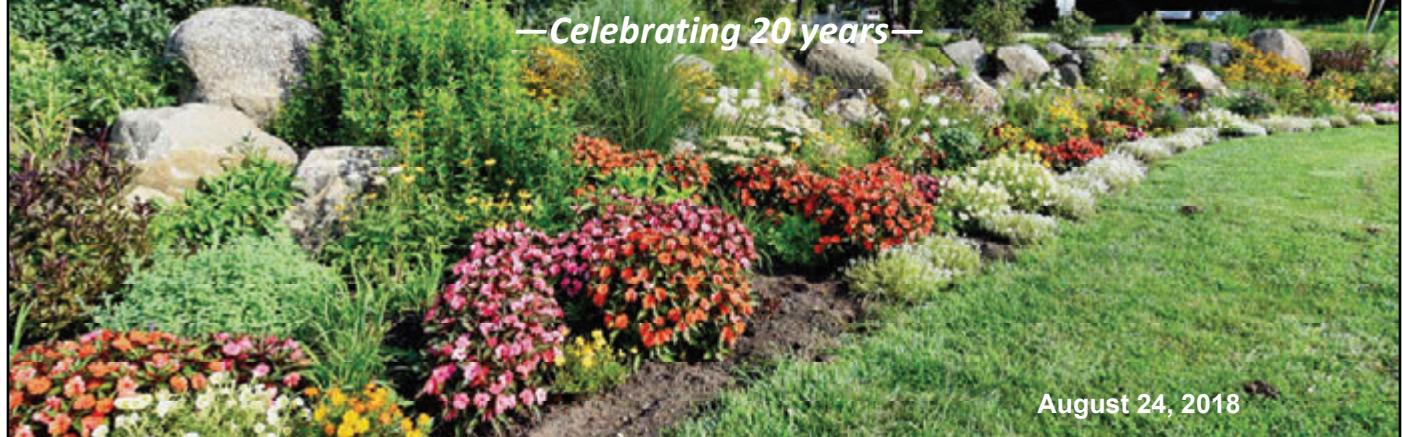


*Town of Bow*  
***Annual Report***  
*Town and School*  
**2018**

## Bow Rotary Park

*A partnership between the Bow Rotary Club, The Bow Garden Club, and the Town of Bow dedicated to the beautification of our community.*

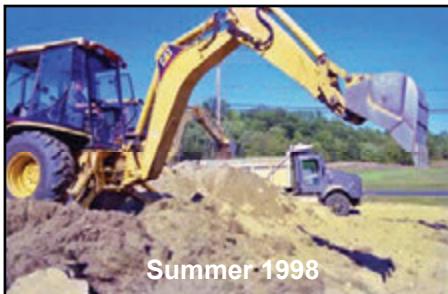
*—Celebrating 20 years—*



August 24, 2018



Summer 1997



Summer 1998



Fall 1998



Fall 1998



Fall 1999



Fall 1999



Spring 2001



Spring 2002



Spring 2004



Summer 2004



Fall 2003



December 2018

**Town of Bow**  
*New Hampshire*  
and  
**Bow School District**

*2018 Town and School*  
**Annual Report**

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

**Annual School District Meeting**  
Friday, March 15, 2019  
7:00 p.m. at Bow High School

**Elections (Town & School) & Ballot Voting Day**  
Tuesday, March 12, 2019  
7:00 a.m. to 7:00 p.m. at Bow Memorial School

**Annual Town Meeting**  
Wednesday, March 13, 2019  
6:30 p.m. at Bow High School



TOWN [www.bownh.gov](http://www.bownh.gov) | SCHOOL [www.bownet.org](http://www.bownet.org)

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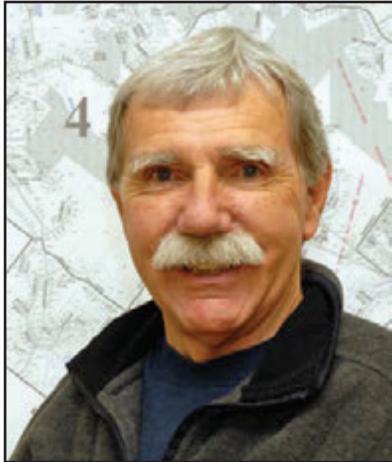
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## *In Memoriam*

---



**CHUM CLEVERLY**

The Selectmen note the passing of Chum Cleverly, our former Road Agent and Director of Public Works. Chum came to Bow after being Road Agent for Putney, Vermont from 1968-1982. From 1985-2008 Chum was our Road Agent and with the maturation of the Highway Department, became Director of Public Works. We have him to thank for the vision and planning that established the basis for Bow being the envy of neighboring communities for the high standards of road maintenance we enjoy. In true Yankee spirit, Chum always looked for ways to get along with neighbors, and save money at the same time. He was the father of today's NH Public Works Mutual Aid Association, through which communities share heavy equipment, instead of each town buying their own machinery. This has saved Bow considerable money over the years, while ensuring the highest level of service to the citizens. Chum was the epitome of a dedicated public servant and his legacy of high standards continues thanks to his leadership.

# *Citizen Recognition*

---



**GLENN DUGAS**

The Selectmen are delighted to dedicate the 2018 Annual Report to Glenn Dugas. Glenn consistently gives of his time and expertise without ever expecting recognition or reward. For over twenty years Glenn has been a volunteer soccer coach and when asked, served as a volunteer baseball and softball coach, with that “I will do it this year” turning into seven years of coaching simply because he saw a need. In addition to pitching in for the fun part of life in Bow, Glenn gave freely of his expertise as a contractor by serving on the Public Safety Building Committee, and was one of three members who reviewed all proposals, interviewed bidders and recommended the finalist. Glenn has served on the Capital Improvements Committee, where he often used his experience to guide the planning process. In addition, Glenn has stepped forward for other projects in Bow, whether it was addressing needs in the Community Building or looking ahead to the future needs of our school buildings. Glenn is one who never says no when asked to serve, and always looks for ways to make Bow a better place. His ability to serve so selflessly is due in large part to the support of Barbara, his wife, as they shared the responsibility of raising four children in Bow since 1985. We all owe Glenn our thanks for his dedication and the Selectmen hope this small tribute will serve to remind us all that Bow is a community of many people, like Glenn, who give of themselves for the benefit of all.

# 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.



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



On January 22, 2019 the Board of Selectmen presented the Boston Post Cane to Mary (May) Allquist

## 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
				2019	Mary (May) Allquist

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

# *Elected Town Officials*

## *elected by the Voters of Bow*

---

### **Board of Selectmen**

Christopher R. Nicolopoulos, Chairman.....	2019
Colleen S. Hunter, Vice Chairman.....	2019
Harold T. Judd.....	2020
Matthew J. Poulin.....	2021
Michael G. Wayne.....	2021

### **Budget Committee**

John Heise, Chairman.....	2019
Bob Arnold, Vice Chairman .....	2020
Benjamin Kiniry.....	2021
Dominic Lucente .....	2019
Melissa Radomski.....	2021
Mark Zerba.....	2020
Christopher Nicolopoulos .....	Board of Selectmen Rep.
Harold Judd .....	Board of Selectmen Rep. Alternate
Kathy Garfield .....	School Board Rep.
Robert Louf .....	School Board Rep. Alternate

### **Supervisors of the Checklist**

Lisa Cohen.....	2022
Jennifer McDaniel .....	2024
Beth Titus .....	2022

### **Town Clerk / Tax Collector**

Mridula Naik .....	2021
--------------------	------

### **Town Moderator**

Peter Imse .....	2021
------------------	------

### **Treasurer**

Roland Gamelin.....	2021
---------------------	------

### **Trustees of the Baker Free Library**

Christine Carey .....	2019
Benette Pizzimenti .....	2021
Marc Van De Water.....	2022
Jennifer Warburton .....	2023
David Withers .....	2020

### **Trustees of the Trust Fund**

John Caron .....	2020
Johnathan Marvin .....	2021
Mary Beth Walz.....	2019

# *Boards, Committees & Commissions*

## *appointed by the Board of Selectmen*

---

### **Business Development Commission (BDC)**

Bill Hickey, Chairman.....	2021
Stan Emanuel, Vice Chairman .....	2020
June Branscom .....	2019
Christopher Johnson.....	2019
Michael Percy.....	2019
Larry Haynes .....	2020
John Meissner.....	2020
Don Berube, Jr.....	2021
Cody Herrick .....	2021
Matthew Poulin .....	Selectmen Rep.
Colleen Hunter .....	Selectmen, Alternate

### **Capital Improvements Program (CIP) Committee**

Jeff Knight, Chairman .....	2019
Robert Louf, Vice Chairman.. School Board Rep	
Dik Dagavarian .....	2020
Glenn Dugas.....	2021
Bill Oldenburg.....	Planning Board
Robert Arnold .....	Budget Committee
Colleen Hunter .....	Selectmen Rep
Michael Wayne .....	Selectmen Alternate Rep

### **Conservation Commission**

Sandra Crystall, Chairman .....	2021
Wendy Waskin, Vice Chairman .....	2019
Bob Ball .....	2020
Amanda Kallenback, .....	2020
Dave Eskeland.....	2020
Michael Hansen, Alternate .....	2021

### **Drinking Water Protection Committee**

Tom O'Donovan, Chairman.....	2019
Cynthia Klevens .....	2019
Madhumita Chatterjee.....	2020
Richard Kraybill.....	2020
Wendy Waskin .....	2020
Blake Hooper.....	2021
Matt Taylor.....	Community Dev. Director
Noel Gourley .....	Public Works Dept.
Eric Burkett.....	Whitewater

### **Heritage Commission**

Gary Nylen, Chairman .....	2019
Eric Anderson, Vice Chair .....	2021
Maureen Arsenault.....	2020
James Dimick.....	2020
Susan Wheeler .....	2020
Faye Johnson .....	2021
David Lindquist .....	2021
Darren Benoit, Alternate .....	2019
John Meissner, Alternate.....	2019
Christopher Nicolopoulos .....	Selectmen Rep
Colleen Hunter .....	Selectmen Alternate

### **Planning Board**

Bill Oldenburg, Chairman.....	2019
Sandra Crystall, Vice Chairman .....	2020
Adam Sandahl.....	2019
Allen Lindquist .....	2020
Don Berube, Jr .....	2021
Tony Reynolds .....	2021
Kristen Hayden, Alternate .....	2020
David Glasier, Alternate .....	2021
Willis Sloat, Alternate.....	2021
Harry Judd .....	Selectmen Rep.
Matthew Poulin.....	Selectman Alternate

### **Recycling and Solid Waste Committee**

Gary Lynn .....	2019
Matthew Fossum.....	2019
Beth Titus.....	2020
Sherri Cheney .....	2021
Danielle Ruane .....	2021

### **Zoning Board of Adjustment**

Harry Hadaway, Chairman .....	2019
Robert Ives, Vice Chairman.....	2020
Maya Dominguez .....	2019
Donald Burns .....	2020
Tony Reynolds .....	2021
Tom Fagan, Alternate .....	2019
Stephen Buckley, Alternate.....	2021

# *Town Employees*

---

## **Town Manager's Office**

David Stack, Town Manager  
Chris Andrews, Building & Facilities Manager  
Tonia Lindquist, Administrative Assistant

## **Town Clerk/Tax Collector's Office**

Mridula Naik, Town Clerk/Tax Collector  
Barbara Hayes, Deputy Town Clerk/Tax Collector  
Tammy Martin, Account Clerk  
Lois Richards, 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  
Matthew Pratte, K-9, Sergeant  
Roxy K-9  
Tyler Coady, Master Patrol Officer  
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  
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  
Eliot Berman, Captain Paramedic  
Brandon Skoglund, Captain Paramedic  
Justin Abbott, Firefighter  
Jacob Anderson, Firefighter EMT  
Chris Andrews, Firefighter EMT  
Greg Aucoin, Firefighter Paramedic  
Edwin Bardwell, Firefighter  
Craig Beaulac, Firefighter AEMT  
Richard Bilodeau, Engineer Firefighter AEMT  
John Bowler, Firefighter AEMT  
Greg Brown, Firefighter Paramedic  
Tony Camp, Firefighter First Responder  
David Eastman, Firefighter AEMT  
Matthew Espinosa, Firefighter  
Margaret Francoeur, EMT  
Tim Ives, Firefighter EMT  
Corey Girard, Firefighter AEMT  
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  
Tom Modini, Firefighter  
Parker Moore, Firefighter AEMT  
Richard Oberman, Paramedic  
Adam Seligman, Firefighter EMT  
Liam Smith, Firefighter Paramedic  
Brandon Wood, Firefighter EMT  
William Wood, Firefighter EMT

## **Public Works Department**

Timothy Sweeney, Director  
Lynn Labontee, Administrative Assistant  
Noel Gourley, Highway, Cemetery, & Grounds Supervisor  
Rick Wombolt, Fleet Maintenance Manager  
Michael Hague, Mechanic  
Phil Anderson, Mechanic  
Michael Aborn, Heavy Equipment Operator  
Marcelino Acebron, Heavy Equipment Operator  
Larry Young, Heavy Equipment Operator  
Robert Cepurneek, Driver/Laborer  
Patrick Nylen, Driver/Laborer  
Brian Piroso, Driver/Laborer  
Corey Welcome, Driver/Laborer  
Myrton Fellows, Custodian  
Dana Gourley, On Call Seasonal Driver/Laborer  
Duane Reese, Seasonal Driver/Laborer  
Tyler Aborn, Groundskeeper  
Noah Lacasse, On Call Seasonal Driver/Laborer

## **Baker Free Library**

Lori Fisher, Director  
Juliana Gallo, Youth Services Librarian  
Amy Bain, Library Assistant  
Amelia Holdsworth, Library Assistant  
Betsy Mahoney, Library Assistant  
Deb Barlow, Library Assistant  
Kate Kenyon, Substitute  
Jennifer Griffin, AM Circulation Desk Assistant  
Delaney King, PM Circulation Desk Assistant  
Madeline Lessard, PM Circulation Desk Assistant  
Lauren Porter, PM Circulation Desk Assistant  
Beth Titus, Page  
Hunter David, Page  
Abe Anderson, Bookkeeper  
Bob Garland, Custodian

## **Celebrating Children Preschool**

*(Parks and Recreation Department)*  
Cindy Greenwood-Young, Director  
Alicia David, Lead Teacher, Kidz Kamp  
Aimee Nelson, Lead Teacher, Sports Day & Kidz Kamp  
Kathy Lagos, Lead Teacher  
Laura Beaudette, T.A., Lead Sports Day & Kidz Kamp  
Jessica Ralston, T.A., Kidz Kamp  
Jennifer Konstantakos, T.A., Sports Day & Kidz Kamp  
Michelle Lover, T.A. Sports Day & Kidz Kamp  
Alexandra Welch-Zerba, T.A. & Kidz Kamp  
Loren Malilay, T.A., Sports Day & Kidz Kamp  
Kate Crabb, Story Time Volunteer  
Julie Guerrette, Lead Science Teacher  
Joy Van Wyck, Substitute

## **Parks and Recreation Department**

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

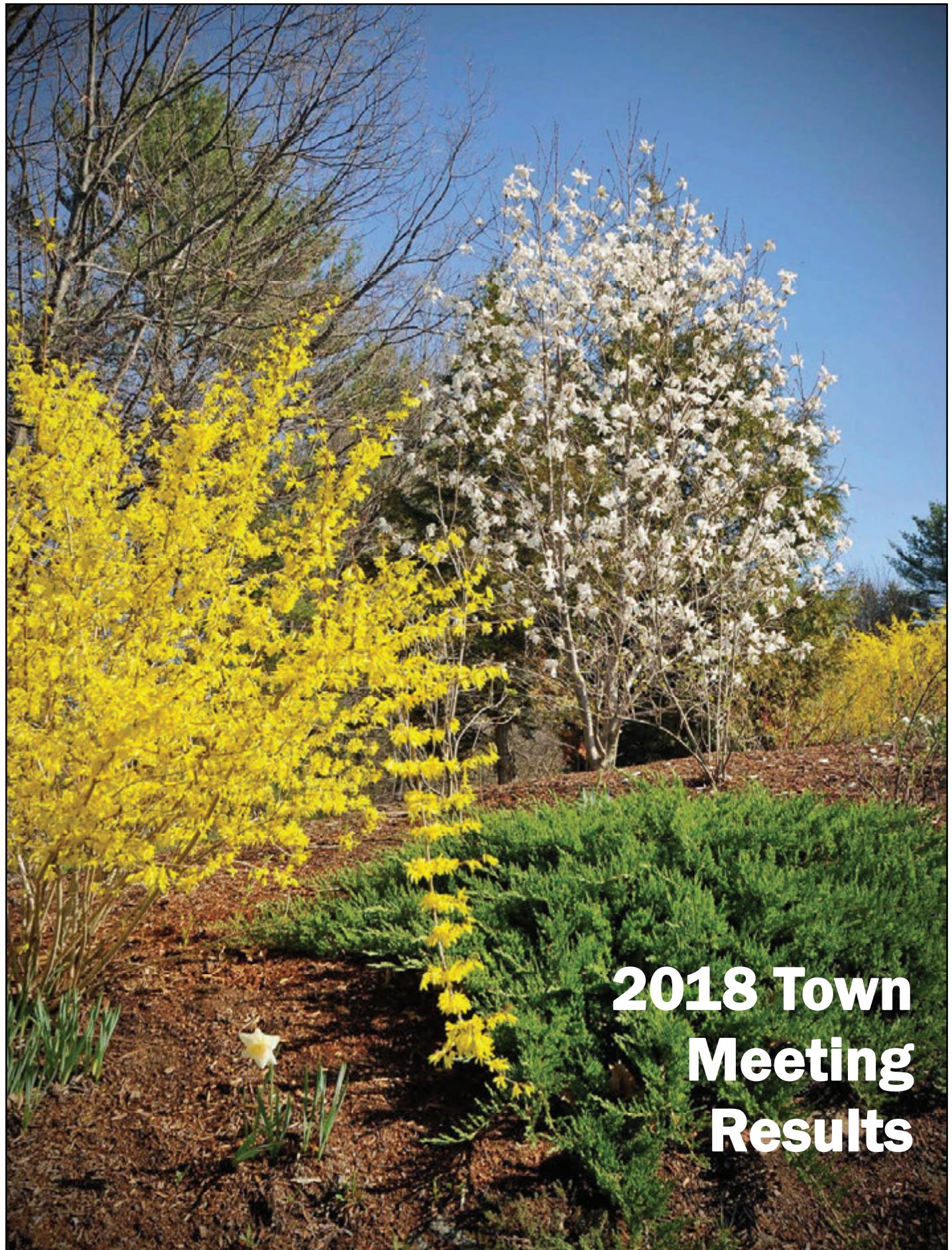
### *Instructors*

Elsa Chern, Program Instructor  
Karen Krause, Program Instructor  
Emily St. Hiliare, Program Instructor  
Tara Greene, Boot Camp Instructor  
Meghan Demers, Dance Instructor  
Tracey Beaulieu, Fitness Instructor  
Becca Cleary, Fitness Instructor  
Althea Kehas, Fitness Instructor  
Kristina Lucas, Fitness Instructor  
Michelle Vecchione, Fitness Instructor  
Erik Pike, Men's Basketball  
Lucia Cote, Mindfulness Meditation Instructor  
Mary Noce, Photography  
Natalie Hunter, Pilates Instructor  
Joe Rider, Pond Stick and Puck  
Daniel Attori, Sports Instructor  
Jessica Croft, Sports Instructor  
Amanda Degelsmith, Sports Instructor  
Julie Guerrette, Sports Instructor  
Sarah Mann, Sports Instructor  
Alicia Mondello, Sports Instructor  
Lucy Morris, Sports Instructor  
Mark Stewart, Sports Instructor  
Alex Zerba, Sports Instructor  
Muriel Orcutt, Strings Instructor

### *Summer Day Camp*

Alison Howard, Camp Director  
Haley Parker, Assistant Camp Director  
Albert Gunnison, Camp Counselor  
Isabella Urbina, Camp Counselor  
Ben Guertin, Camp Counselor  
Jack Corriveau, Camp Counselor  
Chase Chamberlin, Camp Counselor  
Crista Alfano, Camp Counselor  
Abbey Horner, Camp Counselor





# 2018 Town Meeting Results

© Eric Anderson Photo 4-29-2011—1308a

# 2018 Town Meeting, Town of Bow, NH

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Moderator Peter Imse called the 2018 Town Meeting to order at 7:00 a.m. on Tuesday, March 13, 2018 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 14, 2018 at 6:30 p.m.

## Town and School Election Results:

### WARRANT ARTICLE #1 - TOWN AND SCHOOL OFFICES

Office	Vote for not more than	... Year Term	Candidate (in Ballot Order)	Results/Winner*
SELECTMAN	Two	Three	<b>Michael Wayne</b> <b>Matthew Poulin</b> <b>Shannon Rhodes</b>	<b>680*</b> <b>692*</b> <b>614</b>
BUDGET COMMITTEE MEMBER	Two	Three	<b>Ben Kiniry</b> <b>Jeffrey Knight</b> <b>Melissa Radomski</b> <b>Joseph P. Rheaume</b>	<b>575*</b> <b>558</b> <b>579*</b> <b>302</b>
TOWN CLERK/TAX COLLECTOR	One	Three	<b>Mridula Naik</b>	<b>1048*</b>
TOWN MODERATOR	One	Two	<b>Peter F. Imse</b>	<b>1007*</b>
TOWN TREASURER	One	Three	<b>Roland Gamelin</b>	<b>963*</b>
TRUSTEE OF TRUST FUNDS	One	Three	<b>Jonathan Marvin</b>	<b>949*</b>
LIBRARY TRUSTEE	One	Five	<b>Converse Peirce Hunter</b> <b>Jennifer Warburton</b>	<b>375</b> <b>602*</b>
SUPERVISOR OF THE CHECK LIST	One	Two	<b>Lisa Cohen</b>	<b>959*</b>
SUPERVISOR OF THE CHECK LIST	One	Six	<b>Jennifer McDaniel</b>	<b>967*</b>
SCHOOL BOARD MEMBER	One	Three	<b>Robert Hollinger</b> <b>Jennifer Strong-Rain</b> <b>Misc. Write Ins</b>	<b>559</b> <b>623*</b>
SCHOOL DISTRICT CLERK	One	Three	<b>John Rich</b> <b>Misc. Write Ins</b>	<b>973*</b>

## **WARRANT ARTICLE #2**

By Petition: SHALL WE ALLOW THE OPERATION OF KENO GAMES WITHIN THE TOWN?

**\*YES/NO  
495/478**

The Town meeting reconvened on Wednesday, March 14, 2018 at 6:30 p.m. by Town Moderator Peter Imse at the Bow High School. The Colors were presented by the Bow Boy Scouts Troop 75, Scout Master James Webber and we were led in the Pledge of Allegiance by: Jackson Gamache, Vance Gula, Graham Jacques, Connor Reed, Ryan Nicholls and Benjamin Neff. Bow High School Student Allison Leger sang the National Anthem.

### **Introductions**

Town Moderator Imse recognized the head table. Selectmen: Harold T. Judd, Chairman; Eric E. Anderson; Colleen S. Hunter; Christopher R. Nicolopoulos and Benjamin J. Kiniry. Also present were: Town Manager David Stack, Finance Director Geoff Ruggles; Town Counsel Paul Fitzgerald; Town Clerk/Tax Collector Mridula Naik; Administrative Secretary Tonia Lindquist and Recording Secretary Wendy Gilman. Moderator Imse thanked Bob Jacques, in the sound booth, who is recording this meeting and also thanked all his deputized Moderators.

### **Citizen of the Year and Recognitions**

Rich Oberman, President of the Bow Men's Club, presented the Citizen of the Year Award to Dave Roland. Mr. Roland has been very active in the community and many youth programs over the years. Among his many accomplishments are: volunteering with Habitat for Humanity; member of Granite State Airport Managers Association and the Bow Men's Club; Coach of youth football, lacrosse, chess and math club(s), and cross country trail and bridge making at Bow High School. He has held various positions at the Boy Scouts of America including charter member of Troop 75 and member of the Daniel Webster Council. Mr. Roland thanked the town for the award.

Selectman, Eric Anderson presented a plaque to out-going Selectman, Ben Kiniry. Mr. Kiniry was thanked for his years of service to the board and for all the hours he put in as member of the Planning Board, Benefits Committee, Conservation Commission, Bow Pioneer Snow Mobile Association and the Budget Committee. Mr. Kiniry thanked the taxpayers and Mr. Anderson for his mentoring, advice and guidance.

Selectman Harry Judd presented a plaque to out-going Selectman Eric Anderson. Mr. Judd listed Mr. Anderson's accomplishments. He served a total of 30 years as a Selectman and 14 years representing Bow in the N.H. Legislator, where he never missed a vote. He has served on the town's Budget Committee, Planning Board, High School Building Committee, Heritage Commission, two different Public Safety Building Committees, Highway Safety Committee, Bow Business Development Commission, and Town Sign Standardization Committee. He is a past President of Bow Rotary, an active member for over 30 years, and he never missed a meeting. He has also become the Town Photographer and continues to create a photographic record of Bow. Selectman Anderson's wife Cherilyn, was also recognized for her support, without which Selectman Anderson could have not been so active in the community. Selectman Judd asked the taxpayers to stand and recognize "this extraordinary public servant." Mr. Anderson thanked all the Select Boards he has had an opportunity to work with over the

years and urged taxpayers to volunteer to serve their community. It's a great opportunity to serve the community and Bow is a great community.

Moderator Imse reviewed the 'Moderator's Rules of Procedures' as referenced in the 2017 Town and School Annual Report and entertained a motion to adopt the above mentioned rules as the town's rules for this meeting. Moderator Imse read the Public Notice for the Town Meeting into the record and announced the results of the March 13, 2018 town ballots.

At this point, Moderator Imse recognized Selectman Harold Judd to give a brief status update on the PSNH/Eversource Litigation.

PSNH challenged the assessment of the Merrimack Station and litigation began in 2013. Every tax year from 2012 – 2017 is in question. In 2016 the Merrimack County Superior Court ruled against Bow for the years 2012 and 2013. The Town appealed that ruling and in 2017 the New Hampshire Supreme Court also ruled against Bow for years 2012 – 2013. The court determined Bow owed a refund of \$5,722,373 plus interest to PSNH/Eversource. In 2017 the Merrimack Station and Garvin Falls were sold to Granite Shore Power, LLC. In February of 2018, Bow settled claims of \$5,722,373 for years 2012 and 2013 which stopped the interest from accruing as of January 30, 2018. Two installment payments for interest are set for: April 1, 2018, in the amount of \$1,078,294.60 and July 1, 2018, in the amount of \$571,705.40. In the interim, litigation for the tax years 2014 – 2017 continues with a hearing date being set for 2019. The Town is in ongoing discussions with the new owners on how to assess the Merrimack station going forward. Settlement payments were made without any tax increase. There was considerable effort on the part of the Town departments, School Department, and Budget Committee not to increase taxes for the 2018 year. Infrastructure improvements have been postponed so the Town could meet their debt obligation. The goal is to resolve all issues without any tax increase but the taxpayers should expect 4 – 5 years of very lean spending. The Select Board will not support any borrowing to pay any court-ordered refund. Rather than entertain questions at this point in the meeting, Moderator Imse suggested holding them until after the meeting under "other business" to ask questions of the Selectmen. Selectman Judd said he would stay as late as needed to answer questions.

**WARRANT ARTICLE #3 – OPERATING BUDGET** moved by Mr. Heise and seconded by Mr. Lucente.

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)

Selectman Kiniry spoke to this Article and explained the budget process the town undergoes. The heads of departments determine their needs and submit their department budgets to the Town Manager. The budget is then presented to the Select Board. From there, the budget goes to the Budget Committee for their analysis and adjustments. The Budget Committee sets the total budget figure, the Select Board reviews it again and the proposed budget is presented at Town Meeting.

The Town Moderator called for any discussion on Article #3. Sensing none he called for a vote. **Article #3 PASSED by majority vote.**

Selectman Judd moved to hear Article #26 after Article #3. Motion was seconded by Mr. Heise. The Moderator called for a vote. **Motion to hear Article #26 after Article #3 was approved by majority vote.**

**WARRANT ARTICLE #26** - Community Building Life Safety & Electrical (By Petition) moved by Mr. Heise and seconded by Mr. Knight.

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 Buildings and Grounds Reserve Fund for the above purposes. (Majority Vote Required)

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

Selectman Nicolopoulos spoke to the Article. In November when the board started discussing the Recreation building they identified three different paths. Take care of immediate need fixes; do a comprehensive rehabilitation of the building; or move the recreation department out of the building. At that time, the Selectmen voted to move the recreation department and find other places to hold their activities, because the costs to remodel the building were too high. Since then, other estimates were gathered and the Selectmen voted to use funds from the current operating budget to do immediate need fixes to the building. Those include the fire alarm, removal of flammable material, and defective wiring. The estimates for those repairs fall between \$17,000 and \$20,000. This will allow the building to remain open for the recreational programs. The kitchen will remain closed and the Select Board is exploring whether some elections can be held there in the future. There is some asbestos in the building. This remediation cost is not included in the budget but will be reviewed should it become necessary to abate it. The future of the building is to maintain the status quo while the Town deals with the PSNH/Eversource litigation.

Petitioner Michele Vecchione, 51 Brown Hill Road stated she originally started the petition to have an alternative to the Select Board's decision to tear the building down. After the petition was submitted, the Select Board found a way to perform some of the repairs noted in the original petition. Ms. Vecchione stated there were still some issues that need addressing such as replacing the stage curtains with fireproof ones; replacing the doors between the gym and storage area with fire rated doors; completing the threshold in storage area at an estimated cost of \$7,145. Ms. Vecchione to amend the petitioned article. Motion to amend the article was seconded by Mr. Douglas.

Moderator Imse called for discussion on the motion to amend Article #26. John Hare, 31 Stone Sled Lane, asked if the amendment replaced the original amount the Article called for of \$94,370 or was the \$7,145 in addition to it. It was confirmed the \$7,145 is replacing the \$94,370. Mary Beth Walz, 25 Stack Drive questioned where the \$7,145 would come from, at this time of lean budget. It was again clarified by the board that the funds to do the current life safety upgrades, underway or completed, would come from the current year budget. John Martin, 96 Wood Hill Road, spoke for the amendment. Meredith Kropp, 21 Jonathan Lane, spoke on behalf of replacing the curtains. Selectman Judd advised that the Fire Chief's plan was to remove the curtains to eliminate the fire hazard. Ms. Vecchione, advised that taking the curtain down would expose the mirrors behind it which could be broken if a ball were to hit them. Sensing no further discussion, Moderator Imse called for a vote on the motion to amend Article #26. **The motion to amend PASSED by majority vote.**

Article #26, as amended now reads:

**WARRANT ARTICLE #26, as amended** - Community Building Life Safety & Electrical (By Petition), moved by Ms. Vecchione and seconded by Mr. Douglas.

To see if the Town will authorize the Selectmen to spend \$7,145 from Current appropriations in this fiscal year for the purpose of Life Safety Compliance and 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.

Donald Eaton, 2 Allen Road, asked about the future of the building and whether in a few years it will be torn down and replaced with a new one. Selectman Nicolopoulos stated there were no other plans for the future of the building at this time. The upgrades were to keep the building open for use. Chuck Douglas, 40 Stone Sled Lane, asked Fire Chief Harrington what the kitchen could be used for. Chief Harrington replied that with some work, the kitchen can be used temporarily as a warming kitchen, if the griddles are taken out and the hood cleaned. It cannot be used as a commercial kitchen as it was set up. With some cleaning, the refrigerators and sinks could also be used.

There being no further discussion, the Moderator called for a vote on Article #26, as revised. **Article #26, as amended, PASSED by majority vote.**

**WARRANT ARTICLE #4** moved by Mr. Heise and seconded by Mr. Knight.

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)

Selectman Hunter spoke to the Article. The Highway Construction Capital Reserve Fund was discontinued as of 2017 Town Meeting. The funds were to be transferred to the Bridge and Highway Capital Reserve Fund. The Department of Revenue Administration ruled that per state statute a direct transfer cannot be made. The funds then lapsed into the undesignated Fund Balance. Because of recent payments to PSNH/Eversource, there are insufficient funds in the General Fund unassigned fund balance this year to transfer the money. Tax impact \$0.09. Selectman Hunter moved to amend Article #4 as follows:

**WARRANT ARTICLE #4 (as amended)** moved by Selectman Hunter and seconded by Mr. Heise.

To see if the Town will vote to raise and appropriate the sum of \$100,000 to be added to the Bridge and Highway Capital Reserve Fund previously established. Mr. Heise seconded the motion.

Moderator Imse asked for comments on the amended article. Sensing none, the Moderator called for a vote. **Article #4, as amended, PASSED by majority vote.**

**WARRANT ARTICLE #5** moved by Mr. Knight and seconded by Mr. Heise.

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)

Selectman Anderson spoke to this Article. The Department of Public Works (DPW) maintains 156 town-owned and town-maintained roads covering almost 95 miles. Thanks to the State of New Hampshire's contributions to maintain town bridges and roads, Bow got \$189,000 this year to assist in the paving of its roads. With the \$285,000 requested in this article and the \$189,000 from the State of New Hampshire, the town will be able to pave 4.95 miles of road. This year's paving project represents 2.24 miles on Allen Road and 2.71 miles on South Bow Road. The tax impact rate for this article is \$0.25 per thousand. Moderator Imse asked for discussion on Article #4. Sensing none, he called for a vote. **Article #4 PASSED by majority vote.**

**WARRANT ARTICLE #6** moved by Mr. Lucente and seconded by Mr. Heise.

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
<b>Total</b>	<b>\$172,000</b>

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

Selectman Hunter spoke to the Article and gave a brief summary of the Capital Improvements Committee review process. The Town Manager and Finance Director presented the Committee with the list of the large capital projects over \$25,000. This year while trying to soften the blow to the tax rate, due to the recent payments to PSNH/Eversource, the Selectmen had to make some very difficult decisions in regards to the amount of the contributions to each of these reserves. Originally, the proposed contributions to the reserves totaled \$672,000. The amount requested to be put into capital reserves in this Article and in Article #9 totals \$387,000 which is a reduction of \$285,000.

Moderator Imse asked for discussion on Article #6. Sensing none, he called for a vote. **Article #6 PASSED by majority vote.**

**WARRANT ARTICLE #7** moved by Mr. Knight and seconded by Mr. Heise.

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 the purpose. (Majority Vote Required)

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

Selectman Nicolopoulos spoke to the Article. This Article is to replace the current truck with a 6 wheeled truck and accessories. Because the funds are coming from capital reserve funds, there is no impact to the tax rate.

Moderator Imse asked for discussion on Article #7. Sensing none, he called for a vote. **Article #7 PASSED by majority vote.**

**WARRANT ARTICLE #8** moved by Mr. Luente and seconded by Mr. Heise.

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 the 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)

Selectman Judd spoke to the Article. This article is to repair and replace drainage culverts on South Bow Road and River Road by the Department of Public Works personnel. There are funds from the Highway Capital Reserve Fund created for this purpose. There is no impact to the tax rate.

Moderator Imse asked for discussion on Article #8. Sensing none, he called for a vote. **Article #8 PASSED by majority vote.**

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

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)

Selectman Hunter spoke to this article. Because of recent payments to PSNH/Eversource, there are insufficient funds in the General Fund unassigned fund balance this year to transfer the money. Selectman Hunter moved to amend the Article to read as follows:

**WARRANT ARTICLE #9 (As Amended)**

To see if the Town will vote to raise and appropriate the sum of \$115,000 to be added to the Public Works Department Capital Reserve Fund previously established.

Tax impact is \$0.10 per thousand. The motion was seconded by Mr. Luente. Moderator Imse asked for discussion on Article #9, as amended. Sensing none, he called for a vote. **Article #9, as amended PASSED by majority vote.**

**WARRANT ARTICLE #10** moved by Mr. Arnold and seconded by Ms. Garfield.

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)

Selectman Kiniry introduced Finance Director Ruggles to speak to the Article. The Benefits Committee decided to check with the Health Trust to see if any savings could be realized by going to a plan that had a

higher deductible. The Town would continue to pay a portion of that deductible for each employee. For the first year there would be a net savings of approximately \$25,000. Moderator Imse called for discussion on Article #10. Susan Moseley, 18 Buckingham Drive, asked what the deductible amounts would be. Finance Director Ruggles explained they would be \$3,000, \$6,000 and \$9,000 for a family. The employee would pay 5% of that amount and the Town would pick up 95% of the deductible amount for the first year. Lisa Cohen, 104 Brown Hill Road, was concerned that town employees paid only 5% towards their deductible when the amount others pay is greater.

Moderator Imse called for further discussion. Sensing none, he called for a vote. **Article #10 PASSED by majority vote.**

**WARRANT ARTICLE #11** moved by Mr. Lucente and seconded by Mr. Heise.

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)

Selectman Nicolopoulos spoke to the Article. The article is to purchase a new tractor and mowing attachment to replace a 2002 tractor with 4,000 hours on it. There is no tax impact as the funds are coming from the Public Works Equipment Capital Reserve Fund. Moderator Imse called for any comments on Article #11. Sensing none, he called for a vote. **Article #11 PASSED by majority vote.**

**WARRANT ARTICLE #12** moved by Mr. Heise and seconded by Mr. Hollinger.

To see if the Town will vote to raise and appropriate the sum of \$75,000 to remediate the 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)

Selectman Anderson spoke to the Article. This article is to remove the Vermiculite insulation in the Municipal building attic which was found to contain asbestos and install new insulation, which will increase the building's energy efficiency. There is no tax impact as the funds are coming from the Municipal Buildings and Grounds Capital Reserve Fund. Moderator Imse called for any comments on Article #12. Sensing none, he called for a vote. **Article #12 PASSED by majority vote.**

**WARRANT ARTICLE #13** moved by Mr. Arnold and seconded by Mr. Lucente.

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.

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

Selectman Judd spoke to the Article. This article proposes to purchase a new sturdier one-ton F350 with dump body, sander, nine foot plow and dual wheels which will withstand plowing, hauling materials etc. The old vehicle will not be traded in, but will be utilized by the Fleet and Building Divisions. There is no tax impact as the funds are coming out of the Public Works Department Equipment Capital Reserve Fund for this purpose. Moderator Imse called for any comments on Article #13. Sensing none, he called for a vote. **Article #13 PASSED by majority vote.**

**WARRANT ARTICLE #14** moved by Mr. Arnold and seconded by Ms. Garfield.

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)

Selectman Kiniry spoke to the Article. This equipment will allow the Public Works Department to connect to a Town-wide frequency allowing communications between the Public Works Department, School District, Police Department, Fire Department and Emergency Management. There is no impact on the tax rate as the funds are coming from the Public Works Department Equipment Capital Reserve Fund. Moderator Imse called for any comments on Article #14. Sensing none, he called for a vote. **Article #14 PASSED by majority vote.**

**WARRANT ARTICLE #15** moved by Mr. Arnold and seconded by Ms. Garfield.

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)

Christine Carey, Chair of the Baker Free Library Board of Trustees spoke to the Article. Due to air conditioning problems last summer, the Trustees decided to get quotes on both replacing the 18 year old units and recharging them with new refrigerant. The type of refrigerant the units use is being phased out and costs \$900 per gallon. Moderator Imse called for comments. Marc Van De Water, Library Trustee, 44 Albin Road, stated the Trustees were sensitive to the Town's desire not to increase the tax rate. Each of the four contractors who reviewed the units recommended replacing them. They also indicated there is a 15 – 20 year life span for this type of unit and the library's units are currently 18 years old. Don Berube, 135 River Road, spoke to the cost of the units and that replacing both the heat and air conditioning at the same time is more cost effective. John Heise, Chairman of the Budget Committee, 5 Longview Drive stated that the Budget Committee felt it was not prudent to replace all four units at this time since there are older AC units on other buildings in town that are fully operational. The Budget Committee would be more interested in a phased plan.

Moderator Imse called for any further comments. Sensing none, he called for a vote. **Article #15 FAILED by majority vote.**

**WARRANT ARTICLE #16** moved by Mr. Lucente and seconded by Mr. Arnold.

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)

Selectman Judd spoke to the Article. This article is for the additional equipment, including a new DVR for the Safety Center, which is shared by both the Police and Fire Departments. There is no tax impact as the funds are coming from the Police Equipment Capital Reserve Fund. Moderator Imse called for comments on Article #16. Sensing none, he called for a vote. **Article #16 PASSED by majority vote.**

**WARRANT ARTICLE #17** moved by Mr. Hollinger and seconded by Ms. Garfield.

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 the purpose. (Majority Vote Required)

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

Selectman Judd spoke to the Article. The Town will be replacing the existing heating and air system with a new ductless air conditioner and heat pump system which are up to 40% more efficient than a conventional system and much quieter than the existing system. There is no tax impact as the funds are coming from the Municipal Buildings and Grounds Capital Reserve Fund. Moderator Imse called for comments on Article #17. Sensing none, he called for a vote. **Article #17 PASSED by majority vote.**

**WARRANT ARTICLE #18** moved by Mr. Arnold and seconded by Ms. Garfield.

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)

Selectman Kiniry spoke to the Article. Plans call for installing an additional artesian well at Hanson Memorial Recreation Area to accommodate a future expansion of the sprinkler systems. There is no tax impact as the funds are coming from the Parks and Recreation Maintenance Capital Reserve Fund.

Moderator Imse called for comments on Article #18. Sensing none, he called for a vote. **Article #18 PASSED by majority vote.**

**WARRANT ARTICLE #19** moved by Mr. Arnold and seconded by Ms. Garfield.

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)

Selectman Anderson spoke to the Article. There is no tax impact as the funds are coming from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. Moderator Imse called for comments on Article #19. Sensing none, he called for a vote. **Article #19 PASSED by majority vote.**

**WARRANT ARTICLE #20** moved by Mr. Lucente and seconded by Mr. Heise

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 from the Cemetery Development Fund Capital Reserve Fund for the purpose. (Majority Vote Required)

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

Selectman Nicolopoulos spoke to the Article. The article is to layout new cemetery plots at the Alexander Cemetery. There is no tax impact as the funds are coming from the Cemetery Development Fund Capital Reserve Fund.

Moderator Imse called for comments on Article #20. Sensing none, he called for a vote. **Article #20 PASSED by majority vote.**

**WARRANT ARTICLE #21** moved by Mr. Heise and seconded by Mr. Lucente.

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)

Selectman Kiniry spoke to the Article. This article is to purchase two Polaris Sportsman 450 all-terrain vehicles (ATV) and the Police Department hopes to receive a \$1,000 trade-in value for each of the 2004 units. The Police and Fire Departments share the ATVs using them for brush fires; smoke investigations; missing people; ATV/snowmobile accidents or rescues; burglary investigations, OHRV complaints and DWI/OWI. Bow Police Department received a Fish & Game grant this year for enforcement. No tax impact. Moderator Imse called for comments on Article #21. Sensing none, he called for a vote. **Article #21 PASSED by majority vote.**

**WARRANT ARTICLE #22** moved by Mr. Arnold and seconded by Mr. Knight.

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

Selectman Nicolopoulos spoke to the Article. The article proposes to discontinue the Private Well Pollution Mitigation Expendable Trust Fund and move the funds plus interest into the municipality's general fund. There is approximately \$20,000 in that fund. The trust fund was set up because there was concern that the salt in some wells was coming from road salt the town put down. Since then, a study has been done which determined that road salt was not the cause of salt in the water so the trust fund is being

discontinued. Since the fund was set up, the town has changed their procedures on the amount/ratio of salt to sand that they use on roads. The study also stated that there was a higher salt concentration in wells whose homes had water softeners. Fay Johnson, 110 Knox Road, said her home had received one of the water softeners from this fund, which she is grateful for, but contends it is not the water softener causing the salt in the well. Moderator Imse called for further comment. Sensing none, he called for a vote.

**Article #22 PASSED by majority vote.**

**WARRANT ARTICLE #23** moved by Mr. Arnold and seconded by Ms. Garfield.

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)

Matt Taylor, Community Development Director, spoke to the Article. A Tax Increment Finance (TIF) District is a way to fund infrastructure needed for new development without placing a burden on the existing tax base or current taxpayers. Towns may set aside revenue generated from the increase in property values within a district to specific purposes. A TIF District would diversify the tax base; provide an incentive for new business development; and accelerate economic development. Other towns that have TIF districts are Londonderry, Concord, Keene and Bedford. The proposed TIF District would extend from the intersection of Vaughn and River Roads north to the City line. It includes land recently rezoned and is a total of 422 acres or about 2% of the Town's total land area. Proposed uses/improvements for the TIF funds would be extending the municipal water system and construction of new highway ramps and a town road. The safety of Exit 1 is the most often cited concern in the Bow Master Plan survey. Prior to any development in the TIF District, the Town would have to have a firm commitment from the developer and a performance guarantee.

Moderator Imse called for public comment. Don Lowe, 3 South Bow Dunbarton Road, was unclear on how the town improvements (i.e. water line and highway exit) would be paid for. Director Taylor stated that they would come from the increased tax revenue on the new development in the TIF District which would be guaranteed by the developer. There was some further discussion on why a TIF District was needed; whether a homeowner's increase in valuation would go into a TIF fund; how much money would be raised in 20 years of having a TIF District; and what would happen if the property were overvalued and the developer asked for an abatement of his taxes. The TIF District is a way to increase the tax base by inviting industry to develop in Town. A TIF Fund would collect any increase in valuation of a property; and the developer would have to submit a performance bond/guarantee of their tax payments. Moderator Imse called for further comment on Article #23. Sensing none, he called for a vote. **Article #23 PASSED by majority vote.**

**WARRANT ARTICLE #24** moved by Mr. Heise and seconded by Mr. Lucente.

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)

Selectman Judd spoke to the Article. The Town did an RFP to see if there was any interest from companies in developing solar generating facility on leased land in Bow. The old dump and the Public Safety Building (PSB) land is being considered as locations for solar development. The Town would lease the land but is not buying the solar facility.

Mr. Lucas, 14 Saltmarsh Circle, said he had done a similar project and spoke in favor of the warrant. Meredith Kropp, 21 Jonathan Lane, asked about the impact to the PSB property if a facility was located there. Selectman Judd said there would not be any additional clearing on the site to accommodate solar. The Town is considering roof mounted solar at that location. Selectman Judd further stated this article was only giving the Select Board authorization to lease the land for solar so they wouldn't have to wait another year for town meeting approval if they have a lessee ready to start construction. Susan Belair, 8 Edgewood Drive, asked if the energy generated by the solar facility would power the town. Selectman Judd responded the electricity all goes to the "grid". The town could use the electricity generated directly and sell it back to the grid but either way it is a net gain to the town. Jeff Knight, 8 Peasley Road, asked about the range of income that could be expected in such a development. Selectman Judd stated that he can't answer any questions on the bids because it could compromise the procurement/bidding process. He went on to say the Selectmen would get the best value for the town whether it is in dollars or electricity. Gary Woods, 38 Evangeline Drive, wanted to make sure the abutters of the old dump would have an opportunity to comment on any plans for development. He was assured that abutter input would be taken. Willis Sloat, 4 Longview Drive, was concerned that a 15 year lease may be too limited to which Selectman Judd responded they were not ruling anything out. Moderator Imse called for further comment on Article #24. Sensing none, he called for a vote. **Article #24 PASSED by majority vote.**

**WARRANT ARTICLE #25** moved by Mr. Heise and seconded by Mr. Lucente.

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 a 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)

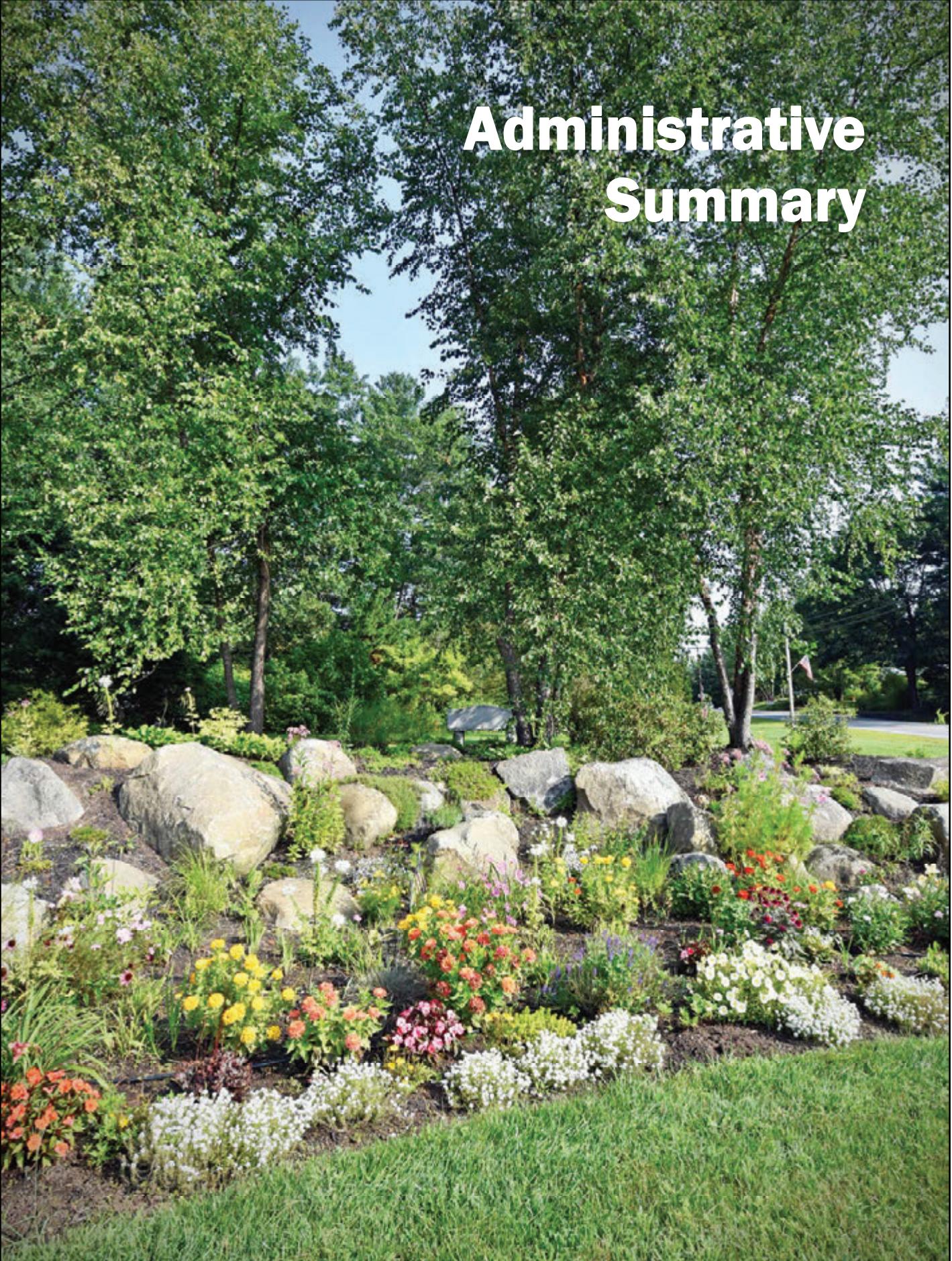
Selectman Hunter introduced Sandy Crystall and Harry Hadaway who spoke to the Article. This article seeks a conservation easement on five acres of parcel B which will be merged with the existing and abutting Nottingcook Forest conservation easement signed on September 23, 2008, Block 2, and Lot 45. Mr. Hadaway noted that the parcel would provide quicker access to the hiking trail(s) if anyone was injured on the trail. Moderator Imse called for further comment on Article #25. Sensing none, he called for a vote. **Article #25 PASSED by majority vote.**

**WARRANT ARTICLE #26** heard after Article #3. See above.

A motion to adjourn was made by Mr. Heise and seconded by Mr. Knight. The 2018 Bow Town Meeting was adjourned at 9:15 PM.

Respectfully submitted,

Mridula Naik, Town Clerk/Tax Collector  
Recorded and Prepared by Wendy Gilman, Recording Secretary



# Administrative Summary

# *Administrative Summary*

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## **TOWN MANAGER**

**David L. Stack**

David L. Stack

I am pleased to submit the Town Manager's Annual Report for 2018.

In 2018, the Board of Selectmen and I participated in a facilitated session to develop and adopt the Board of Selectmen goals for FY2018-19. 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 fiscal year.

### **Category #1: COMMUNICATION AND RELATIONSHIPS**

#### **1-A. Objective:** Better working relationships with the Select Board and School Board.

- The Board and School Board met to review and discuss a Memorandum of Understanding between the Town and School District concerning services provided to each other.

#### **1-B. Objective:** Continue to report on activities of Town using variety of media

- The Community Development Department and Town Manager actively use LinkedIn accounts to provide information on commercial development activities and other topics.
- Town staff monitor the Bow Community Facebook page and provide information when questions come up concerning Town services.
- The Town Manager now has a Twitter account used to provide news and information.
- The Administrative Assistant has been meeting with different departments to train them on how to use the web site.

#### **1-C. Objective:** Board participation in various Town related activities

- Board members manned the s'mores station at the Holiday Tree Lighting and handed out treats at the Recreation Department's Annual Treat or Treat event.
- Selectmen Wayne and Selectman Poulin continue to participate in community activities with the Bow Men's Club and Selectmen Judd with the Rotary Club.
- Selectman Hunter is assisting the Men's Club with a fundraiser to pay for a long-term storage solution.
- The Board reviews upcoming events to determine what members will be attending them.

#### **1-D. Objective:** Maintain the high level of customer service.

- Inquiries received from the Town website are responded to promptly and sent to appropriate departments.

- The Zoning Board of Adjustment simplified its receipt of application process by no longer requiring a separate meeting for the receipt of application alone, thus reducing the decision time by one month.
- The Planning Board simplified site plan modification requests by not requiring a formal application for minor modifications.
- Electronic customer service via email and social media to provide copies, information, change of address, etc., to eliminate the necessity to physically come to the Municipal Building.
- Developing a procedure to email renewal notices.

## Category #2: ECONOMICS

### 2-A. Objective: Welcome commercial development.

- The Board is in the process of appointing members to an advisory board for the Bow Business Corridor Tax Increment Finance District (TIF). The board will meet quarterly and will serve in an advisory capacity to the Board of Selectmen on all matters related to the District.
- The Community Development Director has been meeting with the owner of Continental Paving about their parcel of land at the southern end of Route 3A. They have discussed potential zoning that would have a mixed-use district with an industrial/commercial prevalence.
- Dubois & King is making progress on a feasibility study to expand the Town's water main from Vaughn Road to Bow Junction. The study is being funded with a grant from the State. The Town will then file a NH Department of Environmental Services water grant/loan pre-application.

### 2-B. Objective: Manage, maintain and improve the Town's infrastructure in a fiscally responsible manner.

- An existing PT position was changed to a PT building and facilities manager position. Chris Andrews was brought on board on 10/14/18, and he is responsible for the maintenance, renovation and management of Town buildings and facilities.
- Municipal Building: Vermiculite in the attic was removed and new insulation installed. The building is now much more airtight and efficient; H.L. Turner is in the process of conducting a space needs evaluation of the Municipal Building.



**L to R:** Tonia Lindquist, David L. Stack  
Town Manager, Chris Andrews



**Department Heads Seated L to R:** Police Chief Margaret Lougee, Town Manager David Stack, Fire Chief Mitchell Harrington, Human Services Director Deb Bourbeau, Public Works Director Tim Sweeney, Finance Director Geoff Ruggles, Library Director Lori Fisher, Community Development Director Matt Taylor, Emergency Management Director Lee Kimball, Town Clerk Mridula Naik, Parks and Recreation Director Cindy Rose

- Old Town Hall: A new efficient heating and cooling system was installed; the building and facilities manager organized a group consisting of representatives from the user groups to coordinate storage and paint the kitchen; additional shelving and storage space was created.
- Community Building: A project was done to renovate the bathrooms at the Community Building to make them handicapped accessible. This will allow voting to be moved back to the Community Center.

**2-C. Objective:** Continue to work at seeking the most cost effective and efficient manner with which to provide services to the residents of Bow.

- The Police Department received a grant from the Concord Regional Crime line to install a Mobile Repeater System in a cruiser to better enhance our communication to Dispatch and other officers while inside a building. (\$3,580)

- The Police Department has been awarded the following Highway Safety grants:

DWI enforcement (\$2,483)  
 Sustained Traffic Enforcement Patrols (STEP) (\$1,907)  
 Safe Commute (any traffic violation) (\$636)  
 Join the Clique" - Seatbelt Enforcement (under 18) (\$282)

- The Fire Department was awarded a grant from the NH Volunteer Firefighters Assistance Fund for pagers, radio chest harnesses, and forestry pants. (\$2,000)
- The Central NH Regional Planning Commission received a grant on behalf of the Town, to update the Town's Hazard Mitigation Plan. (\$7,500)
- The Town received a FEMA Disaster Assistance Grant for the October rain/wind event. (\$14, 625)

### **Category #3: BOW COMMUNITY BUILDING**

**3-A. Objective:** What is the Town's long-term vision for the Community Building?

- The Board of Selectmen and Town Manager are working with the NH Listens organization to set up visioning session for Town residents to discuss what they would like to see in a community building and how to get there.

More information and highlights of the activities undertaken by the Town in 2018 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.

Respectfully submitted,

David L. Stack  
 Town Manager

# BOARD OF SELECTMEN

Christopher Nicolopoulos, *Chairman*

2018 was a year of planning for the future needs of the Town, which included managing basic incremental steps setting the foundation for future development. As in each year, balancing needs and wants, expenses and income were the major focus of the Board. At the 2018 Town Meeting we presented an annual budget without an increase in the tax rate and planned for the same goal for the 2019 Town Meeting.

For citizens in the Page Road area, the reopening of the Birchdale Road bridge made life easier. After being closed for a number of years, the reconstruction of the bridge was completed on time and on budget. Thanks putting away funds over many years in anticipation of the cost, the project was completed without the need for bonding or other borrowing.

With the relocation of the Fire Department to the new Public Safety Building, a full assessment of the Community Building was completed, and basic life-safety improvements were made so limited use of the building could continue. A basic fire alarm system was installed, and a bathroom was made compliant with the requirements of the Americans with Disability Act. With the completion of basic needs, the Selectmen turned their attention to beginning a vision for meeting the future needs for a community gathering place.

Continuing to address the Town's existing facilities, the Selectmen worked with community groups to make the Old Town Hall accessible and more usable. Particular thanks are due to the Rotary Club, The Men's Club, the Heritage Commission, and the Garden Club for the contributions of labor, insight and money to make much needed improvements. The antiquated heating system was replaced with modern HVAC (now people can actually hear each other when the heat is running!) and a ramp was designed and installed so all citizens can easily enter the building. At the same time the front door was replaced as part of the improvements of accessibility.

Community development to expand our commercial tax base continued led by our exceptional Planning Department. A new corporate citizen – Coastal Specialty Forest Products broke ground on a new corporate headquarters on River Road. When completed it will be one of the largest commercial structures in Town. Preliminary discussions were completed with the Town of Hooksett to expand our coordination of development where our communities meet. The discussions led to the development of a proposal for a Tax Increment Finance District - commonly referred to as a "TIF zone" – will be presented at the 2019 Town Meeting for consideration.

We are fortunate in Bow to have a close relationship between the two political subdivisions that serve our common citizenry – the Town government and the School District. The creation of the "Wildcat Habitat" at the Bow Memorial School is the latest example of that cooperation. With the financial support of the Rotary Club and donations from townspeople, much of the material needed for the project were procured with private funding. The Town Highway Department provided the heavy equipment and operators and the construction materials that could be provided from the Town sand and gravel pit were transferred to complete the project. Together, the Town and School District worked together in recognition that we serve the same people and have a common goal of delivering first rate services while avoiding unnecessary expense.

The Selectmen again encourage all citizens to find a few hours each month to serve on one of our citizen boards and commissions dedicated to maintaining the quality of life we all enjoy in Bow. In addition to giving something back to the Town, it is a great way to meet your neighbors!



**Board of Selectmen Seated L to R:**  
Christopher Nicolopoulos Chairman,  
Colleen Hunter Vice Chair, Harold Judd,  
Michael Wayne, Matthew Poulin



# Budget and Finance



# Budget and Finance

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## ANNUAL DEBT SERVICE ON OUTSTANDING BONDS

as of June 30, 2018

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			
<b>Total</b>	<b>\$6,530,000</b>	<b>\$1,231,550</b>	<b>\$7,761,550</b>	<b>\$345,000</b>	<b>\$48,769</b>	<b>\$393,769</b>

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				\$235,000	\$14,171	\$249,171
2032				\$235,000	\$4,724	\$239,724
<b>Total</b>	<b>\$1,320,000</b>	<b>\$268,306</b>	<b>\$1,588,306</b>	<b>\$3,571,850</b>	<b>\$998,421</b>	<b>\$4,570,271</b>

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	\$235,000	\$14,171	\$249,171
2032	\$235,000	\$4,724	\$239,724
<b>Total</b>	<b>\$11,766,850</b>	<b>\$2,547,046</b>	<b>\$14,313,896</b>

# **TOWN OF BOW, NEW HAMPSHIRE**

## **FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2018**

**TOWN OF BOW, NEW HAMPSHIRE**  
**FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2018**

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# Roberts & Greene, PLLC

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bow, as of and for the fiscal year ended June 30, 2018, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bow, as of June 30, 2018, and the respective changes in financial position thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

47 Hall Street • Concord, NH 03301  
603-856-8005 • 603-856-8431 (fax)  
[info@roberts-greene.com](mailto:info@roberts-greene.com)

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and pension and OPEB information on pages 3-9 and 37-40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

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

January 23, 2019

*Robert & Sheene, PLLC*

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Having responsibility for the financial management of the Town of Bow (“Town”), we offer readers of the Town’s financial statements this narrative overview and analysis of the financial activities of the Town for the year ended June 30, 2018.

### Financial Highlights

As of June 30, 2018, the assets of the Town exceeded its liabilities by \$40,543,824 (net position). Of this amount, \$369,840 (unrestricted net position) may be used to meet the Town’s ongoing obligations to citizens and creditors.

The Town’s net position increased by \$2,609,515.

As of June 30, 2018, the Town’s governmental funds reported combined ending fund balances of \$7,082,041, an increase of \$2,056,613 in comparison with the prior year.

As of June 30, 2018, the \$257,188 unassigned fund balance of the General Fund represented 2% of total General Fund expenditures.

During the year ended June 30, 2018, the Town’s total general obligation bonded debt decreased by \$1,066,850, representing bond principal payments.

### 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, 2018. 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 and the Expendable Trust Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

## 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 \$40,543,824 at June 30, 2018.

The largest portion of the Town's net position (83%) 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, 2018</u>	<u>June 30, 2017</u>
Current assets	\$ 24,027,877	\$ 28,438,282
Capital assets	<u>50,952,319</u>	<u>51,186,940</u>
Total assets	74,980,196	79,625,222
Deferred outflows of resources	1,348,365	1,952,608
Long-term liabilities outstanding	18,719,079	20,787,522
Current liabilities	<u>12,142,003</u>	<u>19,596,938</u>
Total liabilities	30,861,082	40,384,460
Deferred inflows of resources	4,923,655	3,875,930
Net position:		
Invested in capital assets, net of related debt	39,577,297	38,720,278
Restricted	596,687	270,639
Unrestricted	<u>369,840</u>	<u>(1,673,477)</u>
Total net position	\$ 40,543,824	\$ 37,317,440

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 increased by \$2,609,515 during the year ended June 30, 2018.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Town of Bow Changes in Net Position

	Year Ended <u>June 30, 2018</u>	Year Ended <u>June 30, 2017</u>
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 1,084,753	\$ 995,965
Operating grants and contributions	93,232	41,688
Capital grants and contributions	413,377	218,342
General revenues:		
Property taxes and other taxes	8,499,904	7,381,321
Licenses and permits	2,451,789	2,332,384
Unrestricted grants and contributions	411,521	410,984
Miscellaneous	<u>271,401</u>	<u>424,726</u>
Total revenues	13,225,977	10,499,415
<b>Expenses:</b>		
General government	2,102,592	1,838,450
Public safety	3,154,154	3,278,932
Highways and streets	2,798,926	2,845,350
Sanitation	915,094	840,644
Water distribution and treatment	89,717	111,831
Health and welfare	10,948	14,426
Culture and recreation	938,009	1,043,930
Conservation	6,896	1,004
Eversource settlement refund	-	7,152,054
Interest on long-term debt	365,692	431,128
Capital outlay	<u>234,434</u>	<u>595,883</u>
Total expenses	<u>10,616,462</u>	<u>18,153,632</u>
Change in net position	2,609,515	(6,388,222)
Net position – July 1	<u>37,934,309</u>	<u>43,705,662</u>
Net position – June 30	\$40,543,824	\$37,317,440

### 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.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As of June 30, 2018, the Town's governmental funds reported combined fund balances of \$7,082,041, an increase of \$2,056,613 in comparison to the prior year. This amount consists of: non-spendable fund balances of \$316,375 representing, tax deeded property for resale, prepaid expenditures and the non-spendable portion of permanent funds; restricted fund balances of \$357,982 representing the library fund, unexpended grant proceeds with grantor restrictions on how they can be spent and the expendable portion of permanent funds; committed fund balances of \$6,050,990 representing designations by Town Meeting votes for future expenditures and the special revenue and capital project funds; assigned fund balances of \$99,506 representing purchase orders or encumbrances authorized by the Board of Selectmen; and a General Fund unassigned fund balance of \$257,188.

The General Fund is the chief operating fund of the Town. As of June 30, 2018, the unassigned fund balance of the General Fund was \$257,188, while total fund balance amounted to \$637,316.

During the year ended June 30, 2018, the unassigned fund balance of the General Fund increased by \$2,529,503.

### 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, 2018. Actual revenues and transfers in of the General Fund were over budgetary estimates by \$1,579,738, while expenditures and transfers out were \$246,827 under budget. This produced a favorable total variance of \$1,826,565.

### Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2018 amounted to \$39,577,297 (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 an increase of \$840,623 compared to the investment in capital assets at July 1, 2017, which is primarily the result of payments of bond principal.

#### Town of Bow Investment in Capital Assets

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Land	\$ 7,542,889	\$ 7,542,889
Buildings and improvements	9,047,999	4,589,205
Machinery, equipment, and vehicles	7,573,336	7,082,799
Infrastructure	57,911,606	57,911,606
Sewer lines	1,703,756	1,703,756
Construction in progress	<u>1,151,366</u>	<u>5,108,631</u>
Total investment in capital assets	84,957,954	83,938,887
Related long-term debt	(11,375,022)	(12,450,266)
Accumulated depreciation	<u>(34,005,635)</u>	<u>(32,751,947)</u>
Net investment in capital assets	\$ 39,577,297	\$ 38,736,674

## 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, 2018, the Town had total long-term bonded debt outstanding of \$10,700,000. The entire amount is backed by the full faith and credit of the Town.

### Town of Bow Long-Term Bonded Debt

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
2007 land acquisition bonds	285,000	345,000
2012 water and sewer system bonds	5,875,000	6,530,000
2008 water and sewer system bonds	1,210,000	1,320,000
2016 public safety bond	<u>3,330,000</u>	<u>3,571,850</u>
Total long-term debt	\$10,700,000	\$ 11,766,850

There were no authorized but unissued bonds at June 30, 2018.

### 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 2.2% to 2.0% during the past year, and still compares very favorably with state and national rates of 2.7% and 4.0%, 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, 2018**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 16,334,627
Investments	4,778,670
Receivables, net of allowance for uncollectibles	2,826,761
Prepaid items	61,115
Tax deeded property held for resale	26,704
Capital assets, not being depreciated:	
Land	7,542,890
Construction in progress	1,151,366
Capital assets, net of accumulated depreciation:	
Vehicles	1,416,150
Buildings and building improvements	7,870,952
Machinery and equipment	954,335
Sewer lines	840,404
Roads	17,245,333
Bridges	536,643
Water and sewer system	12,876,447
Other infrastructure	517,799
Total assets	<u>74,980,196</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amounts related to pensions	<u>1,348,365</u>
<b>LIABILITIES</b>	
Accounts payable	127,821
Accrued payroll and benefits	88,097
Accrued interest payable	156,121
Intergovernmental payable	11,591,069
Performance and escrow deposits	178,895
Noncurrent obligations:	
Due within one year:	
Bonds and notes payable	1,065,000
Unamortized bond premium	54,305
Capital leases payable	11,058
Compensated absences	7,843
Accrued landfill postclosure care costs	9,000
Due in more than one year:	
Bonds and notes payable	9,635,000
Unamortized bond premium	574,805
Capital leases payable	34,854
Compensated absences	309,910
Other postemployment benefits payable	634,138
Accrued landfill postclosure care costs	81,000
Net pension liability	6,302,166
Total liabilities	<u>30,861,082</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unearned revenue	4,581,982
Deferred amounts related to pensions	341,673
Total deferred inflows of resources	<u>4,923,655</u>
<b>NET POSITION</b>	
Net investment in capital assets	39,577,297
Restricted for:	
Perpetual care:	
Nonexpendable	210,238
Expendable	60,895
Other purposes	325,554
Unrestricted	369,840
Total net position	<u>\$ 40,543,824</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, 2018**

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental activities:</b>					
General government	\$ 2,102,592	\$ 25,548	\$ 31,514	\$ -	\$ (2,045,530)
Public safety	3,154,154	331,237	54,968	-	(2,767,949)
Highways and streets	2,798,926	32,300	-	413,377	(2,353,249)
Sanitation	915,094	297,329	-	-	(617,765)
Water distribution and treatment	89,717	91,314	-	-	1,597
Health	4,565	-	1,000	-	(3,565)
Welfare	6,383	-	4,832	-	(1,551)
Culture and recreation	938,009	307,025	918	-	(630,066)
Conservation	6,896	-	-	-	(6,896)
Interest on long-term debt	365,692	-	-	-	(365,692)
Capital outlay	234,434	-	-	-	(234,434)
<b>Total governmental activities</b>	<b>\$ 10,616,462</b>	<b>\$ 1,084,753</b>	<b>\$ 93,232</b>	<b>\$ 413,377</b>	<b>(9,025,100)</b>
<b>General revenues:</b>					
Property taxes					8,286,456
Other taxes					213,448
Licenses and permits					2,451,789
Grants and contributions not restricted to specific programs					411,521
Miscellaneous					271,401
<b>Total general revenues</b>					<b>11,634,615</b>
Change in net position					2,609,515
<b>Net position, beginning, as restated, see Note III.D.</b>					<b>37,934,309</b>
<b>Net position, ending</b>					<b>\$ 40,543,824</b>

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, 2018**

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 14,292,050	\$ 93,757	\$ 1,948,820	\$ 16,334,627
Investments	-	4,498,423	280,247	4,778,670
Receivables, net of allowance for uncollectibles:				
Taxes	2,611,509	-	34,090	2,645,599
Accounts	99,461	-	81,701	181,162
Interfund receivable	482,642	-	7,214	489,856
Prepaid items	56,417	-	4,698	61,115
Tax deeded property held for resale	26,704	-	-	26,704
Total assets	<u>\$ 17,568,783</u>	<u>\$ 4,592,180</u>	<u>\$ 2,356,770</u>	<u>\$ 24,517,733</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 115,343	\$ -	\$ 12,478	\$ 127,821
Accrued salaries and benefits	88,097	-	-	88,097
Intergovernmental payable	11,591,069	-	-	11,591,069
Interfund payable	-	473,362	16,494	489,856
Escrow and performance deposits	178,895	-	-	178,895
Total liabilities	<u>11,973,404</u>	<u>473,362</u>	<u>28,972</u>	<u>12,475,738</u>
Deferred inflows of resources:				
Deferred revenue	4,958,063	-	1,891	4,959,954
Fund balances:				
Nonspendable	83,121	-	233,254	316,375
Restricted	-	-	357,982	357,982
Committed	197,501	4,118,818	1,734,671	6,050,990
Assigned	99,506	-	-	99,506
Unassigned	257,188	-	-	257,188
Total fund balances	<u>637,316</u>	<u>4,118,818</u>	<u>2,325,907</u>	<u>7,082,041</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 17,568,783</u>	<u>\$ 4,592,180</u>	<u>\$ 2,356,770</u>	<u>\$ 24,517,733</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, 2018**

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Total fund balances of governmental funds (Exhibit 3)	\$ 7,082,041
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	\$ 84,957,954
Less accumulated depreciation	<u>(34,005,635)</u>
	50,952,319
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.	
Receivables	\$ (489,856)
Payables	<u>489,856</u>
	-
Revenues that are not available to pay for current period expenditures are deferred in the funds.	
Unavailable tax revenue	\$ 343,554
Unavailable ambulance revenue	<u>34,418</u>
	377,972
Interest on long-term debt is not accrued in governmental funds.	
Accrued interest payable	(156,121)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and notes outstanding	\$ 10,700,000
Unamortized bond premium	629,110
Capital leases outstanding	45,912
Compensated absences payable	317,753
Other postemployment benefits payable	634,138
Accrued landfill postclosure care costs	90,000
Net pension liability	<u>6,302,166</u>
	(18,719,079)
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	\$ 1,348,365
Deferred inflows of resources related to pensions	<u>(341,673)</u>
	1,006,692
Total net position of governmental activities (Exhibit 1)	<u><u>\$ 40,543,824</u></u>

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

**EXHIBIT 5**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2018**

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 8,413,150	\$ -	\$ 106,754	\$ 8,519,904
Licenses, permits and fees	2,445,158	-	-	2,445,158
Intergovernmental	624,007	-	226,333	850,340
Charges for services	498,212	-	564,170	1,062,382
Miscellaneous	252,452	(19,261)	77,717	310,908
<b>Total revenues</b>	<b>12,232,979</b>	<b>(19,261)</b>	<b>974,974</b>	<b>13,188,692</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	1,869,375	-	6,384	1,875,759
Public safety	2,817,284	-	93,073	2,910,357
Highways and streets	1,721,387	-	-	1,721,387
Sanitation	702,887	-	164,346	867,233
Water distribution and treatment	-	-	89,717	89,717
Health	4,565	-	-	4,565
Welfare	3,387	-	2,996	6,383
Culture and recreation	757,140	-	136,012	893,152
Conservation	-	-	6,896	6,896
<b>Debt service:</b>				
Principal	1,066,850	-	-	1,066,850
Interest	434,150	-	-	434,150
Capital outlay	598,386	-	697,074	1,295,460
<b>Total expenditures</b>	<b>9,975,411</b>	<b>-</b>	<b>1,196,498</b>	<b>11,171,909</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,257,568</b>	<b>(19,261)</b>	<b>(221,524)</b>	<b>2,016,783</b>
<b>Other financing sources (uses):</b>				
Transfers in	1,000,782	535,100	638,064	2,173,946
Transfers out	(564,330)	(1,533,696)	(75,920)	(2,173,946)
Inception of capital lease	39,830	-	-	39,830
<b>Total other financing sources and uses</b>	<b>476,282</b>	<b>(998,596)</b>	<b>562,144</b>	<b>39,830</b>
<b>Net change in fund balances</b>	<b>2,733,850</b>	<b>(1,017,857)</b>	<b>340,620</b>	<b>2,056,613</b>
Fund balances, beginning, as restated, see Note III.D.	(2,096,534)	5,136,675	1,985,287	5,025,428
<b>Fund balances, ending</b>	<b>\$ 637,316</b>	<b>\$ 4,118,818</b>	<b>\$ 2,325,907</b>	<b>\$ 7,082,041</b>

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, 2018**

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Net change in fund balances of governmental funds (Exhibit 5)	\$ 2,056,613
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.	
Capitalized capital outlay	\$ 1,170,990
Depreciation expense	<u>(1,452,934)</u>
	(281,944)
Transfers in and out between governmental funds are eliminated on the operating statement.	
Transfers in	\$ (2,173,946)
Transfers out	<u>2,173,946</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	\$ (20,000)
Change in unavailable ambulance revenue	26,737
Change in other unavailable revenue	<u>(4,363)</u>
	2,374
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.	
Inception of capital lease	\$ (39,830)
Repayment of bond principal	1,066,850
Amortization of bond premium	54,306
Repayment of capital lease principal	<u>10,314</u>
	1,091,640
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Decrease in accrued interest expense	\$ 14,152
Increase in compensated absences payable	<u>(40,079)</u>
Increase in OPEB payable	<u>(155,765)</u>
	(181,692)
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	\$ 607,762
Cost of benefits earned, net of employee contributions	<u>(685,238)</u>
	(77,476)
Change in net position of governmental activities (Exhibit 2)	<u><u>\$ 2,609,515</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, 2018**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 7,218,055	\$ 7,218,055	\$ 8,443,150	\$ 1,225,095
Licenses, permits and fees	2,313,700	2,313,700	2,445,158	131,458
Intergovernmental	624,496	624,496	624,007	(489)
Charges for services	495,990	495,990	498,212	2,222
Miscellaneous	31,000	31,000	252,452	221,452
Total revenues	<u>10,683,241</u>	<u>10,683,241</u>	<u>12,262,979</u>	<u>1,579,738</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,959,806	1,959,806	1,868,454	91,352
Public safety	2,881,559	2,881,559	2,882,825	(1,266)
Highways and streets	1,802,524	1,802,524	1,724,387	78,137
Sanitation	708,430	708,430	702,887	5,543
Health	5,016	5,016	4,565	451
Welfare	8,825	8,825	3,387	5,438
Culture and recreation	805,482	805,482	753,210	52,272
Debt service:				
Principal	1,066,850	1,066,850	1,066,850	-
Interest on long-term debt	467,898	467,898	434,150	33,748
Interest on tax anticipation note	1	1	-	1
Capital outlay	<u>1,404,000</u>	<u>682,000</u>	<u>700,849</u>	<u>(18,849)</u>
Total expenditures	<u>11,110,391</u>	<u>10,388,391</u>	<u>10,141,564</u>	<u>246,827</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(427,150)</u>	<u>294,850</u>	<u>2,121,415</u>	<u>1,826,565</u>
Other financing sources (uses):				
Transfers in	1,059,000	337,000	1,000,782	663,782
Transfers out	<u>(631,850)</u>	<u>(631,850)</u>	<u>(564,330)</u>	<u>67,520</u>
Total other financing sources and uses	<u>427,150</u>	<u>(294,850)</u>	<u>436,452</u>	<u>731,302</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>2,557,867</u>	<u>\$ 2,557,867</u>
Increase in nonspendable fund balance			(19,311)	
Unassigned fund balance, beginning, as restated			<u>(1,937,814)</u>	
Unassigned fund balance, ending			<u>\$ 600,742</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, 2018***

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	Agency
Assets:	
Cash and cash equivalents	\$ 38,880
Investments	<u>1,836,892</u>
Total assets	<u>1,875,772</u>
Liabilities:	
School District funds	<u>1,875,772</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, 2018**

**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, 2018.

**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, 2018**

*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, 2018**

**I.B.4. *Fund Types and Major Funds***

*Governmental Funds*

The Town reports the following major governmental funds:

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

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

The Town also reports fifteen 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.B.5. *Change in Accounting Principle***

During the fiscal year, the Town adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. This results in a change in the measurement and presentation of the Town's OPEB liability reported in the Statement of Net Position. The prior year's net position was restated as shown in Note III.D.3. to reflect this change.

**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 Town Manager or 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

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bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

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

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

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**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.

**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, the balance of the library fund, and the balance of the grants fund that is restricted to specific uses per the respective donors.
- 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 balance of the library fund that can only be used for specific purposes per terms of endowments or State law, and the balances of the grants and police drug forfeiture funds whose uses are restricted by grant terms or 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.

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- Unassigned, representing the remaining balance of the General Fund.

**I.C.5. *Use of Estimates***

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

**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, but there was no unassigned fund balance at the end of fiscal year 2017 to use.

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)	\$ 13,263,761
Adjustments:	
Basis difference:	
Capital lease inception	39,830
Tax revenue deferred in the prior year	313,554
Tax revenue deferred in the current year	(343,554)
Per Exhibit 5 (GAAP basis)	<u><u>\$ 13,273,591</u></u>

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Expenditures and other financing uses:

Per Exhibit 7 (budgetary basis)	\$ 10,705,894
Adjustments:	
Basis difference:	
Encumbrances, beginning	91,024
Encumbrances, ending	(297,007)
Capital lease inception	39,830
Per Exhibit 5 (GAAP basis)	<u>\$ 10,539,741</u>

Unassigned fund balance:

Per Exhibit 7 (budgetary basis)	\$ 600,742
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(343,554)
Per Exhibit 3 (GAAP basis)	<u>\$ 257,188</u>

The other major fund, the Expendable Trust Fund is not formally budgeted.

### **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 \$16,373,507, which represented bank balances of \$16,295,911, of which \$156,909, consisting of money market funds, was uninsured and uncollateralized. These funds are invested in U.S. government obligations.

##### ***III.A.2. Investments***

As of June 30, 2018, the Town had the following investments:

Certificates of Deposit	\$ 485,918
U.S. Government Agencies	3,705,076
U.S. Treasury Obligations	297,489
Mutual Funds	289,288
Corporate Bonds	1,807,434
Mortgage Backed Securities	<u>30,357</u>
	<u>\$ 6,615,562</u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 4,778,670
Fiduciary funds - statement of fiduciary net position (Exhibit 8)	1,836,892
Total	<u>\$ 6,615,562</u>

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*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.

**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 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 2017 property taxes on May 17.

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.

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The net assessed valuation as of April 1, 2017, upon which the 2017 property tax levy was based was:

For the New Hampshire education tax	\$ 995,751,823
For all other taxes	\$1,159,137,723

The tax rates and amounts assessed for the year ended June 30, 2018 were as follow:

	<u>Per \$1,000 of Assessed Valuation</u>	
Municipal portion	\$7.58	\$ 8,796,361
School portion:		
State of New Hampshire	\$2.19	2,176,723
Local	\$15.00	17,382,101
County portion	\$3.00	<u>3,476,254</u>
Total property taxes assessed		<u><u>\$31,831,439</u></u>

The following details the taxes receivable at year-end:

Property:

Levy of 2018	\$ 2,217,751
Unredeemed (under tax lien):	
Levy of 2017	277,488
Levy of 2016	119,715
Levy of 2015	46,555
Land use change	34,090
Less: allowance for estimated uncollectible taxes	<u>(50,000)</u>
Net taxes receivable	<u><u>\$ 2,645,599</u></u>

*Other Receivables and Uncollectible/Unavailable Accounts*

Other receivables include amounts due for sewer, ambulance, water, police, solid waste, 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	\$ 366,161
Less: allowance for uncollectible amounts	<u>(184,999)</u>
Net total receivables	<u><u>\$ 181,162</u></u>

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Deferred revenue in the governmental funds consists of \$343,554 of taxes, and \$34,418 of ambulance charges that were not received within sixty days of year-end; and \$4,350,762 of property taxes committed for the fiscal year 2019, \$229,329 of tax overpayments to be applied to the next billing, \$391 of sewer overpayments, and \$1,500 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.

**III.A.4. Capital Assets**

*Changes in Capital Assets*

The following provides a summary of changes in capital assets:

	Balance, beginning	Additions	Deletions	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 7,542,890	\$ -	\$ -	\$ 7,542,890
Construction in progress	<u>4,856,179</u>	<u>780,981</u>	<u>(4,485,794)</u>	<u>1,151,366</u>
Total capital assets not being depreciated	<u>12,399,069</u>	<u>780,981</u>	<u>(4,485,794)</u>	<u>8,694,256</u>
Being depreciated:				
Vehicles	4,214,414	223,051	(101,245)	4,336,220
Buildings and building improvements	4,589,205	4,485,794	-	9,074,999
Machinery and equipment	3,120,837	166,958	(50,679)	3,237,116
Sewer lines	1,703,756	-	-	1,703,756
Roads	42,515,644	-	-	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>71,539,819</u>	<u>4,875,803</u>	<u>(151,924)</u>	<u>76,263,698</u>
Total all capital assets	<u>83,938,888</u>	<u>5,656,784</u>	<u>(4,637,718)</u>	<u>84,957,954</u>
Less accumulated depreciation:				
Vehicles	(2,731,484)	(289,831)	101,245	(2,920,070)
Buildings and building improvements	(1,118,273)	(85,774)	-	(1,204,047)
Machinery and equipment	(2,183,685)	(149,775)	50,679	(2,282,781)
Sewer lines	(829,277)	(34,075)	-	(863,352)
Roads	(24,416,263)	(854,048)	-	(25,270,311)
Bridges	(499,370)	(16,882)	-	(516,252)
Water and sewer system	(854,118)	(9,897)	-	(864,015)
Other infrastructure	(72,155)	(12,652)	-	(84,807)
Total accumulated depreciation	<u>(32,704,625)</u>	<u>(1,452,934)</u>	<u>151,924</u>	<u>(34,005,635)</u>
Net book value, capital assets being depreciated	<u>38,835,194</u>	<u>3,422,869</u>	<u>-</u>	<u>42,258,063</u>
Net book value, all capital assets	<u>\$ 51,234,263</u>	<u>\$ 4,203,850</u>	<u>\$ (4,485,794)</u>	<u>\$ 50,952,319</u>

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

Governmental activities:	
General government	\$ 29,101
Public safety	277,398
Highways and streets	1,060,896
Sanitation	47,861
Culture and recreation	37,678
Total depreciation expense	<u><u>\$ 1,452,934</u></u>

### **III.B. Liabilities**

#### ***III.B.1. Intergovernmental Payable***

The amounts due to other governments at June 30, 2018 consist of \$4,972 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$9,864,916) and Merrimack County (\$1,721,181).

#### ***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.

*This note continues on the following page.*

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Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 12/31/2018	Current Portion
Governmental activities:						
General obligation bonds payable:						
Land purchase	\$880,600	2007	2023	4.00-5.00	\$ 285,000	\$ 60,000
Water/sewer system	\$2,212,020	2008	2029	4.00-5.25	1,210,000	110,000
Water/sewer project	\$9,805,300	2011	2027	2.00-4.00	5,875,000	655,000
Public safety bond	\$3,571,850	2017	2032	2.02-5.02	3,330,000	240,000
					10,700,000	1,065,000
Unamortized bond premiums					629,110	54,305
Capital leases payable:						
Gym equipment	\$16,396	2017	2020	7.759	11,896	3,675
Telephone system	\$39,830	2018	2023	6.200	34,016	7,383
					45,912	11,058
Compensated absences payable:						
Vested sick leave					64,241	2,179
Accrued vacation leave					234,620	4,246
Compensatory time					18,892	1,418
					317,753	7,843
Other postemployment benefits payable					634,138	-
Accrued landfill postclosure care costs					90,000	9,000
Net pension liability					6,302,166	-
					\$ 18,719,079	\$ 1,147,206

The following is a summary of changes in the long-term liabilities for the year ended June 30, 2018:

	General Obligation Bonds Payable	Unamortized Bond Premium	Capital Leases Payable	Compensated Absences Payable	OPEB Liability	Accrued Landfill Postclosure Care Costs	Net Pension Liability	Total
Balance, beginning	\$ 11,766,850	\$ 683,416	\$ 16,396	\$ 277,674	\$ 478,373	\$ 90,000	\$ 6,926,213	\$ 20,238,922
Additions	-	-	39,830	40,079	155,765	-	-	235,674
Reductions	(1,066,850)	(54,306)	(10,314)	-	-	-	(624,047)	(1,755,517)
Balance, ending	<u>\$ 10,700,000</u>	<u>\$ 629,110</u>	<u>\$ 45,912</u>	<u>\$ 317,753</u>	<u>\$ 634,138</u>	<u>\$ 90,000</u>	<u>\$ 6,302,166</u>	<u>\$ 18,719,079</u>

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

Year Ending June 30,	Principal	Interest	Total
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	1,060,000	224,215	1,284,215
2024-2028	4,340,000	510,259	4,850,259
2029-2032	1,050,000	67,566	1,117,566
Totals	<u>\$ 10,700,000</u>	<u>\$ 2,110,847</u>	<u>\$ 12,810,847</u>

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

Year Ending June 30,	Principal	Interest	Total
2019	\$ 11,058	\$ 2,818	\$ 13,876
2020	11,812	2,064	13,876
2021	12,618	1,258	13,876
2022	8,888	397	9,285
2023	1,536	12	1,548
Totals	<u><u>\$ 45,912</u></u>	<u><u>\$ 6,549</u></u>	<u><u>\$ 52,461</u></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.”

The following shows the interfund balances at June 30, 2018:

Receivable Fund	Payable Fund	Amount
General	Expendable trust	\$ 473,362
General	Nonmajor	9,280
Nonmajor	Nonmajor	7,214
		<u><u>\$ 489,856</u></u>

The amount due to the General Fund from the Expendable Trust Fund represents reimbursement for capital expenditures. 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.

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The following shows the transfers within the reporting entity:

	Transfers In:			
	Expendable			
	General Fund	Trust Fund	Nonmajor Funds	Total
<b>Transfers out:</b>				
General fund	\$ -	\$ 535,100	\$ 29,230	\$ 564,330
Expendable trust fund	925,444	-	608,252	1,533,696
Nonmajor funds	75,338	-	582	75,920
	<b><u>\$ 1,000,782</u></b>	<b><u>\$ 535,100</u></b>	<b><u>\$ 638,064</u></b>	<b><u>\$ 2,173,946</u></b>

The transfers from the General Fund represent \$535,100 to the Expendable Trust Fund as voted by Town Meeting, \$29,179 to the Library Fund as part of the appropriation, and \$51 to the Water Fund. The transfers from the Expendable Trust Fund represent amounts to reimburse for expenditures made in accordance with the purposes of the accounts. The amounts transferred from the Nonmajor Funds represent \$75,338 from the Conservation Commission Fund to the General Fund toward the bond payment on the land purchase bond, and \$582 of investment earnings in the Permanent Fund transferred to the Library Fund.

### **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 \$271,133 for perpetual care and \$33,386 for other purposes representing public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures.

*The notes continue on the following page.*

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**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
<b>Nonspendable:</b>			
Endowments	\$ -	\$ -	\$ 233,254
Prepaid items	56,417	-	-
Tax deeded property	<u>26,704</u>	-	-
Total nonspendable	<u>83,121</u>	-	<u>233,254</u>
<b>Restricted:</b>			
General government	-	-	60,895
Public safety	-	-	1,941
Highways and streets	-	-	189,509
Health	-	-	616
Culture and recreation	<u>-</u>	-	<u>105,021</u>
Total restricted	<u>-</u>	-	<u>357,982</u>
<b>Committed:</b>			
Highways and streets	197,501	-	-
Sanitation	-	-	1,081,213
Water distribution and treatment	-	-	8,366
Welfare	-	-	32,901
Culture and recreation	-	-	121,208
Conservation	-	-	376,207
Capital outlay	-	<u>4,118,818</u>	<u>114,776</u>
Total committed	<u>197,501</u>	<u>4,118,818</u>	<u>1,734,671</u>
<b>Assigned:</b>			
General government	28,045	-	-
Public safety	68,461	-	-
Highways and streets	<u>3,000</u>	-	-
Total assigned	<u>99,506</u>	-	-
<b>Unassigned</b>	<u>257,188</u>	-	-
<b>Total fund balance</b>	<u><u>\$ 637,316</u></u>	<u><u>\$ 4,118,818</u></u>	<u><u>\$ 2,325,907</u></u>

**III.D.3. Restatement of Beginning Equity Balances**

The beginning equity balances were restated as follow:

	Govermental Activities	General Fund
To correct double posting of accounts payable	\$ 20,947	\$ 20,947
To correct balance of accumulated depreciation	47,322	-
To adjust OPEB liability for change in standard	548,600	-
Net position/fund balance, as previously reported	<u>37,317,440</u>	<u>(2,117,481)</u>
Net position/fund balance, as restated	<u><u>\$ 37,934,309</u></u>	<u><u>\$ (2,096,534)</u></u>

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**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 2018 to be recorded as an insurance expenditure/expense totaled \$79,730996 for property/liability and \$93,454 for workers' compensation. Because the Town has paid for the workers' compensation for the calendar year 2018, there is a prepaid amount of \$46,727 that is applicable to the first half of fiscal year 2019, and is reported as a prepaid asset in the financial statements. The member agreement permits 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](http://www.nhrs.org) or by contacting the NHRS at 54 Regional Drive, Concord, NH 03301.

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police officers, firefighters, and other employees were 11.55%, 11.80%, and 7.0%, respectively, of gross earnings. During fiscal year 2018, the rates of contribution from the Town were 29.43% for police, 31.89% for fire personnel, and 11.38% 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 2016, 2017 and 2018 were \$497,074, \$524,325 and \$607,762, respectively.

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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

At June 30, 2018, the Town reported a liability of \$6,302,166 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 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, 2018, the Town's proportion was 0.1281%, which was a decrease of 0.0022% from its proportion reported as of June 30, 2017.

For the year ended June 30, 2018, the Town recognized pension expense of \$685,238. At June 30, 2018, 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	\$ 93,526	\$ 181,204
Net difference between projected and actual earnings on pension plan investments	-	80,261
Differences between expected and actual experience	14,290	80,208
Changes in assumptions	632,821	
Town contributions subsequent to the measurement date	607,728	-
	<u>\$ 1,348,365</u>	<u>\$ 341,673</u>

The Town reported \$607,728 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ending June 30, 2019.

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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

Year Ending <u>June 30,</u>	
2019	\$ 78,471
2020	237,881
2021	201,785
2022	<u>(119,173)</u>
	<u><u>\$ 398,964</u></u>

*Actuarial Assumptions*

The total pension liability in the June 30, 2017 valuation was determined using the valuation as of June 30, 2016 rolled forward, 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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2010 to June 30, 2015. Mortality rates were based on the RP-2014 Healthy Annuitant and Employee generation mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

*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	\$8,302,788	\$6,302,166	\$4,662,736

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, 2018**

**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. In January 2018, the Supreme Court issued its decision upholding the lower court's decision. The Town has paid Eversource what it owed in refund and interest as a result of the Court's decision.

Litigation involving the subsequent tax years from 2014 onward is still pending, and there is no estimate at this time as to what the impact of that will be should there be a ruling against the Town.

**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 premiums for the active employees are subsidizing the retirees. As of June 30, 2018, there were thirteen retirees with four spouses, and forty-four active employees with twenty spouses participating in the plan.

GAAP now require that the Town account for OPEB on an accrual basis. The effect is the recognition of a determined expense on the Statement of Activities when future retirees earn their OPEB, rather than when they use them. The OPEB liability is recognized on the Statement of Net Position over time.

*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, 2018**

*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.

*Total OPEB Liability*

The Town's total OPEB liability of \$634,138 was measured as of June 30, 2018, and was determined using an alternative measurement method as of that date.

*Assumptions Used*

The total OPEB liability was determined using a discount rate of 3.24%, and a projected salary increases rate of 2.50%. Healthcare cost trend rates used were 6.00% for medical for this and each of the following ten years; 7.60% for pharmacy for this year, decreasing to 6.20% for the second year, 4.90% for the third year, 4.80% for the next three years, and 4.70% for the seventh through tenth years; 2.00% for dental for all years; and 3.00% for vision for all years.

*Changes in the Total OPEB Liability*

The Town's total OPEB liability increased by \$155,765 during the year from a beginning balance of \$478,373 to \$634,138.

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate*

The following presents what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.24%) or one percentage point higher (4.24%) than the current rate.

	1% Decrease (2.24%)	Current Discount Rate (3.24%)	1% Increase (4.24%)
Town's total OPEB liability	\$729,917	\$634,138	\$555,532

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate*

The following presents what the total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage lower or one percentage rate higher than the current rate.

	1% Decrease (\$541,885)	Current Trend Rate (\$634,138)	1% Increase (\$748,830)
Town's total OPEB liability	\$541,885	\$634,138	\$748,830

## **REQUIRED SUPPLEMENTARY INFORMATION**

**EXHIBIT 9****TOWN OF BOW*****Schedule of the Town's Proportionate Share of the Net Pension Liability  
New Hampshire Retirement System***

	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Town's proportion of the net pension liability	0.1281%	0.1303%	0.1265%	0.1310%	0.1329%
Town's proportionate share of the net pension liability	\$6,302,166	\$6,926,213	\$5,012,730	\$4,918,796	\$5,719,047
Town's covered-employee payroll	\$3,062,615	\$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	205.78%	248.65%	180.53%	181.78%	216.76%
Plan fiduciary net position as a percentage of the total pension liability	62.7%	58.3%	65.5%	66.3%	59.8%

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

**EXHIBIT 10****TOWN OF BOW****Schedule of the School District's Pension Contributions**  
**New Hampshire Retirement System**

	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Contractually required contribution	\$ 607,762	\$ 523,683	\$ 497,074	\$ 459,361	\$ 425,133
Contribution in relation to the contractually required contribution	<u>607,762</u>	<u>523,683</u>	<u>497,074</u>	<u>459,361</u>	<u>425,133</u>
Contribution deficiency	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>
Town's covered-employee payroll	\$3,062,615	\$2,785,559	\$2,776,708	\$2,705,900	\$2,638,463
Contribution as a percentage of covered-employee payroll	19.84%	18.80%	17.90%	16.98%	16.11%

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

**EXHIBIT 11**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**SCHEDULE OF CHANGES IN THE TOWN'S TOTAL OPEB LIABILITY**

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	Total OPEB Liability	Change in Fiduciary Net Position	Net OPEB Liability
Balance as of Prior Measurement Date	\$ 478,373	\$ -	\$ 478,373
Service Cost	20,247	-	20,247
Interest on Total OPEB Liability	30,106	-	30,106
Effect of Plan Change	-	-	-
Effects of Economic/Demographic Gains/Loses	(6,124)	-	(6,124)
Effects of Assumptions, Changes, Inputs Benefit Payments	129,177	-	129,177
Employer Contributions	(705,635)	(705,635)	-
Balance as of Current Measurement Date	<u><u>\$ 634,138</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 634,138</u></u>

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, 2018**

The Schedule of the Town's Proportionate Share of the Net Pension Liability and the Schedule of the Town's Pension Contributions are meant to present related information for ten years. Because this is the fourth year that the Town has presented the pension schedules, only five years are presented; and because this is the first year that the OPEB information has been presented under the new standard, prior years are not shown. 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, 2018

	Special Revenue Funds										Capital Projects Fund		
	Baker Free Library	Recreation Revolving	Recreation Fields	Heritage	Conservation Commission	Water	300th Anniversary	Welfare Holiday Baskets	Celebrating Children	Grants	Police Drug Forfeiture	Roads and Bridges	Permanent Fund
<b>ASSETS</b>													
Cash and cash equivalents													
Investments	\$ 90,011	\$ 85,349	\$ 6,556	\$ 14,575	\$ 343,548	\$ -	\$ 1,032,501	\$ 1,819	\$ 32,901	\$ 9,963	\$ 190,685	\$ 1,764	\$ 114,776
Receivables:													
Taxes	-	-	-	-	-	34,090	-	-	-	-	-	-	280,247
Accounts	-	-	-	12,367	-	-	19,036	50,298	-	-	-	-	34,090
Interfund receivable	7,214	-	-	-	-	-	-	-	-	-	-	-	81,701
Prepaid items	4,698	-	-	-	-	-	-	-	-	-	-	-	7,214
Total assets	\$ 101,923	\$ 85,349	\$ 18,923	\$ 14,575	\$ 377,738	\$ 19,036	\$ 1,032,799	\$ 1,819	\$ 32,901	\$ 9,963	\$ 190,685	\$ 1,764	\$ 114,776
													\$ 304,519
													\$ 2,356,770
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>													
Liabilities:													
Accounts payable	\$ 58	\$ 724	\$ 6,684	\$ -	\$ 1,531	\$ 1,390	\$ 1,195	\$ -	\$ 513	\$ 383	\$ -	\$ -	\$ 12,478
Interfund payable	-	-	-	-	-	9,280	-	-	-	-	-	-	7,214
Total liabilities	58	724	6,684	-	1,531	10,670	1,195	-	513	383	-	-	16,494
Deferred inflows of resources:													
Unearned revenue	-	-	-	-	-	-	391	-	-	1,500	-	-	1,891
Fund balances:													
Nonspendable	101,865	-	-	-	-	-	-	-	-	190,302	1,764	-	233,254
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	64,051
Committed	-	84,625	12,239	14,575	376,207	8,366	1,081,213	1,819	32,901	7,950	190,302	-	114,776
Total fund balances	101,865	84,625	12,239	14,575	376,207	8,366	1,081,213	1,819	32,901	7,950	190,302	1,764	114,776
Total liabilities, deferred inflows of resources, and fund balances	\$ 101,923	\$ 85,349	\$ 18,923	\$ 14,575	\$ 377,738	\$ 19,036	\$ 1,032,799	\$ 1,819	\$ 32,901	\$ 9,963	\$ 190,685	\$ 1,764	\$ 304,519
													\$ 2,356,770

of resources, and fund balances

## 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, 2018

	Special Revenue Funds											Capital Projects Fund				
	Baker Free Library	Recreation	Recreation Fields	Heritage	Conservation Commission	Water	Sewer	300th Anniversary	Welfare Holiday Baskets	Police Outside Detail	Celebrating Children	Grants	Police Forfeiture	Drug Bridges	Roads and Bridges	Permanent Fund
<b>REVENUES</b>																
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 106,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,754
Intergovernmental	26,253	108,296	11,985	-	-	91,314	-	197,294	-	-	56,141	72,887	226,333	-	-	226,333
Charges for services	815	729	197	540	14,618	-	-	14,317	25	5,255	-	147	7,177	-	-	564,170
Miscellaneous																
Total revenues	27,068	109,025	12,182	540	121,372	91,314	211,611	25	5,255	56,141	73,034	233,510	18	-	-	33,879
<b>EXPENDITURES</b>																
General government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water distribution and treatment	-	-	-	-	-	-	-	89,717	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	6,648	59,897	-	250	-	6,896	-	-	-	-	-	-	-	-	-	89,717
Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,996
Capital outlay	6,648	59,897	10,890	250	6,896	89,717	164,346	-	2,996	56,141	69,217	-	-	-	-	136,012
Total expenditures	20,420	49,128	1,382	290	114,476	1,597	47,265	25	2,259	-	3,817	190,302	(90)	685,274	-	685,274
Excess (deficiency) of revenues over (under) expenditures	29,761	-	-	-	-	(75,338)	51	-	-	-	-	-	-	-	-	1,196,498
Other financing sources (uses):																
Transfers in	29,761	-	-	-	-	(75,338)	51	-	-	-	-	-	-	-	-	638,064
Transfers out	-	-	-	-	-	(75,338)	51	-	-	-	-	-	-	-	-	(75,920)
Total other financing sources and uses																562,144
Net change in fund balances	50,181	49,128	1,382	290	39,138	1,648	47,265	25	2,259	-	3,817	190,302	(90)	(78,022)	33,297	340,620
Fund balances, beginning, as restated, see Note II.D.	51,684	35,497	10,837	14,285	33,069	6,718	1,033,948	1,794	30,642	-	4,133	1,854	192,798	264,008	1,983,287	
Fund balances, ending	\$ 101,965	\$ 84,625	\$ 12,239	\$ 14,575	\$ 376,207	\$ 8,366	\$ 1,081,213	\$ 1,819	\$ 32,901	\$ -	\$ 7,950	\$ 190,302	\$ 1,764	\$ 114,776	\$ 297,305	\$ 2,325,907

**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, 2018*

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 7,110,055	\$ 8,336,456	\$ 1,226,401
Timber	5,000	12,866	7,866
Excavation	8,000	8,218	218
Interest and penalties on delinquent taxes	95,000	85,610	(9,390)
<b>Total taxes</b>	<b><u>7,218,055</u></b>	<b><u>8,443,150</u></b>	<b><u>1,225,095</u></b>
<b>Licenses, permits and fees:</b>			
Business licenses and permits	38,500	40,178	1,678
Motor vehicle permits	2,200,000	2,285,349	85,349
Building permits	65,000	109,550	44,550
Other	10,200	10,081	(119)
<b>Total licenses, permits and fees</b>	<b><u>2,313,700</u></b>	<b><u>2,445,158</u></b>	<b><u>131,458</u></b>
<b>Intergovernmental:</b>			
State sources:			
Meals and rooms distributions	397,687	397,687	-
Highway block grant	223,996	223,868	(128)
State and federal forest land	77	81	4
Other	2,736	2,371	(365)
<b>Total intergovernmental</b>	<b><u>624,496</u></b>	<b><u>624,007</u></b>	<b><u>(489)</u></b>
<b>Charges for services:</b>			
Income from departments	<u>495,990</u>	<u>498,212</u>	<u>2,222</u>
<b>Miscellaneous:</b>			
Sale of property	1,000	-	(1,000)
Interest on investments	10,000	146,848	136,848
Rent of property	10,000	7,434	(2,566)
Contributions and donations	-	15,033	15,033
Other	10,000	83,137	73,137
<b>Total miscellaneous</b>	<b><u>31,000</u></b>	<b><u>252,452</u></b>	<b><u>221,452</u></b>
<b>Other financing sources:</b>			
Transfers in:			
Expendable trust fund	312,000	925,444	613,444
Nonmajor funds	25,000	75,338	50,338
<b>Total other financing sources</b>	<b><u>337,000</u></b>	<b><u>1,000,782</u></b>	<b><u>663,782</u></b>
<b>Total revenues and other financing sources</b>	<b><u>\$ 11,020,241</u></b>	<b><u>\$ 13,263,761</u></b>	<b><u>\$ 2,243,520</u></b>

**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, 2018*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
<b>Current:</b>					
General government:					
Executive	\$ -	\$ 269,109	\$ 275,949	\$ -	\$ (6,840)
Election and registration	- -	229,590	205,471	- -	24,119
Financial administration	- -	509,858	457,216	- -	52,642
Legal	- -	146,800	62,948	- -	83,852
Personnel administration	- -	11,000	20,399	- -	(9,399)
Planning and zoning	- -	418,549	395,495	- -	23,054
General government buildings	28,966	270,092	338,603	28,045	(67,590)
Cemeteries	- -	23,200	33,564	- -	(10,364)
Insurance, not otherwise allocated	- -	81,608	79,730	- -	1,878
Total general government	<u>28,966</u>	<u>1,959,806</u>	<u>1,869,375</u>	<u>28,045</u>	<u>91,352</u>
Public safety:					
Police	- -	1,689,227	1,647,704	39,321	2,202
Fire	1,913	1,172,372	1,150,482	29,060	(5,257)
Building inspection	1,007	- -	1,007	- -	- -
Emergency management	- -	19,960	18,091	80	1,789
Total public safety	<u>2,920</u>	<u>2,881,559</u>	<u>2,817,284</u>	<u>68,461</u>	<u>(1,266)</u>
Highways and streets:					
Public works	- -	1,302,006	1,219,876	- -	82,130
Highways and streets	- -	463,518	461,494	3,000	(976)
Street lighting	- -	37,000	40,017	- -	(3,017)
Total highways and streets	<u>- -</u>	<u>1,802,524</u>	<u>1,721,387</u>	<u>3,000</u>	<u>78,137</u>
Sanitation:					
Solid waste disposal	- -	708,430	702,887	- -	5,543
Health:					
Administration	- -	2,416	1,715	- -	701
Health agencies and hospitals	- -	2,600	2,850	- -	(250)
Total health	<u>- -</u>	<u>5,016</u>	<u>4,565</u>	<u>- -</u>	<u>451</u>
Welfare	- -	8,825	3,387	- -	5,438
Culture and recreation:					
Parks and recreation	3,930	289,275	270,559	- -	22,646
Public library	- -	513,957	484,682	- -	29,275
Patriotic purposes	- -	500	500	- -	- -
Other	- -	1,750	1,399	- -	351
Total culture and recreation	<u>3,930</u>	<u>805,482</u>	<u>757,140</u>	<u>- -</u>	<u>52,272</u>

(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, 2018*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal	-	1,066,850	1,066,850	-	-
Interest on long-term debt	-	467,898	434,150	-	33,748
Interest on tax anticipation note	-	1	-	-	1
Total debt service	-	<u>1,534,749</u>	<u>1,501,000</u>	-	33,749
Capital outlay:					
Machinery, vehicles and equipment	-	347,000	326,349	-	20,651
Buildings	55,208	-	94,708	-	(39,500)
Improvements other than buildings	-	335,000	137,499	197,501	-
Total capital outlay	<u>55,208</u>	<u>682,000</u>	<u>558,556</u>	<u>197,501</u>	<u>(18,849)</u>
Other financing uses:					
Transfers out:					
Expendable trust fund	-	535,100	535,100	-	-
Nonmajor funds	-	96,750	29,230	-	67,520
Total other financing uses	-	<u>631,850</u>	<u>564,330</u>	-	67,520
Total encumbrances, appropriations, expenditures and other financing uses	<u>\$ 91,024</u>	<u>\$ 11,020,241</u>	<u>\$ 10,499,911</u>	<u>\$ 297,007</u>	<u>\$ 314,347</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, 2018*

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Unassigned fund balance, beginning, as restated	\$ (1,937,814)
<b>Changes:</b>	
Budget summary:	
Revenue surplus (Exhibit 14)	\$ 2,243,520
Unexpended balance of appropriations (Exhibit 15)	<u>314,347</u>
Budget surplus	2,557,867
Increase in nonspendable fund balance	<u>(19,311)</u>
Unassigned fund balance, ending	<u>\$ 600,742</u>



# Roberts & Greene, PLLC

## LETTER TO MANAGEMENT

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

Dear Members of the Board and Town Manager:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bow as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Bow's internal control.

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

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

We did note the following that we have reported in the past.

### *Police Outside Details Revolving Fund*

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

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

Town of Bow  
Letter to Management

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

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

January 23, 2019

*Roberts & Greene, PLLC*

# 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, Ben Kiniry, Melissa Radomski, and Dominic Lucente, along with an appointed selectman, Chris Nicolopoulos, 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 perform a similar process as detailed below.

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

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

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

Many of the individuals whom have chosen to dedicate their valuable time to the budget review process also serve, 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:** Mark Zerba, John Heise, Robert Arnold. **Standing L to R:** Melissa Radomski, Kathy Garfield School Board Rep., Chris Nicolopoulos Board of Selectmen Rep., Benjamin Kiniry, Dominic Lucente.

# CIP COMMITTEE (Capital Improvements Plan)

**Jeff Knight, Chairman**

## MEMBERS

Jeff Knight, Chairman

Robert Louf, School Board, Vice Chairman

Bob Arnold, Budget Committee

Dik Dagavarian

Glenn Dugas

Colleen Hunter, Board of Selectmen

Bill Oldenburg, Planning Board

Geoff Ruggles, Ex-Officer, Finance Director



**Seated L to R:** Dik Dagavarian, Colleen Hunter Selectmen Rep., **Standing L to R:** Geoff Ruggles, Bob Arnold Budget Committee Rep., Glenn Dugas **Missing:** Jeff Knight Chairman, Robert Louf Vice Chair, Bill Oldenburg

The creation and adoption of the Town's Capital Improvements Plan (CIP) is an important first step in the annual budgeting process. Each year in June, the Town Manager, Board of Selectmen, School Board and Library Trustees submit project worksheets, for all capital projects and purchases over \$25,000, to the CIP Committee. The worksheets are reviewed with the Finance Director and department heads to gain insight into the background and the need for each project or purchase. The Committee then evaluates and assigns them to a six-year schedule according to the priority of all capital requests.

When developing the purchase schedule, the Committee determines the potential impact to the Town's property tax rate for both the Town and School District. The goal is to avoid large spikes in the tax rate, or indebtedness of the Town, from tax year to tax year. Some projects or purchases may be moved out a year or two into the future, or split over a number of years. The Committee also assists with developing alternatives when possible. discusses alternatives. For example, the Committee recommend to the Board of Selectmen that a sub-committee be formed to find a more cost-effective plan to address the Town's winter salt and sand storage needs. The sub-committee developed an alternative sand/salt containment plan. This alternative will cost less than what had been previously planned.

Capital projects and purchases are funded in three ways; general taxation, borrowing, or through the use of capital reserve funds. When a capital reserve fund approach is taken, the Committee determines the dollar amount of deposits that need to be made to each separate capital reserve funds in order to fully fund the replacement schedule for infrastructure projects and vehicle/equipment purchases. The Committee also takes into consideration the impact of inflation and future purchase costs. The potential trade-in value of vehicles/equipment is also taken into consideration.

The Capital Improvements Plan is purely advisory in nature. It is presented to the Town Manager, Board of Selectmen, School Board, Library Trustees and Budget Committee to be used as a tool during the budgeting process. Ultimately, all the funding decisions are made by the residents at the Annual Town and School District meetings.

The Committee wishes to thank the Town Manager, Board of Selectmen, School Board, Library Trustees and department heads for their time, and energy, in helping to create this useful document. Special thanks to Finance Director Geoff Ruggles for his continued dedication, and to Recording Secretary Wendy Gilman.

The following pages describe each of the requests that have been placed in the six-year CIP program for projects exceeding \$25,000, including spreadsheets of the CIP schedule, funding sources, tax impacts, and other required information. Projects not meeting either CIP criteria or projected six-year window are identified as possible future projects.

# SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2019-20 to FY2024-25

Project	Source	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>Bridges and Highways</b>							
Annual Road Reconstruction and Paving	GF	440,000	440,000	440,000	440,000	440,000	440,000
River Rd-Rte 3A Engineering	GF	60,000	-	-	-	-	-
Bow Bog Road Engineering	CRF	60,000	-	-	-	-	-
River Rd/Rte 3A Intersection	CRF	-	255,000	-	-	-	-
Page Rd Drainage Engineering	CRF	-	-	-	-	64,946	-
Bow Bog Road culvert	CRF	-	-	312,120	-	-	-
Falcon Way/WhRock Int. Engineering	CRF	-	-	-	63,672	-	-
Page Road Drainage system	CRF	-	-	-	-	-	276,020
Page Road culvert-Br. London TPK West	CRF	-	-	-	47,754	-	-
Page Road Bridge	CRF	-	-	-	-	899,176	-
Falcon Way/White Rock Hill Rd Intersect.	CRF	-	-	-	-	-	276,020
Contributions:							
Bridge/Highway Construction CRF	GF	120,000	120,000	120,000	120,000	120,000	120,000
<b>Bridges and Highways Subtotal</b>		<b>680,000</b>	<b>815,000</b>	<b>872,120</b>	<b>671,427</b>	<b>1,524,122</b>	<b>1,112,040</b>

Project	Source	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>Public Works Equipment</b>							
2007 6 (10)-Wheel Dump Truck (T-6)	CRF	195,000	-	-	-	-	-
2004 Pickup Truck, Foreman	CRF	69,500	-	-	-	-	-
2010 1-Ton Utility Truck (T-9)	CRF	-	76,500	-	-	-	-
2008 6-Wheel Dump Truck (T-5)	CRF	-	160,140	-	-	-	-
2008 6-Wheel Dump Truck (T-4)	CRF	-	-	163,343	-	-	-
Field Shatter Tine Aerator (P&R)	CRF	-	-	31,212	-	-	-
2009 6-Wheel Dump Truck (T-3)	CRF	-	-	-	166,610	-	-
2012 1-Ton Dump Truck (T-10)	CRF	-	-	-	79,591	-	-
2013 Backhoe	CRF	-	-	-	-	156,953	-
1993 Sullair compressor	CRF	-	-	-	-	-	-
2014 Pickup Truck, PWD Dir.	CRF	-	-	-	-	-	38,091
2010 6-Wheel Dump Truck (T-2)	CRF	-	-	-	-	-	173,341
Contributions:							
Public Works Equipment CRF	GF	180,000	180,000	180,000	180,000	180,000	180,000
<b>Public Works Equipment Subtotal</b>		<b>444,500</b>	<b>416,640</b>	<b>374,555</b>	<b>426,200</b>	<b>336,953</b>	<b>391,431</b>

# SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2019-20 to FY2024-25

Project	Source	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>Buildings and Facilities</b>							
Fueling System - DPW	CRF	90,000	-	-	-	-	-
Electrical System - Muni Bldg.	CRF	-	76,500	-	-	-	-
Heating System - Muni Bldg.	CRF	-	-	46,818	-	-	-
Electrical System - Muni Bldg.	CRF	-	-	88,434	-	-	-
Contributions:							
Municipal Building & Grounds CRF	GF	105,000	105,000	105,000	105,000	105,000	105,000
Community Building CRF	GF	-	-	-	-	-	-
<b>Buildings and Facilities Subtotal</b>		<b>195,000</b>	<b>181,500</b>	<b>240,252</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>

Project	Source	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>Fire Truck and Ambulance Purchases</b>							
2002 Pumper (E-3)	CRF	675,000	-	-	-	-	-
2008 Ambulance (A-2)	CRF	-	249,900	-	-	-	-
1-Ton Pickup Truck	CRF	-	76,500	-	-	-	-
2012 SUV (C-1)	CRF	-	-	-	53,060	-	-
2004 Forestry Truck	CRF	-	-	-	95,509	-	-
2009 Pumper (E-1)	CRF	-	-	-	-	-	717,653
Contributions:							
Fire Trucks CRF	GF	100,000	100,000	100,000	100,000	100,000	100,000
<b>Fire Department Subtotal</b>		<b>775,000</b>	<b>426,400</b>	<b>100,000</b>	<b>248,569</b>	<b>100,000</b>	<b>817,653</b>

Project	Source	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>Fire Equipment Purchases</b>							
2011 Defibrillators	CRF	-	61,200	-	-	-	-
2012 CPR Machines	CRF	-	30,600	-	-	-	-
Jaws of Life	CRF	-	30,600	-	-	-	-
2012 Turnout Gear	CRF	-	-	78,030	-	-	-
2008 SCBA Equipment	CRF	-	-	-	165,336	-	-
Contributions:							
Fire Equipment CRF	GF	37,000	37,000	37,000	37,000	37,000	37,000
<b>Fire Department Subtotal</b>		<b>37,000</b>	<b>159,400</b>	<b>115,030</b>	<b>202,336</b>	<b>37,000</b>	<b>37,000</b>

# SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2019-20 to FY2024-25

Project	Source	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>Police Department</b>							
Patrol Vehicle	GF	40,000	40,800	41,616	42,448	43,297	44,163
Radio Equipment	CRF	42,000	-	-	-	-	-
2012 Sedan - Chief	CRF	-	40,800	-	-	-	-
Mobile Data Terminals	CRF	-	-	-	46,905	-	-
Patrol Vehicle - K9	CRF	-	-	-	-	45,462	-
Handguns	CRF	-	-	-	-	27,061	-
Contributions:	GF						
Police Equipment CRF	GF	30,000	30,000	30,000	30,000	30,000	30,000
<b>Police Department Subtotal</b>		<b>112,000</b>	<b>111,600</b>	<b>71,616</b>	<b>119,354</b>	<b>145,820</b>	<b>74,163</b>

Project	Source	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>Parks &amp; Recreation</b>							
Hanson Park storage building	CRF	-	61,200	-	-	-	-
St. Cyr playground Equip. Phase 1	CRF	-	-	-	37,142	-	-
St. Cyr playground Equip. Phase 2	CRF	-	-	-	-	37,885	-
Contributions:							
Parks and Rec. Improvements CRF		16,000	16,000	16,000	16,000	16,000	16,000
<b>Parks &amp; Recreation Subtotal</b>		<b>16,000</b>	<b>77,200</b>	<b>16,000</b>	<b>53,142</b>	<b>53,885</b>	<b>16,000</b>

Project	Source	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>Library</b>							
AC & Handlers Replacement	GF	-	-	-	46,693	-	-
Generator	CRF	-	-	-	-	34,638	-
Contributions:							
Library Emergency Repairs CRF		8,000					
Library Lower Level CRF							
Library Building Maintenance CRF		20,000	20,000	20,000	20,000	5,000	5,000
<b>Library Sub-total</b>		<b>28,000</b>	<b>20,000</b>	<b>20,000</b>	<b>66,693</b>	<b>39,638</b>	<b>5,000</b>

Project	Source	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>Water and Sewer</b>							
Bow Junction Water Main Extension	TBD						
<b>Water and Sewer - Sub Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Grand Total - Town Projects</b>		<b>1,671,500</b>	<b>1,599,740</b>	<b>1,201,573</b>	<b>1,284,722</b>	<b>1,749,418</b>	<b>1,965,288</b>
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# SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2019-20 to FY2024-25

Project	Source	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>School District</b>							
Buses	GF	100,000	100,000	100,000	100,000	100,000	100,000
BES Renovation Architect	CRF	350,000	-	-	-	-	-
BES Renovation	CRF, BD	-	4,775,553	-	-	-	-
BHS Turf Field	CRF,GF	-	-	-	-	-	-
BHS Roof Replacement	CRF,GF	-	-	-	-	-	-
Contributions:							
Bow School District CRF:		300,000	300,000	300,000	300,000	300,000	300,000
Bow School District HVAC CRF:		-	-	-	-	-	-
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
<b>School District Subtotal</b>		<b>888,750</b>	<b>5,314,303</b>	<b>538,750</b>	<b>538,750</b>	<b>538,750</b>	<b>538,750</b>

SUMMARY - CAPITAL PROJECTS	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Town Projects	1,671,500	1,599,740	1,201,573	1,284,722	1,749,418	1,965,288
School Projects	888,750	5,314,303	538,750	538,750	538,750	538,750
<b>TOTAL - ALL CAPITAL PROJECTS</b>	<b>2,560,250</b>	<b>6,914,043</b>	<b>1,740,323</b>	<b>1,823,472</b>	<b>2,288,168</b>	<b>2,504,038</b>

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

FY2019-20 to FY2024-25

## Net Expense

Current & Proposed Debt Expense	Source	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Outstanding Bonds (Town)	GF	1,417,775	1,373,252	1,334,404	1,292,213	1,189,283	1,148,960
Outstanding Bonds (School)	SDGF	207,000	198,200	189,400	180,500	171,500	162,500
Proposed Bond (School)	SDGF		82,500	367,125	358,875	350,625	342,375
<b>Total</b>		<b>1,624,775</b>	<b>1,653,952</b>	<b>1,890,929</b>	<b>1,831,588</b>	<b>1,711,408</b>	<b>1,653,835</b>
<i>Net Tax Impact Per Thousand</i>		<i>\$1.40</i>	<i>\$1.43</i>	<i>\$1.63</i>	<i>\$1.58</i>	<i>\$1.48</i>	<i>\$1.43</i>

## General Fund Expense

Annual Road Reconstruction and Paving	GF	440,000	440,000	440,000	440,000	440,000	440,000
School Buses	GF	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total</b>		<b>540,000</b>	<b>540,000</b>	<b>540,000</b>	<b>540,000</b>	<b>540,000</b>	<b>540,000</b>
<i>Net Tax Impact Per Thousand</i>		<i>\$0.47</i>	<i>\$0.47</i>	<i>\$0.47</i>	<i>\$0.47</i>	<i>\$0.47</i>	<i>\$0.47</i>

## Capital Reserve Funds - Contributions

Public Works Equipment	GF	180,000	180,000	180,000	180,000	180,000	180,000
Buildings & Facilities	GF	105,000	105,000	105,000	105,000	105,000	105,000
Community Center CRF	GF	-	-	-	-	-	-
Bridges & Highways	GF	120,000	120,000	120,000	120,000	120,000	120,000
Police Department Equipment	GF	30,000	30,000	30,000	30,000	30,000	30,000
Fire Department Equipment	GF	37,000	37,000	37,000	37,000	37,000	37,000
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	20,000	20,000	20,000	20,000	5,000	5,000
Library Emergency	GF	8,000	-	-	-	-	-
School	SDGF	370,000	370,000	370,000	370,000	370,000	370,000
<b>Total</b>		<b>986,000</b>	<b>978,000</b>	<b>978,000</b>	<b>978,000</b>	<b>963,000</b>	<b>963,000</b>
<i>Net Tax Impact Per Thousand</i>		<i>\$0.85</i>	<i>\$0.84</i>	<i>\$0.84</i>	<i>\$0.84</i>	<i>\$0.83</i>	<i>\$0.83</i>
<i>Combined Tax Impact Per Thousand</i>		<i>\$2.72</i>	<i>\$2.74</i>	<i>\$2.94</i>	<i>\$2.89</i>	<i>\$2.77</i>	<i>\$2.72</i>

<i>Total CIP Tax Impact \$ 200,000.00 Home</i>		<i>\$544</i>	<i>\$547</i>	<i>\$588</i>	<i>\$578</i>	<i>\$555</i>	<i>\$545</i>
<i>Total CIP Tax Impact \$ 300,000.00 Home</i>		<i>\$815</i>	<i>\$821</i>	<i>\$882</i>	<i>\$867</i>	<i>\$832</i>	<i>\$817</i>
<i>Total CIP Tax Impact \$ 400,000.00 Home</i>		<i>\$1,087</i>	<i>\$1,095</i>	<i>\$1,176</i>	<i>\$1,156</i>	<i>\$1,109</i>	<i>\$1,089</i>
<i>Tax Base (in thousands)</i>		\$1,159,138	\$1,159,138	\$1,159,138	\$1,159,138	\$1,159,138	\$1,159,138

## SCHEDULE OF TOWN OWNED PROPERTY

Map	Block	Lot	ACRES	Building	Land	Total Value	Location
2	4	9	0.65	0	7600	7600	532 CLINTON STREET OPEN SPACE
2	4	14	5.40	0	25900	25900	OFF HOOKSETT TURNPIKE
2	4	15	2.80	0	93900	93900	151 HOOKSETT TURNPIKE
2	4	20	1.10	0	85400	85400	161 HOOKSETT TURNPIKE
2	4	21	8.50	0	12300	12300	163 HOOKSETT TURNPIKE
2	4	26	76.10	0	225200	225200	531 CLINTON STREET
2	4	29	1.30	0	41300	41300	539 CLINTON STREET
2	4	11-D	0.27	0	71400	71400	CLINTON STREET
3	4	30-A3	2.70	0	9600	9600	50 FOOTE ROAD
4	4	44	6.80	0	85900	85900	BR LONDONDERRY TPK-W
4	4	127-K20	11.31	0	122900	122900	12 BEAVER BROOK DRIVE OP SP
5	4	50	98.20	0	433000	433000	BIRCHDALE ROAD
5	4	49-S	1.60	0	8800	8800	CHANDLER CIRCLE
5	4	49-T	1.90	0	10500	10500	CHANDLER CIRCLE
5	4	49-U	0.89	0	8500	8500	CHANDLER CIRCLE
8	4	91	14.58	0	147400	147400	BR LONDONDERRY TPK-W
8	4	119	8.00	0	86900	86900	26-30 BR LONDONDERRY TPK-W
8	4	120	40.00	0	248700	248700	BR LONDONDERRY TPK-E
8	4	121	40.00	0	227400	227400	20-24 BR LONDONDERRY TPK-W
8	4	90-A	10.65	0	139500	139500	HAMPSHIRE HILLS DR OP SP
8	4	96-P1	0.55	0	82200	82200	HAMPSHIRE HILLS DRIVE
8	4	123-A3L	1.20	0	3000	3000	GILE ROAD
9	4	56	55.00	0	308000	308000	104 PAGE ROAD
9	4	66	9.00	0	42800	42800	OFF FALCON WAY
9	4	67	42.00	0	92100	92100	FALCON WAY
9	4	57-T	0.26	0	4400	4400	SURREY COACH LANE OPEN SP
9	4	57-U	0.73	0	4400	4400	SURREY COACH LANE OPEN SP
9	4	57-V	4.57	0	22900	22900	SURREY COACH LANE OPEN SP
10	4	77	171.00	42300	960200	1002500	37 ALBIN ROAD
10	4	78	9.81	0	126700	126700	OFF FAWN COURT
10	4	76-F	0.46	0	2300	2300	MELANIE LANE OPEN SPACE
11	1	44	0.91	1848800	176700	2025500	509 SOUTH STREET
13	4	116	79.00	0	363900	363900	46-58 BR LONDONDERRY TPK-W
13	4	118	20.00	0	149100	149100	32-44 BR LONDONDERRY TPK-W
14	3	118-A	2.30	0	91400	91400	73 WHITE ROCK HILL ROAD
15	1	143	1.30	653800	128700	782500	10 GRANDVIEW ROAD
15	1	151	1.90	63100	82400	145500	7 LOGGING HILL ROAD
15	1	172	0.04	0	2900	2900	TUREE VIEW DRIVE
15	1	143-A	2.29	0	92300	92300	10 GRANDVIEW ROAD
15	3	147	28.00	468800	368400	837200	2 KNOX ROAD
15	4	73	1.20	0	73700	73700	60 LOGGING HILL ROAD
15	5	67	0.84	0	9100	9100	HEIDI LANE
15	5	68	17.00	1816800	374100	2190900	7 KNOX ROAD
16	1	85	2.38	49400	119500	168900	622 ROUTE 3-A
17	4	102	4.24	0	551	551	87 BROWN HILL ROAD
18	3	67	0.35	0	75500	75500	4 BR LONDONDERRY TPK-E

## SCHEDULE OF TOWN OWNED PROPERTY

18	3	68	0.39	0	7600	7600	2 BR LONDONDERRY TPK-E
18	3	69	0.45	37400	77300	114700	2 WOODHILL ROAD
18	3	71	1.91	0	89500	89500	14 WOODHILL ROAD
18	3	95	8.38	173000	137600	310600	91 BOW CENTER ROAD
18	3	65-A	0.40	0	76100	76100	18 BR LONDONDERRY TPK-E
18	4	103	74.00	0	9620	9620	BROWN HILL ROAD
18	4	105	65.00	0	8450	8450	18-26 DUNBARTON CENTER RD
18	106		9.04	0	7300	7300	OFF PINNACLE LANE
19	3	152-F	0.23	0	3700	3700	43 BOW CENTER ROAD
20	3	138	318.03	0	1004300	1004300	60-66 ROBINSON RD OPEN SPACE
20	5	64	38.00	0	230300	230300	HEATHER LANE
21	1	128	0.25	0	56300	56300	686 ROUTE 3-A
23	3	62	68.18	0	346900	346900	21-51 BR LONDONDERRY TPK-E
23	3	63	60.00	0	320100	320100	ARROWHEAD DRIVE
23	3	65-D13	24.63	0	97500	97500	ARROWHEAD DRIVE
24	3	133-AW	8.89	0	114200	114200	BOW BOG RD OPEN SPACE
26	5	6	6.37	0	30600	30600	ROUTE 3-A OPEN SPACE
26	5	10	7.20	0	34200	34200	ROUTE 3-A
26	5	9-U	7.90	0	6100	6100	LINCOLN DRIVE
27	3	2	15.60	0	130600	130600	HUNTER DRIVE OPEN SPACE
27	3	35-P	1.47	0	7400	7400	TOWER HILL DRIVE OPEN SP
28	2	53-E8	0.51	0	7800	7800	COLBY LANE OPEN SPACE
28	3	42-G	3.55	0	18000	18000	NATHANIEL DR OPEN SPACE
29	2	122	21.00	0	173900	173900	75-85 ROBINSON ROAD
30	2	97	254.10	0	444450	444450	ROBINSON ROAD
30	2	109	5.19	1913400	403400	2316800	12 ROBINSON ROAD
30	2	97-A	1.80	0	88100	88100	16-20 ROBINSON ROAD
30	2	109-H	0.70	0	11400	11400	ROBINSON ROAD
30	2	116-F	4.42	0	22100	22100	FIELDSTONE DRIVE OPEN SP
30	3	141	8.50	0	4800	4800	ALEXANDER LN OPEN SPACE
30	3	139-F	5.06	0	658	658	OFF ROBINSON RD OPEN SPACE
31	5	17-A	19.28	0	2506	2506	RIVER ROAD
33	2	46	43.00	0	5590	5590	WOODHILL HOOKSETT RD
33	2	53-C	3.44	0	17200	17200	ALLEN RD OPEN SPACE
33	2	53-E	32.00	0	210000	210000	45 ALLEN ROAD
33	2	73-B	13.44	0	150300	150300	21 ALLEN ROAD
33	2	53-E23	6.59	0	28500	28500	ALLEN RD OPEN SPACE
34	2	77	6.00	0	24500	24500	BOW BOG ROAD
34	2	78	7.60	0	988	988	BOW BOG ROAD
34	2	79	1.10	78200	85400	163600	111 BOW BOG ROAD
34	2	82	128.00	0	58370	58370	OLD JOHNSON ROAD
34	2	83	11.10	0	66200	66200	OLD JOHNSON ROAD
34	2	119	52.00	0	6760	6760	BRIARWOOD DRIVE
35	2	102	28.23	0	322800	322800	1310 ROUTE 3-A
35	2	174	0.22	38900	76800	115700	1307 ROUTE 3-A
36	2	178	10.95	0	233500	233500	260 RIVER ROAD
36	2	193	1.70	0	9900	9900	4 FERRY ROAD

## SCHEDULE OF TOWN OWNED PROPERTY

36	5	19-E	0.00	0	335000	335000	159 RIVER ROAD
37	2	5	58.61	0	332400	332400	S BOW DUNBARTON RD OPEN SP
38	2	44	126.00	0	16380	16380	WOODHILL HOOKSETT RD
38	2	45	129.00	0	16770	16770	WOODHILL HOOKSETT RD
38	2	58	61.00	0	7930	7930	103 WOODHILL HOOKSETT RD
38	2	61	3.20	0	416	416	129 WOODHILL HOOKSETT RD
38	2	63	84.00	0	10920	10920	147 WOODHILL HOOKSETT RD
38	2	63-A	30.00	0	3900	3900	WOODHILL HOOKSETT RD
38	2	63-B	2.80	0	72600	72600	WOODHILL HOOKSETT RD
39	2	69	167.00	0	21710	21710	HOPE LANE
39	2	126	17.00	0	69600	69600	BOW BOG RD OPEN SPACE
39	2	128	35.00	0	141300	141300	BOW BOG ROAD
39	2	138	19.00	0	81200	81200	BOW BOG ROAD
39	2	137-A	35.00	0	141300	141300	BOW BOG ROAD
39	2	125-AD	8.58	0	99600	99600	BOW BOG RD OPEN SPACE
40	2	88-A	16.80	0	76400	76400	OLD JOHNSON RD
40	2	141-A	79.15	0	305900	305900	OLD JOHNSON RD
40	2	200CW	0.00	0	4264500	4264500	1420 ROUTE 3-A
42	2	1-L	0.67	0	3400	3400	MOUNTAIN FARM RD OPEN SP
42	2	29-P	12.22	0	103200	103200	MERRILL CROSSING OPEN SP
43	2	43-C	68.00	0	8840	8840	WOODHILL HOOKSETT RD
43	2	65-A7	3.27	0	75000	75000	ROSEWOOD DR OPEN SPACE
44	2	130	21.00	0	2730	2730	BOW BOG ROAD
44	2	135-A	9.20	0	43700	43700	BOW BOG ROAD
			<b>3161.38</b>	<b>\$7,183,900</b>	<b>\$17,353,639</b>	<b>\$24,537,539</b>	<b>117 TOWN OF BOW PROPERTIES</b>

# STATEMENT OF APPROPRIATIONS AND REVENUES

Fiscal Year 2018-19

<i>Appropriations</i>	<i>Estimated Revenues</i>
Executive	\$273,443
Elections, Voter Registration,	\$241,926
Town Clerk - Tax Collector	
Financial Administration	\$412,515
Legal	\$1,892,000
Personnel Administration	\$10,923
Community Development	\$419,395
General Government Buildings	\$319,188
Cemeteries	\$22,700
Insurance	\$83,468
Police	\$1,714,444
Fire and Ambulance	\$1,174,872
Emergency Management	\$18,180
Highway Administration	\$1,255,535
Highways and Streets	\$464,950
Street Lighting	\$37,000
Solid Waste Disposal	\$694,930
Sewage Collection and Disposal	\$228,585
Water Services	\$160,045
Health Administration, Agencies	\$3,400
Welfare administration, Assistance	\$8,424
Parks and Recreation	\$201,357
Library	\$506,991
Other Culture and Recreation	\$2,250
Principal - long-term bonds	\$1,065,000
Interest - long-term bonds	\$392,406
Interest - tax anticipation notes	\$1
Machinery, Vehicles, Equipment	\$445,600
Buildings	\$130,000
Improvements other than buildings	\$560,463
Transfer to Capital Reserve Funds	\$510,582
Total Appropriations	<hr/> \$13,250,573
Timber Tax	5,000
Excavation Tax	8,000
Interest and Penalties	100,000
on Delinquent Taxes	
Business License & Permits	38,500
Motor Vehicle Permit Fees	2,250,000
Building Permits	65,000
Other Licenses and Permits	10,400
State Meals and Rooms Tax	397,801
State Highway Block Grant	223,995
State and Federal Forest Land	75
Reimbursement	
Other State Aid	2,736
From Other Governments	0
Income from Departments	460,690
Interest on Deposits	50,000
Other Revenue	523,465
Transfer from Sewer Fund	228,585
Water Revenue	46,150
Transfer from Capital Reserve Funds	301,282
Transfer from Trust Funds	2,000
Transfer from Conservation Fund	48,000
Proceeds from Long Term Bonds	0
Total Estimated Revenues	<hr/> 4,761,679

# SUMMARY OF PROPERTY VALUATION

as of April 1, 2018

	<u>Acres</u>	<u>Valuation</u>	<u>Total</u>
<u>LAND</u>			
Current Use	4,690.24	\$356,595	
Preservation Easements	0.35	\$2,700	
Residential	6,822.36	\$248,531,924	
Commercial / Industrial	961.24	<u>\$52,245,950</u>	
			\$301,137,169
<u>BUILDING</u>			
Residential		\$588,950,091	
Commercial / Industrial		\$120,910,975	
Preservation Easements		<u>\$105,600</u>	
			\$709,966,666
<u>PUBLIC UTILITIES</u>			
Electric		\$167,302,487	
Gas		\$5,797,000	
Water/Sewer		\$1,154,500	
Other		<u>\$79,300</u>	
			\$174,333,287
<u>GROSS VALUATION</u>			\$1,185,437,122
<u>EXEMPTIONS</u>			
Improvements for Persons with Disabilities		\$84,549	
Utility Air and Water Pollution Control		\$14,175,000	
Blind		\$150,000	
Elderly		\$6,219,500	
Disabled		\$572,000	
Wood		\$21,800	
Solar		<u>\$245,500</u>	
			<u>(\$21,468,349)</u>
<u>NET TAXABLE VALUATION</u>			\$1,163,968,773
<u>TAX EXEMPT &amp; NON-TAXABLE</u>			
Land	3,786	\$18,406,224	
Building		<u>\$45,882,000</u>	
<u>TOTAL TAX EXEMPT &amp; NON-TAXABLE VALUATION</u>			\$64,288,224

# EMPLOYEE WAGE SUMMARY

Calendar Year 2018

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Abbott, Justin L	\$2,199.05			\$2,199.05
Aborn, Michael H	\$46,699.20	\$5,017.72	\$9,986.16	\$61,703.08
Aborn, Tyler J	\$14,395.53	\$634.95	\$325.36	\$15,355.84
Acebron, Marcelino G	\$46,699.20	\$6,722.34		\$53,421.54
Alfano, Crista M	\$2,102.81	\$93.42		\$2,196.23
Anderson, Eric	\$249.99			\$249.99
Anderson, Jacob T	\$399.19			\$399.19
Anderson, Philip R	\$49,254.00	\$6,508.91		\$55,762.91
Anderson, Sheldon P	\$2,131.18			\$2,131.18
Andrews, Christopher R	\$6,608.68		\$885.95	\$7,494.63
Attori, Daniel A	\$645.00			\$645.00
Aucion, Gregory D	\$19,064.00	\$3,592.37	\$524.26	\$23,180.63
Bain, Amy E	\$30,014.08			\$30,014.08
Bardwell, Edwin	\$245.27			\$245.27
Barlow, Deborah L	\$8,191.33			\$8,191.33
Bazydlo, Diane R	\$62.40			\$62.40
Beaudette, Laura G	\$13,348.94			\$13,348.94
Beaudoin, James	\$43,712.12	\$3,354.48	\$1,337.36	\$48,403.96
Beaulac, Craig R	\$18,716.62			\$18,716.62
Beaulac, Scott A	\$41,734.24	\$4,519.00		\$46,253.24
Beaulieu, Tracey M	\$4,104.00			\$4,104.00
Berman, Eliot	\$68,170.89	\$7,544.51	\$13,239.32	\$88,954.72
Bilodeau, Richard R	\$20,753.85	\$761.34	\$64.00	\$21,579.19
Blakey, Malinda J	\$21,052.80		\$595.97	\$21,648.77
Blanchette, Stacey	\$64,339.62	\$5,080.71	\$682.50	\$70,102.83
Bourbeau, Debra A	\$1,856.42			\$1,856.42
Bowler, John A	\$23,341.86	\$4,098.18	\$3,555.44	\$30,995.48
Brown, Gregory P	\$4,202.45			\$4,202.45
Buchanan, Robert J	\$52,188.44	\$3,671.81	\$823.20	\$56,683.45
Campbell, Suzanne H	\$1,053.84			\$1,053.84
Caron, John C	\$516.36			\$516.36
Carpenter Jr., Michael J	\$56,845.64	\$11,851.89	\$5,244.94	\$73,942.47
Cepurneek, Robert A	\$42,374.41	\$6,303.73		\$48,678.14
Chamberlin, Chase H	\$2,179.45			\$2,179.45
Chern, Elsa	\$3,124.00			\$3,124.00
Cleary, D Rebecca	\$3,409.89			\$3,409.89
Coady, Tyler A	\$59,530.43	\$5,660.90	\$5,728.64	\$70,919.97
Cohen, Lisa R	\$1,122.80			\$1,122.80
Corriveau	\$2,005.60			\$2,005.60
Cote, Lucia L	\$740.50			\$740.50
Crabb, Katherine M	\$1,359.18			\$1,359.18
Craig III, Clark A	\$49,678.53	\$5,298.88		\$54,977.41
Croft, Jessica S	\$645.00			\$645.00
Cutting, Nicolas R	\$11,358.53		\$600.00	\$11,958.53
David, Alicia C	\$7,077.41			\$7,077.41
David, Hunter A	\$1,936.10			\$1,936.10
Degelsmith, Amanda B	\$802.50			\$802.50
Eastman Jr, David John	\$27,970.61	\$1,830.18	\$1,147.74	\$30,948.53
Eaton, Donald	\$8,670.81			\$8,670.81

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

# EMPLOYEE WAGE SUMMARY

Calendar Year 2018

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
England, Katherine D	\$150.00			\$150.00
Ericsson, Jennifer A	\$12,209.98			\$12,209.98
Espinosa, Matthew R	\$3,661.04			\$3,661.04
Ess, Kathryn S	\$98.56			\$98.56
Fagan, Thomas A	\$169.44			\$169.44
Fellows, Myrton H	\$36,562.80	\$3,932.11		\$40,494.91
Ferguson, Thomas H	\$66,381.99	\$20,933.03	\$5,046.49	\$92,361.51
Fife, Rose M	\$2,129.92			\$2,129.92
Fisher, Lori A	\$73,132.81			\$73,132.81
Francoeur, Margaret	\$232.70			\$232.70
Freeman, Daniel K	\$13,828.15	\$4,262.34	\$1,664.36	\$19,754.85
Gallo, Juiliana M	\$22,789.60			\$22,789.60
Gamelin, Roland A	\$2,639.16			\$2,639.16
Garland, Robert G	\$22,234.51			\$22,234.51
Gilman, Wendy B	\$2,366.36			\$2,366.36
Girard, Christopher J	\$1,489.82			\$1,489.82
Girard, Corey	\$12,047.38	\$825.26		\$12,872.64
Goodacre, Philip J.	\$54,648.72	\$5,266.87	\$5,045.46	\$64,961.05
Gourley, Dana J	\$16,366.10	\$1,041.37		\$17,407.47
Gourley, Noel R	\$60,064.11	\$8,701.32		\$68,765.43
Gow, Chris G	\$12.97			\$12.97
Greenwood-Young, Cindy L	\$21,336.58			\$21,336.58
Griffin, Jennifer B	\$6,744.17			\$6,744.17
Guerrette, Julie	\$901.42			\$901.42
Guertin, Anne-Marie	\$30,469.29		\$896.91	\$31,366.20
Guertin, Benjamin C	\$1,986.89			\$1,986.89
Gunnison, Albert M	\$2,378.76			\$2,378.76
Hadaway, Jill	\$236.64			\$236.64
Hague, Michael D	\$54,121.65	\$7,673.01		\$61,794.66
Harrington, Mitchell R	\$83,423.62		\$9,986.16	\$93,409.78
Hatem, James V	\$150.00			\$150.00
Hayes, Barbara A	\$18,602.87			\$18,602.87
Hayes, Scott B	\$76,296.44	\$12,238.75	\$19,759.77	\$108,294.96
Holdsworth, Amelia L	\$13,782.62			\$13,782.62
Horner, Abigail L	\$1,986.89			\$1,986.89
Horton Kenison, Gale V	\$46,699.20			\$46,699.20
Howard, Alison K	\$4,038.78	\$231.15		\$4,269.93
Hunter, Colleen S	\$999.96			\$999.96
Imse, Peter F	\$250.00			\$250.00
Ives, Timothy K	\$2,356.88			\$2,356.88
Judd, Harold T	\$999.96			\$999.96
Judkins, Kenneth	\$556.11			\$556.11
Kehas, Alethea E	\$608.61			\$608.61
Keller, John J	\$7,683.84			\$7,683.84
Kenyon, Kathleen G	\$22,633.33			\$22,633.33
Kimball, Leland	\$11,053.10			\$11,053.10
King, Delaney J	\$761.25			\$761.25

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

# EMPLOYEE WAGE SUMMARY

Calendar Year 2018

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Kiniry, Benji J	\$249.99			\$249.99
Kirouac, Lindsay M	\$3,289.50			\$3,289.50
Konstantakos, Jennifer H	\$2,766.78			\$2,766.78
Koustas, Maria	\$805.26			\$805.26
Krause, Karen L	\$2,332.80			\$2,332.80
LaBontee, Lynn D	\$25,564.50		\$41.36	\$25,605.86
LaCroix, Scott A	\$957.90			\$957.90
Lacasse, Noah R	\$1,285.77			\$1,285.77
Lagos, Kathy J	\$3,255.51			\$3,255.51
Lambert, Keith B	\$68,565.73	\$7,399.37	\$1,575.83	\$77,540.93
Lamy, Philip T	\$61,390.21	\$12,991.30	\$26,048.95	\$100,430.46
LeBlanc, Matthew S	\$48,522.28	\$10,677.59	\$10,771.37	\$69,971.24
Lessard, Madeline	\$1,354.04			\$1,354.04
Lindquist, Tonia L	\$46,793.62	\$1,005.70		\$47,799.32
Lougee, Margaret M	\$84,349.60		\$1,470.84	\$85,820.44
Lover, Michelle L	\$4,826.02			\$4,826.02
Lucas, Kristina L	\$5,751.00			\$5,751.00
Mahoney, Anne E	\$37,363.22			\$37,363.22
Malilay, Loren W	\$3,984.49			\$3,984.49
Mann, Sarah	\$1,987.28			\$1,987.28
Marquis, Kevin J	\$1,152.43			\$1,152.43
Martin, Tamara	\$40,007.61		\$20.40	\$40,028.01
Marvin, Jonathan W	\$516.36			\$516.36
Mattice, Anne Z	\$18.50			\$18.50
Mattice, Mark E	\$675.24			\$675.24
Maurer, Penny M	\$62.50			\$62.50
McDaniel, Jennifer S	\$1,031.38			\$1,031.38
Merrigan, Arthur	\$68,775.72	\$4,468.43	\$537.48	\$73,781.63
Modini, Thomas J	\$515.78			\$515.78
Mondello, Alicia A	\$3,941.72			\$3,941.72
Mooers, Joyce M	\$54,121.67			\$54,121.67
Moore, Parker Dale	\$725.83			\$725.83
Murray, Michael M	\$49,646.96	\$7,706.78	\$11,789.39	\$69,143.13
Naik, Mridula S.	\$60,376.03		\$2,496.54	\$62,872.57
Nelson, Aimee N	\$4,293.17			\$4,293.17
Nicolopoulos, Christopher R	\$999.96			\$999.96
Nylen, Patrick A.	\$39,081.60	\$3,874.59		\$42,956.19
Oberman, Richard F	\$1,018.32			\$1,018.32
Orcutt, Muriel M	\$2,917.50			\$2,917.50
Ott, Marie L	\$121.16			\$121.16
Parker, Haley M	\$3,265.50			\$3,265.50
Pike, Robert R	\$35,906.19			\$35,906.19
Piroso, Brian M	\$40,794.43	\$6,269.26		\$47,063.69
Porter, Lauren M	\$5,384.95			\$5,384.95
Poulin, Matthew J	\$749.97			\$749.97
Pratte, Matthew A	\$58,036.28	\$9,274.85	\$9,952.56	\$77,263.69
Rabbitt, Michael F	\$5,464.60	\$132.98		\$5,597.58

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

# EMPLOYEE WAGE SUMMARY

Calendar Year 2018

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Ralston, Jessica L.	\$3,414.30			\$3,414.30
Reese, Duane A	\$5,042.60			\$5,042.60
Richards, Lois A	\$20,472.94			\$20,472.94
Rose, Cynthia D	\$64,038.80		\$7,499.40	\$71,538.20
Ruggles, Geoffrey B	\$82,925.60			\$82,925.60
Schaub, Adam A	\$6,615.83	\$939.84		\$7,555.67
Seligman, Adam I	\$459.97			\$459.97
Shuman, Janette V	\$47,585.60	\$17.57	\$7,499.40	\$55,102.57
Siegel, Jeffrey J	\$180.72			\$180.72
Skoglund, Brandon P	\$61,333.94	\$5,984.01	\$2,303.04	\$69,620.99
Smith, Liam C	\$4,872.13			\$4,872.13
Snegach, Alvina	\$35,321.62	\$127.26		\$35,448.88
St George, Jason D	\$105.32			\$105.32
St. Hilaire, Emily	\$1,480.80			\$1,480.80
Stack, David L	\$121,129.20			\$121,129.20
Stone, Scott N	\$234.77			\$234.77
Sweeney, Timothy P	\$90,456.07			\$90,456.07
Szumierz, Shannon E	\$150.00			\$150.00
Taylor, Matthew A	\$80,091.20		\$3,328.72	\$83,419.92
Titus, Beth A	\$5,918.41			\$5,918.41
Urbina, Isabella	\$2,038.15			\$2,038.15
Van Dyke, Michael E	\$5,552.90			\$5,552.90
Van Wyck, Joy L	\$241.80			\$241.80
Vecchione, Michele	\$6,290.14			\$6,290.14
Vincent, Mark E	\$139.20			\$139.20
Vogel, Stephanie J	\$46,699.20		\$9,986.16	\$56,685.36
Vogt, Maggie D	\$1,942.48			\$1,942.48
Wadsworth, Karen O	\$245.96			\$245.96
Walz, Mary E	\$516.36			\$516.36
Wayne, Michael G	\$749.97			\$749.97
Welch-Zerba, Alexandra	\$2,653.24			\$2,653.24
Welcome, Corey A	\$42,374.40	\$6,142.19		\$48,516.59
Westover, Bryan L	\$53,335.80	\$39.59	\$7,499.40	\$60,874.79
Wombolt, Richard D	\$12,009.60	\$1,914.04		\$13,923.64
Wood, Brandon M	\$1,192.55			\$1,192.55
Wood, William H. I	\$147.97			\$147.97
Young, Lawrence C	\$19,072.60			\$19,072.60

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



## **Tax Collector's Report**

For the period beginning 7/1/2017 and ending 6/30/2018

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

### **Instructions**

#### **Cover Page**

- Specify the period begin and period end dates above
- 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: 2018

### **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



**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: 2017	Year: 2016	Year:
Property Taxes	3110		\$2,095,237.46		
Resident Taxes	3180				
Land Use Change Taxes	3120			\$7,900.00	
Yield Taxes	3185				
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	
			2017	2016
Property Taxes	3110	\$15,936,859.00	\$16,506,910.00	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$43,880.00	\$64,650.00	
Yield Taxes	3185	\$4,130.54	\$8,735.30	
Excavation Tax	3187	\$8,217.56		
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies	
			2017	2016
Property Taxes	3110	\$227,189.74	\$10,144.56	
Resident Taxes	3180			
Land Use Change Taxes	3120		\$16.48	
Yield Taxes	3185			
Excavation Tax	3187			
Interest and Penalties on Delinquent Taxes	3190		\$40,988.34	\$339.32
Interest and Penalties on Resident Taxes	3190			
<b>Total Debits</b>		<b>\$16,220,276.84</b>	<b>\$18,726,682.14</b>	<b>\$8,239.32</b>
				<b>\$0.00</b>



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Credits**

Remitted to Treasurer	Levy for Year of this Report	Prior Levies	
		2017	2016
Property Taxes	\$13,939,026.80	\$18,590,787.71	\$7,560.68
Resident Taxes			
Land Use Change Taxes	\$9,790.00	\$64,666.48	
Yield Taxes	\$4,130.54	\$8,735.30	
Interest (Include Lien Conversion)		\$37,816.84	\$339.32
Penalties		\$3,171.50	
Excavation Tax	\$8,217.56		
Other Taxes			
Conversion to Lien (Principal Only)			
Carry over credits - Property Taxes		\$5,307.50	
Discounts Allowed			

Abatements Made	Levy for Year of this Report	Prior Levies	
		2017	2016
Property Taxes		\$16,181.58	
Resident Taxes			
Land Use Change Taxes			\$339.32
Yield Taxes			
Excavation Tax			
Other Taxes			
Current Levy Deeded			



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies	
		2017	2016
Property Taxes	\$2,225,021.94	\$15.23	
Resident Taxes			
Land Use Change Taxes	\$34,090.00		
Yield Taxes			
Excavation Tax			
Other Taxes			
Property Tax Credit Balance			
Other Tax or Charges Credit Balance			
<b>Total Credits</b>	<b>\$16,220,276.84</b>	<b>\$18,726,682.14</b>	<b>\$8,239.32</b>
			<b>\$0.00</b>

**For DRA Use Only**

Total Uncollected Taxes (Account #1080 - All Years)	<b>\$2,259,127.17</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$443,758.21</b>



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Lien Summary**

**Summary of Debits**

Prior Levies (Please Specify Years)

	Last Year's Levy	Year: 2016	Year: 2015	Year: 2014
Unredeemed Liens Balance - Beginning of Year		\$237,003.87	\$155,530.20	
Liens Executed During Fiscal Year	\$301,814.52			
Interest & Costs Collected (After Lien Execution)	\$295.39	\$11,523.55	\$32,604.66	
<b>Total Debits</b>	<b>\$302,109.91</b>	<b>\$248,527.42</b>	<b>\$188,134.86</b>	<b>\$0.00</b>

**Summary of Credits**

Prior Levies

	Last Year's Levy	2016	2015	2014
Redemptions	\$24,325.82	\$117,289.09	\$108,975.47	
Interest & Costs Collected (After Lien Execution) #3190	\$295.39	\$11,523.55	\$32,604.66	
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$277,488.70	\$119,714.78	\$46,554.73	
<b>Total Credits</b>	<b>\$302,109.91</b>	<b>\$248,527.42</b>	<b>\$188,134.86</b>	<b>\$0.00</b>

**For DRA Use Only**

Total Uncollected Taxes (Account #1080 - All Years)	<b>\$2,259,127.17</b>
Total Unredeemed Liens (Account #1110 -All Years)	<b>\$443,758.21</b>



**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

07/31/2018

**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.

Mrudula Nair 7/31/18

Preparer's Signature and Title

# TAX RATE CALCULATION

2018

Total Taxable Assessment	\$1,163,760,273
State Ed. Taxable Assessment	\$1,003,681,286

## TOWN PORTION

Total Appropriations	\$13,250,573		
less: Town Revenues	(\$4,775,070)		
Fund Balance	\$0		
add: Overlay	\$760,927		
War Service Credits	\$180,250		
Net Appropriation (raised by taxes)	\$9,416,680	Town Rate	\$8.09
			Percent of Total
			29.1%

## SCHOOL PORTION

Net Appropriations	\$22,874,733		
Net Education Grant	(\$3,758,568)		
State Education Taxes	(\$2,173,420)	Local School Rate	
Net Appropriation (raised by taxes)	\$16,942,745	\$14.56	52.4%

## STATE EDUCATION TAX PORTION

State Ed. Taxes to be raise	\$2,173,420	\$2.17	7.8%
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## COUNTY PORTION

Due to County	\$3,449,044		
Net Appropriation (raised by tax)	<u>\$3,449,044</u>	County Rate	\$2.96
			10.7%

## TAX COMMITMENT CALCULATION

Total Property Taxes Assessed	\$31,981,889		
less: War Service Credits	(\$180,250)		
Total Property Taxes Committed	\$31,801,639	Total Tax Rate	\$27.78

**TOWN CLERK REMITTANCE REPORT**  
**TOWN OF BOW**  
**July 1, 2017 – June 30, 2018**

<b>GENERAL FUND REVENUES COLLECTED:</b>	<b>FY 2018</b>
COPIES	39.50
CERTIFIED TITLE APPLICATIONS	3862.00
DOG FINES	25.00
DOG LICENSES - STATE	3783.00
DOG LICENSES – TOWN	8555.50
FILING FEES	15.00
FISH & GAME – STATE	483.50
FISH & GAME – TOWN	11.00
MARRIAGE LICENSES - STATE	291.00
MARRIAGE LICENSES - TOWN	28.00
MOTOR VEHICLE PERMITS	2,285,349.20
MUNICIPAL AGENT FEES	34,311.00
POLE LICENSE	10.00
RETURNED CHECK FEE	350.00
SEWER INTEREST	122.70
SEWER RENTS RECEIVABLE	197,116.39
UNIFORM COMMERCIAL CODE FEES	1980.00
VITAL STATISTICS RESEARCH - STATE	2705.00
VITAL STATISTICS RESEARCH – TOWN	1581.00
<b>TOTAL REMITTED TO TREASURER</b>	<b>2,540,618.79</b>

Respectfully Submitted By:

*Mridula Naik*

Mridula Naik, Town Clerk/Tax Collector

# Treasurer's Report

## Summary, 2017-2018

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>BALANCE</u>
<b>BEGINNING BALANCE</b>		<b>\$19,650,432.61</b>
<b>Receipts</b>		
Town Clerk-Tax Collector Deposits	\$36,686,856.92	
Other Department Deposits	\$1,842,069.51	
State Grant Transfers	<u>\$887,091.00</u>	
	\$39,416,017.43	
<b>Disbursements</b>		
Payroll Paid	(\$3,547,758.09)	
Invoices Paid	(\$38,958,971.97)	
State Motor Vehicle Fees	(\$583,206.35)	
State Vital Statistics Fees	<u>(\$2,202.00)</u>	
	(\$43,092,138.41)	
<b>Other Transactions</b>		
Interest Earned	\$171,309.90	
Bank Fees	(\$35.00)	
Transfer to Other Accounts	(\$37,500.00)	
Returned Checks	(\$16,394.34)	
Voided Checks	<u>\$25,908.31</u>	
	\$143,288.87	
<b>ENDING BALANCE</b>		<b>\$16,117,600.50</b>

### Fund Allocation

Conservation Fund	\$14,357,576.36
Heritage Commission Fund	\$418,985.78
Recreation Funds	\$14,574.50
Welfare Fund	\$91,456.28
300th Anniversary Fund	\$32,900.56
Drug Forfeiture Fund	\$1,819.09
Grant Funds	\$1,764.10
Water Fund	\$184,684.81
Sewer Fund	(\$9,330.91)
Capital Project Funds	(\$9,330.91)
General/Misc. Funds	<u>\$1,032,500.84</u>
	\$16,117,600.50

### Property Tax Receipt Distribution

Due to School District	(estimate)	(\$8,386,005.50)
Due to Merrimack County	(estimate)	(\$1,724,522.00)
<b>Town Funds</b>	<b>\$6,007,073.00</b>	

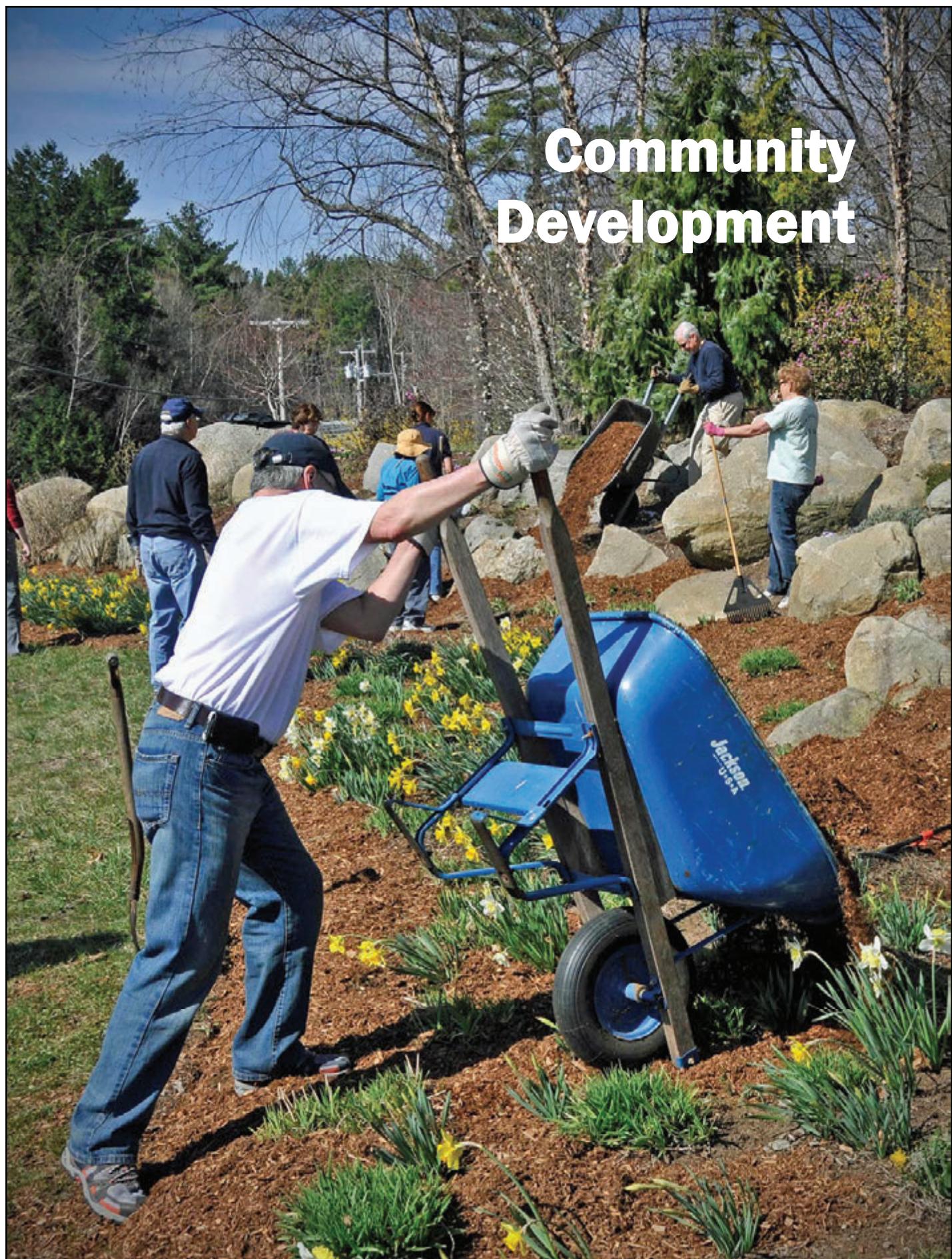
# TRUST FUNDS

## REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW ON JUNE 30, 2018

### CAPITAL RESERVES MS-9

FUND NAME	BEGINNING BALANCE	NEW FUNDS	UNREALIZED GAINS	REALIZED GAINS	CASH CAPITAL GAINS	FEES	WITHDRAWALS	ENDING BALANCE	BEGINNING BALANCE	INCOME		ENDING BALANCE	GRAND TOTAL OF PRINCIPAL & INCOME
										PRINCIPAL	EXPENDED		
Cemetery Development Fund	84,637.42	0.00	(1,866.51)	(115,911)	0.00	(225,84)	0.00	84,285.67	32,925.76	1,833.96	0.00	34,759.72	119,055.39
Fire Department Equipment	219,479.09	0.00	(3,737.86)	(300,67)	0.00	(585,59)	(49,783.00)	168,809.93	618,42	4,755.74	0.00	5,374.16	174,184.09
Fire Trucks	210,445.13	25,000.00	(23,586.43)	(1,460,83)	0.01	(2,836,30)	0.00	1,065,216.12	337,881.71	23,069.01	0.00	360,750.72	1,425,966.84
Highway Construction	327,598.84	120,100.93	(66,77)	(52,62)	0.00	(447,081.05)	0.13	132,251.75	3,762.71	(133,963.56)	0.00	2,060.90	2,061.03
Land Purchase	228,734.05	0.00	(5,045,50)	(313,34)	0.00	(610,43)	0.00	227,870.28	77,763.22	4,957.57	0.00	82,710.79	310,581.07
Library Lower Level	98.36	0.00	(2,18)	(0.11)	0.00	(0.24)	0.00	98.31	121,42	2,14	0.00	123,56	221,87
Municipal Buildings and Grounds	380,196.99	120,000.00	(11,033,29)	(666,94)	0.00	(1,251,89)	0.00	498,278.96	1,254,26	10,330.53	0.00	11,984.79	509,963.75
Parks & Recreation Department Equipment	30,269.53	6,83	0.00	(5,83)	0.00	(40,91)	(30,229,61)	0.01	366,49	288,91	(516,06)	139,34	139,35
Parks & Recreation Fields & Parking	41,515.72	15,000.00	(1,246,32)	(75,02)	0.00	(140,45)	0.00	56,300.25	7,420,19	1,161,15	0.00	8,581.34	64,881.59
Police Department Equipment	239,062.72	25,000.00	(2,043,23)	(357,68)	0.00	(687,30)	(1170,741,00)	92,276.74	684,18	5,615,96	0.00	6,300.14	98,576.88
Public Safety Building	515,660.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00
Public Works Department Equipment	130,000.00	(9,967,91)	(863,68)	0.00	(1,633,08)	(192,980,69)	450,172,85	1,241,277,37	13,440,16	0.00	0.00	254,717,53	704,890,38
Bridge and Highway Construction	790,053.00	120,000.00	(10,026,23)	(0,992,23)	0.00	(2,160,68)	(453,965,48)	452,834,61	389,819,85	17,823,86	0.00	407,643,66	860,478,27
Bow School District	450,419.98	300,000.00	(14,886,33)	(91,019)	0.00	(1,765,25)	(75,443,61)	672,299,73	24,598,10	14,604,42	(27,706,39)	11,496,13	683,795,86
Bow School District Paving	696,71	0.00	(15,36)	(0,87)	0.00	(187)	0.00	7,913,60	15,12	0.00	0.00	8,622,59	15,12
Bow School District HVAC	350,003.12	0.00	(7,718,32)	(479,35)	0.00	(933,82)	0.00	348,589,95	173,573,01	7,584,02	0.00	18,157,03	529,746,98
Bow School District Pickup Truck	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
New School Construction/Additions	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	68,149.97	0.00	(1,502,91)	(93,35)	0.00	(181,82)	0.00	67,874,80	63,656,09	1,476,68	0.00	651,32,77	133,007,57
Unanticipated Special Education Costs	271,411.75	0.00	(5,985,44)	(37,1,73)	0.00	(724,14)	0.00	270,315,88	94,056,49	5,881,09	0.00	98,937,58	370,253,46
Sewer System	15,664.78	0.00	(345,46)	(21,44)	0.00	(41,178)	0.00	15,601,56	4,859,23	339,40	0.00	5,198,63	20,800,19
Bridge Capital Reserve Fund	187,009,44	0.00	(4,124,12)	(256,13)	0.00	(498,94)	0.00	186,254,37	42,379,81	4,052,25	0.00	46,32,06	232,686,43
AREA School Capital Improve-Dunbarton Fees	63,785,67	48,800.00	(2,439,32)	(147,06)	0.00	(273,80)	0.00	110,165,01	1,734,61	2,280,76	0.00	4,015,37	114,180,38
Municipal Facilities Emergency Repair	29,783.20	0.00	(656,81)	(40,78)	0.00	(79,46)	0.00	29,662,96	932,26	645,37	0.00	1,577,63	31,240,59
Athletic Fields and Facilities Fund	28,750.00	28,750.00	(1,270,43)	(41,47)	0.00	(83,14)	0.00	57,375,39	0.00	692,36	0.00	692,36	58,067,75
Community Building Fund	0.00	5,000.00	(110,36)	(6,05)	0.00	(9,91)	0.00	4,984,04	0.00	87,19	0.00	87,19	5,071,23
Library Building Maintenance Fund	0.00	5,000.00	(110,36)	(6,05)	0.00	(9,91)	0.00	4,984,04	0.00	87,19	0.00	87,19	5,071,23
Library Emergency Repairs Expendable Tr.Fd.	6,567,82	10,000.00	(366,20)	(21,10)	0.00	(37,36)	0.00	16,529,16	75,76	317,10	0.00	392,86	16,922,02
Private Water Well Pollution Mitigation Fund	11,763,72	0.00	(259,43)	(16,12)	0.00	(31,39)	0.00	11,716,21	8,207,17	254,90	0.00	8,462,07	20,178,28
Health Rain Imbursement Expendable Fd	0.00	80,100.00	(1,461,28)	(97,02)	0.00	(158,53)	(13,849,72)	65,984,73	0.00	1,396,57	0.00	1,396,57	67,391,30
<b>CAPITAL RESERVE FUND TOTAL</b>	<b>5,385,874.52</b>	<b>1,030,757.76</b>	<b>(109,886,51)</b>	<b>(7,827,12)</b>	<b>0.01</b>	<b>(15,525,45)</b>	<b>(1,424,084,16)</b>	<b>1,644,160,70</b>	<b>126,756,32</b>	<b>(162,176,01)</b>	<b>1,608,740,81</b>	<b>6,567,836,37</b>	

# Community Development



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2018 BOW ANNUAL REPORT 113

# *Community Development Department*

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## **COMMUNITY DEVELOPMENT DEPARTMENT**

**Matt Taylor, Director**

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

Your Community Development staff have had a very busy year helping Town boards and committees and working on special projects. Some of these special projects included considerable review of the Bow/Concord Highway project, providing assistance with the Hazard Mitigation Plan update, and preparing a successful feasibility study grant application to extend the municipal water system north. The Department has also assisted the Planning Board and the Board of Selectmen with proposed zoning changes and a TIF district for South Bow. Building activity remained steady and figures are shown in the report from the building inspector. The value of new commercial construction skyrocketed from the previous year however with one project adding a quarter million square feet of floor space. The value of new commercial starts was \$12,250,000 in 2018 compared to \$1,445,000 in 2017—an increase of 748 %!

I have worked here in Bow for about three years now, but I have lived and worked in New Hampshire for the past nineteen 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.

Respectfully Submitted,  
Matt Taylor  
Community Development Director

# BUILDING INSPECTION

**Bob Pike, Building Inspector**

There was a small reduction in residential construction in 2018 and the trend seems likely to run steady in the coming year. The construction industry is definitely staying on a steady path and likely to continue into the New Year.

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](mailto:Bpike@bownh.gov) or visit the Town's website at [www.bownh.gov](http://www.bownh.gov).

## Permits Issued

	2016	2017	2018
New Single Family Homes	26	21	18
Additions	16	8	20
Garages	3	8	3
Decks	7	12	9
Residential Renovations	21	33	31
Commercial New	2	5	1
Commercial Additions/Renovations	5	14	10
Electrical	55	54	86
Plumbing	14	14	25
Mechanical	96	82	89
Signs	13	5	4
Misc.	21	16	16
Demolition	5	1	3
Fire	0	0	1
Water Connection	4	8	0
Sewer Connection	0	1	0
Pools	7	10	10
Sheds	15	6	13
Basement Renovations	6	11	5

Total Permits 344

Total Building Permit Inspections for 2018: 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 at the Old Town Hall in May and the second was hosted by Bow Auto Parts in their new building.

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 with a two-pronged approach. The Commission supported a successful warrant article last year to create a tax increment finance district to help fund a waterline extension from Bow's water system, and the BDC has also assisted with a proposed revenue sharing plan presented to the City of Concord in an effort to negotiate the extension of a City waterline to the area. This year the BDC has offered support for another TIF District in South Bow with a goal of bringing water and sewer to an area adjacent to Route 3A.

The BDC would like to thank Colleen Hunter and Dick Kraybill for serving on the Commission over the past several years. Colleen will continue to serve as an alternate Selectmen's representative and Dick plans to continue his volunteer work on other Town committees. The Commission would also like to welcome Selectman Matt Poulin and Cody Herrick as new members.

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:** Matt Taylor (Community Development Director), Stan Emanuel (Vice Chair), Bill Hickey (Chairman), Larry Haynes, Bryan Westover (Assistant Planner). **Standing:** Matthew Poulin (Selectman), John Meissner, Chris Johnson, Dave Stack (Town Manager), Don Berube, Jr., Cody Herrick, Mike Percy.  
**Not Pictured:** June Branscom, and Colleen Hunter (Selectmen).

# 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 (CNHRPC Executive Committee) 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 2018, CNHRPC undertook the following activities:

- Completed the development of the Central/Southern NH Comprehensive Economic Development Strategy (CEDS) for the 20-community CNHRPC region, plus six communities within the Southern New Hampshire Planning Commission region.
- Provided Hazard Mitigation Plan update development assistance to nine community Hazard Mitigation Committees. In Bow, staff completed work on the Bow Hazard Mitigation Plan 2018 with the Hazard Mitigation Committee and provided final materials for Town implementation through funding from the NH Homeland Security and Emergency Management (NH HSEM) and the Federal Emergency Management Agency (FEMA).
- Continued to implement the CNHRPC Regional Brownfields Program through funding from the United States Environmental Protection Agency (EPA). For more information on brownfields and the regional Brownfields Assessment Program please visit [www.cnhrpc.org/cnhrpc-brownfields-program](http://www.cnhrpc.org/cnhrpc-brownfields-program).
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). Matt Taylor is the Town's TAC representative. In 2018, CNHRPC held six (6) TAC meetings. The CNHRPC TAC ranked the region's Transportation Alternative Program projects, participated in the development of the Long-Range Transportation Plan and was involved with the initiation of the NHDOT Fiscal Year 2021-2030 State of New Hampshire Ten Year Transportation Improvement Plan Update.
- Completed over 200 traffic counts in the region as part of its annual Transportation Data Collection Program. In Bow, CNHRPC conducted seven (7) traffic counts along state and local roads.
- Continued to support an enhanced volunteer driver program (VDP) in our region that was established in November 2011 through CNHRPC's 2010 Coordinated Transportation Plan efforts. In 2018, the VDP provided over 3,500 rides to seniors and people with disabilities for essential medical appointments and vital services that help the residents of our region remain independent. The goal of the planning effort was to reduce transportation costs for those in need while increasing coordination between existing transportation providers. In Bow, there are currently three residents receiving rides and one driver providing rides through the enhanced Mid-State RCC Volunteer Driver Program.

- CNHRPC staff continued to promote CommuteSmart New Hampshire. Staff organized the CommuteSmart Central NH Commuter Challenge (May 14-18, 2018), including a Bike to Work Day Breakfast, contest prizes, and outreach through newsletters and social media. Staff provided coordination support to the CommuteSmart NH Program that works to support transportation demand management services and rideshare coordination across the state. Working closely with other Regional Planning Commissions and other organizations, staff will continue to organize and participate in a Coordination Committee, establishing commuting challenges and continuing outreach and recruitment of local businesses and employers. Additional information on CommuteSmart New Hampshire can be found at [www.commutesmartnh.org](http://www.commutesmartnh.org).
- CNHRPC staff participated in the planning and preparation of the 2018 NH Complete Streets Conference, held in October, working closely with the New Hampshire Department of Transportation's Complete Streets Advisory Committee, Regional Planning Commissions, and Bike-Walk Alliance of New Hampshire.
- Provided geographic information services (GIS) mapping assistance to local communities. Staff provided local mapping assistance and analysis as requested and maintained a GIS database for each municipality and the region.
- Updated CNHRPC Community Profiles located on the CNHRPC webpage with the most recent American Community Survey (ACS) data. These profiles can be viewed at [www.cnhrpc.org/gis-data/2010-census-data](http://www.cnhrpc.org/gis-data/2010-census-data).

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

# CONSERVATION COMMISSION

**Sandra Crystall, Chair**

The Bow Conservation Commission (CC) under the authority of RSA 36-A, continues to work to conserve the town's natural resources for the benefit of people, wildlife and the environment. 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. In addition, the CC advises the NH Dept of Environmental Services (NHDES) on applications for projects with proposed impacts to wetlands and surface waters (RSA 482-A);

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

## MEMBERS

Sandra Crystall, Chairperson  
Wendy Waskin  
Bob Ball  
Amanda Kallenbach  
Michael Hansen

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 CC held 13 meetings and convened four site walks to review proposed projects seeking wetland conditional use permits (CUPs) for impacts to wetland or wetland buffers or to review proposed open space subdivisions. The commission reviewed five applications for wetland CUPs and three projects requiring NHDES wetland permits.

The CC maintains memberships in the NH Association of Conservation Commissions, the Upper Merrimack River Local Advisory Committee, and the NH Association of Natural Resource Scientists. 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, Invasive Species Academy, NHDES Aquatic Mitigation Fund workshop, Saving Special Places conference, and Volunteer Lake Assessment training.

## Activities

The CC focused on several project areas this year, including managing water quality and milfoil invasion in Turee Pond, and planning for a Natural Resources Inventory.

### Turee Pond

In 2015, our 47 acre natural pond was identified as having the invasive variable milfoil, which likely came from boats that transported it from an area waterway. In 2016 the pond was treated with an herbicide to kill as much milfoil as possible. In 2017 and 2018, specially trained divers harvested a total of almost 2,000 gallons of invasive variable milfoil from Turee Pond. A grant from NHDES covered part of the costs of that removal work.

In 2018, the CC continued 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. This cooperative effort allows biologists, communities, and lake associations to make educated decisions regarding the future of New Hampshire's lakes and ponds.

The CC sampled the pond and inflowing streams for water quality several times between June and September 2018 using specific protocols. The water quality data collected were pH, turbidity, Secchi disk depth, alkalinity, conductivity, chloride, nitrogen, 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 as a water softener) in our surface waters. Additional sampling for chloride (typically from road salt) was conducted in streams in April, after snowmelt and elevated chloride levels were observed.

### Other activities

In addition, the CC:

- Conducted monitoring of easements on town lands, in particular, those held by NH Fish and Game and managed by the Office of Strategic Initiatives (formerly the Office of State Planning).
- Coordinated with Bow Open Spaces, Hilary and Jeff Warner, and Aaron Saffian whose Eagle Scout project was to build a trail on the Hammond Nature Preserve. Check out the “Life Trail” when you next take a walk at the Hammond Preserve.
- Gave a presentation at the NH Lakes Congress about how a Conservation Commission may be involved in invasive species management in a lake.

### Upcoming projects

The CC will be conducting a Natural Resources Inventory to develop information in support of the management of current town lands and identification of other resources that warrant protection.

The CC hopes to collaborate with Bow High School students on projects that can inform our knowledge of or address local natural resource issues. We are interested in increasing community engagement and welcome any residents who are interested in the protection of Bow’s natural resources. We look forward to continued collaboration with Bow Open Spaces

The CC meets monthly on the second or third Monday of the month (the Monday before the Planning Board meeting).

We welcome Michael Hansen, our newest member, and thank Dave Kirkpatrick and Dave Eskeland for their time and effort during their tenure on the CC.

We appreciate the support of Alvina Snegach, clerk in the Community Development Department.



**Seated L to R:** Wendy Waskin, Sandra Crystall Chair, Alvina Snegach  
Community Development Clerk, **Standing L to R:** Michael Hansen,  
Amanda Kallenbach.



Dave Eskeland

# PLANNING BOARD

**Bill Oldenburg, Chairman**

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

The Board met 18 times during 2018 at public meetings to review development applications and proposed changes to Town ordinances and regulations. In addition, the Board conducted ten site walks. Site walks provide the board and other interested residents an opportunity to view properties proposed for development. The Board received thirteen new applications in 2018, compared to fifteen in 2017.

In 2018 the Board approved one site plan for a new or expanded business, nine requests for minor modifications to site plans, three residential subdivisions, three non-residential subdivisions, and six conditional use permits. No residential site plans for new dwelling units were presented to the Planning Board in 2018. The Town issued eighteen building permits for new dwelling units compared to twenty-one last year.

There were no zoning changes proposed for the 2017 Town Meeting. This year, the Board has proposed four zoning changes, including a new South Bow Mixed Use District and several housekeeping changes.

The Board adopted a public safety impact fee in 2017. This year a total of \$18,761 was collected to help 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 2018.

Respectfully submitted,  
Bill Oldenburg, Chair

Sandy Crystall, Vice Chair  
Tony Reynolds, Secretary  
Harold Judd, Select Board representative  
Don Berube, Jr.  
Allen Lindquist  
Adam Sandahl  
Matthew Poulin, Alternate Select Board representative  
Willis Sloat, Alternate  
Kristen Hayden, Alternate  
David Glasier, Alternate



**Seated:** Sandra Crystall, Bill Oldenburg, Tony Reynolds.  
**Standing:** Matt Taylor (Community Development Director), Allen Lindquist, Willis Sloat, Don Berube Jr., Adam Sandahl, David Glasier. Not pictured: Kristen Hayden, Harry Judd.

# ZONING BOARD OF ADJUSTMENT

Harry Hadaway, Jr., *Chairman*



**Standing L to R:** Matt Taylor (Community Development Director), Tony Reynolds, Stephen Buckley, Maya Dominguez. **Seated L to R:** Donald Burns, Harry Hadaway, and Alvina Snegach (Community Development Clerk). **Not pictured:** Bob Ives and Tom Fagan.

*Photo by Eric Anderson.*

## MEMBERS

Harry C. Hadaway, Jr., Chairman  
Robert W. Ives, Vice Chairman  
Donald A. Burns, Secretary  
Tony Reynolds, Regular Member  
Maya Dominguez, Alternate Member  
Thomas A. Fagan, Alternate Member  
Stephen Buckley, Alternate Member

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

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

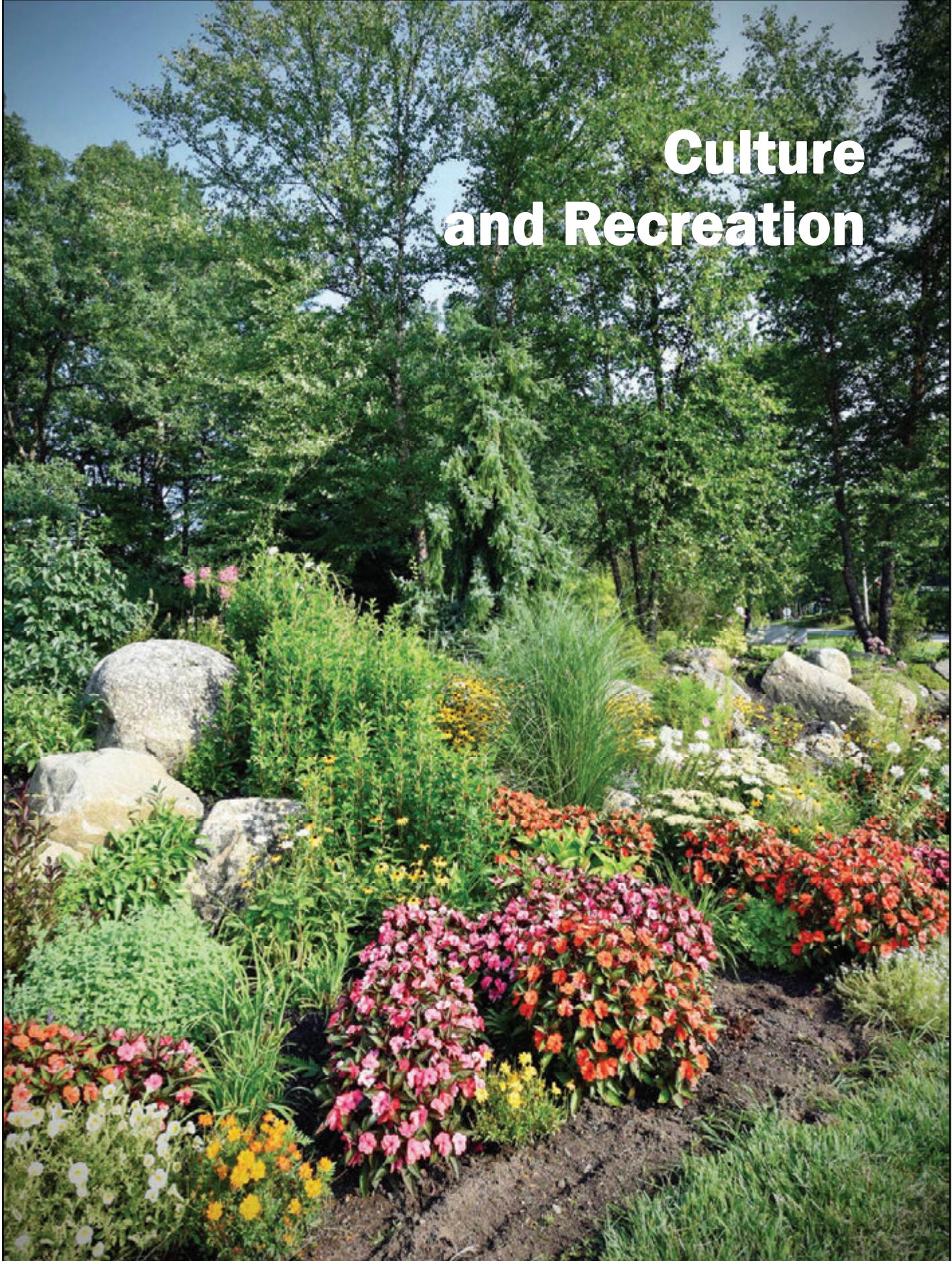
The ZBA is a 10-member Board consisting of five regular members and five alternate members appointed by the Board of Selectmen to a 3-year term. There were a few changes in the composition of the Board in 2018. Regular Member LeaAnne Haney had resigned and Alternate Maya Dominguez was appointed as a regular member. Also, the Board welcomed the addition of Stephen Buckley, a long-term Bow Resident and an Attorney for the NH Municipal Association. Welcome Steve! The Board of Selectmen reappointed Tony Reynolds to another three-year term. 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 2018 the Board held seven 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 six site walks held in 2018. This past year the Board received four applications for relief (one variance and three special exceptions). All the special exceptions and variances were granted. Also, the Board dismissed one Appeal of the Administrator's Decision from 2017 and upheld the Administrator's Decision in another Appeal from 2017.

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 2018, the ZBA Rules of Procedure were updated once in order to include the incorporate the latest legislative changes.

The Board would like to thank Town officials, citizens, and business owners for their support, with special thanks to Community Development staff for their administrative support. 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**

The move to Robinson Road is complete, cataloging has begun, and documents and photos are being scanned for the website.

We welcomed David Lindquist and Eric Anderson to the Commission. David's knowledge of Bow Mills and Bow Junction area will be beneficial as we reconstruct the lost history of the area, and we are pleased to continue to avail ourselves of Eric's knowledge and expertise.

In January, we held a successful open house in the Baker Heritage Room. We are currently displaying some recently acquired early American artifacts. The room is staffed the 2nd Thursday and 3rd Saturday of the month from 10:00 a.m. to 2:00 p.m. thru March; then the 2nd Thursday from 3:00 p.m. to 7:00 p.m. and 3rd Saturday from 10:00 a.m. to 2:00 p.m., April through June; and by appointment (603-228-8149).

A Commission member has completed a N. H. Historical Society course in Caring for Old Books and handouts are available to those interested.

In June over 100 people toured the 1760 home of Capt. Benjamin Bean, built by Francis Carr and restored and owned by Bill and Gisele Emerson. Applications for historic house signs can be picked up at the municipal building.

The 1894 School House was also open and visitors got to visit with students who had attended school there prior to 1947.

Arthur G. Cheney donated a granite wagon wheel jig stone from the former Edward A. Cheney blacksmith shop on Woodhill Rd. Department of Public Works and Aerial Crane Service moved and installed the stone in front of the Heritage Commission building on Robinson Road.

Annual Fall Heritage Day included learning about the old construction and the new repairs needed for the 1832 Crossroads Community Church steeple struck by lightning, as well as, exploring old time crafts like blacksmithing and granite splitting. The day ended with a memorial bell ringing ceremony for 39 Bow residents.

We can always use help restoring old scrapbooks, identifying photos, cataloging items, staffing the Baker room, and caring for our historic buildings. Your support is appreciated.

Contact Faye Johnson 603-228-8149 or [fjohnson915@myfairpoint.net](mailto:fjohnson915@myfairpoint.net)



**Standing L to R:** James Dimick, Sue Wheeler, Maureen Arsenault, David Lindquist, Gary Nylen, Chairman, Faye Johnson. **Missing from photo:** Eric Anderson

# BAKER FREE LIBRARY

**Lori Fisher, Director**

## Library Mission Statement

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

## Community Use of Library Facilities

2018 was our first full calendar year of use of the renovated Lower Level spaces, and our meeting room use and statistics reflect the need for this type of space in our community. In 2016, before the Lower Level opened in March 2017, we had a total of 40 groups use our two meetings rooms for 209 meetings. In 2018, we have had 100 groups use our 7 meeting rooms for 441 meetings or events, more than doubling the number of groups using the spaces and the number of meetings and events they hold. Remember that for non-profit purposes, Bow residents can use these meeting spaces free of charge. We average 24 groups a month who use our spaces, holding an average of 37 meetings per month. Our busiest months are April, May, and October, so be aware of that when you try to schedule to use our spaces during those times! We continue to allow the rental of meeting rooms to businesses, with 4 businesses taking advantage of that in 2018. The 2017/18 revenue from those rentals (\$5,925) was designated by the Library Trustees to support the maintenance of our facilities. We appreciate the care and consideration shown by groups to keep these spaces clean and wonderful for our whole community for years to come.

## Outreach into Bow

As the use of our facilities has gone up in 2018, so has the outreach we provide into the community. We truly believe that meeting our residents where they are at is a crucial component to strengthening our community. We offer two book clubs at White Rock Senior Living each month, hold our Eager Readers book group at the elementary school every fall and spring, and visit every 7th and 8th grader at Bow Memorial School to share tools and tips on mindfulness and meditation to prepare them for the transition to high school and college. Our staff tries to be active at various community gatherings, and to partner with other town departments and non-profit groups to bring needed information and resources to Bow. Our most recent effort, unveiling in late December 2018, was to consolidate all Bow school, town, and library calendars through Burbio. This effort comes after years of discussions about how to create a community calendar so no one misses an important event or meeting in town. Visit [www.burbio.com](http://www.burbio.com) and enter our zip code 03304 to see the calendars that you can sign up to view. This service is free, and is compatible with your current Google calendar and Amazon Alexa. We're all better off when we know what is going on in our town!



Bow Police Chief Margaret Lougee reads to one of our Storytime groups in 2018. Photo by Eric Anderson.

## **New Youth Services Librarian**

Jennifer Ericsson, our Children's Librarian for over 17 years, retired in early 2018. She provided excellent service to the youth of our community, and many were sad to see her depart. A change like this does give us the opportunity to assess our staffing, community needs, and future plans. After a three-month search, the Library Board of Trustees hired Juliana Gallo as our new Youth Services Librarian on the recommendation of the search committee headed by the Director. Juliana's experience with developing and leading vibrant youth programming, along with her collaborative attitude and kind personality, make her a tremendous asset to our community. Juliana came to us from Concord Public Library, and is completing her Master's Degree in Education – Library Media from Plymouth State University in 2019. We are thrilled to have Juliana on our staff team!



*Photo by Eric Anderson*

## **Other Staff Changes**

It was with sadness that we said goodbye to Kate Kenyon, one of our Library Assistants for the past four years. She really stepped up to keep programs going after Jennifer Ericsson's retirement, and led great outreach into the Bow Elementary School. With Kate's departure in September, we again evaluated our staff structure and efficiencies. We were able to hire her replacement from within, moving Amelia Holdsworth from a PM Circulation position into a full-time Library Assistant position. Many of you have come to know Amelia in the past four months through meeting room reservation requests, or through her great story time programs for kids under 3. We hired Delaney King, a sophomore at BHS, to fill the part-time PM Circulation Desk position in October. Please say "hello" to her during your next evening visit.

## **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 2018, 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.

Respectfully submitted,

Lori Fisher, Director

#### **2018 Year-End Statistics**

**Total Registered Patrons:** 4,956

##### **Circulating Collections:**

Adult materials circulated: 52,816

Juvenile/Young Adult materials circulated: 41,108

Total materials circulated: 93,924

Total Physical Items in Collection: 44,576

Total Value of Physical Collection: \$893,726

Total materials added in 2018: 4,070

Total materials weeded in 2018: 4,910

Total materials borrowed from other libraries by BFL: 2,107

Total materials loaned by BFL to other libraries: 1,883 (37% increase over 2017)

##### **Classes/Events (includes both in-library and off-site events):**

Adult attendance: 3,081

Total Adult classes/events: 147

Teen attendance: 525

Total Teen classes/events: 22

Juvenile attendance: 3,447

Total Juvenile classes/events: 147

Total attendance: 7,053 (22% increase over 2017)

Total classes/events: 316 (14% increase over 2017)

##### **Meeting Room Use:**

Number of outside groups using meeting rooms: 100

Number of meetings/events by outside groups: 441 (18% increase over 2017)

**Public Computer Use:** 1,712 sessions (13% increase over 2017)

# FROM THE TRUSTEES

The Baker Free Library enjoyed an exceptional year meeting the evolving needs of the Bow community, offering all the services the community has come to expect, together with new services. These services include downloadable eBooks, audiobooks, music, TV series, movies and comics through Hoopla; expanded use of, and generation of rental income from, the new Lower Level meeting spaces; greater collaboration with the three Bow schools to help in their continued educational excellence; two book clubs at White Rock Senior Living; a successful first year as a Passport Acceptance Agency; and an the introduction of the community calendar Burbio. Sign up at [www.burbio.com](http://www.burbio.com).

Per New Hampshire library statutes and the will of Colonel Henry Baker, the Library Board of Trustees consists of five members elected by Bow residents to oversee library management, including budget, long range planning, and staffing. The Trustees work closely with the Library Director to meet the needs and interests of Bow residents. The Trustees welcomed new Library Trustee Jennifer Warburton in April 2018. She joined Chairperson Christine Carey, Treasurer David Withers, Secretary Marc Van De Water, and Benette Pizzimenti. Our thanks and best wishes go to outgoing Trustee C. Pierce Hunter.



**Baker Free Library Trustees 2018**, clockwise starting from bottom: Christine Carey (Chairperson); David Withers (Treasurer); Bennette Pizzimenti; Jennifer Warburton; and Marc Van De Water (Secretary).

*Photo by Eric Anderson*

This year the Trustees reviewed and revised all of the major library policies to ensure that these documents best serve the Library and the Town. The Library's new Long-Range Strategic Plan for 2018-2022 was accepted and published in 2018. The Baker Free Library Trustees updated the mission statement to more accurately reflect the Library's evolving commitment to the Town of Bow: The Baker Free Library connects people and information to expand our horizons and strengthen our community.

The Baker Free Library Foundation endowment continues to grow, and annual fundraising in 2018 raised over \$12,000, which exceeded the \$10,000 goal!

Lori Fisher, Library Director, was elected by her colleagues as New Hampshire Councilor to the American Library Association in October 2018, for a three-year term. She is also the Advocacy Committee Chairperson for the NH Library Association. The Trustees are not surprised that Lori's talents are once again recognized by outside organizations. We are proud that she was chosen to represent the libraries of the State of New Hampshire on a national level.

In April 2018 we experienced significant leaking of the original library building roof which had been replaced in 2013. After consultation with three roofing companies, the Library Trustees had the affected roof replaced, as well as, the drains and rotting trim work on the 1914 building. The cost of this totaled \$25,898, was completed in October. This cost was not budgeted, and was paid with funds from the 2017/18 budget that became available after the retirement of the Children's Librarian, through the use of rental monies from for-profit Lower level rentals, and by cutting back on operating expenditures. Given the ongoing issues with the four air handlers/air conditioning units in the building, and the defeat of a warrant article to replace those units in 2018/19, the Trustees decided they did not want to use monies from the Library Emergency Capital Reserve fund (as of 7/1/18, approximately \$16,000) unless absolutely necessary since those funds are likely needed for issues with the air handler/air conditioning units.

The Trustees and the Library always look to effectively and efficiently use Library resources to meet the needs of the Bow community, and this year we meaningfully balanced meeting all the needs while also addressing building maintenance issues without going back to the taxpayers.

Comments and feedback about the library and its services are always welcome. The Trustees invite community input, and monthly Trustee meetings are open to the public. The Trustee meeting schedule, together with a wealth of other information and resources, are available on the Baker Free Library website [www.bowbakerfreelibrary.org](http://www.bowbakerfreelibrary.org). Make sure to take advantage of the world of resources your Library card makes available.

### **Baker Free Library RSA & Special Expenditure Accounts FY 2017/18**

The Baker Free Library has three bank accounts. The main account is the General Operating Account that receives the town taxpayer allocation for the Library's annual budget. The other two accounts are set up through two NH RSAs (NH Revised Statutes Annotated) to provide transparency for additional revenues received outside of the annual town taxpayer allocation.

**RSA Account** (set up per NH RSA 202-A:11-a, including revenues received from income-generating equipment, fines, fees, miscellaneous small donations, etc. from services we provide).

A large portion of these revenues offset expenses which would otherwise be paid from the General Operating Account. Revenues of \$3,145 helped cover overdue letter postage, DVD replacement, lost/damaged materials replacement and employee purchases. \$2,641 in donations we received during the fiscal year were allocated to augment special programs or collections purchases. Out-of-Town card fees go back directly into the General Operating Account as well (\$2,352).

The lease for our 3 printers/scanners comes directly out of this account, partially covered by the revenues (\$1,671) that are received for photocopies and faxes. In 2017/18, the Library received the following new revenue categories: \$7,600 passport acceptance revenue (Library Trustees voted to apply that revenue to cover the cost of the new digital download service, Hoopla); and \$5,925 meeting room rental revenue (Library Trustees voted to apply that revenue to support building and Lower Level maintenance, and in 2017/18 it assisted with payment of the roof repair on the old building).

In 2017/18, the Library Director led a state-wide advocacy workshop for librarians with two speakers from the American Library Association, and also traveled to Washington DC for National Library Legislative Days in May 2018. Expenses for both of those endeavors were reimbursed by NH Library Association, and applied through the RSA account to the General Account, for \$2,920.

Balance 6/30/2017	\$11,653.13
Receipts	\$26,253.70
Interest	\$3.21
Expenses	-\$29,649.59
Balance 6/30/2018	\$8,260.45

Special Expenditures Account (set up per NH RSA 202-A:4-c for grants, bequests, insurance payments etc. that are not covered in the NH RSA mentioned above for the RSA account). In 2017/18, the revenues included monthly public coffee machine revenue, and two New Hampshire Humanities grants.

Balance 6/30/2017	\$6,989.06
Receipts	\$818.09
Interest	\$0.71
Expenditures	\$768.89
Balance 6/30/2018	\$7,038.97

# 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 2018, our offerings included:

## PROGRAMS:

50-Plus Fitness	Granite State Track & Field	Soccer-Pre-K/Kinder
Archery	Gym Time/Open Gym	Sports Day
Basketball For Kindergarten	Hikes	Step it up
Basketball for Adults	Kidz Kamp	Strings Lessons
Body Blast	Lacrosse	Summer Camp
Boot Camp	Line Dancing	Summer Kickball
Bridge	Mindful Meditation	Summer Lacrosse
Cardio Fusion	Granite State Track & Field	Summer Trips
Celebrating Children Pre School	Pay It Forward Fitness	T-Ball
Children's Art Classes	Photography Classes	Tennis Lessons
Christmas Crafts	Pilates Mat Class	Tinkergarten
Counselor in Training	Princess Camp	Volleyball for Adults
Dance Lessons for Children	Safe Sitter	Yoga/Gentle Yoga
Dog Obedience	Ski/Ride Program	Zumba & Zumba Pound
Field Hockey	Snap Happy Photography Class	
Floor Hockey	Snow Shoe	

## SPECIAL EVENTS:

Easter Egg Hunt	Mother's Day Tea	Halloween Party
Holiday Art Workshop	Scarecrows In Bow	Tree Lighting/Santa Visit

**The success** of each 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!

We welcomed new program instructors during 2018: Mary Noce-Photography, Alicia Mondello and Sarah Mann-Youth Sports, Tara Green – Boot camp, Natalie Hunter – Pilates, Meghan Demers – Dance, Muriel Orcutt – Strings, Alethea Kehas – Yoga and Erik Pike – Men's Basketball. We said goodbye to some amazing instructors who touched the lives of many: Laura Beaudette, Michelle Lover, Jennifer Konstantakos and Alex Zerba – Youth Sports, Buffy Buffinga – Boot Camp, Lindsay Kirovac - Dance and Richard Knight – Men's Basketball.

**How does a program begin? With an idea.** Sometimes it is an idea that we pursue and other times it is when someone stops in 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.

**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](http://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”.

**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 228-2222 for any assistance needed. Currently, we do not offer online registration (or credit/debit cards).

**The Bow Community Building** is where you will find your Parks & Recreation Office. It is home to the majority of our programs and events. Many local organizations hold meetings and special events here. The Community Building and The Bow Bandstand are available for rentals through the Parks & Recreation Office.

**The Town of Bow has** five athletic fields, three playgrounds, and one team practice area, the Rotary Park, Bandstand Park and the town ice skating pond, which are maintained by The Bow Department of Public Works. Our fields are open in April and close the end of October, weather depending. For safety purposes, we close the playgrounds in the winter.

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

**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 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 relationship this department shares with other Town Departments/Boards and local 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 and town departments/boards, 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 positive difference for the residents of Bow.

**Thank You** to all our participants and all who support this department. It is 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, CC Director**

The Preschool enjoyed another successful year! We ended 2018 at Celebrating Children with many wonderful memories and learning experiences. Time passes quickly when there is so much fun to be had! 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! We are a Bow Parks & Recreational Program whose classrooms are located at the Bow Town Municipal Building. 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, the Bow Public Safety Building, a trip to the Manchester/Boston Regional Airport Fire Department, Beech Hill Farm, just to name a few...plus many, many parties & feasts!

White Rock Senior Living Center enjoyed visits for our annual Trick or Treat Walk & Christmas Concert. Having our students participate in these special events bring our community together in celebration of the holidays! Celebrating Children continues to participate in Holiday Gifts & Food Drives for our Human Services Department and Child & Family Services of NH.

Our Grand Finale for the school year was our annual “Class Night Presentation”. For the first time, it was held at the Bow High School Auditorium for all our Family & Friends! The students performed, shared their knowledge & enjoyed a slideshow covering their school year fun & events! A big thank you goes out to the Staff at BHS. A very special thank you goes out to BHS students, Connor Parzick & Hunter David, for assisting with the technical side of the program. With their help, our evening was a wonderful success!

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 224-2214 or email us at [cgreenwoodyoung@bownh.gov](mailto:cgreenwoodyoung@bownh.gov)



As Celebrating Children enjoyed our twentieth year, we said good-bye to our Caterpillar Lead Teacher, Kathy Lagos who retired in June. Her dedication and love for children will be missed, but she will continue to substitute for us! As one door closes, another one opens. Another Bow Resident and a Celebrating Children Parent has joined our CC Staff as the new Lead Teacher for our youngest students, the Caterpillars. Aimee Nelson comes with a wonderful background in teaching preschool age children. We look forward to many, more caterpillar adventures in learning.

Celebrating Children truly is a family! It is not unusual for past students to stop in for a visit or to come back and volunteer. Again, a

very special thank you to all our past and present Celebrating Children Families & Talented Staff for continuing to make the school such a wonderful program for our youngest citizens!



**Seated L to R:** Alex Zerba, Laura Beaudette, Loren Malilay, Kate Crab. **Standing L to R:** Cindy Greenwood-Young, Aimee Nelson, Alicia David, Jessica Ralston, Jennifer Konstantakos

### **Our Staff...**

Cindy Greenwood-Young, Director

Kathy Lagos, Lead Teacher

Alicia David, Lead Teacher & Kidz Kamp Instructor

Aimee Nelson, Lead Teacher, Sport Day Instructor, Kidz Kamp Instructor

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

Jessica Ralston, Teacher Assistant & Kidz Kamp Instructor

Jennifer Konstantakos, Teacher Assistant, Sports Day Instructor & Kidz Kamp Instructor

Michelle Lover, Teacher Assistant, Sports Day Instructor, Kidz Kamp Instructor

Alexandra Welch-Zerba, Teacher Assistant & Kidz Kamp Instructor

Loren Malilay, Teacher Assistant, Sports Day Instructor, Kidz Kamp Instructor

Julie Guerrette, Lead Science Teacher

Joy Van Wyck, Substitute

Kate Crabb, Story Time Volunteer

# UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

The Upper Merrimack River Local Advisory Committee, (known locally and affectionately as UMRLAC; pronounced Uhm'-re-lack) capped a busy year in 2018 with a full slate of meetings, events, monitoring activities, public programs, anniversary observations, organizational governance review, updating bylaws, and other activities for the upper Merrimack communities.

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, whitewater park proposal in Franklin, herbicide application in Concord, and state permit applications in Boscawen, Bow, Concord, Franklin, and Northfield. The Committee monitored and provided comment on several Federal Energy Regulatory Commission applications including Eastman Falls, Penacook Lower Falls, Campton, and Lowell, and Lakeport facilities.

The UMRLAC continued its tradition of professional improvement and hosted experts to present on a variety of issues, including eDNA (finding DNA of species in water samples), Low Impact Hydropower Institute, and the state's proposed Instream Flow Program. The Committee reviewed and commented on proposed Aquatic Resources Mitigation grants in the upper Merrimack watershed, and on the state's proposed wetlands rules revision.

In December, the UMRLAC observed the 30th anniversary of the state's Rivers Management and Protection Program (RMPP). Robert Scott, Commissioner, NH Department of Environmental Services, and Program staff were present to provide background on the RMPP and answer questions. The RMPP's and the UMRLAC's logos were rendered together in luxury frosting on a commemorative cake. The UMRLAC continues to support the New Hampshire Rivers Council and Friends of the Northern Rail Trail. The UMRLAC provided a letter of support to the Warner River Nominating Committee. The Warner River joined other designated rivers in the upper Merrimack in the summer. Designated rivers in the upper Merrimack watershed include the Contoocook and North Branch, and Pemigewasset Rivers.

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 the grant to continue the project.

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 Birkhead Science Lectures partnership, and the Upper Merrimack Monitoring Program (UMMP).

The Upper Merrimack Monitoring Program, which has been working for its communities' rivers since 1994, 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, Aurora 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. Nearly 80 volunteers contributed their time to the Upper Merrimack Monitoring Program this year.

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, Granite Shore Power, GZA Environmental, Inc., Nelson Analytical Lab, and Watts Regulator/Webster Valve.

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

The 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](mailto:UMRLAC@MerrimackRiver.org) or through your representatives listed below.

**Boscawen**  
Thomas Gilmore

**Canterbury**  
Anne Dowling  
Adrienne Hutchinson

**Franklin**  
Wayne Ives  
Donna Liolis

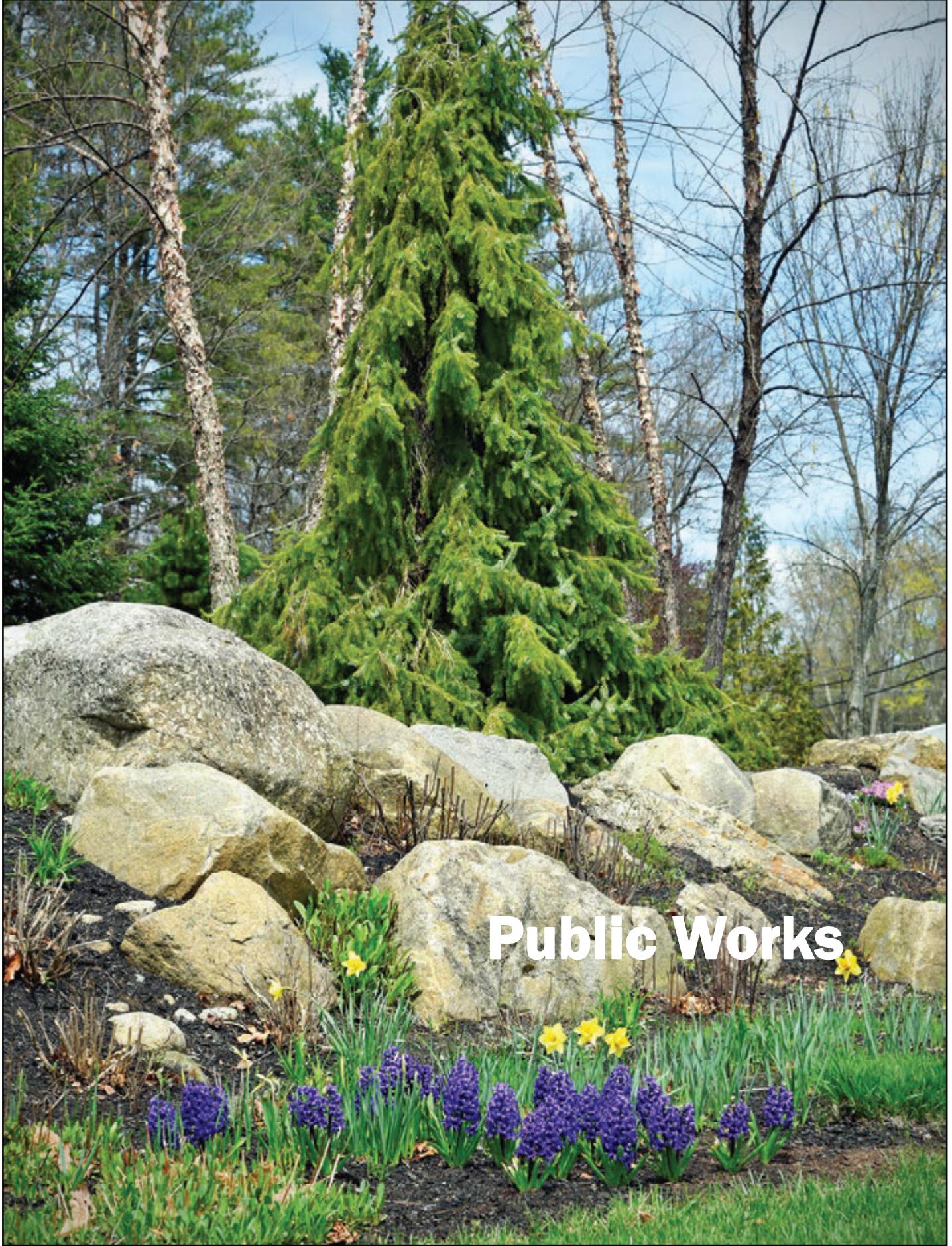
**Bow**  
Krista Crowell  
Michael Hansen  
Gary Lynn

**Concord**  
Rick Chormann  
Gary Lemay

**Northfield**  
Ashley Warner

**At-large**  
Stephen C. Landry  
Nita Tomaszewski  
Michele L. Tremblay





# Public Works

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# Public Works

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## DEPARTMENT OF PUBLIC WORKS

**Timothy Sweeney, Director**

Public Safety throughout the community is our primary goal. The Bow Public Works Department strives to provide the best service possible to all residents and visitors in a timely and cost resourceful manner.

The year of 2018 started out with deep freeze temperatures and then 12 days later, we were encountering what is commonly known as a “January Thaw” with temperatures that reached up to 55 degrees. Any and all snow that had previously blanketed the region melted away quickly. The community encountered 27 snow and ice events that required plow crews to keep the roads conditions safe for the traveling public. We applied 2650 tons of salt and 5800 cubic yards of sand upon the town’s roads and parking lots.

“Spring Cleaning” commenced at all Parks, Public Properties and Cemeteries after the last Ice storm event of Mid-April.

Our summer construction season began by replacing many culvert pipes that were showing signs that failure could and would in time, soon occur. A fine example of such a pipe, (although larger in scale than the pipes the DPW is equipped to replace) was the ten-foot-wide culvert on Birchdale Road. This metal pipe was installed in the 1950’s and according to today’s standards, any pipe that is ten-foot-wide or larger is considered a bridge. This particular pipe was replaced with a bridge structure that is expected to last well into the future for many years.

In preparation for the paving of both Allen Road (2.2 Miles) and South Bow Road (2.7 Miles) we replaced multiple cross culvert pipes and installed multiple lengths of underdrainage pipes to “Dry Up” the sub base gravel layers of the roads to reduce any frost action that may have occurred previously. We also replaced a four-foot diameter culvert pipe that was failing structurally on River Road. This was accomplished with in house staff; alone this project saved approximately \$25,000 in taxpayer’s money.

One additional irrigation water well was installed at Hanson Park location and is estimated to yield 5 gallons per minute, fetching a total of 17 gallons per minute available for irrigating all the park playing fields simultaneously.

Fall cleanup commenced prior to two snow storms in November and an array of freeze thaw cycles continued right up until the New Year’s Eve as we experienced the final snow event of the year.

On behalf of the entire Bow Public Works Staff, we wish to thank each and every Citizen, Board Member, Committee Member and Town organization member for your support and understanding regarding any inconveniences or delays to inquiries you may have endured as we maintained the infrastructure of the community many call Home.



**DWP Staff L to R:** Mike Aborn, Duane Reese, Brian Piroso, Noel Gourley, Bob Cepurneek, Tyler Aborn, Tim Sweeney, Myrton Fellows, Mark Acebron, Rick Wombolt, Noah Lacasse, Mike Hague, Dana Gourley, Phil Anderson, Corey Welcome. **Missing from photo:** Lynn Labontee



Birchdale Bridge (The completed Birchdale Bridge)

# DRINKING WATER PROTECTION COMMITTEE

Tom O'Donovan, Chair

The BDWPC is chartered to support and recommend drinking water protection activities for the town. The committee has 6 resident positions and 3 town appointees, and can be reached at [Bowdrinkingwater@bownh.gov](mailto:Bowdrinkingwater@bownh.gov), the Town website <http://bownh.gov/320/Drinking-Water-Protection-Committee>, or by attending our monthly meetings on the first Monday at the Town Municipal Building.

## Key Committee Items

Volunteer Committee membership is currently good, with six serving members. In particular, our three experts on the Committee from DES and DHHS are critical to effectiveness. Further, the Committee deeply appreciates the support, dedication and participation of Bow Town staff; Alvina Snegach, Noel Gourley and Matt Taylor. Finally, the committee chair has passed from Cindy Klevens to Tom O'Donovan. The Committee is very thankful for Cindy's significant contributions during her years of leadership.

## 2018 Contributions

The Committee provided water testing kits and pickup in June and a follow up seminar in September. Testing results were concerning (see chart below), with higher levels of contamination of arsenic, lead, and radon than expected, and higher than State average. The Committee hosted a seminar to help residents understand and respond to their test results and continues educational efforts.

PARAMETER		Percent Private Wells Above Standard or Advisory	
	Standard	STATEWIDE (2016)	BOW (2015-2018)
Arsenic	10 ppb	20%	54%
Bacteria	Absent	19%	21%
Lead (stagnant)	15 ppb	15%	12%
Lead (flushed)	15 ppb	2%	16%
Radon	2,000 / 10,000 pCi/L	~50% / 24%	77% / 46%
Uranium	30 ppb	~10%	11%
Manganese	0.05 mg/L	40%	39%

Source: NHDOHHS Public Health Laboratory 2016 and BDWPC 2018

The Committee initiated and continues outreach on the new requirements for water testing from the State of New Hampshire (SB247). Efforts focused on Schools and Registered Daycare. Outreach included calls, visits and meetings with people involved in ensuring clean water at those locations.

The Committee provided key background research and information to support the Town's work to resolve the drinking water challenges at Bow Junction. This included information on State grants / loans, research on Concord's water situation, and support to the feasibility study by the Town Engineering firm.

## 2019 Challenges and Focus

As identified in 2018, water sampling results indicate the town is above the state average in arsenic, lead and radon. Each of these has potentially significant impacts on the health of Bow residents. The committee will continue to work this challenge through education, outreach and testing support.

The Committee is beginning to learn more about PFC contamination (PFOA, etc) and the potential health impacts, and is closely monitoring New Hampshire's impending health advisory changes. The Committee views PFC contamination as a long term, and potentially significant health challenge to town residents. This challenge should be addressed at the source / production level, as treatment at the individual well / home could be prohibitively expensive. The committee will continue to work this challenge through monitoring and reporting.



**Seated L to R:** Cynthia Klevens, Tom O'Donovan, Wendy Waskin. **Standing L to R:** Dick Kraybill, Noel Gourley.

# RECYCLING AND SOLID WASTE COMMITTEE

**Gary Lynn, Chair**

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 2018, the committee focused on outreach, coordination of the annual Household Hazardous Waste Day and strategies for adapting to the changing recycling markets.

## **Waste Disposal and Recycling General Information**

Pinard Waste Systems of Manchester, New Hampshire has collected our wastes and recyclables since 2009. Bow has curbside recycling and we currently mix all recyclables in one convenient toter (aka, single stream recycling). The cost for waste disposal is divided relatively equally into hauling costs and waste disposal costs. The town cost for pickup and hauling of the waste and recyclables is fixed by the Pinard contract. The waste disposal cost depends, however, on the relative weight of wastes that are recycled versus disposed of as trash. In contrast to expensive waste disposal, recycling, composting and waste minimization do not currently result in taxpayer cost since disposal of the recyclables is at Pinard's cost (no fee assessed to Bow) and composting/waste minimization divert materials from the waste stream.

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 2,066 tons of residential trash (2% decrease from 2017) 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 992 tons or a 2% increase from last year. In 2018 approximately 32% of the waste stream was diverted to recycling. 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.

## **Hauling Contract**

In accordance with the terms of the hauling contract, the existing contract with Pinard has been extended for one year (until the end of June 2019). Extension of the contract was a very good deal for Bow taxpayers since the current contract does not include a charge for recyclables. The current market for recyclables is very challenging due to changes in China's criteria for accepting single stream recyclables. Since China is the largest purchaser of recyclables, the changes resulted in a dramatic increase in the cost of disposal of single stream recyclables. Bow was insulated from these cost shocks by our favorable contract terms. Bow will need to negotiate a new hauling contract for next year (starting July 1) and the negotiations are likely to include shared recycling market risk. It is likely that costs will increase and the Town will need to make adjustments in the types of materials accepted by our single stream recycling program to ensure the best prices for our recyclables. Stay tuned for any necessary changes.

## **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. Although there was a steady rain during the 2018 event, the Household Hazardous Waste and Electronics collection event experienced a typical turnout (401 cars participating).

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 \$1,771 in expenses (Dunbarton and the state grant reimburse the town for about a fourth of the cost of the event). Due to 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.

Hazardous wastes disposed of in 2018 included approximately 15 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. Fluorescent light bulb recycling continues to be very significant as families convert to more cost effective LED lighting systems. This year nearly  $\frac{1}{2}$  mile of fluorescent light bulbs were collected and over the course of the last five years several miles of light bulbs (if laid end to end) have been removed from the waste stream. 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, Tonia Lindquist 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 in the fall. The committee will continue its community educational and outreach efforts on the benefits of recycling and ways to reduce contamination of the single stream recyclables (essential for improving their marketability). 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.

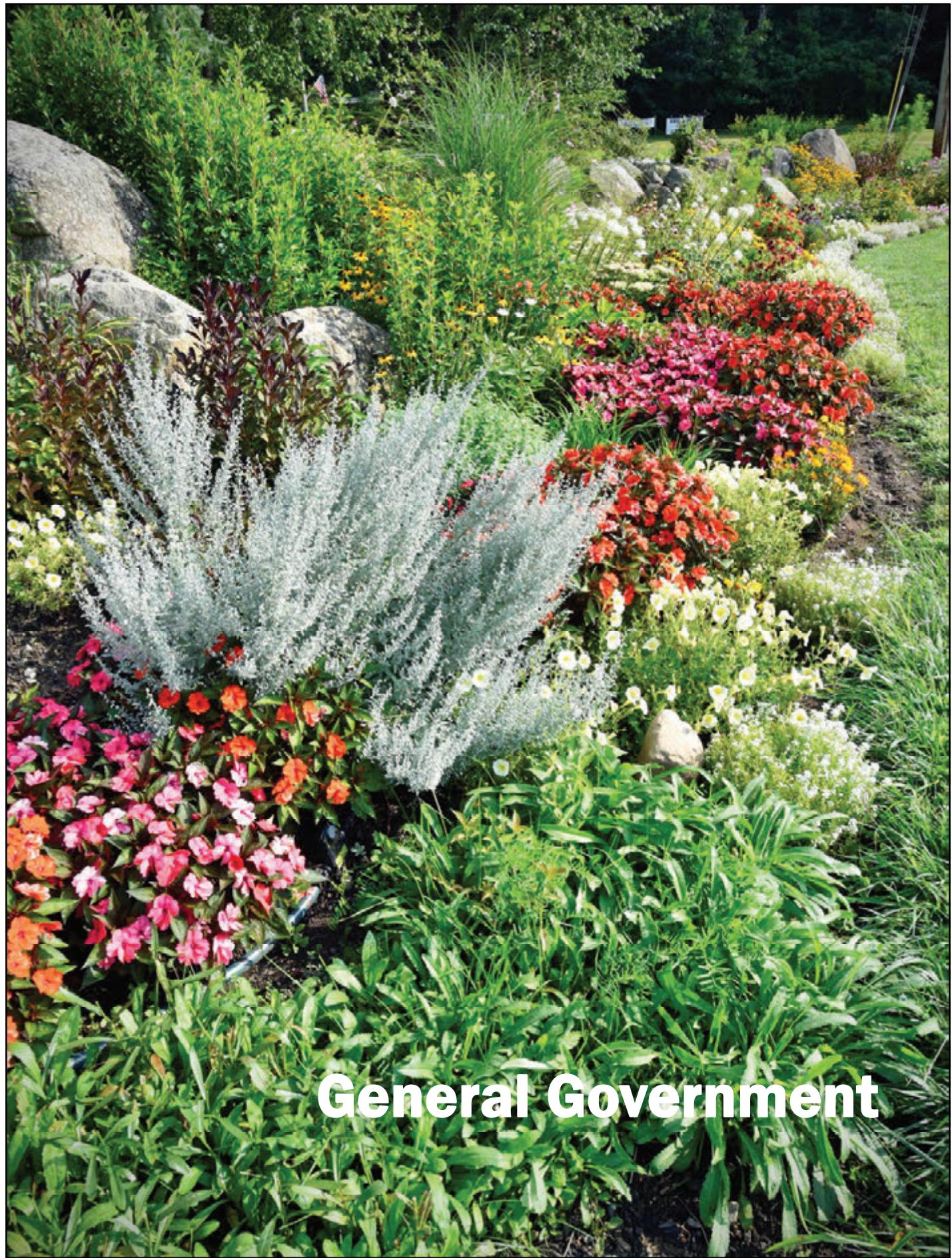


*Photo Taken by Eric Anderson*

**Sitting L to R:** Gary Lynn (Chair), Sherri Cheney, **Standing L to R:** Taj Pietkiewicz, Matthew Fossum and Danielle Ruane **Missing:** Beth Titus

Prepared by Bow Recycling and Solid Waste Committee





# General Government

# General Government

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## ASSESSING DEPARTMENT

Monica Hurley, Accessor, Corcoran Consulting Associates

For the 2018 tax year, Bow had a total of 3,440 parcels, of which 3,278 were taxable and 162 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 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: Bow offers various property tax exemptions and credits to eligible residents, including veterans, elderly, blind, and

YEAR	2018	2017	2016	2015	2014
Town of Bow	\$8.09	\$7.58	\$6.27	\$6.71	\$7.04
Bow School District	\$14.56	\$15.00	\$14.97	\$16.48	\$17.18
State Education	\$2.17	\$2.19	\$2.22	\$2.38	\$2.42
County	\$2.96	\$3.00	\$2.83	\$2.97	\$2.87
<b>TOTAL RATE</b>	<b>\$27.78</b>	<b>\$27.77</b>	<b>\$26.29</b>	<b>\$28.54</b>	<b>\$29.51</b>

disabled, as well as for solar and central wood heating systems. The deadline for these applications is April 15th. Bow offers the maximum amount allowed by the State of New Hampshire for Veteran's Tax Credits. The Veteran's Tax Credits' allocations were as follows for 2018:

Standard Veteran's Tax Credit of \$500 (313).....	\$ 156,250*
Permanently Disabled Veteran's Credit of \$2,000 (10).....	\$ 20,000
Surviving Spouse of Service member Killed of \$2,000 (3 .....	\$ 6,000
Total Amount of Veterans Credits .....	\$ 182,250

\*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 2018 tax rate:

Residential Land.....	\$248,531,924
Commercial/Industrial Land .....	\$ 52,245,950
Discretionary Preservation Easement Land .....	\$ 2,700
Current Use Land .....	\$ 356,595
<b>Total of Taxable Land .....</b>	<b>\$301,137,169</b>

Residential Buildings .....	\$588,950,091
Commercial/Industrial.....	\$120,910,975

Discretionary Preservation Easement Buildings.....	\$ 105,600
<b>Total of Taxable Buildings</b> .....	<b>\$709,966,666</b>
Public Utilities.....	\$174,253,987
Other Utilities (private water companies).....	\$ 79,300
<b>Total of Utilities</b> .....	<b>\$174,333,287</b>

<b>Total Valuation (Before exemptions)</b> .....	<b>\$1,185,437,122</b>
Less Air Pollution Control Exemption to PSNH .....	-\$14,175,000
Less Improvements to Assessing the Disabled (2) .....	- 84,549
<b>Modified Assessed Valuation</b> .....	<b>\$1,171,177,573</b>

(This is used to calculate the total equalized value)

Total Exemptions in Bow for 2018:

Blind Exemption (2).....	\$ 150,000
Elderly Exemption (40).....	\$ 6,219,500
Disabled Exemption (4) .....	\$ 572,000
Wood-Heating Exemption (9).....	\$ 21,800
Solar Energy Exemption (8).....	\$ 245,500
<b>Total Amount of Exemptions</b> .....	<b>\$ 7,208,800</b>

In 2017, 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 95.7%. Based on the 2016 final ratio of 99.8%, the real estate market in Bow increased 4.1% between 2016 and 2017.

The last full revaluation was completed in 2014. The New Hampshire Department of Revenue Administration requires municipalities to complete a full revaluation once every five (5) years. Bow will be required to complete this in 2019. Information about this process can be accessed on the Assessing Department web page at [www.bownh.gov](http://www.bownh.gov).

The new ratio for the Town will be given in the spring 2019. Based on our analysis after the town-wide update the equalization rate for 2018 will be approximately 87.8%. The ratio of 87.8% means our assessments are now approximately 12.2% below market value. This ratio difference between 2017 and 2018 indicates the Bow real estate market continued to increase at a rate of 7.9% for this most recent year.

The average sale price for a single-family home in Bow in 2018 was \$332,000 and the average sale price for a residential condominium was \$331,000.

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](http://www.bownh.gov). For property information, please our online maps and property record cards at [www.axisgis.com/BowNH](http://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 at 223-3975, or email the assessor at [mhurley@bownh.gov](mailto:mhurley@bownh.gov).



Coastal Properties

# HUMAN SERVICES DEPARTMENT

**Debra 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 2018, the Human Services Department had three new applications for assistance. All three applications were for rental assistance. A variety of phone calls with questions for other services were all answered, and referred onto other Federal and State agencies.

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, thirty-five children received gifts from Toy's for Tot's, the Giving Tree located at the Bow branch of Merrimack County Savings Bank, and residents and business who adopted families to ensure they had a happier and brighter holiday. The Capital Region Food Program provided the holiday meal for fifty-two 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, Citizen's and businesses for the continued generosity, caring and support over the past year.



*Photos by: Eric Anderson*



# **TOWN CLERK/TAX COLLECTOR'S OFFICE**

**Mridula Naik, Town Clerk/Tax Collector**

The year 2018 brought in more changes to the Town Clerk / Tax Collector's office. Ms. Barbara Hayes who moved to Bow from Connecticut joined us as our new part time Deputy Town Clerk/ Tax Collector. Ms. Tammy Martin and Ms. Lois Richards our full time and part time account clerks continue to be important members of our team.

In addition to providing an ever-increasing number of services, our office converted to a new Town Clerk software system. We appreciate the patience of the residents as we have worked the bugs out of the new system. Despite the changes 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.

We had a busy general election with record number of absentee ballots and a record turnout. As always, the Bow Police along with the Bow Public works crew did an amazing job with traffic and crowd control.

In the last two years we discontinued the mailing of dog license post card 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, email reminders were sent out which was 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.

My staff and I are looking forward to the new challenges and changes that await us in 2019 as we switch our Tax Collector software. We are always looking for ways to improve our service, so any comments or suggestions from our taxpayers are welcome. Thank you for your support and co-operation.



**Staff Photo L to R: Barbara Hayes, Lois Richards, Mridula Naik and Tammy Martin)**

# SUPERVISORS OF THE CHECKLIST

This was a busy election year with Mid-Term Primaries and Elections, Town and School Elections plus Town and School Meetings.

The number of registered voters in the Town of Bow at the end of 2017 was 5,606. In 2018, we registered 566 voters who were new to town. In addition, we processed 3,278 changes to voter records, including name and address changes and changes of registered party. We removed 840 voters who no longer reside in Bow. At the end of 2018, our checklist stood at 6,163 voters, an increase of nearly 10% over 2017. This represents 1,815 Democrats, 2,243 Republicans, and 2,105 Undeclared voters.

We have been busy sending out 30-day letters to residents who have not voted since 2011. This ensures that our records are as accurate as possible.

The Supervisors hold office hours in Town Hall prior to every election as required by election laws. In addition, we meet as needed to keep the files and records up to date and correct. The official checklist is posted at Town Hall, the Community Center and Baker Free Library. Our meeting dates and times are noted on the Bow website, and are published in the Concord Monitor.

The goal of the Supervisors is to make voter registration as convenient as possible and maintain the accuracy and integrity of Bow's voter checklist. We can be reached via email at [checklist@bownh.gov](mailto:checklist@bownh.gov).



**L to R:** Jennifer McDaniel, Lisa Cohen, and Beth Titus



**Public Safety**

# Public Safety

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## EMERGENCY MANAGEMENT

**Lee 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 coexistence of emergency services within the Bow Safety Center has enhanced interdepartmental cooperation, emergency communications, planning, operations, and capabilities to respond to major incidents in our community in a more efficient manner.

The community experienced only one major disaster that required full activation of the Town Emergency Operations Center (EOC), however, the EOC was minimally staffed to monitor eight 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.

Other milestones included completion of the Local Emergency Operations Plan update, update of the Town Hazard Mitigation Plan (HMP), securing of a grant for the HMP update and disaster assistance for the severe October storm totaling \$23,689, and securing a town wide radio frequency.

Additional activities included: assisting departments with grant request, training activities for 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, assisted with the school communications upgrade, and assisted in the development of a school reunification procedure. We participated in the Town Halloween party, Protecting Our Community sessions, and conducted informational sessions with organizations within the community to enhance awareness, preparedness, and recruitment of volunteers to assist in the process.



Deputy Director Harrington and Director Kimball



Lee Kimball, Bow EMD

The director attended the National Hurricane Conference, Public Works Emergency Preparedness Workshop, and the State Annual Emergency Preparedness Conference as a presenter. The Emergency Management Department was an active participant in the development of the regional sheltering plan, and serves as the Vice-Chairman of the Capital Area Public Health Advisory Committee, Vice-Chairman of the Central NH Hazardous Material team Advisory Board, Vice-Chairman of the Central NH Community Emergency Response Committee, and Board member of the NH Federation of Fire Mutual Aid Compact.

We are grateful for the support and cooperation on the part of the Town manager, Board of Selectman, 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](mailto:lkimball@bownh.gov).



Operations Center

*Photo by: Lee Kimball*

# **FIRE DEPARTMENT**

**Mitchell Harrington, Fire Chief**

## **Personnel**

In 2018 we saw several personnel changes. Captain James Beaudoin became the Fire Chief for the Town of Alton. Firefighter David Eastman became a Fire Inspector with the Town of Derry. We wish them well on their future endeavors. Firefighter/Paramedic Brandon Skoglund was promoted to Captain, Firefighter/AEMT John Bowler, and Firefighter/Paramedic Greg Aucoin were hired to fill the vacancies. While James and David's resignations were a loss, Brandon, John, and Greg have really stepped up and we are fortunate to have them.

The department welcomes new call members Corey Girard and Tom Modini. Corey joins us already certified in EMS, firefighting, and various specialty certification. Tom joins us with a nursing background and completed the Fire Academy this past fall.

A major improvement the department took on was implementing medical and physical ability requirements. All members have completed an occupational health medical exam and were either authorized to perform expected duties or referred to their PCP for follow up. Additionally, the department developed a physical abilities course. All members have completed the abilities test and either passed or had duties restricted until they are able to pass. Our new facility proved extremely valuable delivering this initiative. The apparatus bay and storage areas allow the physical abilities testing to be conducted and practiced year-round. Additionally, the wellness room and fitness equipment provide space and tools to improve health, wellness, and meet these new requirements.

This year the department formed a Committee of Merit. The committee is comprised of Chief Harrington, Deputy Eaton, Captain Berman, FF Bowler, FF Espinosa, and Chief Abbott (ret.). The committee developed award criteria, sought nominations, and recognized the outstanding work of our members. The awards were as follows;

Annual Chiefs Award: Captain Tom Ferguson

Outstanding EMS Service Award: Paramedic Richard Oberman

Life Saving Award: Captain Brandon Skoglund

Unit Citation: Crossroads Church Fire-Captain Berman, FF Lambert, FF Espinosa

Unit Citation: Critical Patient Save-Captain Berman, FF Girard, FF Abbott, Officer Pratte, and Officer Carpenter

1 Year of Service: Chris Andrews

5 Years of Service: Kevin Marquis

10 Years of Service: Parker Moore

20 Years of Service: Anne Mattice

25 Years of Service: Mike VanDyke

## **Training**

The department trains regularly two Wednesdays a month. Several individuals have acquired advanced certifications including; Brandon Skoglund who completed 64 hours of supervisor training. Gregg Aucoin completed Fire Inspector certification. Kevin Marquis and Jake Anderson received their commercial drivers license. Chris Andrews and Kevin Marquis completed the ATV Operators certification course. The Chief officers and Captains participated in a tabletop scenarios series practicing strategy development and coordination for significant incidents.

The department was awarded a \$12,000 grant for Warm Zone EMS equipment and training. Warm Zone EMS is the practice of taking very calculated risks, providing critical patient care, coordination with law enforcement, while operating in violent situations. The department trained jointly with Bow Police and regional partners in classroom and practical settings to establish these capabilities.

Bow Fire Department and the Central NH Hazardous Materials Team conducted a daylong drill at the Merrimack Station. The drill focused on containing an Anhydrous Ammonia leak at the plant.

### **Apparatus**

The 3,000-gallon tanker purchased last year was vital to saving the Crossroads Community Church. This vehicle was the first phase of fleet consolidation. Between this truck and the proposed 2003 Engine replacement, with a larger truck, will allow us to remove the second tanker from the fleet. After completing a cost benefit analysis and review of potential alternatives; it was determined having the second ambulance is necessary. The existing second ambulance provides a critical need during second medical calls, ambulance maintenance, and covering youth football games.

### **Incidents**

Fires: 71

Emergency Medical Service: 595

Motor Vehicle Accidents: 87

Hazardous Conditions: 61

Service Calls: 125

False Alarms/False Calls: 165

Of the 1104 total calls 100 occurred simultaneously.

### **Notable Incidents**

5 Acre Brush Fire of Br Londonderry TPK

Remote snowmobile accident off Robinson Rd

Crossroads Community Church fire

Barn fire attached to house Bow Center Rd

Tank truck roll over on 93 to 89 on ramp.

Leaking compressed natural gas tank truck on I93

Vehicle Accident with entrapment Route 3A

Vehicle Accident with entrapment Allen Rd

EMS Strike Team response to Lawrence MA

Fire and Public Health Compliance/Prevention

Public Safety Education Sessions: 14

Plan Review and Consultations: 95

Inspections: 68

Investigations: 12

Oil Burner Permits: 17

Occupant Load Permits: 35

Brush Permits: 537

Blasting Permits: 1

It has been a pleasure to serve the Town of Bow this past year. I would like to thank the Citizens of Bow, Elected Officials, Town Manager, Department Heads, members of the Bow Fire Department and Ladies Auxiliary for your support and assistance.



FF Bowler and FF Girard extinguishing a car fire 93 north bound (photo credit Harrington)



Deputy Chief VanDyke commanding a 5-Acre Brush Fire (photo credit Harrington)



## CAPITAL AREA MUTUAL AID FIRE COMPACT

President: Chief Jonathan Wiggin

P.O. Box 3962  
Concord, NH 03302-3962

Email:  
[capareac1@comcast.net](mailto:capareac1@comcast.net)

Chief Coordinator: Keith Gilbert



Telephone 603-225-8988  
Fax: 603-228-0983

### **2018 ANNUAL REPORT TO BOARD OF DIRECTORS**

The 2017 annual report is prepared for the Board of Directors of the Capital Area Mutual Aid Fire Compact as a summary of general activities and events occurring through December 31, 2018. It is also provided to the Town offices of the Compact's member communities for information and distribution as desired.

We welcomed the Town of Washington as a new member of the Compact in July. We are happy to have them as active members. The Compact now serves 23 communities in 4 counties. The Compact's operational area is now 817 square miles with a resident population of 134,457. The Equalized Property Valuation in our coverage area is over 13.8 billion dollars. We also provide and receive mutual aid responses with communities beyond our member area.

The Compact provides 24/7 emergency dispatch service to member communities. This service is contracted with the City of Concord Fire Department's Communications Center under the direction of dispatch supervisor Captain Ernie Petrin. Emergency calls dispatched during 2018 totaled 25,124, a 3.3% increase over 2017. A detailed activity report by town/agency is attached.

The 2018 Compact operating budget was \$ 1,236,600. Funding for all Compact operations is provided by the member communities. We continue to apply for State and Federal Grant Funds when available. The Phase 3 communications work funded with a 2015 grant was completed during 2018. That project added a simulcast site at Oak Hill in Loudon and included additional microwave links to improve the resiliency of our microwave system. During 2018 we received a Homeland Security Grant in the amount of \$387,415.00 to replace the existing dispatch console equipment. Work on that project began in 2018 and will be completed during 2019.

The Compact and Hazmat Team have received over 3.4 million dollars in grant funding since 1999. These funds have been used for communications improvements, training and equipment. The direct benefit that your community has realized from these grants is made possible by your participation in the regional service that we provide.

During 2017 we selected a vendor, signed a contract and began the process of replacing our Computer Aided Dispatch software. We worked on this throughout 2018. The vendor missed two scheduled implementation dates. We continue to work with them to get this project back on track. Continued improvements were made to our simulcast system and the 2015 grant that funded that upgrade was closed out in 2018.

As Chief Coordinator, I responded to 179 incidents, a 27.9% increase over 2017. In addition to responding to provide command post assistance at those mutual aid incidents, I also aid all departments with response planning, updating addressing information, and I represent the Compact with several organizations related to public safety.

25 HALL STREET SUITE 1H, CONCORD, NH 03301

ALLENSTOWN · BOSCAWEN · BOW · BRADFORD · CANTERBURY · CHICHESTER · CONCORD · DEERING · DUNBARTON  
EPSOM · HENNIKER · HILLSBOROUGH · HOOKSETT · HOPKINTON · LOUDON · NORTHWOOD · PEMBROKE ·  
PITTSFIELD · SALISBURY · WARNER · WASHINGTON · WEBSTER · WINDSOR

Compact officers serving during 2018 were:

President, Chief Jon Wiggin, Dunbarton  
Vice President, Chief Ed Raymond, Warner  
Secretary, Chief Alan Quimby, Chichester  
Treasurer Chief Jeff Yale, Hopkinton

The Training Committee, chaired by Concord Captain Mick Costello; with members Chichester Deputy Chief Matt Cole, Warner Deputy Chief Jon France, Northwood Lieutenant Daryl Morales and Bradford Lieutenant Rob Steiz, assisted departments with mutual aid exercises. These combined drills provide valuable training in the delivery of mutual aid services.

The Central New Hampshire Hazmat Team represents 58 Capital Area and Lakes Region communities and is ready to assist or respond to hazardous materials incidents in our combined areas. Anthony Manning has taken over as Chief of the Hazmat Team and is working with several other Team members to update the hazard plan and to pursue new grant opportunities.

All departments are encouraged to send representation to all Compact meetings. Your input is needed. The Compact was created for the mutual benefit of member communities and active participation is a necessity to ensure the needs of all are being met.

I invite anyone with questions or comments to contact me. I thank all departments for their cooperation. Please contact any Compact officer or the Chief Coordinator if we may be of assistance.

Keith Gilbert, Chief Coordinator  
CAPITAL AREA FIRE COMPACT

1/17/2019

# CapitalArea Mutual Aid Fire Compact

## 2018 Incidents vs. 2017 Incidents

ID #	Town	2017 Incidents	2018 Incidents	% Change
50	Allenstown	716	688	-3.9%
51	Boscawen	181	197	8.8%
52	Bow	1048	1104	5.3%
53	Canterbury	372	339	-8.9%
54	Chichester	504	514	2.0%
55	Concord	8246	9005	9.2%
56	Epsom	936	984	5.1%
57	Dunbarton	215	242	12.6%
58	Henniker	928	972	4.7%
59	Hillsboro	1102	1196	8.5%
60	Hopkinton	1192	1144	-4.0%
61	Loudon	1116	941	-15.7%
62	Pembroke	351	355	1.1%
63	Hooksett	2350	2396	2.0%
64	Penacook Rsq	887	863	-2.7%
65	Webster	200	184	-8.0%
66	CNH HazMat	7	8	14.3%
71	Northwood	755	671	-11.1%
72	Pittsfield	947	878	-7.3%
74	Salisbury	166	171	3.0%
79	Tri-Town Ambulance	1254	1306	4.1%
80	Warner	438	412	-5.9%
82	Bradford	180	180	0.0%
84	Deering	236	277	17.4%
86	Washington	7/10/18 -12/31/2018	97	
	Windsor	26	49	88.5%
		24327	25124	3.3%

Mutual Aid Coordinator responses	140	179	27.9%
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Fire alarm systems placed in/out of service for maintenance	2888	3158	9.3%
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# POLICE DEPARTMENT

**Margaret Lougee, Chief**

This year, the Bow Police Department honored Sergeant Arthur Merrigan on his retirement. Art Merrigan started his police career October 1989 as a Part-Time Patrol Officer for the Pittsfield Police Department until 1997. He worked in Canterbury as a Part-Time Officer, starting July 1997. He held the ranks of Senior Patrolman, Corporal, and Acting Chief until May 2001. Bow Police hired Art as a Full-Time civilian Dispatcher June 2001 and he became a Part-Time Patrolman September of 2001. He was sworn in as a Full time Officer October 2003 and rose to the rank of Sergeant. On November 29, 2018, Sgt Merrigan performed his last shift with the Bow Police Department and all will miss him.



Chief Lougee and Sgt. Art Merrigan

Please note the minus (-) or plus (+) are compared to 2017 stats.

In 2018, the men and women of the Police Department made 276 arrests (+18) and arrestees were charged with multiple offenses, consisting of 43 Felony (-71), 120 Misdemeanor (+15) and 97 Violations (+58). We took 435 incident reports (+54), made 3114 motor vehicle stops (+871), had 216 motor vehicle complaints to investigate/respond to (-28), assisted motorists 196 times and issued out 71 parking tickets throughout the town (+8). The Police had 11,019 Calls for Service generated by our Mobile Data Terminals (MDT in cruiser) and by County Dispatch.

The department conducted 596 building/house checks (+7), 1595 directed patrols and covered 139 reportable motor vehicle accidents (-31). We responded to 365 burglar alarms (+38), 5 breaking & entering calls (-10), 9 simple assaults (-8), 2 sexual assaults (-2), 7 domestic violence assaults (-17) and 62 thefts reported (+4). We handled 24 vandalism/criminal mischief cases (-1), 21 shots fired complaints, 252 animal complaints (+59), conducted 39 motor vehicle lockouts (-5), handled 125 9-1-1 hang up calls and 21 reports of Unwanted subjects. We assisted the Fire/Ambulance 554 times (+336). Patrol/Detective served 28 warrants (-2), and issued 11

restraining/protective orders (-2). Patrol assisted with 1 Fatal Motor Vehicle Accident. Patrol/Detectives assisted other Police Departments 248 times, conducted 222 follow-ups to cases and handled 7 missing persons calls. We drove approximately 109,045 miles (-8,855) due to several cruisers being down for maintenance.

Detective Sergeant Blanchette handled a total of 50 Indictments through the Merrimack County Attorney's Office. Of those indictments, 43 were Felonies and 7 were for Misdemeanor level crimes. This year we had some high priority cases to include preparing for an attempted murder trial which the suspect was found guilty of. The burglary of the Bow Mobil, resulted in working with the Massachusetts District Attorney's Office and indicting a ring of four people that were responsible for the break in. These individuals were responsible for over 177 alledged break ins, larceny, conspiracy and receiving stolen motor vehicles throughout the region.

There have been numerous investigations to include burglaries, sexual assaults involving children, property crimes, stolen vehicles, drug offenses and domestic disturbances. These investigations have resulted in numerous search warrants and interviews at the Child Advocacy Center. We have been able to further our investigations in working with outside agencies such as the FBI and the DEA to facilitate some high profile arrests. The Department issued 54 pistol permits, and completed 17 Sex Offender registrations.

Matt Pratte our K-9 Officer, was promoted to the rank of Sergeant in December. The Bow K-9 team had 19 requests for service, 5 of which were call outs (off duty). Calls ranged from building searches, criminal tracks, missing persons, drug searches, and article searches. K9 Roxy was credited with 4 arrests and locating individuals during welfare checks. K9 Roxy enjoys meeting the community during K9 demos and showing off her skills. The Bow Police Department wants to thank the New Hampshire State Police for their continued support and training program where K9 Roxy trains weekly and re-certifies annually through NESPAC (New England State Police Administrators Conference). Roxy was out of service for 45 days during 2018 after the Bow K9 cruiser was rear-ended on Interstate 93. Thankfully, Roxy was not hurt and was only out of service while she waited for a cruiser.

Officer Carpenter, the School Resource Officer provides safety and security for the three schools. He conducted classes on drug awareness, ethics, anti-bullying, Project Alert, and driver's education awareness. We have collaborated with the Merrimack County Child Advocacy Center (CAC) to assist with Internet Safety trainings. The SRO attends Response and Safety Team meetings, District meetings and provides safety trainings for staff, students and parents. The Police covered 66 juvenile cases. The SRO when not at the schools was used on numerous occasions to fill open patrol shifts.

I am proud of the Bow Police in the way we handle cases, arrests, community policing and for taking a strong stance on improving the quality of life for all. We presented two Officers with a Life Saving Award, for the courage and dedication they showed to provide immediate first aid, which saved a life. Three Officers received national recognition for their community policing efforts by the McDonald's corporation. The Paul Harris Fellow Award, the highest award an individual Rotarian can receive is the Service Above Self Award was presented to Gayle Kenison of the Department.

The Department conducted a parent training night on Body Safety, sponsored by the CAC. Sgt Blanchette and Officer Carpenter trained 21 females in Rape Aggression Defense (RAD), hosted at the Bow Elementary School. SRO Carpenter gave many student group tours of our new Safety Center. Officer Murray became an Operator, and Officer Carpenter and Goodacre are Negotiators with the Central NH Special Operations Unit (CNHSOU). Officers Pratte and Coady participated in an Information Officer training for the media. It was my honor to represent the Town of Bow on the Governor's Task Force for School Safety Preparedness working group.

Members of the Explorer Post and Police Association participated in several community events this year. Walk a Mile in Her Shoes (WAM), Beards for Bucks, No-Shave November, CHAD Hockey, Purple Ribbon Run 5K, Police Association Turkey Trot 5K, Special Olympics Fueling Dreams, Scouting for Food, Town Halloween party, Thanksgiving & Christmas Basket drive, voting days, Concord Regional Crimeline Golf Tournament, Town Tree Lighting, Blood Drives and Operation Santa Claus.

The Police Department continues to provide community service initiatives for active ATV patrols, Drug Take Back initiatives, Operation Call-In, VIN verifications, vehicle lockouts, weapon storage in coordination with Counseling on Lethal Means (CALM), Vacant House Checks, Concord Regional Crimeline and Protect our Town Campaign, which encompasses our Neighborhood Watch. The Police Department Acquired four grants for additional motor vehicle and DWI enforcement, and Parent Safety Night at the Elementary School.

I would like to thank the Concord Regional Crimeline for awarding the department grant money for a mobile repeater installed in a cruiser. This will allow our portable radios to transmit and receive much better inside houses and buildings.

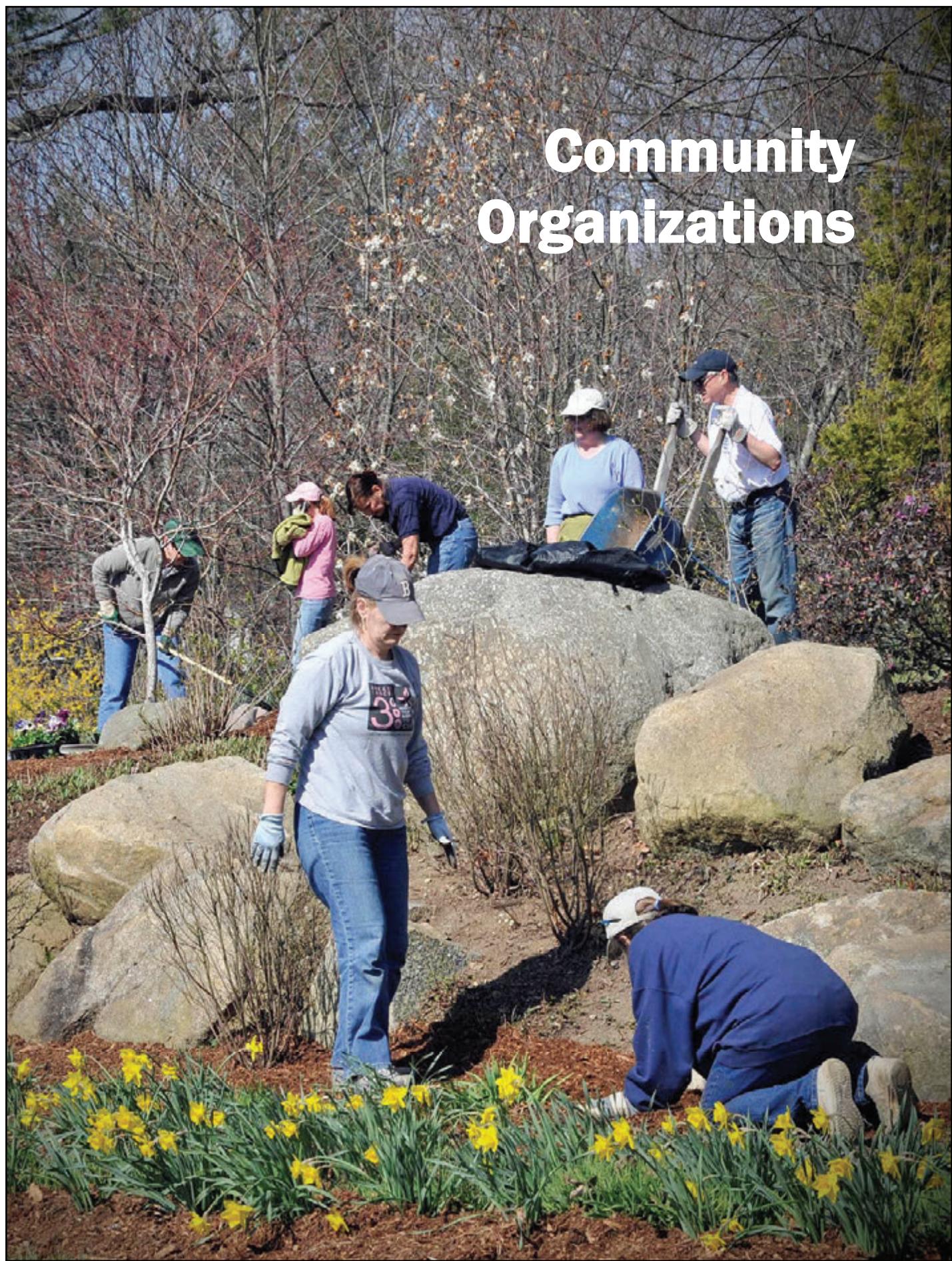
Police is **dispatched** through the Merrimack County Sheriff's Office 24/7  
Emergencies call: **9-1-1**. If you need non-emergency Police/Patrol assistance call **228-0511**  
To contact Administration or to leave a message for an Officer at the Safety Center call **223-3950**  
The Bow Police Department 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. **If you See Something, Say Something.**



**Front Row L-R:** K-9 Roxy, Sgt Pratte, Lt Hayes, Chief Lougee, Det/Sgt Blanchette, Sgt Lamy. **Back Row L-R:** Admin Assist Kenison, Ofc Buchanan, Ofc Murray, PT/Ofc Cutting, Ofc LeBlanc, MPO Coady, Ofc Goodacre. **Absent:** SRO Carpenter, & Admin Support Stephanie Vogel.

*Photo by Eric Anderson*

# Community Organizations



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# Community Organizations

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## BOW OPEN SPACES

**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.

### **Hiking Trails**

Because of the volunteer work by members and supporters of Bow Open Spaces, the Town of Bow has many miles of well-maintained hiking trails throughout the town. Bridges provide access across streams and wetlands, trail signs identify trails, trees along the trails are blazed with colors that identify the trails, and trail maps are available to all, on our web site.

### **Trail Care Day**

Twice a year we have a Trail Care Day in which volunteers perform service such as cutting back brush, removing fallen trees, repairing signs, reblazing trees and updating the kiosks.

### **Boy Scout Eagle Project**

Aaron Saffian, with the assistance of Bow Open Spaces, completed his Eagle Scout Project by creating a new hiking trail in the Hammond Nature Preserve. The project involved collaborating with the Selectmen, Bow Open Spaces, and the Conservation Commission to ensure that the trail does not impact wetlands and minimizes impact on wildlife.

### **Thank You Volunteers**

Our thanks to BOS Trails Committee member and volunteer Charly Lagasse. Charly recently worked to repair the kiosk at the Nottingcook Forest trailhead on Woodhill Hooksett Road. He and Ann D'Ambruoso completed a Nottingcook trail maps and forest rules for the kiosk.

### **Dogs**

Our four-footed friends are just as eager as we to explore Bow's wooded trails. Dogs are permitted but there are a couple of rules: Primarily, dogs must be leashed or under verbal command; which basically means the dog will respond to you as soon as you call. Just as important, please cleanup after your dog, in all seasons. A disposal bag, that you take with you when you leave the area, is a must. Finally, please be aware that your dog can unintentionally do harm to sensitive plants and wildlife. Especially in spring in vernal ponds that are filled with new life these are not places where dogs should be running through. It's up to you to help protect these areas by controlling your dog's actions. Thank you!

### **New Trail Signs**

Thanks to financial support from the Bow Conservation Commission and volunteer help from Jim Jensen, Hilary Warner & Harry Hadaway we are in the process of installing trail signs on the new trails in the Walker and Hammond Nature Preserve town forests.

### **Hike for Better Health & Peace of Mind**

If you haven't already, we encourage you to take advantage of the well maintained and marked hiking trails throughout the Town of Bow. A walk through the woods helps improve our health and find peace of mind. Trail maps are available to download from our web site [bowopenspaces.com](http://bowopenspaces.com).

## **Stewardship**

Bow Open Spaces currently monitors 1,949 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 to the Town of Bow at no charge.

## **Meetings**

All are welcome to join our monthly meetings of the Bow Open Spaces Board of Directors. We meet 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. Your support of Bow Open Spaces is important! Become an official member of the organization today! Details on our website.

## **Facebook & Instagram**

You can find, and “like,” BOS on Facebook - and find additional information at [bowopenspaces.com](http://bowopenspaces.com). We now post photos on Instagram. You can also follow and share photos with us on Instagram at [bowopenspaces.com](http://bowopenspaces.com)

## **Newsletter**

We also publish and distribute a regular email-newsletter. All interested members of the community are invited to receive the newsletter by emailing Martin Murray at [publicrelations@bowopenspaces.com](mailto:publicrelations@bowopenspaces.com).

## **Conservation Easement**

If you are interested in learning about protecting your property through a conservation easement, contact Bob Dawkins: [membership@bowopenspaces.com](mailto:membership@bowopenspaces.com)/.

## **Membership**

For more information, including membership, contact Bob Dawkins: [membership@bowopenspaces.com](mailto:membership@bowopenspaces.com)/.

Respectfully submitted,

Harry Hadaway, President  
Frank Boucher, Treasurer  
Eric Thum, Secretary  
Bob Lux, Past President  
Ken Demain, Stewardship  
Martin Murray, Public Relations  
Hilary Warner, Trails  
Bob Dawkins, Membership



**Bow Open Spaces Standing L to R, Frank Boucher, Hilary Warner, Martin Murray, Eric Thum. Seated L to R, Ken Demain, Harry Hadaway, Bob Lux**

*Photo by Eric Anderson*

# BOW COMMUNITY MEN'S CLUB

**Charlie Griswold, Secretary**

2018 proved to be an interesting year for the Men's Club. The New Year started well before 6:00 A.M on New Year's Day with our cooks, servers and set-up crew preparing for our traditional New Year's Day breakfast buffet at the Community Building. About 140 folks braved the cold to participate in this feast.

In February we thanked our wives and significant others at our annual Lady's Night feast and social on Valentine's Day. We also vacated our space in February at the Community Building and moved our cooking gear with supplies to the Taylor Rental Warehouse in Concord. The space was made available by Mark Dartnell, owner and member.

At the Old Town Hall, our regular meeting place, steps were undertaken to make the building ADA compliant with a new front door, wheelchair ramp and updated bathroom. Materials were purchased to build the ADA ramp to the front door with construction starting as soon weather permits. Members Tim Morrison and Matt Bailey, both master carpenters were in charge of building the ramp.

As before, the Annual Easter Egg Hunt Breakfast was great with well over 150 meals served at the Elementary School. This activity is sponsored every year by the Parks and Recreation Department.

This year Mother Nature smiled on us most favorably for the Memorial Day Observance at the Town Gazebo. The Bow School System musicians were superb thanks to Michelle Jaques, Sara Evans and Matt Davis. Entrainment was provided by the Freese Brothers. At the conclusion of the solemn ceremony, everyone was invited to enjoy a picnic meal of Hamburgers, Hot Dogs, Italian Sausage with Potato and Marconi Salad prepared by the Club. As before there was no charge for this great meal, but a donation jar for those who felt like contributing.

The summer months bring us again working with the Bow Rotary Club to provide refreshments for the Concert's on the Green. When our old popcorn machine died, the Bloomquest and Oberman families cooked gallons of the tasty treat at their homes. They brought the product to the Gazebo area where we packaged and distributed it, much of it by Ryan Oberman.

This year we helped the Bow Heritage Commission with two events, an open house in June where we served coffee and donuts, followed by a lunch at the Old School House by the Snow Roller. Heritage Day which, was observed in September, at the Bow Bog Meeting House where we served the traditional old-style Ham, Beans and Cornbread.

July saw us back at the Old Town Hall preparing meals, at the request of the Select Board, for the Town Employee Luncheon and Volunteer Recognition Barbeques. As one might note, much of our Community work seems to center around food. That theme continued into October and November. Working again with Parks and Recreation, we did our Cotton Candy thing at the annual Halloween Party, where most of the crew closest to the machine wore purple fuzz. November brought us back to the Gazebo for the annual Tree Lighting where we served six gallons of chili to warm the hearts of everyone who attended.

During the month we also moved our equipment to the Coffin Building from Taylor Rental pending a permanent home. Lobster Fest and the Firemen's Dinner brought the culinary year to an end.

Sadly, in September we had to say goodbye to our dear friend and member Tom Francis due to a tragic accident. Also lost were former member's Bob Bieber and John Lyford.

The Club thanks the Select Board, Police, Fire, Emergency Management, Parks and Recreation, Departments of Public Works, Garden Club, Bow Pioneers and Rotary Club. We would be remiss if we failed to mention all of

the many contributions made by our wives either by counsel or assistance with food preparation. We thank everyone who participated in our Flags Over Bow Fundraiser. This project continues to grow which helps us support our mission of supporting the Community and its residents.

Our membership continues to grow as we have signed up several new members in 2018. We meet on the fourth Thursday from January thru October. No meetings are scheduled in June, July and August. Our November and December meetings are held on the second Thursday in December. Membership is open to any male over 18; please consider joining us for a great meal and fantastic social interaction.

This year the Men's Club increased the number of scholarships awarded to Bow High School graduating seniors as well as supporting local organizations, such as the Boys and Girls Scouts, Eagle Projects, High School Senior Projects, Police and Fire Associations, Salvation Army McKenna House and special requests.



# **BOW GARDEN CLUB - 2018**

**Beverly Gamlin, President**

Officers for 2018 were as follows: President: Beverly Gamlin; Co-Vice President: Lorraine Dacko; Co-Vice President: Michelle Bailey; Secretary: Bonnie Addario; Treasurer: Sharon Pearce

April was the first month of Membership meetings, our speaker was Ruth Axelrod from UNHCE, she talked about the seasons and what works best in each season.

May held our biggest fundraiser, the Plant Sale. We increased our profit from the previous year by \$400. The addition of a children's table for planting their own seeds in a bright pot to take home, added a special element to the event. For Memorial Day ceremonies, two wreaths were beautifully crafted. A wonderful way for us to honor the fallen service men and women.

At our members meeting the presenter was Cori Belanger Cahow, demonstrating and explaining container gardening. In June we were fortunate to be given one of only a few \$250 grants awarded nationwide, to clubs under National Garden Clubs, by Espoma Company, for our Rotary Park improvement plan. We also received a New England Garden Club Award, "The Virginia F. Thurston Landscape Design Award" which included a \$100 check, referencing our Rotary Park overhaul. We purchased and installed a drip system for Rotary Park using a donation from Bow Rotary for supplies. This installation made an enormous difference in keeping the plants alive and vibrant.

Our June members meeting for this month included a hands-on demonstration of Jam making, instructed by two members, Lorraine Dacko and Ginny Urdi. Everyone took home a jar of freshly made jam.

July's member meeting was an evening of fun with a Progressive Dinner, traveling between 3 different members' homes, enjoying their gardens while we feasted on all the delicious courses.

In August, Rotary Park gardens were in full bloom and the town was buzzing with delight on social media. The gardens were even used as a backdrop for wedding pictures. We did not hold a meeting this month but were busy co-hosting a Books in Bloom event with the Baker Free library, displaying beautiful renditions of flower arrangements with their corresponding book.

In September our guest speaker was David Nelson who presented a beautiful Powerpoint of his Lifetime Collection of flowers he photographed.

October brought our Pajama and Book Drive in which 200 pajamas and 115 books were donated and collected for the Family Promise organization in Concord, the children and Adults were very excited to 'Jammie Up' this winter. The Members meeting attendees were delighted in hearing the stories, viewing videos, and photos of a family of Loons, by author/photographer John Rockwood. October also brought the Halloween party held at the High School. Our table was decorated in a woodland scape with lots of insects crawling all over it.

In November we had the Poinsettia fundraiser with 250 plants sold. Bow Human Services were gifted 8 \$25 gift cards for families in need. The Gazebo was wrapped in beautiful red ribbon for the tree lighting ceremony which kicked off the Holiday season. The Members meeting had two members Catherine Wittliff and Margaret Leary demonstrate the making of Holiday bows, wreaths, swags and embellishing with natural elements.

In December we began the month with the Greens workshop, decorating 25 wreaths and 8 swags for distribution throughout the town creating a festive atmosphere. We ended our year with an Annual Holiday Brunch and short business meeting.

The Bow Garden Club meets in the early evenings usually the second Monday of the month in April-June and September-November at the Old Town Hall starting at 6:00 p.m. with social time including food, followed by an educational program at 6:30 p.m. then a brief business meeting.

Guests are always welcome at our members meetings and new members are encouraged. We currently have 61 members, an all-time high. Please consider joining our garden club for an enjoyable learning experience and help us keep Bow beautiful! [www.bowgardenclub.org](http://www.bowgardenclub.org)



**Rotary Park Photos by:** Beverly Gamlin



# BOW ROTARY CLUB

**Bryant Stevener, President**

The Rotary Club of Bow is an active community organization that seeks opportunities to help others within the community of Bow and the world at large. We put service above self, and we have a lot of fun doing so.

The Bow Rotary Club kicked off its new year in July with our Sunday night Summer Concert Series at the Town Gazebo. This year we were able to add an encore performance of the Freeze Brothers that brought our total number of concerts to 7. We would like to thank the Bow Men's Club for providing the food and drink at the event as they've done for years. Both Clubs truly make this a fun family event.

One of the main byways through town is Route 3A. The club continues to participate in the Adopt- A- Highway road side cleanup twice a year in the fall and spring hauling in more than a combined 150 trash bags for the year.

September brought sad news with the passing of one of our founding members, John Lyford. John was instrumental in starting the Club in 1970 and was its first Secretary. John eventually became President of the Club in 1978 and then District Governor in 1989. He was also a long time educator and Principal in the Bow School District both at the Elementary and Middle Schools. He will certainly be missed by our community. It seemed only fitting to have the teaching stage at the Middle School's Wildcat Habitat outdoor learning center named after John.

An important aspect of our club's mission is to support students and we do this in a variety of ways. We sponsor an Interact Club at the High School as well as an Earlyact Club at the Middle School. These two clubs offer an outlet for teens who are interested in making a difference in their community and the world. This year one of their most notable activities was taking part in Rotary International's Pennies for Polio program. Inspired by the goal of eradicating polio worldwide, the groups challenged Bow Rotary to match whatever they raised. By placing penny jars throughout the school, they were able to raise \$1,70! With the matching grant from Bow Rotary, \$3,500 was sent to the Pennies for Polio program, moving toward the goal of becoming a polio free world. We are continually impressed by the achievements of these teens.

Each fall we sponsor the Scholarship Auction, which is a great success because of the support, donations and participation of our wider community. Because of this we offer not only a fun evening out in the fall, but also provide educational scholarships for four-year college students, vocational and adult learning degrees. A portion of the auction proceeds go to camperships, to send students to a variety of camp programs throughout the year.

Starting the day after Thanksgiving, running for approximately two weeks, is our annual Christmas Tree and Wreath Sale. The trees flew off the racks this year and we sold out in two weeks. All proceeds go to support community projects and endeavors.

Besides educational support, one of the Club's long time commitments is helping the Bow community in any way we can, financially as well as with our time and talents. This year, Chris Andrews has been hired as the Town's Facilities Manager. Working with Chris, we were able to start the new year with a community project alongside other community groups. Chris led the endeavor to clean out, reorganize, and paint the kitchen in the Old Town Hall, making this town resource much more inviting and usable. We look forward to working with Chris and other community groups in town on future projects as they arise.

The spring will bring a host of educational support programs at the schools to include Career Day at the Middle School, our annual 4-way speech contest for grades 9-12 and the first grade reading day, where we provide and read personalized books to all first graders.

The end of our calendar year brings the Annual Car Show back to town! The event will be held on the grounds

behind Allied Insurance, on May 18th, 2019 rain or shine. This family fun event has been growing over the past few years and draws cars from all over New England. We hope to see you there.

Our meetings are held at the Old Town Hall every Friday morning at 7:30am. If you are interested in joining a fun motivated group who together to make the Town of Bow a great place to work and live, please join us for breakfast or visit our website at [www.bowrotary.org](http://www.bowrotary.org) for more details.

# BOW YOUNG AT HEART CLUB

Natalie Lagasse, *Secretary*

The Bow Young at Heart Club meets every month of the year. March through September we meet the second and fourth Wednesday of each month. January, February, November, and December we meet once on the second Wednesday only. All meetings are held at the Bow Community Building. Each meeting begins with a brown bag lunch at 11:30 AM with desert and a beverage provided; a Club business meeting begins at 1:00 PM. The average attendance at the 2018 meetings was 29 members and guests. Membership is open to anyone 55 years of age or older. Guests are welcome and new members are encouraged.

Programs for the year included - The Loon Preservations Committee, New Hampshire Fish & Game, UNH Extension Service NH Audubon, and various others.

Trips during the year included: June 6, "Jazz and Blues Cruise" on the MV Mt. Washington; August 23, "Ghosts the Musical" at the Winnipesaukee Playhouse; and October 18, Train ride on the Conway Scenic Railroad.

Ongoing projects are: Contributions to Bow Human Resources, and collecting can tabs for Shriners Hospitals.

We held game days in March and September, Potluck luncheons were in April and November and pizza bash was in July. On August 22 our meeting was held at Beech Hill Farm in Hopkinton and our October meeting was held at NH Audubon.

The end of 2018 finds the Club with a membership of 46 and four honorary members. We received 8 new members, Kay Herrick, Beatrice Genesse, Carol Royce, Marie Therieau, Judy Klotz, Emma Tillotson, Marlene Rouillard, and Kathleen Lombardi. Sadly, four members, Cynthia Boyce, Barbara Lillios, John Nesbit and Tom Frances passed away.

This year closed with a Christmas Luncheon at "Makris Lobster Pool" on December 12th.

Officers for 2018: President Ray Johnson, V.P. Robert Lougee, Secretary Natalie Lagasse, Treasurer Roger

Lagasse and Member at Large Irene Muir. Committees: 50/50 Jennie Boone - Hospitality Nancy Johns - Publicity Faye Johnson - Scrapbook Peggy Nadzan and Helen Rivet - Sunshine Isabel Sinclair, Trips Robert Lougee & Carol Walter.

A very Special Thank You to the Recreation Department., Cindy Rose, Anne Marie Guertin and Milinda Blakey for another year of table set-up and take down at our meetings.

Ray Johnson, Pres., Robert Lougee, V.P., Natalie Lagasse Sec., Roger Lagasse, Treas.



Annual Holiday Party

# **BOW YOUTH FOOTBALL**

## **2018 SEASON**



**GSFL 2018 Varsity Champions**

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 2018 program comprised of four teams representing (3rd, 4th, 5th, 6th, 7th, and 8th grades) with a total of 74 players and 20 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 0 wins, 7 losses; the 5-6 Grade team ended its season with a record of 6 wins and 2 losses; the JR Varsity team ended its season with a record of 6 wins and 2 losses; and the 8th grade varsity team ended the season with a record of 9 wins and 1 loss. The JR varsity concluded its successful season as runner-up in the Granite State League playoffs and the varsity concluded its season as the Granite State League champions.

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 [bowyouthfootball.org](http://bowyouthfootball.org) or check us out on our Facebook page.

Registration for the 2019 season is open. Go to our website at [bowyouthfootball.org](http://bowyouthfootball.org) to access registration forms under documents and mail them to Bow Youth Football, P.O. Box 1473, Concord, NH 03302.

**2018 Bow Youth Football Board of Directors**

Shawn Lover, President

Tom Ouellette, Vice President   John Wheeler, Treasurer

Steve Boisvert, Secretary

Kevin Kimball   Jeff Doward   Ken Bliss

Lee Kimball

Steve Krause   Jeff Rain   Carl Brown

**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 44-year history with over one thousand participants in our various sports:

<b>Sport</b>	<b>Participants</b>
Basketball	442
Baseball and Softball	218
Field Hockey	42
Soccer	161
Lacrosse	165
<b>TOTAL</b>	<b>1,028</b>

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, among others.



BAC also contributes other community projects including a recent donations 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.bowathleticclub.com](http://www.bowathleticclub.com)



# **BOW PIONEERS SNOWMOBILE CLUB**

**Mike Perry, President**

This season we were busy in the fall preparing our trail system for the upcoming season. We have quite the task of getting the trails ready, bridges repaired, equipment preparation, fundraising events board, trail and general meetings and the list continues. We are so fortunate to have people who dedicate so much time and effort to make our trail system what it is today. Our fundraisers were successful such as our annual mum sale. We also held our annual swap meet/flea market at HK Powersports in Hooksett even though it rained heavily all day we were there to support the event. Jim Whalley owner of HK always has been very supportive of our club and we thank him for all he does for us. Thanks to all who came out and the volunteers who made the event happen even with the bad weather. Our other fundraiser which is new is the Toys for Tots put on by The ATV Club of New Hampshire. This event was held at Bear Brook State park and the turnout was tremendous. Our chefs cooked up some great food for the event and we had a great day.

We had some big bridge projects this season and were able to accomplish everything that was planned. One bridge which was located near the twist Hill area of Dunbarton was quite a project. The bridge spanned 40 ft and getting equipment and supplies was quite challenging. Mother nature was not cooperating as usual so we had a small window of opportunity to get it done. Thanks to our trail Master Mark Dube for coordinating and working hard to make this bridge happen.

With all of the work we did this fall and early winter once again Mother Nature is not cooperating this season with snow for our trails. There were a few select days to ride the trails but they were far and few between. Locally our snow totals our down over 2 feet of what a typical winter brings by this time of the season. Up in the North country snowmobiling has been excellent so there is still much riding to be had just not locally this year. We can only hope for a better outcome going forward this season.

We still would like to get input on what areas of town need trail access. If you are a snowmobiler and cannot access our trail system Email us and we will look to see if there is any way to access the trail from your location.

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.org](http://bow_pioneers.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**

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 2018 season we had approximately 134 players. For the Fall 2018 season we had approximately 165 players playing on 15 different teams ages U8-U14. Our teams play in the New Hampshire Soccer League.

The Bow Soccer Club is made up of volunteer coaches, board members and parents. Along with developing competitive soccer players we work with the Town and the community to help set up, maintain and improve the fields for the youth of Bow.

Go to [bowsoccerclub.com](http://bowsoccerclub.com) or visit our Facebook page for more information.

Our current board members are:

Chris Leonard, Jessica Alison, Patty Wachsmuth,  
Tom Hoey, Jamie Smith, Rob Lougee, Josh Stewart



# **BOY SCOUTS OF AMERICA - PACK 75 AND SCOUTS BSA (Troop 75 Boys and Troop 75 Girls 2018)**

**Jim Weber, Scoutmaster-Troop 75 Boys, Elizabeth Muller, Scoutmaster-Troop 75 Girls, and  
Vic Carbonneau, Cubmaster-Pack 75**

Cub Scout Pack 75 is having an exciting year. 55 girls and boys in Kindergarten through fifth grade have been having fun learning to tie knots, launch rockets, shoot arrows, and explore the outdoors. This summer, 14 scouts attended either day or overnight camp at Camp Carpenter. Other overnight trips included the Fall Blast, NHXperience State Jamboree, Fishercat Stadium, and the Boston Museum of Science. Scouts also had a great time building and racing cars in the annual Pinewood Derby and hosting the Spring Kids Fishing Derby which is open to the public.

Boy Scouts is now allowing girls participate in their program for youth ages 11 - 18. The name of the program is changing to Scouts BSA to reflect this. Troop 75 is excited to have just started a new girls Troop 75 to complement our existing boys Troop 75.

High points of the past year for Troop 75 boys included multiple weeks of summer camp at both Camps Bell and Hidden Valley, NHXperience State Jamboree, outdoor and indoor rock climbing, the annual yard sale, Scouting for Food, and numerous service projects including helping the Town's first responders in an emergency search and rescue drill.

Our Troop 75 Girls are excited to dive into our Scouting program. We have an enthusiastic group of 7 girls ready to learn outdoor skills, leadership, and participate in community service projects. We are excited to continue to build this program throughout the coming months.

Please join us in congratulating Alex King and Aaron Saffian for earning Scouting's highest rank, Eagle Scout. These fine young adults 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.

Pack and Troops 75 would like to thank the community for their continued support. The Selectman, residents of the Town of Bow, the Bow Parks and Recreation Department, and finally the Bow Community Men's Club, our chartering organization, have all helped us make the Scouting program available and successful here in Bow. Our three units would like to thank you for everything you have done to support us:

- During the Cub Scout Fall Fundraiser, you purchased over \$8,500 of popcorn to help fun Scouting events and activities.
- In the annual Scouting For Food campaign, you donated 11,600 items of food that were distributed to our neighbors in need.

Kindergarten through fifth grade boys and girls are invited to join the fun exciting world of Cub Scouts in Pack 75. Pack 75 generally meets at the Bow Community Center on the second Thursday of the Month from 6:30 – 7:30 PM. Older boys and girls are invited to join the challenging and adventurous Scouts BSA program. Troop 75 meets at the Bow Community Center every Tuesday night from 7:00 to 8:30 PM. More information about Pack or the boys or girls Troops can be found at [bowscouts.org](http://bowscouts.org).

**Boy Scouts of America**

**Pack 75 and Scouts BSA Troop 75 Boys and Troop 75 Girls 2018**





# Vital Records

# BIRTHS

1/7/2019

DEPARTMENT OF STATE

## DIVISION OF VITAL RECORDS ADMINISTRATION

### RESIDENT BIRTH REPORT

01/01/2018-12/31/2018

--BOW--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
DUNBAR, WALLACE GIBSON	01/15/2018	BOW,NH	DUNBAR, CHRISTOPHER	DUNBAR, JESSICA
BUCHANAN, BENJAMIN ROBERT	02/14/2018	CONCORD,NH	BUCHANAN, ROBERT	BUCHANAN, KATILYN
DYKSTRA, HANNAH GRACE	02/23/2018	CONCORD,NH	DYKSTRA, PETER	DYKSTRA, LAURA
THOMPSON, ZACHARY ALDEN	03/25/2018	MANCHESTER,NH	THOMPSON, ANDREW	THOMPSON, ELIZABETH
FRENCH, ADALINE FAITH	03/30/2018	MANCHESTER,NH	FRENCH, ADAM	FRENCH, JESSICA
NELSON, CALLUM HENRY	04/02/2018	CONCORD,NH	NELSON, NATHANIEL	NELSON, KERI
WOODBURY, BENNETT PAUL	04/12/2018	MANCHESTER,NH	WOODBURY, NATHAN	WOODBURY, ALYSSA
MOORE, SAMUEL CHRISTOPHER	04/16/2018	CONCORD,NH	MOORE, CHRISTOPHER	MOORE, CHRISTINE
PERRAULT, RHEA JADE	04/17/2018	CONCORD,NH	PERRAULT, PAUL	CLEMENT, HEATHER
CORBIN, BLAKELY AURORA	04/17/2018	NASHUA,NH	CORBIN III, JOSEPH	CORBIN, STEPHANIE
WEITZMAN, RHY'S ALLEN	04/20/2018	CONCORD,NH	WEITZMAN, MATTHEW	WEITZMAN, KIMBERLY
RICHARDS, ANSLEY ROSE	04/20/2018	CONCORD,NH	RICHARDS, CASEY	RICHARDS, MELISSA
GARGAN, KEIRA NOELLE	04/28/2018	CONCORD,NH	GARGAN III, JOSEPH	GARGAN, KARIANN
MACE, EVELYN JEANNE	05/11/2018	MANCHESTER,NH	MACE, KIMBERLY	MACE, KIMBERLY
WEAKLY, EIRA ALICE	05/31/2018	CONCORD,NH	WEAKLY, ANDREW	WEAKLY, INGA
HOADLEY, KAYELYN ELIZABETH VIOLET	07/11/2018	CONCORD,NH	HOADLEY, SCOTT	HOADLEY, JOLYN
WATSON, AURORA MAEVE	07/15/2018	CONCORD,NH	WATSON, NICHOLAS	WATSON, STEPHANIE
POWER, OLIVIA HELEN	08/13/2018	MANCHESTER,NH	POWER, SHAWN	POWER, BRIANNA
FINNIE, CAMERON MICHAEL	08/16/2018	CONCORD,NH	FINNIE, JASON	FINNIE, ANDREA
SARETTE, ELOISE ARDEN ANNE	08/17/2018	CONCORD,NH	SARETTE, JOSEPH	BARNHART, VERONICA
MCGONIGLE, HOLDEN CHRISTOPHER	08/29/2018	CONCORD,NH	MCGONIGLE, ABBIE	MCGONIGLE, ABBIE
HAYDEN, HARPER LYNN	09/13/2018	CONCORD,NH	HAYDEN, PATRICK	HAYDEN, KRISTEN
BALL, MORGAN JEAN	09/18/2018	CONCORD,NH	BALL, ETHAN	BALL, ERIN
CAPONE, BODI THOMAS	09/20/2018	MANCHESTER,NH	CAPONE, BRANDT	KEEFE CAPONE, LARA
GRONON-REGAN, ISLA ADRIENNE EMBIE	09/26/2018	CONCORD,NH	REGAN, BEATHAN	GRENON, KRISTEN
BELBIN, EMMETT ALAN	10/05/2018	CONCORD,NH	BELBIN, RANDY	BELBIN, KESIA
COLBY V, WILLIAM NELSON	10/09/2018	CONCORD,NH	COLBY IV, WILLIAM	LAFLEUR-COLBY, MICHELLE
PHELAN, OLIVER JAMES	10/18/2018	MANCHESTER,NH	PHELAN, DANIEL	PHELAN, MEAGAN
JORDAN, KINSLEY ECHO	10/18/2018	CONCORD,NH	JORDAN, CODY	WESTOVER, ALYSSA
BEJARANO-VIEU, LOGAN EDWARD	10/23/2018	CONCORD,NH	VIEU, CHRISTOPHER	BEJARANO, MICHELLE
LAVOIE, JACOB NICOLAS	10/27/2018	CONCORD,NH	LAVOIE, MATTHEW	LAVOIE, ANNA
MCLEAN, HAILEY RUTH	10/30/2018	LEBANON,NH	MCLEAN, MICHAEL	MCLEAN, MEGAN
MCLEAN, KEEGAN COLMAN	10/30/2018	LEBANON,NH	MCLEAN, MICHAEL	MCLEAN, MEGAN
MCDERMOTT, NATALIE JANE	11/15/2018	CONCORD,NH	MCDERMOTT, WILLIAM	MCDERMOTT, CHRISTINE
WILLIAMS, NOLAN MATTHEW	11/18/2018	CONCORD,NH	WILLIAMS, ELIZABETH	WILLIAMS, ELIZABETH

# BIRTHS

1/7/2019

DEPARTMENT OF STATE

DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT BIRTH REPORT

01/01/2018-12/31/2018

-BOW-

<b>Child's Name</b>
GERBER, EVELYN BARBARA
SHOCKLEY, JAMES CHASE
BICKFORD, ARLO BENOIT
VAUGHN, WALKER MICHAEL
CIVETTI, HAVANNA KATHERINE

<b>Birth Date</b>	<b>Birth Place</b>	<b>Father's/Partner's Name</b>
11/20/2018	CONCORD,NH	GERBER, DARREN
11/20/2018	CONCORD,NH	SHOCKLEY, CHARLES
11/23/2018	MANCHESTER,NH	BICKFORD, ROSS
12/06/2018	CONCORD,NH	VAUGHN, CHRISTOPHER
12/21/2018	CONCORD,NH	CIVETTI, NICHOLAS

<b>Mother's Name</b>
GERBER, DEBORAH
SHOCKLEY, ABIGAIL
BICKFORD, ANDREA
VAUGHN, SARAH
TIDD, ANNICKA

Total number of records 40

# MARRIAGES

1/7/2019

Page 1 of 2

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

-- BOW --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
LAVOIE, MATTHEW A BOW, NH	TINKHAM, ANNA K BOW, NH	CONCORD	CONCORD	02/02/2018
LANG, ADAM R BOW, NH	LAMOTTE, CHERIE A BOW, NH	BOW	MEREDITH	03/17/2018
KING, TODD M BOW, NH	BROOKS, AMY B BOW, NH	CONCORD	AMHERST	03/30/2018
PIKE, ERIK C BOW, NH	CHENETTE, KATELYN R BOW, NH	BOW	GOFFSTOWN	05/05/2018
HENRICK, MELISSA J BOW, NH	BELANGER, AARON L BOW, NH	BOW	WOLFEBORO	05/19/2018
ELMASRY, ADAM M BOW, NH	HART, ALEXANDRIA M BOW, NH	CONCORD	PLYMOUTH	06/02/2018
VOUTOUR, MELISSA J BOW, NH	HOWARD, ANDREW R BOW, NH	BOW	BEDFORD	06/23/2018
CROFT, JESSICA S BOW, NH	DESROCHERS, JOSHUA J BOW, NH	BOW	GOFFSTOWN	07/21/2018
PACHA-SUCHARZEWSKI, MATEUSZ NEWMARKET, NH	ROGERS, ELIZABETH A BOW, NH	BOW	DURHAM	08/04/2018
FOSTER, MATTHEW S CONCORD, NH	KENNEY, MELANIE M BOW, NH	BOW	CHICHESTER	08/12/2018
HERRICK, CODY D BOW, NH	KEYES, CAROLYN S BOW, NH	BOW	GILMANTON	09/01/2018

# MARRIAGES

1/7/2019

Page 2 of 2

## DEPARTMENT OF STATE

## DIVISION OF VITAL RECORDS ADMINISTRATION

### RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

-- BOW --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage
KONN, DYLAN M BOW, NH	MCGUINNESS, PATRICK O TORONTO, CANADA	BOW	WINDHAM
CARRIER, AIMEE E BOW, NH	CANCRO, JORDAN M BOW, NH	BOW	JACKSON
PAPPAIOANOU, JAMES L BOW, NH	PERL, NICOLE M DOVER, NH	BOW	PORTSMOUTH
GOODACRE, RIANN L BOW, NH	HADLEY, RYAN J BOW, NH	BOW	WARNER
LOWEY, THOMAS M BOW, NH	SAWYER, JAMEY L BOW, NH	BOW	HOOKSETT

Total number of records 16

# DEATHS

01/07/2019



## DEPARTMENT OF STATE

### DIVISION OF VITAL RECORDS ADMINISTRATION

#### RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

-BOW, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
FLYNN, LINDA	01/02/2018	CONCORD	LANDRY, DONALD	COWGILL, ELINOR	N
ZEILER, WILLIAM	01/10/2018	CONCORD	ZEILER, EDWARD	SCHALLER, CORDELIA	Y
MALETTE, NORMAN	01/14/2018	BOW	MALETTE, OSCAR	LECLERC, FLORA	Y
REEDER, RUTH	01/16/2018	CONCORD	CROSSAN, HOWARD	SNOW, MILDRED	N
COHEN, ANDREW	01/28/2018	MERRIMACK	COHEN, EDWARD	GOLDENBERG, BARBARA	N
GAMACHE, EMMANUEL	02/07/2018	BOW	GAMACHE, ADELARD	VEILLEUX, ADELINE	N
COLLINS, ARTHUR	02/23/2018	CONCORD	COLLINS, JOHN	YEADON, EDITH	Y
BURNHAM, HERBERT	02/26/2018	BOW	BURNHAM, CHARLES	VALLER, FLORENCE	Y
BOYCE, CYNTHIA	03/07/2018	CONCORD	STEBBINS, HARRY	COULOMBIE, RENA	N
LOUKAS, CHRISTOS	03/09/2018	MERRIMACK	LOUKAS, ZISSIS	CATES, ELENI	N
HODGDON, THURSTON	03/14/2018	CONCORD	HODGDON, HERBERT	MACINTIRE, DOROTHY	Y
STREETER, ROGER	04/21/2018	DERRY	STREETER, FRANKLIN	WHITTIER, PEARL	Y
WESTOVER, ERTHALDER	05/02/2018	CONCORD	TOWLE, WARREN	HUTCHINSON, LUCILE	Y
LILLIOS, BARBARA	05/03/2018	BOW	LECLAIR, GEORGE	HARDEN, BARBARA	N
LEDUC, DAVID	05/14/2018	CONCORD	LEDUC, JULIAN	MEATTEY, SANDRA	N
CLARK, FRED	05/14/2018	BOW	CLARK, FRED	PETERSON, HELEN	Y
GERRARD, PETER	05/17/2018	BOW	GERRARD, CHARLES	SKAMARYCZ, DOROTHY	N
WINN, AUDREY	05/25/2018	CONCORD	KELSO, RUSSELL	MITCHELL, HELENA	N

# DEATHS

01/07/2019



## DEPARTMENT OF STATE

### DIVISION OF VITAL RECORDS ADMINISTRATION

#### RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

-BOW, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
STEBBINS, DORIS	06/01/2018	CONCORD	SWAIN, DUDLEY	POULIN, MAE	N
DANDY, ROBERT	06/25/2018	WOODSVILLE	DANDY, GEORGE	SIMONELLI, CONCETTA	Y
MCMANUS, LANCE	07/03/2018	CONCORD	MCMANUS, PHILIP	CHASE, ELEANOR	N
MCCARTHY, NANCY	07/18/2018	CONCORD	PODDER, BORIS	PEDIMAN, IDA	N
CONN JR, ROBERT	07/22/2018	CONCORD	CONN SR, ROBERT	WILKINSON, BARBARA	N
BLAIR, LOREN	08/04/2018	CONCORD	BLAIR, MALIEN	CHRISTIAN, GERMAINE	Y
WEYERSBERG, ROBERT	08/10/2018	CONCORD	WEYERSBERG, HERMAN	LITTLE, EVELYN	Y
BANNISTER, ROBERT	08/13/2018	CONCORD	BANNISTER, CLARENCE	MCEWAN, JEAN	Y
LYFORD, JOHN	08/20/2018	CONCORD	LYFORD, ARTHUR	TILTON, GERTRUDE	N
ANDRUS, ANN	08/27/2018	BOW	MYERS, KEN	NEAL, MARCIA	N
ADAMS, BRUCE	08/28/2018	CONCORD	ADAMS, STANLEY	ATKINS, MARY	Y
POOLE, JOHN	08/31/2018	CONCORD	POOLE, HUBERT	GAY, DOROTHY	Y
FRANCIS, THOMAS	09/11/2018	BRADFORD	FRANCIS, HORACE	MCKAY, HELEN	N
LOVER, LAWRENCE	09/13/2018	DOVER	LOVER, LAWRENCE	GRASSIE, GLORIA	Y
OMAR, YOSHIKO	09/25/2018	CONCORD	MISAWA, IWAIJIRO	MATSUZAKI, KIYO	N
TOWNSEND, ALICE	10/11/2018	MANCHESTER	HILL, ADNA	SPRAGUE, MARJORIE	N
RAYMOND, ELSE	10/14/2018	CONCORD	WAGNER, GEORG	UNKNOWN, THERESE	N
DRAKE, TERESA	10/30/2018	CONCORD	DRAKE, HOWARD	HUNTOON, ESTELLE	N

# DEATHS

01/07/2019



DEPARTMENT OF STATE

DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

-BOW, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
HUNT, STETSON	11/03/2018	CONCORD	HUNT, ROBERT	STETSON, INEZ	Y
AHMAD, AGHA	11/07/2018	MANCHESTER	AHMAD, AGHA	JABEEN, RIFFAT	N
BARDWELL, SHIRLEY	12/04/2018	ROCHESTER	JAMES, CHARLES	SEWELL, HESTER	N
LANK, AARON	12/07/2018	CONCORD	LANK, STEPHEN	MORSE, MARGIE	N
RADUAZO, JERRY	12/11/2018	CONCORD	RADUAZO, JERRY	TROMBLAY, HILDA	N
MANNION, JAMES	12/15/2018	BOW	MANNION, JAMES	BOOTH, ARLENE	Y
LADD, WILLIS	12/28/2018	CONCORD	LADD, CHARLES	LEIGHTON, ELLEN	N

Total number of records 43

# RESOURCES

## U.S. SENATE AND CONGRESSIONAL DELEGATION 2019

### *United States Senate*

Senator Jeanne Shaheen  
Web: [www.shaheen.senate.gov](http://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](http://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: 320 Cannon House Office Building,  
Washington, DC 20515 (202) 225-5206  
or- 18 North Main Street, Fourth Floor,  
Concord, NH 03301  
Phone: (603) 226-1002, 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 Theodore L. Gatsas  
Web: <https://www.nh.gov/councildistricts/d4/>  
Mail: PO Box 6655, 20 Market Street,  
Manchester, NH 03108  
Phone: (603) 271-3632 or (603) 623-0211  
Email: [ted.gatsas@nh.gov](mailto:ted.gatsas@nh.gov)

### *New Hampshire Senate- District 16*

Senator Kevin Cavanaugh  
Mail: State House, Room 106, 107 North Main  
Street, Concord, NH 03301,  
Phone: 603-271-1403  
Email: [kevin.cavanaugh@leg.state.nh.us](mailto:kevin.cavanaugh@leg.state.nh.us)

### *New Hampshire House- District 23*

Representative Samantha Fox  
Mail: 19 Vaughn Road, Bow, NH 03304-3609  
Phone: 603-540-6374  
Email: [samantha.fox@leg.state.nh.us](mailto:samantha.fox@leg.state.nh.us)

Representative Gary Woods  
Mail: 38 Evangelyn Drive, Bow, NH 03304-4921  
Phone: 603-228-3827  
Email: [gary.woods@leg.state.nh.us](mailto:gary.woods@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](mailto:mbwalz@leg.state.nh.us)





# Town Meeting 2019

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2018 BOW ANNUAL REPORT 195



## 2019 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 12<sup>th</sup> day of March, 2019, 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 13<sup>th</sup> day of March, 2019, at 6:30 p.m. in the evening to consider 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, 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
Trustee of Trust Funds	3 years
Library Trustee	5 years

2. Are you in favor of the adoption of ZONING ORDINANCE AMENDMENTS presented below as proposed by the Planning Board?

- A. Are you in favor of the adoption of ZONING AMENDMENT A as proposed by the Planning Board vote of January 10, 2019 to create a new zone district titled "South Bow Mixed Use District" which shall include the following parcels of land: Block 2, Lots 134-A, 134-B, 135, 137, 139, 140, 141-B, 141-B1, 146, 147, 148, 150, 150-A, 151 and 151-A? The amendment has been on file at the Municipal Building since Tuesday, January 15, 2019.

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

- B. Are you in favor of the adoption of ZONING AMENDMENT B as proposed by the Planning Board vote of January 10, 2019 to revise Section 14.03(A) and require a certified plot plan for all new residences? The amendment has been on file at the Municipal Building since Tuesday, January 15, 2019.

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

- C. Are you in favor of the adoption of ZONING AMENDMENT C as proposed by the Planning Board vote of January 10, 2019 to add Section 7.01(B)(5) to clarify access and road frontage

requirements for Open Space Residential Developments? The amendment has been on file at the Municipal Building since Tuesday, January 15, 2019.

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

D. Are you in favor of the adoption of ZONING AMENDMENT D as proposed by the Planning Board vote of January 10, 2019 to amend the definition of Vernal Pool in Section 3.02, to provide a current reference? The amendment has been on file at the Municipal Building since Tuesday, January 15, 2019.

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

E. Are you in favor of the adoption of ZONING AMENDMENT D as proposed by the Planning Board vote of January 10, 2019 to add Section 12.04(H) to require a Natural Heritage Bureau report for all conditional use permits for wetland or wetland buffer impacts? The amendment has been on file at the Municipal Building since Tuesday, January 15, 2019.

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

3. To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of \$11,782,324 for general municipal operations. The Selectmen recommend \$11,782,324. 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 \$675,000 to purchase a fire engine for the Fire Department and to authorize the withdrawal of up to \$675,000 from the Fire Truck Capital Reserve Fund for this purpose. (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 \$548,000 and authorize payment into existing capital reserve funds in the following amounts for the purpose for which such funds were established:

Bridge and Highway Construction	\$120,000
Public Works Equipment	\$180,000
Fire Department Equipment	\$37,000
Police Equipment	\$30,000
Recreation Improvements	\$16,000
Municipal Buildings and Grounds	\$65,000
Fire Truck	\$100,000
<b>Total</b>	<b>\$548,000</b>

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 8-0)

6. To see if the Town will vote to raise and appropriate the sum of \$370,000 for the reconstruction and paving of the roads listed in the Capital Improvements Plan (page 21). 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, 2021, whichever is sooner. (Majority Vote Required)

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

7. To see if the Town will vote to raise and appropriate the sum of \$104,893 to be added to the Employee Health Maintenance Fund. (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 \$90,000 for drainage installation and paving of the Municipal Building parking lot, and to authorize the withdrawal of up to \$90,000 from the Municipal Buildings & Grounds Capital Reserve Fund for this purpose. (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 \$67,000 to purchase a utility truck for the Public Works Department and to authorize the withdrawal of up to \$67,000 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)

10. To see if the Town will vote to raise and appropriate the sum of \$60,000 to perform engineering studies and design work for the proposed River Road/Route 3A intersection reconstruction project and to authorize the withdrawal of up to \$60,000 from the Bridge & Highway Construction Capital Reserve Fund for this purpose. (Majority Vote Required)

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

11. To see if the Town will vote to raise and appropriate the sum of \$38,892 to purchase radios and equipment for the Police Department and to authorize the withdrawal of up to \$38,892 from the Police 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 \$20,000 to be added to the Library Maintenance Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Library Trustees 5-0)  
(Recommended by Budget Committee 8-0)

13. To see if the Town will vote to raise and appropriate the sum of \$8,000 to be added to the Library Emergency Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Library Trustees 5-0)  
(Recommended by Budget Committee 8-0)

14. To see if the Town will vote to establish the South Bow Tax Increment Financing District ("South Bow TIF District") in accordance with RSA 162-K for the area bounded to the north by River Road, bounded to the west by Interstate 93, bounded to the east by the Merrimack River, and bounded to the south by the Hooksett Town Line, and to further see if the Town will adopt the Development

Program for the proposed South Bow TIF District in accordance with RSA 162-K:6 and the Financing Plan for the South Bow TIF District in accordance with RSA 162-K:9 (copies of the Tax Increment Financing District Map, the Development Program, and the Tax Increment Financing Plan are available at the Town Offices). (Majority Vote Required)

15. To see if the Town will vote to designate the Board of Selectmen as the District Administrator of the South Bow TIF District in accordance with RSA 162-K:13 and to authorize the Board of Selectmen to appoint a five-member Advisory Board for the South Bow TIF District in accordance with RSA 162-K:14. (Majority Vote Required)
16. To see if the Town will vote to adopt an ordinance defining and regulating conflicts of interest for local officers and employees, whether elected or appointed, per the provisions of RSA 31:39-a, said ordinance being titled the "Town of Bow Ethics Standards" (a copy of the Town of Bow Ethics Standards is available at the Town Offices). (Majority Vote Required)
17. To see if the Town will vote to authorize the Board of Selectmen to convey an easement, license, and/or leasehold interest in the land identified as Tax Map 14, Block 4, Lot 71, presently owned by the Town of Bow, for a period not to exceed 30 years for the purposes of constructing, installing, and operating solar generation facilities, under such terms and consideration as the Board of Selectmen, in its discretion, deems suitable, and to further authorize the Board of Selectmen to execute such related contracts and agreements related to such solar generation facilities, such authority shall be non-lapsing and shall remain effective until December 31, 2020. (Majority Vote Required)
18. To see if the Town will vote to authorize the Board of Selectmen to convey an easement, license, or leasehold interest on the roof of the Town-owned facility known as the Public Safety Building, located on Tax Map 15, Block 5, Lot 68, presently owned by the Town of Bow, for a period not to exceed 30 years for the purposes of constructing, installing, and operating solar generation facilities, under such terms and consideration as the Board of Selectmen, in its discretion, deems suitable, and to further authorize the Board of Selectmen to execute such related contracts and agreements related to such solar generation facilities, such authority shall be non-lapsing and shall remain effective until December 31, 2020. (Majority Vote Required)
19. (By Petition) To see if the town will vote to adopt the provisions of SB 341, An Act relative to the veterans' tax credit for service-connected disability, Approved on May 25, 2018 with an effective date of January 1, 2019. The bill, an amendment to RSA 72:35, Ia, will allow the town to raise the tax credit limit to \$4,000. The optional tax credit for service-connected total disability shall replace the standard tax credit in its entirety and shall not be in addition thereto.

Given our hands and seal this 25<sup>th</sup> day of February, 2019

/S/ Christopher Nicolopoulos, Chair

/S/ Colleen S. Hunter, Vice Chair

/S/ Harold T. Judd

/S/ Mike Wayne

/S/ Matthew Poulin

Board of Selectmen  
Town of Bow, New Hampshire



**New Hampshire**  
Department of  
Revenue Administration

2019  
MS-737

## Proposed Budget

Bow

For the period beginning July 1, 2019 and ending June 30, 2020

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
John Heise	Chairman	<i>John Heise</i>
Mark Zerra	Vice-Chair	<i>Mark Zerra</i>
Bob Grand	Secretary	<i>Bob Grand</i>
Dominic Locente	ELECTED MEMBER	<i>Dominic Locente</i>
Blotterman Kavros	ELECTED MEMBER	<i>Blotterman Kavros</i>
Melissa Radomski	ELECTED MEMBER	<i>Melissa Radomski</i>
Caron Gagnon	NON-VOTING MEMBER'S REP.	<i>Caron Gagnon</i>
Kathy Gagnon	SCARRED BOD REP.	<i>Kathy Gagnon</i>

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

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



## Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Appropriations for period ending 6/30/2020 (Recommended)	Selectmen's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining	03	\$275,949	\$273,443	\$274,258	\$0	\$0	\$0
4130-4139	Executive		\$205,469	\$278,237	\$232,516	\$0	\$232,516	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$455,905	\$432,515	\$550,730	\$0	\$550,730	\$0
4150-4151	Financial Administration	03		\$0	\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$62,948	\$1,892,000	\$1,900,000	\$0	\$1,900,000	\$0
4153	Legal Expense	03	\$20,397	\$10,923	\$7,600	\$0	\$7,600	\$0
4155-4159	Personnel Administration	03	\$396,504	\$419,395	\$408,543	\$0	\$408,543	\$0
4191-4193	Planning and Zoning	03		\$269,384	\$348,877	\$0	\$348,877	\$0
4194	General Government Buildings	03	\$328,364	\$22,700	\$20,200	\$0	\$20,200	\$0
4195	Cemeteries	03	\$79,730	\$83,468	\$80,621	\$0	\$80,621	\$0
4196	Insurance			\$0	\$0	\$0	\$0	\$0
4197	Advertising and Regional Association			\$0	\$0	\$0	\$0	\$0
4199	Other General Government			\$0	\$0	\$0	\$0	\$0
	<b>General Government Subtotal</b>		<b>\$1,863,870</b>	<b>\$3,682,065</b>	<b>\$3,823,345</b>	<b>\$0</b>	<b>\$3,823,345</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	03	\$1,703,846	\$1,714,444	\$1,691,761	\$0	\$1,691,761	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	03	\$1,150,482	\$1,174,872	\$1,240,192	\$0	\$1,240,192	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	03	\$18,091	\$18,180	\$27,988	\$0	\$27,988	\$0
4299	Other (Including Communications)			\$0	\$0	\$0	\$0	\$0
	<b>Public Safety Subtotal</b>		<b>\$2,872,419</b>	<b>\$2,907,496</b>	<b>\$2,959,941</b>	<b>\$0</b>	<b>\$2,959,941</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**New Hampshire**  
Department of  
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**2019**  
**MS-737**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Selectmen's Appropriations for Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2020 (Not Recommended)
<b>Highways and Streets</b>							
4311	Administration	03	\$1,219,872	\$1,305,339	\$1,254,151	\$0	\$1,254,151
4312	Highways and Streets	03	\$461,495	\$464,950	\$472,750	\$0	\$472,750
4313	Bridges		\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$40,017	\$37,000	\$37,000	\$0	\$37,000
4319	Other		\$0	\$0	\$0	\$0	\$0
		<b>Highways and Streets Subtotal</b>	<b>\$1,721,384</b>	<b>\$1,807,289</b>	<b>\$1,763,901</b>	<b>\$0</b>	<b>\$1,763,901</b>
<b>Sanitation</b>							
4321	Administration		\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$702,887	\$694,930	\$786,173	\$0	\$786,173
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	03	\$164,347	\$228,585	\$228,530	\$0	\$228,530
		<b>Sanitation Subtotal</b>	<b>\$867,234</b>	<b>\$923,515</b>	<b>\$1,014,703</b>	<b>\$0</b>	<b>\$1,014,703</b>
<b>Water Distribution and Treatment</b>							
4331	Administration	03	\$89,625	\$160,045	\$127,150	\$0	\$127,150
4332	Water Services		\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0
		<b>Water Distribution and Treatment Subtotal</b>	<b>\$89,625</b>	<b>\$160,045</b>	<b>\$127,150</b>	<b>\$0</b>	<b>\$127,150</b>
<b>Electric</b>							
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0
		<b>Electric Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Selectmen's Appropriations for Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2020 (Recommended)	Committee's Appropriations for Appropriations for period ending 6/30/2020 (Not Recommended)
<b>Health</b>								
4411	Administration	03	\$1,715	\$2,496	\$2,534	\$0	\$2,534	\$0
4414	Fest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$2,850	\$3,400	\$3,400	\$0	\$3,400	\$0
	<b>Health Subtotal</b>		<b>\$4,565</b>	<b>\$5,896</b>	<b>\$5,934</b>	<b>\$0</b>	<b>\$5,934</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	03	\$3,387	\$8,424	\$6,492	\$0	\$6,492	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$3,387</b>	<b>\$8,424</b>	<b>\$6,492</b>	<b>\$0</b>	<b>\$6,492</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	03	\$423,781	\$201,357	\$141,356	\$0	\$141,356	\$0
4550-4559	Library	03	\$513,861	\$506,991	\$519,475	\$0	\$519,475	\$0
4583	Patriotic Purposes	03	\$500	\$500	\$500	\$0	\$500	\$0
4589	Other Culture and Recreation	03	\$1,399	\$1,750	\$1,750	\$0	\$1,750	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$939,541</b>	<b>\$710,598</b>	<b>\$663,081</b>	<b>\$0</b>	<b>\$663,081</b>	<b>\$0</b>
<b>Conservation and Development</b>								
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
	<b>Conservation and Development Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**New Hampshire**  
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**2019**  
**MS-737**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Appropriations for Appropriations for period ending 6/30/2020 (Recommended)	Selectmen's Appropriations for Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2020 (Not Recommended)
						6/30/2019 (Recommended)	6/30/2020 (Not Recommended)	6/30/2020 (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	03	\$1,066,850	\$1,065,000	\$1,065,000	\$0	\$1,065,000	\$0
4721	Long Term Bonds and Notes - Interest	03	\$434,150	\$392,406	\$352,776	\$0	\$352,776	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$1,501,000</b>	<b>\$1,457,407</b>	<b>\$1,417,777</b>	<b>\$0</b>	<b>\$1,417,777</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$294,774	\$475,600	\$0	\$0	\$0	\$0
4903	Buildings		\$126,283	\$100,000	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$711,143	\$501,656	\$0	\$0	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$1,132,200</b>	<b>\$1,077,256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>				<b>\$11,782,324</b>	<b>\$0</b>	<b>\$11,782,324</b>	<b>\$0</b>



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**Special Warrant Articles**

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 6/30/2020 (Recommended)	Selectmen's Appropriations for Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's period ending 6/30/2020 (Recommended)	Budget Committee's period ending 6/30/2020 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	04	\$675,000	\$0	\$675,000	\$0
4902	Machinery, Vehicles, and Equipment	09	\$67,000	\$0	\$67,000	\$0
4902	Machinery, Vehicles, and Equipment	11	\$38,892	\$0	\$38,892	\$0
4909	Improvements Other than Buildings	06	\$370,000	\$0	\$370,000	\$0
4909	Improvements Other than Buildings	08	\$90,000	\$0	\$90,000	\$0
4909	Improvements Other than Buildings	10	\$60,000	\$0	\$60,000	\$0
4915	To Capital Reserve Fund	05	\$548,000	\$0	\$548,000	\$0
4915	To Capital Reserve Fund	12	\$20,000	\$0	\$20,000	\$0
4915	To Capital Reserve Fund	13	\$8,000	\$0	\$8,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	07	\$104,893	\$0	\$104,893	\$0
<b>Total Proposed Special Articles</b>			<b>\$1,981,785</b>	<b>\$0</b>	<b>\$1,981,785</b>	<b>\$0</b>



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## Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2020 (Recommended)	Selectmen's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)	Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
					\$0	\$0	\$0	\$0



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		<b>Revenues</b>		<b>Actual Revenues for period ending 6/30/2018</b>	<b>Estimated Revenues for period ending 6/30/2020</b>	<b>Selectmen's Estimated Revenues for period ending 6/30/2020</b>	<b>Budget Committee's Estimated Revenues for period ending 6/30/2020</b>
<b>Account</b>	<b>Source</b>	<b>Article</b>					
<b>Taxes</b>							
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0	\$0	\$0
3180	Resident Tax	03	\$12,866	\$7,000	\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0	\$0	\$7,000
3186	Payment in Lieu of Taxes		\$8,218	\$8,000	\$0	\$0	\$8,000
3187	Excavation Tax	03	\$0	\$0	\$0	\$0	\$0
3189	Other Taxes		\$85,609	\$95,000	\$0	\$0	\$95,000
3190	Interest and Penalties on Delinquent Taxes	03	\$0	\$0	\$0	\$0	\$0
9991	Inventory Penalties		\$106,693	\$110,000	\$0	\$0	\$110,000
		<b>Taxes Subtotal</b>					
<b>Licenses, Permits, and Fees</b>							
3210	Business Licenses and Permits	03	\$40,178	\$39,000	\$0	\$0	\$39,000
3220	Motor Vehicle Permit Fees	03	\$2,285,349	\$2,325,000	\$0	\$0	\$2,325,000
3230	Building Permits	03	\$109,550	\$70,000	\$0	\$0	\$70,000
3290	Other Licenses, Permits, and Fees	03	\$16,712	\$16,750	\$0	\$0	\$16,750
3311-3319	From Federal Government		\$0	\$0	\$0	\$0	\$0
		<b>Licenses, Permits, and Fees Subtotal</b>					
			<b>\$2,451,789</b>	<b>\$2,450,750</b>			
<b>State Sources</b>							
3351	Shared Revenues		\$0	\$0	\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$397,687	\$399,161	\$0	\$0	\$399,161
3353	Highway Block Grant	03	\$223,868	\$227,381	\$0	\$0	\$227,381
3354	Water Pollution Grant		\$0	\$0	\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$81	\$81	\$0	\$0	\$81
3357	Flood Control Reimbursement		\$0	\$0	\$0	\$0	\$0
3359	Other (Including Railroad Tax)	03	\$2,371	\$1,366	\$0	\$0	\$1,366
3379	From Other Governments		\$0	\$0	\$0	\$0	\$0
		<b>State Sources Subtotal</b>					
			<b>\$624,007</b>	<b>\$627,989</b>			

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<b>Revenues</b>		<b>Actual Revenues for period ending 6/30/2018</b>	<b>Estimated Revenues for period ending 6/30/2020</b>	<b>Selectmen's Estimated Revenues for period ending 6/30/2020</b>	<b>Budget Committee's Estimated Revenues for period ending 6/30/2020</b>
<b>Account</b>	<b>Source</b>	<b>Article</b>			
<b>Charges for Services</b>					
3401-3406	Income from Departments	03	\$743,707	\$507,813	\$507,813
3409	Other Charges		\$0	\$0	\$0
	<b>Charges for Services Subtotal</b>		<b>\$743,707</b>	<b>\$507,813</b>	<b>\$507,813</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	03	\$0	\$15,000	\$15,000
3502	Interest on Investments	03	\$146,846	\$105,000	\$105,000
3503-3509	Other	03	\$113,205	\$30,000	\$30,000
	<b>Miscellaneous Revenues Subtotal</b>		<b>\$260,051</b>	<b>\$150,000</b>	<b>\$150,000</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$164,437	\$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	\$228,530	\$228,530
3914W	From Enterprise Funds: Water (Offset)	03	\$0	\$76,000	\$76,000
3915	From Capital Reserve Funds	10,09,04	\$1,365,175	\$930,892	\$930,892
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds	03	\$75,338	\$65,000	\$65,000
	<b>Interfund Operating Transfers In Subtotal</b>		<b>\$1,604,950</b>	<b>\$1,300,422</b>	<b>\$1,300,422</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Estimated Revenues and Credits</b>		<b>\$5,791,197</b>	<b>\$5,146,974</b>	<b>\$5,146,974</b>



**Budget Summary**

<b>Item</b>	<b>Budget Summary</b>		<b>Selectmen's Period ending 6/30/2020 (Recommended)</b>	<b>Budget Committee's Period ending 6/30/2020 (Recommended)</b>
	<b>Period ending 6/30/2019</b>	<b>Period ending 6/30/2020 (Recommended)</b>		
Operating Budget Appropriations			\$11,782,324	\$11,782,324
Special Warrant Articles	\$2,078,803	\$1,981,785		\$1,981,785
Individual Warrant Articles	\$0	\$0		\$0
Total Appropriations	\$13,741,538	\$13,764,109		\$13,764,109
Less Amount of Estimated Revenues & Credits	\$5,252,653	\$5,146,974		\$5,146,974
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$8,488,885</b>	<b>\$8,617,135</b>		<b>\$8,617,135</b>



**Supplemental Schedule**

**1. Total Recommended by Budget Committee** **\$13,764,109**

**Less Exclusions:**

2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$0
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$13,764,109</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$1,376,411

**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:  
(Line 1 + Line 8 + Line 11 + Line 12)**

**Town of Bow**  
**Budget Worksheet**

<b>Department</b>		<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>Dol. / Pct.</b>
<b>Acct #</b>	<b>Description</b>	<b>Budget/ Actual</b>	<b>Budget/ Actual</b>	<b>Budget/ Actual</b>	<b>Budget</b>	<b>Selectmen</b>	<b>Bud Comm</b>	<b>BC change</b>
				<b>5 Year Avg.</b>		<b>Recommend</b>	<b>Recommend</b>	<b>from '18-19</b>
<b>BOARD OF SELECTMEN</b>								
<i><u>Wages &amp; Benefits</u></i>								
<b>01-4130-0-112</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
BOS-Elected Officials		5,000	5,000	5,000	<u>\$5,639</u>			0.0%
<b>01-4130-0-221</b>		<b>310</b>	<b>310</b>	<b>310</b>	<b>310</b>	<b>310</b>	<b>310</b>	<b>0</b>
BOS-Social Security		310	310	300	<u>\$348</u>			0.0%
<b>01-4130-0-222</b>		<b>73</b>	<b>73</b>	<b>73</b>	<b>73</b>	<b>73</b>	<b>73</b>	<b>0</b>
BOS-Medicare		73	73	73	<u>\$82</u>			0.0%
<b>01-4130-0-260</b>		<b>8</b>	<b>8</b>	<b>11</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>(1)</b>
BOS-Workers Compensation		7	14	15	<u>\$11</u>			-7.7%
<i><u>Subtotal Wages &amp; Benefits</u></i>		<b>5,391</b>	<b>5,391</b>	<b>5,394</b>	<b>5,396</b>	<b>5,395</b>	<b>5,395</b>	<b>(1)</b>
		<b>5,390</b>	<b>5,397</b>	<b>5,388</b>				<b>0.0%</b>
<i><u>Operating</u></i>								
<b>01-4130-0-560</b>		<b>0</b>	<b>0</b>	<b>7,373</b>	<b>7,373</b>	<b>7,373</b>	<b>7,373</b>	<b>0</b>
BOS-Memberships		0	0	8,008	<u>\$1,602</u>			0.0%
<b>01-4130-0-561</b>		<b>185</b>	<b>185</b>	<b>295</b>	<b>295</b>	<b>295</b>	<b>295</b>	<b>0</b>
BOS-Professional Development		222	0	80	<u>\$272</u>			0.0%
<b>01-4130-0-620</b>		<b>360</b>	<b>360</b>	<b>360</b>	<b>360</b>	<b>360</b>	<b>360</b>	<b>0</b>
BOS-Office Supplies		321	0	536	<u>\$203</u>			0.0%
<b>41301-0681</b>		<b>415</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
BOS-BOSTON POST CANE RECOGNITI		381	0	0	<u>\$151</u>			*
<b>01-4130-0-690</b>		<b>225</b>	<b>225</b>	<b>225</b>	<b>225</b>	<b>225</b>	<b>225</b>	<b>0</b>
BOS-Miscellaneous		172	147	186	<u>\$143</u>			0.0%
<i><u>Subtotal Operating</u></i>		<b>1,185</b>	<b>770</b>	<b>8,253</b>	<b>8,253</b>	<b>8,253</b>	<b>8,253</b>	<b>0</b>
		<b>1,096</b>	<b>147</b>	<b>8,810</b>				<b>0.0%</b>
<b>TOTAL BOARD OF SELECTMEN</b>		<b>6,576</b>	<b>6,161</b>	<b>13,647</b>	<b>13,649</b>	<b>13,648</b>	<b>13,648</b>	<b>(1)</b>
		<b>6,485</b>	<b>5,543</b>	<b>14,198</b>				<b>0.0%</b>

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>TOWN MANAGER</b>								
<i><u>Wages &amp; Benefits</u></i>								
<b>01-4131-1-110</b>		<b>145,467</b>	<b>151,502</b>	<b>154,605</b>	<b>167,856</b>	<b>174,502</b>	<b>174,502</b>	<b>6,646</b>
TM-Full Time Wages		144,799	153,628	163,817	<u>\$148,760</u>			4.0%
<b>41302-0120</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
TM-PART TIME SALARIES		4,348	0	416	<u>\$1,726</u>			*
<b>01-4131-1-130</b>		<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,000</b>	<b>1,000</b>	<b>(500)</b>
TM-Overtime		1,336	940	897	<u>\$914</u>			-33.3%
<b>01-4131-1-211</b>		<b>57,551</b>	<b>42,346</b>	<b>45,686</b>	<b>36,168</b>	<b>32,510</b>	<b>32,510</b>	<b>(3,658)</b>
TM-Medical Insurance		51,487	41,736	39,937	<u>\$48,013</u>			-10.1%
<b>01-4131-1-212</b>		<b>1,088</b>	<b>1,122</b>	<b>1,042</b>	<b>1,061</b>	<b>1,110</b>	<b>1,110</b>	<b>49</b>
TM-Dental Insurance		922	1,060	1,047	<u>\$1,014</u>			4.6%
<b>01-4131-1-213</b>		<b>1,484</b>	<b>1,570</b>	<b>2,089</b>	<b>1,656</b>	<b>1,380</b>	<b>1,380</b>	<b>(276)</b>
TM-Life & Disability Insurance		1,449	1,598	1,547	<u>\$1,532</u>			-16.7%
<b>01-4131-1-221</b>		<b>9,019</b>	<b>9,393</b>	<b>9,585</b>	<b>10,501</b>	<b>10,882</b>	<b>10,882</b>	<b>381</b>
TM-Social Security		8,913	9,301	10,022	<u>\$9,030</u>			3.6%
<b>01-4131-1-222</b>		<b>2,109</b>	<b>2,196</b>	<b>2,242</b>	<b>2,456</b>	<b>2,545</b>	<b>2,545</b>	<b>89</b>
TM-Medicare		2,085	2,175	2,336	<u>\$2,054</u>			3.6%
<b>01-4131-1-230</b>		<b>16,248</b>	<b>16,923</b>	<b>17,594</b>	<b>19,273</b>	<b>19,604</b>	<b>19,604</b>	<b>331</b>
TM-Retirement		16,320	17,272	18,508	<u>\$16,509</u>			1.7%
<b>01-4131-1-260</b>		<b>232</b>	<b>242</b>	<b>324</b>	<b>358</b>	<b>327</b>	<b>327</b>	<b>(31)</b>
TM-Workers' Compensation		213	331	383	<u>\$265</u>			-8.7%
<i><u>Subtotal Wages &amp; Benefits</u></i>		<b>233,198</b>	<b>225,294</b>	<b>234,667</b>	<b>240,829</b>	<b>243,860</b>	<b>243,860</b>	<b>3,031</b>
		<b>231,872</b>	<b>228,043</b>	<b>238,910</b>				<b>1.3%</b>
<i><u>Operating</u></i>								
<b>01-4131-1-341</b>		<b>2,900</b>	<b>2,900</b>	<b>0</b>	<b>0</b>	<b>360</b>	<b>360</b>	<b>360</b>
TM-Telephone		4,119	3,150	360	<u>\$3,318</u>			*
<b>01-4131-1-390</b>		<b>7,955</b>	<b>20,839</b>	<b>2,770</b>	<b>2,770</b>	<b>2,420</b>	<b>2,420</b>	<b>(350)</b>
TM-Contract Services		20,900	20,115	3,902	<u>\$11,528</u>			-12.6%
<b>01-4131-1-550</b>		<b>4,500</b>	<b>4,500</b>	<b>5,650</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>
TM-Printing		5,522	5,073	7,448	<u>\$5,978</u>			0.0%
<b>01-4131-1-560</b>		<b>8,025</b>	<b>8,025</b>	<b>2,070</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>0</b>
TM-Memberships		9,837	9,557	2,587	<u>\$8,131</u>			0.0%
<b>01-4131-1-561</b>		<b>2,920</b>	<b>2,920</b>	<b>2,555</b>	<b>1,245</b>	<b>1,720</b>	<b>1,720</b>	<b>475</b>
TM-Professional Development		2,638	2,622	2,711	<u>\$2,528</u>			38.2%
<b>01-4131-1-570</b>		<b>0</b>	<b>0</b>	<b>400</b>	<b>400</b>	<b>50</b>	<b>50</b>	<b>(350)</b>
TM-Travel/Mileage		19	23	232	<u>\$59</u>			-87.5%
<b>01-4131-1-620</b>		<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>
TM-Office Supplies		5,379	4,436	3,520	<u>\$4,379</u>			0.0%
<b>01-4131-1-625</b>		<b>2,700</b>	<b>2,300</b>	<b>500</b>	<b>500</b>	<b>150</b>	<b>150</b>	<b>(350)</b>
TM-Postage		(789)	49	151	<u>\$30</u>			-70.0%
<b>01-4131-1-670</b>		<b>150</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
TM-Publications		553	555	91	<u>\$258</u>			*

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
01-4131-1-810		1,000	1,000	800	300	300	300	0
TM-Advertising		748	263	334	<u>\$718</u>			0.0%
01-4131-1-830		0	0	150	150	150	150	0
TM-Training		150	220	313	<u>\$174</u>			0.0%
<i>Subtotal Operating</i>		<b>34,650</b>	<b>47,134</b>	<b>19,395</b>	<b>16,965</b>	<b>16,750</b>	<b>16,750</b>	<b>(215)</b>
		<b>49,078</b>	<b>46,063</b>	<b>21,649</b>				<b>-1.3%</b>
<b>TOTAL TOWN MANAGER</b>		<b>267,848</b>	<b>272,428</b>	<b>254,062</b>	<b>257,794</b>	<b>260,610</b>	<b>260,610</b>	<b>2,816</b>
		<b>280,951</b>	<b>274,106</b>	<b>260,559</b>				<b>1.1%</b>

LEGAL								
<i>Operating</i>								
01-4153-0-320		131,800	131,800	146,800	92,000	100,000	100,000	8,000
LGL-Legal Fees		171,675	88,986	62,948	<u>\$98,243</u>			8.7%
01-4153-0-811		0	0	0	1,800,000	1,800,000	1,800,000	0
LGL-Abatements		0	0	0	<u>\$0</u>			0.0%
Notes:								

PERSONNEL								
<i>Operating - Personnel</i>								
01-4155-0-250		1,700	2,700	2,000	1,923	2,000	2,000	77
PER-Unemployment Compensation		688	1,239	1,923	<u>\$2,190</u>			4.0%
01-4155-0-390		6,100	83,100	7,500	8,000	3,500	3,500	(4,500)
PER-Contract Services		4,900	8,368	4,241	<u>\$5,373</u>			-56.3%
01-4155-0-681		1,890	1,890	1,400	2,000	1,300	1,300	(700)
PER-Employee Recognition		1,218	2,730	1,193	<u>\$1,309</u>			-35.0%
01-4155-0-810		0	0	500	0	500	500	500
PER-Advertising		0	0	0	<u>\$607</u>			*
01-4155-0-830		2,000	1,000	1,000	1,000	300	300	(700)
PER-Training		961	0	0	<u>\$286</u>			-70.0%
<b>TOTAL PERSONNEL</b>		<b>11,690</b>	<b>88,690</b>	<b>12,400</b>	<b>12,923</b>	<b>7,600</b>	<b>7,600</b>	<b>(5,323)</b>
		<b>7,766</b>	<b>12,336</b>	<b>7,357</b>	<b>9,766</b>			<b>-41.2%</b>

PATRIOTIC PURPOSES								
<i>Operating</i>								
01-4583-0-810		500	500	500	500	500	500	0
PP-Town Celebrations		500	500	500	<u>\$500</u>			0.0%

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>ASSESSING</b>								
<i><u>Operating</u></i>								
<b>01-4152-0-341</b>		350	350	0	750	0	0	(750)
AS-Telephone		492	786	0	<u>\$393</u>			-100.0%
<b>01-4152-0-390</b>		209,500	223,125	220,900	154,000	179,915	179,915	25,915
AS-Assessing Services		511,672	169,003	133,381	<u>\$259,053</u>			16.8%
<b>01-4152-0-550</b>		1,500	1,800	1,600	1,600	1,000	1,000	(600)
AS-Printing		253	965	0	<u>\$666</u>			-37.5%
<b>01-4152-0-560</b>		195	195	0	225	225	225	0
AS-Memberships		235	25	40	<u>\$148</u>			0.0%
<b>01-4152-0-620</b>		800	1,100	800	800	800	800	0
AS-Office Supplies		116	478	739	<u>\$618</u>			0.0%
<b>01-4152-0-625</b>		900	1,200	900	900	750	750	(150)
AS-Postage		1,019	754	394	<u>\$734</u>			-16.7%
<b>01-4152-0-820</b>		50	50	50	50	0	0	(50)
AS-Recording Fees		5	7	5	<u>\$40</u>			-100.0%
<b>01-4152-0-830</b>		415	435	435	435	100	100	(335)
AS-Training		0	0	0	<u>\$59</u>			-77.0%
<b>TOTAL ASSESSING</b>		<u>213,710</u>	<u>228,255</u>	<u>224,685</u>	<u>158,760</u>	<u>182,790</u>	<u>182,790</u>	<u>24,030</u>
		<u>513,792</u>	<u>172,020</u>	<u>134,558</u>				<u>15.1%</u>

**Town of Bow**  
**Budget Worksheet**

<b>Department</b> Acct #	<b>Description</b>	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pct.
		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 '18-19
<b><u>Capital Projects</u></b>								
01-4152-0-391	AS-Assessment Revaluation	0 0	0 0	0 0	0 <u>\$0</u>	63,500 63,500	63,500 63,500	*

**Town of Bow**  
**Budget Worksheet**

**COMMUNITY  
DEVELOPMENT**

<b>Department</b>		<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>Dol. / Pct.</b>
<b>Acct #</b>	<b>Description</b>	<b>Budget/ Actual</b>	<b>Budget/ Actual</b>	<b>Budget/ Actual</b>	<b>Budget</b>	<b>Selectmen</b>	<b>Bud Comm</b>	<b>BC change</b>
				<b>5 Year Avg.</b>		<b>Recommend</b>	<b>Recommend</b>	<b>from '18-19</b>
<b>COMMUNITY DEVELOPMENT</b>								
<i><u>Wages &amp; Benefits</u></i>								
<b>01-4191-4-110</b>		<b>223,979</b>	<b>232,795</b>	<b>212,003</b>	<b>221,102</b>	<b>233,369</b>	<b>233,369</b>	<b>12,267</b>
CD-Full Time Wages		250,024	205,447	212,495	<u>\$221,054</u>			5.5%
<b>01-4191-4-111</b>		<b>26,800</b>	<b>27,590</b>	<b>42,257</b>	<b>48,727</b>	<b>40,000</b>	<b>40,000</b>	<b>(8,727)</b>
CD-Part Time Wages		30,724	39,955	36,918	<u>\$31,806</u>			-17.9%
<b>01-4191-4-130</b>		<b>1,425</b>	<b>1,686</b>	<b>1,555</b>	<b>1,660</b>	<b>1,663</b>	<b>1,663</b>	<b>3</b>
CD-Overtime		824	332	352	<u>\$499</u>			0.2%
<b>01-4191-4-211</b>		<b>75,037</b>	<b>57,344</b>	<b>60,685</b>	<b>52,191</b>	<b>43,449</b>	<b>43,449</b>	<b>(8,742)</b>
CD-Medical Insurance		59,674	60,367	57,699	<u>\$60,096</u>			-16.8%
<b>01-4191-4-212</b>		<b>2,176</b>	<b>2,244</b>	<b>2,084</b>	<b>2,164</b>	<b>1,665</b>	<b>1,665</b>	<b>(499)</b>
CD-Dental Insurance		1,932	2,301	2,074	<u>\$2,109</u>			-23.1%
<b>01-4191-4-213</b>		<b>2,968</b>	<b>3,100</b>	<b>2,858</b>	<b>2,832</b>	<b>2,287</b>	<b>2,287</b>	<b>(545)</b>
CD-Life & Disability Insurance		2,489	2,950	2,634	<u>\$2,778</u>			-19.2%
<b>01-4191-4-221</b>		<b>16,757</b>	<b>19,265</b>	<b>15,861</b>	<b>16,833</b>	<b>17,052</b>	<b>17,052</b>	<b>219</b>
CD-Social Security		17,975	15,876	16,014	<u>\$16,505</u>			1.3%
<b>01-4191-4-222</b>		<b>3,920</b>	<b>4,054</b>	<b>3,709</b>	<b>3,937</b>	<b>3,988</b>	<b>3,988</b>	<b>51</b>
CD-Medicare		4,229	3,713	3,745	<u>\$3,849</u>			1.3%
<b>01-4191-4-230</b>		<b>25,172</b>	<b>26,162</b>	<b>24,303</b>	<b>25,351</b>	<b>26,254</b>	<b>26,254</b>	<b>903</b>
CD-Retirement		27,912	22,967	24,170	<u>\$24,360</u>			3.6%
<b>01-4191-4-260</b>		<b>3,086</b>	<b>3,238</b>	<b>2,324</b>	<b>2,288</b>	<b>2,041</b>	<b>2,041</b>	<b>(247)</b>
CD-Workers Compensation		2,441	3,031	2,715	<u>\$2,719</u>			-10.8%
<i><u>Subtotal Wages &amp; Benefits</u></i>		<b>381,320</b>	<b>377,478</b>	<b>367,639</b>	<b>377,085</b>	<b>371,768</b>	<b>371,768</b>	<b>(5,317)</b>
		<b>398,222</b>	<b>356,940</b>	<b>358,817</b>				<b>-1.4%</b>
<b>41911-0341</b>		<b>1,150</b>	<b>900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CD-TELEPHONE		1,095	1,700	0	<u>\$939</u>			*
<b>01-4191-4-370</b>		<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,400</b>	<b>5,500</b>	<b>5,500</b>	<b>(900)</b>
CD-Mapping Services		4,860	5,115	5,445	<u>\$4,526</u>			-14.1%
<b>01-4191-4-371</b>		<b>2,400</b>	<b>2,400</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>
CD-Marketing		1,065	1,083	1,173	<u>\$934</u>			0.0%
<b>01-4191-4-390</b>		<b>30,360</b>	<b>29,860</b>	<b>14,360</b>	<b>5,060</b>	<b>5,000</b>	<b>5,000</b>	<b>(60)</b>
CD-Contract Services		48,206	27,552	7,021	<u>\$23,630</u>			-1.2%
<b>01-4191-4-430</b>		<b>500</b>	<b>500</b>	<b>400</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>(400)</b>
CD-Dept. Equip. & Maintenance		0	110	0	<u>\$55</u>			-100.0%
<b>01-4191-4-550</b>		<b>1,050</b>	<b>1,550</b>	<b>1,350</b>	<b>1,350</b>	<b>750</b>	<b>750</b>	<b>(600)</b>
CD-Printing		1,250	532	679	<u>\$853</u>			-44.4%
<b>01-4191-4-560</b>		<b>10,107</b>	<b>10,107</b>	<b>10,050</b>	<b>10,000</b>	<b>10,075</b>	<b>10,075</b>	<b>75</b>
CD-Memeberships		9,521	9,803	9,530	<u>\$220,458</u>			0.8%
<b>01-4191-4-570</b>		<b>250</b>	<b>250</b>	<b>250</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>
CD-Travel/Mileage		57	348	2,930	<u>\$667</u>			0.0%
<b>01-4191-4-620</b>		<b>2,540</b>	<b>2,540</b>	<b>2,300</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>0</b>
CD-Office Supplies		2,313	2,087	2,161	<u>\$2,149</u>			0.0%

**Town of Bow**  
**Budget Worksheet**

COMMUNITY  
DEVELOPMENT

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>01-4191-4-625</b>		<b>3,550</b>	<b>3,550</b>	<b>2,500</b>	<b>2,500</b>	<b>2,000</b>	<b>2,000</b>	<b>(500)</b>
CD-Postage		1,750	707	1,479	<u>\$1,895</u>			-20.0%
<b>41911-0635</b>		<b>1,823</b>	<b>1,105</b>	<b>950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CD-GASOLINE		699	1,072	0	<u>\$728</u>			*
<b>41911-0660</b>		<b>750</b>	<b>750</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CD-AUTO PARTS		8	684	123	<u>\$449</u>			*
<b>01-4191-4-670</b>		<b>800</b>	<b>800</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>0</b>
CD-Publications		215	513	213	<u>\$438</u>			0.0%
<b>01-4191-4-740</b>		<b>1,300</b>	<b>1,300</b>	<b>1,100</b>	<b>2,500</b>	<b>500</b>	<b>500</b>	<b>(2,000)</b>
CD-Office Equip./Maintenance		73	1,299	943	<u>\$472</u>			-80.0%
<b>01-4191-4-810</b>		<b>3,600</b>	<b>3,600</b>	<b>4,250</b>	<b>3,000</b>	<b>2,500</b>	<b>2,500</b>	<b>(500)</b>
CD-Advertising		4,007	2,149	2,139	<u>\$2,815</u>			-16.7%
<b>01-4191-4-820</b>		<b>200</b>	<b>200</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>0</b>
CD-Recording Fees		0	38	277	<u>\$66</u>			0.0%
<b>01-4191-4-830</b>		<b>5,200</b>	<b>5,200</b>	<b>3,650</b>	<b>3,650</b>	<b>3,000</b>	<b>3,000</b>	<b>(650)</b>
CD-Professional Development		3,976	2,277	2,566	<u>\$2,960</u>			-17.8%
<i>Subtotal Operating</i>		<b>71,580</b>	<b>70,612</b>	<b>50,910</b>	<b>42,310</b>	<b>36,775</b>	<b>36,775</b>	<b>(5,535)</b>
		<b>79,096</b>	<b>57,069</b>	<b>36,680</b>				<b>-13.1%</b>
<b>TOTAL COMMUNITY DEVELOPMEN</b>		<b>452,900</b>	<b>448,090</b>	<b>418,549</b>	<b>419,395</b>	<b>408,543</b>	<b>408,543</b>	<b>(10,852)</b>
		<b>477,318</b>	<b>414,008</b>	<b>395,497</b>				<b>-2.6%</b>

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>ELECTION &amp; REGISTRATION</b>								
<i><u>Wages &amp; Benefits</u></i>								
01-4141-0-120		3,729	5,428	3,000	4,838	3,417	3,417	(1,421)
EL-Ballot Clerk Wages		2,866	2,814	2,050	<u>\$2,137</u>			-29.4%
01-4141-0-112		7,824	7,277	3,000	3,645	2,620	2,620	(1,025)
EL-Elected Officials		4,465	5,781	1,324	<u>\$3,709</u>			-28.1%
41402-0140		1,500	0	0	0	0	0	0
EA-OVERTIME		364	0	0	<u>\$73</u>			*
01-4141-0-221		763	788	372	526	375	375	(151)
EL-Social Security		517	533	209	<u>\$375</u>			-28.7%
01-4141-0-222		178	185	87	124	88	88	(36)
EL-Medicare		111	125	49	<u>\$86</u>			-29.0%
01-4141-0-260		20	21	13	24	10	10	(14)
EL-Workers Compensation		9	27	26	<u>\$15</u>			-58.3%
<i><u>Subtotal Wages &amp; Benefits</u></i>		<b>14,014</b>	<b>13,699</b>	<b>6,472</b>	<b>9,157</b>	<b>6,510</b>	<b>6,510</b>	<b>(2,647)</b>
		<b>8,331</b>	<b>9,280</b>	<b>3,658</b>				<b>-28.9%</b>
<i><u>Operating</u></i>								
01-4141-0-390		5,300	8,878	4,500	4,700	3,300	3,300	(1,400)
EL-Contract Services		2,876	4,722	2,209	<u>\$3,730</u>			-29.8%
01-4141-0-560		25	25	25	25	25	25	0
EL-Memberships		0	0	0	<u>\$0</u>			0.0%
01-4141-0-611		1,600	1,600	750	1,500	1,000	1,000	(500)
EL-Ballots		1,407	1,927	1,277	<u>\$1,137</u>			-33.3%
01-4141-0-620		300	200	200	200	200	200	0
EL-Office Supplies		818	141	70	<u>\$467</u>			0.0%
01-4141-0-625		350	200	600	200	250	250	50
EL-Postage		97	176	251	<u>\$181</u>			25.0%
01-4141-0-740		0	0	0	0	0	0	0
EL-Office Equip./Maintenance		0	138	0	<u>\$200</u>			*
01-4141-0-810		600	600	300	600	700	700	100
EL-Advertising		306	282	306	<u>\$347</u>			16.7%
<i><u>Subtotal Operating</u></i>		<b>8,175</b>	<b>11,503</b>	<b>6,375</b>	<b>7,225</b>	<b>5,475</b>	<b>5,475</b>	<b>(1,750)</b>
		<b>5,504</b>	<b>7,385</b>	<b>4,113</b>				<b>-24.2%</b>
<b>TOTAL ELECTION &amp; REG.</b>		<b>22,189</b>	<b>25,202</b>	<b>12,847</b>	<b>16,382</b>	<b>11,985</b>	<b>11,985</b>	<b>(4,397)</b>
		<b>13,835</b>	<b>16,665</b>	<b>7,771</b>				<b>-26.8%</b>

**Town of Bow**  
**Budget Worksheet**

**EMERGENCY  
MANAGEMENT**

<b>Department</b>		<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>Dol. / Pct.</b>
<b>Acct #</b>	<b>Description</b>	<b>Budget/ Actual</b>	<b>Budget/ Actual</b>	<b>Budget/ Actual</b>	<b>Budget</b>	<b>Selectmen</b>	<b>Bud Comm</b>	<b>BC change</b>
				<b>5 Year Avg.</b>		<b>Recommend</b>	<b>Recommend</b>	<b>from '18-19</b>
<b>EMERGENCY MANAGEMENT</b>								
<i><u>Wages &amp; Benefits</u></i>								
<b>01-4290-0-111</b>		<b>9,785</b>	<b>9,955</b>	<b>10,128</b>	<b>10,579</b>	<b>21,394</b>	<b>21,394</b>	<b>10,815</b>
EM-Part Time Wages		9,402	9,693	9,984	<u>\$9,623</u>			102.2%
<b>01-4290-0-221</b>		<b>606</b>	<b>617</b>	<b>628</b>	<b>656</b>	<b>1,326</b>	<b>1,326</b>	<b>670</b>
EM-Social Security		582	601	619	<u>\$595</u>			102.1%
<b>01-4290-0-222</b>		<b>142</b>	<b>144</b>	<b>147</b>	<b>154</b>	<b>311</b>	<b>311</b>	<b>157</b>
EM-Medicare		136	140	145	<u>\$139</u>			101.9%
<b>01-4290-0-260</b>		<b>390</b>	<b>393</b>	<b>492</b>	<b>523</b>	<b>824</b>	<b>824</b>	<b>301</b>
EM-Workers Compensation		386	433	491	<u>\$413</u>			57.6%
<i><u>Subtotal Wages &amp; Benefits</u></i>		<b>10,923</b>	<b>11,109</b>	<b>11,395</b>	<b>11,912</b>	<b>23,855</b>	<b>23,855</b>	<b>11,943</b>
		<b>10,507</b>	<b>10,867</b>	<b>11,239</b>				<b>100.3%</b>
<i><u>Operating</u></i>								
<b>01-4290-0-341</b>		<b>360</b>	<b>360</b>	<b>360</b>	<b>710</b>	<b>360</b>	<b>360</b>	<b>(350)</b>
EM-Telephone		360	360	360	<u>\$288</u>			-49.3%
<b>01-4290-0-390</b>		<b>1,000</b>	<b>680</b>	<b>2,980</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>0</b>
EM-Contract Service		(283)	975	3,919	<u>\$3,774</u>			0.0%
<b>01-4290-0-560</b>		<b>1,000</b>	<b>800</b>	<b>500</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>0</b>
EM-Memberships		734	670	918	<u>\$542</u>			0.0%
<b>01-4290-0-570</b>		<b>807</b>	<b>807</b>	<b>800</b>	<b>403</b>	<b>418</b>	<b>418</b>	<b>15</b>
EM-Travel/Mileage		984	656	605	<u>\$449</u>			3.7%
<b>01-4290-0-620</b>		<b>808</b>	<b>425</b>	<b>425</b>	<b>625</b>	<b>525</b>	<b>525</b>	<b>(100)</b>
EM-Office Supplies		806	226	520	<u>\$529</u>			-16.0%
<b>01-4290-0-625</b>		<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>
EM-Postage		0	0	0	<u>\$0</u>			0.0%
<b>01-4290-0-740</b>		<b>2,000</b>	<b>3,100</b>	<b>3,000</b>	<b>3,000</b>	<b>1,000</b>	<b>1,000</b>	<b>(2,000)</b>
EM-Office Equipment		665	4,391	530	<u>\$2,322</u>			-66.7%
<b>01-4290-0-830</b>		<b>750</b>	<b>750</b>	<b>300</b>	<b>300</b>	<b>600</b>	<b>600</b>	<b>300</b>
EM-Professional Development		25	401	0	<u>\$85</u>			100.0%
<i><u>Subtotal Operating</u></i>		<b>6,925</b>	<b>7,122</b>	<b>8,565</b>	<b>6,268</b>	<b>4,133</b>	<b>4,133</b>	<b>(2,135)</b>
		<b>3,291</b>	<b>7,679</b>	<b>6,852</b>				<b>-34.1%</b>
<b>TOTAL EMERGENCY MANAGEMENT</b>		<b>17,848</b>	<b>18,231</b>	<b>19,960</b>	<b>18,180</b>	<b>27,988</b>	<b>27,988</b>	<b>9,808</b>
		<b>13,798</b>	<b>18,546</b>	<b>18,091</b>				<b>53.9%</b>

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>FACILITIES</b>								
<u><i>Wages &amp; Benefits</i></u>								
<b>01-4194-0-111</b>		16,066	20,467	22,584	23,041	26,746	26,746	3,705
FC-Part Time Wages		14,372	15,074	16,358	\$15,268			16.1%
<b>01-4194-0-221</b>		996	1,269	1,400	1,429	1,658	1,658	229
FC-Social Security		891	935	1,014	\$0			16.0%
<b>01-4194-0-222</b>		233	297	327	334	388	388	54
FC-Medicare		208	219	237	\$221			16.2%
<b>01-4194-0-260</b>					750	841	841	91
FC-Workers Compensation					#DIV/0!			12.1%
<i>Subtotal Wages &amp; Benefits</i>		17,295	22,033	24,312	25,554	29,633	29,633	4,079
		15,471	16,227	17,610				16.0%
<u><i>Operating</i></u>								
<b>01-4194-0-341</b>		0	0	0	0	360	360	360
FC-Telephone		0	0	0	\$0			*
<b>01-4194-0-390</b>		0	0	0	25,000	20,000	20,000	(5,000)
FC-Contract Services		0	0	0	\$0			-20.0%
<b>01-4194-0-620</b>		0	0	0	0	100	100	100
FC-Office Supplies		0	0	0	\$0			*
<b>01-4194-0-740</b>		0	0	0	0	1,000	1,000	1,000
FC-General Equipment		0	0	0	\$0			*
<i>Subtotal Facilities Operating</i>		0	0	0	25,000	21,460	21,460	(3,540)
		0	0	0				-14.2%
<u><i>Municipal Office Building</i></u>								
<b>01-4194-1-341</b>		0	0	9,767	9,767	13,400	13,400	3,633
MOB-Telephone, Internet, Cable		0	0	14,223	\$2,845			37.2%
<b>01-4194-1-390</b>		7,879	7,879	15,379	6,305	6,305	6,305	0
MOB-Contract Services		11,077	5,361	6,678	\$6,733			0.0%
<b>01-4194-1-410</b>		10,759	12,125	12,000	10,000	11,208	11,208	1,208
MOB-Electricity		9,543	8,885	10,426	\$9,832			12.1%
<b>01-4194-1-411</b>		8,000	8,200	8,000	6,000	6,440	6,440	440
MOB-Natural Gas		4,644	5,456	6,076	\$6,429			7.3%
<b>01-4194-1-413</b>		2,700	2,000	2,000	2,000	2,185	2,185	185
MOB-Sewer		1,776	1,776	1,776	\$1,776			9.3%
<b>01-4194-1-430</b>		5,000	18,200	8,660	6,160	4,500	4,500	(1,660)
MOB-Building Maintenance		7,271	3,654	6,023	\$6,760			-26.9%
<b>01-4194-1-612</b>		2,700	2,000	2,000	2,000	2,000	2,000	0
MOB-Building Supplies		2,186	1,657	1,999	\$2,522			0.0%
<i>Subtotal Municipal Office Bldg</i>		37,038	50,404	57,806	42,232	46,038	46,038	3,806
		37,337	26,788	47,201				9.0%

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b><u>Public Safety Center</u></b>								
01-4194-2-341		0	0	9,197	10,000	20,185	20,185	10,185
PSC-Telephone, Internet, Cable		0	191	29,087				101.9%
01-4194-2-390		0	0	0	5,500	10,800	10,800	5,300
PSC-Contract Services		0	4,017	10,912				96.4%
01-4194-2-410		0	0	21,720	30,000	36,587	36,587	6,587
PSC-Electricity		0	787	34,035				22.0%
01-4194-2-411		0	0	15,000	30,000	4,877	4,877	(25,123)
PSC-Natural Gas		0	2,465	4,601				-83.7%
01-4194-2-413		0	0	0	0	1,093	1,093	1,093
PSC-Sewer		0	2,465	888				*
01-4194-2-630		0	0	300	500	1,000	1,000	500
PSC-Building Supplies		0	17,890	3,215				100.0%
01-4194-2-725		0	0	2,500	3,000	3,000	3,000	0
PSC-Building Maintenance		0		5,547				0.0%
<i>Subtotal Public Safety Bldg</i>		<i>0</i>	<i>0</i>	<i>48,717</i>	<i>79,000</i>	<i>77,542</i>	<i>77,542</i>	<i>(1,458)</i>
				<i>27,815</i>	<i>88,285</i>			<i>-1.8%</i>
<b><u>Public Works Building - includes former Police Station</u></b>								
01-4194-3-341		0	0	3,740	3,740	3,955	3,955	215
PWB-Telephone, Internet, Cable		0	0	5,802	<u>\$1,160</u>			5.7%
01-4194-3-390		19,100	14,600	11,000	12,700	9,300	9,300	(3,400)
PWB-Contract Services		8,656	5,141	9,964	<u>\$9,156</u>			-26.8%
01-4194-3-410		40,750	43,195	32,000	27,000	26,745	26,745	(255)
PWB-Electricity		31,953	29,374	27,670	<u>\$38,634</u>			-0.9%
01-4194-3-411		40,285	40,285	30,000	25,000	31,059	31,059	6,059
PWB-Propane Fuel		27,166	4,998	29,580	<u>\$26,570</u>			24.2%
01-4194-3-430		8,500	8,500	5,500	6,800	7,500	7,500	700
PWB-Building Maintenance		11,430	6,882	11,640	<u>\$8,516</u>			10.3%
01-4194-3-612		600	600	600	600	600	600	0
PWB-Fire Extinguishers		494	0	591	<u>\$396</u>			0.0%
01-4194-3-620		1,600	1,600	750	750	750	750	0
PWB-Building Supplies		96	356	376	<u>\$643</u>			0.0%
01-4194-3-630		1,000	1,000	500	500	400	400	(100)
PWB-Building Supplies		535	811	275	<u>\$1,171</u>			-20.0%
01-4194-3-725		4,250	4,250	3,500	3,500	7,000	7,000	3,500
PWB-Building Maintenance		3,752	3,687	735	<u>\$3,642</u>			100.0%
01-4194-3-740		0	0	3,000	3,000	0	0	(3,000)
PWB-Building Equip./Maintenance		2,740	0	1,004	<u>\$4,021</u>			-100.0%
<i>Subtotal Public Works Bldg</i>		<i>116,085</i>	<i>114,030</i>	<i>90,590</i>	<i>83,590</i>	<i>87,309</i>	<i>87,309</i>	<i>3,719</i>
				<i>86,823</i>	<i>51,249</i>	<i>87,637</i>		<i>4.4%</i>

**Town of Bow**  
**Budget Worksheet**

<b>Department</b>		<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>Dol. / Pct.</b>
<b>Acct #</b>	<b>Description</b>	<b>Budget/ Actual</b>	<b>Budget/ Actual</b>	<b>Budget/ Actual</b>	<b>Budget</b>	<b>Selectmen</b>	<b>Bud Comm</b>	<b>BC change</b>
				<b>5 Year Avg.</b>		<b>Recommend</b>	<b>Recommend</b>	<b>from '18-19</b>
<b><u>Community Center - includes former Fire Station</u></b>								
01-4194-4-341		0	0	3,375	3,375	3,060	3,060	(315)
CC-Telephone, Internet		0	0	3,589	\$718			-9.3%
01-4194-4-390		3,500	3,500	3,100	2,500	7,000	7,000	4,500
CC-Contract Services		4,550	8,624	6,243	\$6,579			180.0%
01-4194-4-410		17,004	18,024	8,000	9,000	8,711	8,711	(289)
CC-Electricity		13,700	12,370	8,103	\$12,984			-3.2%
01-4194-4-411		18,650	18,650	9,000	9,000	14,051	14,051	5,051
CC-Natural Gas		11,481	13,226	13,256	\$15,219			56.1%
01-4194-4-413		5,960	5,960	600	1,200	1,456	1,456	256
CC-Sewer		1,184	1,184	1,184	\$1,197			21.3%
01-4194-4-430		7,500	10,000	27,000	25,500	4,000	4,000	(21,500)
CC-Building Maintenance		11,853	8,594	24,877	\$10,722			-84.3%
01-4194-4-630		2,700	2,700	1,000	1,000	1,000	1,000	0
CC-Building Supplies		785	2,180	42	\$1,091			0.0%
01-4194-4-684		200	200	0	200	0	0	(200)
CC-Lighting		0	0	0	\$17			-100.0%
<b><i>Subtotal Community Center</i></b>		<b>55,514</b>	<b>59,034</b>	<b>52,075</b>	<b>51,775</b>	<b>39,278</b>	<b>39,278</b>	<b>(12,497)</b>
		<b>43,552</b>	<b>46,177</b>	<b>57,294</b>				<b>-24.1%</b>
<b><u>Old Town Hall</u></b>								
01-4194-5-341		100	100	525	1,380	980	980	(400)
OTH-Telephone		525	3,778	1,720	\$1,226			-29.0%
01-4194-5-390		1,000	1,000	1,000	725	1,150	1,150	425
OTH-Contract Services		2,470	1,711	5,737	\$2,797			58.6%
01-4194-5-410		1,840	1,950	1,600	1,600	6,428	6,428	4,828
OTH-Electricity		1,508	1,471	1,631	\$1,980			301.8%
01-4194-5-411		5,000	5,000	4,000	3,000	1,756	1,756	(1,244)
OTH-Propane Gas		3,053	3,863	6,690	\$4,911			-41.5%
01-4194-5-430		5,000	5,000	2,000	1,000	0	0	(1,000)
OTH-Building Maintenance		711	876	2,660	\$1,623			-100.0%
<b><i>Subtotal Old Town Hall</i></b>		<b>12,940</b>	<b>13,050</b>	<b>9,125</b>	<b>7,705</b>	<b>10,314</b>	<b>10,314</b>	<b>2,609</b>
		<b>8,267</b>	<b>11,700</b>	<b>18,439</b>				<b>33.9%</b>
<b><u>Rescue Building</u></b>								
01-4194-6-390		3,700	3,700	3,700	1,000	1,000	1,000	0
RB-Contract Services		739	844	3,774	\$1,496			0.0%
01-4194-6-411		700	700	1,000	1,000	2,575	2,575	1,575
RB-Natural Gas		1,676	1,976	2,429	\$2,105			157.5%
01-4194-6-430		750	3,000	0	1	1,000	1,000	999
RB-Building Maintenance		4,759	0	0	\$13,035			99900.0%
01-4194-6-620		300	300	0	1	150	150	149
RB-Building Supplies		0	149	0	\$140			14900.0%
<b><i>Subtotal Rescue Building</i></b>		<b>5,450</b>	<b>7,700</b>	<b>4,700</b>	<b>2,002</b>	<b>4,725</b>	<b>4,725</b>	<b>2,723</b>
		<b>7,174</b>	<b>2,968</b>	<b>6,203</b>				<b>136.0%</b>

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b><u>Bow Bog Meeting House</u></b>								
01-4194-7-390		1,450	1,450	650	650	650	650	0
BBM-Contract Services		1,574	3,712	1,453	<u>\$2,383</u>			0.0%
01-4194-7-410		400	522	500	500	504	504	4
BBM-Electricity		368	287	469	<u>\$334</u>			0.8%
01-4194-7-430		10,000	2,000	6,000	1	0	0	(1)
BBM-Building Maintenance		201	0	3,806	<u>\$948</u>			-100.0%
<i>Subtotal Bow Bog Mtg House</i>		<b>11,850</b>	<b>3,972</b>	<b>7,150</b>	<b>1,151</b>	<b>1,154</b>	<b>1,154</b>	<b>3</b>
		<b>2,143</b>	<b>3,999</b>	<b>5,728</b>				<b>0.2%</b>
<b><u>Bow Center School</u></b>								
01-4194-8-390		1,435	1,435	1,500	1,500	435	435	(1,065)
BCS-Contract Services		1,527	1,958	2,839	<u>\$1,653</u>			-71.0%
01-4194-8-410		405	405	429	429	0	0	(429)
BCS-Electricity/Gas		428	358	264	<u>\$341</u>			-100.0%
01-4194-8-430		0	0	0	0	1,100	1,100	1,100
BCS-Building Maintenance		0	50	0	<u>\$133</u>			*
<i>Subtotal Bow Center School</i>		<b>1,840</b>	<b>1,840</b>	<b>1,929</b>	<b>1,929</b>	<b>1,535</b>	<b>1,535</b>	<b>(394)</b>
		<b>1,955</b>	<b>2,366</b>	<b>3,103</b>				<b>-20.4%</b>
<b><u>Fields &amp; Parks</u></b>								
01-4194-9-390		0	10,000	3,600	5,000	0	0	(5,000)
FLD-Contract Services		0	9,992	3,994	<u>\$2,797</u>			-100.0%
01-4194-9-410		2,604	2,604	4,450	4,450	4,863	4,863	413
FLD-Electricity		2,867	2,939	4,524	<u>\$2,391</u>			9.3%
01-4194-9-443		4,291	4,291	2,700	3,470	3,470	3,470	0
FLD-Equipment Rental		2,529	2,774	2,252	<u>\$2,690</u>			0.0%
01-4194-9-517		14,339	15,690	20,275	17,665	18,155	18,155	490
FLD-Field Supplies		20,502	16,548	20,365	<u>\$19,885</u>			2.8%
01-4194-9-630		2,000	9,600	11,400	3,400	3,400	3,400	0
FLD-Field Material		601	9,302	11,148	<u>\$6,253</u>			0.0%
<i>Subtotal Field &amp; Parks</i>		<b>23,234</b>	<b>42,185</b>	<b>42,425</b>	<b>33,985</b>	<b>29,888</b>	<b>29,888</b>	<b>(4,097)</b>
		<b>26,499</b>	<b>41,554</b>	<b>42,282</b>				<b>-12.1%</b>
<b>TOTAL FACILITIES</b>								
		<b>281,246</b>	<b>314,248</b>	<b>338,829</b>	<b>353,923</b>	<b>348,877</b>	<b>348,877</b>	<b>(5,046)</b>
		<b>229,222</b>	<b>230,845</b>	<b>373,782</b>				<b>-1.4%</b>

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b><u>Capital Projects</u></b>								
<b>01-4903-5-730</b>		<b>30,000</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>(30,000)</b>
CAP-B&G-Old Town Hall Repairs		28,010	0	0				-100.0%
<b>49999-9921</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
BBMH-SHUTTER GRANT		0	0	0				*
<b>01-4903-1-730</b>		<b>110,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>90,000</b>	<b>90,000</b>	<b>(10,000)</b>
CAP-B&G-Municipal Building Repai		476	65,253	0				-10.0%
<b>49030-0961</b>		<b>35,000</b>	<b>4,308,858</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PUBLIC SAFETY BUILDING		24,436	4,084,642	0				
<b>49999-9944</b>		<b>0</b>	<b>85,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PUBLIC SAFETY BUILDING-GENERAT		0	75,688	0				*
<b>49030-0971</b>		<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CAP-DPW-SALT SHED		32,640	0	0				*
<b>49030-0981</b>		<b>25,000</b>	<b>42,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CAP-COMMUNITY CENTER		18,642	21,255	0				*
<b>Total Capital Projects</b>		<b>240,000</b>	<b>4,435,858</b>	<b>0</b>	<b>130,000</b>	<b>90,000</b>	<b>90,000</b>	<b>(40,000)</b>
		<b>104,204</b>	<b>4,246,838</b>	<b>0</b>				<b>-30.8%</b>

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>FINANCE</b>								
<i><u>Wages &amp; Benefits</u></i>								
<b>01-4150-3-110</b>		<b>122,784</b>	<b>127,854</b>	<b>133,780</b>	<b>138,010</b>	<b>143,583</b>	<b>143,583</b>	<b>5,573</b>
FN-Full Time Wages		131,339	124,800	134,775	<u>\$126,103</u>			4.0%
<b>01-4150-3-111</b>		<b>4,011</b>	<b>3,983</b>	<b>7,189</b>	<b>7,554</b>	<b>7,915</b>	<b>7,915</b>	<b>361</b>
FN-Part Time Wages		3,105	10,650	5,168	<u>\$4,726</u>			4.8%
<b>01-4150-3-112</b>		<b>4,105</b>	<b>4,105</b>	<b>4,201</b>	<b>4,243</b>	<b>4,243</b>	<b>4,243</b>	<b>0</b>
FN-Elected Treasurer		4,120	4,336	4,164	<u>\$3,559</u>			0.0%
<b>01-4150-3-130</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>(500)</b>
FN-Overtime		632	587	0	<u>\$244</u>			-100.0%
<b>01-4150-3-211</b>		<b>32,598</b>	<b>24,259</b>	<b>25,382</b>	<b>13,740</b>	<b>14,417</b>	<b>14,417</b>	<b>677</b>
FN-Medical Insurance		29,862	21,485	20,608	<u>\$27,063</u>			4.9%
<b>01-4150-3-212</b>		<b>1,088</b>	<b>1,122</b>	<b>1,042</b>	<b>1,061</b>	<b>1,110</b>	<b>1,110</b>	<b>49</b>
FN-Dental Insurance		929	1,021	1,037	<u>\$1,003</u>			4.6%
<b>01-4150-3-213</b>		<b>1,484</b>	<b>1,508</b>	<b>1,810</b>	<b>1,589</b>	<b>1,332</b>	<b>1,332</b>	<b>(257)</b>
FN-Life & Disability Insurance		1,410	1,366	1,535	<u>\$1,476</u>			-16.2%
<b>01-4150-3-221</b>		<b>8,114</b>	<b>8,427</b>	<b>9,020</b>	<b>9,320</b>	<b>9,656</b>	<b>9,656</b>	<b>336</b>
FN-Social Security		8,530	8,412	8,884	<u>\$8,221</u>			3.6%
<b>01-4150-3-222</b>		<b>1,899</b>	<b>1,974</b>	<b>2,003</b>	<b>2,180</b>	<b>2,259</b>	<b>2,259</b>	<b>79</b>
FN-Medicare		1,995	1,968	2,078	<u>\$1,923</u>			3.6%
<b>01-4150-3-230</b>		<b>13,715</b>	<b>14,397</b>	<b>15,224</b>	<b>15,763</b>	<b>16,039</b>	<b>16,039</b>	<b>276</b>
FN-Retirement		13,373	14,011	15,337	<u>\$13,707</u>			1.8%
01-4150-3-260		<b>212</b>	<b>221</b>	<b>291</b>	<b>320</b>	<b>286</b>	<b>286</b>	<b>(34)</b>
FN-Workers Compensation		178	293	339	<u>\$232</u>			-10.6%
<i><u>Subtotal Wages &amp; Benefits</u></i>		<b>190,010</b>	<b>187,850</b>	<b>199,942</b>	<b>194,280</b>	<b>200,840</b>	<b>200,840</b>	<b>6,560</b>
		<b>195,473</b>	<b>188,928</b>	<b>193,925</b>				<b>3.4%</b>
<i><u>Operating</u></i>								
<b>01-4150-3-301</b>		<b>13,250</b>	<b>13,500</b>	<b>14,000</b>	<b>14,000</b>	<b>13,500</b>	<b>13,500</b>	<b>(500)</b>
FN-Audit		13,250	13,500	13,500	<u>\$13,300</u>			-3.6%
<b>41501-0341</b>		<b>400</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FA-TELEPHONE		493	785	0	<u>\$392</u>			*
<b>01-4150-3-390</b>		<b>0</b>	<b>0</b>	<b>3,000</b>	<b>2,500</b>	<b>5,500</b>	<b>5,500</b>	<b>3,000</b>
FN-Contract Services		4,396	2,931	9,807	<u>\$3,987</u>			120.0%
<b>01-4150-3-550</b>		<b>500</b>	<b>500</b>	<b>300</b>	<b>500</b>	<b>450</b>	<b>450</b>	<b>(50)</b>
FN-Printing		305	151	358	<u>\$421</u>			-10.0%
<b>01-4150-3-570</b>		<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>50</b>	<b>50</b>	<b>(50)</b>
FN-Travel/Mileage		103	0	2	<u>\$31</u>			-50.0%
<b>01-4150-3-620</b>		<b>2,150</b>	<b>2,150</b>	<b>2,200</b>	<b>2,400</b>	<b>2,500</b>	<b>2,500</b>	<b>100</b>
FN-Office Supplies		3,116	2,210	2,659	<u>\$2,873</u>			4.2%
<b>01-4150-3-625</b>		<b>1,600</b>	<b>1,600</b>	<b>1,700</b>	<b>1,500</b>	<b>1,600</b>	<b>1,600</b>	<b>100</b>
FN-Postage		1,817	1,369	1,574	<u>\$1,697</u>			6.7%

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget	Selectmen	Bud Comm	BC change from '18-19
01-4150-3-680		50	50	0	50	0	0	(50)
FN-Miscellaneous		85	0	0	<u>\$52</u>			-100.0%
01-4150-3-810		145	145	75	100	100	100	0
FN-Advertising		0	96	0	<u>\$111</u>			0.0%
01-4150-3-830		695	695	720	685	800	800	115
FN-Professional Development		350	1,067	312	<u>\$675</u>			16.8%
<i>Subtotal Operating</i>		<u>18,790</u>	<u>19,040</u>	<u>22,095</u>	<u>21,835</u>	<u>24,500</u>	<u>24,500</u>	<u>2,665</u>
		<u>23,914</u>	<u>22,108</u>	<u>28,211</u>				<u>12.2%</u>
<b>TOTAL FINANCE</b>		<b><u>208,800</u></b>	<b><u>206,890</u></b>	<b><u>222,037</u></b>	<b><u>216,115</u></b>	<b><u>225,340</u></b>	<b><u>225,340</u></b>	<b><u>9,225</u></b>
		<b><u>219,387</u></b>	<b><u>211,036</u></b>	<b><u>222,137</u></b>				<b><u>4.3%</u></b>
<i><u>Capital Projects</u></i>								
01-4909-3-760		0	0	0	20,000	0	0	(20,000)
CAP-FIN-Financial Software		0	0	1,310	<u>\$262</u>			-100.0%
<b>TECHNOLOGY</b>								
<i><u>Operating - Technology</u></i>								
01-4151-0-390		48,625	46,938	27,500	35,640	45,600	45,600	9,960
IT-Contract Services		74,735	81,185	49,835	<u>\$64,608</u>			27.9%
01-4151-0-395		0	0	25,336	0	12,000	12,000	12,000
IT-Software Licensing/Support		0	0	36,282	<u>\$7,256</u>			*
01-4151-0-740		0	16,090	8,300	0	21,000	21,000	21,000
IT-Computer Equip./Maintenance		0	18,263	13,094	<u>\$11,399</u>			*
01-4151-0-745		0	0	2,000	2,000	500	500	(1,500)
IT-Software		0	0	0	<u>\$0</u>			-75.0%
<b>TOTAL TECHNOLOGY</b>		<b><u>48,625</u></b>	<b><u>63,028</u></b>	<b><u>63,136</u></b>	<b><u>37,640</u></b>	<b><u>79,100</u></b>	<b><u>79,100</u></b>	<b><u>41,460</u></b>
		<b><u>74,735</u></b>	<b><u>99,447</u></b>	<b><u>99,211</u></b>				<b><u>110.1%</u></b>
<b>TOWN INSURANCES</b>								
01-4196-0-520		63,758	68,221	81,608	83,468	80,621	80,621	(2,847)
Property & Liability Ins		69,252	72,996	79,730	<u>\$69,185</u>			-3.4%
<b>DEBT SERVICE</b>								
01-4711-0-980		870,000	825,000	1,066,850	1,065,000	1,065,000	1,065,000	0
DBT-Long Term Debt, Principal		870,000	825,000	1,066,850	<u>\$900,370</u>			0.0%
01-4721-0-981		358,691	403,238	467,898	392,406	352,776	352,776	(39,630)
DBT-Long Term Debt, Interest		358,691	416,302	434,150	<u>\$404,348</u>			-10.1%
01-4731-0-990		1	1	1	1	1	1	0
DBT-Tax Anticipation Notes, Interest		0	0	0	<u>\$0</u>			0.0%
<b>TOTAL DEBT SERVICE</b>		<b><u>1,228,692</u></b>	<b><u>1,228,239</u></b>	<b><u>1,534,749</u></b>	<b><u>1,457,407</u></b>	<b><u>1,417,777</u></b>	<b><u>1,417,777</u></b>	<b><u>(39,630)</u></b>
		<b><u>1,228,691</u></b>	<b><u>1,241,302</u></b>	<b><u>1,501,000</u></b>				<b><u>-2.7%</u></b>

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>FIRE DEPARTMENT</b>								
<i><u>Wages &amp; Benefits</u></i>								
01-4220-6-110		409,888	460,623	469,559	467,925	541,749	541,749	73,824
FD-Full Time Wages		389,873	459,564	470,500	<u>\$417,287</u>			15.8%
01-4220-6-120		163,199	165,586	127,000	135,260	89,241	89,241	(46,019)
FD-Call Wages		120,849	120,688	104,058	<u>\$132,599</u>			-34.0%
01-4220-6-130		40,000	42,275	39,321	42,541	31,616	31,616	(10,925)
FD-Overtime		55,407	50,546	46,700	<u>\$47,552</u>			-25.7%
01-4220-6-211		1,010,147	91,350	107,961	83,600	102,625	102,625	19,025
FD-Medical Insurance		78,418	85,581	91,404	<u>\$92,570</u>			22.8%
01-4220-6-212		3,264	3,927	3,808	3,786	4,439	4,439	653
FD-Dental Insurance		2,226	3,078	3,111	<u>\$2,724</u>			17.2%
01-4220-6-213		4,452	5,587	6,562	5,558	4,572	4,572	(986)
FD-Life & Disability Insurance		4,337	5,406	5,383	<u>\$4,953</u>			-17.7%
01-4220-6-221		10,119	10,419	7,874	8,387	5,533	5,533	(2,854)
FD-Social Security		8,364	7,697	6,664	<u>\$9,219</u>			-34.0%
01-4220-6-222		9,252	10,161	1,842	9,364	9,608	9,608	244
FD-Medicare		8,502	9,500	9,361	<u>\$8,949</u>			2.6%
01-4220-6-230		131,167	147,456	1,621,471	162,788	172,526	172,526	9,738
FD-Retirement		127,853	147,975	162,219	<u>\$134,148</u>			6.0%
01-4220-6-260		30,845	33,592	30,276	32,158	49,967	49,967	17,809
FD-Workers Compensation		24,400	147,746	30,888	<u>\$50,832</u>			55.4%
<i><u>Subtotal Wages &amp; Benefits</u></i>		<b>1,812,333</b>	<b>970,976</b>	<b>2,415,674</b>	<b>951,367</b>	<b>1,011,876</b>	<b>1,011,876</b>	<b>60,509</b>
		<b>820,228</b>	<b>1,037,781</b>	<b>930,287</b>				<b>6.4%</b>
<i><u>Operating</u></i>								
01-4220-6-341		6,500	6,809	7,063	3,100	3,000	3,000	(100)
FD-Telephone		7,424	5,110	2,726	<u>\$4,634</u>			-3.2%
01-4220-6-350		4,000	4,000	21,000	11,020	11,020	11,020	0
FD-Medical Fees		3,260	750	3,920	<u>\$2,331</u>			0.0%
01-4220-6-390		125,850	118,500	114,000	127,155	127,651	127,651	496
FD-Contract Services		110,984	114,978	120,680	<u>\$116,637</u>			0.4%
01-4220-6-430		150	150	75	75	75	75	0
FD-Office Equipment Maintenance		0	0	383	<u>\$103</u>			0.0%
01-4220-6-431		12,000	12,500	12,500	11,000	12,000	12,000	1,000
FD-Equipment Maintenance		12,317	10,073	5,360	<u>\$11,863</u>			9.1%
01-4220-6-432		3,500	3,500	750	750	750	750	0
FD-Radio Maintenance		1,252	3,788	24,615	<u>\$7,778</u>			0.0%
01-4220-6-560		2,900	2,900	1,500	1,585	1,585	1,585	0
FD-Memberships		14,758	2,704	105	<u>\$4,531</u>			0.0%
01-4220-6-570		700	500	100	100	100	100	0
FD-Travel/Mileage		30	134	0	<u>\$62</u>			0.0%

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
01-4220-6-620		3,500	4,000	2,000	2,000	2,000	2,000	0
FD-Office Supplies		3,157	2,741	1,720	<u>\$2,461</u>			0.0%
01-4220-6-625		200	200	100	100	100	100	0
FD-Postage		18	73	254	<u>\$100</u>			0.0%
01-4220-6-635		4,125	2,500	1,500	1,500	1,700	1,700	200
FD-Vehicle Fuels		1,438	1,268	1,660	<u>\$1,271</u>			13.3%
01-4220-6-636		13,688	8,625	6,500	7,500	9,315	9,315	1,815
FD-Vehicle Fuels		5,894	7,096	8,965	<u>\$8,872</u>			24.2%
01-4220-6-660		12,000	13,000	8,500	12,000	16,500	16,500	4,500
FD-Vehicle Parts		10,292	18,557	14,263	<u>\$15,340</u>			37.5%
01-4220-6-680		147,900	31,250	25,000	26,070	27,570	27,570	1,500
FD-Misc. Supplies		18,960	26,828	17,035	<u>\$46,284</u>			5.8%
01-4220-6-740		18,400	11,075	8,000	12,250	7,650	7,650	(4,600)
FD-Equipment		41,738	17,393	12,353	<u>\$20,239</u>			-37.6%
01-4220-6-830		14,500	14,500	7,300	7,300	7,300	7,300	0
FD-Training		5,601	10,255	4,641	<u>\$8,195</u>			0.0%
<i>Subtotal Operating</i>		<u>369,913</u>	<u>234,009</u>	<u>215,888</u>	<u>223,505</u>	<u>228,316</u>	<u>228,316</u>	<u>4,811</u>
<i></i>		<u>237,123</u>	<u>221,749</u>	<u>218,681</u>				<u>2.2%</u>
<b>TOTAL FIRE DEPARTMENT</b>		<b><u>2,182,246</u></b>	<b><u>1,204,985</u></b>	<b><u>2,631,562</u></b>	<b><u>1,174,872</u></b>	<b><u>1,240,192</u></b>	<b><u>1,240,192</u></b>	<b><u>65,320</u></b>
<i></i>		<i><u>1,057,350</u></i>	<i><u>1,259,530</u></i>	<i><u>1,148,967</u></i>				<i><u>5.6%</u></i>
 <b><u>Capital Projects</u></b>								
01-4902-6-750		0	355,000	0	0	<u>675,000</u>	<u>675,000</u>	675,000
CAP-FD-Vehicles		0	353,314	0				*
01-4902-6-740		0	40,000	50,000	0	<u>0</u>	<u>0</u>	0
CAP-FD-Equipment		0	39,539	49,783				*
<i>Total Capital Projects</i>		<u>0</u>	<u>395,000</u>	<u>50,000</u>	<u>0</u>	<u>675,000</u>	<u>675,000</u>	<u>675,000</u>
<i></i>		<i><u>0</u></i>	<i><u>392,853</u></i>	<i><u>49,783</u></i>				*

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b><u>HEALTH OFFICER</u></b>								
<i><u>Wages &amp; Benefits</u></i>								
01-4410-0-113		2,148	2,148	2,170	2,214	2,214	2,214	0
HO-Stipend		2,148	2,148	1,524	<u>\$2,023</u>			0.0%
<b>01-4410-0-221</b>		<b>133</b>	<b>133</b>	<b>135</b>	<b>138</b>	<b>138</b>	<b>138</b>	<b>0</b>
HO-Social Security		133	133	95	<u>\$125</u>			0.0%
<b>01-4410-0-222</b>		<b>31</b>	<b>31</b>	<b>31</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>0</b>
HO-Medicare		31	31	22	<u>\$29</u>			0.0%
<b>01-4410-0-260</b>		<b>3</b>	<b>3</b>	<b>50</b>	<b>111</b>	<b>149</b>	<b>149</b>	<b>38</b>
HO-Workers Compensation		2	44	74	<u>\$25</u>			34.2%
<i><u>Subtotal Wages &amp; Benefits</u></i>		<b>2,315</b>	<b>2,315</b>	<b>2,386</b>	<b>2,496</b>	<b>2,534</b>	<b>2,534</b>	<b>38</b>
		<b>2,314</b>	<b>2,356</b>	<b>1,715</b>				<b>1.5%</b>
<i><u>Operating</u></i>								
<b>44100-0561</b>		<b>30</b>	<b>30</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
HA-MEETING EXPENSE		105	35	0	<u>\$59</u>			*
<b>TOTAL HEALTH OFFICER</b>		<b>2,345</b>	<b>2,345</b>	<b>2,416</b>	<b>2,496</b>	<b>2,534</b>	<b>2,534</b>	<b>38</b>
		<b>2,419</b>	<b>2,391</b>	<b>1,715</b>				<b>1.5%</b>

**Notes:** NH Health Officers Association annual conference

**Town of Bow**  
**2019-2020 Budget Request**

HERITAGE COMMISSION

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget/ <i>Actual</i>	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>HERITAGE COMMISSION</b>								
<i>Operating</i>								
01-4589-0-620		500	500	500	500	500	500	0
HC-Office Supplies		1,044	821	196	<u>\$532</u>			0.0%
01-4589-0-680		1,000	1,000	1,000	1,000	1,000	1,000	0
HC-Preservaton & Restoration		331	0	100	<u>\$724</u>			0.0%
01-4589-0-690		250	250	250	250	250	250	0
HC-Miscellaneous		1,302	928	1,103	<u>\$774</u>			0.0%
<b>TOTAL HERITAGE COMMISSION</b>		<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>0</b>
		<b><u>2,676</u></b>	<b><u>1,748</u></b>	<b><u>1,399</u></b>				<b>0.0%</b>

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b><u>OUTSIDE AGENCIES</u></b>								
44152-0392		500	500	0	0	500	500	500
Red Cross		500	500	0	<u>\$300</u>			*
01-4415-0-393		500	500	0	500	0	0	(500)
HA-CASA		500	500	0	<u>\$400</u>			-100.0%
44152-0394		1,050	1,050	0	0	0	0	0
Concord Area Transit		1,050	1,050	0	<u>\$820</u>			*
01-4415-0-395		2,400	2,600	2,600	2,900	2,500	2,500	(400)
HA-Community Action Program		2,400	2,600	2,600	<u>\$2,480</u>			-13.8%
44152-0397		0	0	0	0	400	400	400
Riverbend Comm. Mental Health		0	0	0	<u>\$0</u>			*
44152-0396		0	0	0	0	0	0	0
The Samaritans		0	0	250	<u>\$50</u>			*
<b>TOTAL OUTSIDE AGENCIES</b>		<b>4,450</b>	<b>4,650</b>	<b>2,600</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>0</b>
		<b>4,450</b>	<b>4,650</b>	<b>2,850</b>				<b>0.0%</b>
<b><u>HUMAN SERVICES</u></b>								
<i><u>Wages &amp; Benefits</u></i>								
01-4441-0-111		5,742	5,829	3,500	3,128	3,191	3,191	63
HS-Part Time Wages		2,525	2,174	2,539	<u>\$2,578</u>			2.0%
01-4441-0-221		356	362	217	194	198	198	4
HS-Social Security		157	135	157	<u>\$160</u>			2.1%
01-4441-0-222		84	85	51	46	47	47	1
HS-Medicare		37	32	37	<u>\$37</u>			2.2%
01-4441-0-260		10	10	7	6	6	6	0
HS-Workers Compensation		4	5	6	<u>\$5</u>			0.0%
<i><b>Subtotal Wages &amp; Benefits</b></i>		<b>6,192</b>	<b>6,286</b>	<b>3,775</b>	<b>3,374</b>	<b>3,442</b>	<b>3,442</b>	<b>68</b>
		<b>2,722</b>	<b>2,346</b>	<b>2,739</b>				<b>2.0%</b>
<i><u>Operating</u></i>								
01-4441-0-560		50	50	50	50	50	50	0
HS-Professional Development		30	30	30	<u>\$18</u>			0.0%
44111-0620		75	75	25	0	0	0	0
HS-OFFICE SUPPLIES		0	0	552	<u>\$110</u>			*
<i><b>Subtotal Operating</b></i>		<b>125</b>	<b>125</b>	<b>75</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>0</b>
		<b>30</b>	<b>30</b>	<b>582</b>				<b>0.0%</b>
01-4441-0-891		6,500	5,500	5,000	5,000	3,000	3,000	(2,000)
HS-Assistance		2,529	2,290	66	<u>\$2,212</u>			-40.0%
<b>TOTAL HUMAN SERVICES</b>		<b>12,817</b>	<b>11,911</b>	<b>8,850</b>	<b>8,424</b>	<b>6,492</b>	<b>6,492</b>	<b>(1,932)</b>
		<b>5,281</b>	<b>4,666</b>	<b>3,387</b>				<b>-22.9%</b>

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget/ 5 Year Avg.	Trustee Recommend	Bud Comm Recommend	BC change from '18-19
<b>LIBRARY</b>								
<i><u>Wages &amp; Benefits</u></i>								
<b>01-4550-9-110</b>		155,636	157,917	190,375	200,508	<b>191,387</b>	<b>191,387</b>	(9,121)
Full Time Salaries		155,636	157,917	185,782	<u>\$159,948</u>			-4.5%
<b>01-4550-9-111</b>		102,293	99,847	86,448	89,273	<b>91,437</b>	<b>91,437</b>	2,164
Part Time Salaries		102,293	99,847	91,277	<u>\$99,151</u>			2.4%
<b>01-4550-9-120</b>		1,232	1,232	1,244	1,288	<b>1,288</b>	<b>1,288</b>	0
Vacation Coverage		1,232	1,232	41	<u>\$981</u>			0.0%
<b>01-4550-9-211</b>		107,782	74,318	67,496	44,257	<b>62,599</b>	<b>62,599</b>	18,342
Group Insurance - Medical		107,782	74,318	53,767	<u>\$86,369</u>			41.4%
<b>01-4550-9-212</b>		4,863	5,061	4,974	2,537	<b>2,689</b>	<b>2,689</b>	152
Group Insurance - Dental		4,863	5,061	1,984	<u>\$4,344</u>			6.0%
<b>01-4550-9-213</b>		2,226	2,226	2,461	2,620	<b>2,050</b>	<b>2,050</b>	(570)
Group Insurance - Life & STD		2,226	2,226	2,312	<u>\$2,243</u>			-21.8%
<b>01-4550-9-221</b>		16,067	16,027	17,240	18,047	<b>17,615</b>	<b>17,615</b>	(432)
Social Security		16,067	16,027	16,663	<u>\$16,015</u>			-2.4%
<b>01-4550-9-225</b>		3,758	3,757	4,031	4,221	<b>4,120</b>	<b>4,120</b>	(101)
Medicare		3,758	3,757	3,897	<u>\$3,748</u>			-2.4%
<b>01-4550-9-230</b>		17,385	17,554	21,665	22,765	<b>21,378</b>	<b>21,378</b>	(1,387)
Retirement		17,385	17,554	21,107	<u>\$17,680</u>			-6.1%
<b>01-4550-9-260</b>		415	412	445	900	<b>929</b>	<b>929</b>	29
Workers Compensation		415	412	795	<u>\$486</u>			3.2%
<i><u>Subtotal Wages &amp; Benefits</u></i>		<b>411,657</b>	<b>378,351</b>	<b>396,379</b>	<b>386,416</b>	<b>395,492</b>	<b>395,492</b>	<b>9,076</b>
		<b>411,657</b>	<b>378,351</b>	<b>377,625</b>				<b>2.3%</b>
<i><u>Operating</u></i>								
<b>01-9550-9-950</b>		1,840	4,600	4,600	4,600	<b>4,480</b>	<b>4,480</b>	(120)
Telephone		1,840	4,600	3,999	<u>\$2,824</u>			-2.6%
<b>01-4550-9-231</b>		350	350	350	350	<b>364</b>	<b>364</b>	14
Sewer		350	350	296	<u>\$339</u>			4.0%
<b>01-4550-9-233</b>		3,500	8,000	8,000	9,600	<b>8,000</b>	<b>8,000</b>	(1,600)
Natural Gas		3,500	8,000	6,307	<u>\$8,361</u>			-16.7%
<b>01-4550-9-234</b>		12,650	13,500	14,300	15,373	<b>17,255</b>	<b>17,255</b>	1,882
Electricity		12,650	13,500	16,051	<u>\$13,112</u>			12.2%
<b>01-4550-9-251</b>		10,889	16,835	11,335	11,335	<b>11,585</b>	<b>11,585</b>	250
Building Maintenance		10,889	16,835	33,231	<u>\$17,187</u>			2.2%
<b>01-4550-9-252</b>		3,550	3,650	3,650	3,650	<b>3,900</b>	<b>3,900</b>	250
Grounds Maintenance		3,550	3,650	4,139	<u>\$4,008</u>			6.8%
<b>01-4550-9-260</b>		350	3,550	350	350	<b>350</b>	<b>350</b>	0
Contracted Services		350	3,550	115	<u>\$943</u>			0.0%
<b>01-4550-9-270</b>		9,150	9,750	11,930	11,930	<b>18,167</b>	<b>18,167</b>	6,237
Equipment Repair		9,150	9,750	16,981	<u>\$10,311</u>			52.3%

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget/ 5 Year Avg.	Trustee Recommend	Bud Comm Recommend	BC change from '18-19
01-4550-9-310		53,330	54,609	49,988	50,312	46,307	46,307	(4,005)
Collection Development		53,330	54,609	37,845	<u>\$50,489</u>			-8.0%
01-4550-9-351		6,375	6,375	6,375	6,375	6,875	6,875	500
Supplies		6,375	6,375	8,252	<u>\$7,020</u>			7.8%
01-4550-9-355		800	600	600	600	600	600	0
Postage		800	600	764	<u>\$753</u>			0.0%
01-4550-9-410		4,000	4,000	4,000	4,000	4,000	4,000	0
Special Programs		4,000	4,000	4,078	<u>\$4,016</u>			0.0%
01-4550-9-450		1,800	1,800	1,800	1,800	1,800	1,800	0
Professional Development		1,800	1,800	1,954	<u>\$1,821</u>			0.0%
01-4550-9-510		300	300	300	300	300	300	0
Preservation		300	300	0	<u>\$250</u>			0.0%
<i>Subtotal Operating</i>		<b>108,884</b>	<b>127,919</b>	<b>117,578</b>	<b>120,575</b>	<b>123,983</b>	<b>123,983</b>	<b>3,408</b>
		<b>108,884</b>	<b>127,919</b>	<b>134,012</b>				<b>2.8%</b>
<b>TOTAL LIBRARY</b>		<b>520,541</b>	<b>506,270</b>	<b>513,957</b>	<b>506,991</b>	<b>519,475</b>	<b>519,475</b>	<b>12,484</b>
		<b>520,541</b>	<b>506,270</b>	<b>511,637</b>				<b>2.5%</b>
 <i><u>Capital Projects</u></i>								
01-49030-902		0	0	35,000	0	0	0	0
CAP-LIBRARY HVAC SYSTEM UPGRA		0	0	31,575				
01-49999-1026		0	0	0	0	0	0	0
CAP-LIBRARY LOWER LEVEL		0	130,667	0				
01-49999-1027		0	0	0	0	0	0	0
CAP-LIBRARY ROOF REPAIR		0	29,950	0				
<i>Subtotal Capital Outlay</i>		<b>0</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>0</b>	<b>160,617</b>	<b>31,575</b>				*

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>PARKS &amp; RECREATION</b>								
<i><u>Wages &amp; Benefits</u></i>								
<b>01-4520-8-110</b>		57,672	60,583	62,706	65,823	<b>68,371</b>	<b>68,371</b>	2,548
PR-Full Time Wages		58,182	60,788	62,679	<u>\$62,090</u>			3.9%
<b>01-4520-8-111</b>		49,127	51,094	53,461	55,258	<b>31,599</b>	<b>31,599</b>	(23,659)
PR-Part-Time Wages		39,288	50,071	50,660	<u>\$47,000</u>			-42.8%
<b>01-4520-8-120</b>		87,344	62,041	63,202	0	<b>0</b>	<b>0</b>	0
PR-Seasonal Wages		84,599	66,841	54,733	<u>\$73,601</u>			*
<b>01-4520-8-211</b>		7,499	15,959	16,921	13,524	<b>14,047</b>	<b>14,047</b>	523
PR-Medical Insurance		7,499	7,239	7,499	<u>\$8,781</u>			3.9%
<b>01-4520-8-212</b>		544	561	521	531	<b>555</b>	<b>555</b>	24
PR-Dental Insurance		459	500	518	<u>\$558</u>			4.5%
<b>01-4520-8-213</b>		742	787	887	799	<b>659</b>	<b>659</b>	(140)
PR-Life & Disability Insurance		713	941	770	<u>\$841</u>			-17.5%
<i>Notes:</i>			FY2017-18		FY2017-18			
<b>01-4520-8-221</b>		12,036	10,771	11,121	7,508	<b>6,199</b>	<b>6,199</b>	(1,309)
PR-Social Security		11,926	11,402	10,631	<u>\$11,692</u>			-17.4%
<b>01-4520-8-222</b>		2,881	2,519	2,601	1,756	<b>1,450</b>	<b>1,450</b>	(306)
PR-Medicare		2,789	2,667	2,486	<u>\$2,735</u>			-17.4%
<b>01-4520-8-230</b>		6,442	6,767	7,136	7,491	<b>7,675</b>	<b>7,675</b>	184
PR-Retirement		6,126	6,793	7,133	<u>\$6,779</u>			2.5%
<b>01-4520-8-260</b>		3,630	3,230	4,143	4,378	<b>5,437</b>	<b>5,437</b>	1,059
PR-Workers Compensation		3,318	4,380	4,302	<u>\$3,706</u>			24.2%
<i><b>Subtotal Wages &amp; Benefits</b></i>		<b>227,917</b>	<b>214,312</b>	<b>222,699</b>	<b>157,068</b>	<b>135,992</b>	<b>135,992</b>	<b>(21,076)</b>
		<b>215,387</b>	<b>211,622</b>	<b>201,412</b>				<b>-13.4%</b>
<i><u>Operating</u></i>								
<b>01-4520-8-341</b>		2,355	2,005	378	360	<b>360</b>	<b>360</b>	0
PR-Telephone		2,150	2,344	528	<u>\$1,758</u>			0.0%
<b>01-4520-8-390</b>		11,962	11,962	10,790	4,654	<b>854</b>	<b>854</b>	(3,800)
PR- Contract Services		10,984	11,422	11,231	<u>\$12,452</u>			-81.7%
<b>01-4520-8-410</b>		0	0	0	0	<b>0</b>	<b>0</b>	0
PR-Electricity		0	0	0	<u>\$0</u>			*
<b>01-4520-8-430</b>		3,000	4,113	3,750	500	<b>500</b>	<b>500</b>	0
PR-Repairs To Equipment		4,607	2,262	3,132	<u>\$3,825</u>			0.0%
<b>01-4520-8-440</b>		0	0	0	0	<b>0</b>	<b>0</b>	0
PR-Equipment Rental		0	0	0	<u>\$0</u>			*
<b>45201-0550</b>		250	250	150	0	<b>0</b>	<b>0</b>	0
PR-PRINTING		0	0	40	<u>\$10</u>			*
<b>01-4520-8-560</b>		1,895	1,900	1,500	1,000	<b>300</b>	<b>300</b>	(700)
PR-Memberships		2,033	1,016	1,365	<u>\$1,449</u>			-70.0%
<b>01-4520-8-570</b>		280	288	150	150	<b>150</b>	<b>150</b>	0
PR-Travel/Mileage		149	36	102	<u>\$121</u>			0.0%

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>01-4520-8-615</b>		4,155	3,140	200	200	200	200	0
PR-Uniforms & Clothing		4,617	1,855	0	<u>\$2,456</u>			0.0%
<b>01-4520-8-620</b>		1,000	1,000	1,200	1,200	1,200	1,200	0
PR-Office Supplies		1,253	973	1,060	<u>\$1,103</u>			0.0%
<b>01-4520-8-625</b>		300	300	300	300	300	300	0
PR-Postage		208	189	131	<u>\$216</u>			0.0%
<b>01-4520-8-630</b>		0	0	0	0	0	0	0
PR-Building Material		0	0	0	<u>\$0</u>			*
<b>01-4520-8-635</b>		4,098	2,452	2,533	240	0	0	(240)
PR-Gasoline & Diesel Fuel		1,866	2,381	2,119	<u>\$2,385</u>			-100.0%
<b>01-4520-8-650</b>		0	0	0	0	0	0	0
PR-Grounds Maintenance		0	0	0	<u>\$0</u>			*
<b>01-4520-8-660</b>		3,000	3,000	1,500	500	500	500	0
PR-Vehicle Parts		831	1,629	1,112	<u>\$1,190</u>			0.0%
<b>45201-0680</b>		1,500	1,500	0	0	0	0	0
PR-SPEC. RECR. SUPPLIES		1,699	1,716	0	<u>\$1,227</u>			*
<b>01-4520-8-740</b>		1,172	9,172	1,200	1,200	1,000	1,000	(200)
PR-Equipment		7,270	7,465	1,200	<u>\$5,225</u>			-16.7%
<b>45201-0810</b>		200	200	0	0	0	0	0
PR-ADVERTISING		0	0	0	<u>\$31</u>			*
<b>45201-0875</b>		19,700	7,000	500	0	0	0	0
PR-PROGRAM ACTIVITIES		12,307	6,512	1,006	<u>\$13,898</u>			*
<i>Subtotal Operating</i>		<u>54,867</u>	<u>48,282</u>	<u>24,151</u>	<u>10,304</u>	<u>5,364</u>	<u>5,364</u>	<u>(4,940)</u>
		<u>49,972</u>	<u>39,800</u>	<u>23,027</u>				<u>-47.9%</u>
<b>TOTAL PARKS &amp; RECREATION</b>		<u>282,784</u>	<u>262,594</u>	<u>246,850</u>	<u>167,372</u>	<u>141,356</u>	<u>141,356</u>	<u>(26,016)</u>
		<u>265,360</u>	<u>251,421</u>	<u>224,439</u>				<u>-15.5%</u>
<b><u>Capital Projects</u></b>								
<b>49020-0982</b>		40,000	0	0	0	0	0	0
CAP-RECREATION EQUIPMENT		40,000	0	0				*
<b>01-4901-8-711</b>		35,700	0	0	30,000	0	0	(30,000)
CAP-PR-Field Improvements		35,700	0	0				-100.0%
<i>Total Capital Projects</i>		<u>75,700</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>(30,000)</u>
		<u>75,700</u>	<u>0</u>	<u>0</u>				<u>-100.0%</u>

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>POLICE DEPARTMENT</b>								
<i><u>Wages &amp; Benefits</u></i>								
01-4210-5-110		1,030,091	895,917	846,720	877,921	934,205	934,205	56,284
PD-Full Time Wages		838,060	774,932	822,636	<u>\$846,378</u>			6.4%
01-4210-5-111		116,583	0	66,881	66,932	16,890	16,890	(50,042)
PD-Part Time Wages		88,274	21,396	13,938	<u>\$72,109</u>			-74.8%
01-4210-5-130		75,488	53,417	53,747	53,000	45,000	45,000	(8,000)
PD-Overtime		72,360	70,638	84,828	<u>\$68,682</u>			-15.1%
01-4210-5-211		314,400	227,149	190,593	158,675	189,187	189,187	30,512
PD-Medical Insurance		238,024	167,768	181,287	<u>\$223,650</u>			19.2%
01-4210-5-212		10,662	8,415	7,252	6,490	7,768	7,768	1,278
PD-Dental Insurance		6,968	6,039	6,729	<u>\$7,576</u>			19.7%
01-4210-5-213		13,356	11,130	11,380	9,736	9,736	9,736	0
PD-Life & Disability Insurance		10,050	9,420	10,023	<u>\$10,660</u>			0.0%
01-4210-5-221		28,675	8,130	10,234	10,313	10,313	10,313	0
PD-Social Security		18,478	7,277	7,233	<u>\$15,682</u>			0.0%
01-4210-5-222		18,275	14,209	14,027	14,469	14,444	14,444	(25)
PD-Medicare		14,508	12,877	13,656	<u>\$14,513</u>			-0.2%
01-4210-5-230		244,843	235,231	247,285	259,519	261,802	261,802	2,283
PD-Retirement		201,679	220,511	262,634	<u>\$219,094</u>			0.9%
01-4210-5-260		19,502	18,689	18,728	21,634	18,512	18,512	(3,122)
PD-Workers Compensation		15,501	21,446	21,767	<u>\$18,197</u>			-14.4%
<i><u>Subtotal Wages &amp; Benefits</u></i>		<b>1,871,875</b>	<b>1,472,287</b>	<b>1,466,847</b>	<b>1,478,689</b>	<b>1,507,856</b>	<b>1,507,856</b>	<b>29,167</b>
		<b>1,503,902</b>	<b>1,312,302</b>	<b>1,424,732</b>				<b>2.0%</b>
<i><u>Operating</u></i>								
01-4210-5-341		22,631	14,579	9,101	9,000	8,000	8,000	(1,000)
PD-Telephone		20,056	18,211	6,449	<u>\$16,131</u>			-11.1%
01-4210-5-350		1,000	1,000	750	900	600	600	(300)
PD-Medical Services		400	200	1,483	<u>\$601</u>			-33.3%
01-4210-5-351		700	700	0	100	0	0	(100)
PD-Animal Control		0	0	0	<u>\$0</u>			-100.0%
01-4210-5-355		500	500	300	300	0	0	(300)
PD-Photo Supplies		0	280	190	<u>\$301</u>			-100.0%
01-4210-5-390		63,878	118,116	103,582	112,650	100,000	100,000	(12,650)
PD-Contract Services		88,070	97,205	103,268	<u>\$80,889</u>			-11.2%
01-4210-5-430		4,800	8,797	0	4,500	3,000	3,000	(1,500)
PD-Repairs		1,010	4,280	0	<u>\$1,239</u>			-33.3%
01-4210-5-432		500	500	4,000	3,000	3,000	3,000	0
PD-Radio/Radar Maintenance		1,129	445	8,772	<u>\$2,386</u>			0.0%
01-4210-5-450		8,989	7,989	8,500	9,700	9,700	9,700	0
PD-Uniforms		12,273	13,087	7,308	<u>\$10,724</u>			0.0%
42101-0550		250	250	100	0	0	0	0
PD-ADVERTISING		0	262	0	<u>\$239</u>			*

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
01-4210-5-560		1,450	1,200	1,200	1,155	955	955	(200)
PD-Memberships		2,936	1,225	734	<u>\$2,167</u>			-17.3%
01-4210-5-570		1,111	833	350	200	300	300	100
PD-Travel/Mileage		431	102	412	<u>\$333</u>			50.0%
01-4210-5-620		8,000	5,000	4,000	4,000	4,000	4,000	0
PD-Office Supplies		9,644	4,942	4,104	<u>\$7,228</u>			0.0%
01-4210-5-625		400	400	300	300	300	300	0
PD-Postage		47	537	311	<u>\$336</u>			0.0%
01-4210-5-635		36,300	22,000	20,000	20,000	20,500	20,500	500
PD-Vehicle Fuels, Gasoline		14,163	6,322	18,234	<u>\$19,405</u>			2.5%
01-4210-5-660		7,000	7,000	7,000	7,000	6,000	6,000	(1,000)
01-4210-5-662		3,500	3,500	3,000	3,000	2,500	2,500	(500)
PD-Tires		3,221	2,713	2,075	<u>\$2,819</u>			-16.7%
01-4210-5-663		500	500	500	2,000	500	500	(1,500)
PD-Batteries		5	356	485	<u>\$214</u>			-75.0%
01-4210-5-670		1,000	1,000	750	450	450	450	0
PD-Manuals - Books		308	261	435	<u>\$5,150</u>			0.0%
01-4210-5-680		5,350	4,850	4,850	9,500	11,600	11,600	2,100
PD-Police Equip./Maintenance		5,160	21,908	13,936	<u>\$11,137</u>			22.1%
01-4210-5-688		2,300	2,300	2,600	3,000	2,500	2,500	(500)
PD-Police Supplies		1,360	2,873	2,440	<u>\$2,739</u>			-16.7%
01-4210-5-740		16,500	0	8,497	3,000	3,000	3,000	0
PD-Office Equipment		20,157	0	9,702	<u>\$7,105</u>			0.0%
01-4210-5-765		26,000	26,000	36,000	36,000	0	0	(36,000)
PD-Vehicles & Equipment		32,834	44,474	25,301	<u>\$31,671</u>			-100.0%
42101-0812		25	25	0	0	0	0	0
MEALS FOR PRISONERS		0	0	0				*
01-4210-5-830		10,000	8,000	7,000	6,000	7,000	7,000	1,000
PD-Training		9,683	8,399	7,917	<u>\$6,840</u>			16.7%
<i>Subtotal Operating</i>		<u>222,684</u>	<u>235,039</u>	<u>222,380</u>	<u>235,755</u>	<u>183,905</u>	<u>183,905</u>	<u>(51,850)</u>
<u>228,589</u>		<u>234,896</u>	<u>222,973</u>					<u>-22.0%</u>
<b>TOTAL POLICE DEPARTMENT</b>		<b><u>2,094,559</u></b>	<b><u>1,707,326</u></b>	<b><u>1,689,227</u></b>	<b><u>1,714,444</u></b>	<b><u>1,691,761</u></b>	<b><u>1,691,761</u></b>	<b><u>(22,683)</u></b>
<b><u>1,732,491</u></b>		<b><u>1,547,198</u></b>	<b><u>1,647,705</u></b>					<b><u>-1.3%</u></b>
<b><u>Capital Projects</u></b>								
01-4902-5-750		59,000	25,000	0	0	0	0	0
CAP-PD-Vehicles		54,564	25,000	0				*
01-4902-5-740		143,000	0	52,000	48,600	38,892	38,892	(9,708)
CAP-PD-Equipment		3,071	0	52,000				-20.0%
<i>Total Capital Projects</i>		<u>202,000</u>	<u>25,000</u>	<u>52,000</u>	<u>48,600</u>	<u>38,892</u>	<u>38,892</u>	<u>(9,708)</u>
<u>57,635</u>		<u>25,000</u>	<u>52,000</u>					<u>-20.0%</u>

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>DPW ADMINISTRATION</b>								
<i><u>Wages &amp; Benefits</u></i>								
01-4311-7-110		652,189	674,867	694,310	720,094	728,573	728,573	8,479
DPW-Full Time Wages		641,999	668,247	672,429	<u>\$635,678</u>			1.2%
01-4311-7-111		28,115	29,256	30,117	30,704	32,094	32,094	1,390
DPW - Part Time Wages		28,935	31,445	31,997	<u>\$29,108</u>			4.5%
01-4311-7-120		21,916	21,968	22,323	22,091	3,839	3,839	(18,252)
DPW-Seasonal Wages		26,803	30,401	24,883	<u>\$21,120</u>			-82.6%
01-4311-7-130		84,682	84,350	80,000	80,000	80,000	80,000	0
DPW-Overtime		38,875	77,567	80,920	<u>\$73,602</u>			0.0%
01-4311-7-211		293,158	245,951	251,955	187,917	185,682	185,682	(2,235)
DPW-Medical Insurance		269,753	212,364	211,952	<u>\$247,465</u>			-1.2%
01-4311-7-212		7,888	8,135	7,384	7,031	7,768	7,768	737
DPW-Dental Insurance		6,738	7,176	6,916	<u>\$7,135</u>			10.5%
01-4311-7-213		10,388	10,388	9,348	9,236	7,591	7,591	(1,645)
DPW-Life & Disability Insurance		8,172	9,355	8,554	<u>\$8,602</u>			-17.8%
01-4311-7-221		49,608	50,168	51,259	52,879	52,360	52,360	(519)
DPW-Social Security		44,655	48,800	49,433	<u>\$46,194</u>			-1.0%
01-4311-7-222		11,603	11,668	11,988	12,367	12,246	12,246	(121)
DPW-Medicare		10,236	11,412	11,561	<u>\$10,724</u>			-1.0%
01-4311-7-230		83,693	84,766	79,013	91,051	90,318	90,318	(733)
DPW-Retirement		75,636	83,144	85,315	<u>\$78,121</u>			-0.8%
01-4311-7-260		23,359	23,701	27,642	28,797	26,030	26,030	(2,767)
DPW-Workers Compensation		19,490	24,814	27,910	<u>\$21,976</u>			-9.6%
<i><u>Subtotal Wages &amp; Benefits</u></i>		1,266,599	1,245,218	1,265,339	1,242,167	1,226,501	1,226,501	(15,666)
		1,171,292	1,204,726	1,211,867				-1.3%
<i><u>Operating</u></i>								
01-4311-7-341		3,880	3,967	2,665	2,665	3,000	3,000	335
DPW-Telephone		4,553	4,884	3,079	<u>\$4,206</u>			12.6%
01-4311-7-390		10,103	10,103	7,603	7,603	2,500	2,500	(5,103)
DPW-Contract Services		1,355	14,942	1,488	<u>\$5,500</u>			-67.1%
01-4311-7-620		1,000	1,000	2,000	2,000	1,600	1,600	(400)
DPW-Office Supplies		2,771	986	1,633	<u>\$1,600</u>			-20.0%
01-4311-7-625		50	50	50	50	50	50	0
DPW-Postage		28	27	17	<u>\$44</u>			0.0%
01-4311-7-740		0	0	0	0	1,500	1,500	1,500
DPW-Office Equipment		0	279	0	<u>\$275</u>			*
01-4311-7-810		0	0	100	300	500	500	200
DPW-Advertising		220	0	538	<u>\$151</u>			66.7%
<i><u>Subtotal Operating</u></i>		15,033	15,120	12,418	12,618	9,150	9,150	(3,468)
		8,928	21,117	6,754				-27.5%
<b>TOTAL DPW ADMINISTRATION</b>		<b>1,281,632</b>	<b>1,260,338</b>	<b>1,277,757</b>	<b>1,254,785</b>	<b>1,235,651</b>	<b>1,235,651</b>	<b>(19,134)</b>
		<b>1,180,220</b>	<b>1,225,843</b>	<b>1,218,621</b>				<b>-1.5%</b>
<b>PAVING &amp; RECONSTRUCTION</b>								

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b><u>Operating</u></b>								
01-4312-7-394	DPW-Striping/Tree Removal	28,345	28,345	28,018	10,000	16,800	16,800	6,800
		4,963	24,022	28,684	<u>\$25,644</u>			68.0%
01-4312-7-440	DPW-Equipment Rental	7,400	5,400	2,000	2,500	2,000	2,000	(500)
		4,445	541	1,600	<u>\$1,895</u>			-20.0%
01-4312-7-603	DPW-Traffic Control Supplies	1,500	1,500	1,500	1,500	1,000	1,000	(500)
		484	75	742	<u>\$947</u>			-33.3%
01-4312-7-630	DPW-Building Materials	1,000	3,000	3,000	3,000	0	0	(3,000)
		2,589	631	671	<u>\$1,820</u>			-100.0%
01-4312-7-650	DPW-Landscape Materials	1,500	1,500	1,500	2,500	2,000	2,000	(500)
		1,303	3,810	1,254	<u>\$1,787</u>			-20.0%
01-4312-7-680	DPW-Asphalt	31,800	35,800	33,000	30,000	33,000	33,000	3,000
		33,270	29,780	9,864	<u>\$21,827</u>			10.0%
<b>TOTAL PAVING &amp; RECONSTRUCT</b>		<b>71,545</b>	<b>75,545</b>	<b>69,018</b>	<b>49,500</b>	<b>54,800</b>	<b>54,800</b>	<b>5,300</b>
		<b>47,053</b>	<b>58,859</b>	<b>42,816</b>				<b>10.7%</b>
<b>STREET MAINTENANCE</b>								
<b><u>Operating</u></b>								
01-4312-7-390	DPW-Contracted Services	30,800	30,800	30,800	27,800	27,800	27,800	0
		28,906	31,677	33,211	<u>\$30,132</u>			0.0%
01-4312-7-396	DPW-Torch Gases	1,500	1,500	1,250	1,250	1,250	1,250	0
		963	1,567	1,545	<u>\$1,231</u>			0.0%
01-4312-7-398	DPW-Outside Repairs	5,000	5,000	4,000	10,000	8,000	8,000	(2,000)
		470	21,240	10,417	<u>\$7,708</u>			-20.0%
01-4312-7-432	DPW-RadioMaintenance	1,000	1,000	500	500	0	0	(500)
		0	163	0	<u>\$33</u>			-100.0%
01-4312-7-612	DPW-Paint	5,500	5,500	5,500	5,500	5,500	5,500	0
		5,600	5,764	249	<u>\$4,483</u>			0.0%
01-4312-7-613	DPW-Traffic Control Supplies	5,000	6,000	6,000	6,000	6,000	6,000	0
		8,223	7,153	5,171	<u>\$6,408</u>			0.0%
01-4312-7-615	DPW-Uniforms Clothing	12,000	12,000	11,500	11,500	11,500	11,500	0
		11,490	9,370	13,486	<u>\$11,135</u>			0.0%
01-4312-7-616	DPW-First Aid Supplies	700	700	700	700	700	700	0
		308	341	1,078	<u>\$652</u>			0.0%
01-4312-7-619	DPW-Steel Iron	1,500	1,500	500	500	500	500	0
		91	513	2,171	<u>\$603</u>			0.0%
01-4312-7-635	DPW-Vehicle Fuels, Gasoline	14,850	9,000	9,000	9,000	15,000	15,000	6,000
		12,506	7,563	3,869	<u>\$11,021</u>			66.7%
01-4312-7-636	DPW-Vehicle Fuels, Diesel	91,250	57,500	57,000	68,000	54,000	54,000	(14,000)
		34,444	66,521	70,554	<u>\$65,964</u>			-20.6%
01-4312-7-640	DPW-Guardrail	10,000	10,000	9,000	9,000	6,500	6,500	(2,500)
		11,855	6,489	526	<u>\$5,367</u>			-27.8%

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>01-4312-7-660</b>		<b>65,000</b>	<b>65,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>
DPW-Vehicle Parts		83,849	67,869	66,563	<u>\$70,860</u>			0.0%
<b>01-4312-7-661</b>		<b>2,000</b>	<b>2,000</b>	<b>5,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
DPW-Grease-Oil		3,432	1,809	6,672	<u>\$3,129</u>			0.0%
<b>01-4312-7-662</b>		<b>9,000</b>	<b>9,000</b>	<b>7,000</b>	<b>8,000</b>	<b>7,000</b>	<b>7,000</b>	<b>(1,000)</b>
DPW-Tires		2,681	6,122	7,063	<u>\$6,015</u>			-12.5%
<b>01-4312-7-740</b>		<b>3,000</b>	<b>4,000</b>	<b>0</b>	<b>10,450</b>	<b>4,200</b>	<b>4,200</b>	<b>(6,250)</b>
DPW-Replace Equipment		21,763	5,647	7,552	<u>\$10,437</u>			-59.8%
<b>01-4312-7-830</b>		<b>1,500</b>	<b>2,000</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>
DPW-Training Programs		2,895	1,590	1,541	<u>\$2,160</u>			0.0%
<b>TOTAL STREET MAINTENANCE</b>		<b>259,600</b>	<b>222,500</b>	<b>220,250</b>	<b>243,700</b>	<b>223,450</b>	<b>223,450</b>	<b>(20,250)</b>
		<b>229,475</b>	<b>241,399</b>	<b>231,668</b>				<b>-8.3%</b>
<b>STORM DRAINS</b>								
<i>Operating</i>								
<b>01-4312-7-614</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>13,500</b>	<b>13,500</b>	<b>(1,500)</b>
DPW-Drainage Materials		13,846	5,737	13,979	<u>\$12,188</u>			-10.0%
		<b>13,846</b>	<b>5,737</b>	<b>13,979</b>				
<b>SNOW &amp; ICE CONTROL</b>								
<b>01-4312-7-684</b>		<b>21,000</b>	<b>17,500</b>	<b>16,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>0</b>
DPW-Sand Screening		14,822	11,153	22,450	<u>\$15,901</u>			0.0%
<b>01-4312-7-664</b>		<b>10,000</b>	<b>10,000</b>	<b>8,500</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>(10,000)</b>
DPW-Plow Blades & Parts		6,698	11,284	12,608	<u>\$9,482</u>			-100.0%
<b>01-4312-7-682</b>		<b>120,000</b>	<b>150,000</b>	<b>130,000</b>	<b>130,000</b>	<b>140,000</b>	<b>140,000</b>	<b>10,000</b>
DPW-Salt		52,337	181,062	133,777	<u>\$128,607</u>			7.7%
<b>01-4312-7-686</b>		<b>2,750</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>	<b>2,000</b>	<b>2,000</b>	<b>(750)</b>
DPW-Magnesium Chloride		864	2,959	2,736	<u>\$2,011</u>			-27.3%
<b>01-4312-7-691</b>		<b>3,500</b>	<b>3,500</b>	<b>1,500</b>	<b>1,500</b>	<b>2,000</b>	<b>2,000</b>	<b>500</b>
DPW-Tire Chains		1,085	2,959	1,461	<u>\$2,055</u>			33.3%
<b>TOTAL SNOW &amp; ICE CONTROL</b>		<b>157,250</b>	<b>183,750</b>	<b>159,250</b>	<b>156,750</b>	<b>156,500</b>	<b>156,500</b>	<b>(250)</b>
		<b>75,806</b>	<b>209,416</b>	<b>173,033</b>		<b>0</b>	<b>0</b>	<b>-0.2%</b>
<b>STREET LIGHTING</b>								
<b>01-4316-0-410</b>		<b>36,800</b>	<b>39,008</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>	<b>0</b>
SL-Electricity		34,745	35,514	40,017	<u>\$35,558</u>			0.0%
		<b>34,745</b>	<b>35,514</b>	<b>40,017</b>				
<b>TOTAL PUBLIC WORKS</b>		<b>1,821,827</b>	<b>1,796,141</b>	<b>1,778,275</b>	<b>1,756,735</b>	<b>1,720,901</b>	<b>1,720,901</b>	<b>(35,834)</b>
		<b>1,581,146</b>	<b>1,776,767</b>	<b>1,720,133</b>				<b>-2.0%</b>

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b><u>Capital Projects</u></b>								
<b><u>From Operating Budget</u></b>								
01-4902-7-740		0	0	0	0	<b>18,500</b>	<b>18,500</b>	18,500
CAP-DPW-Equipment		0	0	0				*
01-4909-7-688		0	0	0	0	<b>24,500</b>	<b>24,500</b>	24,500
DPW-Gravel Crushing		0	0	0				*
01-4909-7-721		<b>350,000</b>	<b>335,000</b>	<b>335,000</b>	<b>285,000</b>	<b>370,000</b>	<b>370,000</b>	85,000
CAP-Road Paving, Reclamation		309,696	279,791	137,499				29.8%
<b>Total Operating Capital Project</b>		<b>350,000</b>	<b>335,000</b>	<b>335,000</b>	<b>285,000</b>	<b>413,000</b>	<b>413,000</b>	<b>128,000</b>
		<b>309,696</b>	<b>279,791</b>	<b>137,499</b>				<b>44.9%</b>
<b><u>From Capital Reserve Funds</u></b>								
01-4902-7-740		0	0	210,000	232,000	<b>0</b>	<b>0</b>	(232,000)
CAP-DPW-Equipment		0	0	192,991				-100.0%
01-4902-7-750		0	<b>151,207</b>	0	165,000	<b>67,000</b>	<b>67,000</b>	(98,000)
CAP-DPW-Vehicles		0	151,207	0				-59.4%
01-4909-7-720		<b>1,200,000</b>	0	0	0	<b>60,000</b>	<b>60,000</b>	60,000
CAP-Highway Improvements		49,547						*
01-4909-7-723		<b>730,000</b>	<b>100,000</b>	<b>722,000</b>	0	<b>0</b>	<b>0</b>	0
CAP-Bridge Maintenance		36,750	0	567,134				*
01-4909-7-722		0	0	0	170,000	<b>0</b>	<b>0</b>	(170,000)
CAP-Culvert Maintenance		0	0	0				-100.0%
<b>Total Capital Reserve Projects</b>		<b>1,930,000</b>	<b>251,207</b>	<b>932,000</b>	<b>567,000</b>	<b>127,000</b>	<b>127,000</b>	<b>(440,000)</b>
		<b>86,297</b>	<b>151,207</b>	<b>760,125</b>				<b>-77.6%</b>
<b><u>CEMETERIES</u></b>								
<b><u>Operating</u></b>								
01-4195-0-390		<b>18,300</b>	<b>19,300</b>	<b>15,300</b>	<b>15,300</b>	<b>15,000</b>	<b>15,000</b>	(300)
CEM-Contract Services		18,654	15,268	22,614	<b>\$18,350</b>			-2.0%
01-4195-0-430		<b>700</b>	<b>700</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	0
CEM-Equipment Maintenance		0	198	31	<b>\$93</b>			0.0%
01-4195-0-620		<b>2,200</b>	<b>2,200</b>	<b>6,200</b>	<b>6,200</b>	<b>3,500</b>	<b>3,500</b>	(2,700)
CEM-Supplies		4,187	3,698	2,683	<b>\$3,156</b>			-43.5%
01-4195-0-690		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>	500
CEM-Mower Parts/Equipment		1,927	0	2,876	<b>\$1,487</b>			100.0%
01-4195-0-830		0	0	200	<b>200</b>	<b>200</b>	<b>200</b>	0
CEM-Training		240	440	160	<b>\$206</b>			0.0%
<b>TOTAL CEMETERIES</b>		<b>22,200</b>	<b>23,200</b>	<b>23,200</b>	<b>22,700</b>	<b>20,200</b>	<b>20,200</b>	<b>(2,500)</b>
		<b>25,008</b>	<b>19,605</b>	<b>28,364</b>				<b>-11.0%</b>
<b><u>Capital Projects</u></b>								
01-4909-0-715		0	0	0	16,656	<b>0</b>	<b>0</b>	(16,656)
CAP-Cemetery Devevelopment		0	0	5,200				-100.0%

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>SOLID WASTE</b>								
<i>Operating</i>								
01-4324-0-390		667,559	665,000	669,650	669,650	763,893	763,893	94,243
SW-Contract Services		623,312	603,579	643,745	<u>\$619,191</u>			14.1%
01-4324-0-393		500	500	0	500	500	500	0
SW-Appliances Disposal		873	35	55	<u>\$536</u>			0.0%
01-4324-0-394		18,000	18,000	3,000	3,000			
SW-Recycling Committee		23,889	13,615	21,186	<u>\$18,247</u>			
01-4324-0-397		8,000	8,000	9,250	9,250	9,250	9,250	0
SW-Well Testing		9,250	3,850	10,676	<u>\$10,029</u>			0.0%
43241-0402		500	0	0	0	0	0	0
SW-HAZARDOUS WASTE DISPOSAL		0	0	380	<u>\$76</u>			*
01-4324-0-560		550	550	530	530	530	530	0
SW-Memberships		526	526	526	<u>\$496</u>			0.0%
01-4324-0-740		26,000	26,000	26,000	12,000	12,000	12,000	0
SW-Equipment		24,950	25,608	26,319	<u>\$19,375</u>			0.0%
<b>TOTAL SOLID WASTE</b>		<b>721,109</b>	<b>718,050</b>	<b>708,430</b>	<b>694,930</b>	<b>786,173</b>	<b>786,173</b>	<b>91,243</b>
		<b><u>682,800</u></b>	<b><u>647,213</u></b>	<b><u>702,887</u></b>				<b><u>13.1%</u></b>

**Town of Bow**  
**Budget Worksheet**

TOWN CLERK  
TAX COLLECTOR

<b>Department</b>		<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>Dol. / Pct.</b>
<b>Acct #</b>	<b>Description</b>	<b>Budget/ Actual</b>	<b>Budget/ Actual</b>	<b>Budget/ Actual</b>	<b>Budget</b>	<b>Selectmen Recommend</b>	<b>Bud Comm Recommend</b>	<b>BC change from '18-19</b>
<b>TOWN CLERK - TAX COLLECTOR</b>								
<i><u>Wages &amp; Benefits</u></i>								
01-4140-2-110		41,926	40,900	42,338	44,428	43,615	43,615	(813)
TC-Full Time Wages		37,592	41,021	40,262	<u>\$38,331</u>			-1.8%
01-4140-2-111		18,072	32,007	33,387	35,270	37,219	37,219	1,949
TC-Part Time Wages		23,299	33,578	31,502	<u>\$26,762</u>			5.5%
01-4140-2-112		60,576	57,152	59,138	60,550	63,561	63,561	3,011
TC-Elected Clerk/Tax Collector		54,835	57,315	59,080	<u>\$57,904</u>			5.0%
01-4140-2-130		594	576	621	487	464	464	(23)
TC-Overtime		369	205	0	<u>\$248</u>			-4.7%
01-4140-2-211		32,841	31,159	34,613	36,892	25,672	25,672	(11,220)
TC-Medical Insurance		35,507	32,126	26,030	<u>\$27,232</u>			-30.4%
01-4140-2-212		1,008	1,122	1,036	1,082	1,110	1,110	28
TC-Dental Insurance		934	1,069	917	<u>\$936</u>			2.6%
01-4140-2-213		1,484	1,484	1,386	1,363	1,124	1,124	(239)
TC-Life & Disability Insurance		1,195	1,455	1,190	<u>\$1,282</u>			-17.5%
01-4140-2-221		8,420	8,718	8,400	8,726	8,982	8,982	256
TC-Social Security		7,495	8,577	8,340	<u>\$8,213</u>			2.9%
01-4140-2-222		1,892	2,032	1,965	2,041	2,101	2,101	60
TC-Medicare		1,753	2,006	1,951	<u>\$1,921</u>			2.9%
01-4140-2-230		11,517	11,190	11,618	12,002	12,024	12,024	22
TC-Retirement		10,325	11,010	11,305	<u>\$10,489</u>			0.2%
01-4140-2-260		214	223	283	316	296	296	(20)
TC-Workers Compensation		177	280	339	<u>\$235</u>			-6.3%
<i><u>Subtotal Wages &amp; Benefits</u></i>		<b>178,544</b>	<b>186,563</b>	<b>194,785</b>	<b>203,157</b>	<b>196,168</b>	<b>196,168</b>	<b>(6,989)</b>
		<b>173,481</b>	<b>188,642</b>	<b>180,915</b>				<b>-3.4%</b>
<i><u>Operating</u></i>								
41401-0341		750	700	0	0	0	0	0
TC-TELEPHONE		692	785	0	<u>\$619</u>			*
01-4140-2-390		7,410	6,830	6,830	6,830	10,950	10,950	4,120
TC-Contract Services		9,763	4,832	4,204	<u>\$7,274</u>			60.3%
01-4140-2-560		770	770	770	770	400	400	(370)
TC-Memberships		258	419	1,484	<u>\$612</u>			-48.1%
01-4140-2-561		535	1,099	1,099	499	499	499	0
TC-Professional Development		804	268	885	<u>\$572</u>			0.0%
01-4140-2-620		2,795	2,795	2,995	2,995	1,500	1,500	(1,495)
TC-Office Supplies		1,825	1,804	1,499	<u>\$2,348</u>			-49.9%
01-4140-2-625		8,845	9,223	9,223	9,223	9,000	9,000	(223)
TC-Postage		6,075	6,552	7,880	<u>\$7,458</u>			-2.4%
01-4140-2-740		40	41	41	470	470	470	0
TC-Office Equip./Maintenance		41	45	469	<u>\$1,013</u>			0.0%
01-4140-2-830		675	675	1,000	1,600	1,545	1,545	(55)
TC-Training		1,142	1,590	363	<u>\$748</u>			-3.4%
<i><u>Subtotal Operating</u></i>		<b>21,820</b>	<b>22,133</b>	<b>21,958</b>	<b>22,387</b>	<b>24,364</b>	<b>24,364</b>	<b>1,977</b>
		<b>20,601</b>	<b>16,295</b>	<b>16,783</b>				<b>8.8%</b>
<b>TOTAL TOWN CLERK - TAX COLL.</b>		<b>200,364</b>	<b>208,696</b>	<b>216,743</b>	<b>225,544</b>	<b>220,532</b>	<b>220,532</b>	<b>(5,012)</b>
		<b>194,082</b>	<b>204,937</b>	<b>197,699</b>				<b>-2.2%</b>
<i><u>Capital Projects</u></i>								
01-4909-2-760		0	0	0	36,311	0	0	(36,311)
CAP-TC-Town Clerk Software		0	0	0	<u>\$0</u>			-100.0%

**Town of Bow**  
**Budget Worksheet**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b>WATER</b>								
<i>Operating</i>								
03-4331-0-312		50,209	50,609	54,750	56,395	57,450	57,450	1,055
WF-CONTRACT SERVICES		46,997	52,966	47,949	<u>\$44,323</u>			1.9%
03-4331-0-410		9,200	15,000	18,000	18,000	13,500	13,500	(4,500)
WF-ELECTRICITY		10,804	11,420	13,546	<u>\$12,503</u>			-25.0%
03-4331-0-414		1,500	1,700	750	1,000	1,700	1,700	700
WF-NATURAL GAS		1,605	1,605	1,668	<u>\$1,611</u>			70.0%
03-4331-0-314		3,500	3,700	1,700	1,800	3,000	3,000	1,200
WF-SYSTEM MONITORING		3,531	3,552	2,710	<u>\$3,225</u>			66.7%
03-4331-0-436		0	0	0	6,500	6,500	6,500	0
WF-METERS		0	0	0	<u>\$0</u>			0.0%
03-4331-0-436		23,800	28,625	66,550	76,350	45,000	45,000	(31,350)
WF-OPERATING & MAINTENANCE CC		67,482	42,288	23,700	<u>\$37,369</u>			-41.1%
<b>TOTAL WATER</b>		<b>88,209</b>	<b>99,634</b>	<b>141,750</b>	<b>160,045</b>	<b>127,150</b>	<b>127,150</b>	<b>(32,895)</b>
		<b><u>130,420</u></b>	<b><u>111,831</u></b>	<b><u>89,573</u></b>				<b><u>-20.6%</u></b>
<b>SEWER</b>								
<i>Operating</i>								
02-4326-0-312		84,952	67,216	67,216	91,135	106,930	106,930	15,795
SF-CONTRACT SERVICES		79,406	100,161	117,848	<u>\$85,650</u>			17.3%
02-4326-0-410		8,750	9,275	7,600	7,800	9,000	9,000	1,200
SF-ELECTRICITY		7,829	8,092	9,665	<u>\$8,461</u>			15.4%
02-4326-0-414		750	750	750	1,000	800	800	(200)
SF-NATURAL GAS		600	599	692	<u>\$628</u>			-20.0%
02-4326-0-314		2,500	3,000	1,650	1,800	1,800	1,800	0
SF-SYSTEM MONITORING		2,727	2,230	1,392	<u>\$2,343</u>			0.0%
02-4326-0-502		0	0	0	0	250	250	250
SF-POSTAGE		0	147	224	<u>\$87</u>			*
02-4326-0-436		45,000	45,000	61,750	126,850	109,750	109,750	(17,100)
SF-O & M COSTS		17,926	5,365	34,525	<u>\$23,676</u>			-13.5%
<b>TOTAL SEWER</b>		<b>141,952</b>	<b>125,241</b>	<b>138,966</b>	<b>228,585</b>	<b>228,530</b>	<b>228,530</b>	<b>(55)</b>
		<b><u>108,488</u></b>	<b><u>116,593</u></b>	<b><u>164,347</u></b>				<b><u>0.0%</u></b>

**Town of Bow**  
**Budget Worksheet**

CAPITAL  
RESERVE FUNDS

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2018-19	2018-19	Dol. / Pct.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget	Selectmen	Bud Comm	BC change
<b>TRANSFER TO CAPITAL RESERVES</b>								
49130-1009		0	8,000	0	0	0	0	0
PARKS & RECREATION EQUIPMENT C		0	8,000	0				*
01-4913-0-067		0	0	120,000	100,000	120,000	120,000	20,000
BRIDGE & HIGHWAY CONSTRUCTION		0	0	120,000				20.0%
01-4913-0-066		120,000	120,000	130,000	115,000	180,000	180,000	65,000
PUBLIC WORKS EQUIPMENT CRF		120,000	120,000	130,000				56.5%
01-4913-0-065		50,000	42,000	0	37,000	37,000	37,000	0
FIRE DEPT EQUIPMENT CRF		50,000	42,000	0				0.0%
01-4913-0-063		50,000	35,000	25,000	29,000	30,000	30,000	1,000
POLICE EQUIPMENT CRF		50,000	35,000	25,000				3.4%
01-4913-0-068		25,000	20,000	15,000	6,000	16,000	16,000	10,000
RECREATION IMPROVEMENTS CRF		25,000	20,000	15,000				166.7%
01-4913-0-062		115,000	135,000	120,000	0	65,000	65,000	65,000
MUNICIPAL BUILDINGS & GROUNDS C		115,000	135,000	120,000				*
01-4913-0-064		45,000	45,000	25,000	100,000	100,000	100,000	0
FIRE TRUCK CRF		45,000	45,000	25,000				0.0%
01-4913-0-075		25,000	5,000	0	0	0	0	0
MUNICIPAL FACILITIES EMERGENCY		25,000	5,000	0				*
49130-1026		50,000	50,000	0	0	0	0	0
LIBRARY LOWER LEVEL CAPITAL RE		50,000	50,000	0				*
01-4913-0-075		0	0	10,000	0	8,000	8,000	8,000
CRF-EXP LIBRARY EMERGENCY FUNI		0	0	10,000				*
01-4913-0-070		0	0	5,000	0	0	0	0
LIBRARY BUILDING MAINTENANCE C		0	0	5,000				*
01-4913-0-072		0	0	5,000	0	20,000	20,000	20,000
LIBRARY HVAC. CRF		0	0	5,000				*
01-4913-0-069		0	0	5,000	0	0	0	0
COMMUNITY CENTER CRF		0	0	5,000				*
01-4917-0-081		0	0	80,100	123,582	112,993	112,993	(10,589)
HEALTH MAINTENANCE EXP TRUST		0	0	80,100	80,100			-8.6%
<b>TOTAL TRANSFER TO CAPITAL RES</b>		<b>480,000</b>	<b>460,000</b>	<b>540,100</b>	<b>510,582</b>	<b>688,993</b>	<b>688,993</b>	<b>178,411</b>
		<b>480,000</b>	<b>460,000</b>	<b>540,100</b>				<b>34.9%</b>

**Town of Bow**  
**Capital Outlay Summary**

**CAPITAL  
EXPENDITURES**

<u>Department</u>		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pet.
Acct #	Description	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget	Selectmen Recommend	Bud Comm Recommend	BC change from '18-19
<b><u>FROM GENERAL FUND</u></b>								
01-4909-7-721	CAP-ROAD PAVING, RECLAMATION	350,000 309,696	335,000 279,791	335,000 279,791	285,000	<u>370,000</u>	<u>370,000</u>	85,000 29.8%
49030-0981	CAP-COMMUNITY CENTER	25,000 18,642	42,000 21,255	42,000 21,255	0	<u>0</u>	<u>0</u>	0 *
<b><u>FROM CAPITAL RESERVE FUNDS</u></b>								
01-4903-5-730	CAP-OLD TOWN HALL REPAIRS	30,000 28,010	0	0	30,000	<u>0</u>	<u>0</u>	(30,000) -100.0%
01-4903-1-730	CAP-MUNICIPAL BUILDING	110,000 476	0 81,253	0 81,253	100,000	<u>90,000</u>	<u>90,000</u>	(10,000) -10.0%
49999-9944	PUBLIC SAFETY BUILDING-GENERAT	0 0	85,000 75,688	85,000 75,688	0	<u>0</u>	<u>0</u>	0 *
49030-0971	CAP-DPW-SALT CONTAINMENT	40,000 32,640	0	0	0	<u>0</u>	<u>0</u>	0 *
01-4901-8-716	CAP-RECREATION IMPROVEMENTS	35,700 35,700	0	0	30,000	<u>0</u>	<u>0</u>	(30,000) -100.0%
01-4902-5-750	CAP-POLICE EQUIPMENT	143,000 3,071	0	0	48,600	<u>38,892</u>	<u>38,892</u>	(9,708) -20.0%
49020-0951	CAP-POLICE VEHICLES	59,000 54,564	25,000 25,000	25,000 25,000	0	<u>0</u>	<u>0</u>	0 *
01-4902-6-750	CAP-FIRE-RESCUE VEHICLES	0 0	355,000 353,314	355,000 353,314	0	<u>675,000</u>	<u>675,000</u>	675,000 *
01-4902-6-740	CAP-FIRE-RESCUE EQUIPMENT	0 0	40,000 39,539	40,000 39,539	0	<u>0</u>	<u>0</u>	0 *
01-4902-7-740	PUBLIC WORKS VEHICLES	0 0	0	0	232,000	<u>67,000</u>	<u>67,000</u>	(165,000) -71.1%
01-4902-7-740	PUBLIC WORKS EQUIPMENT	0 0	151,207 151,207	151,207 151,207	165,000	<u>0</u>	<u>0</u>	(165,000) -100.0%
01-4909-7-722	CAP-HIGHWAY IMPROVEMENTS	1,200,000 49,547	0	0	0	<u>60,000</u>	<u>60,000</u>	60,000 *
01-4909-7-721	CAP-BRIDGE REPLACEMENT	730,000 36,750	100,000 0	100,000 0	0	<u>0</u>	<u>0</u>	0 *
01-4909-7-722	CAP-CULVERT REPLACEMENT	0 0	0	0	170,000	<u>0</u>	<u>0</u>	(170,000) -100.0%
01-4909-0-715	CAP-CEMETERY PLOT DEVELOPMEN	0 0	0	0	16,656	<u>0</u>	<u>0</u>	(16,656) -100.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>2,722,700 569,096</b>	<b>1,133,207 1,027,047</b>	<b>1,133,207 1,027,047</b>	<b>1,077,256</b>	<b>1,300,892</b>	<b>1,300,892</b>	<b>223,636 20.8%</b>

**Town of Bow**  
**Budget Revenue Estimates**

	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pct.
	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget/ 5 Year Avg.	Selectmen	Bud Comm	BOS change Recommend
<b>TAXES</b>							
31851-0000	7,500	2,000	5,000	5,000	7,000	7,000	2,000
TIMBER YIELD TAXES	5,856	7,305	12,866	<u>\$9,272</u>			40.0%
31890-0000	8,000	9,900	8,000	8,000	8,000	8,000	0
GRAVEL TAX	9,225	7,208	8,218	<u>\$7,099</u>			0.0%
<b>TOTAL TAXES</b>	<b>15,500</b>	<b>11,900</b>	<b>13,000</b>	<b>13,000</b>	<b>15,000</b>	<b>15,000</b>	<b>2,000</b>
	15,081	14,514	21,083				15.4%
<b>INTEREST &amp; COSTS</b>							
31900-0000	50,000	35,000	45,000	40,000	45,000	45,000	5,000
INT. & PENALTIES - CURRENT	45,735	46,213	41,186	<u>\$44,141</u>			12.5%
31901-0000	50,000	50,000	50,000	45,000	50,000	50,000	5,000
INT & PENALTIES - UNREDEEMED	53,075	70,226	44,424	<u>\$62,464</u>			11.1%
<b>TOTAL INTEREST &amp; COSTS</b>	<b>100,000</b>	<b>85,000</b>	<b>95,000</b>	<b>85,000</b>	<b>95,000</b>	<b>95,000</b>	<b>10,000</b>
	98,810	116,439	85,609				11.8%
<b>BUSINESS LICENSES &amp; FEES</b>							
32101-0000	50	25	-	-	-	-	0
FILING FEES	32	10	10	<u>\$23</u>			*
32102-0000	1,600	1,500	1,500	1,500	2,000	2,000	500
UNIFORM COMMERCIAL CODE	1,620	3,450	1,980	<u>\$2,163</u>			33.3%
32103-0000	50	50	-	-	-	-	0
WETLANDS PERMITS	10	-	5	<u>\$17</u>			*
32104-0000	-	-	-	-	-	-	0
POLE TAX	-	10	10	<u>\$5</u>			*
32105-0000	3,500	4,000	4,000	4,000	4,000	4,000	0
CERTIFIED TITLE APPLICATIONS	3,990	4,164	3,862	<u>\$3,808</u>			0.0%
32106-0000	30,000	32,000	33,000	33,000	33,000	33,000	0
MUNICIPAL AGENT FEE	33,615	33,825	34,311	<u>\$32,504</u>			0.0%
<b>TOTAL BUSINESS LICENSES, FEES</b>	<b>35,200</b>	<b>37,575</b>	<b>38,500</b>	<b>38,500</b>	<b>39,000</b>	<b>39,000</b>	<b>500</b>
	39,267	41,459	40,178				1.3%
<b>MOTOR VEHICLE FEES</b>							
32203-0000	1,900,000	2,079,025	2,200,000	2,250,000	2,325,000	2,325,000	75,000
MOTORVEHICLE PERMITS	2,124,297	2,197,757	2,285,349	<u>\$1,987,396</u>			3.3%
<b>BUILDING PERMITS</b>							
32301-0000	50,000	75,000	65,000	65,000	70,000	70,000	5,000
BUILDING PERMITS	65,045	80,789	109,550	<u>\$80,048</u>			7.7%
<b>OTHER LICENSES &amp; FEES</b>							
32901-0000	9,000	8,800	9,000	9,000	8,750	8,750	(250)
DOG LICENSES TOWN	8,876	8,988	8,513	<u>\$8,512</u>			-2.8%
32902-0000	100	250	200	200	200	200	0
MARRIAGE LICENSES	217	210	28	<u>\$163</u>			0.0%

**Town of Bow**  
**Budget Revenue Estimates**

REVENUE

	2015-16 Budget/ Actual	2016-17 Budget/ Actual	2017-18 Budget/ Actual	2018-19 Budget/ 5 Year Avg.	2019-20 Selectmen Recommend	2019-20 Bud Comm Recommend	Dol. / Pct. BOS change from '18-19
<b>32903-0000</b>	20	10	-	-	-	-	0
FISH & GAME TOWN	44	22	11	<u>\$34</u>			*
<b>32906-0000</b>	500	1,415	1,000	<u>1,200</u>	<u>1,300</u>	<u>1,300</u>	100
VITAL STAT RESEARCH TOWN	1,409	1,373	1,529	<u>\$1,181</u>			8.3%
<b>32908-0000</b>			-		<u>6,500</u>	<u>6,500</u>	6,500
IMPACT FEES, SAFETY BLDG.			6,631	<u>\$6,631</u>			*
<b>TOTAL OTHER LICENSES &amp; FEES</b>	<b>9,620</b>	<b>10,475</b>	<b>10,200</b>	<b>10,400</b>	<b>16,750</b>	<b>16,750</b>	<b>6,350</b>
	<b>10,546</b>	<b>10,593</b>	<b>16,712</b>				<b>61.1%</b>
<b>FEDERAL / STATE OF NH</b>							
<b>33110-0000</b>	5,000	-	-	-	-	-	0
FEDERAL GRANTS	-	-	-	<u>\$8,457</u>			*
<b>33520-0000</b>	367,303	397,801	397,687	<u>399,161</u>	<u>399,161</u>	<u>399,161</u>	0
MEALS & ROOMS TAX	367,303	397,801	397,687	<u>\$367,754</u>			0.0%
<b>33530-0000</b>	<b>211,786</b>	<b>218,345</b>	<b>223,996</b>	<b>227,381</b>	<b>227,381</b>	<b>227,381</b>	<b>0</b>
HIGHWAY BLOCK GRANT	216,883	218,342	223,868	<u>\$204,022</u>			0.0%
<b>33540-0000</b>	<b>8,692</b>	-	-	-	-	-	0
WATER POLLUTION	8,692	-	-	<u>\$6,253</u>			*
<b>33560-0000</b>	<b>78</b>	<b>73</b>	<b>77</b>	<b>81</b>	<b>81</b>	<b>81</b>	<b>0</b>
STATE-FEDERAL FORESTS	73	77	81	<u>\$62</u>			0.0%
<b>33573-0000</b>	<b>10,717</b>	-	-	-	-	-	0
LCHIP- WINDOWS/SHUTTERS	10,717	1,500	-	<u>\$16,268</u>			*
<b>33591-0000</b>	<b>1,286</b>	<b>2,736</b>	<b>2,736</b>	<b>1,366</b>	<b>1,366</b>	<b>1,366</b>	<b>0</b>
BOSTON & MAINE R.R.	1,286	2,736	664	<u>\$1,198</u>			0.0%
<b>33599-0000</b>	<b>1,384,000</b>	<b>42,500</b>	-	-	-	-	<b>0</b>
OTHER STATE GRANTS	-	46,714	1,707	<u>\$8,427</u>			*
<b>TOTAL FEDERAL / STATE OF NH</b>	<b>1,988,862</b>	<b>661,455</b>	<b>624,496</b>	<b>627,989</b>	<b>627,989</b>	<b>627,989</b>	<b>0</b>
	<b>604,955</b>	<b>667,170</b>	<b>624,007</b>				<b>0.0%</b>
<b>INCOME FROM DEPARTMENTS</b>							
<b>34011-0000</b>	<b>1,000</b>	<b>187</b>	<b>500</b>	<b>650</b>	<b>650</b>	<b>650</b>	<b>0</b>
SALE OF COPIES	650	698	1,153	<u>\$1,018</u>			0.0%
<b>34012-0000</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>250</b>	<b>300</b>	<b>300</b>	<b>50</b>
RETURNED CHECK FEE	375	288	350	<u>\$296</u>			20.0%
<b>34013-0000</b>	<b>48,448</b>	<b>5,000</b>	<b>5,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
ADMINISTRATIVE REVENUE	103	2,106	1,870	<u>\$6,331</u>			0.0%
<b>34201-0000</b>	<b>20,000</b>	<b>16,800</b>	<b>12,000</b>	<b>7,500</b>	<b>10,000</b>	<b>10,000</b>	<b>2,500</b>
PLANNING BOARD FEES	13,637	5,978	16,220	<u>\$18,648</u>			33.3%
<b>34202-0000</b>	<b>2,000</b>	<b>1,700</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
ZBA FEES	2,605	870	1,520	<u>\$1,233</u>			0.0%
<b>34204-0000</b>	<b>2,000</b>	<b>1,000</b>	<b>2,000</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>
CEMETERY LOTS	2,900	3,700	2,310	<u>\$2,260</u>			0.0%
<b>34205-0000</b>	<b>100</b>	<b>1,000</b>	<b>500</b>	<b>1,000</b>	<b>750</b>	<b>750</b>	<b>(250)</b>
SEPTIC DESIGN REVIEW	975	1,225	825	<u>\$975</u>			-25.0%

**Town of Bow**  
**Budget Revenue Estimates**

REVENUE

	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pct.
	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget/ 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BOS change from '18-19
<b>34301-0000</b>	100,000	85,000	100,000	100,000	110,000	110,000	10,000
TIPPING FEES	114,128	96,802	66,488	<u>\$93,002</u>			10.0%
<b>34302-0000</b>	500	1,000	1,000	1,000	1,500	1,500	500
RECYCLING REVENUES	1,059	1,111	4,617	<u>\$1,974</u>			50.0%
<b>34304-0000</b>	500	-	500	1,000	1,000	1,000	0
DPW-EXCAVATION PERMITS	1,200	1,350	1,500	<u>\$1,193</u>			0.0%
<b>34305-0000</b>	-	-	-	500	-	-	(500)
DPW-OTHER REVENUE	-	4,790	-	<u>\$798</u>			-100.0%
<b>34306-0000</b>	19,590	19,590	19,590	19,590	28,079	28,079	8,489
SCHOOL SOLID WASTE DISPOSAL	19,590	19,590	19,590	<u>\$19,590</u>			43.3%
<b>34307-0000</b>	23,000	23,000	23,000	35,000	27,404	27,404	(7,596)
SNOW REMOVAL	23,000	26,500	30,800	<u>\$24,883</u>			-21.7%
<b>34401-0000</b>	500	500	500	500	500	500	0
POLICE PARKING FINES	755	810	455	<u>\$444</u>			0.0%
<b>34403-0000</b>	200	125	200	-	-	-	0
DOG FINES (Town Clerk Only)	325	-	25	<u>\$183</u>			*
<b>34404-0000</b>	1,000	2,150	1,000	2,000	1,500	1,500	(500)
POLICE REPORTS	855	2,050	350	<u>\$1,172</u>			-25.0%
<b>34405-0000</b>	500	310	200	200	100	100	(100)
POLICE PERMITS	320	140	140	<u>\$273</u>			-50.0%
<b>34406-0000</b>	4,000	2,450	3,500	2,500	2,500	2,500	0
POLICE WITNESS FEES	4,914	2,125	2,125	<u>\$3,812</u>			0.0%
<b>34451-0000</b>	10,000	25,000	15,000	20,000	20,000	20,000	0
POLICE DETAILS	20,195	20,178	25,098	<u>\$15,185</u>			0.0%
<b>34453-0000</b>	25,000	25,000	28,200	35,000	57,530	57,530	22,530
SCHOOL RESOURCE OFFICER	25,000	25,000	25,000	<u>\$25,000</u>			64.4%
<b>34500-0000</b>	160,000	200,000	178,000	200,000	225,000	225,000	25,000
FIRE - AMBULANCE	155,895	205,533	200,548	<u>\$174,053</u>			12.5%
<b>34501-0000</b>	2,000	2,500	2,000	2,000	2,000	2,000	0
FIRE PERMITS & INSPECTIONS	2,095	2,495	1,565	<u>\$2,147</u>			0.0%
<b>34509-0000</b>	500	2,500	1,000	1,500	1,500	1,500	0
FIRE REVENUE-MISCELLANEOUS	1,576	1,596	1,618	<u>\$1,306</u>			0.0%
<b>34690-0000</b>	115,000	77,000	100,000	25,000	12,000	12,000	(13,000)
RECREATION	117,324	86,482	86,482	<u>\$113,573</u>			-52.0%
<b>TOTAL INCOME FROM DEPT'S.</b>	536,138	492,112	495,990	460,690	507,813	507,813	47,123
	509,475	511,419	490,651				10.2%
<b>OTHER REVENUE</b>							
<b>35011-0000</b>	-	50,000	1,000	15,000	15,000	15,000	0
SALE OF TOWN PROPERTY	-	24,406	-	<u>\$8,856</u>			0.0%
<b>35020-0000</b>	25,000	8,000	10,000	75,000	105,000	105,000	30,000
INTEREST ON DEPOSITS	25,696	74,338	146,846	<u>\$47,162</u>			40.0%
<b>35030-0000</b>	15,000	28,760	10,000	7,500	10,000	10,000	2,500
RENT	19,225	4,485	20,961	<u>\$16,771</u>			33.3%

**Town of Bow**  
**Budget Revenue Estimates**

REVENUE

	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	Dol. / Pct.
	Budget/ Actual	Budget/ Actual	Budget/ Actual	Budget/ 5 Year Avg.	Selectmen Recommend	Bud Comm Recommend	BOS change from '18-19
<b>35080-0000</b>	<b>146,000</b>	<b>31,000</b>	-	-	-	-	0
INSURANCE CLAIMS/REFUNDS	17,388	21,814	-				*
<b>35090-0000</b>	<b>-</b>	<b>60,000</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>20,000</b>	<b>10,000</b>
OTHER REVENUE	19,993	28,608	76,506	<u>\$21,451</u>			100.0%
<b>39399-0000</b>	<b>-</b>	<b>300,000</b>	-	-	-	-	0
GENERAL FUND SURPLUS	-	300,000	-				*
<b>TOTAL OTHER REVENUE</b>	<b>186,000</b>	<b>487,760</b>	<b>41,000</b>	<b>107,500</b>	<b>150,000</b>	<b>150,000</b>	<b>42,500</b>
	82,302	464,004	254,666				39.5%
<b>TOTAL OPERATING REVENUE</b>	<b>4,821,320</b>	<b>3,940,302</b>	<b>3,583,186</b>	<b>3,658,079</b>	<b>3,846,552</b>	<b>3,846,552</b>	<b>188,473</b>
	<u>3,549,778</u>	<u>4,104,143</u>	<u>3,927,804</u>				<u>5.2%</u>
<b>TRANSFERS FROM OTHER FUNDS</b>							
<b>39170-0000</b>	<b>20,000</b>	<b>50,000</b>	<b>25,000</b>	<b>50,000</b>	<b>65,000</b>	<b>65,000</b>	<b>15,000</b>
TRANSFER FROM CONSERVATION F	80,520	81,338	75,338	<u>\$54,833</u>			30.0%
<b>39185-0000</b>	<b>19,503</b>	<b>160,617</b>	-	-	-	-	0
TRANSFER FROM LIBRARY CRF	-	160,617	-				*
<b>TOTAL TRANS. FROM OTHER FUNDS</b>	<b>39,503</b>	<b>210,617</b>	<b>25,000</b>	<b>50,000</b>	<b>65,000</b>	<b>65,000</b>	<b>15,000</b>
	80,520	241,955	75,338				30.0%
<b>TRANSFERS FROM CAPITAL RESERV</b>							
<b>39150-1001</b>	<b>-</b>	<b>110,000</b>	<b>210,000</b>	<b>397,000</b>	<b>67,000</b>	<b>67,000</b>	<b>(330,000)</b>
HIGHWAY EQUIPMENT CRF	-	110,000	192,991				-83.1%
<b>39150-1003</b>	<b>-</b>	<b>355,000</b>	-	-			
FIRE VEHICLES CRF	-	352,364	-				
<b>39150-1005</b>	<b>400,000</b>	<b>100,000</b>	<b>1,082,000</b>	<b>170,000</b>	<b>60,000</b>	<b>60,000</b>	<b>(110,000)</b>
BRIDGE & HIGHWAY CRF	91,912	-	914,899				-64.7%
<b>39150-1007</b>	<b>50,000</b>	-	-	-			
BRIDGE CRF	49,899	165,595	-				
<b>39150-1008</b>	<b>22,200</b>	-	-	<b>30,000</b>			
RECREATION IMPROVEMENT CRF	22,200	-	-				
<b>39150-1010</b>	<b>200,000</b>	<b>25,000</b>	<b>52,000</b>	<b>48,600</b>	<b>38,892</b>	<b>38,892</b>	<b>(9,708)</b>
POLICE EQUIPMENT CRF	57,634	25,000	52,000				-20.0%
<b>39150-1012</b>	<b>40,000</b>	<b>41,207</b>	-	-			
PARKS & REC EQUIPMENT CRF	40,000	41,207	-				
<b>39150-1015</b>	<b>180,000</b>	<b>85,000</b>	-	<b>130,000</b>	<b>90,000</b>	<b>90,000</b>	<b>(40,000)</b>
MUNICIPAL FACILITIES CRF	61,126	119,097	-				-30.8%
<b>39150-1016</b>	<b>-</b>	<b>5,900</b>	-	-			
PUBLIC SAFETY BUILDING CRF	-	5,900	-				
<b>39150-1017</b>	<b>-</b>	<b>40,000</b>	<b>50,000</b>		<b>675,000</b>	<b>675,000</b>	<b>675,000</b>
FIRE EQUIPMENT CRF	-	39,539	49,783				*
<b>39150-1019</b>	<b>-</b>	<b>-</b>	<b>-</b>				
SEWER CRF	-	-	-				

**Town of Bow**  
**Budget Revenue Estimates**

REVENUE

	2015-16 Budget/ Actual	2016-17 Budget/ Actual	2017-18 Budget/ Actual	2018-19 Budget/ 5 Year Avg.	2019-20 Selectmen Recommend	2019-20 Bud Comm Recommend	Dol. / Pct. BOS change from '18-19
<b>39150-1020</b>							
WELL POLLUTION EXP. TRUST	-	-	-	-			
<b>39150-1013</b>	<b>4,207</b>	<b>2,000</b>	-	<b>16,656</b>			
CEMETERY CARE TRUST FUND	4,207	-	-				
<b>TOTAL TRANSFER FROM CRFS</b>	<b>896,407</b>	<b>764,107</b>	<b>1,394,000</b>	<b>792,256</b>	<b>930,892</b>	<b>930,892</b>	<b>185,292</b>
	326,979	858,702	1,209,673				-198.6%
<b>PROCEEDS FROM BONDS</b>							
<b>01-3934-825</b>	-	<b>3,992,958</b>	-	-	-	-	0
Bond Proceeds, PSB Building	-	3,992,958	-				*
<b>TOTAL GENERAL FUND REVENUE</b>	<b>5,757,231</b>	<b>8,907,984</b>	<b>5,002,186</b>	<b>4,500,335</b>	<b>4,842,444</b>	<b>4,842,444</b>	<b>342,109</b>
	3,957,277	9,197,758	5,212,815	3,519,776			7.6%
<b>WATER FUND</b>							
<b>34016-0000</b>	<b>88,209</b>	<b>99,634</b>	<b>45,000</b>	<b>45,000</b>	<b>75,000</b>	<b>75,000</b>	<b>30,000</b>
WF-USAGE REVENUE	46,412	44,238	74,623				66.7%
<b>34021-0000</b>	-	-	-	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	0
WF-HOOKUP FEES	-	3,900	7,725				0.0%
<b>34025-0000</b>	-	-	-	<b>150</b>	-	-	(150)
WF-APPLICATION FEES	-	450	600				-100.0%
<b>TOTAL WATER FUND</b>	<b>88,209</b>	<b>99,634</b>	<b>45,000</b>	<b>46,150</b>	<b>76,000</b>	<b>76,000</b>	<b>29,850</b>
	46,412	48,588	82,948				64.7%
<b>SEWER FUND</b>							
<b>31891-0000</b>	<b>141,952</b>	<b>125,241</b>	<b>138,966</b>	<b>222,785</b>	<b>222,730</b>	<b>222,730</b>	<b>(55)</b>
SF-SEWER RENTS	196,347	195,088	148,053				0.0%
<b>31892-0000</b>	-	-	-	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	0
SF-HOOK UP FEES	1,500	4,500	-				0.0%
<b>31900-0000</b>	-	-	-	<b>300</b>	<b>300</b>	<b>300</b>	0
SF-INTEREST	372	318	122				0.0%
<b>35020-0000</b>	-	-	-	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	0
SF-INTEREST ON DEPOSITS	1,769	4,481	14,319				0.0%
<b>TOTAL SEWER FUND</b>	<b>141,952</b>	<b>125,241</b>	<b>138,966</b>	<b>228,585</b>	<b>228,530</b>	<b>228,530</b>	<b>(55)</b>
	200,970	204,387	162,494				0.0%
<b>TOTAL REVENUE</b>	<b>5,987,392</b>	<b>9,132,859</b>	<b>5,186,152</b>	<b>4,775,070</b>	<b>5,146,974</b>	<b>5,146,974</b>	<b>371,904</b>
	4,204,658	9,450,733	5,458,257				7.8%

## FY2019-20 Budget Overview

Account Name	2016-17		2017-18		2018-19 Budget	Selectmen Recommend	2019-20		
	Budget	Actual	Budget	Actual			Bud Comm Recommend	BC-\$Chg from '18-19	BC-%Chg from '18-19
<b>BUDGET SUMMARY</b>									
BOARD OF SELECTMEN	6,161	5,543	13,647	14,656	13,649	13,648	13,648	-1	-0.01%
TOWN MANAGER	274,318	276,836	255,462	261,293	257,794	260,610	260,610	2,816	1.10%
LEGAL SERVICES	131,800	88,986	146,800	62,948	1,892,000	1,900,000	1,900,000	8,000	5.45%
PATRIOTIC PURPOSES	500	500	500	500	500	500	500	0	0.00%
ASSESSING	228,255	172,020	224,685	134,558	158,760	246,290	246,290	87,530	38.96%
COMMUNITY DEVELOPMENT	448,090	414,008	418,549	395,497	419,395	408,543	408,543	-10,852	-2.59%
ELECTIONS & REGISTRATIONS	25,202	16,665	12,847	7,771	16,382	11,985	11,985	-4,397	-34.23%
EMERGENCY MANAGEMENT	18,231	18,546	19,960	18,091	18,180	27,988	27,988	9,808	49.14%
FACILITIES	250,830	173,890	270,092	372,742	353,923	348,877	348,877	-5,046	-1.87%
FINANCE	206,890	211,036	222,037	223,447	236,115	225,340	225,340	-10,775	-4.85%
TECHNOLOGY	63,028	99,447	63,136	99,211	37,640	79,100	79,100	41,460	65.67%
PERSONNEL	86,800	9,606	11,000	6,164	12,923	7,600	7,600	-5,323	-48.39%
TOWN INSURANCES	68,221	72,996	81,608	79,730	83,468	80,621	80,621	-2,847	-3.49%
DEBT SERVICE	1,228,239	1,241,302	1,534,749	1,501,000	1,457,407	1,417,777	1,417,777	-39,630	-2.58%
FIRE	1,204,985	1,140,530	1,172,372	1,148,967	1,174,872	1,240,192	1,240,192	65,320	5.57%
HEALTH OFFICER	2,345	2,391	2,416	1,715	2,496	2,534	2,534	38	1.57%
HERITAGE COMMISSION	1,750	1,748	1,750	1,399	1,750	1,750	1,750	0	0.00%
HUMAN SERVICES	16,561	51,166	11,425	6,237	11,824	9,892	9,892	-1,932	-16.91%
LIBRARY	506,270	506,270	513,957	511,637	506,991	519,475	519,475	12,484	2.43%
PARKS & RECREATION	304,779	292,976	289,275	224,439	167,372	141,356	141,356	-26,016	-8.99%
POLICE	1,707,326	1,547,198	1,689,227	1,647,705	1,714,444	1,691,761	1,691,761	-22,683	-1.34%
PUBLIC WORKS	1,818,174	1,777,921	1,802,524	1,720,133	1,756,735	1,763,901	1,763,901	7,166	0.40%
CEMETERIES	23,200	19,605	23,200	28,364	22,700	20,200	20,200	-2,500	-10.78%
SOLID WASTE	718,050	647,213	708,430	702,887	694,930	786,173	786,173	91,243	12.88%
TOWN CLERK/TAX COLLECTOR	208,696	204,937	216,743	197,699	261,855	220,532	220,532	-41,323	-19.07%
WATER	99,634	111,831	141,750	89,573	160,045	127,150	127,150	-32,895	-23.21%
SEWER	125,241	116,593	138,966	164,347	228,585	228,530	228,530	-55	-0.04%
<b>TOTAL OPERATING BUDGET</b>	<b>9,773,576</b>	<b>9,221,760</b>	<b>9,987,107</b>	<b>9,622,710</b>	<b>11,662,735</b>	<b>11,782,324</b>	<b>11,782,324</b>	<b>119,589</b>	<b>1.03%</b>
SPECIAL WARRANT ARTICLES	5,902,065	5,571,689	1,939,100	1,567,147	1,587,838	1,989,885	1,989,885	402,047	25.32%
<b>TOTAL GROSS BUDGET</b>	<b>15,675,641</b>	<b>14,793,449</b>	<b>11,926,207</b>	<b>11,189,857</b>	<b>13,250,573</b>	<b>13,772,209</b>	<b>13,772,209</b>	<b>521,636</b>	<b>3.94%</b>

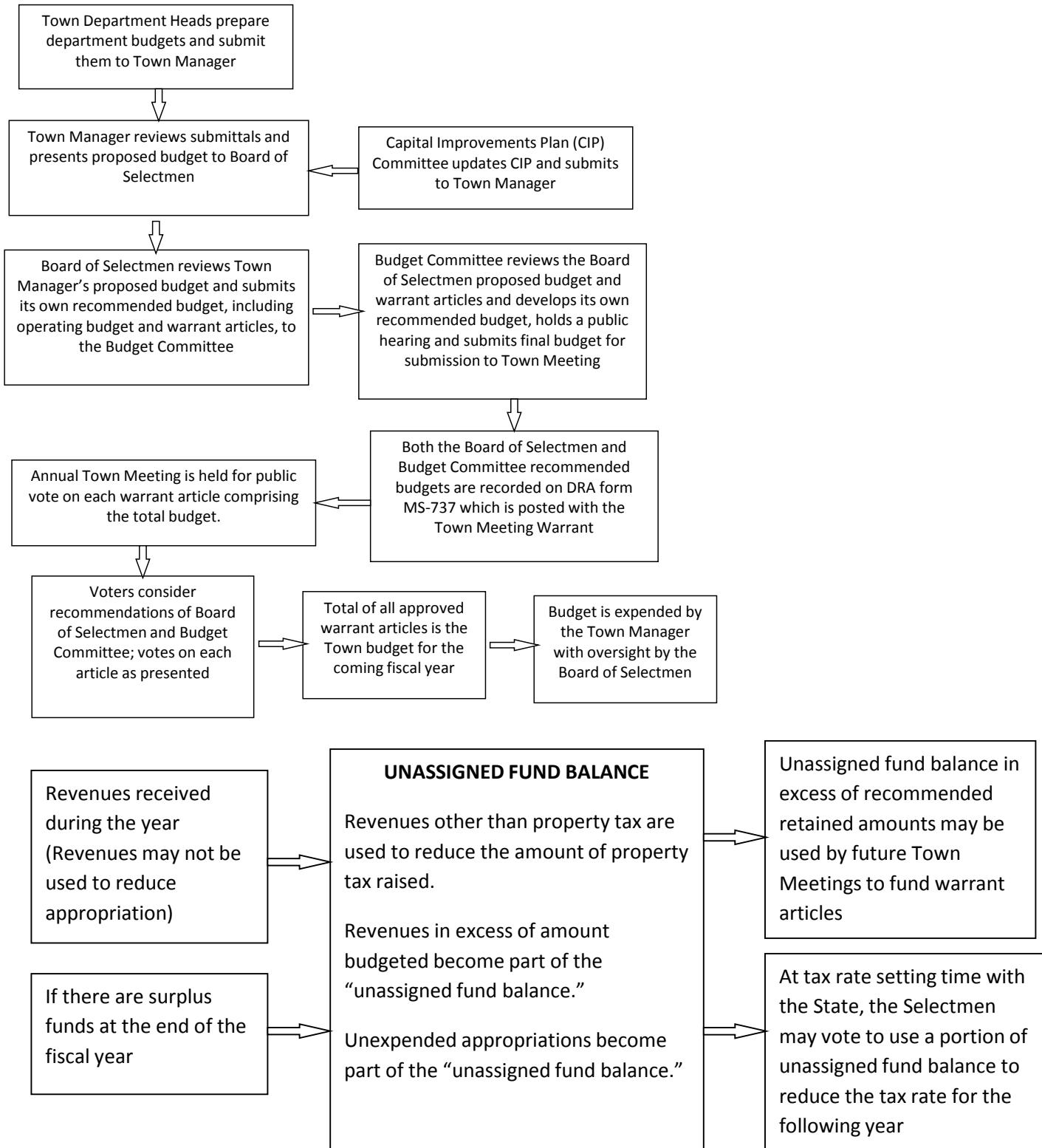
### FY2019-20 Revenue Overview

Account Name	2016-17		2017-18		2018-19 Budget	Selectmen Recommend	2019-20		
	Budget	Actual	Budget	Actual			Bud Comm Recommend	BC-\$Chg from '18-19	BC-%Chg from '18-19
<b>REVENUE SUMMARY</b>									
TAXES	11,900	14,514	13,000	21,083	13,000	15,000	15,000	2,000	15.38%
INTEREST & COSTS	85,000	116,439	95,000	85,609	85,000	95,000	95,000	10,000	11.76%
BUSINESS LICENSES & FEES	37,575	41,459	38,500	40,178	38,500	39,000	39,000	500	1.30%
MOTOR VEHICLE FEES	2,079,025	2,197,575	2,200,000	2,285,349	2,250,000	2,325,000	2,325,000	75,000	3.33%
BUILDING PERMITS	75,000	80,789	65,000	109,550	65,000	70,000	70,000	5,000	7.69%
OTHER LICENSES & FEES	10,475	10,593	10,200	16,712	10,400	16,750	16,750	6,350	61.06%
FEDERAL / STATE OF NH	661,455	667,170	624,607	624,007	627,990	627,989	627,989	-1	0.00%
INCOME FROM DEPARTMENTS	492,112	511,419	495,990	490,651	460,690	507,813	507,813	47,123	10.23%
OTHER REVENUE	487,760	464,004	31,000	254,666	107,500	150,000	150,000	42,500	39.53%
TRANSFERS FROM OTHER FUNDS	210,617	241,955	25,000	75,338	50,000	65,000	65,000	15,000	30.00%
TRANSFERS FROM CAPITAL RESERVES	967,724	858,702	1,034,000	1,209,673	792,255	930,892	930,892	138,637	17.50%
BOND PROCEEDS	3,992,958	3,992,958	0	0	0	0	0	0	*
WATER	99,634	48,588	45,000	82,948	46,150	76,000	76,000	29,850	64.68%
SEWER	125,241	204,387	138,966	162,494	228,585	228,530	228,530	-55	-0.02%
<b>TOTAL GROSS REVENUES</b>	<b>9,336,476</b>	<b>9,450,552</b>	<b>4,816,263</b>	<b>5,458,258</b>	<b>4,775,070</b>	<b>5,146,974</b>	<b>5,146,974</b>	<b>371,904</b>	<b>7.79%</b>
<b>NET APPROPRIATION</b>	<b>6,339,165</b>	<b>5,342,897</b>	<b>7,109,944</b>	<b>5,731,599</b>	<b>8,475,503</b>	<b>8,625,235</b>	<b>8,625,235</b>	<b>149,732</b>	<b>1.77%</b>

### FY2019-20 Tax Rate Overview

	2016		2017		2018		2019		
<b>TAX RATE</b>									
TOTAL APPROPRIATIONS	15,675,641		11,926,207		13,250,573		13,772,209		
Less: GROSS REVENUES	(8,487,608)		(4,816,263)		(4,775,070)		(5,146,974)		
FUND BALANCE VOTED	(300,000)								
ADDITIONAL FUND BALANCE	0		0		0		0		
Add: OVERLAY	242,466		1,505,056		760,927		400,000		
WAR SERVICE CREDITS	176,250		181,250		176,250		176,250		
<b>NET TAXABLE APPROPRIATION</b>	<b>7,306,749</b>		<b>8,796,250</b>		<b>9,412,680</b>		<b>9,201,485</b>		
<b>NET TAXABLE VALUATION (x1,000)</b>	<b>1,166,052</b>		<b>1,159,135</b>		<b>1,163,760</b>		<b>1,175,398</b>		
<b>MUNICIPAL TAX RATE</b>	<b>\$6.27</b>		<b>\$7.58</b>		<b>\$8.09</b>		<b>\$7.83</b>	<b>-\$0.26</b>	<b>-3.21%</b>

## BUDGET DEVELOPMENT PROCESS TOWN OF BOW



# ***Town Meeting and School District Meeting***

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## **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.

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## **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.

**2018**  
**BOW SCHOOL DISTRICT**  
**ANNUAL REPORT**



**BOW SCHOOL DISTRICT  
2018  
ANNUAL REPORT**

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**BOW SCHOOL DISTRICT OFFICERS  
2018**

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**Term Expires**

Mr. James Hatem, Moderator	2020
Atty. John E. Rich, Jr., Clerk	2021
Mr. Mark Lavalle, Treasurer	2020

**BOW SCHOOL BOARD**

**Term Expires**

Ms. June Branscom, Chair	2020
Ms. Jennifer Strong-Rain, Vice Chair	2021
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
Ms. Lori Krueger	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

## **UNAPPROVED**

### **Report of the Annual Meeting of the BOW SCHOOL DISTRICT SAU #67, Bow, NH MARCH 16, 2018**

A duly called meeting of the voters of the Bow School District was held in the Bow High School auditorium on Friday, March 16, 2018. School Moderator Jim Hatem called the meeting to order at 7:04 PM. The Pledge of Allegiance was led by Moderator Jim Hatem. The National Anthem was sung by Mariana Mielcarz of Bow High School.

Mr. Hatem thanked Town Moderator Peter Imse for substituting for him last year while he was away on a family vacation. Mr. Hatem introduced the members of the School Board, and some administrative members of the School District.

School Board Members: Chair June Branscom, Vice Chair Jennifer Strong-Rain, Kathy Garfield, Robert Louf, and Bryce Larrabee.

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. Hatem announced the procedures that would be followed for the meeting:

- He would first read or paraphrase the Article up for consideration.
- The School Board would then introduce the Article.
- Microphone locations and the availability of a portable microphone.
- Speakers would only be recognized when at a microphone.
- Procedure for hand-counted votes and ballot votes.

Mr. Hatem noted the location of the emergency exits in the unlikely event of an emergency.

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

## BOW SCHOOL DISTRICT 2018 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. Hatem. Mr. Hatem introduced Superintendent Dr. Dean Cascadden.

Dr. Cascadden thanked the residents who had come to the meeting and noted due to the attendance at the meeting he would give a thorough but abbreviated presentation. 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 that Bow tries to customized learning at an individual level. Dr. Cascadden noted that Bow has the opposite problem than most towns in the state as it is seeing enrollment increase rather than decrease. This has presented special challenges. He reviewed the District enrollment and noted the growth at Bow Elementary School as it appears families with young children are moving into Bow. Dr. Cascadden then reviewed the grade sizes and sources of students indicating that the ideal student level in grades nine through twelve was 160 students. He stated that he is working hard to keep class size at an average of 20 students.

Dr. Cascadden next commented on several SAU and District issues including Special Education and universal design for learning and the increase in revenue due to the increase in Dumbarton students and increase in State of NH adequacy payments. Although small projects will be undertaken this year, the School Board decided not to set aside money for the future Bow Elementary School project due to the power plant valuation concerns. He discussed the leadership changes that had occurred and noted that Bow Elementary School Principal Kurt Gergler will be missed.

Dr. Cascadden reviewed several issues on the local horizon including the Bow Elementary School renovations and the possible integration of the renovations with the Community Center prior to the decision to keep the Community Center open. He noted that a principal had to be hired for Bow Elementary School and the growth of the Elementary School closely monitored. He explained that numerous moving pieces were being examined in connection with a change of the High School start time to 8:30 from 7:30. He discussed 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 a brief discussion on national issues including whether education is a public concern or private right and the associated equity issues. He discussed the steps that Bow has undertaken to ensure the safety of students and promote a safe and inclusive emotional environment.

Mr. Hatem then indicated that the meeting would consider Article 2.

### **Article 2**

TO SEE if the School District will vote to raise and appropriate the Budget Committee's recommended amount of Twenty-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)**

The Article was displayed on the overhead projector and read by Mr. Hatem.

Motion to present the Article for consideration was made by Ms. Garfield and seconded by Ms. Strong-Rain. Mr. Hatem stated a presentation on the Article would be made by Ms. Garfield.

Ms. Garfield stated that the School Board and the Budget Committee had agreed on a budget proposal and the warrant articles to be presented to the voters. Ms. Garfield compared the operating budget to the prior year's budget. The proposed budget results in an overall budget increase of only \$17,999. This includes the Food Service budget. Budget revenues will increase by a total estimated amount of \$497,669. This consists of increased student tuition revenue from Dunbarton, state aid and other local sources. The impact on taxes of the proposed budget will be an estimated \$610,090 reduction. This translates to a change in the tax rate of approximately \$0.53/\$1,000 or a -3.53% reduction.

Mr. Hatem then opened the Article for comment by the public. Being no one at the microphones, Mr. Hatem called for a vote. The majority hand count was in the affirmative. **Motion carried. Article 2 passed.**

Mr. Hatem 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 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)**

The Article was displayed on the overhead projector and read by Mr. Hatem.

Motion to present the Article for consideration was made by Ms. Strong-Rain and seconded by Ms. Branscom. Mr. Hatem indicated that Ms. Strong-Rain would describe the Article.

Ms. Strong-Rain stated that this is the same article presented every year by the Board to set aside in a non-lapsing capital reserve fund the \$266 per student fee paid by Dunbarton to Bow as part of the AREA Agreement. The funds may be used for certain capital improvement to the middle and high schools. She indicated that if voters do not approve the deposit into a capital reserve fund, the fee must be returned to Dunbarton.

Mr. Hatem then opened the Article for comment by the public. Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative. **Motion carried. Article 3 passed.**

Mr. Hatem stated that Article 4 would now be considered.

#### **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 by the Budget Committee (8-0-0)**

The Article was displayed on the overhead projector and read by Mr. Hatem. Motion to present the Article for consideration was made by Mr. Larrabee and seconded by Ms. Garfield. Mr. Hatem indicated that Mr. Larrabee would describe the Article.

Mr. Larrabee stated that the Board had established fees for athletics at Bow High School that were collected and placed into a capital reserve fund for athletic fields and facility improvements. He indicated that approval of the Article will continue the process of collecting an estimated amount of \$28,000 and depositing it into the Athletic Fields and Facilities Capital Reserve Fund.

Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative. **Motion carried. Article 4 passed.**

Mr. Hatem 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 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 by the Budget Committee (8-0-0)**

The Article was displayed on the overhead projector and read by Mr. Hatem. Motion to present the Article for consideration was made by Mr. Louf and seconded by Ms. Branscom. Mr. Hatem indicated that Mr. Louf would describe the Article.

Mr. Louf explained that the Article would cover three projects at Bow High School. The Article would pay for acoustical ceiling upgrades to reduce noise and a front office renovation that would include installation of a customer service window to cut down on office traffic. Lastly, a new public address system would be purchased for the gym.

Mr. Hatem then opened the Article for comment by the public. Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative. **Motion carried. Article 5 passed.**

Mr. Hatem stated that Article 6 would now be considered.

**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)  
Recommended by the Budget Committee (8-0)**

The Article was displayed on the overhead projector and read by Mr. Hatem.

Motion to present the Article for consideration was made by Mr. Larrabee and seconded by Ms. Branscom. Mr. Hatem indicated that Mr. Larrabee would describe the Article.

Mr. Larrabee stated that this Article provides for the purchase and installation of two scoreboards on athletic fields at Bow High School that do not currently have scoreboards. Mr. Larrabee pointed out the locations on campus of the softball/JV soccer field and the field hockey/baseball field on which the new scoreboards would be constructed.

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

Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative. **Motion carried. Article 6 passed.**

Mr. Hatem 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 16, 2018 School District meeting ended at 7:38 P.M.

Respectfully submitted,

*John E. Rich, Jr.*

School District Clerk

On behalf of the School Board:

June Branscom, Chair  
Jennifer Strong-Rain, Vice Chair  
Robert Louf, Jr., Member  
Kathy Garfield, Member  
Bryce Larrabee, Member

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**BOW SCHOOL DISTRICT WARRANT**

**Election of Officers  
2019**

**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 12<sup>th</sup> DAY OF MARCH 2019, AT SEVEN O'CLOCK IN THE MORNING (7:00 AM) TO CAST BALLOTS FROM THAT HOUR OF SAID DAY UNTIL AT LEAST SEVEN O'CLOCK IN THE EVENING (7:00 PM), UNLESS OTHERWISE DIRECTED BY THE MODERATOR, FOR THE FOLLOWING MATTERS:**

- 1. To choose TWO members of the School Board for the ensuing three years.**

**GIVEN UNDER OUR HANDS AT SAID BOW THIS 13th DAY OF FEBRUARY 2019.**

*June Branscom, Chair*

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*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*

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*Jenifer Strong-Rain, Vice Chair*

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*Robert Louf, Jr., Member*

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*Kathy Garfield, Member*

---

*Bryce Larabee, Member*

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**SCHOOL BOARD**

# **BOW SCHOOL DISTRICT 2019 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 15<sup>TH</sup> 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 Eight Hundred Thirty-Two Thousand Eight Hundred Twenty-Five Dollars (\$28,832,825) 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 (7-0)**

The School Board recommends Twenty-Eight Million Eight Hundred Thirty-Two Thousand Eight Hundred Twenty-Five Dollars (\$28,832,825).

### **Recommended by the School Board (5-0)**

## **Article 3**

TO SEE if the school district will vote to discontinue the Special Education Expendable Trust Fund created in March 2002. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the school district's general fund. (Majority vote required) (Balance as of June 30, 2018 - \$370,253.46)

### **Recommended by the School Board (5-0)**

### **Recommended by the Budget Committee (7-0)**

## **Article 4**

TO SEE if the school district will vote to raise and appropriate the sum of Four Hundred Thousand Dollars (\$400,000) to be added to the Bow School District Buildings Construction Capital Reserve Fund established in March 1992. Said amount to come from taxation. (Majority vote required)

### **Recommended by the School Board (5-0)**

### **Recommended by the Budget Committee (7-0)**

## **Article 5**

TO SEE if the School District will vote to approve the cost items included in the collective bargaining agreement reached between the Bow School Board and the Bow Education Association which calls for the following increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Fiscal Year	Estimated Increase
2019-20	\$341,210
2020-21	\$431,798
2021-22	\$436,364

And further to raise and appropriate the sum of Three Hundred Forty-One Thousand Two Hundred Ten Dollars (\$341,210) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits by the new agreement over those that would be paid at current staffing levels.

### **Recommended by the School Board (5-0)**

### **Recommended by the Budget Committee (7-0)**

**Article 6**

SHALL the School District, if Article 5 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 5 cost items only.

**Recommended by the School Board (5-0)**

**Article 7**

TO SEE if the School District will vote to approve the cost items included in the collective bargaining agreement reached between the Bow School Board and the Bow Educational Support Staff which calls for the following increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Fiscal Year	Estimated Increase
2019-20	\$91,762
2020-21	\$113,051
2021-22	\$105,092

And further to raise and appropriate the sum of Ninety-One Thousand Seven Hundred Sixty-Two Dollars (\$91,762) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits by the new agreement over those that would be paid at current staffing levels.

**Recommended by the School Board (5-0)**  
**Recommended by the Budget Committee (7-0)**

**Article 8**

SHALL the School District, if Article 7 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 7 cost items only.

**Recommended by the School Board (5-0)**

**Article 9**

TO SEE if the School District will vote to raise and appropriate the sum of Fifty-Six Thousand Three Hundred Seventy-Five (\$56,375) to be added to the AREA School Capital Improvements – Dunbarton Fees Capital Reserve Fund established in March 2014. The sum to come from the portion of tuition payments received in the 2019-20 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 (7-0)**

**Article 10**

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)**  
**Recommended by the Budget Committee (7-0)**

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

**GIVEN UNDER OUR HANDS AT SAID BOW THIS 13<sup>th</sup> DAY OF FEBRUARY, 2019:**

---

June Branscom, Chair

---

Jennifer Strong-Rain, Vice-Chair

---

Kathy Garfield, Member

---

Bryce Larrabee, Member

---

Robert Louf, Member

**A TRUE COPY OF THE WARRANT ATTEST:**

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June Branscom, Chair

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Jennifer Strong-Rain, Vice-Chair

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Kathy Garfield, Member

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Bryce Larrabee, Member

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Robert Louf, Member



## Proposed Budget

## 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:**

July 1, 2019 to June 30, 2020

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

<https://www.proptax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5000

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



**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-27**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	02	\$11,603,112	\$11,949,303	\$12,083,299	\$0	\$12,083,299	\$0
1200-1299	Special Programs	02	\$5,033,105	\$5,398,299	\$5,611,752	\$0	\$5,611,752	\$0
1300-1399	Vocational Programs	02	\$78,921	\$102,725	\$115,936	\$0	\$115,936	\$0
1400-1499	Other Programs	02	\$627,956	\$669,034	\$674,653	\$0	\$674,653	\$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
		<b>Instruction Subtotal</b>	<b>\$17,343,094</b>	<b>\$18,119,361</b>	<b>\$18,485,640</b>	<b>\$0</b>	<b>\$18,485,640</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	02	\$2,245,074	\$2,406,652	\$2,555,724	\$0	\$2,555,724	\$0
2200-2299	Instructional Staff Services	02	\$1,153,924	\$1,223,920	\$1,225,717	\$0	\$1,225,717	\$0
		<b>Support Services Subtotal</b>	<b>\$3,398,998</b>	<b>\$3,630,572</b>	<b>\$3,781,441</b>	<b>\$0</b>	<b>\$3,781,441</b>	<b>\$0</b>
<b>General Administration</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	02	\$28,227	\$25,000	\$25,000	\$0	\$25,000	\$0
2310-2319	Other School Board	02	\$81,644	\$82,848	\$84,539	\$0	\$84,539	\$0
		<b>General Administration Subtotal</b>	<b>\$109,871</b>	<b>\$107,848</b>	<b>\$109,539</b>	<b>\$0</b>	<b>\$109,539</b>	<b>\$0</b>

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**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
<b>Executive Administration</b>								
2320 (310)	SAU Management Services	02	\$739,384	\$723,543	\$744,351	\$0	\$744,351	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
240-2499	School Administration Service	02	\$1,299,442	\$1,380,054	\$1,390,144	\$0	\$1,390,144	\$0
250-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
260-2699	Plant Operations and Maintenance	02	\$2,310,834	\$2,163,253	\$2,182,242	\$0	\$2,182,242	\$0
270-2799	Student Transportation	02	\$1,095,527	\$1,066,802	\$1,142,003	\$0	\$1,142,003	\$0
280-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
		<b>Executive Administration Subtotal</b>	<b>\$5,445,187</b>	<b>\$5,333,652</b>	<b>\$5,458,740</b>	<b>\$0</b>	<b>\$5,458,740</b>	<b>\$0</b>
<b>Non-Instructional Services</b>								
3100	Food Service Operations	02	\$686,455	\$660,420	\$730,465	\$0	\$730,465	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
		<b>Non-Instructional Services Subtotal</b>	<b>\$686,455</b>	<b>\$660,420</b>	<b>\$730,465</b>	<b>\$0</b>	<b>\$730,465</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>								
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
		<b>Facilities Acquisition and Construction Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal	02	\$200,000	\$200,000	\$200,000	\$0	\$200,000	\$0
5120	Debt Service - Interest	02	\$84,300	\$75,700	\$67,000	\$0	\$67,000	\$0
		<b>Other Outlays Subtotal</b>	<b>\$284,300</b>	<b>\$275,700</b>	<b>\$267,000</b>	<b>\$0</b>	<b>\$267,000</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
<b>Fund Transfers</b>								
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
		<b>Fund Transfers Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>								
				<b>\$28,832,825</b>	<b>\$0</b>	<b>\$28,832,825</b>	<b>\$0</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
5251	To Capital Reserve Fund	09	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	04	\$400,000	\$0	\$400,000	\$0
		<i>Purpose: CRF Deposit</i>				
5251	To Capital Reserve Fund	09	\$56,375	\$0	\$56,375	\$0
		<i>Purpose: CRF Deposit Dunbarton CIF Funds</i>				
5251	To Capital Reserve Fund	10	\$28,000	\$0	\$28,000	\$0
		<i>Purpose: CRF Deposit Athletic Fees</i>				
<b>Total Proposed Special Articles</b>			<b>\$484,375</b>	<b>\$0</b>	<b>\$484,375</b>	<b>\$0</b>



## Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
0000-0000	Collective Bargaining	05	\$341,210	\$0	\$341,210	\$0
1100-1199	Regular Programs	07	\$951	\$0	\$951	\$0
1200-1299	Special Programs	07	\$59,468	\$0	\$59,468	\$0
2000-2199	Student Support Services	07	\$10,257	\$0	\$10,257	\$0
2200-2299	Instructional Staff Services	07	\$9,317	\$0	\$9,317	\$0
2400-2499	School Administration Service	07	\$11,769	\$0	\$11,769	\$0
<b>Total Proposed Individual Articles</b>			<b>\$432,972</b>	<b>\$0</b>	<b>\$432,972</b>	<b>\$0</b>

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**Revenues**

Account	Source	Article	Revised Revenues for period ending 6/30/2019	School Board's Estimated Revenues for period ending 6/30/2020	Budget Committee's Estimated Revenues for period ending 6/30/2020
<b>Local Sources</b>					
1300-1349 Tuition		02, 09	\$2,950,126	\$3,014,189	\$3,014,189
1400-1449 Transportation Fees			\$0	\$0	\$0
1500-1599 Earnings on Investments		02	\$1,500	\$4,500	\$4,500
1600-1699 Food Service Sales		02	\$552,920	\$614,965	\$614,965
1700-1799 Student Activities		10	\$28,000	\$28,000	\$28,000
1800-1899 Community Service Activities			\$0	\$0	\$0
1900-1999 Other Local Sources		02	\$249,860	\$328,964	\$328,964
		<b>Local Sources Subtotal</b>	<b>\$3,782,406</b>	<b>\$3,990,618</b>	<b>\$3,990,618</b>
<b>State Sources</b>					
3210 School Building Aid		02	\$67,290	\$67,290	\$67,290
3215 Kindergarten Building Aid			\$0	\$0	\$0
3220 Kindergarten Aid		02	\$94,688	\$96,800	\$96,800
3230 Special Education Aid		02	\$371,038	\$371,038	\$371,038
3240-3249 Vocational Aid			\$0	\$0	\$0
3250 Adult Education			\$0	\$0	\$0
3260 Child Nutrition		02	\$27,500	\$30,500	\$30,500
3270 Driver Education			\$0	\$0	\$0
3290-3299 Other State Sources			\$0	\$0	\$0
		<b>State Sources Subtotal</b>	<b>\$560,516</b>	<b>\$565,628</b>	<b>\$565,628</b>



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		<b>Revenues</b>				
<b>Account</b>	<b>Source</b>	<b>Article</b>	<b>Revised Revenues for period ending 6/30/2019</b>	<b>School Board's Estimated Revenues for period ending 6/30/2020</b>	<b>Budget Committee's Estimated Revenues for period ending 6/30/2020</b>	
<b>Federal Sources</b>						
4100-4539	Federal Program Grants		\$0	\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0	\$0
4560	Child Nutrition	02	\$80,000	\$85,000	\$85,000	\$85,000
4570	Disabilities Programs		\$0	\$0	\$0	\$0
4580	Medicaid Distribution	02	\$225,000	\$225,000	\$225,000	\$225,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0	\$0
		<b>Federal Sources Subtotal</b>	<b>\$305,000</b>	<b>\$310,000</b>	<b>\$310,000</b>	<b>\$310,000</b>
<b>Other Financing Sources</b>						
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$42,950	\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	02	\$0	\$589,948	\$589,948	\$589,948
		<b>Other Financing Sources Subtotal</b>	<b>\$42,950</b>	<b>\$589,948</b>	<b>\$589,948</b>	<b>\$589,948</b>
		<b>Total Estimated Revenues and Credits</b>	<b>\$4,690,872</b>	<b>\$5,456,194</b>	<b>\$5,456,194</b>	<b>\$5,456,194</b>



**Budget Summary**

<b>Item</b>	<b>School Board Period ending 6/30/2020 (Recommended)</b>	<b>Budget Committee Period ending 6/30/2020 (Recommended)</b>
Operating Budget Appropriations	\$28,832,825	\$28,832,825
Special Warrant Articles	\$484,375	\$484,375
Individual Warrant Articles	\$432,972	\$432,972
<b>Total Appropriations</b>	<b>\$29,750,172</b>	<b>\$29,750,172</b>
Less Amount of Estimated Revenues & Credits	\$5,456,194	\$5,456,194
Less Amount of State Education Tax/Grant	\$6,045,885	\$6,045,885
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$18,248,093</b>	<b>\$18,248,093</b>



**Supplemental Schedule**

<b>1. Total Recommended by Budget Committee</b>	<b>\$29,750,172</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$200,000
3. Interest: Long-Term Bonds & Notes	\$67,000
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$267,000
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$29,483,172</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$2,948,317
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$432,972
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)</b>	<b>\$32,698,489</b>

## BOW SCHOOL DISTRICT 2019-20 REVENUE AND TAX IMPACT ESTIMATE

	Current Year FY 2018-19 Budget		Proposed FY 2019-20 Budget		Dollar Difference	Percent Change	Tax Rate Impact
<b><u>Warrant Articles</u></b>							
School District Budget (Including Food Service)	Article #2	\$28,084,603	Article #2	\$28,832,825	\$748,222	2.66%	
Dunbarton CIP Fees CRF Deposit (Fund Balance)	Article #3	\$51,072	Article #8	\$56,375	\$5,303	10.38%	
Athletic Fields (CRF) Deposit (Athletic Fees)	Article #4	\$28,000	Article #9	\$28,000	\$0	0.00%	
BHS Equipment (CRF)	Article #5	\$28,950		\$0	-\$28,950	-100.00%	
Athletic Equipment (CRF)	Article #6	\$14,000		\$0	-\$14,000	-100.00%	
SPED Expendable Trust Fund Closure			Article #3	\$0	\$0	#DIV/0!	
Bow School District Buildings Construction CRF Deposit			Article #4	\$400,000	\$400,000	#DIV/0!	
Negotiated BEA Contract			Article #5	\$341,210	\$341,210	#DIV/0!	
Negotiated BESS Contract			Article #7	\$91,762	\$91,762	#DIV/0!	
<b>Total Warrant Article Appropriations</b>		<b>\$28,206,625</b>		<b>\$29,750,172</b>	<b>\$1,543,547</b>	<b>5.47%</b>	<b>\$1.33</b>
<b><u>Revenues and Credits</u></b>							
Tuition		\$2,950,126		\$2,957,814		\$7,688	0.26%
Earnings on Investments		\$1,500		\$4,500		\$3,000	200.00%
Food Service Sales		\$552,920		\$614,965		\$62,045	11.22%
Student Activities (Athletic Fees)		\$28,000		\$28,000		\$0	0.00%
Other Local Sources		\$249,860		\$328,964		\$79,104	31.66%
School Building Aid		\$67,290		\$67,290		\$0	0.00%
Kindergarten Full Day Aid		\$94,688		\$96,800		\$2,112	2.23%
Special Education Aid		\$371,038		\$371,038		\$0	0.00%
State Child Nutrition		\$27,500		\$30,500		\$3,000	10.91%
Federal Child Nutrition		\$80,000		\$85,000		\$5,000	6.25%
Medicaid Distribution		\$225,000		\$225,000		\$0	0.00%
Transfer From Capital Reserve/Expendable Trust Funds		\$42,950		\$370,253		\$327,303	762.06%
Fund Balance Use as Voted		\$51,072		\$56,375		\$5,303	10.38%
Prior Year Fund Balance to Reduce Taxes		\$589,948		\$589,948		\$0	0.00%
<b>Total Revenues and Credits</b>	<b>\$5,331,892</b>	<b>-\$5,331,892</b>	<b>\$5,826,447</b>	<b>-\$5,826,447</b>	<b>\$494,555</b>	<b>9.28%</b>	<b>-\$0.42</b>
<b>Total Appropriations Less Revenues</b>		<b>\$22,874,733</b>		<b>\$23,923,725</b>	<b>\$1,048,992</b>	<b>4.59%</b>	<b>\$0.91</b>
State Adequate Education Grant		\$3,758,568		\$3,877,968		\$119,400	3.18%
Statewide Education Property Tax (SWEPT)		\$2,173,420		\$2,167,917		-\$5,503	-0.25%
<b>Total State Grant and SWEPT</b>	<b>\$5,931,988</b>	<b>-\$5,931,988</b>	<b>\$6,045,885</b>	<b>-\$6,045,885</b>	<b>\$113,897</b>	<b>1.92%</b>	<b>-\$0.10</b>
<b>Total Local School Taxes to be Raised</b>		<b>\$16,942,745</b>		<b>\$17,877,840</b>	<b>\$935,095</b>	<b>5.52%</b>	<b>\$0.81</b>
<b><u>ESTIMATED TAX RATE CALCULATION</u></b>							
Bow Assessed Property Value		\$1,163,760,273		\$1,163,760,273			
Bow Assessed Property w/o Utilities		\$1,003,681,286		\$1,003,681,286			
Tax Rate Impact to Raise \$100,000 based on Bow Assessed Property Value		\$0.086		\$0.086			
Local School Tax Rate (Estimated 2019-20)		\$14.56		\$15.36		\$0.80	5.49%
State School Tax Rate (Estimated 2019-20)		\$2.17		\$2.16		-\$0.01	-0.46%
<b>Total School Tax Rate (Estimated 2019-20)</b>	<b>\$16.73</b>		<b>\$17.52</b>		<b>\$0.79</b>	<b>4.72%</b>	

Assumptions: No change in Assessed Property Value from October 2018 tax rate setting to October 2019 tax rate setting

Proposed 2019-20 Fund Balance to reduce taxes, no change from 2018-19

Changes: Adequacy Revenue and SWEPT Estimates Received 11/15/2018

BOW SCHOOL DISTRICT  
2019-2020 PROPOSED BUDGET

Function	Program Code	Object Code	School Account Code	Name	FY2017-18		FY2018-19		FY2019-20		Difference \$	Difference %
					Approved	Actual	Approved	Actual	Approved	Actual		
<b>GENERAL FUND BUDGET</b>												
				<b>1100 REGULAR EDUCATION</b>								
1100	02	610	1	Art Supplies - BES	3,500	3,353	3,500	3,353	(147)	(147)	-4.20%	
1100	02	610	2	Art Supplies - BMS	4,039	3,631	4,039	3,631	(408)	(408)	-10.10%	
1100	02	610	3	Art Supplies - BHS	14,500	10,024	14,500	10,024	(4,476)	(4,476)	-30.87%	
1100	02	641	2	Art Books - BMS	170	14	170	14	(56)	(56)	-91.69%	
1100	03	610	2	<b>TOTAL ART EDUCATION</b>	<b>22,209</b>	<b>17,022</b>	<b>22,209</b>	<b>17,022</b>	<b>(5,187)</b>	<b>(5,187)</b>	<b>-23.36%</b>	
1100	05	610	2	Computer Literacy Supplies - BMS	739	735	739	739	0	0	0.00%	
1100	06	610	2	Language/Arts Supplies - BMS	1,552	2,266	1,546	2,266	(720)	(720)	-31.77%	
1100	06	610	3	World Language Supplies - BHS	490	632	2,150	632	(1,518)	(1,518)	-70.60%	
1100	06	641	2	World Language Textbooks - BMS	93	0	93	0	907	975.27%		
				<b>TOTAL WORLD LANGUAGES</b>	<b>1,583</b>	<b>1,484</b>	<b>1,582</b>	<b>1,482</b>	<b>(710)</b>	<b>(710)</b>	<b>-39.38%</b>	
1100	08	610	1	Physical Education Supplies - BES	700	640	700	700	0	0	0.00%	
1100	08	610	2	Physical Education Supplies - BMS	2,000	1,936	2,000	2,000	0	0	0.00%	
1100	08	610	3	Physical Education Supplies - BHS	5,000	5,410	2,400	3,200	800	800	33.33%	
				<b>TOTAL PHYSICAL EDUCATION</b>	<b>7,700</b>	<b>7,985</b>	<b>5,100</b>	<b>5,900</b>	<b>800</b>	<b>800</b>	<b>15.69%</b>	
1100	09	610	2	Family/ Consumer Science Supplies - BMS	4,865	4,689	4,865	4,685	0	0	0.00%	
1100	09	610	3	Family/ Consumer Science Supplies - BHS	6,000	6,849	6,500	7,000	500	500	7.69%	
				<b>TOTAL FAMILY/CONSUMER SCIENCE</b>	<b>10,865</b>	<b>11,538</b>	<b>11,365</b>	<b>11,865</b>	<b>500</b>	<b>500</b>	<b>4.41%</b>	
1100	10	610	2	Technology Education Supplies - BMS	6,454	5,779	6,454	6,454	0	0	0.00%	
1100	10	610	3	Technology Education Supplies - BHS	8,000	7,495	8,000	8,000	0	0	0.00%	
1100	10	641	2	Technology Education Textbooks - BMS	376	0	376	376	0	0	0.00%	
1100	10	641	3	Technology Education Textbooks - BHS	0	0	0	0	0	0	0.00%	
1100	10	642	2	Technology Education Electronic Info - BMS	0	0	0	0	0	0	#DIV/0!	
				<b>TOTAL TECHNOLOGY EDUCATION</b>	<b>14,830</b>	<b>13,275</b>	<b>14,830</b>	<b>14,830</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
1100	11	610	1	Math Supplies - BES	1,700	2,636	6,000	2,636	(3,964)	(3,964)	-56.07%	
1100	11	610	2	Math Supplies - BMS	2,086	1,996	2,086	1,996	(90)	(90)	-43.19%	
1100	11	610	3	Math Supplies - BHS	1,500	1,856	1,344	1,344	(123)	(123)	-31.47%	
1100	11	641	1	Math Textbooks - BES	6,000	3,453	1,000	1,000	0	0	0.00%	
1100	11	641	2	Math Textbooks - BMS	593	571	583	583	0	0	0.00%	
1100	11	642	1	Math Electronic Info - BES	17,000	4,209	3,667	3,667	0	0	0.00%	
1100	11	642	2	Math Electronic Info - BMS	495	263	200	200	0	0	0.00%	
				<b>TOTAL MATHEMATICS</b>	<b>29,364</b>	<b>14,984</b>	<b>14,890</b>	<b>11,003</b>	<b>(3,877)</b>	<b>(3,877)</b>	<b>-26.06%</b>	
1100	12	610	1	Music/Band Supplies - BES	400	293	200	200	0	0	0.00%	
1100	12	610	2	Music/Band Supplies - BMS	3,630	3,724	3,630	3,630	0	0	0.00%	
1100	12	610	3	Music/Band Supplies - BHS	8,675	7,940	8,705	7,940	(235)	(235)	-10.55%	
1100	12	641	1	Music/Band Textbooks - BES	100	0	100	0	(100)	(100)	-100.00%	
1100	12	642	2	Music/Electronic Media - BMS	0	0	0	0	0	0	#DIV/0!	
1100	12	730	1	New Musical Instruments - BES	1,000	825	1,000	825	(75)	(75)	-17.50%	
1100	12	730	2	New Musical Instruments - BMS	1,800	1,705	1,800	4,400	2,600	2,600	14.44%	
1100	12	730	3	New Musical Instruments - BHS	7,400	7,400	7,400	7,400	0	0	0.00%	
				<b>TOTAL MUSIC/BAND</b>	<b>23,005</b>	<b>21,798</b>	<b>22,895</b>	<b>24,295</b>	<b>1,400</b>	<b>1,400</b>	<b>6.11%</b>	
1100	13	610	1	Science Supplies - BES	3,000	2,291	3,000	2,291	(709)	(709)	-23.63%	
1100	13	610	2	Science Supplies - BMS	9,000	15,675	10,000	12,000	2,000	2,000	20.00%	
1100	13	610	3	Science Supplies - BHS	13,500	13,399	13,034	13,156	122	122	0.94%	
1100	13	641	1	Science Textbooks - BES	2,000	732	1,000	1,000	0	0	0.00%	
1100	13	641	2	Science Textbooks - BMS	0	0	250	250	0	0	0.00%	
1100	13	642	2	Science Electronic Media - BMS	2,696	0	0	0	0	0	#DIV/0!	
				<b>TOTAL SCIENCE</b>	<b>30,196</b>	<b>32,096</b>	<b>27,034</b>	<b>28,697</b>	<b>1,663</b>	<b>1,663</b>	<b>6.15%</b>	
1100	15	610	2	Social Studies Supplies - BMS	1,676	1,204	1,676	1,204	(472)	(472)	-28.16%	
1100	15	641	1	Social Studies Supplies - BES	500	500	500	500	0	0	#DIV/0!	
1100	15	641	2	Social Studies Textbooks - BMS	0	0	0	0	0	0	#DIV/0!	
1100	15	739	1	Social Studies Other Equipment - BES	250	250	250	250	0	0	0.00%	
				<b>TOTAL SOCIAL STUDIES</b>	<b>2,426</b>	<b>1,954</b>	<b>2,426</b>	<b>1,954</b>	<b>(472)</b>	<b>(472)</b>	<b>-19.46%</b>	
1100	18	110	1	Certified Staff Wages - BES	2,118,375	2,077,211	2,155,791	2,184,737	28,946	28,946	1.34%	
1100	18	110	2	Certified Staff Wages - BMS	2,304,349	2,213,475	2,236,437	2,227,342	(9,095)	(9,095)	-0.41%	
1100	18	110	3	Certified Staff Wages - BHS	3,060,716	3,057,548	3,139,606	3,042,632	(96,976)	(96,976)	-0.30%	
1100	18	111	1	Aides Wages - BES	18,342	24,009	13,485	24,403	0	0	#DIV/0!	
1100	18	111	2	Aides Wages - BMS	16,295	14,685	15,944	17,979	2,015	2,015	80.96%	
1100	18	111	3	Aides Wages - BHS	117,500	178,788	117,500	117,500	0	0	0.00%	

BOW SCHOOL DISTRICT  
2019-2020 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2017-18		FY2018-19		FY2019-20		Difference	Difference		
					Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
1100	18	240	0	Course Reimbursement - DW	58,000	29,805	58,000		58,000	58,000	0	0	0.00%	
1100	18	241	0	Course Reimbursement Aides - DW	7,500	7,500	7,500		7,500	7,500	0	0	0.00%	
1100	18	310	1	Home Instruction Contracted Service - BMS	500	0	500		500	500	0	0	0.00%	
1100	18	310	2	Home Instruction Contracted Service - BHS	1,000	0	1,000		1,000	1,000	0	0	0.00%	
1100	18	310	3	Home Instruction Contracted Service - BHS	1,000	0	1,000		1,000	1,000	0	0	0.00%	
1100	18	320	0	Pre-Employment Contracted Service - DW	450	71	71		0	0	0	0	#DIV/0!	
1100	18	430	1	Maintenance Contracts - BES	17,580	19,427	18,920		20,580	1,060	8,77%	8,77%		
1100	18	430	2	Maintenance Contracts - BMS	19,426	23,481	24,010		23,854	(156)	-0.65%	-0.65%		
1100	18	430	3	Maintenance Contracts - BHS	23,412	30,590	29,410		29,659	249	0.85%	0.85%		
1100	18	610	1	General Supplies - BES	31,980	36,698	31,860		31,860	0	0.00%	0.00%		
1100	18	610	2	General Supplies - BMS	22,500	15,059	22,500		15,059	(7,141)	-33.07%	-33.07%		
1100	18	610	3	General Supplies - BHS	20,000	20,663	20,000		20,000	0	0.00%	0.00%		
1100	18	641	3	Textbooks - BHS	24,511	27,977	23,762		21,296	(2,346)	-10.38%	-10.38%		
1100	18	642	2	Electronic Info - BMS	35,200	11,218	25,000		11,218	(13,782)	-55.13%	-55.13%		
1100	18	733	2	New Furniture/Fixtures - BMS	635	0	635		0	(635)	-100.00%	-100.00%		
1100	18	733	3	New Furniture/Fixtures - BHS	2,000	0	3,842		0	(3,842)	-100.00%	-100.00%		
1100	18	734	1	New Equipment - BES	21,800	29,732	5,800		5,800	0	0.00%	0.00%		
1100	18	734	2	New Equipment - BMS	10,000	4,397	10,000		4,397	(5,603)	-56.03%	-56.03%		
1100	18	734	3	New Equipment - BHS	2,000	9,566	2,000		8,656	900	32.80%	32.80%		
1100	18	737	1	Replacement Furniture/Fixtures - BES	3,500	11,153	3,500		11,153	(2,347)	-67.06%	-67.06%		
1100	18	737	2	Replacement Furniture/Fixtures - BMS	6,945	6,483	6,945		6,483	(482)	-6.92%	-6.92%		
1100	18	737	3	Replacement Furniture/Fixtures - BHS	0	0	0		0	0	0.00%	0.00%		
1100	18	738	1	Replacement Equipment - BES	0	0	0		0	0	0.00%	0.00%		
1100	18	738	2	Replacement Equipment - BMS	2,800	1,236	2,800		1,236	(1,564)	-55.86%	-55.86%		
1100	18	738	3	Replacement Equipment - BHS	1,400	531	14,000		531	(13,469)	-96.21%	-96.21%		
1100	18	739	1	Other Equipment - BES	0	0	0		0	0	0.00%	0.00%		
1100	18	810	1	Dues/Fees - BES	0	0	0		0	0	0.00%	0.00%		
1100	18	810	2	Dues/Fees - BMS	1,455	1,142	2,200		2,200	0	0.00%	0.00%		
1100	18	810	3	Dues/Fees - BHS	5,100	4,873	5,300		5,300	0	0.00%	0.00%		
<b>TOTAL REGULAR INSTRUCTION</b>					<b>7,956,291</b>	<b>7,845,718</b>	<b>7,999,289</b>		<b>7,891,875</b>	<b>(107,414)</b>	<b>-1.34%</b>			
1100	23	610	1	Reading Supplies - BES	750	1,053	750		1,053	0	0.00%	0.00%		
1100	23	610	2	Reading Supplies - BMS	10,71	937	10,71		937	1,292	221	20.63%		
1100	23	610	3	Reading Supplies - BHS	1,500	4,38	750		4,38	500	(250)	-33.33%		
1100	23	641	1	Reading Books - BES	24,750	21,869	17,000		17,000	0	0.00%	0.00%		
1100	23	641	2	Reading Books - BMS	3,000	2,873	3,000		17,850	14,350	49.00%	49.00%		
<b>TOTAL READING</b>					<b>31,071</b>	<b>27,170</b>	<b>22,321</b>		<b>37,142</b>	<b>14,821</b>	<b>66.40%</b>			
1100	25	430	1	Computer Repairs - BES	7,500	4,976	5,500		5,500	0	0.00%	0.00%		
1100	25	430	2	Computer Repairs - BMS	8,000	7,659	9,000		9,000	0	0.00%	0.00%		
1100	25	430	3	Computer Repairs - BHS	5,000	6,144	4,000		5,000	10,000	25.00%	25.00%		
1100	25	610	1	Computer Supplies - BES	5,000	4,429	7,000		4,429	(2,571)	-36.73%	-36.73%		
1100	25	610	2	Computer Supplies - BMS	2,500	1,713	2,500		1,713	2,500	0	0.00%	0.00%	
1100	25	610	3	Computer Supplies - BHS	2,500	2,506	2,000		2,506	2,500	50.00%	50.00%		
1100	27	610	3	Humanities Supplies - BHS	30,500	27,428	30,000		28,929	(1,071)	-3.57%	-3.57%		
<b>TOTAL HUMANITIES</b>					<b>2,600</b>	<b>1,930</b>	<b>2,000</b>		<b>2,024</b>	<b>24</b>	<b>1.20%</b>			
1100	29	610	3	Health/Wellness Supplies - BHS	787	853	200		200	0	0.00%	0.00%		
<b>TOTAL HEALTH/WELLNESS</b>					<b>787</b>	<b>853</b>	<b>200</b>		<b>200</b>	<b>0</b>	<b>0.00%</b>			
1100	85	211	0	Health Insurance - DW	1,637,735	1,538,405	1,660,244		1,860,690	200,446	12.07%	12.07%		
1100	85	211	0	Health Insurance - DW	6,367	4,835	5,475		16,270	(325)	-15.07%	-15.07%		
1100	85	212	0	Dental Insurance - DW	153,228	145,431	162,701		166,383	3,682	2.69%	2.69%		
1100	85	213	0	Life Insurance - DW	12,282	4,618	9,054		8,978	(76)	-0.84%	-0.84%		
1100	85	214	0	Disability Insurance - DW	15,329	12,329	15,15		15,384	(431)	-0.84%	-0.84%		
1100	85	220	0	FICA - DW	584,122	573,267	587,427		582,516	(49,11)	-8.49%	-8.49%		
1100	85	230	0	NI Retirement - DW	1,281,545	1,271,168	1,300,233		1,336,300	36,077	2.77%	2.77%		
1100	85	250	0	Unemployment Insurance - DW	8,419	5,586	6,355		5,586	(1,049)	-16.40%	-16.40%		
1100	85	260	0	Workers Comp Insurance - DW	13,884	17,283	18,615		18,615	(154)	-0.83%	-0.83%		
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>3,712,904</b>	<b>3,571,940</b>	<b>3,765,649</b>		<b>3,998,708</b>	<b>233,059</b>	<b>6.19%</b>			
<b>TOTAL 1100 REGULAR EDUCATION</b>					<b>11,882,626</b>	<b>11,603,112</b>	<b>11,950,763</b>		<b>12,083,299</b>	<b>132,536</b>	<b>1.11%</b>			
<b>1100 SPECIAL EDUCATION</b>														
1200	18	110	1	Certified Staff Wages - BES	359,954	321,252	370,546		348,181	(22,365)	-6.04%	-6.04%		
1200	18	110	2	Certified Staff Wages - BMS	388,795	401,122	397,731		398,64	1,101	0.28%	0.28%		
1200	18	110	3	Certified Staff Wages - BHS	344,773	338,609	336,101		336,101	0	0.00%	0.00%		
1200	18	111	1	Aides Wages - BES	534,773	473,802	499,831		489,018	(10,313)	-2.16%	-2.16%		

BOW SCHOOL DISTRICT  
2019-2020 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2017-18		FY2018-19		FY2019-20		Difference	Difference
					Code	Code	Code	Name	Approved	Actual		
1200 18	111 2	Aides Wages -BHS		371,759	315,114	397,670	429,233	31,253	7,86%	7,86%		
1200 18	111 3	Aides Wages -BHS		443,824	372,680	452,077	346,288	(105,789)	-23.40%			
1200 18	113 3	Clerical Wages -BHS		0	0	0	0	0	0	0.00%		
1200 18	120 0	Substitute - DW		28,000	44,697	28,000	28,000	0	0	0.00%		
1200 18	240 0	Course Reimbursement - DW		0	0	0	0	0	0	0.00%		
1200 18	319 1	Home Instruction Contracted Service - BES		1,000	950	1,000	1,000	0	0	0.00%		
1200 18	319 2	Home Instruction Contracted Service - BMS		1,500	1,467	1,500	1,500	0	0	0.00%		
1200 18	319 3	Home Instruction Contracted Service - BHS		2,000	5,787	2,000	3,000	1,000	50.00%			
1200 18	322 0	Conferences/Seminars - DW		5,000	3,692	8,000	3,692	(4,308)	-53.85%			
1200 18	323 0	Professional Services for Pupils - DW		499,364	425,971	437,487	489,672	52,185	11.93%			
1200 18	324 0	Transcription Services - DW		0	0	0	0	0	0	#DIV/0!		
1200 18	325 1	Testing - BES		0	0	0	0	0	0	#DIV/0!		
1200 18	325 3	Testing - BHS		0	0	0	0	0	0	#DIV/0!		
1200 18	569 0	Truition to Private Schools - DW		794,378	814,037	812,636	1,049,318	236,562	29.12%			
1200 18	580 0	Travel - DW		4,000	2,785	4,000	2,785	(1,215)	-30.38%			
1200 18	610 1	Supplies - DW		2,000	1,343	2,500	1,343	(1,157)	-46.28%			
1200 18	610 2	Supplies - BES		1,000	708	2,000	708	(1,292)	-64.60%			
1200 18	610 3	Supplies - BHS		2,000	2,512	3,500	2,512	(888)	-28.23%			
1200 18	610 1	Textbooks - BES		3,500	2,806	3,500	2,806	(694)	-19.83%			
1200 18	610 2	Textbooks - BHS		300	291	800	800	0	0.00%			
1200 18	641 1	Textbooks - BMS		1,000	85	2,000	2,000	800	40.00%			
1200 18	641 3	Textbooks - BHS		800	349	800	800	0	0.00%			
1200 18	650 0	Software - DW		0	0	0	0	0	0	#DIV/0!		
1200 18	650 1	Software - BES		1,200	785	1,800	1,800	0	0.00%			
1200 18	650 2	Software - BHS		4,000	3,970	4,000	4,000	2,200	122.22%			
1200 18	650 3	Software - BMS		4,000	3,057	1,800	3,000	1,200	66.67%			
1200 18	733 1	New Furniture - BES		1,000	784	1,500	784	(716)	-47.3%			
1200 18	733 2	New Furniture - BHS		1,000	697	1,000	697	(303)	-30.3%			
1200 18	733 3	New Furniture - BHS		1,000	744	1,000	744	(256)	-25.60%			
1200 18	734 0	New Equipment - DW		3,000	3,000	3,000	3,000	0	0.00%			
1200 18	734 1	New Equipment - BES		3,000	3,000	3,000	3,000	0	0.00%			
1200 18	734 2	New Equipment - BHS		3,160	2,928	3,160	2,928	(332)	-7.34%			
1200 18	734 3	New Equipment - BMS		6,500	4,275	4,000	4,275	275	6.83%			
1200 18	737 1	Replacement Furniture - BES		1,000	0	1,000	0	(1,000)	-100.00%			
1200 18	737 2	Replacement Furniture - BHS		1,000	262	1,000	262	0	0			
1200 18	737 3	Replacement Furniture - BHS		1,000	440	1,000	440	(560)	-56.00%			
1200 18	738 1	Replacement Equipment - BES		1,000	1,000	1,000	1,000	0	0.00%			
1200 18	738 2	Replacement Equipment - BHS		1,000	1,000	1,000	1,000	0	0.00%			
1200 18	738 3	Replacement Equipment - BHS		1,000	1,000	1,000	1,000	0	0.00%			
1200 18	810 0	Memberships/Dues - DW		1,800	0	2,000	0	(2,000)	-100.00%			
1200 18	890 0	Summer School		160,000	105,991	145,000	150,000	5,000	3.45%			
<b>TOTAL SPECIAL EDUCATION</b>					<b>3,985,380</b>	<b>3,663,991</b>	<b>3,938,791</b>	<b>4,116,041</b>	<b>177,750</b>	<b>4.50%</b>		
1200 85	211 0	Health Insurance - DW		600,521	597,826	617,249	697,028	79,779	12.92%			
1200 85	212 0	Dental Insurance - DW		44,109	47,451	43,148	43,970	822	1.91%			
1200 85	213 0	Life Insurance - DW		4,065	1,485	2,969	2,865	(104)	-3.50%			
1200 85	214 0	Disability Insurance - DW		5,082	3,856	5,103	4,882	(221)	-4.33%			
1200 85	220 0	FICA - DW		189,099	171,584	189,872	181,716	(8,156)	-4.30%			
1200 85	230 0	NH Retirement - DW		347,429	320,011	350,314	343,012	(7,292)	-2.08%			
1200 85	250 0	Unemployment Insurance - DW		6,090	3,591	4,632	3,505	(1,127)	-24.33%			
1200 85	260 0	Workers Comp Insurance - DW		4,542	5,473	6,066	5,866	(200)	-3.30%			
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>1,200,937</b>	<b>1,151,277</b>	<b>1,219,343</b>	<b>1,292,844</b>	<b>63,501</b>	<b>5.21%</b>		
<b>TOTAL 1200 SPECIAL EDUCATION</b>					<b>5,186,317</b>	<b>4,815,268</b>	<b>5,158,134</b>	<b>5,398,885</b>	<b>240,751</b>	<b>4.67%</b>		
<b>1260 18</b>												
1260 18	111 0	1260 BILINGUAL EDUCATION		0	14,444	16,233	16,233	0	0	0.00%		
1260 18	320 0	Professional Services for Pupils - DW		22,675	0	0	0	0	0	#DIV/0!		
<b>TOTAL BILINGUAL EDUCATION</b>												
1260 85	211 0	Health Insurance - DW		0	0	5,254	5,784	530	10.09%			
1260 85	212 0	Dental Insurance - DW		0	0	273	273	0	0.00%			
1260 85	213 0	Life Insurance - DW		0	0	19	19	0	0.00%			
1260 85	214 0	Disability Insurance - DW		0	0	34	34	0	0.00%			
1260 85	220 0	FICA - DW		0	1,105	1,242	1,242	0	0	#DIV/0!		
1260 85	230 0	NH Retirement - DW		0	1,613	1,847	1,847	1,813	34	(34)	-18.4%	
1260 85	250 0	Unemployment Insurance - DW		0	0	53	43	(10)	-18.87%			

BOW SCHOOL DISTRICT  
2019-2020 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2017-18	FY2017-18	FY2018-19	FY2018-19	Difference	Difference
Code	Code	Code	Name		Approved	Actual	Approved	Proposed	\$	%
1260	85	260	0	Workers Comp Insurance - DW	0	0	2,718	8,761	9,247	0.00%
				<b>TOTAL EMPLOYEE BENEFITS</b>					<b>486</b>	<b>5.55%</b>
				<b>TOTAL 1260 BILINGUAL EDUCATION</b>	<b>22,675</b>	<b>17,162</b>	<b>24,994</b>	<b>25,480</b>	<b>486</b>	<b>1.94%</b>
				<b>1280 GIFTED &amp; TALENTED</b>						
1280	18	110	2	Certified Staff Wages - BES	71,370	72,916	70,630	45,032	<b>(25,618)</b>	<b>-36.26%</b>
1280	18	110	2	Certified Staff Wages - BMS	71,792	76,785	73,928	0	<b>0.00%</b>	
1280	18	610	1	Supplies - BES	2,390	1,593	2,000	<b>1,593</b>	<b>(407)</b>	<b>-20.35%</b>
1280	18	610	2	Supplies - BMS	1,039	1,400	1,039	1,400	361	3.74%
1280	18	641	1	Textbooks - BES	200	0	0	0	#DIV/0!	
1280	18	641	2	Textbooks - BMS	611	0	611	0	0	0.00%
1280	18	733	2	New Furniture - BES	0	0	0	0	0	#DIV/0!
1280	18	734	1	New Equipment - BES	2,700	1,905	2,700	<b>1,905</b>	<b>(795)</b>	<b>-29.44%</b>
1280	18	734	2	New Equipment - BMS	0	0	0	0	0	0.00%
				<b>TOTAL GIFTED &amp; TALENTED</b>	<b>150,012</b>	<b>154,599</b>	<b>150,928</b>	<b>124,469</b>	<b>(26,459)</b>	<b>-17.53%</b>
1280	85	211	0	Health Insurance - DW	24,716	19,320	24,106	27,917	3,811	15.81%
1280	85	212	0	Dental Insurance - DW	3,341	2,740	3,033	3,966	913	29.91%
1280	85	213	0	Life Insurance - DW	237	100	173	143	<b>(30)</b>	<b>-17.34%</b>
1280	85	214	0	Disability Insurance - DW	296	241	299	246	<b>(53)</b>	<b>-17.39%</b>
1280	85	220	0	FICA - DW	10,952	10,819	11,060	9,100	<b>(1,960)</b>	<b>-17.72%</b>
1280	85	230	0	NH Retirement - DW	24,853	12,436	25,099	21,175	<b>(3,924)</b>	<b>-15.63%</b>
1280	85	250	0	Unemployment Insurance - DW	140	94	106	85	<b>(21)</b>	<b>-19.81%</b>
1280	85	260	0	Workers Comp Insurance - DW	258	325	347	386	<b>(61)</b>	<b>-17.58%</b>
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>64,793</b>	<b>46,076</b>	<b>64,243</b>	<b>62,918</b>	<b>(1,325)</b>	<b>-2.06%</b>
				<b>TOTAL 1280 GIFTED &amp; TALENTED</b>	<b>214,805</b>	<b>200,675</b>	<b>215,171</b>	<b>187,387</b>	<b>(27,784)</b>	<b>-12.91%</b>
				<b>1300 VOCATIONAL EDUCATION</b>						
1300	18	110	3	Transportation Staff Wages - BHS	16,599	11,459	17,015	17,269	254	1.49%
1300	18	561	3	Vocational Education Tuition - BHS	67,599	66,207	84,000	96,628	12,626	15.03%
				<b>TOTAL VOCATIONAL</b>	<b>84,198</b>	<b>77,667</b>	<b>101,015</b>	<b>113,897</b>	<b>12,882</b>	<b>12.75%</b>
1300	85	220	0	FICA - DW	1,270	722	1,302	1,321	19	1.46%
1300	85	260	0	Workers Comp Insurance - DW	315	532	408	718	310	75.98%
				<b>TOTAL EMPLOYEE BENEFITS</b>						
				<b>TOTAL 1300 VOCATIONAL</b>	<b>85,783</b>	<b>78,921</b>	<b>102,725</b>	<b>115,936</b>	<b>13,211</b>	<b>12.86%</b>
				<b>1410 CO-CURRICULAR</b>						
1410	20	110	1	Wages - BES	7,460	7,460	7,938	7,938	0	0.00%
1410	20	110	2	Wages - BMS	27,751	27,751	27,751	27,751	0	0.00%
1410	20	110	3	Wages - BHS	48,171	48,171	48,171	48,171	0	0.00%
1410	20	322	3	Conferences - BHS	3,850	4,109	3,850	4,000	150	3.90%
1410	20	610	1	Supplies - BES	600	157	600	157	<b>(443)</b>	<b>-73.83%</b>
1410	20	610	2	Supplies - BMS	2,500	405	2,500	405	<b>(2,095)</b>	<b>-83.80%</b>
1410	20	610	3	Supplies - BHS	9,000	7,134	9,000	7,134	<b>(1,866)</b>	<b>-20.73%</b>
1410	20	734	2	New Equipment - BMS	0	0	0	0	0	#DIV/0!
1410	20	810	1	Dues/Fees - BES	2,500	980	2,500	3,700	315	9.31%
1410	20	810	2	Dues/Fees - BMS	3,385	3,615	3,385	6,500	1,500	30.00%
1410	20	810	3	Dues/Fees - BHS	5,000	4,118	5,000	6,500	1,500	30.00%
1410	20	890	2	Transitions Expenses - BMS	5,500	5,688	6,500	6,500	0	0.00%
1410	20	890	3	Assemblies - BHS	2,000	500	1,200	<b>500</b>	<b>(700)</b>	<b>-58.33%</b>
				<b>TOTAL CO-CURRICULAR</b>	<b>117,717</b>	<b>109,888</b>	<b>118,415</b>	<b>115,276</b>	<b>(3,139)</b>	<b>-2.65%</b>
1410	85	220	0	FICA - DW	6,379	6,262	6,417	6,417	0	0.00%
1410	85	230	0	NH Retirement - DW	14,475	9,298	14,562	14,931	369	2.53%
1410	85	260	0	Workers Comp Insurance - DW	150	189	201	201	0	0.00%
				<b>TOTAL EMPLOYEE BENEFITS</b>						
				<b>TOTAL 1410 CO-CURRICULAR</b>	<b>136,721</b>	<b>125,637</b>	<b>139,595</b>	<b>136,825</b>	<b>(2,770)</b>	<b>-1.98%</b>
				<b>1420 ATHLETICS</b>						
1420	18	110	3	Athletic Director - BHS	68,729	75,664	76,016	80,000	3,984	5.24%
1420	18	320	2	Officials - BMS	7,684	7,684	7,684	7,684	0	0.00%
1420	18	320	3	Officials - BHS	51,609	52,097	53,574	53,824	250	0.47%

BOW SCHOOL DISTRICT  
2019-2020 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2017-18		FY2018-19		FY2019-20		Difference	Difference %
					Code	Code	Code	Name	Approved	Actual	Proposed	
1420	18	322	3	Conference/Seminars - BHS	2,920	2,431	3,220		2,431	3,220	(789)	-24.50%
1420	18	400	3	Purchased Services - BHS	35,780	34,703	35,780		34,703	34,703	(1,077)	-3.01%
1420	18	442	3	Equipment - BHS	1,520	1,520	3,800		0	0	(3,300)	0.00%
1420	18	610	1	Playground Supplies - BES	550	462	550		550	550	0	0.00%
1420	18	610	2	Athletic Supplies - BHS	2,879	1,419	2,879		1,419	1,419	(1,460)	-50.71%
1420	18	610	3	Athletic Supplies - BHS	18,515	20,910	18,763		19,749	19,749	986	5.26%
1420	18	734	2	New Equipment - BMS	1,692	938	1,692		937	937	(755)	-44.62%
1420	18	734	3	New Equipment - BHS	0	0	14,000		0	0	(14,000)	-100.00%
1420	18	738	2	Replacement Equipment - BMS	3,308	3,306	3,308		3,306	3,306	(2)	-0.65%
1420	18	738	3	Replacement Equipment - BHS	9,904	12,945	3,000		12,945	9,945	331,50%	331,50%
1420	18	810	2	Dues/Fees - BMS	500	0	500		500	500	0	0.00%
1420	18	810	3	Dues/Fees - BHS	8,530	7,349	8,530		8,530	10,150	1,620	18.99%
				<b>TOTAL ATHLETICS</b>	<b>214,120</b>	<b>220,928</b>	<b>233,296</b>		<b>228,198</b>	<b>228,198</b>	<b>(5,098)</b>	<b>-2.19%</b>
1420	20	110	2	Athletic Stipends - BMS	26,035	26,035	26,035		26,035	26,035	0	0.00%
1420	20	110	3	Athletic Stipends - BHS	170,350	171,697	170,350		171,697	176,456	4,289	2.49%
				<b>TOTAL ATHLETIC STIPENDS</b>	<b>196,385</b>	<b>197,732</b>	<b>198,202</b>		<b>206,077</b>	<b>7,875</b>	<b>3,979</b>	<b>2.00%</b>
1420	85	211	0	Health Insurance - DW	19,826	19,239	20,444		22,559	22,559	2,075	10.13%
1420	85	212	0	Dental Insurance - DW	1,854	1,854	1,941		1,941	1,941	0	0.00%
1420	85	213	0	Life Insurance - DW	114	48	91		91	96	5	5.49%
1420	85	214	0	Disability Insurance - DW	142	116	157		166	166	9	5.73%
1420	85	220	0	FICA - DW	20,281	21,040	20,978		21,040	21,040	907	4.33%
1420	85	230	0	NH Retirement - DW	41,914	30,938	43,038		45,618	45,618	2,560	5.95%
1420	85	250	0	Unemployment Insurance - DW	70	47	53		53	43	(10)	-18.87%
1420	85	260	0	Workers Comp Insurance - DW	477	601	658		687	29	44.11%	44.11%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>84,678</b>	<b>73,139</b>	<b>87,420</b>		<b>92,935</b>	<b>5,575</b>	<b>6,389</b>	<b>6.38%</b>
				<b>TOTAL 1420 ATHLETICS</b>	<b>495,183</b>	<b>491,799</b>	<b>518,918</b>		<b>527,270</b>	<b>8,352</b>	<b>1,619</b>	<b>3.35%</b>
1490	18	112	3	Wages - BHS	8,400	8,400	8,400		8,400	8,400	0	0.00%
				<b>TOTAL SUMMER ENRICHMENT</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>		<b>8,400</b>	<b>8,400</b>	<b>0</b>	<b>0.00%</b>
1490	85	220	3	FICA - DW	643	643	643		643	643	0	0.00%
1490	85	230	3	NH Retirement - DW	1,458	1,458	1,458		1,458	1,458	37	2.54%
1490	85	260	3	Workers Comp - DW	15	19	20		20	20	0	0.00%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>2,116</b>	<b>2,120</b>	<b>2,121</b>		<b>2,138</b>	<b>37</b>	<b>1,749</b>	<b>4.63%</b>
				<b>TOTAL 1490 SUMMER ENRICHMENT</b>	<b>10,516</b>	<b>10,520</b>	<b>10,521</b>		<b>10,538</b>	<b>37</b>	<b>0.35%</b>	<b>0.35%</b>
2113	18	110	0	Certified Staff Wages	0	0	0		0	0	0	0.00%
				<b>TOTAL SOCIAL WORK SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
2113	85	211	0	Health Insurance - DW	14,686	14,258	15,177		16,710	15,533	1,187	10.10%
2113	85	212	0	Dental Insurance - DW	1,063	1,063	1,113		1,113	1,113	(441)	-30.64%
2113	85	213	0	Life Insurance - DW	97	41	72		72	73	1	1.39%
2113	85	214	0	Disability Insurance - DW	121	99	124		126	126	2	1.61%
2113	85	220	0	FICA - DW	0	0	0		0	0	0	0.00%
2113	85	230	0	NH Retirement - DW	6,680	6,680	6,814		6,821	6,821	7	0.10%
2113	85	250	0	Unemployment Insurance - DW	70	47	53		43	43	(10)	-18.87%
2113	85	260	0	Workers Comp Insurance - DW	106	134	144		147	147	3	2.08%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>22,823</b>	<b>22,321</b>	<b>23,497</b>		<b>24,692</b>	<b>1,195</b>	<b>5,099</b>	<b>22.164</b>
				<b>TOTAL 2113 SOCIAL WORK SERVICES</b>	<b>22,823</b>	<b>22,321</b>	<b>23,497</b>		<b>24,692</b>	<b>1,195</b>	<b>5,099</b>	<b>22.164</b>
2119	21	300	0	SRO Contracted Services to Town	25,000	25,000	35,365		35,365	57,529	22,164	100.00%
				<b>TOTAL 2119 SCHOOL RESOURCE OFFICER SERVICES</b>	<b>25,000</b>	<b>25,000</b>	<b>35,365</b>		<b>35,365</b>	<b>57,529</b>	<b>22,164</b>	<b>100.00%</b>
2120	35	110	1	2120 GUIDANCE SERVICES								
2120	35	110	2	Certified Staff Wages - BES	72,070	72,070	74,953		74,953	74,953	0	0.00%
2120	35	110	3	Certified Staff Wages - BMS	123,738	123,738	129,333		129,333	129,333	0	0.00%
2120	35	113	3	Certified Staff Wages - BHS	209,665	210,838	216,338		216,338	218,699	1,731	0.80%

Function	Program Code	Object Code	School Account Code	Object Name	FY2017-18		FY2018-19		FY2019-20		Difference \$	Difference %
					Approved		Actual		Approved			
					5,065	4,673	5,025	2,038	500	500	0	0.00%
2120	35	335	3	Testing - BHS	1,979	2,038	2,025	2,038	13	13	0.64%	-54.99%
2120	35	580	3	Travel - BHS	500	500	500	500	0	0	0.00%	57.79%
2120	35	610	1	Supplies - BES	795	841	795	841	46	46	0.00%	-55.23%
2120	35	610	2	Supplies - BHS	5,100	2,328	5,200	2,328	25	25	1.66%	-44.53%
2120	35	610	3	Supplies - BHS	150	0	150	0	0	0	0.00%	-37.92%
2120	35	641	2	Books/Printed Media - BMS	660	277	660	630	30	30	0.00%	-31.90%
2120	35	641	3	Books/Printed Media - BHS	8,540	4,626	11,340	7,040	0	0	0.00%	#DIV/0!
2120	35	642	3	Software - BHS	0	0	0	0	0	0	0.00%	#DIV/0!
2120	35	733	2	New Furniture - BMS	0	0	0	0	0	0	0.00%	#DIV/0!
2120	35	734	2	New Equipment - BMS	0	0	0	0	0	0	0.00%	#DIV/0!
2120	35	734	3	New Equipment - BHS	0	0	0	0	0	0	0.00%	#DIV/0!
2120	35	737	2	Replacement Furniture - BMS	0	0	0	0	0	0	0.00%	#DIV/0!
2120	35	810	1	Dues - BES	179	129	179	179	0	0	0.00%	#DIV/0!
2120	35	810	3	Dues - BHS	605	230	815	555	260	260	0.00%	-31.90%
2120	35	890	1	Assemblies - BES	2,000	2,000	2,000	2,000	0	0	0.00%	#DIV/0!
<b>TOTAL EMPLOYEE BENEFITS</b>				<b>479,188</b>	<b>469,971</b>	<b>498,684</b>	<b>489,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1.78%</b>	<b>#DIV/0!</b>
<b>TOTAL GUIDANCE</b>				<b>93,265</b>	<b>100,639</b>	<b>103,731</b>	<b>114,184</b>	<b>10,453</b>	<b>10,088</b>	<b>10,453</b>	<b>10,088</b>	<b>0.00%</b>
2120	85	211	0	Health Insurance - DW	91,730	10,497	10,386	10,191	0	0	0.00%	-77.77%
2120	85	212	0	Dental Insurance - DW	750	317	563	565	2	2	0.36%	-0.36%
2120	85	213	0	Life Insurance - DW	937	764	971	975	4	4	0.41%	-0.37%
2120	85	214	0	Disability Insurance - DW	34,940	34,749	35,890	36,023	133	133	0.37%	-2.62%
2120	85	220	0	FICA - DW	75,777	64,236	78,445	80,602	2,057	2,057	0.10%	-19.62%
2120	85	230	0	NH Retirement - DW	8,904	3,288	3,72	299	733	733	0.36%	-53.88%
2120	85	250	0	Unemployment Insurance - DW	490	1,027	1,126	1,130	44	44	0.00%	-5.38%
2120	85	260	0	Workers Comp Insurance - DW	815	212,557	232,184	244,679	12,495	12,495	0.00%	#DIV/0!
<b>TOTAL EMPLOYEE BENEFITS</b>				<b>659,592</b>	<b>662,528</b>	<b>730,968</b>	<b>734,491</b>	<b>3,623</b>	<b>3,623</b>	<b>3,623</b>	<b>0.50%</b>	<b>0.50%</b>
<b>TOTAL 2120 GUIDANCE SERVICES</b>				<b>2132</b>	<b>2132</b>	<b>2132</b>	<b>2132</b>	<b>2132</b>	<b>2132</b>	<b>2132</b>	<b>2132</b>	<b>2132</b>
<b>2132 2132 HEALTH SERVICES</b>				<b>Certified Staff Wages - BES</b>	<b>44,591</b>	<b>44,591</b>	<b>46,375</b>	<b>46,375</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
2132	42	110	1	Certified Staff Wages - BMS	64,002	64,002	65,321	65,321	0	0	0.00%	0.00%
2132	42	110	2	Certified Staff Wages - BHS	64,002	64,002	65,321	65,321	0	0	0.00%	0.00%
2132	42	110	3	Health Assistant Wages - BES	20,577	20,134	21,383	20,395	0	0	0.00%	-5.09%
2132	42	111	1	Health Assistant Wages - BMS	10,122	8,760	10,771	10,371	0	0	0.00%	-35.32%
2132	42	111	2	Health Assistant Wages - BHS	8,904	9,530	9,053	9,250	197	197	0.00%	-2.18%
2132	42	320	0	Contracted Health Services - DW	0	0	0	0	0	0	0.00%	#DIV/0!
2132	42	430	1	Equipment Repair - BES	100	0	100	0	0	0	0.00%	-100.00%
2132	42	430	2	Equipment Repair - BMS	350	161	350	161	0	0	0.00%	-54.00%
2132	42	550	3	Printing - BHS	70	70	70	70	0	0	0.00%	#DIV/0!
2132	42	580	3	Travel - BHS	379	249	385	249	0	0	0.00%	-35.32%
2132	42	610	1	Supplies - BES	1,800	1,835	1,800	1,800	0	0	0.00%	0.00%
2132	42	610	2	Supplies - BMS	2,945	3,064	2,945	2,945	0	0	0.00%	0.00%
2132	42	610	3	Supplies - BHS	2,500	2,058	2,500	2,058	0	0	0.00%	-17.68%
2132	42	641	3	Books - BHS	110	9	110	110	0	0	0.00%	0.00%
2132	42	734	1	New Equipment - BES	0	0	0	0	0	0	0.00%	#DIV/0!
2132	42	734	2	New Equipment - BMS	0	0	0	0	0	0	0.00%	#DIV/0!
2132	42	737	2	Replacement Furniture - BMS	0	0	0	0	0	0	0.00%	#DIV/0!
2132	42	738	2	Replacement Equipment - BHS	0	0	0	0	0	0	0.00%	#DIV/0!
2132	42	810	3	Dues - BHS	165	150	165	180	0	0	0.00%	-1.33%
<b>TOTAL 2132 HEALTH SERVICES</b>				<b>220,417</b>	<b>218,615</b>	<b>227,079</b>	<b>224,506</b>	<b>12,573</b>	<b>12,573</b>	<b>12,573</b>	<b>0.50%</b>	<b>0.50%</b>
2132	85	211	0	Health Insurance - DW	34,262	31,118	35,345	47,134	11,889	11,889	0.33%	-73.79%
2132	85	212	0	Dental Insurance - DW	3,981	3,981	4,166	4,745	579	579	0.39%	-11.79%
2132	85	213	0	Life Insurance - DW	303	128	212	237	25	25	0.14%	-11.44%
2132	85	214	0	Disability Insurance - DW	378	308	366	408	42	42	0.14%	-10.52%
2132	85	220	0	FICA - DW	15,537	15,404	15,971	15,888	833	833	0.00%	-3.77%
2132	85	230	0	NH Retirement - DW	29,062	30,722	30,730	33,776	3,046	3,046	0.91%	-20.71%
2132	85	250	0	Unemployment Insurance - DW	362	243	280	222	533	533	0.00%	-56.00%
2132	85	260	0	Workers Comp Insurance - DW	366	461	501	498	33	33	0.00%	-60.00%
<b>TOTAL 2132 HEALTH SERVICES</b>				<b>85,151</b>	<b>82,365</b>	<b>87,471</b>	<b>102,908</b>	<b>15,437</b>	<b>15,437</b>	<b>15,437</b>	<b>0.50%</b>	<b>0.50%</b>
<b>TOTAL 2130 HEALTH SERVICES</b>				<b>305,568</b>	<b>300,979</b>	<b>314,550</b>	<b>327,414</b>	<b>12,864</b>	<b>12,864</b>	<b>12,864</b>	<b>0.50%</b>	<b>0.50%</b>
<b>2140 PSYCHOLOGICAL SERVICES</b>				<b>156,278</b>	<b>156,278</b>	<b>159,387</b>	<b>203,111</b>	<b>43,724</b>	<b>43,724</b>	<b>43,724</b>	<b>27.43%</b>	<b>27.43%</b>
2140	18	110	0	Certified Staff Wages - DW	3,500	3,503	3,500	4,500	1,000	1,000	0.00%	28.57%
2140	18	325	0	Testing - DW	0	0	0	0	0	0	0.00%	0.00%
2140	18	610	0	Guidance - DW	0	0	0	0	0	0	0.00%	0.00%

BOW SCHOOL DISTRICT  
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Function	Program Code	Object Code	School Account Code	FY2017-18		FY2018-19		FY2019-20		Difference \$	Difference %
				Approved	Actual	Approved	Actual	Approved	Actual		
2140	18	641	0	Textbooks - DW	150	138	150	150	150	0	0.00%
				<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>160,328</b>	<b>160,015</b>	<b>163,537</b>	<b>207,857</b>	<b>44,320</b>	<b>27,10%</b>	
2140	85	211	0	Health Insurance - DW	27,169	25,771	28,073	44,450	16,377	58,34%	
2140	85	212	0	Dental Insurance - DW	2,408	2,442	2,604	3,684	1,080	41,47%	
2140	85	213	0	Life Insurance - DW	259	109	238	253	25	10,69%	
2140	85	214	0	Disability Insurance - DW	323	264	330	437	107	32,42%	
2140	85	220	0	FICA - DW	11,935	11,696	12,193	15,538	3,345	27,43%	
2140	85	230	0	NH Retirement - DW	27,130	15,222	27,670	37,597	9,927	35,88%	
2140	85	260	0	Workers Comp Insurance - DW	281	354	383	507	124	32,38%	
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>69,525</b>	<b>56,258</b>	<b>71,481</b>	<b>102,466</b>	<b>30,985</b>	<b>43,35%</b>	
				<b>TOTAL 2140 PSYCHOLOGICAL SERVICES</b>	<b>229,853</b>	<b>216,274</b>	<b>235,018</b>	<b>310,323</b>	<b>75,305</b>	<b>32,04%</b>	
				<b>2150 SPEECH/LANGUAGE SERVICES</b>							
2150	18	110	0	Certified Staff Wages - DW	286,746	292,954	292,520	294,640	2,120	0.72%	
2150	18	111	0	Speech Pathologist Aides Wages - DW	128,374	121,040	135,327	135,327	0	0.00%	
2150	18	320	0	Contracted Services - DW	12,500	12,414	12,500	12,500	0	0.00%	
2150	18	325	0	Testing - DW	2,500	1,371	2,500	2,500	0	0.00%	
2150	18	610	0	Supplies - DW	2,000	492	2,000	492	<b>(1,508)</b>	-75,40%	
2150	18	641	0	Books - DW	700	429	500	700	200	40,00%	
2150	18	650	0	Software - DW	800	139	1,500	1,500	0	0.00%	
2150	18	734	0	Equipment - DW	5,500	2,325	5,500	2,325	<b>(3,175)</b>	-57,73%	
				<b>TOTAL SPEECH/LANGUAGE SERVICES</b>	<b>439,120</b>	<b>431,164</b>	<b>452,347</b>	<b>449,984</b>	<b>(2,363)</b>	<b>-0.52%</b>	
2150	85	211	0	Health Insurance - DW	79,098	81,497	88,986	104,367	15,381	17,28%	
2150	85	212	0	Dental Insurance - DW	7,556	7,827	8,285	8,864	579	6,99%	
2150	85	213	0	Life Insurance - DW	687	290	513	516	3	0.58%	
2150	85	214	0	Disability Insurance - DW	859	701	886	890	4	0.45%	
2150	85	220	0	FICA - DW	31,757	30,938	32,730	32,892	162	0.49%	
2150	85	230	0	NH Retirement - DW	64,388	65,158	66,182	67,562	1,380	2,09%	
2150	85	250	0	Unemployment Insurance - DW	630	423	479	394	<b>(95)</b>	-19,83%	
2150	85	260	0	Workers Comp Insurance - DW	747	941	1,027	1,032	5	0.49%	
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>185,722</b>	<b>187,744</b>	<b>199,088</b>	<b>216,507</b>	<b>17,419</b>	<b>8,75%</b>	
				<b>TOTAL 2150 SPEECH/LANGUAGE SERVICES</b>	<b>624,842</b>	<b>618,908</b>	<b>651,435</b>	<b>666,491</b>	<b>15,056</b>	<b>2,31%</b>	
				<b>2160 PT/OT SERVICES</b>							
2160	18	110	0	Certified Staff Wages - DW	202,009	197,287	201,232	205,256	4,024	2,00%	
2160	18	320	0	Contracted Services - DW	85,000	67,182	87,500	96,283	8,783	10,04%	
2160	18	325	0	Testing - DW	500	553	500	1,500	1,000	200,00%	
2160	18	610	0	Supplies - DW	2,500	973	2,500	973	<b>(1,527)</b>	-61,03%	
2160	18	641	0	Books - DW	500	0	500	500	0	0.00%	
2160	18	734	0	Equipment - DW	20,000	1,756	20,000	1,756	<b>(244)</b>	-12,20%	
2160	18	734	1	Equipment - BES	2,500	1,787	3,000	1,787	<b>(1,213)</b>	-40,43%	
				<b>TOTAL PT/OT SERVICES</b>	<b>295,009</b>	<b>269,537</b>	<b>297,232</b>	<b>308,055</b>	<b>10,823</b>	<b>3,64%</b>	
2160	85	211	0	Health Insurance - DW	46,995	54,511	61,452	67,677	6,225	10,13%	
2160	85	212	0	Dental Insurance - DW	3,975	4,588	5,606	5,522	<b>(84)</b>	-1,50%	
2160	85	213	0	Life Insurance - DW	335	141	241	246	5	2,07%	
2160	85	214	0	Disability Insurance - DW	418	341	417	425	8	1,92%	
2160	85	220	0	FICA - DW	15,454	15,344	15,344	15,702	308	2,00%	
2160	85	230	0	NH Retirement - DW	35,069	34,944	34,944	36,536	1,602	4,59%	
2160	85	250	0	Unemployment Insurance - DW	210	141	160	128	<b>(32)</b>	-20,00%	
2160	85	260	0	Workers Comp Insurance - DW	364	459	483	493	10	2,07%	
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>102,620</b>	<b>109,477</b>	<b>118,667</b>	<b>126,729</b>	<b>8,042</b>	<b>6,76%</b>	
				<b>TOTAL 2160 PT/OT SERVICES</b>	<b>397,829</b>	<b>379,014</b>	<b>415,919</b>	<b>434,784</b>	<b>18,865</b>	<b>4,54%</b>	
				<b>2212 PROFESSIONAL SERVICES/TESTING</b>							
2212	37	110	0	Wages - DW	7,500	5,693	11,100	11,100	0	0.00%	
2212	37	335	1	Test Scoring - BES	3,900	3,685	3,366	3,366	0	0.00%	
2212	37	335	2	Books - BMS	750	1,228	750	995	245	32,67%	
2212	37	641	1	Books - BES	450	279	400	400	0	0.00%	
2212	37	641	2	Books - BMS	930	276	930	930	0	0.00%	
				<b>TOTAL PROFESSIONAL SERVICES/TESTING</b>	<b>13,530</b>	<b>11,160</b>	<b>16,346</b>	<b>16,791</b>	<b>245</b>	<b>1,44%</b>	

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Function	Program	Object	School	Account	FY2017-18	FY2017-18	FY2018-19	FY2018-19	Difference	Difference
Code	Code	Code	Name		Approved	Actual	Approved	Proposed	\$	%
2212	85	220	0	FLCA - DW	574	849	849	0	0.00%	
2212	85	230	0	NH Retirement - DW	1,302	150	1,976	49	2.54%	
2212	85	260	0	Workers Comp Insurance - DW	14	18	27	0	0.00%	
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,890</b>	<b>377</b>	<b>2,803</b>	<b>2,852</b>	<b>49</b>	<b>1.75%</b>
				<b>TOTAL 2212 PROF. SERVICES/TESTING</b>	<b>15,120</b>	<b>11,538</b>	<b>19,349</b>	<b>19,643</b>	<b>294</b>	<b>1.52%</b>
				<b>2213 IMPROVEMENT OF INSTRUCTION</b>						
2213	34	320	1	Staff Development - BES	5,000	397	5,000	397	<b>(4,603)</b>	<b>-9.06%</b>
2213	34	320	2	Staff Development - BMS	8,269	6,325	8,269	6,325	<b>(1,944)</b>	<b>-23.51%</b>
2213	34	320	3	Staff Development - BHS	12,403	5,549	12,000	5,549	<b>(6,454)</b>	<b>-53.76%</b>
2213	34	321	1	In-Service Training - BES	8,000	1,613	8,000	1,613	<b>(6,387)</b>	<b>-79.84%</b>
2213	34	321	2	In-Service Training - BMS	7,835	4,925	7,835	4,925	<b>(2,930)</b>	<b>-37.30%</b>
2213	34	321	3	In-Service Training - BHS	9,000	5,990	9,000	5,990	<b>(3,010)</b>	<b>-33.44%</b>
2213	34	322	1	Conferences/Conventions - BES	10,000	7,180	10,000	7,180	<b>(2,820)</b>	<b>-28.20%</b>
2213	34	322	2	Conferences/Conventions - BMS	8,269	2,740	8,269	2,740	<b>(5,529)</b>	<b>-66.86%</b>
2213	34	322	3	Conferences/Conventions - BHS	10,750	12,665	10,000	9,000	<b>(1,000)</b>	<b>-10.00%</b>
				<b>TOTAL 2213 IMPROVEMENT OF INSTRUCTION</b>	<b>79,546</b>	<b>47,383</b>	<b>78,393</b>	<b>43,719</b>	<b>(34,674)</b>	<b>-44.23%</b>
				<b>2222 LIBRARY/MEDIA SERVICES</b>						
2222	38	110	1	Certified Staff Wages - BES	77,011	77,011	78,553	78,553	0	0.00%
2222	38	110	2	Certified Staff Wages - BMS	71,792	72,301	73,628	73,628	0	0.00%
2222	38	110	3	Certified Staff Wages - BHS	75,678	75,519	77,216	77,216	0	0.00%
2222	38	111	1	Ades Wages - BES	10,027	8,239	8,601	8,601	0	0.00%
2222	38	111	2	Ades Wages - BMS	9,876	8,450	9,538	9,538	<b>(539)</b>	<b>-5.66%</b>
2222	38	111	3	Ades Wages - BHS	20,253	18,733	20,747	20,747	0	0.00%
2222	38	430	1	Equipment Repairs/Maintenance - BES	1,000	1,000	1,000	1,000	0	0.00%
2222	38	430	2	Equipment Repairs/Maintenance - BMS	300	0	0	0	0	#DIV/0!
2222	38	430	3	Equipment Repairs/Maintenance - BHS	0	0	0	0	0	#DIV/0!
2222	38	610	1	Supplies - BES	410	404	410	404	<b>(6)</b>	<b>-1.46%</b>
2222	38	610	2	Supplies - BMS	11,146	10,006	11,146	10,006	<b>(140)</b>	<b>-12.22%</b>
2222	38	610	3	Supplies - BHS	3,917	3,442	3,765	3,442	<b>(323)</b>	<b>-8.58%</b>
2222	38	641	1	Books/Printed Media - BES	8,975	8,740	9,000	9,000	0	0.00%
2222	38	641	2	Books/Printed Media - BMS	5,475	5,440	5,475	5,475	0	0.00%
2222	38	641	3	Books/Printed Media - BHS	4,100	4,610	4,100	4,100	0	0.00%
2222	38	642	1	Electronic Information - BES	6,000	4,416	7,050	7,050	0	0.00%
2222	38	642	2	Electronic Information - BMS	4,540	3,351	5,000	5,000	0	0.00%
2222	38	642	3	Electronic Information - BHS	45,873	38,911	47,000	47,000	0	0.00%
2222	38	733	1	New Furniture/Fixtures - BES	0	0	0	0	0	0.00%
2222	38	733	2	New Furniture/Fixtures - BMS	5,000	5,078	6,000	5,078	<b>(922)</b>	<b>0.00%</b>
2222	38	733	3	New Furniture/Fixtures - BHS	0	0	3,000	0	<b>(3,000)</b>	<b>-100.00%</b>
2222	38	734	1	New Equipment - BES	0	0	0	0	0	0.00%
2222	38	734	2	New Equipment - BMS	1,685	0	0	0	0	0.00%
2222	38	734	3	New Equipment - BHS	0	0	0	0	0	#DIV/0!
2222	38	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	0.00%
2222	38	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	#DIV/0!
2222	38	738	1	Replacement Equipment - BES	900	890	900	890	<b>(10)</b>	<b>-1.11%</b>
2222	38	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
2222	38	738	3	Replacement Equipment - BHS	1,346	993	2,100	993	<b>(1,007)</b>	<b>-52.71%</b>
2222	38	810	3	Dues - BHS	693	673	730	730	0	0.00%
				<b>TOTAL LIBRARY/MEDIA SERVICES</b>	<b>355,997</b>	<b>339,268</b>	<b>364,949</b>	<b>358,977</b>	<b>(5,972)</b>	<b>-1.64%</b>
				<b>2223 AUDIO/VISUAL SERVICES</b>						
2223	38	445	3	Film Rental - BHS	100	0	100	100	0	0.00%
				<b>TOTAL 2222 LIBRARY/MEDIA SERVICES</b>	<b>486,024</b>	<b>467,382</b>	<b>498,387</b>	<b>499,663</b>	<b>1,276</b>	<b>0.26%</b>

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Function	Program	Object	School	Account	FY2017-18	FY2017-18	FY2018-19	FY2018-19	Difference	Difference
Code	Code	Code	Name		Approved	Actual	Approved	Proposed	\$	%
2223	38	610	1	Supplies - BMS	300	296	300	296	(4)	-1.33%
2223	38	610	2	Supplies - BMS	0	0	0	0	#DIV/0!	
				<b>TOTAL 2223 AUDIO/VIDEO/VISUAL SERVICES</b>	<b>400</b>	<b>296</b>	<b>400</b>	<b>396</b>	<b>(4)</b>	<b>-1.00%</b>
				2250 TECHNOLOGY SERVICES						
2250	40	110	0	Technology Administrator Wages - DW	131,143	113,139	130,466	130,466	0	0.00%
2250	40	119	0	Technology Administrator Wages - DW	54,101	52,101	55,433	56,562	1,109	2.00%
2250	40	320	0	Staff Development - DW	5,000	4,913	1,500	1,500	0	0.00%
2250	40	532	0	Data Services - DW	42,224	40,868	43,174	43,174	10,235	23.71%
2250	40	539	0	Data Management - DW	52,324	52,110	58,355	60,936	2,581	4.42%
2250	40	734	0	New Equipment - DW	242,214	276,99	242,214	257,934	15,720	6.49%
				<b>TOTAL TECHNOLOGY SERVICES</b>	<b>527,006</b>	<b>539,731</b>	<b>531,162</b>	<b>560,807</b>	<b>29,645</b>	<b>5.58%</b>
2250	85	211	0	Health Insurance - DW	34,722	49,437	54,461	59,49	5,488	10.08%
2250	85	212	0	Dental Insurance - DW	2,722	4,734	5,067	5,067	0	0.00%
2250	85	213	0	Life Insurance - DW	307	130	223	224	1	0.45%
2250	85	214	0	Disability Insurance - DW	383	312	335	387	2	0.52%
2250	85	220	0	FICA - DW	14,171	12,448	14,243	14,308	85	0.60%
2250	85	230	0	NH Retirement - DW	21,081	19,879	21,158	20,891	(67)	-1.26%
2250	85	250	0	Unemployment Insurance - DW	350	235	266	214	(52)	-19.55%
2250	85	260	0	Workers Comp Insurance - DW	333	420	446	449	3	0.67%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>74,069</b>	<b>87,594</b>	<b>96,229</b>	<b>101,489</b>	<b>5,260</b>	<b>5.47%</b>
				<b>TOTAL 2250 TECHNOLOGY SERVICES</b>	<b>601,075</b>	<b>627,325</b>	<b>627,391</b>	<b>662,296</b>	<b>34,905</b>	<b>5.56%</b>
				2300 GENERAL FUND CONTINGENCY						
2300	18	840	0	General Fund Contingency - DW	25,000	28,227	25,000	25,000	0	0.00%
				<b>TOTAL 2300 GENERAL FUND CONTINGENCY</b>	<b>25,000</b>	<b>28,227</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.00%</b>
				2311 SCHOOL BOARD SERVICES						
2311	40	110	0	School Board Wages - DW	12,500	12,500	12,500	12,500	0	0.00%
2311	40	111	0	School Board Clerical Wages - DW	3,600	6,45	3,690	3,672	(18)	-0.49%
2311	40	540	0	Advertising - DW	14,000	22,109	14,000	20,000	6,000	42.86%
2311	40	610	0	Supplies - DW	7,200	5,316	7,000	5,316	(1684)	-24.06%
2311	40	810	0	Dues - DW	5,580	5,475	5,580	5,475	(105)	-1.88%
				<b>TOTAL SCHOOL BOARD SERVICES</b>	<b>42,880</b>	<b>46,045</b>	<b>42,770</b>	<b>46,963</b>	<b>4,193</b>	<b>9.80%</b>
2311	85	220	0	FICA - DW	1,232	1,006	1,239	1,237	(2)	-0.16%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,232</b>	<b>1,006</b>	<b>1,239</b>	<b>1,237</b>	<b>(2)</b>	<b>-0.16%</b>
				<b>TOTAL 2311 SCHOOL BOARD SERVICES</b>	<b>44,112</b>	<b>47,050</b>	<b>44,009</b>	<b>48,200</b>	<b>4,191</b>	<b>9.52%</b>
				2313-2317 CONTRACTED SERVICES						
2312	40	110	0	Clerk/Moderator Wages - DW	200	200	300	300	0	0.00%
2313	40	110	0	District Treasurer Wages	1,200	1,200	1,300	1,300	0	0.00%
2315	40	380	0	Legal Services - DW	23,000	20,962	25,000	22,500	(2,500)	-10.00%
2317	40	370	0	Audit Services - DW	12,140	12,140	12,140	12,140	0	0.00%
				<b>TOTAL CONTRACTED SERVICES</b>	<b>36,540</b>	<b>34,502</b>	<b>38,740</b>	<b>36,240</b>	<b>(2,500)</b>	<b>-6.45%</b>
2313	85	220	0	FICA - DW	92	92	99	99	0	0.00%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>92</b>	<b>92</b>	<b>99</b>	<b>99</b>	<b>0</b>	<b>0.00%</b>
				<b>TOTAL 2313-2317 CONTRACTED SERVICES</b>	<b>36,632</b>	<b>34,594</b>	<b>38,839</b>	<b>36,339</b>	<b>(2,500)</b>	<b>-6.44%</b>
				2320 EXECUTIVE SERVICES						
2320	40	310		SAL 67 Assessment - DW	739,384	739,384	723,543	744,351	20,808	2.88%
				<b>TOTAL 2320 EXECUTIVE SERVICES</b>	<b>739,384</b>	<b>739,384</b>	<b>723,543</b>	<b>744,351</b>	<b>20,808</b>	<b>2.88%</b>
				2410 OFFICE OF THE PRINCIPAL						
2410	40	110	1	Principal Salary - BES	100,776	102,792	104,848	104,848	2,056	2.00%
2410	40	110	2	Principal Salary - BMS	108,354	108,354	110,530	112,730	2,210	2.00%
2410	40	110	3	Principal Salary - BHS	109,836	109,836	110,33	114,274	2,241	2.00%
2410	40	113	1	Principal Wages - BES	88,455	83,482	90,670	92,170	0	0.00%
2410	40	113	2	Clerical Wages - BHS	86,002	86,982	92,170	92,170	0	0.00%

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Function	Program	Object	School	Account	FY2017-18		FY2018-19		FY2019-20		Difference	Difference
					Code	Code	Code	Name	Approved	Actual		
2410 40	113	3	Clerical Wages - BHS		103,918	103,026	110,681		110,681	110,681	0	0.00%
2410 40	119	1	Assistant Principal Salary - BHS		88,372	88,372	90,139	91,942	91,942	91,942	1,803	2.00%
2410 40	119	2	Assistant Principal Salary - BMS		88,372	88,372	90,139	91,942	91,942	91,942	1,803	2.00%
2410 40	119	3	Assistant Principal Salary - BHS		89,595	89,595	91,387	93,215	93,215	93,215	1,828	2.00%
2410 40	240	1	Course Reimbursement - BHS		2,000	7,054	5,000	5,000	5,000	5,000	0	0.00%
2410 40	240	2	Course Reimbursement - BHS		2,160	0	2,160	0	2,160	0	(2,160)	-100.00%
2410 40	240	3	Course Reimbursement - BHS		5,000	0	5,000	0	5,000	0	(5,000)	-100.00%
2410 40	322	1	Conferences/Conventions - BHS		3,500	3,418	2,000	2,000	2,000	2,000	0	0.00%
2410 40	322	2	Conferences/Conventions - BMS		1,750	980	1,750	980	1,750	980	(770)	-44.00%
2410 40	322	3	Conferences/Conventions - BHS		2,500	2,472	2,500	2,472	2,500	2,472	(28)	-1.12%
2410 40	531	1	Telephone - BHS		2,800	1,488	2,880	2,880	2,880	2,880	0	0.00%
2410 40	531	2	Telephone - BHS		2,800	1,304	2,640	2,640	2,640	2,640	0	0.00%
2410 40	531	3	Telephone - BHS		15,000	11,642	13,560	13,560	13,560	13,560	0	0.00%
2410 40	534	1	Postage - BHS		2,800	1,577	2,300	2,300	2,300	2,300	0	0.00%
2410 40	534	2	Postage - BMS		3,000	2,294	3,000	2,294	3,000	2,294	(706)	-23.53%
2410 40	534	3	Postage - BHS		4,500	5,706	4,000	5,000	4,000	5,000	1,000	25.00%
2410 40	550	1	Printing - BHS		500	208	500	208	500	208	(292)	-58.40%
2410 40	550	2	Printing - BHS		1,200	0	1,200	0	1,200	0	(1,200)	-100.00%
2410 40	550	3	Printing - BHS		8,000	3,916	8,000	3,916	8,000	3,916	(4,084)	-51.05%
2410 40	580	1	Travel - BHS		350	0	350	0	350	0	(350)	-100.00%
2410 40	580	2	Travel - BMS		900	632	900	632	900	632	(268)	-29.78%
2410 40	580	3	Travel - BHS		1,000	134	1,000	134	1,000	134	(866)	-86.60%
2410 40	610	1	Supplies - BHS		200	0	200	0	200	0	(200)	-100.00%
2410 40	610	2	Supplies - BHS		1,746	381	1,746	381	1,746	381	(1,365)	-78.18%
2410 40	610	3	Supplies - BHS		3,000	1,252	3,000	1,252	3,000	1,252	(1,748)	-58.27%
2410 40	733	3	New Furniture/Fixtures - BHS		1,200	1,182	2,100	2,100	2,100	2,100	(918)	-43.71%
2410 40	733	3	New Equipment - BES		0	0	0	0	0	0	0	#DIV/0!
2410 40	734	2	New Equipment - BMS		0	0	0	0	0	0	0	#DIV/0!
2410 40	734	3	New Equipment - BHS		0	0	0	0	0	0	0	#DIV/0!
2410 40	737	1	Replacement Furniture/Fixtures - BHS		2,000	250	2,000	250	2,000	250	(1,750)	-87.50%
2410 40	737	2	Replacement Furniture/Fixtures - BMS		0	0	0	0	0	0	0	#DIV/0!
2410 40	737	3	Replacement Furniture/Fixtures - BHS		0	0	0	0	0	0	0	#DIV/0!
2410 40	738	1	Replacement Equipment - BES		500	48	500	48	500	48	(48)	-90.40%
2410 40	738	2	Replacement Equipment - BMS		0	0	0	0	0	0	0	#DIV/0!
2410 40	810	1	Dues - BES		1,977	218	1,977	218	1,977	218	0	0.00%
2410 40	810	2	Dues - BMS		1,802	359	1,802	359	1,802	359	0	0.00%
2410 40	810	3	Dues - BHS		2,156	1,517	2,200	2,200	2,200	2,200	0	0.00%
2410 40	890	3	High School Graduation - BHS		8,000	6,714	8,000	6,714	8,000	6,714	(1,286)	-16.08%
			<b>TOTAL OFFICE OF THE PRINCIPAL</b>		<b>948,021</b>	<b>915,540</b>	<b>972,796</b>	<b>962,294</b>	<b>962,294</b>	<b>962,294</b>	<b>(10,502)</b>	<b>-1,08%</b>
			<b>TOTAL 2410 OFFICE OF THE PRINCIPAL</b>		<b>1,331,226</b>	<b>1,299,442</b>	<b>1,380,054</b>	<b>1,390,144</b>	<b>10,090</b>	<b>10,090</b>	<b>0.73%</b>	
			<b>2620 OPERATING BUILDING SERVICES</b>									
2620 70	110	1	Custodial Wages - BES		118,113	122,043	124,101	125,709	126,048	126,048	1,30%	
2620 70	110	2	Custodial Wages - BMS		125,538	96,890	122,309	126,423	4,114	4,114	3,36%	
2620 70	110	3	Custodial Wages - BHS		204,415	199,117	211,537	214,957	3,120	3,120	1,62%	
2620 70	130	0	Custodial Overtime - DW		5,000	0	5,000	5,000	0	0	0.00%	
2620 70	320	1	Contracted Services - BES		0	0	0	0	0	0	0.00%	
2620 70	322	1	Staff Development - BES		250	628	250	628	250	250	0	0.00%
2620 70	322	2	Staff Development - BMS		250	894	250	894	250	894	0	0.00%
2620 70	411	1	Water/Sewerage - BES		10,500	12,662	10,600	10,600	10,600	10,600	0	0.00%
2620 70	411	2	Water/Sewerage - BMS		10,600	10,272	10,600	10,272	10,600	10,272	(328)	-3.09%
2620 70	411	3	Water/Sewerage - BHS		13,250	12,796	13,250	13,250	13,250	13,250	0	0.00%
2620 70	421	1	Rubbish Removal - BES		6,000	5,977	6,000	8,424	8,424	8,424	2,424	40.40%
2620 70	421	2	Rubbish Removal - BMS		9,000	8,670	9,000	11,232	11,232	11,232	2,232	24.80%
2620 70	421	3	Rubbish Removal - BHS									

BOW SCHOOL DISTRICT  
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Function	Program	Object	School	Account	FY2017-18		FY2018-19		FY2019-20		Difference	Difference
					Code	Code	Code	Name	Approved	Actual	Proposed	\$
2620	70	430	3	Equipment/Maintenance - BHS	750	848	750		3,750	3,79	(3,371)	-89.88%
2620	70	431	1	Electrical Repairs - BES	3,750	3,79	3,750		2,163	3,250	(1,087)	-33.45%
2620	70	431	2	Electrical Repairs - BMS	3,750	3,638	4,750		3,638	4,750	(1,112)	-23.41%
2620	70	431	3	Electrical Repairs - BHS	3,750	3,638	4,750		17,000	8,157	15,000	(2,000)
2620	70	432	1	HVAC Repairs - BES	15,000	15,000	15,000		6,395	6,395	13,000	(2,000)
2620	70	432	2	HVAC Repairs - BMS	15,000	15,000	15,000		23,075	30,000	28,000	(2,000)
2620	70	432	3	HVAC Repairs - BHS	15,000	15,000	15,000		28,000	28,000	28,000	-6.67%
2620	70	433	1	Plumbing Repairs - BES	1,750	850	1,750		12,211	10,000	10,000	0
2620	70	433	2	Plumbing Repairs - BMS	1,750	2,058	1,750		16,235	7,500	7,500	0
2620	70	433	3	Plumbing Repairs - BHS	1,750	93,799	1,750		10,000	10,000	10,000	0
2620	70	434	1	Glass Breakage - BES	400	0	400		400	400	400	0
2620	70	434	2	Glass Breakage - BMS	400	0	400		400	400	400	0
2620	70	434	3	Glass Breakage - BHS	400	225	400		400	400	400	0
2620	70	435	1	Building Exterior - BES	10,000		10,000		1,750	1,750	1,750	0
2620	70	435	2	Building Exterior - BMS	10,000		10,000		10,000	10,000	10,000	0
2620	70	435	3	Building Exterior - BHS	10,000		10,000		10,000	10,000	10,000	0
2620	70	436	1	Building Interior - BES	15,000		15,000		17,072	15,000	15,000	0
2620	70	436	2	Building Interior - BMS	118,150		118,150		14,979	50,000	50,000	0
2620	70	436	3	Building Interior - BHS	118,150		118,150		14,979	50,000	50,000	0
2620	70	521	0	Property/Liability Insurance - DW	61,868	61,868	61,868		63,105	56,440	(6,704)	-10.62%
2620	70	521	0	Insurance Deductible Cost - DW	1,000	100	1,000		1,000	1,000	1,000	0
2620	70	610	1	Custodial Supplies - BES	14,000		14,000		16,558	14,000	16,000	2,000
2620	70	610	2	Custodial Supplies - BMS	15,500		15,500		16,529	17,500	16,529	(971)
2620	70	610	3	Custodial Supplies - BHS	27,750		27,750		33,229	28,500	30,000	1,500
2620	70	621	1	Heating Gas - BES	34,128		34,128		34,942	34,362	34,362	(580)
2620	70	621	2	Heating Gas - BMS	42,026		42,026		31,118	42,023	42,000	(23)
2620	70	621	3	Heating Gas - BHS	124,420		124,420		85,02	106,784	106,620	(162)
2620	70	622	0	Electricity - DW	371,726		371,726		43,048	374,434	360,620	(13,814)
2620	70	624	1	Fuel Oil - BES	0		0		0	0	0	#DIV/0!
2620	70	624	2	Diesel Oil - BMS	1,000		1,000		299	1,000	1,000	0
2620	70	624	3	Diesel Fuel - BHS	1,000		1,000		131	1,000	1,000	0
2620	70	733	1	New Furniture/Fixtures - BES	0		0		0	0	0	#DIV/0!
2620	70	734	1	New Equipment - BES	0		0		0	0	0	#DIV/0!
2620	70	734	2	New Equipment - BMS	0		0		0	0	0	#DIV/0!
2620	70	734	3	New Equipment - BHS	0		0		0	0	0	#DIV/0!
2620	70	737	1	Replacement Furniture/Fixtures - BES	3,500		3,500		2,810	3,500	2,810	(690)
2620	70	737	2	Replacement Furniture/Fixtures - BMS	3,500		3,500		5,598	3,500	3,500	-19.1%
2620	70	737	3	Replacement Furniture/Fixtures - BHS	0		0		0	0	0	0
2620	70	738	1	Replacement Equipment - BES	1,000		1,000		299	0	0	#DIV/0!
2620	70	738	2	Replacement Equipment - BMS	1,000		1,000		935	0	0	#DIV/0!
2620	70	738	3	Replacement Equipment - BHS	1,000		1,000		1,688	711	711	0
2620	70	810	1	Dues - BES	0		0		0	0	0	#DIV/0!
2620	70	810	2	Dues - BMS	0		0		0	0	0	#DIV/0!
2620	70	810	3	Dues - BHS	0		0		0	0	0	#DIV/0!
<b>TOTAL OPERATING BUILDING SERVICES</b>					<b>1,486,184</b>	<b>1,595,064</b>	<b>1,431,906</b>	<b>1,416,444</b>	<b>(15,462)</b>	<b>(1,089%)</b>		
<b>TOTAL 2620 OPERATING BUILDING SERVICES</b>					<b>1,755,669</b>	<b>1,856,642</b>	<b>1,713,085</b>	<b>1,734,820</b>	<b>21,735</b>	<b>1,277%</b>		
<b>2630 CARE/UPKEEP OF GROUNDS SERVICES</b>												
2630	70	110	0	Health Insurance - DW	166,970	163,928	174,987	205,449	30,162	30,162	174,1%	5,94%
2630	85	212	0	Dental Insurance - DW	14,919	13,996	15,613	16,540	927	927	8338	1,189%
2630	85	213	0	Life Insurance - DW	750	326	541	551	10	10	1,543	1,91%
2630	85	214	0	Disability Insurance - DW	938	765	938	930	17	17	1,856	1,829%
2630	85	220	0	FICA - DW	34,659	32,540	35,415	36,15	700	700	10,821	0,00%
2630	85	230	0	NH Retirement - DW	44,116	39,616	46,768	47,768	(12)	(12)	2,588	-26,55%
2630	85	250	0	Unemployment Insurance - DW	1,243	833	720	720	(72)	(72)	15,94%	-0,03%
2630	85	260	0	Workers Comp Insurance - DW	5,890	9,574	6,018	11,283	5,625	5,625	87,496	-19,28%
2630	70	430	0	Employee Benefits	269,485	261,578	281,179	318,376	37,197	37,197	13,23%	0
<b>TOTAL 2630 CARE/UPKEEP OF GROUNDS SERVICES</b>					<b>1,755,669</b>	<b>1,856,642</b>	<b>1,713,085</b>	<b>1,734,820</b>	<b>21,735</b>	<b>1,277%</b>		
2630	70	110	0	Building Maintenance Wages - DW	70,165	70,165	71,243	72,081	8338	8338	1,543	1,189%
2630	70	130	3	Grounds Maintenance Overtime - DW	80,051	80,810	82,353	82,353	0	0	0	0
2630	70	424	1	Maintenance of Grounds - BES	2,000	2,000	14,733	14,733	10,821	10,821	3,191	1,91%
2630	70	424	2	Maintenance of Grounds - BMS	35,500	36,614	16,233	18,821	2,588	2,588	15,94%	1,856
2630	70	424	3	Maintenance of Grounds - BHS	34,000	41,320	45,734	45,734	(472)	(472)	1,472	-1,03%
2630	70	660	0	Equipment Maintenance - DW	6,600	10,739	6,550	10,000	3,000	3,000	53,85%	53,85%
2630	70	610	0	Supplies - DW	12,500	6,389	12,500	6,389	(6,111)	(6,111)	48,89%	-48,89%

BOW SCHOOL DISTRICT  
2019-2020 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2017-18	FY2017-18	FY2018-19	FY2018-19	Difference	Difference
Code	Code	Code	Name		Approved	Actual	Approved	Proposed	\$	%
2630	70	626	0	New Equipment - DW	5,490	6,049	0	0	0	0.00%
2630	70	734	0	Total CARE/UPKEEP OF GROUNDS SERVICES	255,306	262,274	255,453	255,227	(226)	-0.09%
2630	85	211	0	Health Insurance - DW	54,338	62,012	53,447	58,831	5,384	10.07%
2630	85	212	0	Dental Insurance - DW	4,815	4,832	5,051	5,051	0	0.00%
2630	85	213	0	Life Insurance - DW	252	98	181	184	3	1.66%
2630	85	214	0	Disability Insurance - DW	315	257	312	317	5	1.60%
2630	85	220	0	FICA - DW	11,645	12,398	11,785	11,967	182	1.54%
2630	85	230	0	NH Retirement - DW	16,596	16,364	17,167	17,116	(51)	-0.30%
2630	85	250	0	Unemployment Insurance - DW	322	216	233	187	(46)	-19.74%
2630	85	260	0	Workers Comp Insurance - DW	1,979	3,217	2,003	2,034	31	1.55%
				TOTAL EMPLOYEE BENEFITS	90,262	99,394	90,179	95,687	5,508	6.11%
				TOTAL 2630 CARE/UPKEEP OF GROUNDS SERVICES	345,568	361,668	345,632	350,914	5,282	1.55%
				2640 CARE/UPKEEP OF EQUIPMENT SERVICES						
				Maintenance Contracts - BES	13,191	12,859	14,078	13,502	(576)	-4.09%
				Maintenance Contracts - BMS	22,432	21,323	20,266	22,389	2,133	10.53%
				Repairs Instructional Equipment - BES	54,663	51,199	55,047	53,759	(1,288)	-2.34%
				Repairs Instructional Equipment - BMS	0	0	0	0	0	0.00%
				Repairs Instructional Equipment - BHS	3,500	2,044	3,500	2,044	(1,456)	-41.60%
				Repairs Non-Instructional Equipment - BES	1,000	3,649	6,095	3,649	(2,446)	-40.13%
				Repairs Non-Instructional Equipment - BMS	1,100	154	1,100	154	(946)	-86.00%
				Repairs Non-Instructional Equipment - BHS	1,000	1,285	1,000	1,000	0	0.00%
				Repairs Non-Instructional Equipment - BHS	2,000	11	2,000	11	(1,989)	-99.45%
				TOTAL 2640 CARE/UPKEEP OF EQUIPMENT SERVICES	98,886	92,524	103,076	96,508	(6,568)	-6.37%
				2721 STUDENT TRANSPORTATION						
				Wages - Regular Transportation - DW	283,971	264,549	291,074	278,316	(12,758)	-4.38%
				In-service Training - DW	300	0	250	0	(550)	-100.00%
				Telephone - DW	1,250	1,644	1,530	1,700	150	9.63%
				Training Supplies - DW	200	175	100	100	0	0.00%
				Boots/Printed Material - DW	550	657	575	575	0	0.00%
				Software - DW	3,200	3,200	3,300	3,300	0	0.00%
				Bus Lease - New Vehicles - DW	6,400	0	0	0	0	0.00%
				Other Transportation Expense - DW	6,400	8,974	6,750	7,000	250	3.70%
				TOTAL STUDENT TRANSPORTATION	295,871	279,198	303,599	290,991	(12,608)	-4.15%
				2721 STUDENT TRANSPORTATION						
				Health Insurance - DW	38,753	35,915	39,922	52,169	12,187	30.49%
				Dental Insurance - DW	3,742	3,742	3,917	4,495	578	14.76%
				Life Insurance - DW	470	199	349	334	(15)	-4.30%
				FICA - DW	21,724	19,112	22,667	21,291	(376)	-4.38%
				NH Retirement - DW	0	0	0	0	0	0.00%
				Unemployment Insurance - DW	1,120	751	851	641	(210)	-24.68%
				Workers Comp Insurance - DW	5,168	8,728	5,298	11,578	6,280	118.54%
				TOTAL EMPLOYEE BENEFITS	70,977	68,447	72,664	90,108	17,844	24.56%
				TOTAL 2721 STUDENT TRANSPORTATION	366,848	347,645	376,263	381,499	5,236	1.39%
				2722 SPECIAL EDUCATION TRANSPORTATION						
				Wages - SPED Transportation - DW	62,922	62,922	64,450	65,728	1,278	1.98%
				Contracted Transportation - DW	198,945	180,749	168,160	197,383	29,223	17.38%
				Handicapped Transportation New Equipment - DW	0	0	0	0	0	0.00%
				Handicapped Transportation Replacement Equipment - DW	10,256	23,068	22,762	22,762	(306)	-1.33%
				TOTAL SPECIAL EDUCATION TRANSPORTATION	272,123	253,927	255,678	285,873	30,195	11.81%
				2722 STUDENT TRANSPORTATION						
				Health Insurance - DW	0	0	0	0	0	0.00%
				Dental Insurance - DW	0	0	0	0	0	0.00%
				Life Insurance - DW	104	44	77	79	2	2.60%
				Disability Insurance - DW	0	0	0	0	0	0.00%
				FICA - DW	4,814	4,813	4,930	5,028	98	1.99%
				NH Retirement - DW	0	0	0	0	#DIV/0!	
				Unemployment Insurance - DW	248	166	189	152	(37)	-19.58%
				Workers Comp Insurance - DW	1,145	1,934	1,173	2,734	1,561	133.08%
				TOTAL EMPLOYEE BENEFITS	6,311	6,957	6,369	7,933	1,624	25.50%

# BOW SCHOOL DISTRICT 2019-2020 PROPOSED BUDGET

Function	Program Code	Object Code	School Account Name	FY2017-18 Approved	FY2017-18 Actual	FY2018-19 Approved	FY2018-19 Actual	FY2019-20 Proposed	FY2019-20 Difference	Difference %
			<b>TOTAL 2722 SPECIAL EDUCATION TRANSPORTATION</b>	<b>278,434</b>	<b>260,884</b>	<b>262,047</b>	<b>293,866</b>	<b>31,819</b>	<b>12,14%</b>	
			<b>2724 CO-CURRICULAR TRANSPORTATION</b>							
2724	80	110	Wages -Co-Curricular Transportation - DW	19,462	18,489	19,951		20,355	404	2,02%
2724	80	519	Contracted Transportation - DW	0	703	0		0	0	0,00%
			<b>TOTAL CO-CURRICULAR TRANSPORTATION</b>	<b>19,462</b>	<b>19,192</b>	<b>19,951</b>		<b>20,355</b>	<b>404</b>	<b>2,02%</b>
			<b>2724 EMPLOYEE BENEFITS</b>							
2724	85	220	FICA - DW	1,489	1,345	1,526		1,557	31	2,03%
2724	85	260	Workers Comp Insurance - DW	354	598	363		817	484	13,33%
			<b>TOTAL 2724 CO-CURRICULAR TRANSPORTATION</b>	<b>1,843</b>	<b>1,943</b>	<b>1,889</b>		<b>2,404</b>	<b>515</b>	<b>27,26%</b>
			<b>TOTAL 2725 ATHLETIC TRANSPORTATION</b>	<b>21,305</b>	<b>21,135</b>	<b>21,840</b>		<b>22,759</b>	<b>919</b>	<b>4,21%</b>
			<b>2725 ATHLETIC TRANSPORTATION</b>							
2725	80	110	Wages -Athletic Transportation - DW	29,192	27,631	29,026		30,533	607	2,03%
2725	80	519	Contracted Transportation - DW	3,000	20,083	7,000		10,000	3,000	42,86%
			<b>TOTAL ATHLETIC TRANSPORTATION</b>	<b>32,192</b>	<b>47,714</b>	<b>36,926</b>		<b>40,533</b>	<b>3,607</b>	<b>9,77%</b>
			<b>TOTAL 2725 ATHLETIC TRANSPORTATION</b>	<b>34,956</b>	<b>50,624</b>	<b>39,760</b>		<b>44,139</b>	<b>4,379</b>	<b>11,01%</b>
			<b>2740 VEHICLE REPAIRS</b>							
2740	80	110	Wages -Vehicle Repair - DW	57,420	57,420	58,856		60,038	1,182	2,01%
2740	80	130	Wages -Vehicle Repair Overtime - DW	6,188	6,188	6,342		6,470	128	2,02%
2740	80	439	Contracted Services - DW	70,000	73,902	70,000		72,000	2,000	2,86%
2740	80	521	Vehicle Insurance - DW	0	0	0		0	0	0,00%
2740	80	580	Travel - DW	250	0	250		250	0	0,00%
2740	80	610	Supplies - DW	37,000	37,744	38,000		37,744	(256)	-0,67%
2740	80	626	Diesel Fuel - DW	60,861	61,929	60,929		85,997	25,068	41,14%
2740	80	736	Replacement Vehicles - DW	113,452	131,589	94,092		95,038	966	1,03%
2740	80	738	Replacement Equipment - DW	3,500	3,500	3,500		3,500	0	0,00%
			<b>TOTAL VEHICLE REPAIR</b>	<b>348,671</b>	<b>372,323</b>	<b>331,969</b>		<b>361,057</b>	<b>29,088</b>	<b>8,76%</b>
			<b>TOTAL 2740 VEHICLE REPAIR</b>	<b>382,620</b>	<b>415,239</b>	<b>366,892</b>		<b>399,740</b>	<b>32,848</b>	<b>8,95%</b>
			<b>4000-5000 OTHER</b>							
5110	40	910	Debt Service Principal	200,000	200,000	200,000		200,000	0	0,00%
5120	40	830	Debt Service Interest	84,300	84,300	75,700		67,000	(8,700)	-11,49%
5230	00	930	Transfer to Capital Projects	0	0	0		0	0	0,00%
5251	00	930	Transfer to Capital Reserve Fund	75,550	375,550	79,072		84,375	5,303	6,71%
			<b>£275 C/F Fee @ 62 BM\$ + 143 BH\$</b>							
			<b>Athletic Fee CRT Deposit</b>							
5252	00	930	Transfer to Expendable Trust	0	0	0		0	0	0,00%
			<b>TOTAL 4000-5000 OTHER</b>	<b>359,850</b>	<b>659,850</b>	<b>354,772</b>		<b>351,375</b>	<b>(3,397)</b>	<b>-0,96%</b>
			<b>TOTAL PROPOSED GENERAL FUND</b>	<b>27,341,088</b>	<b>26,956,948</b>	<b>27,546,205</b>		<b>28,186,735</b>	<b>640,530</b>	<b>2,33%</b>
			<b>FY2017-18 Approved</b>	<b>FY2017-18 Actual</b>	<b>FY2018-19 Proposed</b>	<b>FY2019-20 Proposed</b>		<b>0</b>	<b>0</b>	<b>0</b>
			<b>FOOD SERVICE FUND BUDGET</b>							

BOW SCHOOL DISTRICT  
2019-2020 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2017-18		FY2018-19		FY2019-20		Difference	Difference
					Code	Code	Code	Name	Approved	Actual	Approved	Proposed
3120	00	110	0	Wages		209,469		203,149	218,034	222,313	4,279	1.96%
3120	00	120	0	Wages - Substitutes		0		0	0	0	0	0.00%
3120	00	320	0	Staff Development		2,000		861	2,000	1,500	(500)	-25.00%
3120	00	429	0	Contracted Services		7,500		10,777	10,000	11,000	1,000	10.00%
3120	00	430	0	Equipment Repair		7,500		5,341	7,500	7,000	(500)	-6.67%
3120	00	580	0	Travel		750		786	750	800	50	6.67%
3120	00	610	0	Non-Food Supplies		17,000		40,871	17,000	40,000	135,299	10.00%
3120	00	631	0	Food		225,000		272,832	250,000	275,000	25,000	#DIV/0!
3120	00	632	0	Milk		0		0	0	0	0	0.00%
3120	00	639	0	Commodities		25,000		36,811	25,000	40,000	15,000	60.00%
3120	00	738	0	Replacement Equipment		0		0	0	0	0	0.00%
3120	00	739	0	Capital Equipment		20,000		2,998	12,500	10,000	(2,500)	-20.00%
3120	00	890	0	Miscellaneous		250		0	1,000	1,000	0	0.00%
<b>TOTAL FOOD SERVICE</b>					<b>514,409</b>		<b>574,425</b>		<b>543,784</b>		<b>608,613</b>	<b>64,929</b> 11.92%
3120	85	211	0	Health Insurance - DW		76,366		74,290	78,912	83,897	4,985	6.32%
3120	85	212	0	Dental Insurance - DW		2,546		4,481	4,630	4,111	(579)	-12.35%
3120	85	213	0	Life Insurance - DW		503		212	262	267	5	1.91%
3120	85	214	0	Disability Insurance - DW		859		701	894	911	17	1.90%
3120	85	220	0	FICA - DW		16,020		15,586	16,680	17,007	327	1.96%
3120	85	230	0	NH Retirement - DW		10,756		11,560	11,540	9,669	(1,371)	-16.21%
3120	85	250	0	Unemployment Insurance - DW		10,335		694	824	677	(147)	-17.81%
3120	85	260	0	Workers Comp Insurance - DW		2,722		4,506	2,834	5,13	2,479	87.47%
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>110,807</b>		<b>112,030</b>		<b>116,636</b>		<b>121,852</b>	<b>5,216</b> 4.47%
<b>TOTAL PROPOSED FOOD SERVICE FUND</b>					<b>625,216</b>		<b>686,455</b>		<b>660,420</b>		<b>730,465</b>	<b>70,045</b> 10.61%

**Bow School District  
Report of Student Services  
Expenditures/Revenues**

	<b>Fiscal Year 2016-17</b>	<b>Fiscal Year 2017-18</b>
<b>Expenditures for Special Education (All Funds)</b>		
Instruction	\$ 5,194,492.05	\$ 5,130,880.44
Related Services	\$ 1,166,920.82	\$ 1,244,341.37
Administration	\$ 122,422.08	\$ 281,541.50
Legal	\$ 12,242.55	\$ 16,495.65
Transportation	\$ 254,409.70	\$ 260,884.02
<b>Total Expenditures for Special Education (All Funds)</b>	<b>\$ 6,750,487.20</b>	<b>\$ 6,934,142.98</b>
<b>Revenues</b>		
IDEA Grant/IDEA Preschool Grant	\$ 254,599.58	\$ 313,627.30
Tuition	\$ 28,815.29	\$ 49,068.71
Medicaid	\$ 319,200.71	\$ 277,192.09
State Special Education Aid	\$ 139,275.18	\$ 300,977.54
Adequacy Allocation for Special Education	\$ 314,680.01	\$ 326,236.69
<b>Total Revenues</b>	<b>\$ 1,056,570.77</b>	<b>\$ 1,267,102.33</b>
<b>Expenditures Net Of Revenues</b>	<b>\$ 5,693,916.43</b>	<b>\$ 5,667,040.65</b>

**BOW SCHOOL DISTRICT PROPOSED BUDGET**  
**2019-2020 ESTIMATED REVENUES**

Function	Account	2016-17	2016-17	2017-18	2017-18	2018-19	2019-20	Difference	Difference	
Code	Name	Estimate	Actual	Estimate	Actual	Estimate	Proposed	\$	%	
<b>GENERAL FUND BUDGET ESTIMATED REVENUES</b>										
1111	Sate Education Tax	2,187,298	2,187,298	2,176,723	2,176,723	2,173,420	2,167,917	(5,503)	-0.25%	
1121	Local Property Taxes	17,461,017	17,461,017	17,382,101	17,382,101	16,942,745	17,877,840	935,095	5.52%	
	<b>TOTAL 1100 PROPERTY TAXES</b>	<b>19,648,315</b>	<b>19,648,315</b>	<b>19,558,824</b>	<b>19,558,824</b>	<b>19,116,165</b>	<b>20,045,757</b>	<b>929,592</b>	<b>4.86%</b>	
1310	Regular Tuition - Parental/Other Districts	239,546	255,677	297,088	313,026	249,264	182,324	(66,940)	-26.86%	
	<i>Hooksett - Grade 12 = 2, Grade 11 = 2, Grade 10 = 4, Grade 9 = 4 TOTAL ESTIMATED 12</i>									
1311	Deerfield - Grade 11 = 1 TOTAL ESTIMATED 1	637,184	637,184	702,476	697,955	717,745	886,146	168,401	23.46%	
1312	Regular Tuition - Dunbarton MS	Grade 7 = 44, Grade 8 = 32, TOTAL ESTIMATED = 76	1,309,309	1,317,461	1,734,469	1,720,123	1,973,117	1,879,344	(93,773)	-4.75%
1315	Regular Tuition - Dunbarton HS	Grade 10 = 37, Grade 11 = 29, Grade 12 = 39, TOTAL ESTIMATED = 134	0	3,645	0	90	0	0	#DIV/0!	
1330	Summer School Tuition	10,000	39,797	10,000	54,149	10,000	10,000	0	0.00%	
	<b>TOTAL 1300 TUITION REVENUE</b>	<b>2,196,039</b>	<b>2,253,764</b>	<b>2,744,033</b>	<b>2,785,343</b>	<b>2,950,126</b>	<b>2,957,814</b>	<b>7,688</b>	<b>0.26%</b>	
1500	Interest Income	1,750	4,458	1,500	8,045	1,500	4,500	3,000	200.00%	
	<b>TOTAL 1500 EARNINGS ON INVESTMENTS</b>	<b>1,750</b>	<b>4,458</b>	<b>1,500</b>	<b>8,045</b>	<b>1,500</b>	<b>4,500</b>	<b>3,000</b>	<b>200.00%</b>	
1740	Student Activity Fees	28,750	28,034	28,750	30,525	28,000	28,000	0	0.00%	
	<b>TOTAL 1700 STUDENT REVENUE</b>	<b>28,750</b>	<b>28,034</b>	<b>28,750</b>	<b>30,525</b>	<b>28,000</b>	<b>28,000</b>	<b>0</b>	<b>0.00%</b>	
1900	Facilities Rental	0	2,975	0	18,135	0	0	0	0.00%	
1990	Miscellaneous	3,000	505	22,000	19,926	1,000	1,000	0	0.00%	
1995	Employee Insurance Payments	350,000	140,219	80,578	63,666	248,860	327,964	79,104	31.79%	
1996	Town of Bow Impact Fees	128,634	321,268	0	0	0	0	0	0.00%	
	<b>TOTAL 1900 OTHER REVENUE</b>	<b>481,634</b>	<b>464,967</b>	<b>102,578</b>	<b>101,727</b>	<b>249,860</b>	<b>328,964</b>	<b>79,104</b>	<b>31.66%</b>	
3110	Adequate Education Aid	3,360,390	3,373,367	3,616,786	3,634,839	3,758,568	3,877,968	119,400	3.18%	
3210	School Building Aid	323,549	323,549	67,290	67,290	67,290	67,290	0	0.00%	
3215	Kindergarten Full Day Aid	0	0	0	0	94,688	96,800	2,112	2.23%	
3220	Vocational Aid	0	6,791	0	9,559	0	0	0	0.00%	
3230	Medicaid Reimbursement	145,000	319,201	200,000	277,192	225,000	225,000	0	0.00%	
3250	Special Education Aid	125,021	139,275	324,934	300,978	371,038	371,038	0	0.00%	
	<b>TOTAL 3000 STATE AID</b>	<b>3,953,960</b>	<b>4,162,183</b>	<b>4,209,010</b>	<b>4,289,857</b>	<b>4,516,584</b>	<b>4,638,096</b>	<b>121,512</b>	<b>2.69%</b>	
	<b>TOTAL ESTIMATED OPERATING BUDGET REVENUES</b>	<b>26,310,448</b>	<b>26,561,722</b>	<b>26,644,695</b>	<b>26,774,321</b>	<b>26,862,255</b>	<b>28,003,131</b>	<b>1,140,896</b>	<b>4.25%</b>	
5250	Transfer From Capital Reserve/Expendable Trust Funds	52,260	36,154	103,150	103,150	42,950	370,253	327,303	762.00%	
	<b>TOTAL 5000 TRANSFERS FROM OTHER SOURCES</b>	<b>52,260</b>	<b>36,154</b>	<b>103,150</b>	<b>103,150</b>	<b>42,950</b>	<b>370,253</b>	<b>327,303</b>	<b>0.00%</b>	
	<b>TOTAL ESTIMATED GENERAL FUND REVENUES</b>	<b>26,362,708</b>	<b>26,597,875</b>	<b>26,877,471</b>	<b>26,905,185</b>	<b>28,373,384</b>	<b>1,448,199</b>	<b>5.46%</b>		

**BOW SCHOOL DISTRICT PROPOSED BUDGET**  
**2019-2020 ESTIMATED REVENUES**

Function	Account	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2019-20	2019-20	Difference	Difference
Code	Name	Estimate	Actual	Estimate	Actual	Estimate	Actual	Proposed	Proposed	\$	%
		2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2019-20	2019-20	Difference	Difference
		Estimate	Actual	Estimate	Actual	Estimate	Actual	Proposed	Proposed	\$	%
	<b>FOOD SERVICE FUND BUDGET ESTIMATED REVENUES</b>										
1500	Interest	0	0	0	0	0	0	0	0	0	0.00%
	<b>TOTAL 1500 EARNINGS ON INVESTMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
1611	BES Daily Lunch Sales	105,000	125,812	110,000	141,386	125,000	140,000	150,000	150,000	12,000%	
1611	BMS Daily Lunch Sales	170,000	169,237	180,000	182,105	180,000	180,000	0	0	0.00%	
1611	BHS Daily Lunch Sales	199,235	309,512	223,216	299,900	243,420	290,465	47,045	47,045	19,33%	
1630	Special Function Sales	4,500	1,785	4,500	1,590	4,500	4,500	0	0	0.00%	
	<b>TOTAL 1600 FOOD SERVICE SALES</b>	<b>478,735</b>	<b>606,346</b>	<b>517,716</b>	<b>624,911</b>	<b>552,920</b>	<b>614,965</b>	<b>62,045</b>	<b>62,045</b>	<b>11,22%</b>	
1990	Miscellaneous	0	0	0	0	0	0	0	0	0	
	<b>TOTAL 1900 OTHER REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
3260	State Child Nutrition	5,500	6,413	5,500	6,847	5,500	5,500	0	0	0.00%	
3260	State Commodities	22,000	23,781	22,000	33,264	22,000	25,000	3,000	3,000	13,64%	
	<b>TOTAL 3200 STATE REVENUE</b>	<b>27,500</b>	<b>30,194</b>	<b>27,500</b>	<b>40,110</b>	<b>27,500</b>	<b>30,500</b>	<b>3,000</b>	<b>3,000</b>	<b>10.91%</b>	
4560	Federal Child Nutrition	60,000	82,714	80,000	89,902	80,000	85,000	5,000	5,000	6,25%	
	<b>TOTAL 4500 FEDERAL REVENUE</b>	<b>60,000</b>	<b>82,714</b>	<b>80,000</b>	<b>89,902</b>	<b>80,000</b>	<b>85,000</b>	<b>5,000</b>	<b>5,000</b>	<b>6.25%</b>	
7700	Transfer From Fund Balance	0	0	0	0	0	0	0	0	0.00%	
	<b>TOTAL 7700 TRANSFERS FROM OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
	<b>TOTAL ESTIMATED FOOD SERVICE REVENUES</b>	<b>566,235</b>	<b>719,254</b>	<b>625,216</b>	<b>755,083</b>	<b>660,420</b>	<b>730,465</b>	<b>70,045</b>	<b>70,045</b>	<b>10.61%</b>	

<b>STATEMENT OF BONDED INDEBTEDNESS</b>					
<b>Annual Requirements to Amortize General Obligation Debt</b>					
<b>Fiscal Year</b>	<b>Principal</b>		<b>Interest</b>		<b>Total</b>
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
2023-2024	\$ 200,000.00	\$	31,500.00	\$	231,500.00
Thereafter**	\$ <u>600,000.00</u>	\$	<u>40,500.00</u>	\$	<u>640,500.00</u>
	\$ 1,600,000.00	\$	287,100.00	\$	1,887,100.00

\*\*BMS Bond Payments Ending in FY 2026-27 - Principal Payment \$200,000 Per Year

<b>REPORT OF TRUST FUND BALANCES</b>					
<b>As of June 30, 2018</b>					
<b>Month/Year Created</b>	<b>Name</b>				<b>Balance</b>
March-92	Bow School District			\$	683,795.85
March-96	BSD HVAC			\$	529,746.98
March-00	Bow High School Capital Improvements			\$	133,007.57
March-02	Unanticipated Special Education Costs			\$	370,253.46
March-06	BSD Paving			\$	8,622.59
March-14	AREA School Capital Improvements - Dunbarton			\$	114,180.38
March-16	Athletic Fields and Facilities Improvements			\$	<u>58,067.75</u>
				\$	1,897,674.58
Note:					

ANNUAL REPORT  
BOW SCHOOL BOARD CHAIR  
2018-2019

As I complete my second year of service as the Bow School Board Chair, I am reflecting on how much we have 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 sixth year, has proven to be beneficial to both towns, and Dunbarton is also experiencing growth. Dunbarton and Bow are working well together to further the best interests of all students in SAU 67.

We were pleased to welcome Lori Krueger as the new Principal of Bow Elementary School and have been impressed by her leadership and decision making. This year, the District has a number of teachers retiring who have served our students well. We will miss the contributions of Muriel Hall (Technology), Karyn Obolewicz (Special Education), and Dr. Edith Perkins (Language Arts) as they leave Bow Memorial School. We will also miss the leadership of Robert Louf and Kathy Garfield as they have not filed to run for School Board again.

We began the year by officially opening the Wildcat Habitat a place at the middle school campus dedicated to play and outdoor learning. This project was a great example of collaboration with the community and town working together. 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.

We can celebrate as well the Dunbarton students who began attending Bow schools in Grade 7 and now are integrated in every grade from 7-12. With the addition of Dunbarton students, the Bow Memorial and High Schools can continue to maintain a diverse academic program and a robust level of co-curricular sports and activities. We are now all Wildcats and Falcons.

Prior to this year, there were four budget years that did not require an increase in the amount raised by local taxes, however that is not the case this year. Bow's cost per pupil is now less than the state average as previous years had seen increased enrollment with contained costs. I attribute this to the careful planning of the administration, staff, School Board and Budget Committee. 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 waiting for the last phase of the Eversource court case to be resolved to see how it will impact Bow taxes. 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 board is forming a collaborative, exploratory committee to investigate options for the elementary school project.

The Bow School District is truly a sum of all its parts, and the successes realized over the past years 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 such as the Bow or Dunbarton PTO, the Bow Athletic Club, the Bow Boosters or the Bow POPS - there are plenty of opportunities to be involved or 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 usually on the first Thursday of each month. Please be sure to check the website, [www.bownet.org](http://www.bownet.org), for the latest agendas and meeting schedules.

Respectfully submitted by,

*Jane Branscom*

Chair of the Bow School Board

**Office of the Superintendent, SAU 67  
Bow and Dunbarton School Districts  
Annual Report 2018-19**

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As I work through my twelfth year of being the Superintendent of SAU 67 and the fifth year of the partnership of the Dunbarton and Bow School Districts in an AREA agreement, I find that both districts are facing some similar and some unique issues and challenges. SAU 67 continues to have the reputation of having great schools, and is a very popular system to consider for people moving to the capital area. Both Dunbarton and Bow have experienced solid new construction and steady real estate transactions. Our high school is a solid Division 2 school in athletics and many believe that is a great size. We are large enough to offer a comprehensive and varied program and still small enough that students feel connected to their school community and can participate in a variety of teams and clubs. We are 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 it is another reason why we are growing.

Education is a very people oriented business. Over 75% of our budgets cover salary and benefits, and the most important factor in having quality education is the dedication and skills of the people we employ to work with our students. This year we successfully negotiated Master Contracts with teachers in both districts and support staff in Bow. There will be articles on both district warrants detailing these agreements. The budgets presented do not reflect any changes that might come as part of the agreements as those costs are part of the separate contract warrant articles. In both districts we have been contending with increased health care costs with a projected rate increase of 10.1% and also increasing special services costs due to addressing student needs.

Bow as a community will be addressing the power plant valuation issue. There has been a devaluation of the plant and there is a lawsuit being litigated for possible recovery of historical overvaluation. The renovation at BES is still being considered, but starting that process has been deferred due to this concern. The Bow School Board is forming an exploratory committee to flesh out more details for the project and there will be a warrant article proposing to put money into a capital reserve fund for it. Dunbarton completed a major addition and renovation to the elementary school and has more students in the 7-12<sup>th</sup> grade range who are part of the tuition calculation. Dunbarton is also addressing tax rate issues stemming from surplus money that was returned to the town from issues involving SAU 19. As I write this report prior to any budget hearings, we are still finalizing warrants so I will not go into detail about the specifics of the financial implications of the warrants.

Statewide there will be a lot of discussion about how to fund an “adequate education,” and how to fund and distribute various other programs such as building aide and special education aide. At this point, there are no firm proposals, but there is much concern about disparity of schooling caused by our present funding mechanism and reliance on local property taxes. The leaders for the state and the federal education departments have a focus on school choice and creating options for individual students, and there are no new assessment or other initiatives being promoted that would affect our districts. We continue to comply with and respond to previous implemented standardized assessment requirements such as the Every Student Succeeds Act (ESSA) that focus mainly on closing achievement gaps between various sub-groups.

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.

Sincerely,

*Dean S. T. Cascadden*  
Superintendent SAU 67

**ANNUAL REPORT**  
**Bow Elementary School Principal**  
**2018-2019**

It has been a pleasure to join the Bow Elementary School community of learners this school year. It is impressive to see the community support of the school in the areas of academics, the arts, and extra-curriculars. I have seen strong evidence of the district's core values of caring for each person every day, learning is our focus, and we teach to touch the future. There are 100 teachers, paraprofessionals, kitchen, custodial, and office staff who work together to make each day successful for the students and families that we support.

In order to give a statistical view of the school, there are currently 526 students, preschool through Grade 4. In last year's Annual Report, there were 522 students at this time of year. Three years ago at this time, there were 444 students. As of this report, we have 76 students registered for Kindergarten in the fall of 2019 having just opened registration as of January 6, 2019. We expect a class of 90-100 students. At this time, the student numbers appear to be leveling off after several years of growth. We consistently have a minimum of 5 classrooms per grade level. This year 2nd grade has 6 classrooms, however this grade level does not consistently have the large number of students it once did. Each year, we monitor grade level numbers to determine the number of classrooms needed, while keeping in mind what the building can accommodate to meet all learning needs.

At Bow Elementary School, we support students to meet their full academic potential by offering intervention and enrichment. Intervention and enrichment are designed to provide students an opportunity, beyond the classroom instruction, to support continuous academic growth over time. Interventions are used to close the academic gap by targeting specific skills, while enrichment provides students an opportunity to expand and apply their knowledge in meaningful ways. In grades K-4, we support reading and math through directed intervention in areas of need. In reading, this could be in phonemic awareness, decoding, comprehension, or fluency. In math, the support could be in developing number sense or fluency with number facts. In grades 3 and 4, this school year, we are able to offer enrichment in math for those students who scored in the above average range on several of our benchmark assessments.

The support of the Bow PTO benefits all district schools and their efforts are paramount to the many opportunities that we are able to provide for the Bow students and families. So far this year, they have supported our Artist in Residence, Sowah Mensah, who taught us about African drumming. The Bow PTO was also involved with our first ever BES Pumpkin Carving at Halloween, second grade Country Dance, and school and community events such as the Mother/Son Superhero Dance, Father/Daughter Dance, and the annual Holiday Craft Fair. The Book Fairs, put on by the Bow PTO, each year support the school and teachers by providing further development of our classroom libraries, purchasing materials for robotics and the REACH program. This year, The Bow PTO worked with the Concord Hospital Trust to purchase 72 Stop the Bleed kits for all three schools. This greatly supports the work of our building and district safety committees.

In the coming year at BES, we have set a few goals to enhance our educational program. This summer, the teachers will be redesigning report cards to better reflect the competencies taught at each grade. It is our goal to develop a clear and concise report card that informs parents of their child's annual progress. In addition, the district continues to look at the BES facility needs and how it impacts and supports our educational programs, along with the ongoing maintenance of the building.

In closing, I would like to thank the Bow community. It is through your continued support that we are able to provide the children of Bow with meaningful learning opportunities and experiences.

Sincerely,

*Lori Krueger*

Principal

Bow Memorial School  
Annual Town Report  
2018 - 2019

Bow Memorial School has realized many long term goals and academic initiatives this year. We have celebrated the official grand opening of the Wildcat Habitat. BMS now has full implementation of the one-to-one computing initiative in all grades. By June, teachers will have created and implemented all performance assessments, rubrics and course competencies in all classes. Bow Memorial School is very excited to see these important long term goals realized and implemented. We are also excited about looking forward to the next steps in our growth as a school. Our building and district strategic plan has always been laid out in a cohesive framework with one step adding to the next. We are very pleased to be moving forward with professional development efforts involving 21 Century Learning including Universal Design for Learning. Our hope is to continue building our internal capacity to address tomorrow's instructional challenges and provide our students with the best possible foundation to continue their education. As a final note, BMS, the larger School District, and town emergency responders have worked together closely to ensure that we continue to be as prepared as possible in the event of an emergency.

In October, Bow Memorial School hosted the grand opening of the Wildcat Habitat. This very positive event was attended by members of the Selectboard, School Board, and Rotary Club, employees of the Bow Department of Public Works, Grappone Automotive Group, Bow Athletic Club and most importantly, the BMS students. We hosted this grand opening outside on the stage of the Wildcat Habitat. Early Act Club members assisted with hanging signs on the various elements. This was a very special day, highlighting a very special process. The Wildcat Habitat had its initial public introduction at the Bow Town Meeting a few years ago when the voters were asked to support its creation with a \$25,000 warrant article. BMS is grateful for the voter's support. At the time, we thought we might need to go back to the voters and ask for additional funding, but through the creativity and generosity of so many people and organizations in town we didn't need to do that. Contributions of over \$50,000 and the donation of materials made this project happen. It is worth noting during this town meeting season that the support of the Selectboard and the Department of Public Works with material donations and trucking was vital. Frankly, we could not have completed the project if we had to pay market value for the hundreds of yards of aggregate material donated by the town. This project was a shining example of what this town can accomplish when we make the greatest use of our own resources. I wish to say a final thank you to all of the groups and individuals who were involved in this project - Thank you!

The 2018 - 2019 school year marks the final year of implementation in the one-to-one computing initiative. This milestone marks the completion of four years of rolling out this project. It also signals an important step in the story of public education as this initiative makes plain our belief that the computer is an integral tool in a student's education. We have come to rely on computers rather than textbooks to be the conveyance of knowledge for students. We now have shifted to teaching students where to access information and how to evaluate its merit (do you trust this site?). Most adults today did not have to contend with these concepts during middle school. These powerful tools are making a profound difference in how we teach and learn at BMS and we are thankful for them.

Teachers throughout Bow are completing their final work and implementation of performance assessments and rubrics which accompany each course competency. This work will be complete by June of 2019. This has been our central professional development focus for the last five years, and it is rewarding to see its enactment in every class. The competencies reflect the understanding of larger concepts that teachers want students to leave their classes with; the things which students will remember years later. Performance assessments are the tasks which students complete to demonstrate ability to make sense of those competencies and apply them. Rubrics are designed to be clearly articulated evaluation tools which rate the degree to which students have successfully expressed their knowledge on the performance assessment. These performance assessments are designed to have students think and apply information in a manner that demonstrates their understanding as well as their ability to transfer this understanding to new challenges.

Bow Memorial School is poised at the beginning of the next step in this professional development vision. Universal Design for Learning (UDL) has been incorporated into both our district wide and building strategic plans over the course of the past several years. Teachers have been asked to build performance assessments using UDL principles that support our 21st Century learning goals. We are now partnering with a professional group (CAST) that trains districts in the effective implementation of UDL. CAST is a group that is working with the State Department of Education as a part of a grant they were awarded. We are looking to work with them and are currently putting together an implementation team so that we can help to grow capacity internally in this area. We have a number of teachers who have participated in the 21st Century learning studio with Dr. Gage over the past two summers. This work fits nicely with the UDL focus. Our goal is to build capacity in this area and have all teachers become familiar with this teaching approach and philosophy.

The entire school district has increased its focus on emergency management in the past year. While emergency response has always been very important, in the past each school focused on its own procedures and did not practice together. This has changed. We are working collectively more and more to our mutual benefit. We conducted a district wide emergency training on the teachers' last day of school in June of 2018. A joint emergency training was recently held with the safety teams from each school, led by Chief Harrington of the Bow Fire Department. These efforts are helping us to better understand the Incident Command System and to have more thoughtful plans in the event they are called for. Hopefully, we will never need to use them, but it is good to know that time, effort and thought are being devoted to these important topics. We also very much appreciate the willingness of the Fire and Police departments as well as Lee Kimball to work with us collaboratively to improve our responses.

This has been a terrific year to this point and this annual reflection on our core efforts always reminds me how lucky I am to work in such a supportive school and district. Many positive efforts have been made to improve process and create a coordinated plan to keep our strategic vision moving forward. As always, if you have questions or comments please do not hesitate to reach out to either Doug Totten or me, with a phone call or an email.

Sincerely,

*Adam Osburn*

Principal

**Annual Report  
Bow High School Principal  
2018-2019**

The mission of Bow High School 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 2018 and Fall 2019 semesters.

At Bow High School, our student enrollment remains relatively stable; we finished the 2017-2018 school year with approximately 660 students and currently have approximately 650 students. The 2017-2018 school year marked the fourth year of Dunbarton students attending Bow High School, thus the Class of 2018 was the first graduating class from BHS that had Bow and Dunbarton students who attend BHS for all four years of high school. All of our students have been wonderful and integral contributors to creating an incredibly positive atmosphere in the building that allows all students the opportunity to be successful.

In June of 2018, Bow High School had a graduating class of 164 students. Incredibly, 92% of the students from the Class of 2018 have continued on to post-secondary education programs or the military. Specifically, 76% of the Class of 2018 are attending four-year colleges or universities, 11% are attending two-year colleges, 2% are attending other academic programs, and 3% enlisted in the military. Congratulations to the Class of 2018 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 2018, 120 students took 188 AP Exams in 11 different courses. 71.9% 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. 14.3% 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. 144 students completed at least one concurrent course resulting in 1007 college credits being earned by students during the 2017-2018 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 32 athletic programs and over 40 different co-curricular clubs and activities. In the Winter of 2018, Bow High School claimed one team state championship with our Boys' Alpine Team winning the Division III title and two individual state champions as Mark Borak won the Division III Wrestling title at 152 pounds and Katie Jenkins won the Division II 100m Butterfly event. During the Spring of 2018, our Boys' and Girls' tennis teams had great success with each team winning the Division III state championship. Success on the athletic fields carried over to the Fall of 2018 with numerous teams qualifying for the playoffs.

The music and performing arts programs at Bow High School have continued to showcase our talented student performers. Our musical ensembles continue to support the school and town communities in many ways, including providing pep tunes at Homecoming and other sporting events, performing as a part of the Bow Memorial Day ceremonies, and providing the National Anthem at many school and town events. The BHS Chorus was asked to perform this year as a part of the NH Master Chorale Children's Festival as their featured high school ensemble. Our Tri-M musical honors society performed at local area nursing homes during the holiday season. During the Winter and Spring of 2018 numerous BHS students had the opportunity to play in a number of prestigious music festivals. Eighteen of our band and chorus students performed at last year's Granite State Music Festival, held at Salem High School. Mikayla Wray (soprano voice), Macy Broderick (alto voice), Hailey Kaliscik (alto voice), Justin Murphy (double bass), London Warburton (double bass), James Jensen (violin), Emma Roberge (viola), Lina Patel (clarinet), Gianna Mantini (trumpet), George Anderson (euphonium) and Joe Savell (bassoon) were selected to be a part of the 2018 NHMEA All State Orchestra, Concert Band, Treble Choir and Mixed Choir. BHS also had the privilege last

year of hosting three major state-wide festivals: NHMEA's Large Group Music Festival, NHETG's State Theater Festival, and two of the ensembles of the NHMEA All State Festival. The performing arts programs have also put on three major productions during the past year beginning with The Odd Couple (Female Version) last May. Over the summer, our production of The Wedding Singer involved current and incoming BHS students, BHS alumni, and other high school students from local area schools. The annual BHS Musical was this past December with the cast, crew, and pit band performing an excellent production of Disney's The Little Mermaid.

A number of other co-curricular groups are having a great deal success. A few of the highlights include our Vex Robotics team who thus far this school year have won an Excellence Award and a Judges' Award, the top award for a robotics competition, and has qualified to compete for the state championship. The BHS Granite State Challenge team qualified in third place and advanced to the television rounds of the Granite State Challenge. For the second year in a row our student Model UN delegates were accepted to participate in the Harvard Model UN conference, a world-renowned student Model UN summited with student delegates from over 50 countries.

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 Seminar talks, 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  
Bow High School

**ANNUAL REPORT**  
**Bow POPS**  
**2018 – 2019**

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 Bow District performing arts programs, and work with the 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 12<sup>th</sup> at 6:30 p.m. in the Bow High School auditorium. Please come out to support this night of wonderful music!

Bow High School is once again hosting the Music Educators Association (NHMEA) Large Group Music Festival March 22<sup>nd</sup> and 23<sup>rd</sup>. The festival features vocal and instrumental groups from around the state performing for adjudicators who provide a competent, objective evaluation of musical performance.

Of all of our fundraisers, the largest is from income 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.

Middle and high school students continue to be supported from the 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. Bow POPS was able to award \$1,085.00 in the 2017-2018 school year. The application can be found on the BHS Performing Arts website. A committee meets three times a year to review applications and decide on award distribution.

Each spring, three BHS graduates are selected for their excellence in Band, Chorus, or Theater Arts and one graduate is selected to receive the Bow POPS award. The recipients' names are added to the plaques in the Music Department wing as well as monetary awards being given.

This fall, Bow POPS was able support the BES Music Department's request for new instruments as well as providing the funds necessary so that the BHS Music Department's students could attend a day at Camp Lincoln for comradery building. The Department hopes the Camp Lincoln outing can be an annual event.

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*, President

Bow POPS

**ANNUAL REPORT**  
**BOW PARENT-TEACHER ORGANIZATION (PTO)**  
**2018 - 2019**

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 \$70,000 for our three schools! Bow Elementary School (BES), Bow Memorial School (BMS) and Bow High School (BHS) all have budgeted funds which get distributed to each school.

We raise money, in part, by organizing various fundraisers throughout the year. Some fundraisers include the 39<sup>th</sup> Annual PTO Craft Fair, BMS & Dunbarton 5<sup>th</sup> and 6<sup>th</sup> grade social which allows for Bow and Dunbarton kids to enjoy a few hours together, BES Bingo Night, BES Movie Night, two Scholastic Book Fairs, a Father/Daughter Dance, Mother/Son Superhero Dance. At BES, we offer an online store for school apparel for the school staff, students and parents which we open twice a year, and offer a convenient service to purchase school supplies which has been well received by parents!

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 Scholastic Book Fairs are also seeing continued success from Sarah Abberton who jumped on board last spring and who returned this year to coordinate the book fairs which are held in November during the craft fair and in May during the Education Fair. Amy Walton continued her role as a PTO chairperson coordinating the October's ski and skate sale. The Movie Night is organized by Angela Hubbard and the event was a huge success. Parents and kids come dressed in their pajamas to enjoy dinner, popcorn and a movie together on the big screen! In February 2018, we hosted the Father-Daughter dance, which is always special and has a creative theme. Local photographer Mary Noce volunteered her time to photograph each father and daughter.

Dawn Payeur continues to organize a much-appreciated Bow Elementary School Teacher Appreciation Luncheon, while Bianca Contreras will coordinate the Teacher Appreciation Luncheons at BMS and BHS. Kristen Johnson will once again host Bingo Night to include prizes, raffles, pizza, and a fun-filled Friday night of B-I-N-G-O!

In May 2018, we hosted our first BMS 8th grade semi-formal. Teacher Michelle Lahey volunteered her time and took professional photos of the kids. We will again have this dance which is held at BHS in May 2019. Local parent, Joe Widman is our DJ for all PTO events and we thank him for his continued commitment to making each event great!

We want to extend a special thanks to Mary Holland and Angela Hubbard who took over the annual Craft Fair again this year and made it a rounding success. The November 2018 Craft fair again was a two-day event with positive feedback from the community and vendors.

The website, through Digital PTO, at [www.bownet.org/pto](http://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. We have also been able to get the word out through the schools using ParentSquare, which has been wonderful! Mary Holland was elected as Vice President as Beth Sloat stepped down to focus her attention on other volunteer activities. We thank you Beth for your years of work and commitment to the Bow PTO! Sarah Abberton was re-elected as secretary, Bianca Contreras was elected as President for a fifth year, and Melissa Carder has again returned as our Treasurer.

Every day, our volunteers help in classrooms, supervise school stores, chaperone field trips, staff after school activities, support recycling / environmental efforts, and offer support to the offices, libraries, music departments, cafeterias, and support our many PTO activities! With a click of an email, parents volunteer their time and provide food and supplies needed for events, which allows the PTO not to draw from the budget to cover the costs for the events. It is always impressive and meaningful to see so many parents, teachers, administrators, and friends make their commitment to this community in so many different ways. Thank you to each and every one of you.

We enthusiastically encourage every parent of a child in the Bow schools to become involved with the PTO in some way; come to a meeting, volunteer to help out in our schools, help set up or clean up an event, attend a fundraiser, or let us know about your own ideas on how you would like to make a contribution. Our efforts are noted and sincerely appreciated by each member of the elementary, middle, and high school staffs and in some form enrich every student in our wonderful District!

Respectfully submitted by:

Bianca Contreras

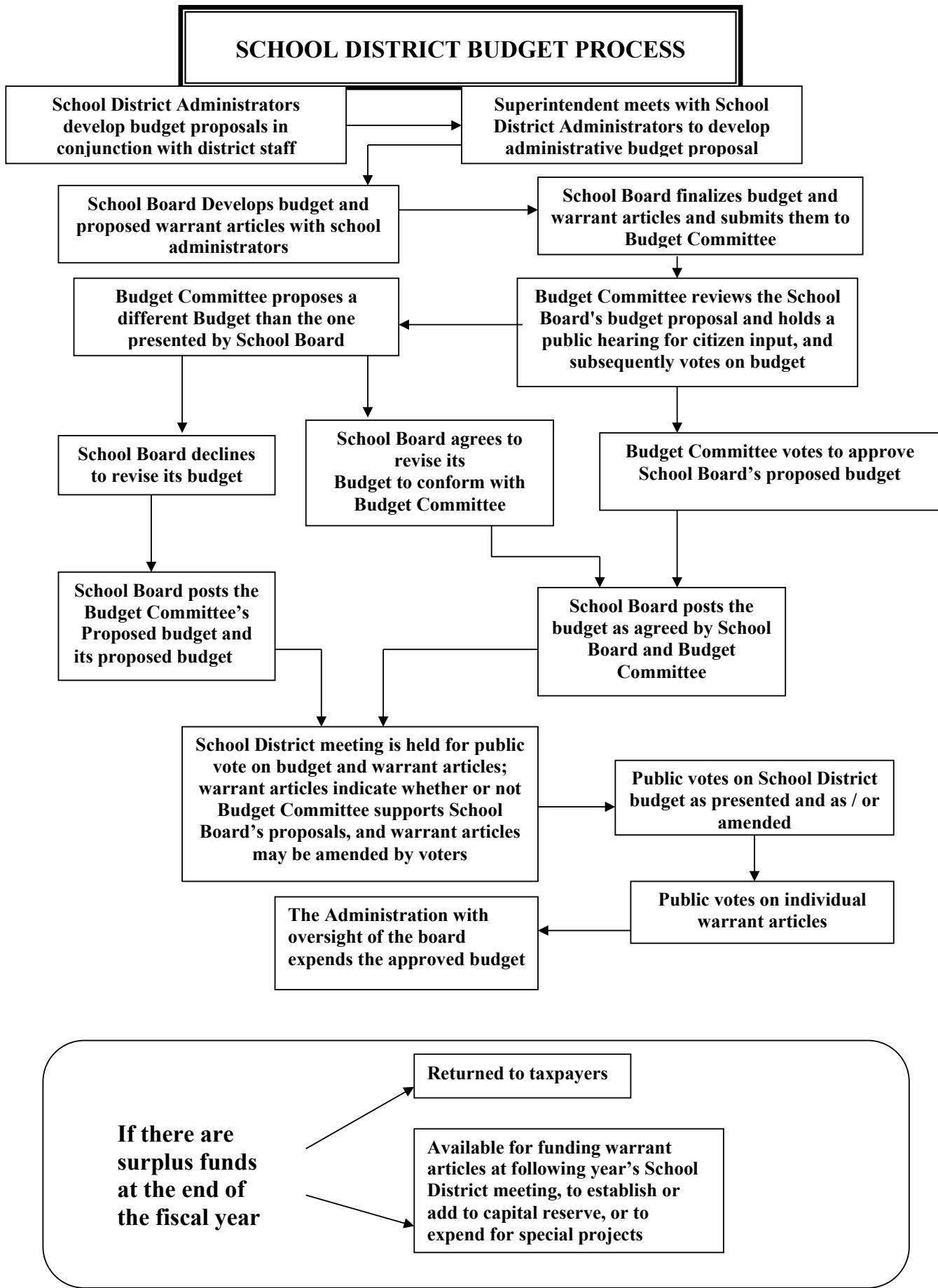
President

[bowptopres@gmail.com](mailto:bowptopres@gmail.com)

[www.bownet.org/pto](http://www.bownet.org/pto)

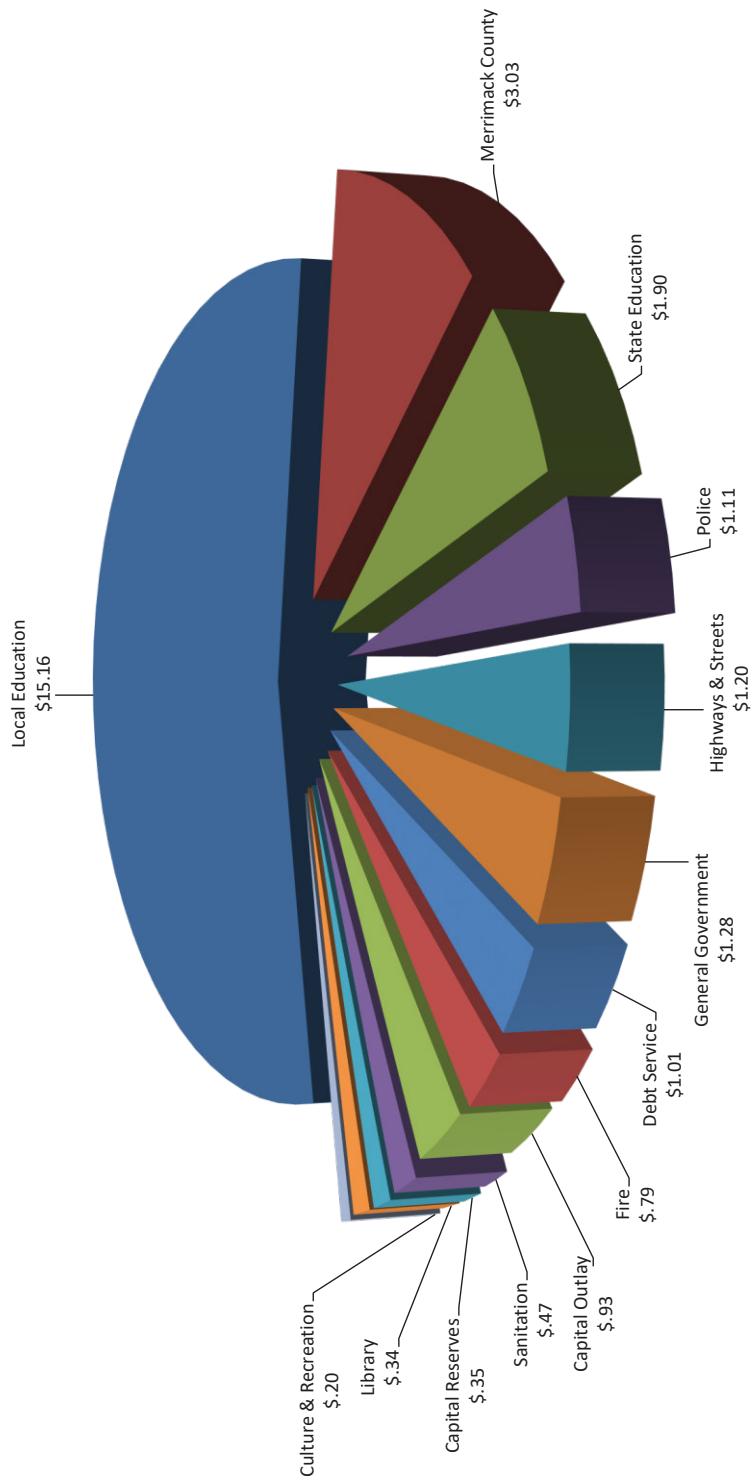
BOW SCHOOL DISTRICT ENROLLMENT HISTORY  
AS OF OCTOBER 1, 2019

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
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	106	92	93	150	157	162	156	170	170
2018-19	20	91	94	108	100	114	112	103	135	155	171	153	154	177
<b>TOTALS</b>		<b>Pre-4</b>		<b>Gr 5-8</b>		<b>Gr 9-12</b>		<b>TOTALS</b>						
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							
2017-18	518		492		658		1668							
2018-19	527		505		655		1687							





## HOW EACH TAX DOLLAR WAS SPENT IN 2018





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