Captain Jame Beaudoin, Captain Tom Ferguson, Deputy Chief Mike Van Dyke, Deputy Chief Don Eaton, Chief Mitchell Harrington.

also had a tremendous impact on our integrated services and relationships with the Police and Emergency Management. Drastic improvements have been realized with joint training, communications, and resource sharing amongst the departments.

In August we put the new 3000-gallon tanker in service. This truck proved valuable as it replaced a 1700-gallon tanker. Since August, this truck was used at 5 in-town structure fires, 1 in-town brush fire, and 2 out of town structure fires. The most notable difference the truck made was at the Birchdale Rd fire. It was the only tanker on scene when firefighters were making an aggressive interior search for a missing occupant. The search was being conducted while there were heavy fire conditions in the garage and other portions of the house. The search would have been cut short if there was less water on scene, as the fire would not have been held at bay.

In September we completed the re-organization of the department. Long-time call members Captain Don Eaton and Lieutenant Mike Van Dyke were promoted to Deputy Chief. They are tasked with assisting with Personnel, Fleet Planning/Maintenance, and Incident Management. The fulltime Lieutenants were reclassified to Captains and assigned the management responsibilities of Emergency Medical Services, Fire Suppression, and Fire Prevention. Eliot Berman, James Beaudoin, and Tom Ferguson are filling these roles respectively. In addition to their new responsibilities these men also work regular shifts responding to fire, EMS, haz-mat, and rescue calls. I am very fortunate to have this talented group of individuals serving in the ranks and making your fire department better.

The Bow Fire Department experienced the following activity this past year:

Responses:

Fires - 57
Emergency Medical Services - 541
Motor Vehicle Accidents - 91
Hazardous Conditions - 56
Service Calls - 117
False Alarms and False Calls - 185
1047 Total incidents 104 of which occurred simultaneously.



Fire and Public Health Compliance/Prevention:

Public Safety Education Sessions - 12
Plan Review and Consultations - 32
Inspections - 68
Investigations - 16
Oil Burner Permits - 12
Place of Assembly Permits - 43
Brush Permits - 402

Several of our members were recognized at our Christmas Dinner this year:

Firefighter Justin Abbott-Recipient of the Annual Bow Fire Chief's Award recognizing outstanding commitment, service, and dedication.
Firefighter/EMT-John Keller-Completion of 1st year.
Paramedic-Richard Oberman-Completion of 1st year.
Firefighter/EMT-Scott Stone-Completion of 1st year.
Firefighter/AEMT-Craig Beaulac- 10 Years of Service
AEMT-Maria Koustas-15 Years of Service
Firefighter-Mark Mattice-25 Years of Service
Firefighter-Ken Judkins-45 Years of Service
Firefighter-Ted Bardwell-55 Years of Service

Four of our members were recognized at the New Hampshire's 26th Annual Committee of Merit Awards & Recognition Ceremony:

Chief Dana Abbott (ret.)-Meritorious Service Medal
Firefighter John Keller-for contributions at the NH Fire Academy
Paramedic Richard Oberman-NH EMS Provider of the Year
Firefighter/EMT Chris Girard-Meritorious Actions at a building fire.

It has been a privilege to serve as your Fire Chief for the past 6 months. The support of the Town Residents, Elected Officials, Town Manager, Department Heads, Department Members, and the BFD Ladies Auxiliary has been amazing. Thank you.

POLICE DEPARTMENT

Margaret M. Lougee Chief

I am pleased to complete my first full year as Chief. We have had many accomplishments this past year and we were extremely busy. The department is attempting to send as many press releases, Facebook and Nixle messages as possible to keep you as updated as best we can. I enjoyed seeing everyone who visited the Safety Center during the Open House. I would like to thank those members who joined and showed an interest in keeping Bow safe with the Protect Our Town Campaign. I continue to be thankful, for a safe and healthy work environment the town has provided us with the Safety Center. We are settling into our new home with the Fire and EMD with great pride.

I dedicate the 2017 Police report to Retired K-9 **OSCI**. He was Bow's second K-9 serving the community from 2005-2013. On June 16, 2017, OSCI a 13 year old German Shepard from Budapest, Hungary, was escorted by members of the Bow Police, New Hampshire State Police, Bow Fire and Emergency Management through the town, on his final cruiser ride where he ended his watch. Rest in peace OSCI, and a special thank you to Sergeant **Art Merrigan** for being his dedicated handler and caretaker.



Last Ride Sgt. Art Merrigan carries Retired K-9 Osci. Photo credit courtesy of Union Leader

In 2017, the men and women of the Police Department made 258 arrests, and some were charged with multiple offenses, consisting of 114 Felony, 105 Misdemeanor, and 39 Violations. One of those Felonies was Attempted Murder. We took 381 incident reports made 2243 motor vehicle stops (Warnings: 1,985 & Summons: 258), and had 244 motor vehicle complaints to investigate. The department conducted 589 building checks, 1,595 directed patrols and covered 170 reportable motor vehicle accidents. We responded to 327 burglar alarms, 15 breaking & entering calls, 17 simple assaults, 4 sexual assaults, 24 domestic violence assaults, and 58 thefts reported. We handled 25 vandalism/criminal mischief cases, 193 animal complaints, and conducted 44 motor vehicle lock-outs. We assisted the Fire/Ambulance 190 times and issued out 63 parking tickets throughout the town. We also served 30 warrants, and issued 13 restraining/protective orders. We drove approximately 117,900 miles. We are still in a transition period with our dispatch center and new Mobile Data Terminal (MDT) in the cruisers, while we continue to attempt to provide current statistical account of our duties.

The Bow K-9 team had 23 requests for service, 9 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 6 arrests and saving the lives of 2 adults in Bow, and mutual aid to Hopkinton. Our team conducted 3 community policing demonstrations, and trained for 264 hours with the NH State Police K-9 Unit in patrol and narcotic's.

I am proud of the Bow Police in the way we handle cases, arrests, community policing, and for taking a strong stance on ridding Bow from illegal drugs and people illegally possessing weapons. I presented a Chief's Cita-

tion/Unit Award to twelve officers and two civilians for their input, insight, and strategies in obtaining search warrants, arrest warrants and collaboration with other police agencies, allowing us to “clean up a bit of Bow”. I presented two Officers with a Life Saving Award for the courage and dedication they showed, while tracking through treacherous terrain to find a despondent subject, and provide immediate first aid which saved a life.

Welcome to Team Bow: Officer **Robert Buchanan** joined our team from the NH State Police, and Officer **Matt LeBlanc** graduated from the 173rd NH Police Standards and Training Academy. We sent two officers to a weeklong training on Rape Aggression and Defense (RAD) and both became certified as Instructors. They will be sponsoring training in Bow in late spring. Any female wanting information or are interested in this program, please contact the department and we will add your name to the list for this training.

The Police Department conducts the **Vacant House Check** program and **Drug Take Back** initiatives. If you are going on vacation please fill out the VHC form and we will check the security of your property. Turn in your unused or expired medication for safe disposal. There is a secured container for your use in the foyer of the Safety Center.

What is **Operation Call-In**? The Department brought this community policing service back to the community this year. This service is to check the safety and welfare of elderly or individuals who live alone, or have special needs that do not have regular/daily contact with relatives, friends or neighbors. Participants complete an application, agreement form, and call into the department between 9am and 11am, Monday-Friday. Please contact our Administrative team if you want to join.

Members of the Department **Explorer Post** and **Police Association** participated in several community events this year: Walk a Mile in Her Shoes (WAM), Beards for Bucks, CHAD Hockey, Purple Ribbon Run 5K, BPA Turkey Trot 5K, Scouting for Food, Halloween Party, Thanksgiving & Christmas Basket drive, Tree Lighting, and Operation Santa Claus.

As a reminder, the Police Department is dispatched through the
Merrimack County Sheriff's Office 24/7
Emergencies call 9-1-1

If you need non-emergency Police assistance call 228-0511
To contact Police Administration or someone at the Safety Center call 223-3950



Standing L to R: Officer Matt LeBlanc, Officer Mike Murray, Officer Phil Goodacre, Gale Kenison, MPO Matt Pratte, Officer Robert Buchanan, Part Time Officer Nicolas Cutting, Officer Mike Carpenter. Seated L to R: Detective Sgt. Stacey Blanchette, Lieutenant Scott Hayes, Chief Margaret Lougee, Sgt. Art Merrigan, Sgt. Phil Lamy, Absent MPO Tyler Coady and Stephanie Vogel. Photo credit Capt. Berman

Bow is an active member of the **Concord Regional Crimeline**. You can report a tip three ways:

1. By phone: Call 226-3100. 2. On-line. 3. Text: TIP234 and your message to: CRIMES (274637).

A reward of up to \$1,000 is offered to anyone providing information which leads to an arrest or indictment for a crime.

The Bow Police Department are dedicated professionals who provide the highest quality of safety services, while maintaining the highest degree of courtesy and professionalism, assuring fair and equal treatment for all. Together, we will keep our community safe.

Police Department

Margaret Lougee, Chief
Scott Hayes, Lieutenant
Arthur Merrigan, Sergeant
Stacey Blanchette, Detective Sergeant
Philip Lamy, Sergeant
Tyler Coady, Master Patrol Officer
Matthew Pratte, K-9, Master Patrol Officer
Roxy, K-9
Michael Carpenter, SRO, Officer

Philip Goodacre, Officer
Michael Murray, Officer
Robert Buchanan, Officer
Matt LeBlanc, Officer
Nicolas Cutting, Officer - part time
David Hinkell, Officer - part time
Gale Kenison, Administrative Assistant
Stephanie Vogel, Administrative Support

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 Explorers 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.



Explorers at a Firearms cleaning and safety training.

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: Al-lenstown, Dunbarton, Concord, Epsom, Hooksett, Loudon and Pembroke.

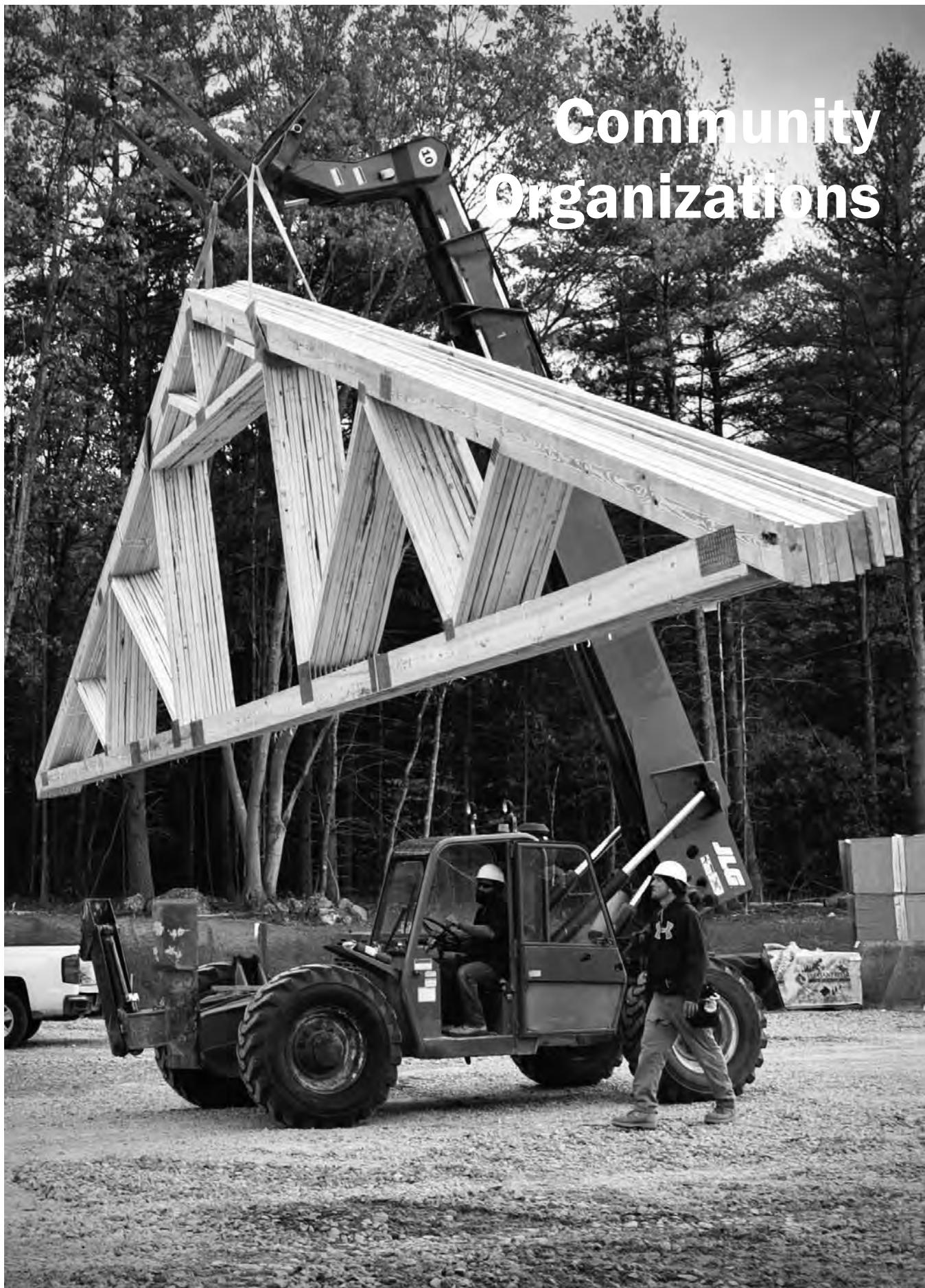
Meeting/Trainings: First Monday of the Month, 4:00 p.m. – 6:00 p.m. Third Sunday of the Month, 3:00 p.m. - 5:00 p.m. Location of meetings/trainings may vary depending on the activity.

Trainings: Traffic control; repelling; motor vehicle stops; vehicle extrication; drill and ceremony; First Aid and CPR; Incident Command System; Arson Investigation, building searches; firearm safety; evidence recovery; crime scene investigation; domestic violence; Motor Vehicle Law; Criminal Code Law, air pack training and competitions against other Explorer Posts.

Community Service: Turkey Trot 5K, Purple Ribbon Run, Elections, NEA conference, turkey baskets, BHS Graduation, 8th Grade Lock In, the 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.

Community Organizations



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.

Stewardship

Bow Open Spaces currently monitors 1,949.1 acres of land in the Town of Bow. Most of this we hold conservation Easements on. Two of the properties are owned by Bow Open Spaces. We also monitor the Hammond Nature Preserve under contract with the Town of Bow at no charge.

Enjoy the Hammond Nature Preserve!

You have an open invitation to explore the Hammond Nature Preserve and its beautiful field. Never been there? Park on Dunbarton Center Road (between Woodhill and Brown Hill Roads). It's an easy and short walk from the kiosk to a beautiful field. You can also reach the field from the Walker Forest by walking or mountain biking up the Eagle Trail (a very long hill) from Branch Londonderry Turnpike.

Spectacular in the late afternoon when the sun shines on the fall foliage! Bring a picnic to enjoy on the Boy Scouts' tables at the far end of the field.

While you're there, notice the special care taken by several people to keep the area mowed so you can enjoy the beauty without fear of ticks. Our friends at the Town of Bow Department of Public Works mow the parking area monthly, Rick Nylen mows the field once each summer AND, most amazingly, neighbor and Bow Open Spaces Trails Committee member Charly Lagasse uses his lawn tractor every 2 weeks to keep the parking and kiosk areas tidy. He also mows a path around the perimeter of the field and mows the upper Eagle Trail. Thank you, thank you, one and all!



Seated *l to r*: Bob Dawkins, Harry Hadaway, Eric Thum. Standing *l to r*: Ken Domain, Bob Lux, Hilary Warner.

Trail Work - Success!

In June a Trail Subcommittee consisting of 8 people was formed. Trail Care days were held in the Knox Forest in May and Walker Forest in September. Trails were hardened, blazed, and trimmed. Through collaboration with the Bow Conservation Commission and with assistance from the Town Forester, scenic views from Woodbury Outlook and Hamilton's Path in Nottingcook Forest were re-established. A large map and forest rules were installed in the Nottingcook Forest kiosk on South Bow Road and the Knox Forest kiosks were updated. We worked with the Town Manager to put trail maps on the Town website and teamed up with

the Parks and Recreation Department to offer hikes and participate in the Get Out and Walk Day. In October, we hosted a trail bridge building workshop with the UNH Cooperative Extension's Stewardship Network New England program. In addition to 7 participants from Bow, the workshop drew people from 11 other towns and resulted in a new bridge on the Webelos Trail in the Walker Forest. We are currently working with the Bow Conservation Commission to minimize the impact of trails on wildlife and rare fauna.

Get Out and Walk Day

On Sunday, November 5 the Bow and Dunbarton School District Wellness Committee in collaboration with Bow Parks and Recreation organized this fun family event. This well attended event was a great opportunity to get to know the trails around Bow High School. The 2 mile trail route started and ended at the BHS track.

Monthly meetings at Baker Free Library

All are welcome to join our monthly meetings of the Bow Open Spaces Board of Directors. We meet from September through June, on the first Tuesday of the month at 6:30 p.m. at the Baker Free Library. We would love to hear from you about our open spaces - what you love and what improvements you would suggest.

Membership? Your support of Bow Open Spaces is important! Become an official member of the organization today! Details on our website, www.bowopenspaces.com.

BOW COMMUNITY MEN'S CLUB

Charlie Griswold Secretary



Tim Morrison, Richard Oberman, Dik Dagavarian and Mike Wayne
Photo Courtesy of Eric Anderson

As in previous years the Men's Club arose early to prepare breakfast/brunch in zero degree weather on New Year's morning. Thanks to Mark Dartnell of Taylor Rental and Matt Bailey of Saint Paul's School we had equipment to make the cooking and serving of the meal much smoother. Many townspeople look forward to this event, and this year we served around 140 folks. As is our custom, leftover food was donated to McKenna House in Concord, where it was well received.

In February we held our annual Ladies Night celebration on Valentine's Day. This year we entertained 56 people with song and food. At our

February meeting it was announced that the new Safety Complex was nearing completion and would be occupied in mid to late spring. The club was proud to work with Select Board member Colleen Hunter and Fire Department to help raise funds by conducting pancake breakfasts and spaghetti suppers.

Again this year we worked with the Parks and Recreation Department to put on a full breakfast for the Easter egg hunt. This year saw us serve around 200 adults and children at the Bow Elementary School.

The spring roadside cleanup had to be postponed a week to await better weather and snow cover conditions. All told, with the help of Troop 75 Bow Scouts and including the fall clean-up we collected well over 80 bags of trash. Prior to dispersing on routes, each team was given a refresher course on drug related items.

Many hours of planning went into our annual Memorial Day observance, but on the day itself torrential rains forced a change in plans with the help of Troop 75 Scouts, the New Hampshire Patriot Guard, club president Warren Perry and a lot of loyal helpers we were able to move the observance into the Community Building. Rev. Alice Courtwright led us in singing the National Anthem and offered the invocation. Our own Chaplin/Captain Jeff Paveglio inspired us with his keynote speech; the Naval Observance was held at the Town Pond between raindrops with the help of the Girl Scouts. Memorial wreaths were donated by the Bow Garden Club for the observance at the Town Pond and Memorial at the Old Town Hall. We then served a complete home cooked meal to about 110 people, though it was planned for 500, leftover food was donated to McKenna House.

Throughout the year the club donates seed monies and scholarships to various school and scout projects. On occasion we donate to individuals for special activities. This year Bow High School junior, Nolan Filteau was chosen as a member of the United States Junior Rugby Team to compete in Ireland. The club voted to assist him at our May meeting. His plan was to report back on his trip at one of our fall meeting.

During the summer months we provided refreshments for the Bow Rotary Concert Series. This year we also sponsored with the Parks and Recreation Department the 39th Army National Guard Band.

In September we resumed our monthly meeting, planning upcoming projects and activities as well as recapping our activities to date, of special note is the “Flags Across Bow” project headed up by Dik Dagavarian. Subscribers pay a fixed fee to have flags displayed near their driveways on Memorial Day, Independence Day, Labor Day, and Veterans Day. Crews from the Men’s Club place and retrieve the flags on each of the above holidays. The project has proved to be very successful. Upcoming projects included Halloween with Parks and Recreation, Fireman’s seminar breakfast and lunch, lunch for the Heritage Day, Turkey Trot light breakfast and tree lighting.

At the October meeting Rugby Team member Nolan Filteau did tell us about his amazing trip to Ireland and the many friends he made there. He then gave us a framed photo of the entire group, Irish and American.

Sadly, we had to say goodbye to three long term members, George Hubert, Paul Hammond and H. Mead Herrick, former Troop 75 and Charter Organization representative. They will all be greatly missed.

The club continues to be involved in civic improvement projects as applicable. We have a terrific talent pool, including: three master carpenters, two general contractors, one master plumber, one journeyman electrician and several laborers of many skills and a great support cast. We stand ready to devote sweat equity to many projects that need doing. All that is needed is our leaders to point.

As hinted above we are a very varied membership, with guys from all walks of life. We have open membership for any area gentleman, the majority is from Bow but we have members from Concord, Pembroke, Dunbarton and Sanbornton for example. Our dues are \$20.00 per year and right now we charge ourselves \$10.00 per meal, well worth it because we have excellent cooks. Come sample the fare, guys.

BOW GARDEN CLUB

Beverly Gamlin Club President



Members Corney Carter (l) and Kerry Buckley (r) on December 2nd making swags and decorating wreaths to place on town buildings for the holidays.

instruction on how to create fabulous rock gardens by Thelma Hewitt of New London, a member of the North American Rock Garden Society; they learned how “to live with bears”, courtesy of Wildlife Stewards Doug Whitfield and Dennis Walsh from NH Fish and Wildlife; they were educated on the techniques of backyard mushrooming by David Wichland of Wichland Woods in Keene; they were introduced to the magical world of dragonflies and damselflies by Pam Hunt from NH Audubon and enjoyed an informative and fun presentation by Kevin Skarupa, WMUR-TV meteorologist, entitled “Our World of Weather”. The club also held their annual “Progressive Dinner and Garden Tour” in mid-July where spouses and members’ guests gathered to enjoy several courses of delicious food prepared by members and served at three different members’ homes, followed by a tour of their gardens. The club year concluded with the annual business meeting and holiday brunch held on Saturday, December 9th.

The garden club enjoyed a particularly successful year in regard to its annual fundraising projects. The Spring Plant Sale held on Memorial Day Weekend and the Poinsettia Pre-Sale that takes place in October and November. There were a larger number of plants than in past years offered for sale at the plant sale this year, yet we still sold out by noon! The townspeople and area residents pre-ordered over 280 poinsettia plants this year! Thank you, Bow residents for your continuing support in our fundraising efforts, allowing us to continue our civic beautification efforts around town and to increase the amount of the annual scholarship we award to a graduating Bow High School Senior each year.

The Bow Garden Club began their new year in April with a new slate of officers who were installed at the club’s December 2016 Annual Meeting: Beverly Gamlin was elected to serve as Club President for the 2017-2019 term with Sharon Pearce serving as Vice-President; Bonnie Addario, Recording Secretary and Barbara Downie, Treasurer.

There were six membership meetings, each with an educational component, held during the year on the second Monday of April, May, June, September, October and November. Members and guests were enlightened about new and better methods of plant care by Dave Murray of Murray Farms in Penacook; they were given



The Town Gazebo in July.

In regard to the high school, a member of our Youth Committee works closely with the Bow High School Garden Club as a mentor along with their school advisor throughout the school year. Also, members of our Garden Therapy Committee met with small groups of seniors during the year to create holiday decorations, plant mini gardens, etc.

As for our humanitarian efforts, we were able to increase the amount of our annual donation of grocery store gift cards to the Town Food Pantry for their Thanksgiving baskets this year and, thanks again to our generous Bow residents we were able to donate 140 pairs of new and warm pajamas—almost twice as many as last year, plus 50 children's books to Family Promise of Greater Concord, who through their consortium of 16 local churches and synagogues provide shelter and necessities for the area's 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. Social time begins at 6:00 p.m. followed by the evening's educational program at 6:30 and a brief business meeting with refreshments being available throughout the evening. Guests are always welcome at Bow Garden Club meetings and new members are encouraged! (We currently have 55 members on our roster an all-time high and four of our members are men). Please consider joining our garden club for an enjoyable learning experience, and help us keep Bow beautiful!

BOW ROTARY CLUB

Judy Goodnow President 2017-2018

2017 has been a terrific year for the Rotary Club of Bow. We've had fun supporting our town, our schools and our community. We are a service organization made up of women and men who enjoy helping others.

Our year begins in the summer with organizing and sponsoring the Summer Concert Series held Sunday evenings at the Town Gazebo in July and August. We present a variety of musical groups in a casual atmosphere. The food and popcorn provided by the Bow Men's Club makes these fun nights out for the family.

We were thrilled to take the "Wildcat Habitat" project at the Bow Middle School over the top, by contributing the balance due of \$25,000. We eagerly await the full availability of this natural playground for our Middle School students this spring.

Each fall, our efforts turn to a Roadside Pick-Up along Route 3-A, and our Annual Auction. The Auction is an evening of great food, a chance to catch up with neighbors and to bid on a wide variety of affordable items. The Auction helps us provide traditional as well as non-traditional scholarships to students graduating from Bow and Dunbarton schools. The funds raised also allow us to help younger children and their families benefit from summer and winter break camps, Parks and Recreation Department programs and other enrichment programs identified by the District Social Worker or Town Welfare Director.

The Town Tree Lighting event heralds our Christmas Tree sales, which begin the Saturday after Thanksgiving. We work two times a year with the Bow Garden Club to do a fall and spring clean-up of Rotary Park, across the street from the Gazebo. Spring also brings another Roadside Pick-Up along Route 3A.

Our 4 Way Test Speech Contest is another way we support our students. They are asked to incorporate the four principles of Rotary in their speech. Cash prizes are awarded, and our winner goes on to compete further for more cash prizes at the Rotary District level.

The Car Show is scheduled for Saturday, May 19th, 2018, on South Street next to Allied Insurance. It has become a favorite family event, offering food, entertainment, and all those great cars.

We provide and read personalized books to all 1st graders, and work with the Middle School on School to Career Day.

We are very, very proud of our Interact Students (high school), who have done an outstanding job of finding ways to serve others. They have inspired our Earlyact Students (Middle School), as well as participating together in some events. Both of these groups are sponsored by the Bow Rotary Club.

This year we undertook to update the Town of Bow map, incorporating new streets, new town office locations, and the Bow Pioneers Trail map. NH Print & Mail was very generous in their support of this project.

We have been partnering with the Bow Men's Club and the Town of Bow to make the Old Town Hall accessible. The new door has been installed and wheelchair access will be completed when the weather improves. We also hope, with the help of R & T Electric and Bow Plumbing and Heating, to make the bathroom fully accessible.

Our meetings are held at the Old Town Hall every Friday morning at 7:30 am. Please join us if you, too, are interested in helping others. For more information and an updated look at our schedule, please check out our website at www.bowrotary.org. We would love to see you at a meeting or at one of our events!



BOW YOUNG AT HEART CLUB

Kendra Ricard *Secretary*



Natalie Lagasse, Sec., Ray Johnson, Pres. Roger Lagasse, Treas. *Missing:* Robert Lougee, V.P., Irene Muir

14, Dan Fogarty, OLLI, July 12, Lynne Avery, Center for Health @ C.H., July 26, Robert Vallieres. N.H. Fish & Game, August 9, Norma Boyce, AARP, Medicare Fraud, September 27, Gary Nylen & Faye Johnson, Bow Heritage Commission and October 11, Bow Fire Chief Mitch Harrington.

Trips during the year were as follows: May 11, The Inn at East Hill Farm, Troy, NH (Bingo), June 8, Foster's

The Bow Young at Heart Club meets twice a month, the second and fourth Wednesday with the exception of the months of January, February, November and December when we meet on the second Wednesday only. We 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 2017 with an average attendance of 33 members. Membership is open to anyone over 55 years of age. Guests are always welcome and new members are encouraged!

Programs for the year were as follows: January, Stacy Fenerty, Royal Tours, March 22, Kevin Skarupa, WMUR weather, April 12, Bow Chief of Police, Margaret Lougee, May 24, Lee Kimball, Bow Emergency Management, June

Clambake, York, ME., (Laughs with Father Aloysius), August 16, Jean's Playhouse, Lincoln, NH (Annie the Musical), October 12, The Quabbin Reservoir Tour, West Brookfield, MA

Ongoing projects are: Contributions to Bow Human Services, and collecting can tabs for the Shriners Hospital.

We held game days in March and September. Potluck luncheons were in April and November, and our pizza bash in July. On August 23rd our meeting was held at Beech Hill Farms in Hopkinton and October 11th meeting held at Bow Public Safety Building.

Our bylaws were revised and new booklets issued to all members.

The end of 2017 finds the Club with a membership of 51 and four honorary members. We received four new members, Janet Carlson, Barbara Downie, Margaret Sellar, and Betty Trexler. Sadly, four members, Anne Taylor Allen, Elsie Ordway, Barbara Person, and George Hubert passed away.

The year closed with a Christmas Luncheon at "Makris Lobster & Steakhouse" on December 13.

A very special Thank You to the Recreation Department, Cindy Rose, Anne Marie Guertin and Malinda Blakey for table set-up and take down at our meetings.

Officers for 2018 are: President, Ray Johnson, Vice President, Robert Lougee, Secretary, Natalie Lagasse, Treasurer, Roger Lagasse, Member at Large, Irene Muir.

Committees, 50/50, Jennie Boone, Hospitality, Nancy Johns, Publicity, Faye Johnson, Scrapbook, Peggy Nadzan & Helen Rivet, Sunshine, Isabel Sinclair, Trips, Robert Lougee & Carol Walter.

Ray Johnson, President
Robert Lougee, Vice President
Kendra Ricard, Secretary
Roger Lagasse, Treasurer (2017)

BOW YOUTH FOOTBALL BULLDOGS 2017 SEASON

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 2017 program comprised of four teams representing (3rd, 4th, 5th, 6th, 7th, and 8th grades)



with a total of 72 players and 24 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 2 wins, 6 losses, and 1 tie; the 5-6 Grade team ended its season with a record of 5 wins and 2 losses; the JR Varsity team ended its season with a record of 8 wins and 2 losses; and the 8th grade varsity team ended the season with a record of 2 wins and 6 losses. The JR varsity concluded its successful season as runner-up in the Granite State League playoffs.

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, Eversource for use of their fields for practice and assistance with lighting, coaches, volunteers, and parents. Visit our website at www.bowyouthfootball.org or check us out on our Facebook page.

Registration for the 2018 season is open. Go to our website at [bowyouthfootball.org](http://www.bowyouthfootball.org) to access registration forms under documents and mail them to Bow Youth Football, P.O. Box 1473, Concord, NH 03302.

2017 Bow Youth Football Board of Directors

Steve Boisvert, President
Shawn Lover, Vice President
Brian Gott, Treasurer
Richard Conley, Secretary
Kevin Kimball
Jeff Doward
John Wheeler
Ken Bliss
Lee Kimball
Steve Krause
Tom Ouellette

GO BULLDOGS

BOW ATHLETIC CLUB

The Bow Athletic Club (BAC) was founded in 1974 as a private, non-profit organization to foster the participation of the town's children in available sports programs. BAC coordinates programs in basketball, baseball/softball, field hockey, lacrosse, and soccer for grades one through twelve to complement or supplement existing Town of Bow Recreation programs and Town of Bow school teams.

In keeping with our belief that every child who wants to play will play, the BAC has a tradition of creating additional teams, and even leagues, to give everyone a chance to play, as well as offering even greater opportunities to those that want to play even more.

Our board of directors consists of community volunteers, each of whom shares in the various responsibilities of recruiting coaches and officials, scheduling, game management, and other duties. Meetings are held monthly with elections at the January Annual Meeting. Meetings are open to the public and all are welcome and encouraged to attend.

BAC programs are not funded by town taxes. Money is raised through sponsorships, fund-raisers and donations from individuals and organizations. Registration fees are modest and equipment and financial scholarships are available,

This past year has been an exciting one for BAC with more participants than ever before in its 43 year history with over one thousand participants in our various sports:

Sport Participants	Boys	Girls
Basketball	271	146
Baseball	159	-
Softball	-	60
Field Hockey	-	31
Soccer	81	80
Lacrosse	95	85
TOTAL	606	402

This year also included the merger of Bow Youth Lacrosse into BAC, giving Bow lacrosse players even greater opportunities to play in this ever growing sport.

BAC's largest fundraiser each year is the Bow Athletic Club basketball tournament, held every February School Break since 1984. This past year's volunteer efforts resulted in the most successful tournament in BAC History. Of course, fundraisers like the basketball tournament allow BAC the opportunity to be able to assist the community in a variety of projects. Recent donations to the Town of Bow and Bow School District include a) a new backstop at Hansen Park, b) a new multipurpose cafeteria floor at Bow Memorial School, c) a new scoreboard and basketball backboards at Bow Memorial School, d) new basketball backboards at Bow High School outdoor courts.



Photo credit Bow Athletic Club

BAC also contributes to other community projects including a recent donation to the Bow Wildcat Habitat, two separate senior Bow High School projects including a new baseball scoreboard at the Bow Memorial School and assistance with the formation of the Bow Memorial School Lacrosse Team.

Not only is the board of directors run by volunteers, but so are the coaches. BAC can never have enough volunteers and is always looking for help with coaching and board of director duties.

Should you have any questions or comments please visit our website at www.bowathletic-club.com



Photo credit Bow Athletic Club

BOW PIONEERS SNOWMOBILE CLUB

Mike Perry *President*

We had another busy fall preparing our trail system for the upcoming snowmobile season. We have so much going on in the fall between trail work, equipment preparation, fundraising events, board, trail and general meetings and the list goes on. Fortunately we have a great group of people who dedicate so much time and effort to make our trail system what it is today. Our annual Mum sale was a success once again and we appreciate our supporters in town and out of town who purchase these beautiful plants and support our club. We also had a very successful flea market fundraiser at HK Powersports and thank everyone who came out to grab a bite to eat at our cooking tent and check out some great deals at HK along with all the used snowmobiles and gear. The Vintage snowmobiles they bring to display are my personal favorite. You need to check this event out if you have not been. Jim Whalley owner of HK Powersports in Hooksett and local resident of Bow is a big supporter of our club and does so much to make this event happen. Thanks Jim!

Most of our work this season concentrated on improving our existing trails. We had quite a bit of brush and down trees from windstorms and were able to complete all of our cutbacks, bridge repairs, brush cutting etc. We were all set to start the season but then “Mother nature” decided to throw a wrench in our plans. We had a number of wind storms that wreaked havoc in our trail systems and had to quickly dispatch to once again remove down trees so that trails were passable. Thanks to our volunteers we were able to complete our work.

The season was looking promising this year with cold temps and some early snow. We had some great riding in early January. Our groomers were in full swing making our trails great to ride on. Then some serious rainstorms came mid-January and we lost our snow base in many areas and our grooming ceased. Lately snow has been coming and going pretty quick and it has not given us the base that is needed for great riding. I hear March will be better so we will keep our fingers crossed.

If you have not been out on our trails this season you may not have seen that all of our trail junctions are now clearly marked with signage you would normally see along a state or town road system. This was a big update and improvement to our trail system and will be a valuable asset for anyone utilizing our trails. We also placed signage that was made to thank all of the businesses who donated to this project. Without them we could not have accomplished this major upgrade to our trail system. Once again our trail master Mark Dube and trail committee members Jim Dimick, Andy Foote, Jason Dower and others stepped up and spent countless hours to make this happen. Thanks to all who contributed their time and effort.

We still would like to get input on what areas of town 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! If you are a snowmobiler and can’t access our trail system Email us and we will look to see if there is any way for you to access the trail.

We are always looking for people to be involved and continue to make our club viable. Please check us out if you would like to seek a board position or club officer. We need people! If you are interested please contact us at bow_pioneers@bowpioneers.org for more details.

President: Mike Perry

Vice President: Vacant

Secretary: Dave Curcio

Treasurer: Sue Eaton

Trail Administrator: Mark Thompson

Trail Master: Mark Dube

BOW SOCCER CLUB

MEMBERS

Chris Leonard
Patty Wachsmuth
Mike Berrigan
Joe Evans
Tom Hoey
Jamie Smith
Elizabeth Duncan
Jessica Alison

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 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 2017 season we had approximately 134 players. For the Fall 2017 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 www.bowsoccerclub.com for more information.



BOW BOY SCOUTS OF AMERICA - PACK AND TROOP 75

Jim Weber *Scoutmaster*

Sarah Abberton *Cubmaster*



With 58 boys in the Pack and 52 boys in the Troop, scouting continues to be successful in Bow!

Cub Scout Pack 75 serves boys Kindergarten through 5th grade. 12 Cub Scouts attended day camp, Akela Camp or an overnight week at Camp Carpenter during the summer of 2017. The boys enjoyed the annual Pinewood Derby and sent 10 boys to the District Pinewood Derby. Overnight trips included a Pack outing at Stone Zoo in Massachusetts and a camp out at the Fishercat Stadium. Pack 75 sold over \$11,000 of popcorn for the annual fundraiser.

With 52 boys in the Troop, we want to thank the community for their continued support to scouting by purchasing popcorn from the boys.

Boy Scout Troop 75 serves boys age 11 to 18. Troop 75 had an amazing year in 2017. Highlights of 2017 for Troop 75 included, the annual Scout Yard Sale, Philmont Scout Reservation, National Jamboree, summer camp, 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.

Troop 75 had 17 boys attend the High Adventure Base at Philmont Scout Reservation in New Mexico, for a 12-day backpacking trek. Scouts also attended the National Jamboree at the Summit Bechtel Scout Reservation in West Virginia, as well as summer camp at Camp Hidden Valley at the Griswold Scout Reservation in Gilmanton Iron Works, New Hampshire. Many of the scouts attended two to five weeks of summer camp! Activities included backpacking, mountain biking, skate boarding, canopy zip lining, stand up paddle boarding, whitewater kayaking, swimming, boating, rock climbing, team building, horseback riding and more.





This year's Scouting for Food campaign was another huge success. With your help we collected 11,500 food items for distribution to our neighbors in need. Thanks to Thirty Pines for helping us with a U-Haul truck to transport all of these items and to Cub Scouts and Girl Scouts for helping with this monumental undertaking.

Please join us in congratulating Andrew Nicholls, Brian Chagnon and Max Brown 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 Selectmen, 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 PM – 7:30 PM. Any boys age 11 - 17 interested in joining the challenging and exciting world of Boy Scouts or any adults who are interested in assisting; Troop 75 meets at the Bow Community Center every Tuesday night from 7:00 PM to 8:30 PM. For more information about the Troop or Pack please use the contact information below.

Vital Records & Resources



BIRTHS

Bow Resident Birth Report 01/01/2017-12/31/2017

Department of State, Division of Vital Records Administration

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
AUDET, BASTION LEE	01/12/2017	CONCORD,NH	AUDET, CAMERON	CRANE, ASHLEY
LAVOIE, LYDIA SOJOURNER	02/11/2017	CONCORD,NH	LAVOIE, NATHAN	STODDARD, KRISTINE
D'ALESSANDRO, LILA ANN	02/13/2017	CONCORD,NH	D'ALESSANDRO, CRAIG	D'ALESSANDRO, LAURA
WALDRON, GABRIEL ELBERT	03/08/2017	MANCHESTER,NH	WALDRON, DEREK	WALDRON, SARAH
REGAL, PATRICK RYLAN	03/08/2017	MANCHESTER,NH	REGAL III, ROBERT	REGAL, JESSICA
BLAND, JADA MARIE	03/18/2017	CONCORD,NH	BLAND, JARED	BLAND, JAYME
GOULET, JACKSON THOMAS	03/21/2017	MANCHESTER,NH	GOULET, JOSHUA	GOULET, LORI
SANDIFORD, SOPHIA MARGARET	03/23/2017	CONCORD,NH	SANDIFORD, ROBERT	SANDIFORD, KRISTEN
THORELL, OLIVIA CATHERINE DUPREY	04/03/2017	MANCHESTER,NH	THORELL, ERICK	DUPREY, JENNIFER
KOLENSKI, CALEB DAVIS	04/07/2017	MANCHESTER,NH	KOLENSKI, BRADLEY	KOLENSKI, MICHELLE
CARO, ELLA SAIGE	04/11/2017	LEBANON,NH	CARO, JULIO	CARO, MELISSA
SHOCKLEY, WILLIAM THOMAS	04/27/2017	LEBANON,NH	SHOCKLEY, CHARLES	SHOCKLEY, ABIGAIL
GOW, LENNON ROSE	04/30/2017	CONCORD,NH	GOW, CHRISTOPHER	GOW, STEPHANIE
BETTERIDGE, POPPY JANE	05/07/2017	CONCORD,NH	BETTERIDGE, THOMAS	BETTERIDGE, STEPHANIE
OMEROVIC, HASAN	05/08/2017	CONCORD,NH	OMEROVIC, ASMIN	OMEROVIC, SAMIRA
TOLIE, BLAKE RYAN	05/25/2017	CONCORD,NH	TOLIE JR, SCOTTIE	TOLIE, MELISSA
PIERPONT, BRODY EDWARD	06/13/2017	MANCHESTER,NH	PIERPONT, THOMAS	PIERPONT, AMELIA
D'AMBROOSO, VIRGIL JAMES	06/21/2017	CONCORD,NH	D'AMBROOSO, JOHN	D'AMBROOSO, ANN
ELLIS, ISABELLA ANN	06/22/2017	MILFORD,NH	ELLIS, AARON	ELLIS, NICOLE
CONWAY, LUCY CLAIRE	06/23/2017	MANCHESTER,NH	CONWAY, SHAWN	CONWAY, PENNY
MCDONALD, LOGAN HALE	07/06/2017	MANCHESTER,NH	MCDONALD, WILLIAM	MCDONALD, AMBER
FRENETTE, FRIDA DELORES	07/22/2017	CONCORD,NH	FRENETTE, ALLAN	DOMINGUEZ, MARIANA
WILSON, HARRISON RAYMOND	07/29/2017	CONCORD,NH	WILSON, RAYMOND	WILSON, KATHERINE
BEACH, BAILEY GRACE	08/02/2017	CONCORD,NH	BEACH, BRIAN	BEACH, COURTNEY
POTHEN, PRIYA NANCY	08/09/2017	CONCORD,NH	POTHEN, RANDY	POTHEN, JULIA
GOW, WEAVER ISLAY	08/24/2017	CONCORD,NH	GOW, ETHAN	GOW, SARA
HUNTINGTON, EVERETT AUGUST	09/10/2017	CONCORD,NH	HUNTINGTON, JONATHAN	HUNTINGTON, DONI
MACCHI, ZOE FAYE	09/15/2017	CONCORD,NH	MACCHI, LINDSAY	CAMPBELL, AMY
CAMPBELL, ZACHARY PETER	09/20/2017	CONCORD,NH	CAMPBELL, JUSTIN	ROBINSON, HANNAH
ROBINSON, AUDREY ELEANOR	09/20/2017	CONCORD,NH	ROBINSON, JOSHUA	

BIRTHS

Bow Resident Birth Report 01/01/2017-12/31/2017

Department of State, Division of Vital Records Administration

Child's Name	Mother's Name	Father's/Partner's Name	Birth Date	Birth Place
SANDZ, WESLEY RICHARD	SANDZ, DANIEL	SANDZ, CHUCK	10/07/2017	CONCORD, NH
JEZAK, HAILEY ROSE	JEZAK, JENNIFER	JEZAK, JOHN	10/31/2017	CONCORD, NH
LAREAU, SAMUEL JOHN	LAREAU, KATIE	LAREAU, STEVEN	11/05/2017	CONCORD, NH
LAROCHE, DAXTON JAMES	LAROCHE, NICOLE	LAROCHE, COREY	11/07/2017	MANCHESTER, NH
PLIAKOS, MAREN ELIZABETH	PLIAKOS, LAURA	PLIAKOS, NICHOLAS	11/21/2017	MANCHESTER, NH
LACAILLADÉ, AHRÍ MICHELLE	LACAILLADÉ, AMY	LACAILLADÉ, CHRISTOPHER	12/04/2017	CONCORD, NH

Total number of records 36

MARRIAGES

Bow Resident Marriages Report 01/01/2017-12/31/2017

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
BERMAN, ELIOT J BOW, NH	HARKINS, CHRISTINE P BOW, NH	BOW	NASHUA	06/03/2017
PLAKOS, KATRINA D BOW, NH	BLUMBERG, CHARLES D BOW, NH	BOW	PITTSBURG	06/17/2017
SHAMEL, REECE J BOW, NH	WALSH, KELLIE C BOW, NH	BOW	CARROLL	06/17/2017
SANDLIN, JONATHAN S BOW, NH	ROGERS, GINA S CONCORD, NH	CONCORD	BOW	07/01/2017
BURKE JR, ALEXANDER O CONCORD, NH	GLYNN, KRISTA J BOW, NH	DUNBARTON	CONCORD	07/13/2017
ORTAKALES, JEFFREY P BOW, NH	KENNEDY, COLLEEN E BOW, NH	BOW	NEWMARKET	07/28/2017
RIDER, JOSEPH W BOW, NH	MARVIN, EMILY S BOW, NH	BOW	BOSCAWEN	08/05/2017
MEHL, COLLEEN M CAMBRIDGE, MA	SLOCUM, JONATHAN T BOW, NH	BOW	BOW	08/12/2017
DENNEHY, MICHAEL P BOW, NH	ANDERSON, JOYAD EPPING, NH	BOW	WATERVILLE VALLEY	08/26/2017
GIAQUINTO, KELLY A BOW, NH	KITSIS, MATTHEW T BOW, NH	BOW	MANCHESTER	09/09/2017
MALONEY, CHRISTIANNE L BRIDgewater, NH	SANDLER, RILEY C BOW, NH	BOW	BOSCAWEN	09/16/2017

MARRIAGES

Bow Resident Marriages Report 01/01/2017-12/31/2017

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
BUNDZINSKI, SARAH E BOW, NH	BRUCE, STEPHEN R BOW, NH	BOW	CLAREMONT	09/29/2017
JENSEN, MATTHEW M BOW, NH	CORSETTI, PORTIA M WEARE, NH	BETHLEHEM	BETHLEHEM	10/07/2017
AUDLEY, JUSTIN J BOW, NH	CONNOLLY, KYLIE G BOW, NH	BOW	BOW	10/07/2017
BROOKS, ASHLEY M BOW, NH	SEATON, SCOTT G AURORA, CO	BOW	BOSCAWEN	10/07/2017

Total number of records 15

DEATHS

Bow Resident Death Report 01/01/2017-12/31/2017

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	Military
VOLK, HELEN	01/04/2017	BOSCAWEN	SULLIVAN, JERAMIAH	YUNGGEEBAUER, HELEN	N
TAYLOR-ALLEN, ANNE	01/17/2017	BOW	TAYLOR, JOHN	HEATH, MIRIAM	N
MALAY, HENRY	01/26/2017	MANCHESTER	MALAY, HENRY	LEWKOWICZ, AGNES	Y
HIGGINS SR, WILLIAM	01/29/2017	CONCORD	HIGGINS, RICHARD	CHISHOLM, JANE	Y
MATTSON, ANN	02/17/2017	CONCORD	ROTONDO, RALPH	MAZZONA, MARY	N
LYONS, WILLIAM	02/19/2017	BOSCAWEN	LYONS, WILLIAM	TUCKER, ABIGAIL	N
RUSSELL, TIMOTHY	02/27/2017	CONCORD	RUSSELL, JAMES	KEZER, ILA	N
RIDDLE, ROYCE	03/11/2017	CONCORD	RIDDLE, HAROLD	DICEY, MARY	Y
GALLANT, EVELYN	03/18/2017	BOW	BATCHELDER, HARRY	FROST, EDNA	N
ADDARIO, DONALD	03/23/2017	BOW	ADDARIO, CONSTANTINE	MANCINI, DONETTA	N
HERRICK, HENRY	03/28/2017	CONCORD	HERRICK, EDWARD	MEAD, KATHERINE	Y
EDWARDS, JUDITH	04/03/2017	BOW	ROBINSON, EDWARD	DECAREAU, SANDRA	N
YASEWICZ, THOMAS	04/06/2017	BOW	JASIEWICZ, CASIMIR	PHILIP, JOSEPHINE	Y
PERSON, BARBARA	04/08/2017	CONCORD	WELCH, GEORGE	WRIGHT, LILLIAN	N
ROGAN, MARY	04/09/2017	CONCORD	KIRVIN, WILLIAM	CARROLL, MARY	N
JUDKINS, PETER	04/09/2017	CONCORD	JUDKINS, KENNETH	SAWYER, EVELYN	N

DEATHS

Bow Resident Death Report 01/01/2017-12/31/2017

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	Military
SANCHEZ III, PAUL	04/28/2017	CONCORD	SANCHEZ JR, PAUL	FAIRCHILD, EDNA	N
HAGER, DAVID	05/17/2017	BOW	HAGER, EDWARD	SHERWIN, DIANE	N
VOLK, KENNETH	05/19/2017	CONCORD	VOLK, JOSEPH	LANG, MARY	Y
SARGENT, KIM	06/15/2017	CONCORD	FRANCOEUR, ROLAND	MALITSOS, MARGARET	Y
THIBAUDEAU, JUSTIN	07/10/2017	BOW	THIBAUDEAU, JOSEPH	THOMPSON, TRACI	N
CLARKE, JENNIFER	07/10/2017	CONCORD	PRESTON, MALCOLM	BALES, MARY	N
CURTIN, FLORENCE	07/11/2017	BOW	DANIELS, FRANK	DESTEFANO, IMMACOLATA	N
PIZZIMENTI, DENNIS	07/17/2017	BOW	PIZZIMENTI, BRUNO	WEISS, VIVIAN	Y
BELDIN, RUSSELL	07/26/2017	CONCORD	BELDIN, RICHARD	WATKINS, GLADYS	N
OSGOOD, BRADFORD	09/01/2017	CONCORD	OSGOOD, GEORGE	MCCOMB, PRISCILLA	Y
LEBRUN-GAROFALO, EVELYN	09/05/2017	CONCORD	CREVIER, JOSEPH	BRASLEY, OLIVIA	N
DINTINO, ROBERT	09/19/2017	CONCORD	DINTINO, SAMUEL	PATNODE, FREDA	N
BRANNOCK, ANN	10/02/2017	CONCORD	FIRTH, EDWIN	MURPHY, MARY	N
ZAHENSKY, EVA	10/17/2017	BOW	KANISZAK, JOHN	DUBCHAK, CATHERINE	N
BROWN, MARSHA	10/17/2017	BOW	CHAIKO, ALEXANDER	COCHRANE, HILDA	N
FARGO, ETHAN	10/18/2017	CONCORD	NOT STATED, NOT STATED	FARGO, JANE	N

DEATHS

Bow Resident Death Report 01/01/2017-12/31/2017

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	Military
ZINCK, BRUCE	10/19/2017	BOW	UNKNOWN, UNKNOWN	ZINCK, ZELMA	N
MOSHER, STEPHEN	10/22/2017	CONCORD	MOSHER, HAROLD	BRYANT, ELEANOR	N
PERZECHINO, JOSEPH	10/28/2017	TILTON	PERZECHINO, GUISEPPE	BARONE, ERMINA	Y
HACHEZ, JEAN	11/24/2017	CONCORD	HACHEZ, LEON	ALBERT, LUCIE	Y
DEAN, JACQUELINE	11/25/2017	BOW	COTE, ARMAND	GOSSELIN, ANTOINETTE	N

Total number of records 37

Resources

U.S. CONGRESSIONAL DELEGATION 2018

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: 330 Hart 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 2018

Governor of New Hampshire

Governor Christopher T. Sununu

Web: <http://www.governor.nh.gov/>

Mail: 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/councildistricts/d4/>

Mail: 629 Kearney Circle, Manchester, NH 03104
or 107 North Main St., State House Rm. 207
Concord, NH
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 Kevin Cavanaugh

Mail: 33 North State St., Legislative Office
Building, Room 5, Concord, NH 03301
Email: kevin.cavanaugh@leg.state.nh.us

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

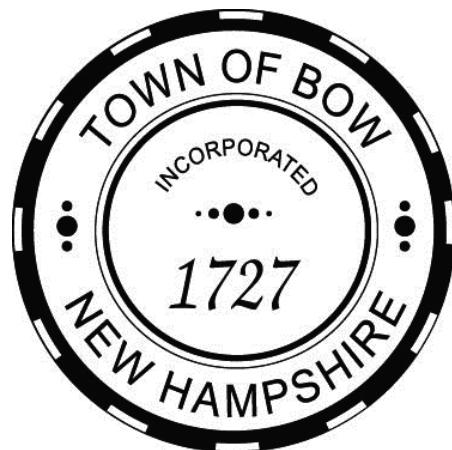
Representative Mary Beth Walz

Mail: 25 One Stack Drive, Bow, NH 03304-4708
Phone: (603)225-1968,
Email: mbwalz@leg.state.nh.us

Town Meeting 2018



POSTING OF THE



2018 TOWN MEETING WARRANT & BUDGET

Town of Bow, New Hampshire



2018 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 13th day of March, 2018, at 7:00 a.m. in the forenoon to act upon the subjects hereinafter set forth. The voting on Articles 1 and Article 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 14th day of March, 2018, at 6:30 p.m. in the evening to consider the Articles 3 through 26. *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, and other presentations and commendations.*

1. To choose by non-partisan ballot the following town officers:

<u>Office</u>	<u>Term</u>
Selectman	3 years
Selectman	3 years
Budget Committee	3 years
Budget Committee	3 years
Town Clerk/Tax Collector	3 years
Town Moderator	2 years
Town Treasurer	3 years
Supervisor of the Checklist	6 years
Supervisor of the Checklist	2 years
Trustee of Trust Funds	3 years
Library Trustee	5 years

2. Shall we allow the operation of keno games within the town?
3. To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of \$11,662,735 for general municipal operations. The Selectmen recommend \$11,662,735. This article does not include appropriations contained in special or individual articles addressed separately. (Majority Vote Required)

Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

4. To see if the Town will vote to raise and appropriate the sum of \$560,300 to be added to the Bridge and Highway Capital Reserve Fund previously established; to authorize the withdrawal of \$460,300 from the unreserved fund balance of the General Fund; the balance of \$100,000 to come from taxation. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

5. To see if the Town will vote to raise and appropriate the sum of \$285,000 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, 2020, whichever is sooner. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

6. To see if the Town will vote to raise and appropriate \$172,000 and authorize payment into existing capital reserve funds in the following amounts for the purpose for which such funds were established:

Fire Truck CRF	\$100,000
Fire Department Equipment CRF	\$37,000
Police Equipment CRF	\$29,000
Recreation Improvements CRF	\$6,000
Total	\$172,000

(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 8-0)

7. To see if the Town will vote to raise and appropriate the sum of \$172,000 to purchase a dump truck and other accessories for the Public Works Department and to authorize the withdrawal of up to \$172,000 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 raise and appropriate the sum of \$170,000 to repair and replace drainage culverts on South Bow Road and River Road, and authorize the withdrawal of up to \$170,000 from the Bridge and Highway Capital Reserve Fund for this purpose. 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, 2020, whichever is sooner. (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 \$145,665 to be added to the Public Works Department Equipment Capital Reserve Fund previously established; to authorize the withdrawal of \$30,665 from the unreserved fund balance of the General Fund; the balance of \$115,000 to come from taxation.

(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 \$123,582 to be added to the Employee Health Maintenance Fund. (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 \$115,000 to purchase a tractor and mowing attachment for the Public Works Department and to authorize the withdrawal of up to \$115,000 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)

12. To see if the Town will vote to raise and appropriate the sum of \$75,000 to remediate attic insulation and install new insulation at the Bow Municipal Building and to authorize the withdrawal of up to \$75,000 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

13. To see if the Town will vote to raise and appropriate the sum of \$60,000 to purchase a pickup truck and other accessories for the Public Works Department and to authorize the withdrawal of up to \$60,000 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)

14. To see if the Town will vote to raise and appropriate the sum of \$50,000 to purchase radios and equipment for the Public Works Department and to authorize the withdrawal of up to \$50,000 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)

15. To see if the Town will vote to raise and appropriate the sum of \$50,000 to replace the 1999 four a/c units and four air handling units that service the main floor of the Baker Free Library. (Majority Vote Required)

(Recommended by Library Trustees 5-0)
(Not Recommended by Budget Committee 1-7)

16. To see if the Town will vote to raise and appropriate the sum of \$40,000 to purchase and install additional video monitoring cameras and equipment at the Bow Safety Center, and to authorize the withdrawal of up to \$40,000 from the Police Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

17. To see if the Town will vote to raise and appropriate the sum of \$30,000 to install a new Heating and Air Conditioning system at the Old Town Hall, and to authorize the withdrawal of up to \$30,000 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

18. To see if the Town will vote to raise and appropriate the sum of \$30,000 for a new irrigation well, and to authorize the withdrawal of up to \$30,000 from the Parks and Recreation Maintenance Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

19. To see if the Town will vote to raise and appropriate the sum of \$25,000 for the renovation of the bathrooms on the main level of the Municipal Building, and to authorize the withdrawal of up to \$25,000 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

20. To see if the Town will vote to raise and appropriate the sum of \$16,656 in order to layout new cemetery plots at the Alexander Cemetery, and to authorize the withdrawal of up to \$16,656 Cemetery Development Fund Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

21. To see if the Town will vote to raise and appropriate the sum of \$8,600 to purchase two all-terrain vehicles for the Police Department, and to authorize the withdrawal of up to \$8,600 from the Police Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

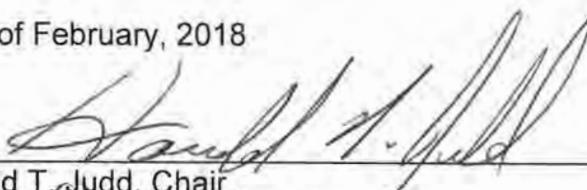
(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

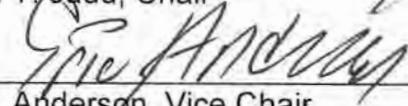
22. To see if the Town will vote to discontinue the Private Well Pollution Mitigation Expendable Trust Fund with said funds, with accumulated interest to date of withdrawal, to be transferred to the municipality's general fund. (Majority Vote required)

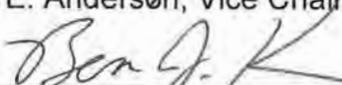
23. To see if the Town will vote to adopt and establish the Bow Business Corridor Tax Increment Finance District, dated December 2017. (Majority Vote Required)
24. To see if the Town will vote to authorize the selectmen to lease Town owned land for up to 15 years to be used for the construction, installation, and operation of solar generating facilities, and to execute long-term contracts with solar developers. This authorization does not extend to conservation land established under RSA 36-A or land given, devised, or bequeathed to the town for charitable purposes. (Majority Vote Required)
25. To see if the Town will vote to convey a permanent conservation easement on the following tract of land acquired by the Town in 2006 as part of recreation donation for the subdivision located on Crescent Drive to Bow Open Spaces, Inc., comprised of Directors who are residents and taxpayers of the Town of Bow: Five acres of parcel Block 2, Lot 45. This conservation easement will be merged into the existing and abutting Nottingcook Forest conservation easement signed by the Town of Bow Selectmen on September 23, 2008 and recorded at the Merrimack County Registry of Deeds on October 10, 2008, Book 3091, Pages 1246-1259. (Majority Vote Required)
26. To see if the Town will vote to raise and appropriate the sum of \$94,345 for the purpose of Life Safety compliance and electrical upgrades necessary to keep the Recreation Department side of the Bow Community Building open for assembly, operation of the Bow Recreation Department, and community use and to authorize the withdrawal of up to \$94,345 from the Municipal Building and Grounds Reserve Fund for the above purposes. (By Petition) (Majority Vote Required)

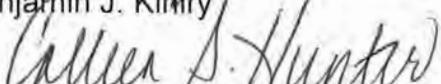
(Not recommended by Selectmen 1-4)
(Not recommended by Budget Committee 2-6)

Given our hands and seal this 22nd day of February, 2018


Harold T. Judd, Chair

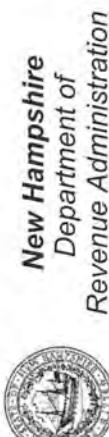

Eric E. Anderson, Vice Chair


Benjamin J. Kimry


Colleen S. Hunter


Christopher Nicolopoulos

BOARD OF SELECTMEN
TOWN OF BOW, NH



2018
MS-737

Proposed Budget

Bow

For the period beginning July 1, 2018 and ending June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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.

Name	Position	Signature
Tom Heiss	Budget Committee Chair	
Bob Hollinger	Budget Committee Vice Chair	
Mary Zerra	Budget Committee Secretary	
Bob Groos	Budget Committee Member	
Dominic Luchente	Budget Committee Member	
Jeff Kowal	Budget Committee Member	
Ben Kowal	Budget Committee Member Rep.	
Kathy Gafford	Budget Committee School Board Rep.	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



2018
MS-737

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
							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	\$280,479	\$282,379	\$273,443	\$0	\$273,443	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$233,898	\$221,602	\$278,237	\$0	\$278,237	\$0
4150-4151	Financial Administration	03	\$558,872	\$482,503	\$432,515	\$0	\$432,515	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$131,800	\$88,986	\$1,892,000	\$0	\$1,892,000	\$0
4155-4159	Personnel Administration	03	\$86,800	\$9,606	\$10,923	\$0	\$10,923	\$0
4191-4193	Planning and Zoning	03	\$267,964	\$414,008	\$419,395	\$0	\$419,395	\$0
4194	General Government Buildings	03	\$250,830	\$173,890	\$269,384	\$0	\$269,384	\$0
4195	Cemeteries	03	\$23,200	\$19,605	\$22,700	\$0	\$22,700	\$0
4196	Insurance	03	\$68,221	\$72,996	\$83,468	\$0	\$83,468	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,902,064	\$1,765,575	\$3,682,065	\$0	\$3,682,065	\$0
Public Safety								
4210-4214	Police	03	\$1,707,326	\$1,547,198	\$1,714,444	\$0	\$1,714,444	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	03	\$1,204,985	\$1,140,530	\$1,174,872	\$0	\$1,174,872	\$0
4240-4249	Building Inspection		\$119,427	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	03	\$18,231	\$18,546	\$18,180	\$0	\$18,180	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$3,049,969	\$2,706,274	\$2,907,496	\$0	\$2,907,496	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2018
MS-737

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Committee's Appropriations Ensuing FY (Recommended)	Committee's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Highways and Streets									
4311	Administration	03	\$1,269,321	\$1,226,997	\$1,305,339	\$0	\$1,305,339	\$0	\$0
4312	Highways and Streets	03	\$509,845	\$515,410	\$464,950	\$0	\$464,950	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$39,008	\$35,514	\$37,000	\$0	\$37,000	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$1,818,174	\$1,777,921	\$1,807,289	\$0	\$1,807,289	\$0	\$0
Sanitation									
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$718,050	\$647,213	\$694,930	\$0	\$694,930	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	03	\$125,241	\$116,593	\$228,585	\$0	\$228,585	\$0	\$0
Sanitation Subtotal			\$843,291	\$763,806	\$923,515	\$0	\$923,515	\$0	\$0
Water Distribution and Treatment									
4331	Administration	03	\$99,634	\$111,831	\$160,045	\$0	\$160,045	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$99,634	\$111,831	\$160,045	\$0	\$160,045	\$0	\$0
Electric									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0	\$0

New Hampshire
 Department of
 Revenue Administration



2018
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Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
Health								
4411	Administration	03	\$2,345	\$2,391	\$2,496	\$0	\$2,496	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$4,650	\$4,650	\$3,400	\$0	\$3,400	\$0
	Health Subtotal		\$6,995	\$7,041	\$5,896	\$0	\$5,896	\$0
Welfare								
4441-4442	Administration and Direct Assistance	03	\$11,911	\$4,666	\$8,424	\$0	\$8,424	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$11,911	\$4,666	\$8,424	\$0	\$8,424	\$0
Culture and Recreation								
4520-4529	Parcs and Recreation	03	\$304,779	\$201,357	\$201,357	\$0	\$201,357	\$0
4550-4559	Library	03	\$506,270	\$506,270	\$506,991	\$0	\$506,991	\$0
4583	Patriotic Purposes	03	\$500	\$500	\$500	\$0	\$500	\$0
4589	Other Culture and Recreation	03	\$1,750	\$1,748	\$1,750	\$0	\$1,750	\$0
	Culture and Recreation Subtotal		\$813,299	\$709,875	\$710,598	\$0	\$710,598	\$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
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Committee's Appropriations Ensuing FY (Recommended)	Committee's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Debt Service									
4711	Long Term Bonds and Notes - Principal	03	\$825,000	\$825,000	\$1,065,000	\$0	\$1,065,000	\$0	\$0
4721	Long Term Bonds and Notes - Interest	03	\$403,238	\$416,302	\$392,406	\$0	\$392,406	\$0	\$0
4723	Tax Anticipation Notes - Interest	03	\$1	\$0	\$1	\$0	\$1	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$1,228,239	\$1,241,302	\$1,457,407	\$0	\$1,457,407	\$0	\$0
Capital Outlay									
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$656,207	\$666,003	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$4,358,858	\$4,347,040	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$477,000	\$279,791	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$5,492,065	\$5,292,834	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out									
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations			\$15,265,641	\$14,381,125	\$11,662,735	\$0	\$11,662,735	\$0	\$0



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Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	07	\$0	\$0	\$172,000	\$0	\$172,000	\$0
4902	Machinery, Vehicles, and Equipment	11	\$0	\$0	\$115,000	\$0	\$115,000	\$0
4902	Machinery, Vehicles, and Equipment	13	\$0	\$0	\$60,000	\$0	\$60,000	\$0
4902	Machinery, Vehicles, and Equipment	14	\$0	\$0	\$50,000	\$0	\$50,000	\$0
4902	Machinery, Vehicles, and Equipment	15	\$0	\$0	\$50,000	\$0	\$50,000	\$0
4902	Machinery, Vehicles, and Equipment	16	\$0	\$0	\$40,000	\$0	\$40,000	\$0
4902	Machinery, Vehicles, and Equipment	17	\$0	\$0	\$30,000	\$0	\$30,000	\$0
4902	Machinery, Vehicles, and Equipment	21	\$0	\$0	\$8,600	\$0	\$8,600	\$0
4903	Buildings	12	\$0	\$0	\$75,000	\$0	\$75,000	\$0
4903	Buildings	19	\$0	\$0	\$25,000	\$0	\$25,000	\$0
4903	Buildings	26	\$0	\$0	\$94,345	\$0	\$94,345	
4909	Improvements Other than Buildings	05	\$0	\$0	\$285,000	\$0	\$285,000	\$0
4909	Improvements Other than Buildings	08	\$0	\$0	\$170,000	\$0	\$170,000	\$0



New Hampshire
Department of
Revenue Administration

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Special Warrant Articles

		Special Warrant Articles			
4909	Improvements Other than Buildings	18	\$0	\$0	\$30,000
		<i>Purpose: Hanson Park Irrigation Well</i>			
4909	Improvements Other than Buildings	20	\$0	\$0	\$16,656
		<i>Purpose: Cemetery Layout</i>			
4915	To Capital Reserve Fund	04	\$0	\$560,300	\$0
		<i>Purpose: Bridge and Highway CRF</i>			
4915	To Capital Reserve Fund	06	\$0	\$172,000	\$0
		<i>Purpose: Capital Reserve Contributions</i>			
4915	To Capital Reserve Fund	09	\$0	\$145,665	\$0
		<i>Purpose: Public Works Equipment CRF</i>			
4916	To Expendable Trusts/Fiduciary Funds	10	\$0	\$123,582	\$0
		<i>Purpose: Employee HRA ETF</i>			
	Total Proposed Special Articles		\$0	\$2,128,803	\$94,345
					\$2,078,803
					\$144,345



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Individual Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
Total Proposed Individual Articles								



New Hampshire
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Revenues

Account	Source	Article	Actual Revenues Prior Year	Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax	03	\$0	\$0	\$0
3185	Yield Tax	03	\$0	\$5,000	\$5,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	03	\$0	\$8,000	\$8,000
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$0	\$100,000	\$100,000
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$0	\$113,000	\$113,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	03	\$0	\$38,500	\$38,500
3220	Motor Vehicle Permit Fees	03	\$0	\$2,250,000	\$2,250,000
3230	Building Permits	03	\$0	\$65,000	\$65,000
3290	Other Licenses, Permits, and Fees	03	\$0	\$10,400	\$10,400
3311-3319	From Federal Government		\$0	\$0	\$0
	Licenses, Permits, and Fees Subtotal		\$0	\$2,363,900	\$2,363,900
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$0	\$397,801	\$397,801
3353	Highway Block Grant	03	\$0	\$223,995	\$223,995
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$0	\$75	\$75
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	03	\$0	\$2,736	\$2,736
3379	From Other Governments		\$0	\$0	\$0
	State Sources Subtotal		\$0	\$624,607	\$624,607

Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Charges for Services					
3401-3406	Income from Departments	03	\$0	\$506,840	\$506,840
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$0	\$506,840	\$506,840
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$0	\$15,000	\$15,000
3502	Interest on Investments	03	\$0	\$50,000	\$50,000
3503-3509	Other	03	\$0	\$17,500	\$17,500
	Miscellaneous Revenues Subtotal		\$0	\$82,500	\$82,500
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	\$228,585	\$228,585
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		20,13, 17,14,19, 07,11,18, 21,16,12, 08	\$792,256	\$792,256
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds	03	\$0	\$50,000	\$50,000
	Interfund Operating Transfers In Subtotal		\$0	\$1,070,841	\$1,070,841
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	09, 04	\$0	\$490,965	\$490,965
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$490,965	\$490,965
	Total Estimated Revenues and Credits		\$0	\$5,252,653	\$5,252,653



Budget Summary

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$9,794,226	\$11,662,735	\$11,662,735
Special Warrant Articles	\$5,902,065	\$2,128,803	\$2,078,803
Individual Warrant Articles	\$0	\$0	\$0
Total Appropriations	\$15,696,291	\$13,791,538	\$13,741,538
Less Amount of Estimated Revenues & Credits	\$8,997,902	\$5,252,653	\$5,252,653
Estimated Amount of Taxes to be Raised	\$6,698,389	\$8,538,885	\$8,488,885



Supplemental Schedule

1. Total Recommended by Budget Committee	\$13,741,538
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$1,065,000
3. Interest: Long-Term Bonds & Notes	\$392,406
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$1,457,406
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$12,284,132
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,228,413
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 (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	\$14,969,951

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
BOARD OF SELECTMEN								
<i><u>Wages & Benefits</u></i>								
41301-0130		6,518	5,000	5,000	5,000	5,000	5,000	0
BOS-ELECTED OFFICIALS		6,661	5,000	5,000	<u>\$5,971</u>			0.0%
41301-0220		404	310	310	310	310	310	0
BOS-SOCIAL SECURITY		413	310	310	<u>\$370</u>			0.0%
41301-0225		95	73	73	73	73	73	0
BOS-MEDICARE		97	73	73	<u>\$87</u>			0.0%
41301-0260		10	8	8	11	13	13	2
BOS-WORKERS COMPENSATION		9	7	14	<u>\$10</u>			18.2%
<i><u>Subtotal Wages & Benefits</u></i>		<u>7,027</u>	<u>5,391</u>	<u>5,391</u>	<u>5,394</u>	<u>5,396</u>	<u>5,396</u>	<u>2</u>
		<u>7,180</u>	<u>5,390</u>	<u>5,397</u>				<u>0.0%</u>
<i><u>Operating</u></i>								
41301-0560		0	0	0	7,373	7,373	7,373	0
BOS-DUES & MEMBERSHIPS		0	0	0	<u>\$0</u>			0.0%
41301-0561		265	185	185	295	295	295	0
BOS-MEETING EXPENSE		95	222	0	<u>\$261</u>			0.0%
41301-0620		360	360	360	360	360	360	0
BOS-SUPPLIES		15	321	0	<u>\$96</u>			0.0%
41301-0681		160	415	0	0	0	0	0
BOS-BOSTON POST CANE RECOGNIT		227	381	0	<u>\$289</u>			*
41301-0690		225	225	225	225	225	225	0
BOS-OTHER MISCELLANEOUS		99	172	147	<u>\$155</u>			0.0%
<i><u>Subtotal Operating</u></i>		<u>1,010</u>	<u>1,185</u>	<u>770</u>	<u>8,253</u>	<u>8,253</u>	<u>8,253</u>	<u>0</u>
		<u>436</u>	<u>1,096</u>	<u>147</u>				<u>0.0%</u>
TOTAL BOARD OF SELECTMEN		<u>8,037</u>	<u>6,576</u>	<u>6,161</u>	<u>13,647</u>	<u>13,649</u>	<u>13,649</u>	<u>2</u>
		<u>7,616</u>	<u>6,485</u>	<u>5,543</u>				<u>0.0%</u>
TOWN MANAGER								
<i><u>Wages & Benefits</u></i>								
41302-0110		140,295	145,467	151,502	154,605	167,856	167,856	13,251
TM-FULL TIME SALARIES		145,827	144,799	153,628	<u>\$142,232</u>			8.6%
41302-0120		0	0	0	0	0	0	0
TM-PART TIME SALARIES		3,866	4,348	0	<u>\$1,643</u>			*
41302-0140		0	0	0	1,500	1,500	1,500	0
TM-OVERTIME		1,098	1,336	940	<u>\$877</u>			0.0%
41302-0210		63,678	57,551	42,346	45,686	36,168	36,168	(9,518)
TM-GROUP INSURANCE-MEDICAL		53,048	51,487	41,736	<u>\$49,666</u>			-20.8%
41302-0211		1,088	1,088	1,122	1,042	1,061	1,061	19
TM-GROUP INSURANCE - DENTAL		982	922	1,060	<u>\$997</u>			1.8%
41302-0215		1,484	1,484	1,570	2,089	1,656	1,656	(433)
TM-GROUP INSURANCE - LIFE		1,507	1,449	1,598	<u>\$1,517</u>			-20.7%
41302-0220		8,699	9,019	9,393	9,585	10,501	10,501	916
TM-SOCIAL SECURITY		8,896	8,913	9,301	<u>\$8,580</u>			9.6%
41302-0225		2,034	2,109	2,196	2,242	2,456	2,456	214
TM-MEDICARE		1,800	2,085	2,175	<u>\$1,951</u>			9.5%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
41302-0230		17,016	16,248	16,923	17,594	19,273	19,273	1,679
TM-RETIREMENT		15,876	16,320	17,272	\$15,139			9.5%
41302-0260		225	232	242	324	358	358	34
TM-WORKERS' COMPENSATION		207	213	331	\$220			10.5%
<i>Subtotal Wages & Benefits</i>		234,519	233,198	225,294	234,667	240,829	240,829	6,162
		233,107	231,872	228,043				2.6%
<u>Operating</u>								
41302-0341		2,900	2,900	2,900	0	0	0	0
TM-TELEPHONE		4,673	4,119	3,150	\$3,664			*
41302-0390		7,570	7,955	20,839	2,770	2,770	2,770	0
TM-CONTRACT SERVICES		6,399	20,900	20,115	\$11,702			0.0%
41302-0550		4,500	4,500	4,500	5,650	6,000	6,000	350
TM-PRINTING		6,072	5,522	5,073	\$5,814			6.2%
41302-0560		7,400	8,025	8,025	2,070	1,100	1,100	(970)
TM-DUES & MEMBERSHIP		9,859	9,837	9,557	\$9,324			-46.9%
41302-0561		2,920	2,920	2,920	2,555	1,245	1,245	(1,310)
TM-MEETING EXPENSE		2,749	2,638	2,622	\$2,548			-51.3%
41302-0570		0	0	0	400	400	400	0
TM-EMPLOYEE MILEAGE		20	19	23	\$23			0.0%
41302-0620		2,500	4,500	4,500	4,500	4,500	4,500	0
TM-OFFICE SUPPLIES		4,107	5,379	4,436	\$4,963			0.0%
41302-0625		450	2,700	2,300	500	500	500	0
TM-POSTAGE		335	(789)	49	\$250			0.0%
41302-0670		150	150	150	0	0	0	0
TM-MANUALS-DIRECTORIES		0	553	555	\$246			*
41302-0681		1,890	1,890	1,890	1,400	2,000	2,000	600
TM-EMPLOYEE RECOGNITION		543	1,218	2,730	\$1,151			42.9%
41302-0810		1,000	1,000	1,000	800	300	300	(500)
TM-ADVERTISING		1,111	748	263	\$804			-62.5%
41302-0830		0	0	0	150	150	150	0
TM-EMPLOYEE TRAINING		184	150	220	\$116			0.0%
<i>Subtotal Operating</i>		31,280	36,540	49,024	20,795	18,965	18,965	(1,830)
		36,053	50,296	48,793				-8.8%
TOTAL TOWN MANAGER		265,799	269,738	274,318	255,462	259,794	259,794	4,332
		269,160	282,168	276,836				1.7%
LEGAL								
41530-0320		39,400	131,800	131,800	146,800	92,000	92,000	(54,800)
LEGAL FEES		99,292	171,675	88,986	\$93,357			-37.3%
41530-0329		0	0	0	0	1,800,000	1,800,000	1,800,000
ABATEMENTS		0	0	0	\$0			*
PATRIOTIC PURPOSES								
45830-0810		500	500	500	500	500	500	0
TOWN CELEBRATIONS		500	500	500	\$500			0.0%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
ASSESSING								
<i><u>Operating</u></i>								
41503-0341		350	350	350	0	750	750	750
AS-TELEPHONE		342	492	786	<u>\$470</u>			*
41503-0390		119,500	209,500	223,125	220,900	154,000	154,000	(66,900)
AS-CONTRACT SERVICE		342,880	511,672	169,003	<u>\$252,602</u>			-30.3%
41503-0550		1,500	1,500	1,800	1,600	1,600	1,600	0
AS-PRINTING		2,111	253	965	<u>\$680</u>			0.0%
41503-0560		195	195	195	0	225	225	225
AS-DUES & MEMBERSHIPS		220	235	25	<u>\$183</u>			*
41503-0620		800	800	1,100	800	800	800	0
AS-OFFICE SUPPLIES		745	116	478	<u>\$536</u>			0.0%
41503-0625		900	900	1,200	900	900	900	0
AS-POSTAGE		936	1,019	754	<u>\$711</u>			0.0%
41503-0820		50	50	50	50	50	50	0
AS-RECORDING FEES		4	5	7	<u>\$42</u>			0.0%
41503-0830		415	415	435	435	435	435	0
AS-TRAINING		295	0	0	<u>\$75</u>			0.0%
TOTAL ASSESSING		123,710	213,710	228,255	224,685	158,760	158,760	(65,925)
		<u>347,532</u>	<u>513,792</u>	<u>172,020</u>				-29.3%

Town of Bow
Budget Worksheet

COMMUNITY
DEVELOPMENT

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
<u>Acct #</u>	<u>Description</u>	Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget <i>5 Year Avg.</i>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
COMMUNITY DEVELOPMENT								
<i><u>Wages & Benefits</u></i>								
41911-0110		219,421	223,979	232,795	212,003	221,102	221,102	9,099
CD-FULL TIME SALARIES		223,060	250,024	205,447	<u>\$220,223</u>			4.3%
41911-0120		26,669	26,800	27,590	42,257	48,727	48,727	6,470
CD-PART TIME SALARIES		26,575	30,724	39,955	<u>\$28,601</u>			15.3%
41911-0140		1,616	1,425	1,686	1,555	1,660	1,660	105
CD-OVERTIME		1,023	824	332	<u>\$863</u>			6.8%
41911-0210		81,163	75,037	57,344	60,685	52,191	52,191	(8,494)
CD-GROUP INSURANCE - MEDICAL		68,040	59,674	60,367	<u>\$58,893</u>			-14.0%
41911-0211		2,139	2,176	2,244	2,084	2,164	2,164	80
CD-GROUP INSURANCE - DENTAL		2,143	1,932	2,301	<u>\$2,084</u>			3.8%
41911-0215		2,968	2,968	3,100	2,858	2,832	2,832	(26)
CD-GROUP INSURANCE - LIFE		2,960	2,489	2,950	<u>\$2,798</u>			-0.9%
41911-0220		15,976	16,757	19,265	15,861	16,833	16,833	972
CD-SOCIAL SECURITY		16,011	17,975	15,876	<u>\$16,433</u>			6.1%
41911-0225		3,739	3,920	4,054	3,709	3,937	3,937	228
CD-MEDICARE		3,744	4,229	3,713	<u>\$3,832</u>			6.1%
41911-0230		23,780	25,172	26,162	24,303	25,351	25,351	1,048
CD-RETIREMENT		23,624	27,912	22,967	<u>\$23,206</u>			4.3%
41911-0260		3,018	3,086	3,238	2,324	2,288	2,288	(36)
CD-WORKERS COMPENSATION		2,720	2,441	3,031	<u>\$2,633</u>			-1.5%
<i><u>Subtotal Wages & Benefits</u></i>		380,489	381,320	377,478	367,639	377,085	377,085	9,446
		369,901	398,222	356,940				2.6%
<i><u>Operating</u></i>								
41911-0341		900	1,150	900	0	0	0	0
CD-TELEPHONE		805	1,095	1,700	<u>\$1,060</u>			*
41911-0370		6,700	6,000	6,000	6,000	6,400	6,400	400
CD-MAPS		4,508	4,860	5,115	<u>\$4,382</u>			6.7%
46510-0371		3,700	2,400	2,400	1,200	1,200	1,200	0
CD-MARKETING		787	1,065	1,083	<u>\$870</u>			0.0%
41911-0390		14,860	30,360	29,860	14,360	5,060	5,060	(9,300)
CD-CONTRACT SERVICE		13,647	48,206	27,552	<u>\$25,776</u>			-64.8%
41911-0430		500	500	500	400	400	400	0
CD-MAINTENANCE OF EQUIPMENT		0	0	110	<u>\$55</u>			0.0%
41911-0550		1,150	1,050	1,550	1,350	1,350	1,350	0
CD-PRINTING		1,010	1,250	532	<u>\$879</u>			0.0%
41911-0560		9,707	10,107	10,107	10,050	10,000	10,000	(50)
CD-DUES/MEETINGS		9,825	9,521	9,803	<u>\$9,685</u>			-0.5%
42401-0570		250	250	250	250	3,500	3,500	3,250
CD-EMPLOYEE MILEAGE		0	57	348	<u>\$90</u>			1300.0%
41911-0620		2,390	2,540	2,540	2,300	2,200	2,200	(100)
CD-OFFICE SUPPLIES		1,713	2,313	2,087	<u>\$2,050</u>			-4.3%
41911-0625		3,550	3,550	3,550	2,500	2,500	2,500	0
CD-POSTAGE		2,534	1,750	707	<u>\$2,211</u>			0.0%

Town of Bow
Budget Worksheet

COMMUNITY
DEVELOPMENT

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
42401-0635		1,879	1,823	1,105	950	0	0	(950)
CD-GASOLINE		952	699	1,072	<u>\$970</u>			-100.0%
42401-0660		750	750	750	2,000	0	0	(2,000)
CD-AUTO PARTS		629	103	684	<u>\$451</u>			-100.0%
42401-0670		800	800	800	400	400	400	0
CD-MANUALS-DIRECTORIES		537	215	513	<u>\$522</u>			0.0%
41911-0740		1,300	1,300	1,300	1,100	2,500	2,500	1,400
CD-OFFICE EQUIPMENT		45	73	1,299	<u>\$459</u>			127.3%
41911-0810		4,500	3,600	3,600	4,250	3,000	3,000	(1,250)
CD-ADVERTISING		2,902	4,007	2,149	<u>\$3,037</u>			-29.4%
41911-0820		250	200	200	150	150	150	0
CD-RECORDING FEES		0	0	38	<u>\$71</u>			0.0%
41911-0830		5,200	5,200	5,200	3,650	3,650	3,650	0
CD-TRAINING		3,017	3,976	2,277	<u>\$3,051</u>			0.0%
<i>Subtotal Operating</i>		<u>58,386</u>	<u>71,580</u>	<u>70,612</u>	<u>50,910</u>	<u>42,310</u>	<u>42,310</u>	<u>(8,600)</u>
		<u>42,912</u>	<u>79,191</u>	<u>57,069</u>				<u>-16.9%</u>
TOTAL COMMUNITY DEVELOPMENT		<u>438,875</u>	<u>452,900</u>	<u>448,090</u>	<u>418,549</u>	<u>419,395</u>	<u>419,395</u>	<u>846</u>
		<u>412,812</u>	<u>477,413</u>	<u>414,008</u>				<u>0.2%</u>

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
ELECTION & REGISTRATION								
<i><u>Wages & Benefits</u></i>								
41402-0125		4,004	3,729	5,428	3,000	4,838	4,838	1,838
EA-SALARIES - ELECTION WORKERS		2,020	2,866	2,814	<u>\$2,152</u>			61.3%
41402-0130		8,613	7,824	7,277	3,000	3,645	3,645	645
EA-SALARIES-ELECTED OFFICIALS		4,779	4,465	5,781	<u>\$4,600</u>			21.5%
41402-0140		0	1,500	0	0	0	0	0
EA-OVERTIME		0	364	0	<u>\$73</u>			*
41402-0220		782	763	788	372	526	526	154
EA-SOCIAL SECURITY		421	517	533	<u>\$431</u>			41.4%
41402-0225		183	178	185	87	124	124	37
EA-MEDICARE		99	111	125	<u>\$99</u>			42.5%
41402-0260		20	20	21	13	24	24	11
EA-WORKERS COMPENSATION		10	9	27	<u>\$15</u>			84.6%
<i><u>Subtotal Wages & Benefits</u></i>		13,602	14,014	13,699	6,472	9,157	9,157	2,685
		7,329	8,331	9,280				41.5%
<i><u>Operating</u></i>								
41402-0390		9,150	5,300	8,878	4,500	4,700	4,700	200
EA-CONTRACT SERVICES		7,004	2,876	4,722	<u>\$4,807</u>			4.4%
41402-0560		22	25	25	25	25	25	0
EA-DUES AND MEMBERSHIP		0	0	0	<u>\$0</u>			0.0%
41402-0611		1,400	1,600	1,600	750	1,500	1,500	750
EA-BALLOTS		0	1,407	1,927	<u>\$1,153</u>			100.0%
41402-0620		200	300	200	200	200	200	0
EA-OFFICE SUPPLIES		1,069	818	141	<u>\$493</u>			0.0%
41402-0625		75	350	200	600	200	200	(400)
EA-POSTAGE		381	97	176	<u>\$131</u>			-66.7%
41402-0740		1,125	0	0	0	0	0	0
EA-OFFICE EQUIPMENT		864	0	138	<u>\$392</u>			*
41402-0810		1,000	600	600	300	600	600	300
EA-ADVERTISING		697	306	282	<u>\$386</u>			100.0%
<i><u>Subtotal Operating</u></i>		12,972	8,175	11,503	6,375	7,225	7,225	850
		10,014	5,504	7,385				13.3%
TOTAL ELECTION & REG.		26,574	22,189	25,202	12,847	16,382	16,382	3,535
		17,343	13,835	16,665				27.5%

Town of Bow
Budget Worksheet

**EMERGENCY
MANAGEMENT**

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct #</u>	<u>Description</u>	Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget <i>5 Year Avg.</i>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
EMERGENCY MANAGEMENT								
<i><u>Wages & Benefits</u></i>								
42901-0125		9,737	9,785	9,955	10,128	10,579	10,579	451
EM-WAGES - CALL		9,836	9,402	9,693	<u>\$9,349</u>			4.5%
42901-0220		603	606	617	628	656	656	28
EM-SOCIAL SECURITY		603	582	601	<u>\$578</u>			4.5%
42901-0225		141	142	144	147	154	154	7
EM-MEDICARE		141	136	140	<u>\$135</u>			4.9%
42901-0260		388	390	393	492	523	523	31
EM-WORKERS COMPENSATION		388	386	433	<u>\$376</u>			6.3%
<i><u>Subtotal Wages & Benefits</u></i>		<u>10,869</u>	<u>10,923</u>	<u>11,109</u>	<u>11,395</u>	<u>11,912</u>	<u>11,912</u>	<u>517</u>
		<u>10,967</u>	<u>10,507</u>	<u>10,867</u>				<u>4.5%</u>
<i><u>Operating</u></i>								
42901-0341		360	360	360	360	710	710	350
EM-TELEPHONE		360	360	360	<u>\$216</u>			97.2%
42901-0390		2,196	1,000	680	<u>2,980</u>	480	480	(2,500)
EM-OUTSIDE SERVICE		8,470	(283)	975	<u>\$4,093</u>			-83.9%
42901-0560		1,000	1,000	800	<u>500</u>	550	550	50
EM-SUBSCRIPTIONS/DUES/MEETING		0	734	670	<u>\$359</u>			10.0%
42901-0570		0	807	807	<u>800</u>	403	403	(397)
EM-MILEAGE		0	984	656	<u>\$328</u>			-49.6%
42901-0620		600	808	425	<u>425</u>	625	625	200
EM-OFFICE SUPPLIES		264	806	226	<u>\$652</u>			47.1%
42901-0625		204	200	200	<u>200</u>	200	200	0
EM-POSTAGE		0	0	0	<u>\$5</u>			0.0%
42901-0740		5,000	2,000	3,100	<u>3,000</u>	3,000	3,000	0
EM-OFFICE EQUIPMENT		5,304	665	4,391	<u>\$2,667</u>			0.0%
42901-0830		0	750	750	<u>300</u>	300	300	0
EM-TRAINING		0	25	401	<u>\$85</u>			0.0%
<i><u>Subtotal Operating</u></i>		<u>9,360</u>	<u>6,925</u>	<u>7,122</u>	<u>8,565</u>	<u>6,268</u>	<u>6,268</u>	<u>(2,297)</u>
		<u>14,398</u>	<u>3,291</u>	<u>7,679</u>				<u>-26.8%</u>
TOTAL EMERGENCY MANAGEMENT		20,229	17,848	18,231	19,960	18,180	18,180	(1,780)
		25,365	13,798	18,546				-8.9%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
FACILITIES								
<i><u>Municipal Office Building</u></i>								
41941-0341		0	0	0	9,767	9,767	9,767	0
MOB-PHONE, INTERNET, CABLE		0	0	0	<u>\$174</u>			0.0%
41941-0390		7,879	7,879	7,879	15,379	6,305	6,305	(9,074)
MOB-CONTRACT SERVICES		5,669	11,077	5,361	<u>\$8,546</u>			-59.0%
41941-0410		9,355	10,759	12,125	12,000	10,000	10,000	(2,000)
MOB-ELECTRICITY		12,121	9,543	8,885	<u>\$9,461</u>			-16.7%
41941-0411		5,600	8,000	8,200	8,000	6,000	6,000	(2,000)
MOB-NATURAL GAS		8,118	4,644	5,456	<u>\$6,315</u>			-25.0%
41941-0413		2,700	2,700	2,000	2,000	2,000	2,000	0
MOB-SEWER		1,776	1,776	1,776	<u>\$1,946</u>			0.0%
41941-0430		0	5,000	18,200	8,660	6,160	6,160	(2,500)
MOB-BUILDING REPAIRS		6,923	7,271	3,654	<u>\$11,404</u>			-28.9%
41941-0612		2,700	2,700	2,000	2,000	2,000	2,000	0
MOB-SUPPLIES		3,137	2,186	1,657	<u>\$2,802</u>			0.0%
41941-0740		750	0	0	0	0	0	0
MOB-NEW EQUIPMENT		480	840	0				*
<i><u>Subtotal Municipal Office Building</u></i>		28,984	37,038	50,404	57,806	42,232	42,232	(15,574)
		38,223	37,337	26,788				-26.9%
<i><u>Bow Center School</u></i>								
41944-0390		0	1,435	1,435	1,500	1,500	1,500	0
BCS-CONTRACT SERVICE		1,941	1,527	1,958	<u>\$1,085</u>			0.0%
41944-0410		350	405	405	429	429	429	0
BCS-ELECTRICITY/GAS		316	428	358	<u>\$354</u>			0.0%
001-01-008-41944-0430		435	0	0	0	0	0	0
BCS-BUILDING REPAIR		0	0	50	<u>\$140</u>			*
<i><u>Subtotal Bow Center School</u></i>		785	1,840	1,840	1,929	1,929	1,929	0
		2,257	1,955	2,366				0.0%
<i><u>Old Town Hall</u></i>								
41945-0341		375	100	100	525	1,380	1,380	855
OTH-TELEPHONE		47	525	1,378	<u>\$426</u>			162.9%
41945-0390		600	1,000	1,000	1,000	725	725	(275)
OTH-CONTRACT SERVICES		2,212	2,470	1,711	<u>\$1,821</u>			-27.5%
41945-0410		1,600	1,840	1,950	1,600	1,600	1,600	0
OTH-ELECTRICITY		1,497	1,508	1,471	<u>\$1,420</u>			0.0%
41945-0411		3,500	5,000	5,000	4,000	3,000	3,000	(1,000)
OTH-PROPANE GAS		5,883	3,053	3,863	<u>\$4,356</u>			-25.0%
001-01-008-41945-0430		0	5,000	5,000	2,000	1,000	1,000	(1,000)
OTH-BUILDING REPAIRS		1,494	711	876	<u>\$1,332</u>			-50.0%
<i><u>Subtotal Old Town Hall</u></i>		6,075	12,940	13,050	9,125	7,705	7,705	(1,420)
		11,133	8,267	9,300				-15.6%
<i><u>Bow Bog Meeting House</u></i>								
41948-0390		3,420	1,450	1,450	650	650	650	0
BBM-CONTRACT SERVICE		4,578	1,574	1,312	<u>\$1,619</u>			0.0%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
41948-0410		300	400	522	500	500	500	0
BBM-ELECTRICITY		260	368	287	<u>\$296</u>			0.0%
001-01-008-41944-0430		0	10,000	2,000	6,000	1	1	(5,999)
BBM-REPAIRS		606	201	0	<u>\$768</u>			-100.0%
<i>Subtotal Bow Bog Mtg House</i>		3,720	11,850	3,972	7,150	1,151	1,151	(5,999)
		<u>5,444</u>	<u>2,143</u>	<u>1,599</u>				-83.9%
<u>Rescue Building</u>								
41951-0390		1,300	1,300	1,300	1,300	1,000	1,000	(300)
RS-CONTRACT SERVICES		1,139	739	844	<u>\$869</u>			-23.1%
41951-0411		2,300	2,300	2,300	1,000	1,000	1,000	0
RS-NATURAL GAS		3,185	1,676	1,976	<u>\$2,058</u>			0.0%
41951-0430		750	750	3,000	0	1	1	1
RS-BUILDING REPAIRS		2,431	4,759	0	<u>\$13,056</u>			*
41951-0620		300	300	300	0	1	1	1
RS-SUPPLIES		0	0	149	<u>\$140</u>			*
<i>Subtotal Rescue Building</i>		4,650	4,650	6,900	2,300	2,002	2,002	(298)
		<u>6,755</u>	<u>7,174</u>	<u>2,968</u>				-13.0%
<u>Public Works Building - includes former Police Station</u>								
41952-0341		0	0	0	3,740	3,740	3,740	0
PWB-PHONE, INTERNET, CABLE		0	0	0	<u>\$0</u>			0.0%
41952-0390		19,100	19,100	14,600	11,000	12,700	12,700	1,700
PWB-CONTRACT SERVICES		14,910	8,656	5,141	<u>\$12,042</u>			15.5%
41952-0410		34,502	40,750	43,195	32,000	27,000	27,000	(5,000)
PWB-ELECTRICITY		44,490	31,953	29,374	<u>\$34,396</u>			-15.6%
41952-0411		33,100	40,285	40,285	30,000	25,000	25,000	(5,000)
PWB-PROPANE FUEL		32,703	27,142	13,114	<u>\$24,452</u>			-16.7%
41952-0430		10,000	8,500	8,500	5,500	6,800	6,800	1,300
PWB-FACILITY MAINTENANCE		7,647	11,430	6,858	<u>\$7,610</u>			23.6%
41952-0612		500	600	600	600	600	600	0
PWB-FIRE EXTINGUISHERS		337	494	0	<u>\$295</u>			0.0%
41952-0620		1,600	1,600	1,600	750	750	750	0
PWB-SUPPLIES		953	742	356	<u>\$807</u>			0.0%
41952-0630		1,000	1,000	1,000	500	500	500	0
PWB-CUSTODIAL SUPPLIES		830	535	811	<u>\$1,498</u>			0.0%
41952-0725		7,750	4,250	4,250	3,500	3,500	3,500	0
PWB-BUILDING REPAIRS		8,409	1,352	3,687	<u>\$3,086</u>			0.0%
41952-0740		3,500	0	0	3,000	3,000	3,000	0
PWB-EQUIPMENT		5,487	2,740	0	<u>\$4,667</u>			0.0%
<i>Subtotal Public Works Bldg</i>		111,052	116,085	114,030	90,590	83,590	83,590	(7,000)
		<u>115,764</u>	<u>85,045</u>	<u>59,341</u>				-7.7%
<u>Community Center - includes former Fire Station</u>								
41952-0341		0	0	0	3,375	3,375	3,375	0
CC-PHONE, INTERNET, CABLE		0	0	0	<u>\$0</u>			0.0%
41953-0390		4,700	5,100	5,100	3,100	2,500	2,500	(600)
CC-CONTRACT SERVICES		7,926	4,550	8,624	<u>\$6,421</u>			-19.4%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
41953-0410		14,365	17,004	18,024	8,000	9,000	9,000	1,000
CC-ELECTRICITY		15,871	13,700	12,370	\$13,659			12.5%
41953-0411		15,600	18,650	18,650	9,000	9,000	9,000	0
CC-NATURAL GAS		17,144	11,481	13,226	\$15,324			0.0%
41953-0413		5,960	5,960	5,960	600	1,200	1,200	600
CC-SEWER		1,184	1,184	1,184	\$1,907			100.0%
41953-0430		3,062	7,500	10,000	27,000	25,500	25,500	(1,500)
CC-BUILDING REPAIRS		5,607	11,853	8,594	\$7,170			-5.6%
41953-0612		200	200	200	0	0	0	0
CC-PAINT		200	0	0	\$40			*
41953-0630		2,500	2,500	2,500	1,000	1,000	1,000	0
CC-CUSTODIAL SUPPLIES		857	785	2,180	\$1,337			0.0%
41953-0684		400	200	200	0	200	200	200
CC-LIGHT REPLACEMENT		0	0	0				*
<i>Subtotal Community Center</i>		46,787	57,114	60,634	52,075	51,775	51,775	(300)
		48,790	43,552	46,177				-0.6%
<i>Public Safety Center</i>								
41954-0341		0	0	0	9,197	10,000	10,000	803
PSC-PHONE, INTERNET, CABLE		0	0	191				8.7%
41954-0390		0	0	0	0	5,500	5,500	5,500
PSC-CONTRACT SERVICES		0	0	4,017				*
41954-0410		0	0	0	21,720	30,000	30,000	8,280
PSC-ELECTRICITY		0	0	787				38.1%
41954-0411		0	0	0	15,000	30,000	30,000	15,000
PSC-NATURAL GAS		0	0	2,465				100.0%
41954-0425		0	0	0	0	0	0	0
PSC-FACILITY EQUIPMENT		0	0	15,554				*
41954-0430		0	0	0	500	0	0	(500)
PSC-FACILITY MAINTENANCE		0	0	0				-100.0%
41954-0620		0	0	0	400	0	0	(400)
PSC-SUPPLIES		0	0	2,285				-100.0%
41954-0630		0	0	0	300	500	500	200
PSC-CUSTODIAL SUPPLIES		0	0	50				66.7%
41954-0725		0	0	0	2,000	3,000	3,000	1,000
PSC-BUILDING MAINTENANCE		0	0					50.0%
<i>Subtotal Public Safety</i>		0	0	0	49,117	79,000	79,000	29,883
		0	0	25,350				60.8%
TOTAL FACILITIES		202,053	241,517	250,830	270,092	269,384	269,384	(708)
		228,367	185,474	173,890				-0.3%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
FINANCE								
<u>Wages & Benefits</u>								
41501-0110		121,169	122,784	127,854	133,780	138,010	138,010	4,230
FA-FULL TIME SALARIES		121,160	131,339	124,800	<u>\$122,130</u>			3.2%
41505-0120		3,568	4,011	3,983	7,189	7,554	7,554	365
TR-PART TIME SALARIES		2,501	3,105	10,650	<u>\$5,012</u>			5.1%
41501-0130		2,587	4,105	4,105	4,201	4,243	4,243	42
FA-ELECTED OFFICIALS		2,587	4,120	4,336	<u>\$3,243</u>			1.0%
41501-0140		0	0	0	0	500	500	500
FA-OVERTIME		0	632	587	<u>\$448</u>			*
41501-0210		34,890	32,598	24,259	25,382	13,740	13,740	(11,642)
FA-GROUP INSURANCE MEDICAL		33,040	29,862	21,485	<u>\$28,340</u>			-45.9%
41501-0211		1,088	1,088	1,122	1,042	1,061	1,061	19
FA-GROUP INSURANCE - DENTAL		1,014	929	1,021	<u>\$997</u>			1.8%
41501-0215		1,484	1,484	1,508	1,810	1,589	1,589	(221)
FA-GROUP INSURANCE - LIFE		1,557	1,410	1,366	<u>\$1,454</u>			-12.2%
41501-0220		7,894	8,114	8,427	9,020	9,320	9,320	300
FA-SOCIAL SECURITY		7,735	8,530	8,412	<u>\$7,978</u>			3.3%
41501-0225		1,847	1,899	1,974	2,003	2,180	2,180	177
FA-MEDICARE		1,809	1,995	1,968	<u>\$1,866</u>			8.8%
41501-0230		13,049	13,715	14,397	15,224	15,763	15,763	539
FA-RETIREMENT		13,058	13,373	14,011	<u>\$12,671</u>			3.5%
41501-0260		205	212	221	291	320	320	29
FA-WORKERS COMPENSATION		178	178	293	<u>\$192</u>			10.0%
<i>Subtotal Wages & Benefits</i>		187,781	190,010	187,850	199,942	194,280	194,280	(5,662)
		184,637	195,473	188,928				-2.8%
<u>Operating</u>								
41501-0301		13,250	13,250	13,500	14,000	14,000	14,000	0
FA-AUDIT		13,250	13,250	13,500	<u>\$13,784</u>			0.0%
41501-0341		705	400	400	0	0	0	0
FA-TELEPHONE		342	493	785	<u>\$501</u>			*
41501-0390		2,800	0	0	3,000	2,500	2,500	(500)
FA-CONTRACT SERVICE		2,800	4,396	2,931	<u>\$2,618</u>			-16.7%
41501-0550		500	500	500	300	500	500	200
FA-PRINTING		627	305	151	<u>\$413</u>			66.7%
41501-0570		0	0	0	100	100	100	0
FA-EMPLOYEE MILEAGE		52	103	0	<u>\$96</u>			0.0%
41501-0620		1,800	2,150	2,150	2,200	2,400	2,400	200
FA-OFFICE SUPPLIES		2,739	3,116	2,210	<u>\$3,025</u>			9.1%
41501-0625		1,500	1,600	1,600	1,700	1,500	1,500	(200)
FA-POSTAGE		2,052	1,817	1,369	<u>\$1,698</u>			-11.8%
41503-0680		50	50	50	0	50	50	50
FA-OTHER MISCELLANEOUS		88	85	0	<u>\$79</u>			*
41503-0810		145	145	145	75	100	100	25
FA-ADVERTISING		67	0	96	<u>\$123</u>			33.3%

Town of Bow
Budget Worksheet

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
<u>Acct #</u>	<u>Budget/</u> <u>Actual</u>	<u>Budget/</u> <u>Actual</u>	<u>Budget/</u> <u>Actual</u>	<u>Budget</u> <u>5 Year Avg.</u>	<u>Selectmen</u> <u>Recommend</u>	<u>Bud Comm</u> <u>Recommend</u>	<u>BC change</u> <u>from '17-18</u>
41501-0830	620	695	695	720	685	685	(35)
FA-TRAINING	554	350	1,067	<u>\$748</u>			-4.9%
<i>Subtotal Operating</i>	21,370	18,790	19,040	22,095	21,835	21,835	(260)
	22,572	23,914	22,108				-1.2%
TOTAL FINANCE	209,151	208,800	206,890	222,037	216,115	216,115	(5,922)
	207,209	219,387	211,036				-2.7%
<i><u>Capital Projects</u></i>							
49090-0931	0	0	0	0	20,000	20,000	20,000
CAP-FINANCIAL SOFTWARE	0	0	0	<u>\$0</u>			*
TECHNOLOGY							
<i><u>Operating - Technology</u></i>							
41506-0390	43,224	48,625	46,938	27,500	35,640	35,640	8,140
IS-CONTRACT SERVICE	61,005	74,735	81,185	<u>\$65,898</u>			29.6%
41506-0395	0	0	0	25,336	0	0	(25,336)
IS-SOFTWARE/LICENSING SUPPORT	0	0	0	<u>\$0</u>			-100.0%
41506-0740	0	0	16,090	8,300	0	0	(8,300)
IS-EQUIPMENT	0	0	18,263	<u>\$13,908</u>			-100.0%
41506-0745	0	0	0	2,000	2,000	2,000	0
IS-SOFTWARE	0	0	0	<u>\$0</u>			0.0%
TOTAL TECHNOLOGY	43,224	48,625	63,028	63,136	37,640	37,640	(25,496)
	61,005	74,735	99,447				-40.4%
PERSONNEL							
<i><u>Operating - Personnel</u></i>							
41550-0270	1,700	1,700	2,700	2,000	1,923	1,923	(77)
UNEMPLOYMENT COMPENSATION	3,768	688	1,239	<u>\$1,868</u>			-3.9%
41550-0390	6,100	6,100	83,100	7,500	8,000	8,000	500
CONTRACT SERVICES	4,365	4,900	8,368	<u>\$5,474</u>			6.7%
41550-0810	800	0	0	500	0	0	(500)
ADVERTISING	1,509	0	0	<u>\$607</u>			-100.0%
41550-0830	2,000	2,000	1,000	1,000	1,000	1,000	0
EMPLOYEE TRAINING	40	961	0	<u>\$286</u>			0.0%
TOTAL PERSONNEL	10,600	9,800	86,800	11,000	10,923	10,923	(77)
	9,682	6,549	9,606	8,235			-0.7%
TOWN INSURANCES							
41962-0520	60,232	63,758	68,221	81,608	83,468	83,468	1,860
PROPERTY & LIABILITY INS	63,758	69,252	72,996	<u>\$63,876</u>			2.3%
<i>Notes: Primex Property/Liability Insurance Pool - property and liability coverage (Buildings, Vehicles, etc.). Estimated 8% increase.</i>							
DEBT SERVICE							
47112-0980	870,000	870,000	825,000	1,066,850	1,065,000	1,065,000	(1,850)
LONG TERM DEBT - PRINCIPAL	870,000	870,000	825,000	<u>\$861,060</u>			-0.2%
47212-0981	389,422	358,691	403,238	467,898	392,406	392,406	(75,492)
LONG TERM DEBT - INTEREST	389,422	358,691	416,302	<u>\$407,561</u>			-16.1%
47312-0990	1	1	1	1	1	1	0
INTEREST - TAN	0	0	0	<u>\$0</u>			0.0%
TOTAL DEBT SERVICE	1,259,423	1,228,692	1,228,239	1,534,749	1,457,407	1,457,407	(77,342)
	1,259,422	1,228,691	1,241,302				-5.0%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
FIRE DEPARTMENT								
<u><i>Wages & Benefits</i></u>								
42202-0110		427,909	409,888	460,623	469,559	467,925	467,925	(1,634)
FD-FULL TIME SALARIES GROUP II		386,780	389,873	459,564	<u>\$395,907</u>			-0.3%
42202-0120		157,970	163,199	165,586	127,000	135,260	135,260	8,260
FD-CALL DEPT. SALARIES		142,073	120,849	120,688	<u>\$151,448</u>			6.5%
42202-0140		49,484	40,000	42,275	39,321	42,541	42,541	3,220
FD-OVERTIME		48,184	55,407	50,546	<u>\$48,269</u>			8.2%
42202-0210		130,320	101,028	91,350	100,582	83,600	83,600	(16,982)
FD-GROUP INSURANCE - MEDICAL		98,319	78,418	85,581	<u>\$94,223</u>			-16.9%
42202-0211		3,400	3,264	3,927	3,808	3,786	3,786	(22)
FD-GROUP INSURANCE - DENTAL		2,475	2,226	3,078	<u>\$2,612</u>			-0.6%
42202-0215		4,638	4,452	5,587	6,562	5,558	5,558	(1,004)
FD-GROUP INSURANCE - LIFE		4,789	4,337	5,406	<u>\$4,776</u>			-15.3%
42202-0220		13,043	10,119	10,419	7,874	8,387	8,387	513
FD-SOCIAL SECURITY		12,271	8,364	7,697	<u>\$10,401</u>			6.5%
42202-0225		9,594	9,252	10,161	9,221	9,364	9,364	143
FD-MEDICARE		8,474	8,502	9,500	<u>\$8,898</u>			1.6%
42202-0230		132,428	131,167	147,456	162,282	162,788	162,788	506
FD-RETIREMENT		117,042	127,853	147,975	<u>\$120,520</u>			0.3%
42202-0260		31,822	30,845	33,592	30,276	32,158	32,158	1,882
FD-WORKERS COMPENSATION		25,311	24,400	28,746	<u>\$25,572</u>			6.2%
<i>Subtotal Wages & Benefits</i>		960,608	903,214	970,976	956,484	951,367	951,367	(5,117)
		845,719	820,228	918,781				-0.5%
<u><i>Operating</i></u>								
42202-0341		9,500	6,500	6,809	7,063	3,100	3,100	(3,963)
FD-TELEPHONE		5,919	7,424	5,110	<u>\$4,426</u>			-56.1%
42202-0350		4,500	4,000	4,000	21,000	11,020	11,020	(9,980)
FD-MEDICAL FEES		2,403	3,260	750	<u>\$2,056</u>			-47.5%
42202-0390		123,956	125,850	118,500	114,000	127,155	127,155	13,155
FD-CONTRACT SERVICES		113,851	110,984	114,978	<u>\$118,380</u>			11.5%
42202-0430		150	150	150	75	75	75	0
FD-OFFICE EQUIPMENT REPAIRS		20	0	0	<u>\$26</u>			0.0%
42202-0431		12,000	12,000	12,500	12,500	11,000	11,000	(1,500)
FD-OUTSIDE REPAIRS		31,521	12,317	10,073	<u>\$12,140</u>			-12.0%
42202-0432		3,000	3,500	3,500	750	750	750	0
FD-RADIOS/REPAIRS		3,290	1,252	3,788	<u>\$3,783</u>			0.0%
42202-0560		2,050	2,900	2,900	1,500	1,585	1,585	85
FD-DUES/MEETINGS/SUBSCRIPTIONS		2,664	2,858	2,704	<u>\$2,527</u>			5.7%
42202-0570		700	700	500	100	100	100	0
FD-EMPLOYEE MILEAGE		28	30	134	<u>\$76</u>			0.0%
42202-0620		3,500	3,500	4,000	2,000	2,000	2,000	0
FD-OFFICE SUPPLIES/PHOTO SUPPLIES		1,451	3,157	2,741	<u>\$2,722</u>			0.0%
42202-0625		200	200	200	100	100	100	0
FD-POSTAGE		91	18	73	<u>\$61</u>			0.0%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
42202-0635		4,250	4,125	2,500	1,500	1,500	1,500	0
FD-GASOLINE		1,202	1,438	1,268	\$1,175			0.0%
42202-0636		14,063	13,688	8,625	6,500	7,500	7,500	1,000
FD-DIESEL		10,343	5,894	7,096	\$9,424			15.4%
42202-0660		10,000	12,000	13,000	8,500	12,000	12,000	3,500
FD-AUTO PARTS		7,365	10,292	18,557	\$14,168			41.2%
42202-0663		250	0	0	0	0	0	0
FD-BATTERIES		0	0	0	\$8			*
42202-0680		28,900	28,900	31,250	25,000	26,070	26,070	1,070
FD-MISC. SUPPLIES		28,687	18,960	26,828	\$23,624			4.3%
42202-0740		23,000	18,400	11,075	8,000	12,250	12,250	4,250
FD-EQUIPMENT		22,260	41,738	17,393	\$19,977			53.1%
42202-0830		14,500	14,500	14,500	7,300	7,300	7,300	0
FD-TRAINING		7,294	5,601	10,255	\$9,952			0.0%
<i>Subtotal Operating</i>		254,519	250,913	234,009	215,888	223,505	223,505	7,617
<i>Subtotal Operating</i>		238,388	225,223	221,749				3.5%
TOTAL FIRE DEPARTMENT		1,215,127	1,154,127	1,204,985	1,172,372	1,174,872	1,174,872	2,500
<i>Subtotal Operating</i>		1,084,107	1,045,450	1,140,530				0.2%
HEALTH OFFICER								
<i>Wages & Benefits</i>								
44100-0120		2,148	2,148	2,148	2,170	2,214	2,214	44
HA-PART TIME SALARIES		2,148	2,148	2,148	\$2,109			2.0%
44100-0220		133	133	133	135	138	138	3
HA-SOCIAL SECURITY		133	133	133	\$131			2.6%
44100-0225		31	31	31	31	33	33	2
HA-MEDICARE		31	31	31	\$31			4.9%
44100-0260		3	3	3	50	111	111	61
HA-WORKERS COMPENSATION		1	2	44	\$10			122.0%
<i>Subtotal Wages & Benefits</i>		2,315	2,315	2,315	2,386	2,496	2,496	110
<i>Subtotal Wages & Benefits</i>		2,314	2,314	2,356				4.6%
<i>Operating</i>								
44100-0561		30	30	30	30	0	0	(30)
HA-MEETING EXPENSE		70	105	35	\$66			-100.0%
TOTAL HEALTH OFFICER		2,345	2,345	2,345	2,416	2,496	2,496	80
<i>TOTAL HEALTH OFFICER</i>		<i>2,384</i>	<i>2,419</i>	<i>2,391</i>				<i>3.3%</i>

Town of Bow
Budget Worksheet

HERITAGE COMMISSION
HUMAN SERVICES

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
HERITAGE COMMISSION								
<i>Operating</i>								
45890-0620		500	500	500	500	500	500	0
HC-OFFICE SUPPLIES		535	1,044	821	<u>\$535</u>			0.0%
45890-0680		1,000	1,000	1,000	1,000	1,000	1,000	0
HC-PRESERVATON & RESTORATION		1,770	331	0	<u>\$729</u>			0.0%
45890-0690		250	250	250	250	250	250	0
HC-OTHER MISCELLANEOUS		145	1,302	928	<u>\$622</u>			0.0%
TOTAL HERITAGE COMMISSION		1,750	1,750	1,750	1,750	1,750	1,750	0
		2,450	2,676	1,748				0.0%
OUTSIDE AGENCIES								
44152-0392		500	500	500	0	0	0	0
RED CROSS		500	500	500	<u>\$300</u>			*
44152-0393		500	500	500	0	500	500	500
CASA		500	500	500	<u>\$500</u>			*
44152-0394		1,050	1,050	1,050	0	0	0	0
CONCORD AREA TRANSIT		1,050	1,050	1,050	<u>\$1,010</u>			*
44152-0395		2,400	2,400	2,600	2,600	2,900	2,900	300
COMMUNITY ACTION PROGRAM		2,400	2,400	2,600	<u>\$2,440</u>			11.5%
TOTAL OUTSIDE AGENCIES		4,450	4,450	4,650	2,600	3,400	3,400	800
		4,450	4,450	4,650				30.8%
HUMAN SERVICES								
<i>Wages & Benefits</i>								
44111-0120		5,636	5,742	5,829	3,500	3,128	3,128	(372)
HS-PART TIME SALARIES		2,771	2,525	2,174	<u>\$2,788</u>			-10.6%
44111-0220		350	356	362	217	194	194	(23)
HS-SOCIAL SECURITY		172	157	135	<u>\$173</u>			-10.6%
44111-0225		83	84	85	51	46	46	(5)
HS-MEDICARE		40	37	32	<u>\$40</u>			-9.4%
44111-0260		10	10	10	7	6	6	(1)
HS-WORKERS COMPENSATION		4	4	5	<u>\$4</u>			-18.4%
Subtotal Wages & Benefits		6,079	6,192	6,286	3,775	3,374	3,374	(401)
		2,986	2,722	2,346				-10.6%
<i>Operating</i>								
44111-0560		50	50	50	50	50	50	0
HS-MEETING EXPENSE		0	30	30	<u>\$24</u>			0.0%
44111-0620		25	50	50	0	0	0	0
HS-OFFICE SUPPLIES		0	0	0	<u>\$0</u>			*
44111-0625		25	25	25	0	0	0	0
HS-POSTAGE		0	0	0	<u>\$2</u>			*
Subtotal Operating		100	125	125	50	50	50	0
		0	30	30				0.0%
44421-0891		2,000	6,500	5,500	5,000	5,000	5,000	0
HS-DIRECT ASSISTANCE		3,087	2,529	2,290	<u>\$2,436</u>			0.0%
TOTAL HUMAN SERVICES		8,179	12,817	11,911	8,825	8,424	8,424	(401)
		6,073	5,281	4,666				-4.5%

Town of Bow
Budget Worksheet

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	Dol. / Pct.	2018-19	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ 5 Year Avg.	Trustee Recommend	Change from '17-18	Bud Comm Recommend	BC change from '17-18
LIBRARY								
<i><u>Wages & Benefits</u></i>								
01-4550-101		155,636	157,917	190,375	200,508	10,133	200,508	10,133
Full Time Salaries		155,636	157,917	\$145,110		5.3%		5.3%
01-4550-102		102,293	99,847	86,448	89,273	2,825	89,273	2,825
Part Time Salaries		102,293	99,847	\$107,693		3.3%		3.3%
01-4550-107		1,232	1,232	1,244	1,288	44	1,288	44
Vacation Coverage		1,232	1,232	\$1,215		3.5%		3.5%
01-4550-121		107,782	74,318	67,496	44,257	(23,239)	44,257	(23,239)
Group Insurance - Medical		107,782	74,318	\$90,108		-34.4%		-34.4%
01-4550-122		4,863	5,061	4,974	2,537	(2,437)	2,537	(2,437)
Group Insurance - Dental		4,863	5,061	\$4,816		-49.0%		-49.0%
01-4550-125		2,226	2,226	2,461	2,620	159	2,620	159
Group Insurance - Life & Disability		2,226	2,226	\$2,057		6.5%		6.5%
01-4550-131		16,067	16,027	17,240	18,047	807	18,047	807
Social Security		16,067	16,027	\$15,743		4.7%		4.7%
01-4550-132		3,758	3,757	4,031	4,221	190	4,221	190
Medicare		3,758	3,757	\$3,684		4.7%		4.7%
01-4550-135		17,385	17,554	21,665	22,765	1,100	22,765	1,100
Retirement		17,385	17,554	\$15,422		5.1%		5.1%
01-4550-141		415	412	445	900	455	900	455
Workers Compensation		415	412	\$396		102.2%		102.2%
<i><u>Subtotal Wages & Benefits</u></i>		411,657	378,351	396,379	386,416	(9,962)	386,416	(9,962)
		411,657	378,351			-2.5%		-2.5%
<i><u>Operating</u></i>								
01-4550-225		1,840	4,600	4,600	4,600	0	4,600	0
Telephone		1,840	4,600	\$2,392		0.0%		0.0%
01-4550-231		350	350	350	350	0	350	0
Sewer		350	350	\$350		0.0%		0.0%
01-4550-233		3,500	8,000	8,000	9,600	1,600	9,600	1,600
Natural Gas		3,500	8,000	\$9,500		20.0%		20.0%
01-4550-234		12,650	13,500	14,300	15,373	1,073	15,373	1,073
Electricity		12,650	13,500	\$12,302		7.5%		7.5%
01-4550-251		10,889	16,835	11,335	11,335	0	11,335	0
Building Maintenance		10,889	16,835	\$13,132		0.0%		0.0%
01-4550-252		3,550	3,650	3,650	3,650	0	3,650	0
Grounds Maintenance		3,550	3,650	\$3,920		0.0%		0.0%
01-4550-260		350	3,550	350	350	0	350	0
Contracted Services		350	3,550	\$990		0.0%		0.0%
01-4550-270		9,150	9,750	11,930	11,930	0	11,930	0
Equipment Repair		9,150	9,750	\$8,270		0.0%		0.0%
01-4550-310		53,330	54,609	49,988	50,312	324	50,312	324
Collection Development		53,330	54,609	\$53,436		0.6%		0.6%
01-4550-351		6,375	6,375	6,375	6,375	0	6,375	0
Supplies		6,375	6,375	\$6,750		0.0%		0.0%

Town of Bow
Budget Worksheet

Department Acct #	Description	2015-16	2016-17	2017-18	2018-19	Dol. / Pct.	2018-19	Dol. / Pct.
		Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget/ <i>5 Year Avg.</i>	Trustee Recommend	Change from '17-18	Bud Comm Recommend	BC change from '17-18
01-4550-355		800	600	600	600	0	600	0
Postage		800	600	<u>\$780</u>		0.0%		0.0%
01-4550-410		4,000	4,000	4,000	4,000	0	4,000	0
Special Programs		4,000	4,000	<u>\$4,000</u>		0.0%		0.0%
01-4550-450		1,800	1,800	1,800	1,800	0	1,800	0
Professional Development		1,800	1,800	<u>\$1,780</u>		0.0%		0.0%
01-4550-510		300	300	300	300	0	300	0
Preservation		300	300	<u>\$320</u>		0.0%		0.0%
<i>Subtotal Operating</i>		108,884	127,919	117,578	120,575	2,997	120,575	2,997
		108,884	127,919			2.5%		2.5%
TOTAL LIBRARY		520,541	506,270	513,957	506,991	(6,965)	506,991	(6,965)
		520,541	506,270			-1.4%		-1.4%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
PARKS & RECREATION								
<u>Wages & Benefits</u>								
45201-0110		56,587	57,672	60,583	62,706	65,823	65,823	3,117
PR-FULL TIME SALARIES		55,507	58,182	60,788	<u>\$67,898</u>			5.0%
45201-0120		47,857	49,127	51,094	53,461	55,258	55,258	1,797
PR-PART-TIME SALARIES		51,315	39,288	50,071	<u>\$45,473</u>			3.4%
45201-0125		86,915	87,344	62,041	63,202	0	0	(63,202)
PR-SEASONAL/TEMPORARY SALARI		79,379	84,599	66,841	<u>\$78,712</u>			-100.0%
45201-0140		0	0	0	0	0	0	0
PR-OVERTIME		623	488	0	<u>\$350</u>			*
45201-0210		7,499	7,499	15,959	16,921	13,524	13,524	(3,397)
PR-GROUP INSURANCE - MEDICAL		7,499	7,499	7,239	<u>\$10,529</u>			-20.1%
45201-0211		544	544	561	521	531	531	10
PR-GROUP INSURANCE - DENTAL		525	459	500	<u>\$656</u>			1.9%
45201-0215		742	742	787	887	799	799	(88)
PR-GROUP INSURANCE - LIFE		787	713	941	<u>\$937</u>			-9.9%
45201-0220		11,864	12,036	10,771	11,121	7,508	7,508	(3,613)
PR-SOCIAL SECURITY		11,852	11,926	11,402	<u>\$12,402</u>			-32.5%
45201-0225		2,774	2,881	2,519	2,601	1,756	1,756	(845)
PR-MEDICARE		2,772	2,789	2,667	<u>\$2,901</u>			-32.5%
45201-0230		6,094	6,442	6,767	7,136	7,491	7,491	355
PR-RETIREMENT		6,161	6,126	6,793	<u>\$6,971</u>			5.0%
45201-0260		3,579	3,630	3,230	4,143	4,378	4,378	235
PR-WORKERS COMPENSATION		3,144	3,318	4,380	<u>\$3,517</u>			5.7%
<i>Subtotal Wages & Benefits</i>		224,455	227,917	214,312	222,699	157,068	157,068	(65,631)
		219,565	215,387	211,622				-29.5%
<u>Operating</u>								
45201-0341		2,235	2,355	2,005	378	360	360	(18)
PR-TELEPHONE		1,976	2,150	2,344	<u>\$2,033</u>			-4.8%
45201-0390		26,200	11,962	21,962	14,390	9,654	9,654	(4,736)
PR- CONTRACT SERVICES		13,670	10,984	21,414	<u>\$15,408</u>			-32.9%
45201-0410		1,555	2,604	2,604	4,450	4,450	4,450	0
PR-ELECTRICITY		2,124	2,867	2,939	<u>\$2,233</u>			0.0%
45201-0430		3,000	3,000	4,113	3,750	500	500	(3,250)
PR-REPAIRS TO EQUIPMENT		8,348	4,607	2,262	<u>\$3,494</u>			-86.7%
45201-0440		4,291	4,291	4,291	2,700	3,470	3,470	770
PR-RENTAL OF EQUIPMENT		2,673	2,529	2,774	<u>\$3,116</u>			28.5%
45201-0550		250	250	250	150	0	0	(150)
PR-PRINTING		12	0	0	<u>\$2</u>			-100.0%
45201-0560		1,395	1,895	1,900	1,500	1,000	1,000	(500)
PR-DUES-MEMBERSHIP		1,514	2,033	1,016	<u>\$1,363</u>			-33.3%
45201-0570		293	280	288	150	150	150	0
PR-EMPLOYEE MILEAGE		212	149	36	<u>\$126</u>			0.0%
45201-0615		3,580	4,155	3,140	200	200	200	0
PR-UNIFORMS & CLOTHING		1,952	4,617	1,855	<u>\$2,598</u>			0.0%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
45201-0620		1,000	1,000	1,000	1,200	1,200	1,200	0
PR-OFFICE SUPPLIES		1,171	1,253	973	<u>\$1,148</u>			0.0%
45201-0625		300	300	300	300	300	300	0
PR-POSTAGE		361	208	189	<u>\$224</u>			0.0%
45201-0630		1,000	2,000	9,600	11,400	3,400	3,400	(8,000)
PR-BLDG. MATERIAL		152	601	9,302	<u>\$4,081</u>			-70.2%
45201-0635		4,193	4,098	2,452	2,533	240	240	(2,293)
PR-GASOLINE & DIESEL FUEL		3,323	1,866	2,381	<u>\$2,583</u>			-90.5%
45201-0650		11,258	14,339	15,690	20,275	17,665	17,665	(2,610)
PR-GROUND MAINT. & REPAIRS		17,708	20,502	16,548	<u>\$17,778</u>			-12.9%
45201-0660		2,500	3,000	3,000	1,500	500	500	(1,000)
PR-AUTO PARTS		1,379	831	1,629	<u>\$1,769</u>			-66.7%
45201-0680		1,400	1,500	1,500	0	0	0	0
PR-SPEC. RECR. SUPPLIES		1,272	1,699	1,716	<u>\$1,431</u>			*
45201-0740		1,830	1,172	9,172	1,200	1,200	1,200	0
PR-EQUIPMENT		8,374	7,270	7,465	<u>\$5,713</u>			0.0%
45201-0810		200	200	200	0	0	0	0
PR-ADVERTISING		153	0	0	<u>\$31</u>			*
45201-0875		19,700	19,700	7,000	500	0	0	(500)
PR-PROGRAM ACTIVITIES		13,348	12,307	6,512	<u>\$19,740</u>			-100.0%
<i>Subtotal Operating</i>		<u>86,180</u>	<u>78,101</u>	<u>90,467</u>	<u>66,576</u>	<u>44,289</u>	<u>44,289</u>	<u>(22,287)</u>
<i></i>		<u>79,723</u>	<u>76,471</u>	<u>81,354</u>				<u>-33.5%</u>
TOTAL PARKS & RECREATION		<u>310,635</u>	<u>306,018</u>	<u>304,779</u>	<u>289,275</u>	<u>201,357</u>	<u>201,357</u>	<u>(87,918)</u>
<i></i>		<i><u>299,288</u></i>	<i><u>291,859</u></i>	<i><u>292,976</u></i>				<i><u>-30.4%</u></i>

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
POLICE DEPARTMENT								
<u><i>Wages & Benefits</i></u>								
42101-0110		739,408	747,211	802,449	751,869	781,975	781,975	30,106
PD-FULL TIME SALARIES GROUP II		640,829	612,362	685,975	<u>\$665,765</u>			4.0%
42101-0111		266,566	282,880	93,468	94,851	95,946	95,946	1,095
PD-FULL TIME SALARIES GROUP I		261,309	225,698	88,957	<u>\$198,104</u>			1.2%
42101-0120		123,282	116,583	0	66,881	66,932	66,932	51
PD-PART TIME SALARIES		120,251	88,274	21,396	<u>\$90,881</u>			0.1%
42101-0140		74,040	75,488	53,417	53,747	53,000	53,000	(747)
PD-OVERTIME		58,885	72,360	70,638	<u>\$63,909</u>			-1.4%
42101-0210		372,286	314,400	227,149	190,593	158,675	158,675	(31,918)
PD-GROUP INSURANCE - MEDICAL		281,685	238,024	167,768	<u>\$236,104</u>			-16.7%
42101-0211		10,771	10,662	8,415	7,252	6,490	6,490	(762)
PD-GROUP INSURANCE - DENTAL		9,096	6,968	6,039	<u>\$8,037</u>			-10.5%
42101-0215		13,356	13,356	11,130	11,380	9,736	9,736	(1,644)
PD-GROUP INSURANCE - LIFE		11,940	10,050	9,420	<u>\$11,007</u>			-14.4%
42101-0220		25,683	28,675	8,130	10,234	10,313	10,313	79
PD-SOCIAL SECURITY		24,264	18,478	7,277	<u>\$18,382</u>			0.8%
42101-0225		17,887	18,275	14,209	14,027	14,469	14,469	442
PD-MEDICARE		15,711	14,508	12,877	<u>\$15,052</u>			3.2%
42101-0230		230,974	244,843	235,231	247,285	259,519	259,519	12,234
PD-RETIREMENT		201,460	201,679	220,511	<u>\$200,284</u>			4.9%
42101-0260		19,227	19,502	18,689	18,728	21,634	21,634	2,906
PD-WORKERS COMPENSATION		15,782	15,501	21,446	<u>\$16,893</u>			15.5%
<i>Subtotal Wages & Benefits</i>		1,893,480	1,871,875	1,472,287	1,466,847	1,478,689	1,478,689	11,842
		1,641,211	1,503,902	1,312,302				0.8%
<u><i>Operating</i></u>								
42101-0341		23,631	22,631	14,579	9,101	9,000	9,000	(101)
PD-TELEPHONE		19,722	20,056	18,211	<u>\$19,289</u>			-1.1%
42101-0350		1,000	1,000	1,000	750	900	900	150
PD-MED EXPENSE		606	400	200	<u>\$365</u>			20.0%
42101-0351		700	700	700	0	100	100	100
PD-ANIMAL CONTROL		0	0	0	<u>\$96</u>			*
42101-0355		500	500	500	300	300	300	0
PD-PHOTO SUPPLIES		240	0	280	<u>\$421</u>			0.0%
42101-0390		62,500	63,878	118,116	103,582	112,650	112,650	9,068
PD-CONTRACT SERVICES		49,930	88,070	97,205	<u>\$71,509</u>			8.8%
42101-0430		4,800	4,800	8,797	0	4,500	4,500	4,500
PD-REPAIRS		805	1,010	4,280	<u>\$1,282</u>			*
42101-0432		500	500	500	4,000	3,000	3,000	(1,000)
PD-RADIO/RADAR MAINTENANCE		1,092	1,129	445	<u>\$871</u>			-25.0%
42101-0450		8,989	8,989	7,989	8,500	9,700	9,700	1,200
PD-REPAIRS TO UNIFORMS/CLOTHING		9,490	12,273	13,087	<u>\$11,245</u>			14.1%
42101-0550		250	250	250	100	0	0	(100)
PD-PRINTING-ADVERTISING		885	0	262	<u>\$239</u>			-100.0%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
42101-0560		1,450	1,450	1,200	1,200	1,155	1,155	(45)
PD-DUES-MEETINGS		3,268	2,936	1,225	<u>\$2,211</u>			-3.8%
42101-0570		1,111	1,111	833	350	200	200	(150)
PD-EMPLOYEE MILEAGE		425	431	102	<u>\$341</u>			-42.9%
42101-0620		8,000	8,000	5,000	4,000	4,000	4,000	0
PD-OFFICE SUPPLIES		9,475	9,644	4,942	<u>\$7,682</u>			0.0%
42101-0625		400	400	400	300	300	300	0
PD-POSTAGE		254	47	537	<u>\$301</u>			0.0%
42101-0635		37,400	36,300	22,000	20,000	20,000	20,000	0
PD-GASOLINE		25,040	14,163	6,322	<u>\$23,727</u>			0.0%
42101-0660		7,000	7,000	7,000	7,000	7,000	7,000	0
PD-AUTO PARTS		18,070	5,702	6,813	<u>\$9,563</u>			0.0%
42101-0662		3,500	3,500	3,500	3,000	3,000	3,000	0
PD-TIRES		2,671	3,221	2,713	<u>\$3,255</u>			0.0%
42101-0663		500	500	500	500	2,000	2,000	1,500
PD-BATTERIES		183	5	356	<u>\$212</u>			300.0%
42101-0670		1,000	1,000	1,000	750	450	450	(300)
PD-MANUALS - BOOKS		621	308	261	<u>\$488</u>			-40.0%
42101-0680		5,350	5,350	4,850	4,850	9,500	9,500	4,650
PD-SPECIAL POLICE EQUIPMENT/SU		8,303	5,160	21,908	<u>\$9,066</u>			95.9%
42101-0688		2,300	2,300	2,300	2,600	3,000	3,000	400
PD-SPECIAL POLICE DEPT. SUPPLIES		4,737	1,360	2,873	<u>\$2,594</u>			15.4%
42101-0740		1,000	16,500	0	<u>8,497</u>	3,000	3,000	(5,497)
PD-OFFICE EQUIPMENT		730	20,157	0	<u>\$6,033</u>			-64.7%
42101-0765		26,000	26,000	26,000	36,000	36,000	36,000	0
PD-AUTO EQUIPMENT		28,266	32,834	44,474	<u>\$31,071</u>			0.0%
42101-0812		25	25	25	0	0	0	0
PD-MEALS FOR PRISONERS		0	0	0				*
42101-0830		10,000	10,000	8,000	7,000	6,000	6,000	(1,000)
PD-TRAINING/MATCHING FUNDS-TR		2,947	9,683	8,399	<u>\$6,165</u>			-14.3%
<i>Subtotal Operating</i>		<u>207,906</u>	<u>222,684</u>	<u>235,039</u>	<u>222,380</u>	<u>235,755</u>	<u>235,755</u>	<u>13,375</u>
		<u>187,760</u>	<u>228,589</u>	<u>234,896</u>				<u>6.0%</u>
TOTAL POLICE DEPARTMENT		<u>2,101,386</u>	<u>2,094,559</u>	<u>1,707,326</u>	<u>1,689,227</u>	<u>1,714,444</u>	<u>1,714,444</u>	<u>25,218</u>
		<u>1,828,972</u>	<u>1,732,491</u>	<u>1,547,198</u>				<u>1.5%</u>

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
DPW ADMINISTRATION								
<i><u>Wages & Benefits</u></i>								
43111-0110		649,128	652,189	674,867	694,310	720,094	720,094	25,783
PW-FULL TIME SALARIES		636,273	641,999	668,247	<u>\$609,369</u>			3.7%
43111-0120		27,722	44,181	49,723	52,701	53,745	53,745	1,044
PW - PART TIME SALARIES		26,976	28,935	31,445	<u>\$26,424</u>			2.0%
43111-0125		10,647	21,916	21,968	22,323	22,091	22,091	(232)
PW-SEASONAL/TEMPORARY SALAR		9,178	26,803	30,401	<u>\$19,389</u>			-1.0%
43111-0140		81,589	84,682	84,350	80,000	80,000	80,000	0
PW-OVERTIME		88,302	38,875	77,567	<u>\$70,621</u>			0.0%
43111-0210		345,546	293,158	245,951	251,955	187,917	187,917	(64,038)
PW-GROUP INSURANCE - MEDICAL		286,592	269,753	212,364	<u>\$257,716</u>			-25.4%
43111-0211		7,888	7,888	8,135	7,322	7,031	7,031	(291)
PW-GROUP INSURANCE - DENTAL		7,849	6,738	7,176	<u>\$7,216</u>			-4.0%
43111-0215		10,388	10,388	10,388	9,348	9,236	9,236	(112)
PW-GROUP INSURANCE - LIFE		8,986	8,172	9,355	<u>\$8,472</u>			-1.2%
43111-0220		48,191	50,604	51,437	52,659	54,308	54,308	1,649
PW-SOCIAL SECURITY		46,327	44,655	49,735	<u>\$44,182</u>			3.1%
43111-0225		11,289	11,836	11,965	12,315	12,701	12,701	386
PW-MEDICARE		10,835	10,444	11,631	<u>\$10,295</u>			3.1%
43111-0230		79,539	83,693	84,766	79,013	91,051	91,051	12,038
PW-RETIREMENT		77,237	75,636	83,144	<u>\$71,743</u>			15.2%
43111-0260		22,258	23,359	23,701	27,642	29,547	29,547	1,905
PW-WORKERS COMPENSATION		20,086	19,490	24,814	<u>\$19,267</u>			6.9%
<i><u>Subtotal Wages & Benefits</u></i>		1,294,185	1,283,894	1,267,251	1,289,588	1,267,721	1,267,721	(21,868)
		1,218,640	1,171,500	1,205,880				-1.7%
<i><u>Operating</u></i>								
43111-0341		3,880	3,880	3,967	2,665	2,665	2,665	0
PW-TELEPHONE		4,338	4,553	4,884	<u>\$4,475</u>			0.0%
43111-0390		10,060	10,103	10,103	7,603	32,603	32,603	25,000
PW-CONTRACT SERVICES		2,141	1,355	14,942	<u>\$5,247</u>			328.8%
43111-0620		800	1,000	1,000	2,000	2,000	2,000	0
PW-OFFICE SUPPLIES		1,190	2,771	986	<u>\$1,702</u>			0.0%
43111-0625		50	50	50	50	50	50	0
PW-POSTAGE		73	28	27	<u>\$42</u>			0.0%
43111-0740		0	0	0	0	0	0	0
PW-EQUIPMENT		0	0	279	<u>\$919</u>			*
43111-0810		0	0	0	100	300	300	200
PW-ADVERTISING		0	220	0	<u>\$76</u>			200.0%
<i><u>Subtotal Operating</u></i>		14,790	15,033	15,120	12,418	37,618	37,618	25,200
		7,742	8,928	21,117				202.9%
TOTAL DPW ADMINISTRATION		1,308,975	1,298,927	1,282,371	1,302,006	1,305,339	1,305,339	3,332
		1,226,382	1,180,428	1,226,997				0.3%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
PAVING & RECONSTRUCTION								
<i>Operating</i>								
43121-0394		27,134	28,345	28,345	28,018	10,000	10,000	(18,018)
PW-MARK TRAFFIC LINES/TREE REN		47,358	4,963	24,022	<u>\$24,295</u>			-64.3%
43121-0440		2,000	7,400	5,400	2,000	2,500	2,500	500
PW-RENTAL OF EQUIPMENT		1,366	4,445	541	<u>\$1,935</u>			25.0%
43121-0613		1,500	1,500	1,500	1,500	1,500	1,500	0
PW-STAKES/TRAFFIC CONTROL/TOC		1,770	484	75	<u>\$876</u>			0.0%
43121-0630		1,000	1,000	3,000	3,000	3,000	3,000	0
PW-BUILDING MATERIALS		3,152	2,589	631	<u>\$1,745</u>			0.0%
43121-0650		1,500	1,500	1,500	1,500	2,500	2,500	1,000
PW-LANDSCAPE MATERIALS		1,337	1,303	3,810	<u>\$1,699</u>			66.7%
43121-0680		31,800	31,800	35,800	33,000	30,000	30,000	(3,000)
PW-ASPHALT		17,662	33,270	29,780	<u>\$25,459</u>			-9.1%
TOTAL PAVING & RECONSTRUCTI		64,934	71,545	75,545	69,018	49,500	49,500	(19,518)
		72,644	47,053	58,859				-28.3%
STREET MAINTENANCE								
<i>Operating</i>								
43122-0390		29,800	30,800	30,800	30,800	27,800	27,800	(3,000)
PW-CONTRACT SERVICES		28,534	28,906	31,677	<u>\$29,385</u>			-9.7%
43122-0396		1,500	1,500	1,500	1,250	1,250	1,250	0
PW-TORCH GASES		339	963	1,567	<u>\$1,224</u>			0.0%
43122-0398		5,000	5,000	5,000	4,000	10,000	10,000	6,000
PW-OUTSIDE REPAIRS TO EQUIP		1,244	470	21,240	<u>\$6,306</u>			150.0%
43122-0432		1,000	1,000	1,000	500	500	500	0
PW-RADIO/REPAIRS		0	0	163	<u>\$508</u>			0.0%
43122-0612		7,500	5,500	5,500	5,500	5,500	5,500	0
PW-PAINT		5,400	5,600	5,764	<u>\$4,833</u>			0.0%
43122-0613		4,000	5,000	6,000	6,000	6,000	6,000	0
PW-TRAFFIC CONTROL SUPPLIES		6,332	8,223	7,153	<u>\$7,054</u>			0.0%
43122-0615		12,000	12,000	12,000	11,500	11,500	11,500	0
PW-UNIFORMS CLOTHING		10,717	11,490	9,370	<u>\$10,447</u>			0.0%
43122-0616		700	700	700	700	700	700	0
PW-FIRST AID SUPPLIES		1,074	308	341	<u>\$963</u>			0.0%
43122-0619		1,500	1,500	1,500	500	500	500	0
PW-STEEL IRON		124	91	513	<u>\$467</u>			0.0%
43122-0635		15,300	14,850	9,000	9,000	9,000	9,000	0
PW-GASOLINE		6,902	12,506	7,563	<u>\$12,445</u>			0.0%
43122-0636		93,750	91,250	57,500	57,000	68,000	68,000	11,000
PW-DIESEL		66,299	34,444	66,521	<u>\$68,239</u>			19.3%
43122-0640		5,000	10,000	10,000	9,000	9,000	9,000	0
PW-GUARDRAIL		4,164	11,855	6,489	<u>\$5,262</u>			0.0%
43122-0660		52,000	65,000	65,000	70,000	70,000	70,000	0
PW-AUTO PARTS SUPPLIES		60,949	83,229	67,869	<u>\$65,974</u>			0.0%
43122-0661		2,000	2,000	2,000	5,000	3,000	3,000	(2,000)
PW-GREASE-OIL		3,300	3,432	1,809	<u>\$2,740</u>			-40.0%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
43122-0662		8,000	9,000	9,000	7,000	8,000	8,000	1,000
PW-TIRES		7,938	2,681	6,122	<u>\$6,018</u>			14.3%
43122-0740		8,000	3,000	4,000	0	10,450	10,450	10,450
PW-REPLACE EQUIPMENT		6,613	21,763	5,647	<u>\$9,495</u>			*
43122-0830		1,500	1,500	2,000	2,500	2,500	2,500	0
PW-TRAINING PROGRAMS		2,006	2,895	1,590	<u>\$1,948</u>			0.0%
TOTAL STREET MAINTENANCE		248,550	259,600	222,500	220,250	243,700	243,700	23,450
		211,934	228,855	241,399				10.6%
STORM DRAINS								
43123-0614		10,000	15,000	15,000	15,000	15,000	15,000	0
PW-DRAINAGE MATERIALS		11,121	13,846	5,737	<u>\$11,603</u>			0.0%
SNOW & ICE CONTROL								
43125-0390		18,700	21,000	17,500	16,500	12,500	12,500	(4,000)
PW-SNOW REMOVAL-SANDING		14,239	14,822	11,153	<u>\$11,411</u>			-24.2%
43125-0680		10,000	10,000	10,000	8,500	10,000	10,000	1,500
PW-PLOW BLADES-PARTS		5,759	6,698	11,284	<u>\$7,889</u>			17.6%
43125-0682		120,000	120,000	150,000	130,000	130,000	130,000	0
PW-SALT		171,176	52,337	181,062	<u>\$123,655</u>			0.0%
43125-0686		2,500	2,750	2,750	2,750	2,750	2,750	0
PW-MAGNESIUM CHLORIDE		756	864	2,959	<u>\$2,826</u>			0.0%
43125-0691		0	3,500	3,500	1,500	1,500	1,500	0
PW-TIRE CHAINS		646	1,085	2,959	<u>\$1,938</u>			0.0%
TOTAL SNOW & ICE CONTROL		151,200	157,250	183,750	159,250	156,750	156,750	(2,500)
		192,576	75,806	209,416		0	0	-1.6%
STREET LIGHTING								
43163-0410		30,145	36,800	39,008	37,000	37,000	37,000	0
SL-ELECTRICITY		35,497	34,745	35,514	<u>\$33,459</u>			0.0%
TOTAL PUBLIC WORKS		1,813,804	1,839,122	1,818,174	1,802,524	1,807,289	1,807,289	4,764
		1,750,155	1,580,734	1,777,921				0.3%
CEMETERIES								
<i>Operating</i>								
43190-0390		18,300	18,300	19,300	<u>15,300</u>	15,300	15,300	0
CEM-CONTRACT SERVICES		18,694	18,654	15,268	<u>\$14,135</u>			0.0%
43190-0430		700	700	700	<u>500</u>	500	500	0
CEM-REPAIRS		0	0	198	<u>\$97</u>			0.0%
43190-0620		2,200	2,200	2,200	<u>6,200</u>	6,200	6,200	0
CEM-SUPPLIES		3,507	4,187	3,698	<u>\$3,306</u>			0.0%
43190-0690		2,000	1,000	1,000	<u>1,000</u>	500	500	(500)
CEM-MOWER PARTS/EQUIPMENT		1,070	1,927	0	<u>\$1,137</u>			-50.0%
43190-0830		0	0	0	<u>200</u>	200	200	0
CEM-TRAINING		190	240	440	<u>\$217</u>			0.0%
TOTAL CEMETERIES		23,200	22,200	23,200	23,200	22,700	22,700	(500)
		23,461	25,008	19,605				-2.2%

Town of Bow
Budget Worksheet

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
SOLID WASTE								
43241-0390		667,559	667,559	665,000	669,650	669,650	669,650	0
SW-CONTRACTED SERVICES		633,824	623,312	603,579	<u>\$613,440</u>			0.0%
43241-0393		500	500	500	0	500	500	500
SW-DISPOSAL OF APPLIANCES		153	873	35	<u>\$540</u>			*
43241-0394		20,400	18,000	18,000	3,000	3,000	3,000	0
SW-RECYCLING COMMITTEE		17,841	23,889	13,615	<u>\$16,574</u>			0.0%
43241-0397		13,400	8,000	8,000	9,250	9,250	9,250	0
SW-WELL TESTING		12,575	9,250	3,850	<u>\$8,494</u>			0.0%
43241-0402		500	500	0	0	0	0	0
SW-HAZARDOUS WASTE DISPOSAL		0	0	0	<u>\$0</u>			*
43241-0560		550	550	550	530	530	530	0
SW-DUES		526	526	526	<u>\$466</u>			0.0%
43241-0740		20,000	26,000	26,000	26,000	12,000	12,000	(14,000)
SW-EQUIPMENT		20,000	24,950	25,608	<u>\$14,112</u>			-53.8%
TOTAL SOLID WASTE		722,909	721,109	718,050	708,430	694,930	694,930	(13,500)
		684,919	682,800	647,213				-1.9%
WATER								
43270-0390		52,609	50,209	50,609	54,750	56,395	56,395	1,645
WF-CONTRACT SERVICES		33,935	46,997	52,966	<u>\$63,394</u>			3.0%
43270-0410		18,000	9,200	15,000	18,000	18,000	18,000	0
WF-ELECTRICITY		14,281	10,804	11,420	<u>\$11,654</u>			0.0%
43270-0411		750	1,500	1,700	750	1,000	1,000	250
WF-NATURAL GAS		1,685	1,605	1,605	<u>\$1,278</u>			33.3%
43270-0491		4,000	3,500	3,700	1,700	1,800	1,800	100
WF-SYSTEM MONITORING		3,681	3,531	3,552	<u>\$2,683</u>			5.9%
43270-0745		38,250	23,800	28,625	66,550	82,850	82,850	16,300
WF-OPERATING & MAINTENANCE C		30,619	67,482	42,288	<u>\$33,148</u>			24.5%
TOTAL WATER		113,609	88,209	99,634	141,750	160,045	160,045	18,295
		84,200	130,420	111,831				12.9%
SEWER								
43260-0390		89,952	84,952	67,216	67,216	91,135	91,135	23,919
SF-CONTRACT SERVICES		52,438	79,406	100,161	<u>\$73,788</u>			35.6%
43260-0410		7,600	8,750	9,275	7,600	7,800	7,800	200
SF-ELECTRICITY		9,205	7,829	8,092	<u>\$7,435</u>			2.6%
43260-0411		750	750	750	750	1,000	1,000	250
SF-NATURAL GAS		717	600	599	<u>\$597</u>			33.3%
43260-0491		1,650	2,500	3,000	1,650	1,800	1,800	150
SF-SYSTEM MONITORING		2,772	2,727	2,230	<u>\$2,594</u>			9.1%
43260-0625		0	0	0	0	0	0	0
SF-POSTAGE		0	0	147	<u>\$55</u>			*
43260-0745		35,750	45,000	45,000	61,750	126,850	126,850	65,100
SF-O & M COSTS		38,148	17,926	5,365	<u>\$17,547</u>			105.4%
TOTAL SEWER		135,702	141,952	125,241	138,966	228,585	228,585	89,619
		103,280	108,488	116,593				64.5%

Town of Bow
Budget Worksheet

TOWN CLERK
TAX COLLECTOR

<u>Department</u>		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
<u>Acct #</u>	<u>Description</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget/ <u>Actual</u>	Budget <u>5 Year Avg.</u>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
TOWN CLERK - TAX COLLECTOR								
<u><i>Wages & Benefits</i></u>								
41401-0110		41,151	41,926	40,900	42,338	44,428	44,428	2,090
TC-FULL TIME SALARIES		33,617	37,592	41,021	<u>\$37,711</u>			4.9%
41401-0125		18,062	18,072	32,007	33,387	35,270	35,270	1,883
TC-SEASONAL/TEMPORARY SALARI		30,847	23,299	33,578	<u>\$23,525</u>			5.6%
41401-0130		59,435	60,576	57,152	59,138	60,550	60,550	1,412
TC-ELECTED CLERK/TAX COLLECTOR		60,895	54,835	57,315	<u>\$57,108</u>			2.4%
41401-0140		586	594	576	621	487	487	(134)
TC-OVERTIME		564	369	205	<u>\$254</u>			-21.5%
41401-0210		19,972	32,841	31,159	34,613	36,892	36,892	2,279
TC-GROUP INSURANCE - MEDICAL		22,522	35,507	32,126	<u>\$26,020</u>			6.6%
41401-0211		1,088	1,008	1,122	1,036	1,082	1,082	46
TC-GROUP INSURANCE - DENTAL		1,001	934	1,069	<u>\$854</u>			4.4%
41401-0215		1,484	1,484	1,484	1,386	1,363	1,363	(23)
TC-GROUP INSURANCE - LIFE		1,214	1,195	1,455	<u>\$1,298</u>			-1.7%
41401-0220		8,648	8,420	8,718	8,400	8,726	8,726	326
TC-SOCIAL SECURITY		8,537	7,495	8,577	<u>\$8,127</u>			3.9%
41401-0225		2,022	1,892	2,032	1,965	2,041	2,041	76
TC-MEDICARE		1,997	1,753	2,006	<u>\$1,901</u>			3.9%
41401-0230		10,897	11,517	11,190	11,618	12,002	12,002	384
TC-RETIREMENT		9,476	10,325	11,010	<u>\$9,858</u>			3.3%
41401-0260		224	214	223	284	316	316	32
TC-WORKERS COMPENSATION		195	177	280	<u>\$198</u>			11.3%
<i>Subtotal Wages & Benefits</i>		163,569	178,544	186,563	194,785	203,157	203,157	8,372
		170,865	173,481	188,642				4.3%
<u><i>Operating</i></u>								
41401-0341		750	750	700	0	0	0	0
TC-TELEPHONE		685	692	785	<u>\$697</u>			*
41401-0390		7,030	7,410	6,830	6,830	6,830	6,830	0
TC-CONTRACT SERVICES		7,227	9,763	4,832	<u>\$7,521</u>			0.0%
41401-0560		955	770	770	770	770	770	0
TC-DUES & SUBSCRIPTIONS		266	258	419	<u>\$316</u>			0.0%
41401-0561		410	535	1,099	1,099	499	499	(600)
TC-MEETING EXPENSE		148	804	268	<u>\$669</u>			-54.6%
41401-0620		2,895	2,795	2,795	2,995	2,995	2,995	0
TC-OFFICE SUPPLIES		3,244	1,825	1,804	<u>\$2,580</u>			0.0%
41401-0625		8,945	8,845	9,223	9,223	9,223	9,223	0
TC-POSTAGE		8,376	6,075	6,552	<u>\$7,325</u>			0.0%
41401-0740		25	40	41	41	470	470	429
TC-OFFICE EQUIP. & EQUIP. MAINT.		301	41	45	<u>\$1,941</u>			1046.3%
41401-0830		575	675	675	1,000	1,600	1,600	600
TC-TRAINING		315	1,142	1,590	<u>\$780</u>			60.0%
<i>Subtotal Operating</i>		21,585	21,820	22,133	21,958	22,387	22,387	429
		20,561	20,601	16,295				2.0%

Town of Bow
Budget Worksheet

TOWN CLERK
TAX COLLECTOR

<u>Department</u>	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
<u>Acct #</u>	Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget <i>5 Year Avg.</i>	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
TOTAL TOWN CLERK - TAX COLL.	185,154	200,364	208,696	216,743	225,544	225,544	8,801
	<u>191,427</u>	<u>194,082</u>	<u>204,937</u>				4.1%
<i><u>Capital Projects</u></i>							
49090-0931	0	0	0	0	36,311	36,311	36,311
TC-TOWN CLERK SOFTWARE	0	0	0	\$0			*

Town of Bow
Budget Worksheet

**CAPITAL
RESERVE FUNDS**

<u>Department</u>	2014-15 Budget/ Actual	2015-16 Budget/ Actual	2016-17 Budget/ Actual	2017-18 Budget	2018-19 Selectmen Recommend	2018-19 Bud Comm Recommend	Dol. / Pct. BC change from '17-18
TRANSFER TO CAPITAL RESERVES							
49130-1009	0	0	8,000	0	0	0	0
PARKS & RECREATION EQUIPMENT	0	0	8,000				*
49130-1000	0	0	0	120,000	560,300	560,300	440,300
BRIDGE & HIGHWAY CONSTRUCTIO	0	0	0				366.9%
49130-1001	130,000	120,000	120,000	130,000	145,665	145,665	15,665
PUBLIC WORKS EQUIPMENT CRF	130,000	120,000	120,000				12.1%
49130-1003	30,000	50,000	42,000	0	37,000	37,000	37,000
FIRE DEPT EQUIPMENT CRF	30,000	50,000	42,000				*
49130-1007	56,640	0	0	0	0	0	0
LIBRARY EXPENDABLE TRUST FUNI	56,640	0	0				*
49130-1011	70,000	50,000	35,000	25,000	29,000	29,000	4,000
POLICE EQUIPMENT CRF	70,000	50,000	35,000				16.0%
49130-1012	0	25,000	20,000	15,000	6,000	6,000	(9,000)
RECREATION IMPROVEMENTS CRF	0	25,000	20,000				-60.0%
49130-1015	115,000	115,000	135,000	120,000	0	0	(120,000)
MUNICIPAL BUILDINGS & GROUNDS	115,000	115,000	135,000				-100.0%
49130-1020	65,000	45,000	45,000	25,000	100,000	100,000	75,000
FIRE TRUCK CRF	65,000	45,000	45,000				300.0%
49130-1025	0	25,000	5,000	0	0	0	0
MUNICIPAL FACILITIES EMERGENC	0	25,000	5,000				*
49130-1026	150,000	50,000	50,000	0	0	0	0
LIBRARY LOWER LEVEL CAPITAL RI	150,000	50,000	50,000				*
49930-1027	0	0	0	10,000	0	0	(10,000)
CRF-EXP LIBRARY EMERGENCY FUN	5,905	0	0				-100.0%
49130-1028	0	0	0	5,000	0	0	(5,000)
LIBRARY BUILDING MAINTENANCE	0	0	0				-100.0%
49130-1029	0	0	0	5,000	0	0	(5,000)
COMMUNITY CENTER CRF	0	0	0				-100.0%
49170-0000	0	0	0	80,100	123,582	123,582	43,482
HEALTH MAINTENANCE EXP TRUST	0	0	0				54.3%
TOTAL TRANSFER TO CAPITAL RE	616,640	480,000	460,000	535,100	1,001,547	1,001,547	466,447
	622,545	480,000	460,000				87.2%

Town of Bow
Capital Outlay Summary

**CAPITAL
EXPENDITURES**

Department		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget	Selectmen Recommend	Bud Comm Recommend	BC change from '17-18
FROM GENERAL FUND								
49090-0910	CAP-ROAD PAVING, RECLAMATION	350,000 499,994	350,000 309,696	335,000 279,791	335,000	285,000	285,000	(50,000) -14.9%
01-49030-902	CAP-LIBRARY HVAC SYSTEM UPGR/	0	0	0	35,000	50,000	0	(35,000) -100.0%
49030-0981	CAP-COMMUNITY CENTER	0	25,000 18,642	42,000 21,255	0	0	0	0 *
FROM CAPITAL RESERVE FUNDS								
49030-0921	CAP-OLD TOWN HALL REPAIRS	0 0	30,000 28,010	0 0	0	30,000	30,000	30,000 *
49030-0911	CAP-MUNICIPAL BUILDING	18,000 5,453	110,000 476	0 81,253	0	100,000	100,000	100,000 *
49999-9944	PUBLIC SAFETY BUILDING-GENERA'	0 0	85,000 75,688	0	0	0	0	0 *
49030-0971	CAP-DPW-SALT SHED	0 0	40,000 32,640	0 0	0	0	0	0 *
49090-0982	CAP-RECREATION IMPROVEMENTS	0 0	35,700 35,700	0 0	0	30,000	30,000	30,000 *
49020-0952	CAP-POLICE EQUIPMENT	0 0	143,000 3,071	0 0	52,000	48,600	48,600	(3,400) -6.5%
49020-0951	CAP-POLICE VEHICLES	0 0	59,000 54,564	25,000 25,000	0	0	0	0 *
49020-0961	CAP-FIRE-RESCUE VEHICLES	0 0	355,000 353,314	0	0	0	0	0 *
49020-0962	CAP-FIRE-RESCUE EQUIPMENT	10,000 6,588	0 0	40,000 39,539	50,000	0	0	(50,000) -100.0%
49020-0971	PUBLIC WORKS VEHICLES	0 0	0 0	0 0	210,000	232,000	232,000	22,000 10.5%
49020-0972	PUBLIC WORKS EQUIPMENT	190,000 180,316	0 0	151,207 151,207	0	165,000	165,000	165,000 *
49090-0911	CAP-HIGHWAY IMPROVEMENTS	0 0	1,200,000 49,547	0	0	0	0	0 *
49090-0916	CAP-BRIDGE REPLACEMENT	0 0	730,000 36,750	100,000 0	722,000	0	0	(722,000) -100.0%
49090-0915	CAP-CULVERT REPLACEMENT	0 0	0 0	0 0	0	170,000	170,000	170,000 *
49010-0991	CAP-CEMETERY PLOT DEVELOPMEN	0 0	0 0	0 0	0	16,656	16,656	16,656 *
49010-0975	CAP-COMMUNITY CENTER REPAIRS	0 0	0 0	0 0	0	0	0	0 *
Notes: Petition Warrant Article								
TOTAL CAPITAL OUTLAY		568,000	2,722,700	1,133,207	1,404,000	1,127,256	1,077,256	(326,744) -23.3%
		692,351	569,096	1,027,047				

Town of Bow
Budget Revenue Estimates

	2014-15 Budget/ Actual	2015-16 Budget/ Actual	2016-17 Budget/ Actual	2017-18 Budget/ 5 Year Avg.	2018-19 Selectmen Recommend	2018-19 Bud Comm Recommend	Dol. / Pet. BOS change from '17-18
TAXES							
31851-0000	12,755	7,500	2,000	5,000	5,000	5,000	0
TIMBER YIELD TAXES	2,031	5,856	7,305	<u>\$8,553</u>			0.0%
Notes:							
31890-0000	10,000	8,000	9,900	8,000	8,000	8,000	0
GRAVEL TAX	9,933	9,225	7,208	<u>\$6,875</u>			0.0%
Notes:							
TOTAL TAXES	22,755	15,500	11,900	13,000	13,000	13,000	0
	11,964	15,081	14,514				0.0%
INTEREST & COSTS							
31900-0000	50,000	50,000	35,000	45,000	45,000	45,000	0
INT. & PENALTIES - CURRENT	33,279	45,735	46,213	<u>\$44,732</u>			0.0%
Notes:							
31901-0000	65,000	50,000	50,000	50,000	55,000	55,000	5,000
INT & PENALTIES - UNREDEEMED	49,767	53,075	70,226	<u>\$66,072</u>			10.0%
Notes:							
TOTAL INTEREST & COSTS	115,000	100,000	85,000	95,000	100,000	100,000	5,000
	83,046	98,810	116,439				5.3%
BUSINESS LICENSES & FEES							
32101-0000	50	50	25	-	-	-	0
FILING FEES	30	32	10	<u>\$26</u>			*
Notes:							
32102-0000	1,635	1,600	1,500	1,500	1,500	1,500	0
UNIFORM COMMERCIAL CODE	1,515	1,620	3,450	<u>\$2,199</u>			0.0%
Notes:							
32103-0000	25	50	50	-	-	-	0
WETLANDS PERMITS	50	10	-	<u>\$19</u>			*
Notes:							
32104-0000	30	-	-	-	-	-	0
POLE TAX	-	-	10	<u>\$4</u>			*
Notes:							
32105-0000	3,400	3,500	4,000	4,000	4,000	4,000	0
CERTIFIED TITLE APPLICATIONS	3,942	3,990	4,164	<u>\$3,797</u>			0.0%
Notes:							
32106-0000	29,685	30,000	32,000	33,000	33,000	33,000	0
MUNICIPAL AGENT FEE	32,181	33,615	33,825				0.0%
Notes:							
TOTAL BUSINESS LICENSES, FEES	34,825	35,200	37,575	38,500	38,500	38,500	0
	37,718	39,267	41,459				0.0%

Town of Bow
Budget Revenue Estimates

	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget/ 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BOS change from '17-18
MOTOR VEHICLE FEES							
32203-0000	1,630,000	1,900,000	2,079,025	2,200,000	2,250,000	2,250,000	50,000
MOTORVEHICLE PERMITS	1,943,014	2,124,297	2,197,757	<u>\$1,927,806</u>			2.3%
Notes:	Based on historical trends.						
BUILDING PERMITS							
32301-0000	80,000	50,000	75,000	65,000	65,000	65,000	0
BUILDING PERMITS	55,910	65,045	80,789	<u>\$74,147</u>			0.0%
Notes:							
OTHER LICENSES & FEES							
32901-0000	9,000	9,000	8,800	9,000	9,000	9,000	0
DOG LICENSES TOWN	8,755	8,876	8,988	<u>\$8,512</u>			0.0%
Notes:							
32902-0000	175	100	250	200	200	200	0
MARRIAGE LICENSES	175	217	210	<u>\$190</u>			0.0%
Notes:							
32903-0000	20	20	10	-	-	-	0
FISH & GAME TOWN	9	44	22	<u>\$39</u>			*
Notes:							
32906-0000	500	500	1,415	1,000	1,200	1,200	200
VITAL STAT RESEARCH TOWN	1,417	1,409	1,373	<u>\$1,112</u>			20.0%
Notes:							
TOTAL OTHER LICENSES & FEES	9,695	9,620	10,475	10,200	10,400	10,400	200
	10,356	10,546	10,593				2.0%
FEDERAL / STATE OF NH							
33110-0000	5,000	5,000	-	-	-	-	0
FEDERAL GRANTS	5,943	-	-	<u>\$10,148</u>			*
Notes:							
33520-0000	367,463	367,303	397,801	397,801	397,801	397,801	0
MEALS & ROOMS TAX	367,463	367,303	397,801	<u>\$361,768</u>			0.0%
Notes:							
33530-0000	189,663	211,786	218,345	223,995	223,995	223,995	0
HIGHWAY BLOCK GRANT	191,414	216,883	218,342	<u>\$200,053</u>			0.0%
Notes:	Based on NH DOT FY2018 estimate.						
33540-0000	9,155	8,692	-	-	-	-	0
WATER POLLUTION	9,155	8,692	-	<u>\$7,503</u>			*
Notes:							
33560-0000	44	78	73	75	75	75	0
STATE-FEDERAL FORESTS	-	73	77	<u>\$58</u>			0.0%
Notes:							

Town of Bow
Budget Revenue Estimates

	2014-15 Budget/ Actual	2015-16 Budget/ Actual	2016-17 Budget/ Actual	2017-18 Budget/ 5 Year Avg.	2018-19 Selectmen Recommend	2018-19 Bud Comm Recommend	Dol. / Pet. BOS change from '17-18
33573-0000	10,797	10,717	-	-	-	-	0
LCHIP- WINDOWS/SHUTTERS	4,971	10,717	1,500	<u>\$16,268</u>			*
Notes:							
33591-0000	2,354	1,286	2,736	2,736	2,736	2,736	0
BOSTON & MAINE R.R.	-	1,286	2,736	<u>\$1,305</u>			0.0%
Notes:							
33599-0000	-	1,384,000	42,500	-	-	-	0
OTHER STATE GRANTS	-	-	46,714	<u>\$9,771</u>			*
Notes:							
TOTAL FEDERAL / STATE OF NH	584,476	1,988,862	661,455	624,607	624,607	624,607	0
	578,946	604,955	667,170				0.0%
INCOME FROM DEPARTMENTS							
34011-0000	1,775	1,000	187	650	650	650	0
SALE OF COPIES	767	650	698	<u>\$992</u>			0.0%
Notes:							
34012-0000	400	300	300	300	250	250	(50)
RETURNED CHECK FEE	300	375	288	<u>\$285</u>			-16.7%
Notes:							
34013-0000	24,093	48,448	5,000	6,050	2,000	2,000	(4,050)
MISC. REIMBURSEMENTS	10,312	103	2,106	<u>\$7,223</u>			-66.9%
Notes:							
34201-0000	40,000	20,000	16,800	12,000	7,500	7,500	(4,500)
PLANNING BOARD FEES	16,862	13,637	5,978	<u>\$19,134</u>			-37.5%
Notes:							
34202-0000	2,500	2,000	1,700	2,000	1,000	1,000	(1,000)
ZBA FEES	1,630	2,605	870	<u>\$1,175</u>			-50.0%
Notes:							
34204-0000	3,500	2,000	1,000	2,000	2,500	2,500	500
CEMETERY LOTS	1,000	2,900	3,700	<u>\$2,250</u>			25.0%
Notes:							
34205-0000	700	100	1,000	500	1,000	1,000	500
SEPTIC DESIGN REVIEW	1,150	975	1,225	<u>\$1,005</u>			100.0%
Notes:							
34301-0000	100,000	100,000	85,000	100,000	100,000	100,000	0
TIPPING FEES	84,938	114,128	96,802	<u>\$98,304</u>			0.0%
Notes:							
34302-0000	500	500	1,000	1,000	1,000	1,000	0
RECYCLING REVENUES	1,125	1,059	1,111	<u>\$1,446</u>			0.0%
Notes:							

Town of Bow
Budget Revenue Estimates

	2014-15 Budget/ Actual	2015-16 Budget/ Actual	2016-17 Budget/ Actual	2017-18 Budget/ 5 Year Avg.	2018-19 Selectmen Recommend	2018-19 Bud Comm Recommend	Dol. / Pet. BOS change from '17-18
34304-0000	1,500	500	-	500	1,000	1,000	500
DPW-EXCAVATION PERMITS	1,650	1,200	1,350	<u>\$1,132</u>			100.0%
Notes:							
34305-0000	-	-	-	-	500	500	500
DPW-OTHER REVENUE	-	-	4,790	<u>\$958</u>			*
Notes:							
34306-0000	19,590	19,590	19,590	19,590	19,590	19,590	0
SCHOOL SOLID WASTE DISPOSAL	19,590	19,590	19,590	<u>\$19,590</u>			0.0%
Notes:							
34307-0000	23,000	23,000	23,000	23,000	35,000	35,000	12,000
SCHOOL SNOW REMOVAL	23,000	23,000	26,500	<u>\$23,700</u>			52.2%
Notes:							
34401-0000	1,000	500	500	500	500	500	0
POLICE PARKING FINES	400	755	810	<u>\$442</u>			0.0%
Notes:							
34403-0000	300	200	125	200	-	-	(200)
DOG FINES (Town Clerk Only)	125	325	-	<u>\$215</u>			-100.0%
Notes:							
34404-0000	1,000	1,000	2,150	1,000	2,000	2,000	1,000
POLICE REPORTS	2,165	855	2,050	<u>\$1,337</u>			100.0%
Notes:							
34405-0000	500	500	310	200	200	200	0
POLICE PERMITS	310	320	140	<u>\$300</u>			0.0%
Notes:							
34406-0000	3,500	4,000	2,450	3,500	2,500	2,500	(1,000)
POLICE WITNESS FEES	2,461	4,914	2,125	<u>\$4,149</u>			-28.6%
Notes:							
34450-0000	104,771	-	-	-	-	-	0
POLICE DISPATCH SERVICE	104,771	-	-	-			*
Notes:							
34451-0000	2,500	10,000	25,000	15,000	20,000	20,000	5,000
POLICE DETAILS	17,486	20,195	20,178	<u>\$13,202</u>			33.3%
Notes:							
34453-0000	25,000	25,000	25,000	29,000	35,000	35,000	6,000
SCHOOL RESOURCE OFFICER	25,000	25,000	25,000	<u>\$25,000</u>			20.7%
Notes:							
34500-0000	198,000	160,000	200,000	175,000	200,000	200,000	25,000
FIRE - AMBULANCE	152,210	155,895	205,533	<u>\$168,754</u>			14.3%
Notes:							

Town of Bow
Budget Revenue Estimates

REVENUE

	2014-15 Budget/ Actual	2015-16 Budget/ Actual	2016-17 Budget/ Actual	2017-18 Budget/ 5 Year Avg.	2018-19 Selectmen Recommend	2018-19 Bud Comm Recommend	Dol. / Pet. from '17-18
34501-0000	2,000	2,000	2,500	2,500	2,000	2,000	(500)
FIRE PERMITS & INSPECTIONS	2,337	2,095	2,495	<u>\$2,263</u>			-20.0%
Notes:							
34509-0000	1,000	500	2,500	1,500	1,500	1,500	0
FIRE REVENUE-MISCELLANEOUS	2,305	1,576	1,596	<u>\$1,243</u>			0.0%
Notes:							
34690-0000	111,000	115,000	77,000	100,000	25,000	25,000	(75,000)
RECREATION	113,805	117,324	86,482	<u>\$118,992</u>			-75.0%
Notes:							
TOTAL INCOME FROM DEPTS.	668,261	536,138	492,112	495,990	460,690	460,690	(35,300)
	585,758	509,475	511,419				-7.1%
OTHER REVENUE							
35011-0000	5,000	-	50,000	1,000	15,000	15,000	14,000
SALE OF TOWN PROPERTY	-	-	24,406	<u>\$10,627</u>			1400.0%
Notes:							
35020-0000	15,000	25,000	8,000	10,000	50,000	50,000	40,000
INTEREST ON DEPOSITS	6,967	25,696	74,338	<u>\$27,226</u>			400.0%
Notes:							
35030-0000	20,000	15,000	28,760	10,000	7,500	7,500	(2,500)
RENT	8,336	19,225	4,485	<u>\$15,933</u>			-25.0%
Notes:							
35040-0000	-	-	10,000	-	-	-	0
PRIVATE GRANTS/DONATIONS	-	-	10,353	<u>\$2,071</u>			*
Notes:							
35080-0000	-	146,000	31,000	-	-	-	0
INSURANCE CLAIMS/REFUNDS	384,964	17,388	21,814				*
Notes:							
35090-0000	-	-	60,000	10,000	10,000	10,000	0
OTHER REVENUE	2,700	19,993	28,608	<u>\$10,439</u>			0.0%
Notes:							
39399-0000	-	-	300,000	-	490,965	490,965	490,965
GENERAL FUND SURPLUS	-	-	300,000				*
Notes:	transfer of discontinued capital reserve funds to existing funds						
Parks & Rec. Equip. CRF to Public Works Equip. CRF					\$30,668		
Highway Const. CRF to Bridge & Highway Const. CRF					\$460,306		
TOTAL OTHER REVENUE	40,000	186,000	487,760	31,000	573,465	573,465	542,465
	402,967	82,302	464,004				1749.9%
TOTAL OPERATING REVENUE	3,185,012	4,821,320	3,940,302	3,573,297	4,135,662	4,135,662	562,365
	3,709,677	3,549,778	4,104,143				15.7%

Town of Bow
Budget Revenue Estimates

	2014-15 Budget/ Actual	2015-16 Budget/ Actual	2016-17 Budget/ Actual	2017-18 Budget/ 5 Year Avg.	2018-19 Selectmen Recommend	2018-19 Bud Comm Recommend	Dol. / Pet. BOS change from '17-18
TRANSFERS FROM OTHER FUNDS							
39170-0000	20,000	20,000	50,000	25,000	50,000	50,000	25,000
TRANSFER FROM CONSERVATION FU	32,850	80,520	81,338	<u>550,732</u>			100.0%
Notes:							
39185-0000	19,503	19,503	160,617	-	-	-	0
TRANSFER FROM LIBRARY CRF	19,377	-	160,617				*
Notes:							
TOTAL TRANS. FROM OTHER FUNDS	39,503	39,503	210,617	25,000	50,000	50,000	25,000
	52,227	80,520	241,955				100.0%
TRANSFERS FROM CAPITAL RESERV							
39150-1001	190,000	-	110,000	210,000	397,000	397,000	187,000
HIGHWAY EQUIPMENT CRF	180,316	-	110,000				89.0%
Notes:							
39150-1003	-	-	355,000	-			
FIRE VEHICLES CRF	-	-	352,364				
Notes:							
39150-1005	-	400,000	100,000	722,000	170,000	170,000	(552,000)
BRIDGE & HIGHWAY CRF	-	91,912	-	-			-76.5%
Notes:							
39150-1007	5,905	50,000	-	-			
BRIDGE CRF	5,905	49,899	165,595				
Notes:							
39150-1008	-	22,200	-	-	30,000	30,000	30,000
RECREATION IMPROVEMENT CRF	-	22,200	-	-			*
Notes:							
39150-1010	-	200,000	25,000	52,000	48,600	48,600	(3,400)
POLICE EQUIPMENT CRF	-	57,634	25,000				-6.5%
Notes:							
39150-1012	-	40,000	41,207	-			
PARKS & REC EQUIPMENT CRF	-	40,000	41,207				
Notes:							
39150-1015	18,000	180,000	85,000	-	130,000	130,000	130,000
MUNICIPAL FACILITIES CRF	47,996	61,126	119,097				*
Notes: Petition Warrant Article - \$94,345							
39150-1016	-	-	5,900	-			
PUBLIC SAFETY BUILDING CRF	-	-	5,900				
Notes:							

Town of Bow
Budget Revenue Estimates

	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19	Dol. / Pet.
	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget/ 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BOS change from '17-18
39150-1017	10,000	-	40,000	50,000	—	—	
FIRE EQUIPMENT CRF	6,588	-	39,539				
Notes:							
39150-1019	4,965	-	-	-	—	—	
SEWER CRF	4,965	-	-				
Notes:							
39150-1020	-	-	-	-	—	—	
WELL POLLUTION EXP. TRUST	-	-	-				
Notes:							
39150-1013	2,000	4,207	2,000	-	16,656	16,656	16,656
CEMETERY CARE TRUST FUND	4,853	4,207	-				*
Notes:							
TOTAL TRANSFER FROM CRFS	230,870	896,407	764,107	1,034,000	792,256	792,256	(191,744)
	250,623	326,979	858,702				6.1%
PROCEEDS FROM BONDS							
01-3934-825	-	-	3,992,958	-	—	—	0
Bond Proceeds, PSB Building	-	-	3,992,958				*
Notes:							
TOTAL GENERAL FUND REVENUE	3,455,385	5,757,231	8,907,984	4,632,297	-	-	(4,632,297)
	4,012,526	3,957,277	9,197,758	3,381,075			-100.0%

Town of Bow
Budget Revenue Estimates

REVENUE

	2014-15 Budget/ Actual	2015-16 Budget/ Actual	2016-17 Budget/ Actual	2017-18 Budget/ 5 Year Avg.	2018-19 Selectmen Recommend	2018-19 Bud Comm Recommend	Dol. / Pet. BOS change from '17-18
WATER FUND							
34016-0000	36,096	88,209	99,634	45,000	45,000	45,000	0
WF-USAGE REVENUE	40,579	46,412	44,238				0.0%
Notes:							
34021-0000	-	-	-	-	1,000	1,000	1,000
WF-HOOKUP FEES	-	-	3,900				*
Notes:							
34025-0000	-	-	-	-	150	150	150
WF-APPLICATION FEES	-	-	450				*
Notes:							
TOTAL WATER FUND	36,096 40,579	88,209 46,412	99,634 48,588	45,000	46,150	46,150	1,150 2.6%
SEWER FUND							
31891-0000	100,000	141,952	125,241	138,966	222,785	222,785	83,819
SF-SEWER RENTS	143,793	196,347	195,088				60.3%
Notes:							
31892-0000	25,000	-	-	-	1,500	1,500	1,500
SF-HOOK UP FEES	53,908	1,500	4,500				*
Notes:							
31900-0000	-	-	-	-	300	300	300
SF-INTEREST	128	372	318				*
Notes:							
34013-0000	10,702	-	-	-	-	-	0
SF-MISCELLANEOUS REVENUE	257	982					*
Notes:							
35020-0000	-	-	-	-	4,000	4,000	4,000
SF-INTEREST ON DEPOSITS	2,091	1,769	4,481				*
Notes:							
TOTAL SEWER FUND	135,702 200,177	141,952 200,970	125,241 204,387	138,966	228,585	228,585	89,619 64.5%
TOTAL REVENUE	3,627,183 4,253,282	5,987,392 4,204,658	9,132,859 9,450,733	4,816,263	5,252,653	5,252,653	436,390 9.1%

FY2017-18 Budget Overview

Account Name	2015-16		2016-17		2018-19				
	Budget	Actual	Budget	Actual	2017-18 Budget	Selectmen Recommend	Bud Comm Recommend	BC-\$Chg from '17-18	BC-%Chg from '17-18
<u>BUDGET SUMMARY</u>									
BOARD OF SELECTMEN	6,576	6,485	6,161	5,543	13,647	13,649	13,649	2	0.01%
TOWN MANAGER	269,738	282,168	274,318	276,836	255,462	259,794	259,794	4,332	1.70%
LEGAL SERVICES	131,800	171,675	131,800	88,986	146,800	1,892,000	1,892,000	1,745,200	1188.83%
PATRIOTIC PURPOSES	500	500	500	500	500	500	500	0	0.00%
ASSESSING	213,710	513,792	228,255	172,020	224,685	158,760	158,760	-65,925	-29.34%
COMMUNITY DEVELOPMENT	452,900	477,413	448,090	414,008	418,549	419,395	419,395	846	0.20%
ELECTIONS & REGISTRATIONS	22,189	13,835	25,202	16,665	12,847	16,382	16,382	3,535	27.52%
EMERGENCY MANAGEMENT	17,848	13,798	18,231	18,546	19,960	18,180	18,180	-1,780	-8.92%
FACILITIES	241,517	185,853	250,830	173,890	270,092	269,384	269,384	-708	-0.26%
FINANCE	219,387	219,387	206,890	211,036	222,037	236,115	236,115	14,078	6.34%
TECHNOLOGY	48,625	74,735	63,028	99,447	63,136	37,640	37,640	-25,496	-40.38%
PERSONNEL	9,800	6,549	86,800	9,606	11,000	10,923	10,923	-77	-0.70%
TOWN INSURANCES	63,758	69,252	68,221	72,996	81,608	83,468	83,468	1,860	2.28%
DEBT SERVICE	1,228,692	1,228,691	1,228,239	1,241,302	1,534,749	1,457,407	1,457,407	-77,342	-5.04%
FIRE	1,154,127	1,045,450	1,204,985	1,140,530	1,172,372	1,174,872	1,174,872	2,500	0.21%
HEALTH OFFICER	2,345	2,419	2,345	2,391	2,416	2,496	2,496	80	3.31%
HERITAGE COMMISSION	1,750	2,676	1,750	1,748	1,750	1,750	1,750	0	0.00%
HUMAN SERVICE AGENCIES	4,450	4,450	4,650	4,650	2,600	3,400	3,400	800	30.77%
HUMAN SERVICES	12,817	5,281	11,911	4,666	8,825	8,424	8,424	-401	-4.54%
LIBRARY	520,541	520,541	506,270	506,270	513,957	506,991	506,991	-6,966	-1.36%
PARKS & RECREATION	306,018	291,859	304,779	292,976	289,275	201,357	201,357	-87,918	-30.39%
POLICE	2,094,559	1,732,491	1,707,326	1,547,198	1,689,227	1,714,444	1,714,444	25,217	1.49%
PUBLIC WORKS	1,839,122	1,580,734	1,818,174	1,777,921	1,802,524	1,807,289	1,807,289	4,765	0.26%
CEMETERIES	22,200	25,008	23,200	19,605	23,200	22,700	22,700	-500	-2.16%
SOLID WASTE	721,109	682,800	718,050	647,213	708,430	694,930	694,930	-13,500	-1.91%
WATER	88,209	130,420	99,634	111,831	141,750	160,045	160,045	18,295	12.91%
SEWER	141,952	108,488	125,241	116,593	138,966	228,585	228,585	89,619	64.49%
TOWN CLERK/TAX COLLECTOR	200,364	194,082	208,696	204,937	216,743	261,855	261,855	45,112	20.81%
TOTAL OPERATING BUDGET	10,036,603	9,590,832	9,773,576	9,179,910	9,987,107	11,662,735	11,662,735	1,675,628	17.14%
SPECIAL WARRANT ARTICLES	3,277,700	1,165,208	5,902,065	5,571,689	1,939,100	2,128,803	2,078,803	139,703	7.20%
TOTAL GROSS BUDGET	13,314,303	10,756,040	15,675,641	14,751,599	11,926,207	13,791,538	13,741,538	1,815,331	11.58%

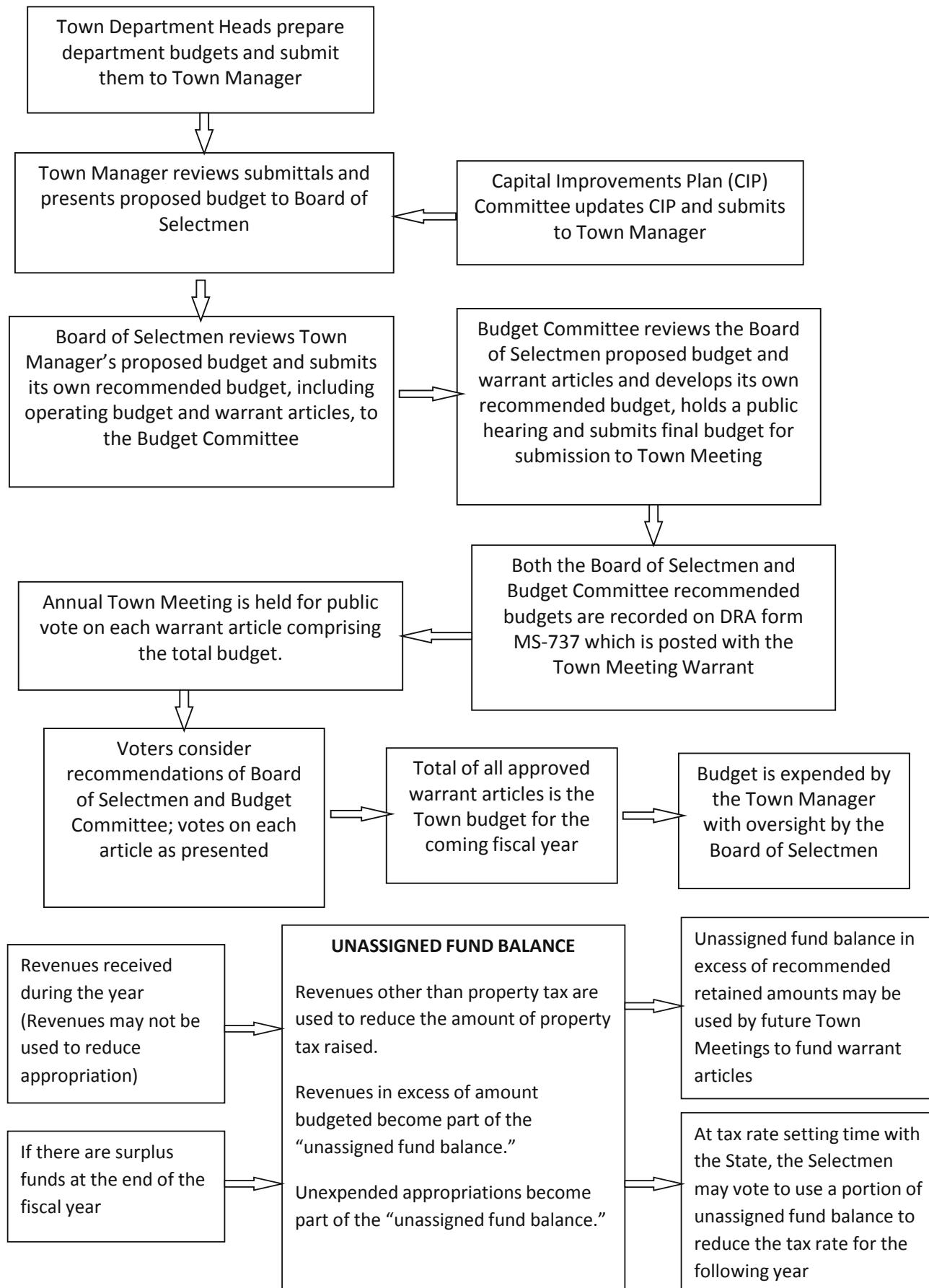
FY2017-18 Revenue Overview

Account Name	2015-16		2016-17		2018-19				
	Estimate	Actual	Estimate	Actual	2017-18 Estimate	Selectmen Recommend	Bud Comm Recommend	BC-\$Chg from '17-18	BC-%Chg from '17-18
REVENUE SUMMARY									
TAXES	15,500	15,081	11,900	14,514	13,000	13,000	13,000	0	0.00%
INTEREST & COSTS	100,000	98,810	85,000	116,439	95,000	100,000	100,000	5,000	5.26%
BUSINESS LICENSES & FEES	35,200	39,267	37,575	41,459	38,500	38,500	38,500	0	0.00%
MOTOR VEHICLE FEES	1,900,000	2,124,297	2,079,025	2,197,575	2,200,000	2,250,000	2,250,000	50,000	2.27%
BUILDING PERMITS	50,000	65,045	75,000	80,789	65,000	65,000	65,000	0	0.00%
OTHER LICENSES & FEES	9,620	10,546	10,475	10,593	10,200	10,400	10,400	200	1.96%
FEDERAL / STATE OF NH	1,988,862	604,955	661,455	667,170	624,607	624,607	624,607	0	0.00%
INCOME FROM DEPARTMENTS	536,138	509,475	492,112	511,419	495,990	460,690	460,690	-35,300	-7.12%
OTHER REVENUE	186,000	82,302	487,760	464,004	31,000	573,465	573,465	542,465	1749.89%
TRANSFERS FROM OTHER FUNDS	39,503	80,520	210,617	241,955	25,000	50,000	50,000	25,000	100.00%
TRANSFERS FROM CAPITAL RESERVES	896,407	326,979	967,724	858,702	1,034,000	792,256	792,256	-241,744	-23.38%
BOND PROCEEDS	0	0	3,992,958	3,992,958	0	0	0	0	*
WATER	88,209	46,412	99,634	48,588	45,000	46,150	46,150	1,150	2.56%
SEWER	141,952	200,970	125,241	204,387	138,966	228,585	228,585	89,619	64.49%
TOTAL GROSS REVENUES	5,987,392	4,204,659	9,336,476	9,450,552	4,816,263	5,252,653	5,252,653	436,390	4.67%
NET APPROPRIATION	7,326,911	6,551,382	6,339,165	5,301,047	7,109,944	8,538,885	8,488,885	1,378,941	21.75%

FY2017-18 Tax Rate Overview

	2015	2016	2017	2018	2018
TAX RATE					
TOTAL APPROPRIATIONS	13,303,716	15,675,641	11,926,207	13,791,538	13,741,538
Less: GROSS REVENUES	(5,987,392)	(8,487,608)	(4,816,263)	(5,252,653)	(5,252,653)
FUND BALANCE VOTED	(146,000)	(300,000)			0
ADDITIONAL FUND BALANCE	(350,000)	0	0	0	
Add: OVERLAY	273,915	242,466	1,500,000	710,000	750,000
WAR SERVICE CREDITS	181,500	176,250	176,250	176,250	176,250
NET TAXABLE APPROPRIATION	7,275,739	7,306,749	8,786,194	9,427,153	9,417,153
NET TAXABLE VALUATION (x1,000)	1,085,097	1,166,052	1,159,135	1,159,135	1,159,135
MUNICIPAL TAX RATE	\$6.71	\$6.27	\$7.58	\$8.12	\$8.12
					7.2%

TOWN BUDGET DEVELOPMENT 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 has/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.

BOW SCHOOL DISTRICT



The March 10th, 2017 Bow School District Meeting held in the Bow High School Auditorium
Photo by Eric Anderson

ANNUAL REPORT

2017

**BOW SCHOOL DISTRICT
2017
ANNUAL REPORT**

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BOW SCHOOL DISTRICT OFFICERS 2017

	<u>Term Expires</u>
Mr. James Hatem, Moderator	2020
Atty. John E. Rich, Jr., Clerk	2018
Mr. Mark Lavalle, Treasurer	2020

BOW SCHOOL BOARD

	<u>Term Expires</u>
Ms. June Branscom, Chair	2020
Ms. Jennifer Strong-Rain, Vice Chair	2018
Mr. Robert Louf, Jr., Member	2019
Mr. Bryce Larrabee, Member	2020
Ms. Kathy Garfield, Member	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
Mr. Kurt Gergler	Principal, Bow Elementary School
Mr. Adam Osburn	Principal, Bow Memorial School
Mr. Brian O'Connell	Principal, Bow High School
Ms. Tamara MacAllister	Director of Student Services

**Report of the Annual Meeting
of the
BOW SCHOOL DISTRICT
SAU #67, Bow, NH
MARCH 10, 2017**

A duly called meeting of the voters of the Bow School District was held in the Bow High School auditorium on Friday, March 10, 2017. School Moderator Pro Tempore, Peter Imse, called the meeting to order at 7:06 PM. The Pledge of Allegiance was led by Coleman Plummer, Connor Reed, Jackson Webber, Wyatt Webber and Ben Neff from Bow Boy Scout Troop 75.

The National Anthem was sung by Samantha Perry of Bow High School.

Mr. Imse 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, Kathy Garfield, 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.

Mr. Imse recognized School Board Chair Mr. Robert Louf. Mr. Louf presented School Board member Debra Alfano with a plaque and thanked her for her six years of service to the School Board. Applause followed. Ms. Alfano thanked Mr. Louf, thanked the School Administration and her family for their support during her tenure on the School Board.

Mr. Imse recommended the meeting adopt the Moderator's Rules of Procedure set forth in the Town Annual Report. Following a motion and second, the Moderator's Rules were adopted by a voice vote.

Mr. Imse announced:

- The meeting would adjourn at 11:00 p.m. if business was not concluded with a return date of March 17th.
- 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.
- The Budget Committee would also make a presentation on Article 2.
- Microphone locations and the availability of a portable microphone.
- Speakers would only be recognized when at a microphone.
- Procedure for hand-counted votes and ballot votes.

Mr. Imse noted that all residents were here to take care of School District business and residents can disagree on the issues without being disagreeable. Mr. Imse then read a quote from John F. Kennedy:

So let us begin anew – remembering on both sides that civility is not a sign of weakness, and sincerity is always subject to proof. Let us never negotiate out of fear, but let us never fear to negotiate. Let both sides explore what problems unite us instead of belaboring those problems which divide us.

He then asked if there were any questions regarding the proposed proceedings for the meeting. No one spoke. Mr. Imse directed attention to the Warrant Articles.

BOW SCHOOL DISTRICT 2017 WARRANT ARTICLES

Article 1

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

The Article was displayed on the overhead projector and read by Mr. Imse. The Article was approved by a voice vote after a motion and second. Mr. Imse introduced Superintendent Dr. Dean Cascadden.

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 Bow does not use the factory model of learning; rather learning is customized at an individual level. Dr. Cascadden next reviewed the District enrollment and noted that the growth at Bow Elementary School has been a surprise especially the ninety-five students in Kindergarten. This year completed the Dunbarton build in. Dr. Cascadden then reviewed the grade sizes and sources of students indicating that the ideal student level in grades nine through eleven was 160 students.

Dr. Cascadden commented on several SAU and District issues including the 12th grade Dunbarton build in; Bow Elementary School enrollment growth; the 1:1 computing environment through the use of Chrome books; and Special Education and universal design for learning. He discussed the leadership changes that had occurred over the past several years and will continue with the retirement of High School Principal John House-Myers this year. He noted that New Hampshire had been voted first in educational quality and Bow was well-known for having excellent schools.

Dr. Cascadden reviewed several issues on the local horizon including the Bow Elementary School renovations; the Bow power plant valuation issues; possible State of New Hampshire revenue changes and the union contracts coming up for renewal in 2019 to 2020.

Dr. Cascadden concluded his remarks with his thoughts on the changing educational environment including whether education is a public concern or private right and the associated equity issues. He stated that in Bow of the approximate \$17,000 cost per student, the State only provides \$4,000. He noted that there are many issues to be worked out concerning federal, state and local control of education but he was sure that local School Board and Budget Committee control will be a part of the educational environment.

Mr. Imse 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 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)

The Article was displayed on the overhead projector and read by Mr. Imse. Motion to present the Article for consideration was made by Mr. Louf and seconded by Ms. Branscom. Mr. Imse stated presentations on the Article would be made by John Heise on behalf of the Budget Committee and Robert Louf on behalf of the School Board.

Mr. Heise displayed his presentation entitled, "Town of Bow Budget Committee Analysis of Reductions" on the overhead projector. Mr. Heise provided an overview of Budget Committee's final budget and stated that he would describe the recommended reductions.

At 7:41 P.M. Mr. Imse adjourned the meeting due to a fire alarm. Mr. Imse reconvened the meeting at 7:57 P.M.

Mr. Heise reviewed the sources of revenue which he indicated resulted in a net revenue increase of \$182,412 in 2017. He next reviewed four major expenses. The first two items, the bond retirement (\$828,144) and the health insurance premium decrease (\$282,929) resulted in a savings of \$1,111,073 whereas the New Hampshire Retirement System rate increase (\$257,992) and wage increases (\$478,563) resulted in \$736,55 of savings. Mr. Heise noted that in formulating its budget reductions, the Budget Committee took into account projected enrollment changes at all three schools.

Mr. Heise reviewed the recommended reductions at each of the three schools. The bulk of the reductions in each school centered around reducing teacher headcount that would increase average class size. Mr. Heise explained that the Budget Committee believed that additional teachers and aides were not necessary at the Bow Elementary School and Bow Memorial School as these were new positions and without the hires, class sizes could be kept at close to historic averages and at acceptable levels. In addition, funding for the Bow Memorial School Wildcat Habitat was not included in the Budget Committee's budget because the Budget Committee believed this could be accomplished through private fundraising and donations of time and materials. The Budget Committee's reductions at the High School centered around staffing reductions associated with elective courses. Mr. Heise concluded his remarks by indicating that the Budget Committee had presented a prudent and practical budget but it understood that Bow residents would decide whether to accept or reject the Budget Committee's budget.

Mr. Imse indicated that Mr. Louf would next make a presentation for the School Board.

Mr. Louf stated that Article 2 set forth the Budget Committee's budget and that number would be voted on. He described the budget process. The budget process starts with the Superintendent in the late Fall after receiving proposed budgets 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 \$28,150,169. The Food Service component of the budget was \$625,216. 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 \$409,090 and presented a budget of \$27,741,604 to the Town Budget Committee which further reduced the budget to \$26,982,990.

Mr. Louf then compared the operating costs in the School Board's budget to the operating costs for the prior year's budget. He then described the reductions in expenditures and revenues as a result of the final payment on the High School bond. Mr. Louf then described the major revenue sources for the coming year. He then compared operating costs of the School Board's proposed budget versus the operating costs approved in the 2016 to 2017 budget which results in a reduction of \$189,040. The impact on taxes Mr. Louf stated was a \$348,851 reduction and a reduction of \$964,264 over the last 3 years. He then summarized the tax impact of the Budget Committee's budget versus the School Board's proposed budget. The School Board's budget calls for a tax reduction of \$0.29/\$1,000 and the Budget Committee's budget called for a reduction of \$0.61/\$1,000. On a \$300,000 home, the School Board's proposal calls for a tax reduction of approximately \$90 whereas the Budget Committee's proposal calls for a tax reduction of approximately \$180.

Mr. Louf stated that if the Budget Committee's budget was passed the School Board would be faced with tough choices on how to reduce its budget. The magnitude of the difference between the two budgets was larger than the entire athletic program budget, or stated another way, ten to thirteen staff members.

Mr. Imse then opened the Article for comment by the public.

Deb McCann of 32 Branch Londonderry Turnpike East proposed an amendment to Article II to increase the budget by \$758, 614 which would return the budget to the budget proposed by the School Board.

The motion was seconded and Mr. Imse opened the motion for discussion.

Theresa Oliveira of 33 Heidi Lane spoke in favor of the amendment noting that the School Board's budget would decrease taxes.

Kate England of 11 Longview Drive supported the amendment and discussed the importance of maintaining current class size and was concerned about the impact on students of larger class sizes.

Will Sloat of 4 Longview Drive asked if the Budget Committee had taken into account the impact of their proposed reductions on the quality of students' education.

Mr. Heise indicated that the Budget Committee relied on the School Board's existing policies on acceptable class sizes in making reductions to the School Board's budget.

John Caron of 24 Putney Road questioned the process involved with voting on the amendment to Article II and what would happen if the voters did not vote in favor of a budget. Mr. Louf indicated that the meeting would have to pass a budget. Mr. Caron stated that he was a product of the factory education philosophy and would ask that the School Board do what it can to tighten up the budget and not make the discussion an emotional one.

Ben Kiniry of 9 Van Ger Drive, the Selectmen Representative on the Budget Committee, spoke to the current status of the Eversource litigation. He stated that the Town lost at the trial court and the Town's chances of prevailing in the appeal were not very good. The Budget Committee took into account the projected \$12.5 to \$14 million dollars that would be owed as a result of the litigation which is a significant sum for a Town of Bow's size.

Meredith Kropp of 21 Jonathan Lane asked if the Budget Committee's budget was passed, whether the School Board agreed with the Budget Committee's reductions and whether residents should assume that the reductions would be handled as contemplated by the Budget Committee.

Mr. Louf indicated that the Budget Committee did not have authority to set line items of the budget, but rather only set a final budget so that if the Budget Committee's budget was approved, the School Board would determine the necessary reductions.

Lisa Cohen of 104 Brown Hill Road stated that even though she had a child in the School District, she was concerned about taxes and did not like seeing her taxes going up.

Alex Klingerman of 176 Bow Bog Road stated that concerns about residents leaving the Town as a result of a \$90 tax difference between the two budgets should be discounted because there would have to be some other reason why someone would leave given the small difference between the two budgets.

Jean Rich of 11 Nesbitt Drive spoke in favor of the amendment. She was strongly in favor of ensuring that an adequate number of classroom aids were included in the budget because aids can play a critical role in student success based on her son's success. She further noted that the School Board's budget was very reasonable, had decreased for three consecutive years as Mr. Louf pointed out and budgets should be set based on the facts in front of the meeting attendees and not on the potential future outcome of court cases.

Jeff Knight of 8 Peaslee Road asked for clarification on the amount of Dunbarton tuition revenue since the AREA Agreement had been signed. Mr. Ford stated that he did not have the exact amount of revenue from Dunbarton. Mr. Louf stated that Dunbarton revenue is the largest revenue source and it has allowed the School Board to maintain budget levels and still present a tax reduction to residents.

Ed Drury of 57 Albin Road spoke against the amendment due to his concern about the long-term impact of the Eversource litigation on town taxes.

Dylan Lucas of 14 Salt Marsh Circle stated he was a Bow High School graduate and as a result, had first-hand knowledge of the critical role excellent teachers played in a student's education.

He spoke in favor of supporting the School District's budget to maintain the high quality of education.

The question was called. Mr. Imse stated that if the voters voted in favor of calling the question, public comment would cease and the motion required at two thirds vote. A two thirds hand-counted vote was in favor of the calling the question. Mr. Imse noted that under the Moderator's Rules, those standing at the microphones would be able to speak following the calling of the question.

Deb McCann of 32 Branch Londonderry Turnpike East stated that when the Dunbarton AREA agreement was negotiated, Dunbarton was promised a quality education. She stated that Bow should be concerned that when Dunbarton starts looking to renew the agreement, if the quality of education in Bow goes down, Dunbarton may look to move its students to other towns.

Mr. Imse called for a Vote on the Amendment to Article 2. The majority hand count was in the affirmative. **Motion carried. The Amendment to Article 2 passed.**

Mr. Imse then opened the Article as amended for comment by the public.

Arthur Cunningham of 8 Hunter Drive asked whether the terms of the amended Article as shown on the overhead projector were sufficiently clear. Mr. Imse noted that the meeting would be voting on the School Board's recommended budget of Twenty Seven Million Seven Hundred Forty-One Thousand Six Hundred Four Dollars (\$27,741,604).

Being no one at the microphones, Mr. Imse called for a Vote on Article 2 as amended. The majority hand count was in the affirmative. **Motion carried. Article 2 as amended passed.**

A motion to restrict reconsideration was made and seconded. Mr. Imse stated that if passed, this motion would prevent reconsideration tonight. The majority hand count was in the affirmative. **Motion carried.**

Mr. Imse stated that Article 3 would now be considered.

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)

The Article was displayed on the overhead projector and read by Mr. Imse. Motion to present the Article for consideration was made by Ms. Garfield and seconded by Ms. Alfano.

Mr. Imse indicated that Ms. Garfield would describe the Article.

Ms. Garfield described some of the renovations that will be necessary for Bow Memorial School including the addition of a sprinkler system. She noted that the \$300,000 appropriation to be added to the Capital Reserve in this Article had already been raised by taxes.

Mr. Imse then opened the Article for comment by the public.

Being no one at the microphones, Mr. Imse called for a vote. The majority hand vote was in the affirmative.
Motion carried. Article 3 passed.

Mr. Imse stated that Article 4 would now be considered.

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)

Motion to present the Article for consideration was made by Ms. Alfano and seconded by Ms. Strong-Rain.

Mr. Imse indicated that Ms. Alfano would describe the Article.

Ms. Alfano stated that the Bow Memorial School cafeteria floor was installed in 1960 and is an asbestos and tile floor. The cafeteria is heavily used by the school and for Bow Athletic Club basketball programs. The project would abate and remove the current asbestos tile floor and replace it with a multi-function floor suitable for both a cafeteria and as a basketball/athletic space. The Bow Athletic Club is making a generous \$21,000 donation towards the cost.

Mr. Imse then opened the Article for comment by the public.

Being no one at the microphones, Mr. Imse called for a vote. The majority hand vote was in the affirmative.
Motion carried. Article 4 passed.

Mr. Imse stated that Article 5 would now be considered.

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)

The Article was displayed on the overhead projector and read by Mr. Imse. Motion to present the Article for consideration was made by Ms. Branscom and seconded by Mr. Louf.

Mr. Imse indicated that Ms. Branscom would describe the Article.

Ms. Branscom stated that as class sizes have increased at Bow Elementary School, additional classroom furniture is needed. The cost for this is \$20,850. The Article also provides for a small expenditure (\$4,450) for classroom audio systems at Bow Elementary School. At Bow Memorial School, the choral room is located in a former hallway that is not properly sealed so that sound is heard in other classrooms. The Article calls for acoustical upgrades for the choral room in the amount of \$25,900 along with \$5,000 for Library Room furniture.

Mr. Imse then opened the Article for comment by the public.

Being no one at the microphones, Mr. Imse called for a vote. The majority hand vote was in the affirmative.
Motion carried. Article 5 passed.

Mr. Imse stated that Article 6 would now be considered.

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)

The Article was displayed on the overhead projector and read by Mr. Imse. Motion to present the Article for consideration was made by Ms. Strong-Rain and seconded by Ms. Garfield.

Mr. Imse indicated that Ms. Strong-Rain would describe the Article.

Ms. Strong-Rain indicated that a Committee had been formed of School District and Town officials to discuss a new multi-use outdoor space at Bow Memorial School. She noted that Bow Memorial School does not currently have an adequate playground space and the only outdoor play equipment is a tetherball. The project will allow students in grades five through eight to play in, and with nature, allow running along paths and provide learning opportunities in a safe and accessible environment. She displayed a picture of the natural site that has views to the North and Northwest and provides plenty of space for an entire grade level to safely play at once. The space will be designed to address both curriculum and recreational needs. It will provide for both class size gathering spaces and larger group (grade level size) areas. A naming contest was held at Bow Memorial School

and "Wildcat Habitat" was selected. She noted that this space is intended as a space available for residents when school is not in session. Fund raising has taken place and \$20,000 has been raised.

Mr. Imse then opened the Article for comment by the public.

Lisa Cohen of 104 Brown Hill Road stated that she was in favor of a natural playground as the current space has too many restrictions preventing play but did not want to pay for it.

David LaFlamme of 21 Surrey Coach Lane was in favor of the Article. He stated that the Memorial School needs a safe play space as his son broke his arm on the playground.

Lyle McDaniel of 13 Rising Wood Drive was opposed to the Article as he questioned whether physical education classes were enough activity for the students. Ms. Strong-Rain noted that physical education classes were available to students at the Memorial School only on a 21-day cycle, not throughout the year.

Beth Slope of 4 Longview Drive spoke in favor of the Article indicating that Middle School students need to be outside and there currently is no place for students to go.

Ray Johnson of 110 Knox Road asked whether this was a one-time expenditure or would include multiple years. Ms. Strong-Rain clarified that this project would be funded over three years.

A motion to call the question was made. Mr. Imse suggested that with only two speakers remaining, the speakers be heard.

School Board member June Branscom stated that it was important to note that this project was more than a playground. It was intended as a place that Town families could use, and there would be an amphitheater for Town use.

Elaina Bussanmas of 39 Hampshire Hill Road stated that the 5th graders at the Middle School needed recess time. She spoke in favor of the Article.

Being no one at the microphones, Mr. Imse called for a vote. The majority hand vote was in the affirmative. **Motion carried. Article 6 passed.**

Mr. Imse stated that Article 7 would now be considered.

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)

The Article was displayed on the overhead projector and read by Mr. Imse. Motion to present the Article for consideration was made by Ms. Branscom and seconded by Ms. Alfano.

Mr. Imse indicated that Ms. Branscom would describe the Article.

Ms. Branscom stated that the money at issue was paid by Dunbarton to Bow pursuant to the AREA Agreement between the two towns. She indicated that if voters do not approve the deposit into a capital reserve fund, the fee must be returned to Dunbarton.

Mr. Imse then opened the Article for comment by the public.

Being no one at the microphones, Mr. Imse called for a vote. The majority hand vote was in the affirmative.
Motion carried. Article 7 passed.

Mr. Imse stated that Article 8 would now be considered.

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)

The Article was displayed on the overhead projector and read by Mr. Imse. Motion to present the Article for consideration was made by Ms. Alfano and seconded by Mr. Louf.

Mr. Imse indicated that Ms. Alfano would describe the Article.

Ms. Alfano stated that in 2016 the School Board established a Committee to study extracurricular fees charged to students at Bow High School. The Committee recommended continuing to charge fees for athletics. She briefly explained the fees. The Article will make the first deposit of fees collected into a capital reserve fund established in 2016 for athletic field and facility improvements.

Mr. Imse then opened the Article for comment by the public.

Being no one at the microphones, Mr. Imse called for a vote. The majority hand vote was in the affirmative.
Motion carried. Article 8 passed.

Mr. Imse asked if anyone had any other business to come before the meeting.

A motion was made to adjourn the meeting and seconded by numerous voters. The March 10, 2017 School District meeting ended at 9:44 P.M.

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
Kathy Garfield, Member
Debra Alfano, Member
Jennifer Strong-Rain, Member

BOW SCHOOL DISTRICT WARRANT

Election of Officers
2018

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 13th DAY OF MARCH 2018, 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 One member of the School Board for the ensuing three years and One Officer for the ensuing three years.

GIVEN UNDER OUR HANDS AT SAID BOW THIS 12th DAY OF FEBRUARY 2018.

June Branscom, Chair

Jenifer Strong-Rain, Vice Chair

Robert Louf, Jr., Member

Kathy Garfield, Member

Bryce Larabee, Member

SCHOOL BOARD

A TRUE COPY OF WARRANT – ATTEST:

June Branscom Chair

Jenifer Strong-Rain, Vice Chair

Robert Louf, Jr., Member

Kathy Garfield, Member

Bryce Larabee, Member

SCHOOL BOARD

BOW SCHOOL DISTRICT 2018 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 16TH OF MARCH, 2018, 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-Eight Million Eighty-Four Thousand Six Hundred Three Dollars (\$28,084,603) 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 (8-0-0)

The School Board recommends Twenty-Eight Million Eighty-Four Thousand Six Hundred Three Dollars (\$28,084,603).

Recommended by the School Board (5-0-0)

Article 3

TO SEE if the School District will vote to raise and appropriate the sum of Fifty-One Thousand Seventy-Two Dollars (\$51,072) 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 2018 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 2017-18 fiscal year that must be deposited in the capital reserve fund in accordance with the 2014 AREA agreement.

Recommended by the School Board (5-0-0) Recommended by the Budget Committee (8-0-0)

Article 4

TO SEE if the School District will vote to raise and appropriate the sum of Twenty-Eight Thousand Dollars (\$28,000) 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 2018-19 school year and will not be raised from taxation.

Recommended by the School Board (5-0-0) Recommended/Not Recommended by the Budget Committee (8-0-0)

Article 5

TO SEE if the School District will vote to raise and appropriate the sum of Twenty-Eight Thousand Nine Hundred Fifty Dollars (\$28,950) for the purchase of a new public address system, acoustical ceiling tile upgrades and front office renovations at Bow High School and to authorize the withdrawal of Twenty-Eight Thousand Nine Hundred Fifty Dollars (\$28,950) from the Capital Improvements at Bow High School Capital Reserve Fund established in March 2000 created for that purpose.

Recommended by the School Board (5-0-0) Recommended/Not Recommended by the Budget Committee (8-0-0)

Article 6

TO SEE if the School District will vote to raise and appropriate the sum of Fourteen Thousand Dollars (\$14,000) for the purchase of a two new outdoor scoreboards at Bow High School and to authorize the withdrawal of Fourteen Thousand Dollars (\$14,000) from the Athletic Fields and Facilities Improvements Capital Reserve Fund established in March 2016 created for that purpose.

Recommended by the School Board (5-0-0)
Recommended/Not Recommended by the Budget Committee (8-0-0)

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

GIVEN UNDER OUR HANDS AT SAID BOW THIS TWELTH DAY OF FEBRUARY, 2018:

June Branscom, Chair

Jennifer Strong-Rain, Vice-Chair

Kathy Garfield, Member

Bryce Larrabee, Member

Robert Louf, Member

A TRUE COPY OF THE WARRANT ATTEST:

June Branscom, Chair

Jennifer Strong-Rain, Vice-Chair

Kathy Garfield, Member

Bryce Larrabee, Member

Robert Louf, Member



Bow Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24 Appropriations and Estimates of Revenue for the Fiscal Year from:

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: _____

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.

Name	Position	Signature

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090



New Hampshire
Department of
Revenue Administration

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Appropriations

Account	Purpose	Article	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	\$11,212,319	\$11,882,626	\$11,936,763	\$0	\$11,936,763	\$0
1200-1299	Special Programs	02	\$5,194,356	\$5,423,797	\$5,398,299	\$0	\$5,398,299	\$0
1300-1399	Vocational Programs	02	\$101,600	\$85,783	\$102,725	\$0	\$102,725	\$0
1400-1499	Other Programs	02	\$650,152	\$644,420	\$655,034	\$0	\$655,034	\$0
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
		Instruction Subtotal	\$17,158,427	\$18,036,626	\$18,092,821	\$0	\$18,092,821	\$0
Support Services								
2000-2199	Student Support Services	02	\$2,155,304	\$2,301,507	\$2,406,652	\$0	\$2,406,652	\$0
2200-2299	Instructional Staff Services	02	\$1,119,207	\$1,178,165	\$1,223,920	\$0	\$1,223,920	\$0
		Support Services Subtotal	\$3,274,511	\$3,479,672	\$3,630,572	\$0	\$3,630,572	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	02	\$51,291	\$25,000	\$25,000	\$0	\$25,000	\$0
2310-2319	Other School Board	02	\$74,416	\$80,744	\$82,848	\$0	\$82,848	\$0
		General Administration Subtotal	\$125,707	\$105,744	\$107,848	\$0	\$107,848	\$0



Appropriations

Account	Purpose	Article	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)
Executive Administration								
2320 (310)	SAU Management Services	02	\$727,517	\$739,384	\$723,543	\$0	\$723,543	\$0
2320-2389	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	02	\$1,334,288	\$1,331,226	\$1,380,054	\$0	\$1,380,054	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$1,932,750	\$2,204,123	\$2,146,843	\$0	\$2,146,843	\$0
2700-2799	Student Transportation	02	\$1,025,370	\$1,084,163	\$1,066,802	\$0	\$1,066,802	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
Executive Administration Subtotal			\$5,019,925	\$5,353,896	\$5,317,242	\$0	\$5,317,242	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$675,441	\$625,216	\$660,420	\$0	\$660,420	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$675,441	\$625,216	\$660,420	\$0	\$660,420	\$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
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
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	02	\$1,005,000	\$200,000	\$200,000	\$0	\$200,000	\$0
5120	Debt Service - Interest	02	\$116,044	\$84,300	\$75,700	\$0	\$75,700	\$0
Other Outlays Subtotal			\$1,121,044	\$284,300	\$275,700	\$0	\$275,700	\$0



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Appropriations

Account	Purpose	Article	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)
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
	Fund Transfers Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations								
			\$27,375,055	\$27,890,454	\$28,084,603	\$0	\$28,084,603	\$0



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Special Warrant Articles

Account	Purpose	Article	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)
5251 To Capital Reserve Fund			\$0	\$0	\$0	\$0	\$0	\$0
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	\$12,540	\$0	\$12,540	\$0
	<i>Purpose: CRF Withdrawal BHS Equipment</i>							
1400-1499 Other Programs		06	\$0	\$0	\$14,000	\$0	\$14,000	\$0
	<i>Purpose: CRF Withdrawal Athletic Equipment</i>							
2600-2699 Plant Operations and Maintenance		05	\$0	\$0	\$16,410	\$0	\$16,410	\$0
	<i>Purpose: CRF Withdrawal BHS Equipment</i>							
5251 To Capital Reserve Fund		03	\$0	\$0	\$51,072	\$0	\$51,072	\$0
	<i>Purpose: CRF Deposit Dunbarton CIF Funds</i>							
5251 To Capital Reserve Fund		04	\$0	\$0	\$28,000	\$0	\$28,000	\$0
	<i>Purpose: CRF Deposit Athletic Fees</i>							
	Total Proposed Special Articles		\$0	\$0	\$122,022	\$0	\$122,022	\$0

New Hampshire
Department of
Revenue Administration



Individual Warrant Articles

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Account	Purpose	Article	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)
	<i>Total Proposed Individual Articles</i>							



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Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349 Tuition		02	\$2,744,033	\$2,920,816	\$2,920,816
1400-1449 Transportation Fees			\$0	\$0	\$0
1500-1599 Earnings on Investments		02	\$1,500	\$1,500	\$1,500
1600-1699 Food Service Sales		02	\$517,716	\$552,920	\$552,920
1700-1799 Student Activities		04	\$28,750	\$28,000	\$28,000
1800-1899 Community Service Activities			\$0	\$0	\$0
1900-1999 Other Local Sources		02	\$102,578	\$249,860	\$249,860
Local Sources Subtotal			\$3,394,577	\$3,753,096	\$3,753,096
State Sources					
3210 School Building Aid		02	\$67,290	\$67,290	\$67,290
3215 Kindergarten Building Aid			\$0	\$0	\$0
3220 Kindergarten Aid		02	\$0	\$92,400	\$92,400
3230 Special Education Aid		02	\$324,934	\$324,934	\$324,934
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
State Sources Subtotal			\$419,724	\$512,124	\$512,124



Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
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	\$80,000	\$80,000	\$80,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	02	\$200,000	\$225,000	\$225,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$280,000	\$305,000	\$305,000
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 Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds	06	\$0	\$14,000	\$14,000
5251	Transfer from Capital Reserve Funds	05	\$103,150	\$28,950	\$28,950
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	03	\$346,800	\$51,072	\$51,072
9999	Fund Balance to Reduce Taxes	02	\$546,443	\$846,443	\$846,443
Other Financing Sources Subtotal			\$996,393	\$940,465	\$940,465
Total Estimated Revenues and Credits			\$5,090,694	\$5,510,685	\$5,510,685



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Budget Summary

Item	Budget Committee	
	Current Year	School Board Ensuing FY (Recommended)
Operating Budget Appropriations	\$27,741,604	\$28,084,603
Special Warrant Articles	\$524,700	\$122,022
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$28,266,304	\$28,206,625
Less Amount of Estimated Revenues & Credits	\$5,090,694	\$5,510,685
Less Amount of State Education Tax/Grant		\$5,923,929
Estimated Amount of Taxes to be Raised	\$16,772,011	\$16,772,011



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$28,206,625
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$200,000
3. Interest: Long-Term Bonds & Notes	\$75,700
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$275,700
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$27,930,925
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$2,793,093
 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 (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
 Maximum Allowable Appropriations Voted at Meeting:	
<i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	
	\$30,999,718

BOW SCHOOL DISTRICT 2018-19 REVENUE AND TAX IMPACT ESTIMATE

	Prior Year FY 2017-18 Budget		Proposed FY 2018-19 Budget		Dollar Difference	Percent Change	Tax Rate Impact
<u>Warrant Articles</u>							
School District Budget (Including Food Service)	Article #2	\$27,741,604	Article #2	\$28,084,603	\$342,999	1.24%	
Bow School District CRF Deposit (Fund Balance)	Article #3	\$300,000		\$0	-\$300,000	-100.00%	
BMS Cafeteria Floor (CRF + Donation)	Article #4	\$67,950		\$0	-\$67,950	-100.00%	
BMS/BES Equipment (CRF)	Article #5	\$56,200		\$0	-\$56,200	-100.00%	
BMS Habitat (Taxation)	Article #6	\$25,000		\$0	-\$25,000	-100.00%	
Dunbarton CIP Fees CRF Deposit (Fund Balance)	Article #7	\$46,800	Article #3	\$51,072	\$4,272	9.13%	
Athletic Fields (CRF) Deposit (Athletic Fees)	Article #8	\$28,750	Article #4	\$28,000	-\$750	-2.61%	
BHS Equipment (CRF)		\$0	Article #5	\$28,950	\$28,950	100.00%	
Athletic Equipment (CRF)		\$0	Article #6	\$14,000	\$14,000	100.00%	
Total Warrant Article Appropriations		\$28,266,304		\$28,206,625	-\$59,679	-0.21%	-\$0.05
<u>Revenues and Credits</u>							
Tuition		\$2,744,033		\$2,920,816	\$176,783	6.44%	
Earnings on Investments		\$1,500		\$1,500	\$0	0.00%	
Food Service Sales		\$517,716		\$552,920	\$35,204	6.80%	
Student Activities (Athletic Fees)		\$28,750		\$28,000	-\$750	-2.61%	
Other Local Sources		\$102,578		\$249,860	\$147,282	143.58%	
School Building Aid		\$67,290		\$67,290	\$0	0.00%	
Kindergarten Full Day Aid		\$0		\$92,400	\$92,400	New	
Special Education Aid		\$324,934		\$324,934	\$0	0.00%	
State Child Nutrition		\$27,500		\$27,500	\$0	0.00%	
Federal Child Nutrition		\$80,000		\$80,000	\$0	0.00%	
Medicaid Distribution		\$200,000		\$225,000	\$25,000	12.50%	
Transfer From Capital Reserve Funds		\$103,150		\$42,950	-\$60,200	-58.36%	
Fund Balance Use as Voted		\$346,800		\$51,072	-\$295,728	-85.27%	
Prior Year Fund Balance to Reduce Taxes		\$546,443		\$846,443	\$300,000	54.90%	
Total Revenues and Credits	\$5,090,694	-\$5,090,694	\$5,510,685	-\$5,510,685	\$419,991	8.25%	-\$0.36
Total Appropriations Less Revenues		\$23,175,610		\$22,695,940	-\$479,670	-2.07%	-\$0.41
State Adequate Education Grant		\$3,616,786		\$3,750,509	\$133,723	3.70%	-\$0.12
Statewide Education Property Tax (SWEPT)		\$2,176,723		\$2,173,420	-\$3,303	-0.15%	\$0.00
Total State Grant and SWEPT	\$5,793,509	-\$5,793,509	\$5,923,929	-\$5,923,929	\$130,420	2.25%	-\$0.12
Total Local School Taxes to be Raised		\$17,382,101		\$16,772,011	-\$610,090	-3.51%	-\$0.53
<u>ESTIMATED TAX RATE CALCULATION</u>							
Bow Assessed Property Value		\$1,159,137,723		\$1,159,137,723			
Bow Assessed Property w/o Utilities		\$995,751,823		\$995,751,823			
Tax Rate Impact to Raise \$100,000 based on Bow Assessed Property Value		\$0.086		\$0.086			
Local School Tax Rate (Estimated 2018-19)		\$15.00		\$14.47	-\$0.53	-3.53%	
State School Tax Rate (Estimated 2018-19)		\$2.19		\$2.18	-\$0.01	-0.46%	
Total School Tax Rate (Estimated 2018-19)		\$17.19		\$16.65	-\$0.54	-3.14%	

Assumptions: No change in Assessed Property Value from October 2017 tax rate setting to October 2018 tax rate setting

Proposed 2018-19 Prior Year Fund Balance no change from 2017-18

BOW SCHOOL DISTRICT 2018-2019 PROPOSED BUDGET

Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
1100 REGULAR EDUCATION						
Art Supplies - BES	3,400	2,432	3,500	3,500	0	0.00%
Art Supplies - BMS	4,039	4,033	4,039	4,039	0	0.00%
Art Supplies - BHS	14,000	14,090	14,500	14,500	0	0.00%
Art Books - BMS	170	161	170	170	0	0.00%
TOTAL ART EDUCATION	21,609	20,716	22,209	22,209	0	0.00%
Computer Literacy Supplies - BMS	739	738	739	739	0	0.00%
TOTAL COMPUTER LITERACY	739	738	739	739	0	0.00%
Language/Arts Supplies - BMS	2,266	2,035	2,266	2,266	0	0.00%
Language/Arts Textbooks - BMS	1,220	1,202	1,220	1,220	0	0.00%
Electronic Info - BES	0	0	2,070	1,998	(72)	-3.48%
TOTAL LANGUAGE ARTS	3,486	3,237	5,556	5,484	(72)	-1.30%
World Language Supplies - BMS	1,000	109	1,000	2,099	1,099	109.90%
World Language Supplies - BHS	490	0	490	2,150	1,660	338.78%
World Language Textbooks - BMS	93	105	93	93	0	0.00%
TOTAL WORLD LANGUAGES	1,583	214	1,583	4,342	2,759	174.29%
Physical Education Supplies - BES	700	699	700	700	0	0.00%
Physical Education Supplies - BMS	1,299	1,294	2,000	2,000	0	0.00%
Physical Education Supplies - BHS	4,468	3,525	5,000	2,400	(2,600)	-52.00%
TOTAL PHYSICAL EDUCATION	6,467	5,518	7,700	5,100	(2,600)	-33.77%
Family/Consumer Science Supplies - BMS	4,796	4,637	4,865	4,865	0	0.00%
Family/Consumer Science Supplies - BHS	6,000	6,400	6,000	6,500	500	8.33%
TOTAL FAMILY/CONSUMER SCIENCE	10,796	11,037	10,865	11,365	500	4.60%
Technology Education Supplies - BMS	6,454	6,129	6,454	6,454	0	0.00%
Technology Education Supplies - BHS	8,500	8,811	8,000	8,000	0	0.00%
Technology Education Textbooks - BMS	376	0	376	376	0	0.00%
Technology Education Textbooks - BHS	0	0	0	0	0	0.00%
Technology Education Electronic Info - BMS	0	0	0	0	0	#DIV/0!
TOTAL TECHNOLOGY EDUCATION	15,330	14,939	14,830	14,830	0	0.00%
Math Supplies - BES	1,700	1,040	1,700	6,000	4,300	252.94%
Math Supplies - BMS	2,086	2,007	2,086	2,086	0	0.00%
Math Supplies - BHS	1,500	1,408	1,500	1,344	(156)	-10.40%
Math Textbooks - BES	8,000	7,998	6,000	1,000	(5,000)	-83.33%
Math Textbooks - BMS	583	684	583	583	0	0.00%
Math Electronic Info - BES	0	0	17,000	3,667	(13,333)	-78.43%
Math Electronic Info - BMS	495	506	495	200	(295)	-59.60%
TOTAL MATHEMATICS	14,364	13,643	29,364	14,880	(14,484)	-49.33%
Music/Band Supplies - BES	407	179	400	200	(200)	-50.00%
Music/Band Supplies - BMS	3,630	3,038	3,630	3,630	0	0.00%
Music/Band Supplies - BHS	8,675	9,862	8,675	8,765	90	1.04%
Music/Band Textbooks - BES	500	500	100	100	0	0.00%
Music Electronic Media - BMS	0	0	0	0	0	#DIV/0!
New Musical Instruments - BES	600	586	1,000	1,000	0	0.00%
New Musical Instruments - BMS	1,800	1,925	1,800	1,800	0	0.00%
New Musical Instruments - BHS	5,400	6,033	7,400	7,400	0	0.00%
TOTAL MUSIC/BAND	21,012	22,122	23,005	22,895	(110)	-0.48%
Science Supplies - BES	3,500	2,936	3,000	3,000	0	0.00%
Science Supplies - BMS	10,961	10,412	9,000	10,000	1,000	11.11%
Science Supplies - BHS	13,000	12,124	13,500	13,034	(466)	-3.45%
Science Textbooks - BES	2,000	1,788	2,000	1,000	(1,000)	-50.00%
Science Textbooks - BMS	0	0	0	0	0	#DIV/0!
Science Electronic Media - BMS	0	0	2,696	0	(2,696)	-100.00%
TOTAL SCIENCE	29,461	27,260	30,196	27,034	(3,162)	-10.47%
Social Studies Supplies - BMS	1,676	1,742	1,676	1,676	0	0.00%
Social Studies Textbooks - BES	1,000	753	500	500	0	0.00%
Social Studies Textbooks - BMS	0	0	0	0	0	#DIV/0!
Social Studies Other Equipment - BES	200	200	250	250	0	0.00%
TOTAL SOCIAL STUDIES	2,876	2,694	2,426	2,426	0	0.00%
Certified Staff Wages - BES	1,955,326	1,937,539	2,118,375	2,155,791	37,416	1.77%
Certified Staff Wages - BMS	2,277,350	2,305,261	2,304,349	2,236,437	(67,912)	-2.95%
Certified Staff Wages - BHS	2,962,123	2,950,504	3,060,716	3,139,608	78,892	2.58%
Aides Wages - BES	0	0	0	0	0	#DIV/0!
Aides Wages - BMS	16,930	16,930	18,342	13,485	(4,857)	-26.48%
Aides Wages - BHS	0	0	16,295	15,964	(331)	-2.03%
Substitutes Wages - DW	117,500	115,473	117,500	117,500	0	0.00%

BOW SCHOOL DISTRICT

2018-2019 PROPOSED BUDGET

Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
Course Reimbursement - DW	58,000	52,832	58,000	58,000	0	0.00%
Course Reimbursement Aides - DW	7,500	3,600	7,500	7,500	0	0.00%
Home Instruction Contracted Service - BES	500	0	500	500	0	0.00%
Home Instruction Contracted Service - BMS	1,000	137	1,000	1,000	0	0.00%
Home Instruction Contracted Service - BHS	1,000	0	1,000	1,000	0	0.00%
Pre-Employment Contracted Service - DW	450	0	450	0	(450)	-100.00%
Maintenance Contracts - BES	13,950	22,211	17,580	18,920	1,340	7.62%
Maintenance Contracts - BMS	13,993	24,322	19,426	24,010	4,584	23.60%
Maintenance Contracts - BHS	18,886	28,104	23,412	29,410	5,998	25.62%
General Supplies - BES	27,000	23,934	31,980	31,860	(120)	-0.38%
General Supplies - BMS	20,376	16,202	22,500	22,500	0	0.00%
General Supplies - BHS	18,500	17,275	20,000	20,000	0	0.00%
Textbooks - BHS	23,537	23,729	24,511	23,762	(749)	-3.06%
Electronic Info - BMS	9,250	7,218	35,200	25,000	(10,200)	-28.98%
New Furniture/Fixtures - BMS	635	0	635	635	0	0.00%
New Furniture/Fixtures - BHS	9,915	9,915	2,000	3,842	1,842	92.10%
New Equipment - BES	17,290	15,875	21,800	5,800	(16,000)	-73.39%
New Equipment - BMS	18,333	15,128	10,000	10,000	0	0.00%
New Equipment - BHS	18,553	14,858	2,000	2,000	0	0.00%
Replacement Furniture/Fixtures - BES	2,000	2,000	3,500	3,500	0	0.00%
Replacement Furniture/Fixtures - BMS	9,661	8,898	6,965	6,965	0	0.00%
Replacement Furniture/Fixtures - BHS	131	96	0	0	0	0.00%
Replacement Equipment - BES	0	0	0	0	0	0.00%
Replacement Equipment - BMS	2,800	2,478	2,800	2,800	0	0.00%
Replacement Equipment - BHS	1,400	475	1,400	14,000	12,600	900.00%
Other Equipment - BES	0	0	0	0	0	0.00%
Dues/Fees - BES	0	0	0	0	0	0.00%
Dues/Fees - BMS	1,387	1,322	1,455	2,200	745	51.20%
Dues/Fees - BHS	5,376	5,232	5,100	5,300	200	3.92%
TOTAL REGULAR INSTRUCTION	7,630,652	7,621,547	7,956,291	7,999,289	42,998	0.54%
Reading Supplies - BES	750	321	750	500	(250)	-33.33%
Reading Supplies - BMS	1,071	815	1,071	1,071	0	0.00%
Reading Supplies - BHS	1,500	655	1,500	750	(750)	-50.00%
Reading Books - BES	25,000	21,664	24,750	17,000	(7,750)	-31.31%
Reading Books - BMS	3,000	2,897	3,000	3,000	0	0.00%
TOTAL READING	31,321	26,351	31,071	22,321	(8,750)	-28.16%
Computer Repairs - BES	5,800	3,489	7,500	5,500	(2,000)	-26.67%
Computer Repairs - BMS	8,000	8,568	8,000	9,000	1,000	12.50%
Computer Repairs - BHS	5,000	3,299	5,000	4,000	(1,000)	-20.00%
Computer Supplies - BES	6,800	7,568	5,000	7,000	2,000	40.00%
Computer Supplies - BMS	11,492	1,938	2,500	2,500	0	0.00%
Computer Supplies - BHS	10,000	1,722	2,500	2,000	(500)	-20.00%
TOTAL COMPUTER REPAIRS/SUPPLIES	47,092	26,585	30,500	30,000	(500)	-1.64%
Humanities Supplies - BHS	2,600	2,600	2,600	2,000	(600)	-23.08%
TOTAL HUMANITIES	2,600	2,600	2,600	2,000	(600)	-23.08%
Health/Wellness Supplies - BHS	787	757	787	200	(587)	-74.59%
TOTAL HEALTH/WELLNESS	787	757	787	200	(587)	-74.59%
Health Insurance - DW	1,761,820	1,535,191	1,637,735	1,660,244	22,509	1.37%
Health Insurance Retiree Payments - DW	6,667	4,949	6,367	5,475	(892)	-14.01%
Dental Insurance - DW	147,392	144,092	153,228	162,701	9,473	6.18%
Life Insurance - DW	11,866	7,999	12,282	9,054	(3,228)	-26.28%
Disability Insurance - DW	14,802	12,889	15,322	15,515	193	1.26%
FICA - DW	560,686	566,356	584,122	587,427	3,305	0.57%
NH Retirement - DW	1,111,752	1,117,864	1,281,545	1,300,223	18,678	1.46%
Unemployment Insurance - DW	8,860	6,937	8,419	6,395	(2,024)	-24.04%
Workers Comp Insurance - DW	13,354	16,082	13,884	18,615	4,731	34.08%
TOTAL EMPLOYEE BENEFITS	3,637,199	3,412,359	3,712,904	3,765,649	52,745	1.42%
TOTAL 1100 REGULAR EDUCATION	11,477,374	11,212,319	11,882,626	11,950,763	68,137	0.57%
1200 SPECIAL EDUCATION						
Certified Staff Wages - BES	347,426	342,666	359,954	370,546	10,592	2.94%
Certified Staff Wages - BMS	374,871	377,031	388,795	397,763	8,968	2.31%
Certified Staff Wages - BHS	333,831	388,900	344,773	336,101	(8,672)	-2.52%
Aides Wages - BES	444,297	452,917	534,773	499,831	(34,942)	-6.53%

BOW SCHOOL DISTRICT

2018-2019 PROPOSED BUDGET

Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
Aides Wages - BMS	353,082	361,028	371,759	397,670	25,911	6.97%
Aides Wages - BHS	498,911	465,084	443,824	452,077	8,253	1.86%
Clerical Wages - BHS	0	0	0	0	0	0.00%
Substitutes - DW	28,000	27,517	28,000	28,000	0	0.00%
Course Reimbursement - DW	0	0	0	0	0	0.00%
Home Instruction Contracted Service - BES	1,000	500	1,000	1,000	0	0.00%
Home Instruction Contracted Service - BMS	1,500	0	1,500	1,500	0	0.00%
Home Instruction Contracted Service - BHS	2,000	1,788	2,000	2,000	0	0.00%
Conferences/Seminars - DW	8,000	6,816	5,000	8,000	3,000	60.00%
Professional Services for Pupils - DW	535,000	422,689	499,364	437,487	(61,877)	-12.39%
Transcription Services - DW	0	0	0	0	0	#DIV/0!
Testing - BES	0	0	0	0	0	#DIV/0!
Testing - BHS	0	0	0	0	0	#DIV/0!
Tuition to Private Schools - DW	740,773	812,743	794,378	812,656	18,278	2.30%
Travel - DW	4,000	3,640	4,000	4,000	0	0.00%
Supplies - DW	2,000	1,990	2,000	2,500	500	25.00%
Supplies - BES	2,000	1,854	1,000	2,000	1,000	100.00%
Supplies - BMS	3,000	3,504	2,000	3,500	1,500	75.00%
Supplies - BHS	8,000	7,238	3,500	3,500	0	0.00%
Textbooks - BES	350	345	300	800	500	166.67%
Textbooks - BMS	680	680	1,000	2,000	1,000	100.00%
Textbooks - BHS	300	148	800	800	0	0.00%
Software - DW	0	0	0	0	0	#DIV/0!
Software - BES	1,800	1,795	1,200	1,800	600	50.00%
Software - BMS	500	434	4,000	1,800	(2,200)	-55.00%
Software - BHS	1,200	595	4,000	1,800	(2,200)	-55.00%
New Furniture - BES	1,000	0	1,000	1,500	500	50.00%
New Furniture - BMS	1,000	455	1,000	1,000	0	0.00%
New Furniture - BHS	1,000	0	1,000	1,000	0	0.00%
New Equipment - DW	3,500	4,150	3,000	3,000	0	0.00%
New Equipment - BES	3,000	1,083	3,000	3,000	0	0.00%
New Equipment - BMS	3,000	2,956	3,160	3,160	0	0.00%
New Equipment - BHS	8,500	3,717	6,500	4,000	(2,500)	-38.46%
Replacement Furniture - BES	1,000	0	1,000	1,000	0	0.00%
Replacement Furniture - BMS	1,000	0	1,000	1,000	0	0.00%
Replacement Furniture - BHS	1,000	150	1,000	1,000	0	0.00%
Replacement Equipment - BES	1,000	458	1,000	1,000	0	0.00%
Replacement Equipment - BMS	1,000	318	1,000	1,000	0	0.00%
Replacement Equipment - BHS	1,000	447	1,000	1,000	0	0.00%
Memberships/Dues - DW	1,000	709	1,800	2,000	200	11.11%
Summer School	128,100	129,140	160,000	145,000	(15,000)	-9.38%
TOTAL SPECIAL EDUCATION	3,848,621	3,825,483	3,985,380	3,938,791	(46,589)	-1.17%
Health Insurance - DW	637,316	558,322	600,521	617,249	16,728	2.79%
Dental Insurance - DW	42,995	47,094	44,109	43,148	(961)	-2.18%
Life Insurance - DW	3,957	2,719	4,065	2,969	(1,096)	-26.96%
Disability Insurance - DW	4,947	4,431	5,082	5,103	21	0.41%
FICA - DW	182,095	188,975	189,099	189,872	773	0.41%
NH Retirement - DW	313,191	331,327	347,429	350,304	2,875	0.83%
Unemployment Insurance - DW	6,502	4,810	6,090	4,632	(1,458)	-23.94%
Workers Comp Insurance - DW	4,374	5,259	4,542	6,066	1,524	33.55%
TOTAL EMPLOYEE BENEFITS	1,195,377	1,142,938	1,200,937	1,219,343	18,406	1.53%
TOTAL 1200 SPECIAL EDUCATION	5,043,998	4,968,421	5,186,317	5,158,134	(28,183)	-0.54%
1260 BILINGUAL EDUCATION						
Wages - DW	0	0	0	16,233	16,233	#DIV/0!
Professional Services for Pupils - DW	18,600	17,853	22,675	0	(22,675)	-100.00%
TOTAL BILINGUAL EDUCATION	18,600	17,853	22,675	16,233	(6,442)	#DIV/0!
Health Insurance - DW	0	0	0	5,254	5,254	#DIV/0!
Dental Insurance - DW	0	0	0	273	273	#DIV/0!
Life Insurance - DW	0	0	0	19	19	#DIV/0!
Disability Insurance - DW	0	0	0	34	34	#DIV/0!
FICA - DW	0	0	0	1,242	1,242	#DIV/0!
NH Retirement - DW	0	0	0	1,847	1,847	#DIV/0!
Unemployment Insurance - DW	0	0	0	53	53	#DIV/0!

BOW SCHOOL DISTRICT

2018-2019 PROPOSED BUDGET

Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
Workers Comp Insurance - DW	0	0	0	39	39	#DIV/0!
TOTAL EMPLOYEE BENEFITS	0	0	0	8,761	8,761	#DIV/0!
TOTAL 1260 BILINGUAL EDUCATION	18,600	17,853	22,675	24,994	2,319	10.23%
1280 GIFTED & TALENTED						
Certified Staff Wages - BES	67,933	70,071	71,370	70,650	(720)	-1.01%
Certified Staff Wages - BMS	70,333	89,074	71,792	73,928	2,136	2.98%
Supplies - BES	2,000	1,981	2,300	2,000	(300)	-13.04%
Supplies - BMS	1,039	776	1,039	1,039	0	0.00%
Textbooks - BES	350	0	200	0	(200)	-100.00%
Textbooks - BMS	611	390	611	611	0	0.00%
New Furniture - BMS	0	0	0	0	0	#DIV/0!
New Equipment - BES	0	0	2,700	2,700	0	0.00%
New Equipment - BMS	0	0	0	0	0	0.00%
TOTAL GIFTED & TALENTED	142,266	162,292	150,012	150,928	916	0.61%
Health Insurance - DW	28,209	5,420	24,716	24,106	(610)	-2.47%
Dental Insurance - DW	3,709	1,854	3,341	3,053	(288)	-8.62%
Life Insurance - DW	229	154	237	173	(64)	-27.00%
Disability Insurance - DW	286	247	296	299	3	1.01%
FICA - DW	10,577	12,362	10,952	11,060	108	0.99%
NH Retirement - DW	21,666	25,328	24,853	25,099	246	0.99%
Unemployment Insurance - DW	151	119	140	106	(34)	-24.29%
Workers Comp Insurance - DW	249	307	258	347	89	34.50%
TOTAL EMPLOYEE BENEFITS	65,076	45,790	64,793	64,243	(550)	-0.85%
TOTAL 1280 GIFTED & TALENTED	207,342	208,082	214,805	215,171	366	0.17%
1300 VOCATIONAL EDUCATION						
Transportation Staff Wages - BHS	16,273	8,204	16,599	17,015	416	2.51%
Vocational Education Tuition - BHS	59,871	92,457	67,599	84,000	16,401	24.26%
TOTAL VOCATIONAL	76,144	100,662	84,198	101,015	16,817	19.97%
FICA - DW	1,245	529	1,270	1,302	32	2.52%
Workers Comp Insurance - DW	309	409	315	408	93	29.52%
TOTAL EMPLOYEE BENEFITS	1,554	938	1,585	1,710	125	7.89%
TOTAL 1300 VOCATIONAL	77,698	101,600	85,783	102,725	16,942	19.75%
1410 CO-CURRICULAR						
Wages - BES	7,460	7,460	7,460	7,958	498	6.68%
Wages - BMS	27,751	29,583	27,751	27,751	0	0.00%
Wages - BHS	48,171	52,158	48,171	48,171	0	0.00%
Conferences - BHS	3,850	3,611	3,850	3,850	0	0.00%
Supplies - BES	600	0	600	600	0	0.00%
Supplies - BMS	2,500	0	2,500	2,500	0	0.00%
Supplies - BHS	9,962	9,893	9,000	9,000	0	0.00%
New Equipment - BMS	0	0	0	0	0	#DIV/0!
Dues/Fees - BES	3,000	1,035	2,500	2,500	0	0.00%
Dues/Fees - BMS	3,385	3,202	3,385	3,385	0	0.00%
Dues/Fees - BHS	4,279	4,279	5,000	5,000	0	0.00%
Transition Expenses - BMS	5,500	5,374	5,500	6,500	1,000	18.18%
Assemblies - BHS	834	1,025	2,000	1,200	(800)	-40.00%
TOTAL CO-CURRICULAR	117,292	117,619	117,717	118,415	698	0.59%
FICA - DW	6,379	6,728	6,379	6,417	38	0.60%
NH Retirement - DW	13,066	13,978	14,475	14,562	87	0.60%
Workers Comp Insurance - DW	150	185	150	201	51	34.00%
TOTAL EMPLOYEE BENEFITS	19,595	20,891	21,004	21,180	176	0.84%
TOTAL 1410 CO-CURRICULAR	136,887	138,509	138,721	139,595	874	0.63%
1420 ATHLETICS						
Athletic Director - BHS	67,381	78,467	74,525	76,016	1,491	2.00%
Officials - BMS	6,985	6,985	7,684	7,684	0	0.00%
Officials - BHS	50,960	47,351	51,609	53,574	1,965	3.81%

BOW SCHOOL DISTRICT 2018-2019 PROPOSED BUDGET

Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
Conference/Seminars - BHS	2,920	3,016	2,920	3,220	300	10.27%
Purchased Services - BHS	33,480	31,945	35,780	35,780	0	0.00%
Equipment - BHS	2,400	1,807	1,520	3,800	2,280	0.00%
Playground Supplies - BES	500	108	550	550	0	0.00%
Athletic Supplies - BMS	2,000	1,488	2,879	2,879	0	0.00%
Athletic Supplies - BHS	18,475	18,834	18,515	18,763	248	1.34%
New Equipment - BMS	1,500	0	1,692	1,692	0	0.00%
New Equipment - BHS	0	1,692	0	14,000	14,000	#DIV/0!
Replacement Equipment - BMS	3,500	3,176	3,308	3,308	0	0.00%
Replacement Equipment - BHS	9,973	14,448	9,904	3,000	(6,904)	-69.71%
Dues/Fees - BMS	0	470	500	500	0	0.00%
Dues/Fees - BHS	8,445	8,175	8,530	8,530	0	0.00%
TOTAL ATHLETICS	208,519	217,962	219,916	233,296	13,380	6.08%
Athletic Stipends - BMS	26,084	22,867	26,035	26,035	0	0.00%
Athletic Stipends - BHS	170,895	172,825	170,350	172,167	1,817	1.07%
TOTAL ATHLETIC STIPENDS	196,979	195,692	196,385	198,202	1,817	0.93%
Health Insurance - DW	23,551	23,658	14,030	20,484	6,454	46.00%
Dental Insurance - DW	1,854	1,854	1,854	1,941	87	4.69%
Life Insurance - DW	112	77	114	91	(23)	-20.18%
Disability Insurance - DW	139	124	142	157	15	10.56%
FICA - DW	20,224	21,435	20,281	20,978	697	3.44%
NH Retirement - DW	38,393	39,817	41,914	43,058	1,144	2.73%
Unemployment Insurance - DW	76	60	70	53	(17)	-24.29%
Workers Comp Insurance - DW	476	587	477	658	181	37.95%
TOTAL EMPLOYEE BENEFITS	84,825	87,612	78,882	87,420	8,538	10.82%
TOTAL 1420 ATHLETICS	490,323	501,266	495,183	518,918	23,735	4.79%
1490 SUMMER ENRICHMENT PROGRAM						
Wages - BHS	8,400	8,400	8,400	8,400	0	0.00%
TOTAL SUMMER ENRICHMENT	8,400	8,400	8,400	8,400	0	0.00%
FICA - DW	643	643	643	643	0	0.00%
NH Retirement - DW	1,316	1,316	1,458	1,458	0	0.00%
Workers Comp - DW	15	19	15	20	5	33.33%
TOTAL EMPLOYEE BENEFITS	1,974	1,977	2,116	2,121	5	0.24%
TOTAL 1490 SUMMER ENRICHMENT	10,374	10,377	10,516	10,521	5	0.05%
2113 SOCIAL WORK SERVICES						
Certified Staff Wages	0	0	0	0	0	0.00%
TOTAL SOCIAL WORK SERVICES	0	0	0	0	0	0.00%
Health Insurance - DW	22,450	13,178	14,686	15,177	491	3.34%
Dental Insurance - DW	1,854	1,063	1,063	1,113	50	4.70%
Life Insurance - DW	95	66	97	72	(25)	-25.77%
Disability Insurance - DW	119	106	121	124	3	2.48%
FICA - DW	0	0	0	0	0	0.00%
NH Retirement - DW	6,427	6,427	6,680	6,814	134	2.01%
Unemployment Insurance - DW	76	60	70	53	(17)	-24.29%
Workers Comp Insurance - DW	104	128	106	144	38	35.85%
TOTAL EMPLOYEE BENEFITS	31,125	21,029	22,823	23,497	674	2.95%
TOTAL 2113 SOCIAL WORK SERVICES	31,125	21,029	22,823	23,497	674	2.95%
2119 SCHOOL RESOURCE OFFICER SERVICES						
SRO Contracted Services to Town	25,000	25,000	25,000	35,365	10,365	41.46%
TOTAL 2119 SCHOOL RESOURCE OFFICER SERVICES	25,000	25,000	25,000	35,365	10,365	100.00%
2120 GUIDANCE SERVICES						
Certified Staff Wages - BES	69,298	69,202	72,070	74,953	2,883	4.00%
Certified Staff Wages - BMS	118,970	118,970	123,728	129,363	5,635	4.55%
Certified Staff Wages - BHS	203,216	203,152	209,665	216,338	6,673	3.18%
Clerical Wages - BHS	46,455	46,455	47,352	48,501	1,149	2.43%

BOW SCHOOL DISTRICT 2018-2019 PROPOSED BUDGET

Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
Testing - BHS	970	4,561	5,865	5,865	0	0.00%
Travel - BHS	1,800	700	1,979	2,025	46	2.32%
Supplies - BES	450	442	500	500	0	0.00%
Supplies - BMS	795	701	795	795	0	0.00%
Supplies - BHS	5,100	3,020	5,100	5,200	100	1.96%
Books/Printed Media - BMS	0	0	150	150	0	0.00%
Books/Printed Media - BHS	600	0	660	660	0	0.00%
Software - BHS	7,200	3,766	8,540	11,340	2,800	32.79%
New Furniture - BMS	0	0	0	0	0	#DIV/0!
New Equipment - BMS	0	0	0	0	0	#DIV/0!
New Equipment - BHS	2,499	2,025	0	0	0	#DIV/0!
Replacement Furniture - BMS	0	0	0	0	0	#DIV/0!
Dues - BES	0	0	179	179	0	0.00%
Dues - BHS	525	610	605	815	210	34.71%
Assemblies - BES	0	0	2,000	2,000	0	0.00%
TOTAL GUIDANCE	457,878	453,603	479,188	498,684	19,496	4.07%
Health Insurance - DW	105,907	84,871	93,265	103,731	10,466	11.22%
Dental Insurance - DW	9,730	9,730	9,730	10,986	1,256	12.91%
Life Insurance - DW	725	559	750	563	(187)	-24.93%
Disability Insurance - DW	907	900	937	971	34	3.63%
FICA - DW	33,502	33,614	34,640	35,890	1,250	3.61%
NH Retirement - DW	66,534	62,439	75,777	78,545	2,768	3.65%
Unemployment Insurance - DW	529	416	490	372	(118)	-24.08%
Workers Comp Insurance - DW	788	972	815	1,126	311	38.16%
TOTAL EMPLOYEE BENEFITS	218,622	193,500	216,404	232,184	15,780	7.29%
TOTAL 2120 GUIDANCE SERVICES	676,500	647,104	695,592	730,868	35,276	5.07%
2132 HEALTH SERVICES						
Certified Staff Wages - BES	42,872	42,872	44,591	46,375	1,784	4.00%
Certified Staff Wages - BMS	62,682	62,682	64,002	65,321	1,319	2.06%
Certified Staff Wages - BHS	62,682	62,682	64,002	65,321	1,319	2.06%
Health Assistant Wages - BES	19,512	22,135	20,377	21,383	1,006	4.94%
Health Assistant Wages - BMS	9,921	9,921	10,122	10,371	249	2.46%
Contracted Health Services - DW	8,904	8,504	8,904	9,053	149	1.67%
Equipment Repair - BES	0	0	0	0	0	#DIV/0!
Equipment Repair - BMS	100	0	100	100	0	0.00%
Printing - BHS	60	69	70	70	0	0.00%
Travel - BHS	379	274	379	385	6	1.58%
Supplies - BES	1,800	1,798	1,800	1,800	0	0.00%
Supplies - BMS	1,464	1,174	2,945	2,945	0	0.00%
Supplies - BHS	2,500	2,435	2,500	2,500	0	0.00%
Books - BHS	110	110	110	110	0	0.00%
New Equipment - BES	350	350	350	350	0	0.00%
New Equipment - BMS	0	0	0	0	0	#DIV/0!
Replacement Funrniture - BMS	0	0	0	650	650	#DIV/0!
Replacement Equipment - BHS	500	409	0	180	180	#DIV/0!
Dues - BHS	165	150	165	165	0	0.00%
TOTAL HEALTH SERVICES	214,001	215,564	220,417	227,079	6,662	3.02%
Health Insurance - DW	39,017	31,327	34,262	35,245	983	2.87%
Dental Insurance - DW	3,981	3,981	3,981	4,166	185	4.65%
Life Insurance - DW	295	205	303	212	(91)	-30.03%
Disability Insurance - DW	369	330	378	366	(12)	-3.17%
FICA - DW	15,122	15,383	15,537	15,971	434	2.79%
NH Retirement - DW	26,363	27,718	29,962	30,730	768	2.56%
Unemployment Insurance - DW	386	304	362	280	(82)	-22.65%
Workers Comp Insurance - DW	356	439	366	501	135	36.89%
TOTAL EMPLOYEE BENEFITS	85,889	79,687	85,151	87,471	2,320	2.72%
TOTAL 2130 HEALTH SERVICES	299,890	295,251	305,568	314,550	8,982	2.94%
2140 PSYCHOLOGICAL SERVICES						
Certified Staff Wages - DW	153,212	153,212	156,278	159,387	3,109	1.99%
Testing - DW	4,500	4,989	3,500	3,500	0	0.00%
Supplies - DW	400	390	400	500	100	25.00%

BOW SCHOOL DISTRICT

2018-2019 PROPOSED BUDGET

Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
Textbooks - DW	150	140	150	150	0	0.00%
TOTAL PSYCHOLOGICAL SERVICES	158,262	158,731	160,328	163,537	3,209	2.00%
Health Insurance - DW	30,763	24,367	27,169	28,073	904	3.33%
Dental Insurance - DW	2,408	2,408	2,408	2,604	196	8.14%
Life Insurance - DW	254	175	259	228	(31)	-11.97%
Disability Insurance - DW	317	282	323	330	7	2.17%
FICA - DW	11,721	11,632	11,955	12,193	238	1.99%
NH Retirement - DW	24,008	24,071	27,130	27,670	540	1.99%
Workers Comp Insurance - DW	276	340	281	383	102	36.30%
TOTAL EMPLOYEE BENEFITS	69,747	63,274	69,525	71,481	1,956	2.81%
TOTAL 2140 PSYCHOLOGICAL SERVICES	228,009	222,005	229,853	235,018	5,165	2.25%
2150 SPEECH/LANGUAGE SERVICES						
Certified Staff Wages - DW	278,770	278,770	286,746	292,520	5,774	2.01%
Speech Pathologist Aides Wages - DW	145,415	124,039	128,374	135,327	6,953	5.42%
Contracted Services - DW	12,500	13,739	12,500	12,500	0	0.00%
Testing - DW	2,500	1,030	2,500	2,500	0	0.00%
Supplies - DW	2,000	1,761	2,000	2,000	0	0.00%
Books - DW	700	99	700	500	(200)	-28.57%
Software - DW	1,000	729	800	1,500	700	87.50%
Equipment - DW	2,200	944	5,500	5,500	0	0.00%
TOTAL SPEECH/LANGUAGE SERVICES	445,085	421,112	439,120	452,347	13,227	3.01%
Health Insurance - DW	96,302	71,640	79,098	88,986	9,888	12.50%
Dental Insurance - DW	9,587	7,588	7,556	8,285	729	9.65%
Life Insurance - DW	702	484	687	513	(174)	-25.33%
Disability Insurance - DW	878	781	859	886	27	3.14%
FICA - DW	32,450	30,532	31,757	32,730	973	3.06%
NH Retirement - DW	59,926	59,723	64,388	66,182	1,794	2.79%
Unemployment Insurance - DW	680	535	630	479	(151)	-23.97%
Workers Comp Insurance - DW	764	942	747	1,027	280	37.48%
TOTAL EMPLOYEE BENEFITS	201,289	172,225	185,722	199,088	13,366	7.20%
TOTAL 2150 SPEECH/LANGUAGE SERVICES	646,374	593,337	624,842	651,435	26,593	4.26%
2160 PT/OT SERVICES						
Certified Staff Wages - DW	198,047	188,590	202,009	201,232	(777)	-0.38%
Contracted Services - DW	105,000	63,567	85,000	87,500	2,500	2.94%
Testing - DW	450	421	500	500	0	0.00%
Supplies - DW	2,500	2,329	2,500	2,500	0	0.00%
Books - DW	0	0	500	500	0	0.00%
Equipment - DW	2,000	1,873	2,000	2,000	0	0.00%
Equipment - BES	2,500	2,500	2,500	3,000	500	20.00%
TOTAL PT/OT SERVICES	310,497	259,280	295,009	297,232	2,223	0.75%
Health Insurance - DW	53,213	42,500	46,995	61,452	14,457	30.76%
Dental Insurance - DW	3,894	3,975	3,975	5,606	1,631	41.03%
Life Insurance - DW	328	226	335	241	(94)	-28.06%
Disability Insurance - DW	410	364	418	417	(1)	-0.24%
FICA - DW	15,151	15,063	15,454	15,394	(60)	-0.39%
NH Retirement - DW	31,034	29,552	35,069	34,934	(135)	-0.38%
Unemployment Insurance - DW	227	179	210	160	(50)	-23.81%
Workers Comp Insurance - DW	356	439	364	483	119	32.69%
TOTAL EMPLOYEE BENEFITS	104,613	92,299	102,820	118,687	15,867	15.43%
TOTAL 2160 PT/OT SERVICES	415,110	351,579	397,829	415,919	18,090	4.55%
2212 PROFESSIONAL SERVICES/TESTING						
Wages - DW	7,500	7,500	7,500	11,100	3,600	48.00%
Test Scoring - BES	1,700	275	3,900	3,366	(534)	-13.69%
Test Scoring - BMS	750	748	750	750	0	0.00%
Books - BES	500	0	450	400	(50)	-11.11%
Books - BMS	930	0	930	930	0	0.00%
TOTAL PROFESSIONAL SERVICES/TESTING	11,380	8,523	13,530	16,546	3,016	22.29%

BOW SCHOOL DISTRICT 2018-2019 PROPOSED BUDGET

Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
FICA - DW	574	574	574	849	275	47.91%
NH Retirement - DW	1,175	1,175	1,302	1,927	625	48.00%
Workers Comp Insurance - DW	14	17	14	27	13	92.86%
TOTAL EMPLOYEE BENEFITS	1,763	1,766	1,890	2,803	913	48.31%
TOTAL 2212 PROF. SERVICES/TESTING	13,143	10,289	15,420	19,349	3,929	25.48%
2213 IMPROVEMENT OF INSTRUCTION						
Staff Development - BES	4,961	4,939	5,000	5,000	0	0.00%
Staff Development - BMS	8,269	7,705	8,269	8,269	0	0.00%
Staff Development - BHS	12,403	12,178	12,403	12,000	(403)	-3.25%
In-Service Training - BES	7,855	7,763	8,000	8,000	0	0.00%
In-Service Training - BMS	2,961	4,635	7,855	7,855	0	0.00%
In-Service Training - BHS	8,269	8,011	9,000	9,000	0	0.00%
Conferences/Conventions - BES	8,269	8,141	10,000	10,000	0	0.00%
Conferences/Conventions - BMS	7,913	7,060	8,269	8,269	0	0.00%
Conferences/Conventions - BHS	10,369	7,109	10,750	10,000	(750)	-6.98%
TOTAL 2213 IMPROVEMENT OF INSTRUCTION	71,269	67,542	79,546	78,393	(1,153)	-1.45%
2222 LIBRARY/MEDIA SERVICES						
Certified Staff Wages - BES	75,470	75,470	77,011	78,553	1,542	2.00%
Certified Staff Wages - BMS	70,333	70,333	71,792	73,628	1,836	2.56%
Certified Staff Wages - BHS	74,142	74,142	75,678	77,216	1,538	2.03%
Aides Wages - BES	0	0	10,027	8,601	(1,426)	-14.22%
Aides Wages - BMS	9,116	8,698	9,876	9,528	(348)	-3.52%
Aides Wages - BHS	19,872	19,872	20,253	20,747	494	2.44%
Equipment Repairs/Maintenance - BES	745	745	1,000	1,000	0	0.00%
Equipment Repairs/Maintenance - BMS	300	295	300	0	(300)	-100.00%
Equipment Repairs/Maintenance - BHS	1,075	1,213	0	0	0	#DIV/0!
Supplies - BES	410	410	410	410	0	0.00%
Supplies - BMS	1,146	833	1,146	1,146	0	0.00%
Supplies - BHS	3,903	4,193	3,917	3,765	(152)	-3.88%
Books/Printed Media - BES	8,975	9,169	8,975	9,000	25	0.28%
Books/Printed Media - BMS	5,475	5,399	5,475	5,475	0	0.00%
Books/Printed Media - BHS	4,147	2,702	4,100	4,100	0	0.00%
Electronic Information - BES	5,307	5,306	6,000	7,050	1,050	17.50%
Electronic Information - BMS	4,540	4,012	4,540	5,000	460	10.13%
Electronic Information - BHS	45,790	38,074	41,573	47,000	5,427	13.05%
New Furniture/Fixtures - BES	0	0	0	0	0	0.00%
New Furniture/Fixtures - BMS	0	0	5,000	6,000	1,000	0.00%
New Furniture/Fixtures - BHS	0	2,297	0	3,000	3,000	#DIV/0!
New Equipment - BES	0	0	0	0	0	0.00%
New Equipment - BMS	0	0	1,685	0	(1,685)	0.00%
New Equipment - BHS	1,500	7,233	0	0	0	#DIV/0!
Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
Replacement Furniture/Fixtures - BHS	12,000	1,771	0	0	0	#DIV/0!
Replacement Equipment - BES	900	169	900	900	0	0.00%
Replacement Equipment - BMS	310	218	0	0	0	#DIV/0!
Replacement Equipment - BHS	526	596	1,346	2,100	754	56.02%
Dues - BHS	643	643	693	730	37	5.34%
TOTAL LIBRARY/MEDIA SERVICES	346,625	333,793	351,697	364,949	13,252	3.77%
Health Insurance - DW	69,383	55,233	61,206	63,180	1,974	3.23%
Dental Insurance - DW	5,644	5,563	5,563	5,823	260	4.67%
Life Insurance - DW	397	265	405	300	(105)	-25.93%
Disability Insurance - DW	496	427	507	518	11	2.17%
FICA - DW	19,043	18,676	20,245	20,523	278	1.37%
NH Retirement - DW	36,685	36,623	41,275	42,184	909	2.20%
Unemployment Insurance - DW	378	297	350	266	(84)	-24.00%
Workers Comp Insurance - DW	448	553	476	644	168	35.29%
TOTAL EMPLOYEE BENEFITS	132,474	117,637	130,027	133,438	3,411	2.62%
TOTAL 2222 LIBRARY/MEDIA SERVICES	479,099	451,430	481,724	498,387	16,663	3.46%
2223 AUDIO/VISUAL SERVICES						
Film Rental - BHS	100	0	100	100	0	0.00%

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Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
Supplies - BES	300	300	300	300	0	0.00%
Supplies - BMS	0	0	0	0	0	#DIV/0!
TOTAL 2223 AUDIO/VISUAL SERVICES	400	300	400	400	0	0.00%
2250 TECHNOLOGY SERVICES						
Technology Assistant Wages - DW	126,843	122,276	131,143	130,466	(677)	-0.52%
Technology Administrator Wages - DW	53,040	53,040	54,101	55,453	1,352	2.50%
Staff Development - DW	5,000	4,914	5,000	1,500	(3,500)	-70.00%
Data Services - DW	38,037	33,619	42,224	43,174	950	2.25%
Data Management - DW	50,057	48,855	52,324	58,355	6,031	11.53%
New Equipment - DW	270,120	255,006	242,214	242,214	0	0.00%
TOTAL TECHNOLOGY SERVICES	543,097	517,709	527,006	531,162	4,156	0.79%
Health Insurance - DW	45,643	34,932	34,722	54,461	19,739	56.85%
Dental Insurance - DW	2,169	2,846	2,722	5,067	2,345	86.15%
Life Insurance - DW	298	203	307	223	(84)	-27.36%
Disability Insurance - DW	372	327	383	385	2	0.52%
FICA - DW	13,761	13,349	14,171	14,223	52	0.37%
NH Retirement - DW	20,093	19,583	21,081	21,158	77	0.37%
Unemployment Insurance - DW	378	297	350	266	(84)	-24.00%
Workers Comp Insurance - DW	324	400	333	446	113	33.93%
TOTAL EMPLOYEE BENEFITS	83,038	71,937	74,069	96,229	22,160	29.92%
TOTAL 2250 TECHNOLOGY SERVICES	626,135	589,646	601,075	627,391	26,316	4.38%
2300 GENERAL FUND CONTINGENCY						
General Fund Contingency - DW	25,000	51,291	25,000	25,000	0	0.00%
TOTAL 2300 GENERAL FUND CONTINGENCY	25,000	51,291	25,000	25,000	0	0.00%
2311 SCHOOL BOARD SERVICES						
School Board Wages - DW	12,500	12,500	12,500	12,500	0	0.00%
School Board Clerical Wages - DW	3,600	2,679	3,600	3,690	90	2.50%
Advertising - DW	20,000	16,042	14,000	14,000	0	0.00%
Supplies - DW	6,895	6,415	7,200	7,000	(200)	-2.78%
Dues - DW	5,513	5,475	5,580	5,580	0	0.00%
TOTAL SCHOOL BOARD SERVICES	48,508	43,110	42,880	42,770	(110)	-0.26%
FICA - DW	1,232	956	1,232	1,239	7	0.57%
TOTAL EMPLOYEE BENEFITS	1,232	956	1,232	1,239	7	0.57%
TOTAL 2311 SCHOOL BOARD SERVICES	49,740	44,066	44,112	44,009	(103)	-0.23%
2313-2317 CONTRACTED SERVICES						
Clerk/Moderator Wages - DW	200	200	200	300	100	50.00%
District Treasurer Wages	1,200	1,200	1,200	1,300	100	8.33%
Legal Services - DW	25,000	16,778	23,000	25,000	2,000	8.70%
Audit Services - DW	12,080	12,080	12,140	12,140	0	0.00%
TOTAL CONTRACTED SERVICES	38,480	30,258	36,540	38,740	2,200	6.02%
FICA - DW	92	92	92	99	7	7.61%
TOTAL EMPLOYEE BENEFITS	92	92	92	99	7	7.61%
TOTAL 2313-2317 CONTRACTED SERVICES	38,572	30,350	36,632	38,839	2,207	6.02%
2320 EXECUTIVE SERVICES						
SAU 67 Assessment - DW	727,517	727,517	739,384	723,543	(15,841)	-2.14%
TOTAL 2320 EXECUTIVE SERVICES	727,517	727,517	739,384	723,543	(15,841)	-2.14%
2410 OFFICE OF THE PRINCIPAL						
Principal Salary - BES	98,800	98,800	100,776	102,792	2,016	2.00%
Principal Salary - BMS	106,229	106,229	108,354	110,520	2,166	2.00%
Principal Salary - BHS	107,682	123,337	109,836	112,033	2,197	2.00%
Clerical Wages - BES	86,723	85,517	88,455	90,670	2,215	2.50%
Clerical Wages - BMS	83,032	88,389	86,002	92,170	6,168	7.17%

BOW SCHOOL DISTRICT

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Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
Clerical Wages - BHS	101,841	104,471	105,918	110,681	4,763	4.50%
Assistant Principal Salary - BES	86,639	100,714	88,372	90,139	1,767	2.00%
Assistant Principal Salary - BMS	86,639	86,639	88,372	90,139	1,767	2.00%
Assistant Principal Salary - BHS	87,838	88,087	89,595	91,387	1,792	2.00%
Course Reimbursement - BES	3,980	3,000	2,000	5,000	3,000	150.00%
Course Reimbursement - BMS	2,160	1,737	2,160	2,160	0	0.00%
Course Reimbursement - BHS	5,000	8,160	5,000	5,000	0	0.00%
Conferences/Conventions - BES	2,500	338	3,500	2,000	(1,500)	-42.86%
Conferences/Conventions - BMS	1,750	870	1,750	1,750	0	0.00%
Conferences/Conventions - BHS	2,315	970	2,500	2,500	0	0.00%
Telephone - BES	3,400	3,956	2,800	2,880	80	2.86%
Telephone - BMS	3,400	3,760	2,800	2,640	(160)	-5.71%
Telephone - BHS	17,100	16,786	15,000	13,560	(1,440)	-9.60%
Postage - BES	2,000	1,951	2,800	2,300	(500)	-17.86%
Postage - BMS	3,000	1,767	3,000	3,000	0	0.00%
Postage - BHS	8,250	3,325	4,500	4,000	(500)	-11.11%
Printing - BES	1,000	545	500	500	0	0.00%
Printing - BMS	1,200	275	1,200	1,200	0	0.00%
Printing - BHS	8,000	8,065	8,000	8,000	0	0.00%
Travel - BES	500	0	350	350	0	0.00%
Travel - BMS	900	369	900	900	0	0.00%
Travel - BHS	1,185	1,185	1,000	1,000	0	0.00%
Supplies - BES	650	504	200	200	0	0.00%
Supplies - BMS	1,746	68	1,746	1,746	0	0.00%
Supplies - BHS	5,000	4,916	3,000	3,000	0	0.00%
New Furniture/Fixtures - BHS	1,200	375	1,200	2,100	900	75.00%
New Equipment - BES	0	343	0	0	0	#DIV/0!
New Equipment - BMS	0	0	0	0	0	#DIV/0!
New Equipment - BHS	0	0	0	0	0	#DIV/0!
Replacement Furniture/Fixtures - BES	0	0	2,000	2,000	0	0.00%
Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
Replacement Furniture/Fixtures - BHS	0	0	0	0	0	#DIV/0!
Replacement Equipment - BES	0	0	500	500	0	0.00%
Replacement Equipment - BMS	0	0	0	0	0	0.00%
Dues - BES	1,977	1,827	1,977	1,977	0	0.00%
Dues - BMS	1,802	1,540	1,802	1,802	0	0.00%
Dues - BHS	3,436	3,186	2,156	2,200	44	2.04%
High School Graduation - BHS	8,000	6,925	8,000	8,000	0	0.00%
TOTAL OFFICE OF THE PRINCIPAL	936,874	958,925	948,021	972,796	24,775	2.61%
Health Insurance - DW	136,895	135,748	140,303	160,171	19,868	14.16%
Dental Insurance - DW	12,033	11,178	12,986	12,762	(224)	-1.72%
Life Insurance - DW	3,307	2,276	3,384	2,506	(878)	-25.95%
Disability Insurance - DW	1,758	1,556	1,807	1,852	45	2.49%
FICA - DW	64,963	66,974	66,795	68,436	1,641	2.46%
NH Retirement - DW	141,362	154,972	155,448	158,692	3,244	2.09%
Unemployment Insurance - DW	983	773	910	692	(218)	-23.96%
Workers Comp Insurance - DW	1,529	1,886	1,572	2,147	575	36.58%
TOTAL EMPLOYEE BENEFITS	362,830	375,363	383,205	407,258	24,053	6.28%
TOTAL 2410 OFFICE OF THE PRINCIPAL	1,299,704	1,334,288	1,331,226	1,380,054	48,828	3.67%
2620 OPERATING BUILDING SERVICES						
Custodial Wages - BES	112,701	117,618	118,113	124,101	5,988	5.07%
Custodial Wages - BMS	120,614	105,038	125,538	122,309	(3,229)	-2.57%
Custodial Wages - BHS	199,013	200,088	204,415	211,537	7,122	3.48%
Custodial Overtime - DW	5,000	4,813	5,000	5,000	0	0.00%
Contracted Services - BES	0	0	0	0	0	0.00%
Staff Development - BES	250	43	250	250	0	0.00%
Staff Development - BMS	250	43	250	250	0	0.00%
Staff Development - BHS	250	43	250	250	0	0.00%
Water/Sewerage - BES	10,500	12,236	10,500	10,500	0	0.00%
Water/Sewerage - BMS	10,600	9,223	10,600	10,600	0	0.00%
Water/Sewerage - BHS	13,250	11,179	13,250	13,250	0	0.00%
Rubbish Removal - BES	5,906	5,863	6,000	6,000	0	0.00%
Rubbish Removal - BMS	5,906	5,826	6,000	6,000	0	0.00%
Rubbish Removal - BHS	8,759	8,678	9,000	9,000	0	0.00%

BOW SCHOOL DISTRICT 2018-2019 PROPOSED BUDGET

Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
Equipment Maintenance - BHS	750	312	750	750	0	0.00%
Electrical Repairs - BES	3,750	2,030	3,750	3,750	0	0.00%
Electrical Repairs - BMS	3,250	4,580	3,250	3,250	0	0.00%
Electrical Repairs - BHS	4,750	2,039	4,750	4,750	0	0.00%
HVAC Repairs - BES	17,000	7,761	17,000	17,000	0	0.00%
HVAC Repairs - BMS	7,500	12,784	15,000	15,000	0	0.00%
HVAC Repairs - BHS	30,000	11,565	30,000	30,000	0	0.00%
Plumbing Repairs - BES	1,750	894	1,750	1,750	0	0.00%
Plumbing Repairs - BMS	1,750	2,207	1,750	1,750	0	0.00%
Plumbing Repairs - BHS	2,750	948	2,750	2,750	0	0.00%
Glass Breakage - BES	400	0	400	400	0	0.00%
Glass Breakage - BMS	400	99	400	400	0	0.00%
Glass Breakage - BHS	400	140	400	400	0	0.00%
Building Exterior - BES	10,000	1,065	10,000	10,000	0	0.00%
Building Exterior - BMS	7,500	15,625	7,500	7,500	0	0.00%
Building Exterior - BHS	10,000	23,175	10,000	10,000	0	0.00%
Building Interior - BES	15,000	7,377	15,000	15,000	0	0.00%
Building Interior - BMS	24,300	36,675	118,150	50,000	(68,150)	-57.68%
Building Interior - BHS	30,000	38,004	30,000	46,410	16,410	54.70%
Property/Liability Insurance - DW	60,871	60,871	61,868	63,105	1,237	2.00%
Insurance Deductible Cost - DW	1,000	342	1,000	1,000	0	0.00%
Custodial Supplies - BES	13,000	12,971	14,000	14,000	0	0.00%
Custodial Supplies - BMS	14,000	16,908	15,500	17,500	2,000	12.90%
Custodial Supplies - BHS	26,000	28,042	27,750	28,500	750	2.70%
Heating Gas - BES	33,689	24,657	34,128	34,942	814	2.39%
Heating Gas - BMS	42,732	28,441	42,026	42,023	(3)	-0.01%
Heating Gas - BHS	123,420	67,307	124,420	106,784	(17,636)	-14.17%
Electricity - DW	371,834	367,874	371,726	374,434	2,708	0.73%
Fuel Oil - BES	0	0	0	0	0	#DIV/0!
Diesel Oil - BMS	1,000	129	1,000	1,000	0	0.00%
Diesel Fuel - BHS	1,000	20	1,000	1,000	0	0.00%
New Furniture/Fixtures - BES	0	0	0	0	0	0.00%
New Equipment - BES	0	0	0	0	0	0.00%
New Equipment - BMS	0	0	0	0	0	0.00%
New Equipment - BHS	0	0	0	0	0	100.00%
Replacement Furniture/Fixtures - BES	3,500	0	3,500	3,500	0	0.00%
Replacement Furniture/Fixtures - BMS	3,500	0	3,500	3,500	0	0.00%
Replacement Furniture/Fixtures - BHS	0	0	0	0	0	0.00%
Replacement Equipment - BES	1,000	0	1,000	0	(1,000)	-100.00%
Replacement Equipment - BMS	1,000	6,114	1,000	0	(1,000)	-100.00%
Replacement Equipment - BHS	1,000	0	1,000	711	(289)	-28.90%
Dues - BES	0	0	0	0	0	#DIV/0!
Dues - BMS	0	0	0	0	0	#DIV/0!
Dues - BHS	0	0	0	0	0	#DIV/0!
TOTAL OPERATING BUILDING SERVICES	1,362,795	1,261,649	1,486,184	1,431,906	(54,278)	-3.65%
Health Insurance - DW	182,734	157,773	166,970	174,987	8,017	4.80%
Dental Insurance - DW	14,409	14,105	14,919	15,613	694	4.65%
Life Insurance - DW	724	505	750	541	(209)	-27.87%
Disability Insurance - DW	905	814	938	933	(5)	-0.53%
FICA - DW	33,456	33,659	34,659	35,415	756	2.18%
NH Retirement - DW	41,487	39,430	44,116	46,780	2,664	6.04%
Unemployment Insurance - DW	1,357	1,067	1,243	892	(351)	-28.24%
Workers Comp Insurance - DW	5,685	7,205	5,890	6,018	128	2.17%
TOTAL EMPLOYEE BENEFITS	280,757	254,557	269,485	281,179	11,694	4.34%
TOTAL 2620 OPERATING BUILDING SERVICES	1,643,552	1,516,206	1,755,669	1,713,085	(42,584)	-2.43%
2630 CARE/UPKEEP OF GROUNDS SERVICES						
Building Maintenance Wages - DW	83,771	69,304	70,165	71,243	1,078	1.54%
Grounds Maintenance Wages - DW	78,731	73,473	80,051	80,810	759	0.95%
Grounds Maintenance Overtime - DW	2,000	976	2,000	2,000	0	0.00%
Maintenance of Grounds - BES	9,000	8,358	9,000	14,733	5,733	63.70%
Maintenance of Grounds - BMS	10,500	12,754	35,500	16,233	(19,267)	-54.27%
Maintenance of Grounds - BHS	33,000	39,180	34,000	45,734	11,734	34.51%
Equipment Maintenance - DW	6,600	5,764	6,600	6,500	(100)	-1.52%
Supplies - DW	12,000	10,841	12,500	12,500	0	0.00%

BOW SCHOOL DISTRICT

2018-2019 PROPOSED BUDGET

Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
Gas - DW	4,999	5,478	5,490	5,700	210	3.83%
New Equipment - DW	0	0	0	0	0	0.00%
TOTAL CARE/UPKEEP OF GROUNDS SERVICES	240,601	226,127	255,306	255,453	147	0.06%
Health Insurance - DW	75,663	65,826	54,338	53,447	(891)	-1.64%
Dental Insurance - DW	4,447	4,723	4,815	5,051	236	4.90%
Life Insurance - DW	272	189	252	181	(71)	-28.17%
Disability Insurance - DW	341	304	315	312	(3)	-0.95%
FICA - DW	12,584	11,960	11,645	11,785	140	1.20%
NH Retirement - DW	17,648	17,459	16,596	17,167	571	3.44%
Unemployment Insurance - DW	348	274	322	233	(89)	-27.64%
Workers Comp Insurance - DW	2,139	2,711	1,979	2,003	24	1.21%
TOTAL EMPLOYEE BENEFITS	113,442	103,446	90,262	90,179	(83)	-0.09%
TOTAL 2630 CARE/UPKEEP OF GROUNDS SERVICES	354,043	329,573	345,568	345,632	64	0.02%
2640 CARE/UPKEEP OF EQUIPMENT SERVICES						
Maintenance Contracts - BES	13,033	15,553	13,191	14,078	887	6.72%
Maintenance Contracts - BMS	22,445	13,258	22,432	20,256	(2,176)	-9.70%
Maintenance Contracts - BHS	55,015	52,426	54,663	55,047	384	0.70%
Repairs Instructional Equipment - BES	0	0	0	0	0	0.00%
Repairs Instructional Equipment - BMS	3,500	2,890	3,500	3,500	0	0.00%
Repairs Instructional Equipment - BHS	5,600	1,500	5,300	6,095	795	15.00%
Repairs Non-Instructional Equipment - BES	1,100	0	1,100	1,100	0	0.00%
Repairs Non-Instructional Equipment - BMS	1,000	374	1,000	1,000	0	0.00%
Repairs Non-Instructional Equipment - BHS	2,000	970	2,000	2,000	0	0.00%
TOTAL 2640 CARE/UPKEEP OF EQUIPMENT SERVICES	103,693	86,971	103,186	103,076	(110)	-0.11%
2721 STUDENT TRANSPORTATION						
Wages - Regular Transportation - DW	278,615	272,229	283,971	291,074	7,103	2.50%
In-service Training - DW	300	93	300	250	(50)	-16.67%
Telephone - DW	1,250	1,709	1,250	1,550	300	24.00%
Training Supplies - DW	200	0	200	100	(100)	-50.00%
Books/Printed Material - DW	550	611	550	575	25	4.55%
Software - DW	3,200	4,161	3,200	3,300	100	3.13%
Bus Lease - New Vehicles - DW	0	0	0	0	0	0.00%
Other Transportation Expense - DW	6,400	7,231	6,400	6,750	350	5.47%
TOTAL STUDENT TRANSPORTATION	290,515	286,034	295,871	303,599	7,728	2.61%
Health Insurance - DW	43,973	37,862	38,753	39,982	1,229	3.17%
Dental Insurance - DW	3,163	3,742	3,742	3,917	175	4.68%
Life Insurance - DW	461	318	470	349	(121)	-25.74%
FICA - DW	21,314	20,393	21,724	22,267	543	2.50%
NH Retirement - DW	0	0	0	0	0	0.00%
Unemployment Insurance - DW	1,210	951	1,120	851	(269)	-24.02%
Workers Comp Insurance - DW	5,071	6,711	5,168	5,298	130	2.52%
TOTAL EMPLOYEE BENEFITS	75,192	69,978	70,977	72,664	1,687	2.38%
TOTAL 2721 STUDENT TRANSPORTATION	365,707	356,011	366,848	376,263	9,415	2.57%
2722 SPECIAL EDUCATION TRANSPORTATION						
Wages - SPED Transportation - DW	61,779	61,779	62,922	64,450	1,528	2.43%
Contracted Transportation - DW	159,579	175,577	198,945	168,160	(30,785)	-15.47%
Handicapped Transportation New Equipment - DW	0	0	0	0	0	0.00%
Handicapped Transportation Replacement Equipment - DW	10,643	10,256	10,256	23,068	12,812	124.92%
TOTAL SPECIAL EDUCATION TRANSPORTATION	232,001	247,612	272,123	255,678	(16,445)	-6.04%
Health Insurance - DW	0	0	0	0	0	0.00%
Dental Insurance - DW	0	0	0	0	0	0.00%
Life Insurance - DW	102	70	104	77	(27)	-25.96%
Disability Insurance - DW	0	0	0	0	0	0.00%
FICA - DW	4,726	5,029	4,814	4,930	116	2.41%
NH Retirement - DW	0	0	0	0	0	#DIV/0!
Unemployment Insurance - DW	268	211	248	189	(59)	-23.79%
Workers Comp Insurance - DW	1,124	1,488	1,145	1,173	28	2.45%
TOTAL EMPLOYEE BENEFITS	6,220	6,797	6,311	6,369	58	0.92%

BOW SCHOOL DISTRICT 2018-2019 PROPOSED BUDGET

Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
TOTAL 2722 SPECIAL EDUCATION TRANSPORTATION	238,221	254,410	278,434	262,047	(16,387)	-5.89%
2724 CO-CURRICULAR TRANSPORTATION						
Wages - Co-Curricular Transportation - DW	19,082	15,602	19,462	19,951	489	2.51%
Contracted Transportation - DW	0	0	0	0	0	0.00%
TOTAL CO-CURRICULAR TRANSPORTATION	19,082	15,602	19,462	19,951	489	2.51%
FICA - DW	1,460	1,170	1,489	1,526	37	2.48%
Workers Comp Insurance - DW	347	1,149	354	363	9	2.54%
TOTAL EMPLOYEE BENEFITS	1,807	2,319	1,843	1,889	46	2.50%
TOTAL 2724 CO-CURRICULAR TRANSPORTATION	20,889	17,921	21,305	21,840	535	2.51%
2725 ATHLETIC TRANSPORTATION						
Wages - Athletic Transportation - DW	28,623	22,757	29,192	29,926	734	2.51%
Contracted Transportation - DW	3,000	12,512	3,000	7,000	4,000	133.33%
TOTAL ATHLETIC TRANSPORTATION	31,623	35,268	32,192	36,926	4,734	14.71%
FICA - DW	2,190	1,660	2,233	2,289	56	2.51%
Workers Comp Insurance - DW	521	0	531	545	14	2.64%
TOTAL EMPLOYEE BENEFITS	2,711	1,660	2,764	2,834	70	2.53%
TOTAL 2725 ATHLETIC TRANSPORTATION	34,334	36,929	34,956	39,760	4,804	13.74%
2740 VEHICLE REPAIRS						
Wages - Vehicle Repair - DW	54,288	54,288	57,420	58,856	1,436	2.50%
Wages - Vehicle Repair Overtime - DW	5,850	5,850	6,188	6,342	154	2.49%
Contracted Services - DW	70,000	70,754	70,000	70,000	0	0.00%
Vehicle Insurance - DW	0	53	0	0	0	0.00%
Travel - DW	250	63	250	250	0	0.00%
Supplies - DW	37,000	37,492	37,000	38,000	1,000	2.70%
Diesel Fuel - DW	60,104	51,217	60,861	60,929	68	0.11%
Replacement Vehicles - DW	94,314	94,184	113,452	94,092	(19,360)	-17.06%
Replacement Equipment - DW	3,500	6,310	3,500	3,500	0	0.00%
TOTAL VEHICLE REPAIR	325,306	320,211	348,671	331,969	(16,702)	-4.79%
Health Insurance - DW	22,450	23,309	19,826	20,484	658	3.32%
Dental Insurance - DW	553	553	553	579	26	4.70%
Life Insurance - DW	100	69	105	78	(27)	-25.71%
Disability Insurance - DW	124	111	132	135	3	2.27%
FICA - DW	4,601	5,023	4,866	4,988	122	2.51%
NH Retirement - DW	6,717	9,314	7,239	7,419	180	2.49%
Unemployment Insurance - DW	76	60	70	53	(17)	-24.29%
Workers Comp Insurance - DW	1,095	1,449	1,158	1,187	29	2.50%
TOTAL EMPLOYEE BENEFITS	35,716	39,888	33,949	34,923	974	2.87%
TOTAL 2740 VEHICLE REPAIR	361,022	360,099	382,620	366,892	(15,728)	-4.11%
4000-5000 OTHER						
Debt Service Principal	1,005,000	1,005,000	200,000	200,000	0	0.00%
Debt Service Interest	116,044	116,044	84,300	75,700	(8,600)	-10.20%
Transfer to Capital Projects	0	0	0	0	0	0.00%
Transfer to Capital Reserve Fund	68,430	375,550	75,550	79,072	3,522	4.66%
<i>\$266 CIF Fee @ 63 BMS + 129 BHS</i>						
<i>Athletic Fee CRF Deposit</i>						
Transfer to Expendable Trust	0	0	0	0	0	0.00%
TOTAL 4000-5000 OTHER	1,189,474	1,496,594	359,850	354,772	(5,078)	-1.41%
TOTAL PROPOSED GENERAL FUND	27,426,118	27,075,163	27,341,088	27,546,205	205,117	0.75%
Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%

BOW SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

Account	FY2016-17	FY2016-17	FY2017-18	FY2018-19	Difference	Difference
Name	Approved	Actual	Approved	Proposed	\$	%
Wages	196,555	207,877	209,409	218,034	8,625	4.12%
Wages - Substitutes	0	0	0	0	0	0.00%
Staff Development	2,000	895	2,000	2,000	0	0.00%
Contracted Services	2,000	19,424	7,500	10,000	2,500	33.33%
Equipment Repair	7,500	4,651	7,500	7,500	0	0.00%
Travel	500	385	750	750	0	0.00%
Non-Food Supplies	12,000	37,222	17,000	17,000	0	0.00%
Food	165,000	253,421	225,000	250,000	25,000	11.11%
Milk	22,500	0	0	0	0	#DIV/0!
Commodities	25,000	26,140	25,000	25,000	0	0.00%
Replacement Equipment	0	9,777	0	0	0	0.00%
Capital Equipment	5,000	8,522	20,000	12,500	(7,500)	-37.50%
Miscellaneous	250	1,931	250	1,000	750	300.00%
TOTAL FOOD SERVICE	438,305	570,245	514,409	543,784	29,375	5.71%
Health Insurance - DW	95,093	68,788	76,366	78,912	2,546	3.33%
Dental Insurance - DW	4,481	2,546	2,546	4,690	2,144	84.21%
Life Insurance - DW	472	325	503	262	(241)	-47.91%
Disability Insurance - DW	806	716	859	894	35	4.07%
FICA - DW	15,036	15,704	16,020	16,680	660	4.12%
NH Retirement - DW	8,415	13,036	10,756	11,540	784	7.29%
Unemployment Insurance - DW	1,071	842	1,035	824	(211)	-20.42%
Workers Comp Insurance - DW	2,555	3,238	2,722	2,834	112	4.11%
TOTAL EMPLOYEE BENEFITS	127,929	105,195	110,807	116,636	5,829	5.26%
TOTAL PROPOSED FOOD SERVICE FUND	566,234	675,441	625,216	660,420	35,204	5.63%

**Bow School District
Report of Student Services
Expenditures/Revenues**

	Fiscal Year 2015-16	Fiscal Year 2016-17
Expenditures for Special Education (All Funds)		
Instruction	\$ 4,906,018.48	\$ 5,194,492.05
Related Services	\$ 1,196,482.81	\$ 1,166,920.82
Administration	\$ 116,459.79	\$ 122,422.08
Legal	\$ -	\$ 12,242.55
Transportation	\$ 208,430.11	\$ 254,409.70
Total Expenditures for Special Education (All Funds)	\$ 6,427,391.19	\$ 6,750,487.20
Revenues		
IDEA Grant/IDEA Preschool Grant	\$ 257,079.34	\$ 254,599.58
Tuition	\$ 14,339.82	\$ 28,815.29
Medicaid	\$ 288,068.53	\$ 319,200.71
State Special Education Aid	\$ 202,956.53	\$ 139,275.18
Adequacy Allocation for Special Education	\$ 291,459.78	\$ 314,680.01
Total Revenues	\$ 1,053,904.00	\$ 1,056,570.77
Expenditures Net Of Revenues	\$ 5,373,487.19	\$ 5,693,916.43

BOW SCHOOL DISTRICT PROPOSED BUDGET
2018-2019 ESTIMATED REVENUES

Function	Account	2016-17	2016-17	2017-18	2018-19	Difference	Difference
Code	Name	Estimate	Actual	Estimate	Proposed	\$	%
GENERAL FUND BUDGET ESTIMATED REVENUES							
1111	State Education Tax	2,187,298	2,187,298	2,176,723	2,173,420	(3,303)	-0.15%
1121	Local Property Taxes	17,461,017	17,461,017	17,382,101	16,772,011	(610,090)	-3.51%
	TOTAL 1100 PROPERTY TAXES	19,648,315	19,648,315	19,558,824	18,945,431	(613,393)	-3.14%
1310	Regular Tuition - Parental/Other Districts	239,546	255,677	297,088	304,013	6,925	2.33%
	<i>Hooksett - Grade 12 = 10, Grade 11 = 3, Grade 10 = 4, Grade 9 = 4 TOTAL ESTIMATED 21</i>						
	<i>Deerfield - Grade 10 = 1 TOTAL ESTIMATED 1</i>						
1311	Regular Tuition - Dunbarton MS	637,184	637,184	702,476	699,814	(2,662)	-0.38%
	<i>Grade 7 = 32, Grade 8 = 29, TOTAL ESTIMATED = 61</i>						
1312	Regular Tuition - Dunbarton HS	1,309,309	1,317,461	1,734,469	1,906,989	172,520	9.95%
	<i>Grade 9 = 34, Grade 10 = 30, Grade 11 = 43, Grade 12 = 31, TOTAL ESTIMATED = 138</i>						
1315	Summer School Tuition	0	3,645	0	0	0	#DIV/0!
1330	Special Education Tuition	10,000	39,797	10,000	10,000	0	0.00%
	TOTAL 1300 TUITION REVENUE	2,196,039	2,253,764	2,744,033	2,920,816	176,783	6.44%
1500	Interest Income	1,750	4,458	1,500	1,500	0	0.00%
	TOTAL 1500 EARNINGS ON INVESTMENTS	1,750	4,458	1,500	1,500	0	0.00%
1740	Student Activity Fees	28,750	28,034	28,750	28,000	(750)	-2.61%
1750	Athletic Gate Receipts	0	0	0	0	0	#DIV/0!
	TOTAL 1700 STUDENT/ADMISSION REVENUE	28,750	28,034	28,750	28,000	(750)	-2.61%
1900	Facilities Rental	0	2,975	0	0	0	0.00%
1990	Miscellaneous	3,000	505	22,000	1,000	(21,000)	-95.45%
1995	Employee Insurance Payments	350,000	140,219	80,578	248,860	168,282	208.84%
1996	Town of Bow Impact Fees	128,634	321,268	0	0	0	0.00%
	TOTAL 1900 OTHER REVENUE	481,634	464,967	102,578	249,860	147,282	143.58%
3110	Adequate Education Aid	3,360,390	3,373,367	3,616,786	3,750,509	133,723	3.70%
3210	School Building Aid	323,549	323,549	67,290	67,290	0	0.00%
3215	Kindergarten Full Day Aid	0	0	0	92,400	92,400	#DIV/0!
3220	Vocational Aid	0	6,791	0	0	0	0.00%
3230	Medicaid Reimbursement	145,000	319,201	200,000	225,000	25,000	12.50%
3250	Special Education Aid	125,021	139,275	324,934	324,934	0	0.00%
	TOTAL 3000 STATE AID	3,953,960	4,162,183	4,209,010	4,460,133	251,123	5.97%
	TOTAL ESTIMATED OPERATING BUDGET REVENUES	26,310,448	26,561,722	26,644,695	26,605,740	(38,955)	-0.15%
5250	Transfer From Capital Reserve Fund	52,260	36,154	103,150	42,950	(60,200)	-58.36%
	TOTAL 5000 TRANSFERS FROM OTHER SOURCES	52,260	36,154	103,150	42,950	(60,200)	0.00%
	TOTAL ESTIMATED GENERAL FUND REVENUES	26,362,708	26,597,875	26,747,845	26,648,690	(99,155)	-0.37%

**BOW SCHOOL DISTRICT PROPOSED BUDGET
2018-2019 ESTIMATED REVENUES**

Function	Account	2016-17	2016-17	2017-18	2018-19	Difference	Difference
Code	Name	Estimate	Actual	Estimate	Proposed	\$	%
		2016-17	2016-17	2017-18	2018-19	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	105,000	125,812	110,000	125,000	15,000	13.64%
1611	BMS Daily Lunch Sales	170,000	169,237	180,000	180,000	0	0.00%
1611	BHS Daily Lunch Sales	199,235	309,512	223,216	243,420	20,204	9.05%
1630	Special Function Sales	4,500	1,785	4,500	4,500	0	0.00%
	TOTAL 1600 FOOD SERVICE SALES	478,735	606,346	517,716	552,920	35,204	6.80%
1990	Miscellaneous	0	0	0	0	0	
	TOTAL 1900 OTHER REVENUE	0	0	0	0	0	0.00%
3260	State Child Nutrition	5,500	6,413	5,500	5,500	0	0.00%
3260	State Commodities	22,000	23,781	22,000	22,000	0	0.00%
	TOTAL 3200 STATE REVENUE	27,500	30,194	27,500	27,500	0	0.00%
4560	Federal Child Nutrition	60,000	82,714	80,000	80,000	0	0.00%
	TOTAL 4500 FEDERAL REVENUE	60,000	82,714	80,000	80,000	0	0.00%
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	566,235	719,254	625,216	660,420	35,204	5.63%

STATEMENT OF BONDED INDEBTEDNESS

Annual Requirements to Amortize General Obligation Debt

Fiscal Year	Principal		Interest		Total
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
2022-2023	\$ 200,000.00	\$	40,500.00	\$	240,500.00
Thereafter**	<u>\$ 800,000.00</u>	<u>\$</u>	<u>72,000.00</u>	<u>\$</u>	<u>872,000.00</u>
	<u>\$ 1,800,000.00</u>	<u>\$</u>	<u>362,800.00</u>	<u>\$</u>	<u>2,162,800.00</u>

**BMS Bond Payments Ending in FY 2026-27 - Principal Payment \$200,000 Per Year

REPORT OF TRUST FUND BALANCES

As of December 31, 2017

Month/Year Created	Name	Balance
March-92	Bow School District	\$ 674,899.72
March-96	BSD HVAC	\$ 524,514.23
March-00	Bow High School Capital Improvements	\$ 131,888.04
March-02	Unanticipated Special Education Costs	\$ 366,339.20
March-06	BSD Paving	\$ 8,585.40
March-14	AREA School Capital Improvements - Dunbarton	\$ 112,715.11
March-16	Athletic Fields and Facilities Improvements	\$ 28,877.59
		<u>\$ 1,847,819.29</u>

ANNUAL REPORT
BOW SCHOOL BOARD CHAIR
2017 - 2018

As I reflect on my year of service as the Bow School Board Chair, I believe we have a lot to be thankful for in our District. We continue to offer great educational opportunities, and our schools are consistently ranked as high quality. Bow has seen an increase in enrollment at all levels, which indicates that our community is a great place to live, work, and raise a family. Our collaborative relationship with Dunbarton, now in its fourth year, has proved beneficial to both sides, and Dunbarton is also experiencing enrollment growth in their District. Dunbarton and Bow are working well together to further the best interests of all students in SAU 67.

Our schools have had some changes in leadership including Tim Vasconcellos taking over as Assistant Principal of Bow Elementary School when Jane Morrill-Winter retired, Brian O'Connell becoming the leader for Bow High School after John House-Myers retired, and Mike Desilets succeeding Jim Kaufman (as he also retired) as District Athletic Administrator. These new Administrators taking over for long serving leaders are continuing the good work and striving for excellence. This year, the District has a number of teachers retiring who have served our students well for the last few decades -- Stanley Wawrzyniak is retiring from Bow High School after developing the engineering program at the high school into a unique and well-recognized, exemplary program. Elaine Giguere has been a great music teacher at Bow Memorial School and is retiring and leaving the music program in a good place of achievement while inspiring many students to go on in the field of music. Kay Graves, an English teacher at Bow Memorial School, has inspired many in their writing and appreciation of literature, but will be retiring. We are sad to accept the resignation of Kurt Gergler, Principal of the Bow Elementary School effective the end of this academic year. We thank him for his leadership and accomplishments over the last three years. Although it was a relatively short tenure for a Bow Administrator, Mr. Gergler has done much to move the elementary program forward and to care for and develop our youngest students.

It has been a year of full community involvement in our school projects. The replacement of the Memorial School cafeteria floor with the Bow Athletic Club contributing \$17,000 toward a higher quality flooring surface for basketball players and middle school students is a beautiful and useful addition to the school. Another example of collaboration was the creation of the Wildcat Habitat, a place at the middle school campus dedicated to play and academics. This could not have happened without the Town legislative body voting for a \$25,000 Warrant Article, a generous \$25,000 donation from Bow Rotary Club, the individual donations of Town's people and the donations of equipment and material from the Town of Bow Highway Department. The Wildcat Habitat is a great symbol of what our community can accomplish by working together.

For the 5th year in a row, the proposed school budget requires less local taxes to be raised. This is remarkable, as we know of no other New Hampshire town that can make this claim. We can contribute this to the careful planning of the Administration, staff, and School Board; negotiations for a more affordable health plan; applications for grants and reimbursements; and of course our tuition revenue. Bow Elementary School is still in need of renovations, and we have been funding capital reserve accounts for this need. We have put that project on hold for the last three years waiting for the Eversource court case to be resolved and to see how it will impact the Bow taxpayers. I believe we can work together as a town and school community to address the needs and issues that exist and that are coming.

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, www.bownet.org, for the latest agendas and meeting schedules.

Respectfully submitted,

Jane Branscom

Chair of the Bow School Board

OFFICE OF THE SUPERINTENDENT, SAU 67
Bow and Dunbarton School Districts
Annual Report 2017 - 2018

As I work through my eleventh year of being the Superintendent of SAU 67 and the fourth year of partnership of the Dunbarton and Bow School Districts, I find that we are faced with very different challenges than other districts in the state. Most of New Hampshire is dealing with enrollment decline while we at SAU 67 have student growth. This means our two towns are vital places to live, work, and raise families, but it also means we have some decisions to make.

The federal and state educational landscape is presently dominated by individual choice, charter schools and parental vouchers. Although we still have mandated standardized testing, the importance and emphasis on results seems to be waning. Without leadership direction, and with diminished outside funding for public schools, our local school districts are still doing fine, focusing on our mission of caring for each person every day, focusing on learning and teaching to touch the future. I believe we are successful at that mission and that is why we are growing.

For both districts, we are in the last year of negotiated master agreements for our teachers. Next year we will begin negotiations with teachers in both districts and support staff in Bow. We also are investigating changing the start of Bow High School from 7:30 a.m. to 8:30 a.m. as research suggests. This does affect all the other schools and may have budget implications. We are still refining the proposal and it is not reflected in this budget.

Bow, as a community, will be addressing the power plant valuation issue. At the time that I write this, there has been no final settlement, but the Town did assess a large overlay in anticipation of the need for tax abatement which caused the tax rate to increase last year. Dunbarton is looking at major improvements to the elementary school and the warrant and meeting will be dominated by those discussions.

For Bow, the bottom line for the School Board's total warrant finalized in December including the budget and all capital reserve warrant articles, is a net reduction of \$182,866.00 in the amount raised in local taxes for a projected \$0.17 reduction on the tax rate. The Board's budget has an increase in expenditures, but this has been offset by an increase in revenues including: an increase in the number of tuition students bringing in \$172,235.00, and increase in general enrollment bringing an increase in state adequacy payments of \$133,723.00, revenue from insurance premium co-pays from the Bow Educational Association (teacher) members of \$148,051.00 (this was negotiated for the last year of a three year contract and goes to a 5% co-pay of premium), and finally a \$92,400.00 increase as the State will now pay funds from the recently passed "Ke-no-garden" bill -- this is not quite full payment per student, but is better than the previous half payment.

The Bow School Board declined to begin the Bow Elementary School renovation project this year as the issues with the power plant valuation still needed to be resolved, but is again proposing putting \$300,000.00 in a capital reserve fund for that need. Warrant expenditures are up \$383,766.00 (1.36%) overall primarily due to contractual increases in the last year of the three-year contracts for Bow Educational Support Staff (BESS) agreement (2.5%) and teacher BEA (2%) groups, a health insurance cost Guaranteed Maximum Rate increase of 6.5%, and some budgeted program changes.

There is one new teacher position proposed for Grade 5 which is an increase from four to five for the projected 110 students. This is the same staffing level as in the present Grade 4. The Board debated increasing a teacher at Grade 4 as projected class size will be about 23, but declined to do so partly because there is a shortage of

classroom space. At the time I write this, the Budget Committee has just begun deliberations on the budget and there may be updated information on the warrant by the time it is published and read in the Annual Report.

The Dunbarton budget and warrant reflect increased enrollment and the bottom line is a proposed increase of \$383,831.00 to be raised by local taxes which nets to an increase of \$1.43 on the tax rate. There are three factors impacting this change -- budget increase, revenue decrease, and a proposed building renovation.

The building renovation as proposed, does not impact the tax rate this year. Last year the Town set aside \$240,000.00 in capital reserve toward the project, which affected the tax rate and the same is proposed to set aside for this year's warrant. There will also be a proposed bond for a three-classroom addition to Dunbarton Elementary School with renovations and upgrades or rehabilitation of some facility operating systems. The first year of the building program will be paid by withdrawing from capital reserve, and when the bond payments come due in future years, they are projected to be less than the \$240,000.00 cost of what was approved last year, so the impact to the tax rate of the capital budget should remain constant with no increase.

The proposed warrant is up \$246,243.00, which is a projected \$0.81 increase on the tax rate. The three major drivers are increased tuition costs due to increased number of Grades 7 - 12 students, the return of costs associated with All-Day Kindergarten (ADK), including a proposed new teacher position (which is only possible if the building project passes), and increased Special Education costs due to some increased need. There is also a reduction in revenue of \$137,588.00 as some one-time increased adequacy money from the Dover lawsuit from last year goes off the books. The Board is beginning to investigate if there is any money owed Dunbarton as a result of the recent audit of SAU 19 fund balances from previous years.

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. As an SAU, we continue to implement competency-based education and are still working on developing performance assessments and reporting systems that make sense for this newer way of conceptualizing learning. We continue to work towards a 1:1 computing environment for our students and to re-conceptualize education to take advantage of the changes in technology while recognizing that, fundamentally, learning is still a social process with the relationship of the teacher and student as the foundation and core.

In closing, there are many decisions to be made 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 our communities to have and I look forward to continuing our journey together.

Sincerely,

Dean S. T. Cascadden

Superintendent SAU 67

ANNUAL REPORT

Bow Elementary School Principals

2017-2018

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 522 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 stated we had 490 students this time of year, which is over a 6.5% increase in about 365 days. Two years ago at this time, we had 444 students, which is over a 17.5% increase in two years. We have been steadily growing from June 2015 to today. Our class sizes in several grades are above historic averages. We have made many adjustments to maintain a high quality education for all given the growing classes at Bow Elementary School.

Family after family share when registering their children at Bow Elementary School 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 Bow Elementary that leads the way. We have most of our staff from last year at this time with some new staff taking the place of those that departed. Further, given the growth, last year's budget supported adding two classrooms, a health program, and six support staff members. (The current proposed budget, by the way, calls for a reduction of two Paraeducator positions for next year in support of student needs.)

Joining us since January 2017:

Rachel Hunton - First Grade Teacher (new classroom)
Melanie Kenney - Fourth Grade Teacher (new classroom)
Jill Pelletier - 0.4 FTE Health Teacher (new program)
Rachel Koornneef - Special Education Paraeducator (new position)
Erin Taylor - Special Education Paraeducator (new position)
Teresa Zahn - Special Education Paraeducator (new position)
Hannah Bourdeau - Special Education Paraeducator (new position)
Kellie Denoncourt - Special Education Paraeducator (new position)
Jennifer McDaniel - 0.6 FTE Library Assistant (new position)
Taylor McArdle - Special Education Paraeducator
Mary Holland - Special Education Paraeducator
Carole Kenney - Special Education Paraeducator
Amanda Winch - Occupational Therapist
Sue Kurtz - REACH Teacher (Enrichment)
Tim Vasconcellos - Assistant Principal

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. We have focused on social and emotional learning (SEL) this year. We strive to learn about each and every child and support positive relationships with each and every child every day. We work to inspire students to believe that they can accomplish goals through hard work and perseverance and that mistakes are opportunities for learning. Our Guidance Department works with students in preschool through fourth grade to develop grit, resilience, and a positive growth mindset. 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 night, BINGO, and the father-daughter dance. They fund special events at BES such as the second grade Country Dance performance, first grade planetarium, artist-in-residence for grades 1 through 4 and *Reptiles on the Move* in grade three. 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 third year, we have seen amazing gains in the first and second 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 New Hampshire’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 and will soon influence how we give families information about student progress.

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 three to four year project (at least!) that will result in enhanced opportunities for integrated, performance-based learning experiences and more meaningful ways of reporting student progress. Dare we share that the "report card" will be replaced by some other communication strategy someday?

Our commitment to educating the whole child is evident in many ways. Important learning is extended through the Integrated Arts (music, art, physical education, health) at all grades levels, K - 4. BES students are fortunate 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 social and emotional learning with an emphasis on the Winter Olympics. We will have a former NFL player who will work with students to celebrate learning in a community, caring about each other and get excited about the Olympics. 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 engineering, 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 fourth year of implementing the Lucy Calkins Writing program, K - 4. We are excited to report that our students are demonstrating enhanced strengths in 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 they 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

&

Tim Vasconcellos

Assistant Principal

Bow Memorial School
Annual Report
2017 – 2018

Bow Memorial School has so much to be thankful for as we consider the past twelve months. Bow and Dunbarton taxpayers have been tremendously supportive of our facility and academic programs. This year we would like to highlight our facility improvements, made possible by the generous support of our community. Certainly, equally important effort and focus were directed at improving student learning and the professional development of our faculty, but this year was a profound year for our campus as we had a multitude of facility projects both large and small taking place. These projects occurred over the summer and continuing into the start of the school year and were made possible through your support last March. A detailed update on these projects follows.

Bow Memorial School has long attempted to be very creative, thoughtful, and conservative with efforts to improve our facility. We have had a tremendous number of improvements that warrant mentioning to the larger community:

- Most noticeably, our cafeteria floor was redone this past summer. This project was supported both by taxpayers and the Bow Athletic Club. The Bow Athletic Club made a very generous donation that enabled us to upgrade the floor to one that was better suited to the multipurpose nature of the space.
- The Wildcat Habitat is another major upgrade to our campus. We now have outdoor play and classroom spaces for our students. The project was purposefully designed and built to support both academics and activity. Thank you to the Town of Bow who authorized twenty-five thousand dollars toward this project last March. A heartfelt thank you to the Bow Rotary Club who contributed and additional twenty-five thousand dollars. Finally, thank you to the many other community members who gave contributions to make this project a reality.
- The Bow Memorial School chorus room received a significant upgrade this summer as well. We were able to greatly improve the functionality of this space by constructing a new wall, running sufficient electrical power to support electric keyboards, and soundproofing the entire space. These upgrades not only improve the chorus room, but also improve the academic experience in the rooms, which surround it through providing a less distracting environment. Our talented district facilities team was able to implement nearly all of this project, stretching your taxpayer dollars further to better support our students.
- Vinyl asbestos tile was abated from the cafeteria and several classrooms in the eighth grade wing. Although these spaces were still safe from an asbestos perspective, the floors were either in or very near a failure state. This was a much needed and terrific upgrade to our facility.
- The fifth grade received a significant improvement over the summer when new student cubbies were built and the walls given a fresh coat of paint. Both of these projects were accomplished in-house using our facilities crew and summer help. The entire fifth grade wing has a nice fresh upgrade for a very limited cost. Additionally, for the cost of plywood and summer labor, the fifth grade teachers now have secure and stable shelving units fixed to the walls. This provides a much cleaner and less cluttered learning environment.
- The security of the hallway near the gym was improved dramatically with the installation of a new fire door. This improvement removed a center mullion, which was hazardous to both the visually impaired, and people who might not notice it. Additionally, two sets of fire doors, which no longer well secured, were removed. As a result, traffic flow and student safety are both improved. Our building is

now cleaner and safer as people can no longer access large areas of it after hours. Our district facilities crew was able to implement this improvement internally using their own expertise at a fraction of the cost of contracting it.

- A daily skills lab was constructed for the students in our PAWS program. This daily skills lab includes kitchen and laundry facilities and allows us to improve programming for those students who might otherwise need to consider an out-of-district placement at a much higher cost. Our belief is that these students are better served in our local community with their childhood peer group through our inclusive approach. A superior experience is provided at a much lower cost. This project was funded through a federal grant and did not involve locally raised monies. Additionally, this project again made up of our own talented facilities team, keeping the cost far lower than it otherwise would have been.
- Our library is also in the midst of a multi-year upgrade. It is multi-year because our approach is to try to manage things in “bite-sized” chunks. This allows us to use our resources more efficiently to support the construction and development of projects and keep cost far lower. This year, some new furniture was purchased to complete renovations started last year. This coming year, we are looking at remodeling the next section of the space by again using our own “in-house” expertise and trying to keep costs down while maximizing the benefit to students.

I wanted to go through each of these efforts in a manner that outlined what was accomplished to say thank you to you, our community. Your support, trust, and confidence in what we are trying to do for the students of Bow Memorial School allows us to keep moving forward. Our approach as a school is to take a long-range and thoughtful approach towards facility upgrades. We have found that this has enabled us to methodically and carefully make dramatic upgrades in our facility over time. We have very few individual student desks left in classrooms in favor of collaborative table work spaces which support a very different learning environment. We are slowly making our way through the building creating safe, clean, and fixed shelving units in classrooms to provide storage without clutter. This has made for a more organized and cleaner environment throughout the building. Thank you for all of your support.

Our faculty has made significant and diligent efforts to ensure high quality common academic experiences for our students in all classes by developing and implementing performance assessments to support the course competencies. Bow Memorial School, along with all public schools in New Hampshire, is in a transition process of moving towards a future where student performance is evaluated in a competency-based format. We are excited about the direction of this vision and its emphasis on moving beyond recall and discrete pieces of knowledge to the use of information and the ability to secure the knowledge needed to problem solve. Our goal is for students to be able to address a challenge at hand by applying information from a variety of sources in a synergistic manner to create new information and ideas to share with others. Our professional development efforts over the past year have been consistent with this vision, which is to help foster students to be critical thinkers and problem solvers.

In closing, thank you to the taxpayers of Bow and Dunbarton for your support of Bow Memorial School. Your generous support of the many improvements made to our campus this year is greatly appreciated. Hopefully, this report demonstrates how these upgrades fit into our vision for improving community and student use of our facility. As always, I invite you to contact Assistant Principal Doug Totten or me should you have any questions about this report or anything having to do with Bow Memorial School.

Sincerely,

Adam Osburn

Principal

Annual Report

Bow High School Principal

2017-2018

The mission of Bow High School (BHS) is to develop knowledgeable, inquiring, and caring young people who will become confident lifelong learners. The faculty and staff strive to provide innovative and engaging education experiences for the students of BHS while preparing them for the ever-evolving real world. The students are incredibly driven to be successful in and out the classroom. This report will feature a number of highlights and achievements of our students at Bow High School from the spring 2017 and fall 2017 semesters.

At Bow High School, we continue to see an increase in our student population as enrollment has grown from approximately 635 students for the 2016-2017 school year to 660 students for the current school year. The 2017-2018 school year marks the fourth year of Dunbarton students attending Bow High School, thus the Class of 2018 will be the first graduating class from BHS which will have Bow and Dunbarton students who attend BHS for all four years of high school. All of the students have been wonderful and integral contributors to creating an incredibly positive atmosphere in the building that allows all the students the opportunity to be successful.

In June of 2017, Bow High School had a graduating class of 161 students. Incredibly, 95% of the students from the Class of 2017 have continued on to post-secondary education programs or the military. Specifically, 78% of the Class of 2017 are attending four-year colleges or universities, 12% are attending two-year colleges, 3% are attending other academic programs, and 2% enlisted in the military. Congratulations to the Class of 2017 for all of their success and a special thank you to the students who enlisted in the military for their service and commitment to the safety and security of our country.

Students at Bow High School continue to excel in all areas of academics. In May 2017, 96 students took 158 AP Exams in 11 different courses. 66.5% of students received a qualifying score of 3 or higher on their AP Exams thus allowing them to apply for college credit based on their exam score. 14.6% of students scored a 5 on their AP Exams, the highest score that can be received. Concurrent or dual enrollment courses continue to be popular with students at BHS. 140 students completed at least one concurrent course resulting in 848 college credits being earned by students during the 2016-2017 school year through concurrent courses at BHS.

Our students at Bow High School are quite active and successful outside of the classroom with BHS having 31 athletic programs and over 40 different co-curricular clubs and activities. In the winter of 2017, the BHS ice hockey team won the Division II state championship while the Spirit team was the Division III runner-up. Sam Selleck was named the Skimeister for Division III. During the spring of 2017, both tennis teams had great success with the Girls' team winning the Division III state championship and Boys' team finishing as the runner-up. The Boys' 4X100 relay team won the Division II state championship along with Mike Perry winning the Triple Jump. Dominique Biron won three individual Division II state championships in the 300 m hurdles, high jump, and long jump. Success on the athletic fields has carried over to the fall of 2017 with the Girls' soccer team winning the Division II state championship, the Football and Spirit teams finishing as the runner-up in Division II and III respectively, the Golf team finishing third, and the Boys' soccer team making the semi-finals. Field hockey, bass fishing, and both cross country teams also had strong seasons.

The music and performing arts programs at Bow High School have continued to showcase our talented student performers. During the winter and spring of 2017 numerous BHS students had the opportunity to play in a number of prestigious music festivals. Eli Finkelson, Allison Leger, Bobby Mullen, Shannon Mullen,

Sammy Perry, and London Warburton performed at the Granite State Music Festival. George Anderson, Lauren Craven, Andrew Nicholls, Elissa Parker, Lina Patel, and Sadie Warburton were selected to play at the All New England Band Festival. At the NHMEA All State Festival, George Anderson and James Jensen were selected to perform. The performing arts programs have also put on three major productions during the past year beginning with Shakespeare's *Twelfth Night* last May. Over the summer, alumni from BHS returned to join our current students for *Tarzan: The Musical*. The annual BHS Musical was this past December with the cast, crew, and pit band performing an excellent production of *Rodgers and Hammerstein's Cinderella*.

The success of our students could not be possible without the continued support of the Bow and Dunbarton communities. I would like to thank all of the parents, guardians, grandparents, and other family members who support our students by attending events such as Open House and Parent-Teacher Conferences, World Fair and Senior Symposium, athletic games and competitions, musical and theatre performances, and many other events. Thank you for providing caring and nurturing home lives for all our students so that they may flourish at Bow High School. I would also like to thank a number of local groups and organizations for their continued support of our students and school. Thank you to the Bow Falcon Boosters, Bow Garden Club, Bow Men's Club, Bow POPS, Bow and Dunbarton PTOs, Bow Rotary Club, Bow Schools Foundation, Best Buddies, EXEL, and Northeast Delta Dental.

Respectfully submitted by:

Brian O'Connell

Principal

ANNUAL REPORT

Bow POPS

2017 – 2018

Bow POPS, Parents of Performing Arts Students, is an organization that supports performing arts (band, chorus, drama, 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 Tuesday, March 20, 2018 at 6:00 p.m. in the Bow High School auditorium. Please come out to support this night of wonderful music!

This spring Bow High School will host two New Hampshire performance festivals. The first being the Music Educators Association (NHMEA) Large Group Music Festival March 23 and 24. The festival features vocal and instrumental groups from around the state performing for adjudicators who provide a competent, objective evaluation of musical performance. The weekend of April 6 -7 brings the NH One Act Festival to Bow High School. This festival is attended by groups of players throughout the state that perform in student written and directed one act plays.

Our main source of income is through concession sales at the Large Group Music Festival. Donations and volunteers are necessary for the success of this fundraiser. Parent and student volunteers are necessary for the success of this Festival. As in the past, all monies will be distributed back to the performing arts programs District-wide.

Last year, the Bow POPS created a Student Enrichment Fund. This fund was created for the purpose of awarding money to students in grades 5-12 who are choosing outside enrichment activities in musical or theatrical arts. Eight students have received a financial award to date. The application can be found on the Bow High School Performing Arts website. A committee meets three times a year to review applications and decide on award distribution.

In order 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,

Robin Martin

Bow POPS

ANNUAL REPORT
BOW PARENT-TEACHER ORGANIZATION (PTO)
2017 - 2018

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 is on track to raise over \$30,000 for our three schools!

We raise money, in part, by organizing various fundraisers throughout the year. Some other fundraisers include the 38th Annual PTO Craft Fair, BMS 5th and 6th grade dance, Bingo Night, Movie Night, and two Scholastic Book Fairs, a Father/Daughter Dance and a Mother/Son event. This year, the PTO also started using a new service to provide school supplies for the elementary school. While it wasn’t without its glitches, we found it to be a convenient and easy way to purchase and deliver the supplies and will continue again with this service next year.

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 one more time to coordinate the book fair last year in May and helping to transition the Book Fair to Sarah Abberton for this coming May, before turning her attention to the ski and skate sale in October. The Bow Elementary School Movie Night was organized by Angela Hubbard and was a huge success. We hosted the Father-Daughter dance, which is always special and has a creative theme, we also had a successful Mother-Son event, which includes sledding, ice skating and “Minute to Win It” games, and are looking forward to another great event this coming spring for both Mother-Son and Father-Daughter dance.

Dawn Payeur continues to organize a much-appreciated Bow Elementary School Teacher Appreciation Luncheon, and Beth Sloat, Tammy Ciminesi and Kelly LaFlamme have turned over the reins of Bingo night to Danielle Curely and Kristen Johnson who will once again host a very successful Bingo Night to include prizes, raffles, pizza, and a fun-filled Friday night of B-I-N-G-O!

We want to extend a special thanks to Mary Holland and Angela Hubbard who took over the annual Craft Fair this year and made it a rounding success. The Craft fair this year took on an extra challenge as instead of the usual one day, it was decided to try out a new 2 day fair. We asked for feedback from the vendors about the new 2 day system and received their feedback and will make a few changes for next year.

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 remains as Vice President this year, Sarah Abberton 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

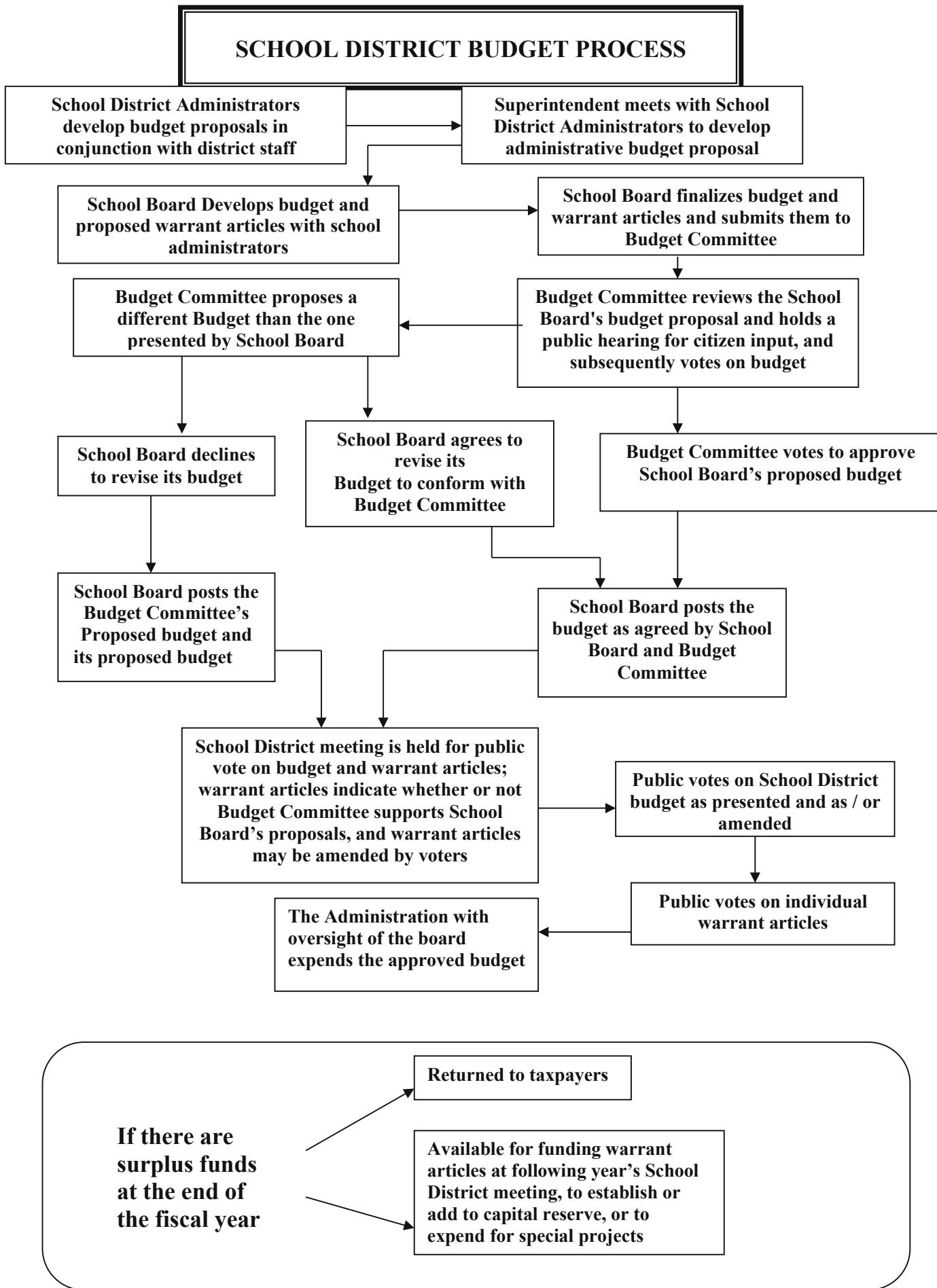
Beth Sloat

Vice President

bowptopres@gmail.com
www.bownet.org/pto

ANNUAL REPORT
BOW SCHOOL DISTRICT ENROLLMENT HISTORY
AS OF OCTOBER 1, 2017

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
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
2017-18	23	84	106	93	106	92	93	150	157	162	156	170	170	170
TOTALS		Pre-4		Gr 5-8		Gr 9-12		TOTALS						
2003-04	581		624		606		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							



HOW EACH DOLLAR WAS SPENT IN 2017
(Town Operations Total Tax Rate \$27.77)

